



Management Letter

On the Financial Statement Audit of the National Public Health Institute of Liberia (NPHIL)

For The Fiscal Year Ended June 30, 2018



Promoting Accountability of Public Resources

**Yusador S. Gaye, CPA, CGMA
Auditor General, R.L.**

Monrovia, Liberia
September 2020

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Acronyms

Acronyms/Abbreviations/Symbol	Meaning
AG	Auditor General
CPA	Certified Public Accountant
CGMA	Chartered Global Management Accountant
DSA	Daily Sustenance Allowance
FAR	Fixed asset Register
GAC	General Auditing Commission
GOL	Government of Liberia
HR	Human Resource
IPSAS	International Public Sector Accounting Standards
ISSIAs	International Standards of Supreme Audit Institutions
LD	Liberian Dollars
LNFS	Liberia National Fire Service
LRA	Liberia Revenue Authority
ML	Management Letter
MoU	Memorandum of Understanding
MPW	Ministry of Public Works
NCB	National Competitive Bidding
NPHIL	National Public Health Institute of Liberia
PFM	Public Financial Management
PPCA	Public Procurement & Concession Commission Act
PPCC	Public Procurement & Concession Commission
PV#	Payment Voucher Number
RFQ	Request for quotation
TFGH	Task for Global Health, Inc.
TEPHINET	Training Program in Epidemiology and Public Health Interventions Network
UNICEF	United Nation International Children Education Fund
WHO	World Health Organization
USD	United state Dollars

September 30, 2020

National Public Health Institute of Liberia
Back Road, Congo Town
Monrovia Liberia

Dear Sir/Madam:

RE: MANAGEMENT LETTER ON THE FINANCIAL STATEMENT AUDIT OF THE NATIONAL PUBLIC HEALTH INSTITUTE OF LIBERIA (NPHIL) FOR THE FISCAL PERIOD ENDED 30 JUNE 2018.

The National Public Health Institute of Liberia Financial statements are subject to audit by the Auditor-General in terms of Section 2.1.3 of the GAC Act of 2014 as well as in accordance with the applicable financial laws of Liberia.

INTRODUCTION

The audit of the National Public Health Institute of Liberia financial statements for the year ended June 30, 2018 was completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

SCOPE AND DETERMINATION OF RESPONSIBILITY

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). These standards require that the audit is planned and performed so as to obtain reasonable assurance that, in all material respects, fair presentation is achieved in the annual financial statements. An audit includes:

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

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

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

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


Key personnel of the Commission

During the period under audit, the following key persons managed the affairs of the entity.


Name	Position	Tenure
Tolbert G. Nyenswah	Director General	2016 - present
Henry A. Blake, Jr.	Deputy Director General/ Administration	2016 - present
Mosoko Fallah	Deputy Director General/ Technical	2016 - present
Fidel D. Wiah	Comptroller	2016 - present

Appreciation

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the National Public Health Institute of Liberia during the audit. The audit findings, which were identified during the course of the audit, are stated below.



Yusador S. Gaye, CPA, CGMA
Auditor General, R.L.



Monrovia, Liberia

September 2020

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Issues for GOL Related Transactions

1.1.1 Discrepancies in the application of the Financial Reporting Framework

Observation

1.1.1.1 Section 5.2.0 (c) of the International Public Sector Accounting Standards (IPSAS) Financial Reporting under the Cash Basis as adopted by the GOL states, "By way of note disclosure, an explanation of material differences between the budget for which the entity is held publicly accountable and actual amounts, unless such explanation is included in other public documents issued in conjunction with the financial statements, and a cross reference to those documents is made in the notes.

1.1.1.2 Additionally, Section 1.4.0 (a) of the IPSAS Cash Basis states, "Where, during a reporting period, a third party directly settles the obligations of an entity or purchases goods and services for the benefit of the entity, the entity should disclose in separate columns on the face of the statement of cash receipts and payments: (a) Total payments made by third parties which are part of the economic entity to which the reporting entity belongs, showing separately a sub-classification of the sources and uses of total payments using a classification basis appropriate to the entity's operations.

1.1.1.3 We observed that NPHIL did not adequately apply the IPSAS Cash Basis Financial Reporting Framework for the preparation and presentation of its Financial Statements for the fiscal period 2017/2018. The following discrepancies were identified.

- Differences totaling 35% for ending cash balance on the Statements of Comparison of Budget and Actual was not explained in the notes to the financial statements or any related document to provide better understanding to readers.
- GOL fund received and expended by NPHIL for its operations was reported under "payment by other government entity" column instead of being reported under the "receipts/payment controlled by entity" column. Fund that is recorded under "payment by other government entity" is fund under the controlled of that government entity and use directly to settle the obligations or purchase goods and services for the benefit of the reporting entity. This was not the case with NPHIL during the fiscal period under audit.

Risk

1.1.1.4 Failure to fully comply with the IPSAS Cash Basis Financial Reporting Framework logical presentation could lead to misunderstanding of the financial statements by users.

Recommendation

1.1.1.5 Going forward, the Management of NPHIL should fully apply the requirements of the IPSAS Cash Basis Financial Reporting Framework.

Management's Response

1.1.1.6 The reporting of GOL fund received and expended by NPHIL for FY17-18 under "payment by other government entity" column was an oversight. We understand that fund received and expended should be reported under "receipts/payment controlled by entity" column. Management will ensure that going forward, the Finance/Accounts Team reports all funds received and expended from GOL under the appropriate column ("receipts/payment controlled by entity").

Auditor General's Position

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

1.1.2 Difference in Closing Cash Balance

Observation

1.1.2.1 Regulation I.16 (1) of the PFM Act of 2009 states "At the close of business of the last working day of each month or financial year, whichever is applicable, the accounts shall be balanced off".

1.1.2.2 We observed a difference of US\$10,764.50 between the closing cash balance reported in the Financial Statements and the reconciled closing cash balance per the Ledger (cash book) for the fiscal period ended June 30, 2018. **See Table 1 for details**

Table 1: Closing cash balances per Financial Statements and ledger (Cash book); 2017/2018-GOL Fund

A. Closing Cash balance per Ledger (Cash Book) as at June 30, 2018						
Bank/Cash A	Account# B	Cash Balances		L\$ conversion Rate E	Converted amount in US\$ (per financial statement) F	Total Cash (US\$) G=(D+F)
		L\$ C	US\$ D			
LBDI-USD	001USD213 22298101	-	184,257.29	-	-	184,257.29
LBDI-USD	001USD213 22298103	-	-	-	-	-
LBDI-LD	001LRD213 22298102	4,874,873.27	-	106.20	45,902.76	45,902.76
Petty Cash report (Closing Balance) as at June 28, 2018	Nil	-	354.00	-	-	354.00
Total-A						230,514.05
B. Closing Cash balance per Financial Statement as at June 30, 2018						
Bank/Cash		Account#			Amount in US\$	

Closing Balance for GOL Fund	Nil	219,749.55
Total-B		219,749.55
Total-C (A-B)		10,764.50

Risk

1.1.2.3 The accuracy and completeness of the financial statement cannot be assured.

Recommendation

1.1.2.4 The Management of NPHIL should provide material justification for the differences indicated.

1.1.2.5 Going forward, Management should ensure that the closing cash balance reported in the financial statements corresponds with that of the general ledger at the end of the fiscal period.

Management's Response

1.1.2.6 *During the conduct of the audit field activities, a meeting was held between the then NPHIL Management Team (former Deputy Director General for Administration, Comptroller and Chief Accountant) and the Deputy Auditor General for Audit and Engagement Supervisor. The discussion was on the accuracy and completeness of the financial report submitted and used at the time by the Audit Team. At the end of the meeting, it was agreed that NPHIL should submit a restated financial report along with accompanying notes for FY17-18. However, we observed that the restated financial report submitted was not used by the Audit Team. Emphasis provided, same as section 1.1.2, 1.1.3 above.*

Auditor General's Position

1.1.2.7 Based on the adjusted financial statement presented by Management, we have modified our recommendation for Management to reconcile the variance of (US\$492,664.80) (**See Appendix 1**) between the closing cash balance reported in the financial statements and the general ledger. Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.3 Payments without adequate supporting documents

Observation

1.1.3.1 Regulation P.9 (2) of the Public Finance Management (PFM) Act of 2009 states, "Payments except for statutory transfers and debt service shall be supported by invoices bills and other documents in addition to the payment vouchers".

1.1.3.2 Additionally, Regulation P.12 of the PFM Act 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 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."



1.1.3.3 We observed that several payments in the amount of US\$24,246.60 and L\$3,449,897.00 for goods/services were not adequately supported by documents such as delivery notes and/or job completion certificate, cash invoices and other relevant documents to authenticate the transactions. **See Appendix 2 for details.** Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

Risk

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

Recommendation

1.1.3.5 The Management of NPHIL should provide all the necessary supporting documents to substantiate the transactions indicated.

1.1.3.6 Going forward, the Management should ensure that payments for goods and services are fully supported by all relevant documents for administrative and audit purposes.

Management's Response

1.1.3.7 *Several outstanding supporting documents as stated in Appendix 2 are available and attached for your review. However, it must be stated here that the NPHIL was in its formative state for the period under review. The administrative structures were evolving so as to enable us have an organized documentation and reporting system for activities (including financial transactions). As of succeeding fiscal periods, Management ensured that to a reasonable extend, payments for goods and services were fully supported by all relevant documents for administrative and audit purposes.*

Auditor General's Position

1.1.3.8 The Management did not provide the supporting documents as asserted. Therefore, Management should account for the unsupported payments. Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.4 Outstanding Payment Documents

Observation

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

1.1.4.2 There was no evidence that Management maintained payment vouchers along with the necessary supporting documents for several transactions in the amount of US\$112,309.52 and L\$11,896,052.02 recorded in the ledger for GoL fund. Management did not provide



those documents during the conduct of the audit after several requests by the audit team.
See Appendix 3 for details.

Risk

1.1.4.3 In the absence of those supporting documents, the validity, occurrence and accuracy of the payment cannot be assured. This could lead to misappropriation of the entity's funds.

Recommendation

1.1.4.4 The Management of NPHIL should provide the payment vouchers along with all necessary supporting documents to substantiate the transactions indicated.

1.1.4.5 Going forward, the Management should ensure that all relevant supporting documents for payments are maintained for administrative and audit purposes.

Management's Response

1.1.4.6 *The payment vouchers and supporting documents as stated in Appendix 3 were submitted to the audit team during the field work and are attached for your review.*

Auditor General's Position

1.1.4.7 Documents provided by the Management amounted to US\$71,598.12 and L\$6,909,416.52. Therefore, we have modified our recommendation for Management to account for US\$40,711.40 (112,309.52 - 71,598.12) and L\$4,986,635.50 (11,896,052.02 - 6,909,416.52) without supporting documents. Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.5 Unremitted Closing Cash Balance

Observation

1.1.5.1 Section 27 (1 and 2) of the PFM Act of 2009 states, "(1) All un-allotted appropriations and all uncommitted allotments will lapse at the end of the fiscal year. (2) All balances of appropriations committed but not disbursed prior to the end of the fiscal year, shall be available for the settlement of those obligations within 90 days from the end of the preceding fiscal year. All such balances not disbursed after ninety (90) days following the end of the preceding fiscal year shall be moved to government Consolidated Account. The recording, accounting and reporting of such undisbursed balances shall be set out in accounting regulations to be issued under this Act and shall be consistent with the provisions of sections 33, 34 and 35 of this Act".

1.1.5.2 There was no evidence that Management remitted to the Consolidated Account in keeping with the PFM Act of 2009, the unspent/closing cash balance of US\$219,749.55 for GOL fund net of committed spending for the fiscal period ended June 30, 2018.

Risk

1.1.5.3 Failure to remit the unspent/closing cash balance for the fiscal period could lead to misapplication of the fund.



Recommendation

- 1.1.5.4 The Management of NPHIL should provide material justification for failure to remit the unspent/ closing cash balance to the government Consolidated Account as required by the PFM Act of 2009.
- 1.1.5.5 Going forward, management should ensure that unspent/closing cash balance as at the end of the fiscal period is remitted government Consolidated Account as required by the PFM Act of 2009.

Management's Response

- 1.1.5.6 *This situation was necessitated due to NPHIL's line of service. NPHIL activities mainly involve public health related emergencies, i.e. responding to public health threats and disease outbreaks. We were responding to multiple outbreaks like Lassa Fever, Monkey Pox and Meningitis, etc. at the time. It would have caused serious health crisis to halt these ongoing activities to remit the closing cash balance to the Consolidated Account as at June 30, 2018 and then make a request for return of fund. This would have halted our operations in the Health Sector which is very critical. Going forward, management will work with the Comptroller General office to resolve this.*

Auditor General's Position

- 1.1.5.7 Management's assertions do not adequately address the issue raised. Therefore, we maintain our finding and recommendation. Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.6 Withholding and Remittance of Goods/Services Tax

Observation

- 1.1.6.1 Section 905(n) of the Revenue Code of 2011 states, "A government agency that makes a payment to a resident in circumstances other than those described in subsections (a) through (i) is required to withhold a portion of the payment as specified in regulations, but not more than 4%".
- 1.1.6.2 Additionally, Section 904(a2) of the Revenue Code of 2011 states, "(2) Income tax withheld on the payee's behalf on a payment or payments made by a person who has a tax withholding obligation under Section 905 is creditable against the payee's advance payments, provided that the payee supplies the payer with a Tax Identification Number, as defined in Section 53, at the time of or before the payment subject to withholding".
- 1.1.6.3 We observed that the Management of NPHIL made payments to various suppliers of taxable goods during the period under audit without evidence that taxes were withheld and remitted to GOL account on the suppliers' behalf as required.

Risk

- 1.1.6.4 The non-collection and remittance of tax deprives GOL of the much-needed revenue to implement its programs. This could lead to loss of government revenue.

Recommendation

- 1.1.6.5 The Management of NPHIL should provide material justification for the non-collection and remittance of the appropriate taxes.
- 1.1.6.6 Going forward, management should ensure that the relevant goods and services taxes are withheld and remitted on behalf of their suppliers in accordance with the amended Revenue Code of Liberia of 2011.

Management's Response

- 1.1.6.7 *Going forward, Management will ensure that the relevant goods and services taxes are withheld and remitted on behalf of their suppliers in accordance with the amended Revenue Code of Liberia of 2011.*

Auditor General's Position

- 1.1.6.8 We acknowledge Management's acceptance of our finding and recommendation. We will make a follow up on the implementation of Management's assertion during subsequent audit.

1.1.7 Tax Clearance Signed by Proxy

Observation

- 1.1.7.1 Regulation O.12 (1) of the PFM Act 2009 states, "No alterations shall be made to any Government Agency receipts, licenses or other accountable documents".
- 1.1.7.2 We observed that proxies signed the Business Income Tax Certificates/Clearances of several of the suppliers from which the Management procured goods/services in the amounts of US\$16,216.00 and L\$1,686,671.00. The proxies did not indicate their names on the certificates on behalf of both the Assistant Commissioner and Deputy Commissioner of the Domestic Tax Unit of the Liberia Revenue Authority. **See Appendix 4 for details.**

Risk

- 1.1.7.3 Business Income Tax Certificate/Clearance approved by proxy could be collusion to avoid the payment of tax by supplier. This may deprive GOL of the much-needed revenue to implement its programs.

Recommendation

- 1.1.7.4 The Management of NPHIL should provide material justification to proof that suppliers with which they conducted businesses were in full compliance with the Revenue law during the period.
- 1.1.7.5 Going forward, management should ensure that its supplier of goods/services holds valid Business Income Tax certificates/Clearances before conducting business with them.

Management's Response

- 1.1.7.6 *Going forward, management will work with LRA in validating signatures on Business Income Tax certificates/clearances.*

Auditor General's Position

- 1.1.7.7 We acknowledge Management's acceptance of our finding and recommendation. We will make a follow up on the implementation of Management's assertion during subsequent audit.

1.1.8 Apparent Conflict of Interest

Observation

- 1.1.8.1 Regulation A.15 of the PFM Act of 2009 states, "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks".

- 1.1.8.2 We observed that Management made payments in the amount of L\$443,407.00 for fire extinguishers and other fire related activities based on recommendation following two inspections conducted by Liberia National Fire Service through its Fire Safety Teams of Inspectors. **See Appendix 5 for details**

- 1.1.8.3 We also observed that the August 18 Team of Inspectors recommended and provided the copy of quotation for Fire Protection System and Services, one of the suppliers. Further, payments to the suppliers were signed for and received by the Liberia National Fire Service Teams of Inspectors.

Risk

- 1.1.8.4 Interference of Liberia National Fire Service (LNFS) with the procurement and payment processes could lead to conflict of interest, misappropriation and deny the achievement of value for money.

Recommendation

- 1.1.8.5 The Management of NPHIL should provide material justification for making payments to the Liberia National Fire Service Teams of Inspectors instead of the service providers.

Management's Response

- 1.1.8.6 *As clearly stated in the observations, checks were issued in the names of two vendors (Fire Safety Equipment Services Inc. and Fire Protection System/Services Inc.) and not inspectors from the Liberia National Fire Service. Going forward, management will conduct due diligence to avoid apparent conflict of interest.*

Auditor General's Position

- 1.1.8.7 We acknowledge Management's assertion that it will conduct due diligence to avoid apparent conflict of interest henceforth. However, the act of delivering payments to the Liberia National Fire Service Teams of Inspectors for onward submission to the suppliers is inconsistent with the Public Finance Management Act of 2009. Therefore, we maintain our finding.



1.1.8.8 Going forward, the Management should ensure that all payments are made in the name of the beneficiaries or their authorized representatives. Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.9 Business transaction with employee

Observation

1.1.9.1 54. (1) of the PPC Act of 2010 states "Quotations shall be requested for in writing from as many bidders as practicable, but from at least three (3) bidders".

1.1.9.2 We observed that Management made payment in the amount of L\$162,000.00 to an employee of NPHIL for catering services. **See Table 2 for details**

Table 2: Business Transaction with Staff of NPHIL

Date	Description	PV#	Check#	Name	Position	Amount(L\$)
11-Aug-17	Payment for one day catering at LIBR facility for nat'l laboratory system policy review exercise	PV0169	00143652	Ruth Flomo	Janitor	162,000.00

Risk

1.1.9.3 Making business with employee casts doubt on the genuineness of the transaction and could lead to conflict of interest, misappropriation and deny the achievement of value for money

Recommendation

1.1.9.4 The Management of NPHIL should also provide material justification for doing business with an employee of NPHIL.

1.1.9.5 Going forward, Management should ensure that the PPC Act is adhered to at all times.

Management's Response

1.1.9.6 *Due to the remote location of our Charlesville's facility, there is no PPCC approved vendor within the vicinity. Ms. Ruth Flomo, who serves as a cleaner to the Research Lab, operates a cook shop nearby. So we saw the need to use her service at the time.*

Auditor General's Position

1.1.9.7 The Management did not adequately address the issue raised. The lack of PPCC approved vendor within any locality does not negate Management the responsibility to adhere to the PPC Act. Management should adhere to the PPC Act at all times. Therefore, we maintain our finding and recommendation. Further, Management is in breach of the PPC Act of 2005 as Amended and Restated 2010.

1.1.10 Settlement of ex-residents of the Land Designated to NPHIL

Observation

- 1.1.10.1 Regulation A.15 of the PFM Act of 2009 states, "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks".
- 1.1.10.2 We observed that Management did not exercise due care in the disbursement and payment of fund received to settle ex-residents of the land designated for erecting the National Testing Laboratory as well as NPHIL's Headquarters. Our review of payments to settle the ex-residents revealed the following discrepancies:
- For several payments, we observed variances in the amount of US\$5,334.30 between the amount paid by NPHIL Management and the appraised property value as indicated in the Resettlement Action Plan Assessment Report submitted by the Public Works (MPW) and Liberia Revenue Authority (LRA) Assessment Team. Additionally, the Ministry of Health as required did not approve several of the contracts between NPHIL and the properties owners. **See Appendix 6 for details.**
 - We observed that management made payments in the total amount of L\$183,283.04 to an individual whose name was not part of the enlisted owners of the valued properties. **See Appendix 7 for details.**
 - We observed that management made payments in the amount of US\$13,358.57 and L\$7,228,396.98 to purchase portion of the designated land from ex-residents who claimed to have legally owned the land. The Ministry of Health as required did not approve several of the contracts between NPHIL and the land sellers. However, there was no evidence that management invited the Liberia Land Authority to confirm ownership of the land by the ex-residents before making the payments. **See Appendix 8 for details.**
 - Several payments for workers in the amounts of **L\$36,000.00** were made in the name of staff of NPHIL for subsequent disbursements to laborers for demolition of structures located on the NPHIL designated land rather than make the payments directly to the workers or their authorized representatives. **See Table 3 for details**

Table 3: Payment for service Providers in the Names of NPHIL Employee; 2017/2018

Date	Description	PV#	Check #	Payee		Amount (L\$)
				Name of Staff	Position	
4-Aug-17	payment of casual labor fee for demolition of structures in the proximity of TB-Annex	PV0136	00120164	Mercy Y. Gonpue	Accounts Assistance/Cashier	36,000.00
Total						36,000.00

Risk

- 1.1.10.3 Failure to exercise due care over the management of fund for the settlement of ex-residents and rock suppliers could lead to misappropriation of fund.

Recommendation

- 1.1.10.4 The Management of NPHIL should provide material justification for the discrepancies identified during the payment process.

Management's Response

- 1.1.10.5 *The variances between the amount paid by NPHIL Management and the appraised property value mentioned are related to the fact that after negotiation with affected individuals, transportation costs for relocation was granted to all concerned. Meanwhile, for those having structures, an inflation buffer was put in place considering the time lag between the assessment and actual payment. This was calculated in proportion to the value of the structure cost.*
- 1.1.10.6 *The recipient in question Tenneh Gaye is the same as Tenneh Sackie. During the appraisal of properties, The name Tenneh Sackie was written by Abraham Sackie, the fiancé of Tenneh Gaye. Tenneh and Abraham were cohabitating. However, during the time of payment it was established that all legal documents for "Tenneh Sackie" were written in her legal name, Tenneh Gaye. Please see attached.*
- 1.1.10.7 *The payments summing to LD36,000.00 were for services to casual laborers and not material to raise individual checks as doing so would have resulted in multiple checks being raised for small amounts (less than US\$100 or equivalent in LRD). Hence, management saw it prudent at the time to raise the payment in the cashier's name (Mercy Y. Gonpue) and the beneficiaries subsequently signed for the amounts due them with appropriate identification.*

Auditor General's Position

- 1.1.10.8 The documentation provided by Management addressed the issue relating to the excess of US\$5,334.30 between NPHIL and MPW/LRA amounts and the L\$183,283.04 paid to Tenneh Gaye.
- 1.1.10.9 However, there was no evidence that the Ministry of Health approved several of the contracts between NPHIL and the ex-residents and also, no evidence that NPHIL Management invited the Liberia Land Authority to confirm ownership of the land by the ex-residents.
- 1.1.10.10 Going forward, Management should ensure that agreements between NPHIL and other parties are fully adhered to and where other agencies of government are involved, those agencies are fully represented and evidence of such representation maintain for administrative and audit purposes.
- 1.1.10.11 Additionally, with respect to the thirty-party issue, the Management should ensure that all payments are made in the name of the beneficiaries or their authorized representatives as required by the PFM Act of 2009.

1.1.11 Movements in Payrolls

Observation

- 1.1.11.1 Regulation T.3 (1 d, e and f) of the PFM Act of 2009 states, "The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that: (d) authorized establishments or manpower ceilings are not exceeded; (e) the amount of salary and other allowances authorized for payment to each staff is not exceeded; and (f) payments are not made on the payment voucher to staff who do not belong to the Agency or unit."
- 1.1.11.2 We observed movements in the number of employees and value of the entity's payrolls for the fiscal period without the necessary documentation from the Human Resource Department to authenticate the changes.
- 1.1.11.3 In some instances, there were increments in the number of staff and value of payroll while in other cases the number of staff remained the same but payroll value increased.
- 1.1.11.4 Additionally, there was no evidence that Management maintained payroll for several months.
See Table 4 for details.

Table 4: Movements/Records of payroll; 2017/2018

No.	Month	Number of staff	Changes in number of staff	Payroll Value (Gross) US\$	Changes in payroll Value (US\$)	Comments
	Beginning Staff	4	0	0	0	Number of staff brought forward from June, 2017
1	July, 2017	16	12	30,769.35		Same number of staff and payroll value
2	August, 2017	16	0	30,770.00	(0.65)	Same number of staff and payroll value
3	September, 2017	0	0	-	-	Payroll not provided
4	October, 2017	189	0	216,849.00		Cannot be determined
5	November, 2017	191	2	221,999.00	5,150.00	Increment in staff and payroll value
6	December, 2017	192	1	222,699.00	700.00	Increment in staff and payroll value
7	January, 2018	192	0	222,849.00	150.00	Same number of staff but payroll value increased
8	February, 2018	0	0	-	-	Payroll not provided
9	March, 2018	0	0	-	-	Payroll not provided
10	April, 2018	196	0	231,449.00	-	Cannot be determined

Table 4: Movements/Records of payroll; 2017/2018

No.	Month	Number of staff	Changes in number of staff	Payroll Value (Gross) US\$	Changes in payroll Value (US\$)	Comments
11	May, 2018	0	0	-	-	Payroll not provided
12	June, 2018	195	0	232,649.00	-	Cannot be determined

Risk

- 1.1.11.5 Movements in payrolls without documentary justification could lead to fraud and corruption.
- 1.1.11.6 Failure to maintain payroll for each month undermines accountability and transparency and could lead misappropriation.

Recommendation

- 1.1.11.7 The NPHIL Management should provide material justification for the movement in the payrolls as indicated. Management should also provide the payroll along the necessary supporting documents for the outstanding payroll indicated.
- 1.1.11.8 Going forward, the NPHIL Management should ensure that changes in the quantity and value of payroll are authenticated by the necessary supporting documentation for administrative and audit purposes.
- 1.1.11.9 Further, payroll should be reconciled monthly to ensure that accurate records of employee wages, withholdings, and other key pieces of tax information are recorded in the general ledger for internal and external reviews.

Management’s Response

- 1.1.11.10 *This was due to the fact that we were in the formative stage and staff were being hired and added to the payroll after we completed with their HR process. Salaries were adjusted and applied according to roles and responsibilities.*

Auditor General’s Position

- 1.1.11.11 The Management did not adequately address the issue raised. There was no evidence that the fluctuation was supported by the necessary documents. Therefore, we maintain our finding and recommendation. Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.12 Re-allocation of Budgeted Funds

Observation

- 1.1.12.1 Regulation E.8 (1) of the PFM Act of 2009 clarifies that where circumstances arise for rearrangement of budget provision, savings under one classification may be utilized to provide for extra expenditure under another without affecting the total funds to be disbursed from the head.



1.1.12.2 Additionally, Regulation E.8 (2 and 3) of the PFM Act of 2009 requires Government entities to seek approval from the Deputy Minister for Budget to reallocate from one budgeted code to another. The Deputy Minister for Budget may delegate the power to authorize reallocations to head of government agency, stating clearly the terms and extent of such delegation.

1.1.12.3 We observed that the Management of NPHIL rearranged/reallocated funds in the amount of US\$7,377.34 from one budget line item to another during the fiscal period without evidence that the reallocation was based on excess funds realized from those budget line item prior to incurring the expenditure under the budget lines with shortfall.

1.1.12.4 Additionally, there was no evidence that reallocation during the period was approved by the Deputy Minister for Budget as requires. **See Table 5 for details.**

Table 5: Expenditure reallocated from one budget item to another; 2017/2018

No.	Date	Description	Payee	PV#	Check#	Amount (US\$)	Comment
1	11-May-18	Payment of 4pcs of complete Panic exit door lock to facilitate the Audit requirement of NRL	City Builders	PVUSD0077	00091537	1,400.00	From laboratory Consumable for Furniture and Fixture expenses
2	15-May-18	Payment for plumbing material for the renovation of the NRL at Charlesville	Eagle Electrical Corporation	PVUSD0082	00091543	1,608.50	From laboratory Consumable for Furniture and Fixture expenses
3	25-Jul-17	60%-part payment to survey LIBR property	Cyril S. Banya	PV0118	00120155	1,572.62	From Non-Residential for Furniture and Fixture expenses
4	10-Jan-17	Payment for the conduct of the environmental impact assessment of the NRLRL project in Phebe Bong County. Part-Payment	ECOGREEN Group of Consultants Inc.	PV0454	00050379	2,366.22	From Non-Residential for Furniture and Fixture expenses



Table 5: Expenditure reallocated from one budget item to another; 2017/2018

No.	Date	Description	Payee	PV#	Check#	Amount (US\$)	Comment
5	11-May-18	Payment for servicing of NPHIL Generator	Auto King	pvUSD0076	'00091536	430.00	From Fuel and Lubricant for Repairs and maintenance expenses
Total						7,377.34	

Risk

- 1.1.12.5 Incurring extra expenditure under a budget line item without evidence of excess funds could lead to over/under statement of expenditure in the budget line item.
- 1.1.12.6 Effecting transactions without evidence of approval from the appropriate authority could result to misappropriation of funds.

Recommendation

- 1.1.12.7 The Management of NPHIL should provide proof of authorization for fund reallocated from one budget line item to another as well as provide evidence that the reallocation was based on excess funds realized from those budget line items prior to incurring the expenditure under the budget line with a shortfall.
- 1.1.12.8 Going forward, the Management should maintain records of authorization to transfer funds from one budget line to another as well as records of excess of ten percent of funds realized from those budget line items prior to incurring the expenditure under the budget line with shortfall.

Management's Response

- 1.1.12.9 *Management acknowledges the observations and will ensure that, going forward, it maintains records of authorization to transfer funds from one budget line to another as well as records of excess of ten percent of funds realized from those budget line items prior to incurring the expenditure under the budget line with shortfall.*

Auditor General's Position

- 1.1.12.10 We acknowledge Management's acceptance of our finding and recommendation. We will make a follow up on the implementation during subsequent audit. Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.13 Operational Expenses

Observation

- 1.1.13.1 Regulation A.15 of the PFM Act of 2009 states, "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks".

1.1.13.2 We observed that NPHIL Management expended the amount of US\$170,804.85 under a budget line item called "Operational Expenses". Expenditures under this line item covered various items including fuel/gasoline, repairs & maintenance of assets/equipment, food & catering services and daily sustenance allowance which already exist in the budget as separate line items or placed under other related line items and disbursed as such.

1.1.13.3 Additionally, we observed that the approved amount for the line item per the 2017/2018 National Budget was US\$135,097.00 and the actual expenditure was US\$170,804.85 thus, leaving an excess of US\$35,707.85 over budgeted amount.

Risk

1.1.13.4 Making payments under a budget line item for expenditures that are designated under other expenditure line items could lead to duplication and wasteful expenditure.

1.1.13.5 Variance between the budget and actual amounts could lead to overspending.

Recommendation

1.1.13.6 The NPHIL Management should provide material justification for using multiple budget and expenditure line items to budget and expend fund for the same expenditure items within the fiscal year. Management should also provide material justification for the excess spending indicated above.

1.1.13.7 Going forward, Management should reclassify expenditure lumped under "Operational Expenses" to the appropriate budget categories and ensure that expenditures are not duplicated in any form.

Management's Response

1.1.13.8 *Management acknowledges and will ensure that, going forward, expenditures lumped under "Operational Expenses" are reclassified to the appropriate budget categories.*

Auditor General's Position

1.1.13.9 We acknowledge Management's acceptance of our finding and recommendation. We will make a follow up on the implementation during subsequent audit. However, Management should adhere to the budget law at all times to avoid excess budgetary expending. Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.14 Procurement procedures

Observation

1.1.14.1 Sections 48(1) and 53(1 a-c) of the Public Procurement and Concessions Act (PPC) state: 48(1), "except as provided in subsection (2) of this Section, in procurement proceedings in which the Procuring Entity decides that only domestic suppliers or contractors are likely to be interested in submitting bids, the Procuring Entity shall employ national open competitive bidding procedures for procurements in which the estimated contract price of the procurement does not exceed the ceiling Threshold applicable to national open competitive

bidding". And 53(1 a-c), "the request for quotations method may be used for the procurement of goods, works and services: (a) When the procurement is for readily available commercially standard goods, not specially manufactured to the particular specifications of the Procuring Entity and the estimated contract price does not exceed the applicable Threshold; (b) When the procurement is for small works and the estimated contract price does not exceed the applicable Threshold; or (c) When the procurement is for services and the estimated contract price does not exceed the applicable Threshold".

- 1.1.14.2 We observed that the Management did not apply the required procurement method for the procurement of various good and services in the amounts of US\$36,028.00 and L\$6,260,552.00. An analysis of the procurement plan reveals that the purchases required the National Competitive Bidding (NCB), Restricted Bidding Methods, etc. **See Appendix 9 for details**

Risk

- 1.1.14.3 Failure to apply the appropriate procurement procedures could undermine value for money.

Recommendation

- 1.1.14.4 The NPHIL Management should provide material justification for failure to apply the appropriate procurement procedures.

- 1.1.14.5 Going forward, the NPHIL Management should ensure that the provisions of the PFM Regulation of 2009, the Amended and Restated PPC Act of 2010 and the accompanying regulations are adhered to unconditionally.

Management's Response

- 1.1.14.6 *As provided in Appendix 9, all of the transactions stated are below the thresholds for National Competitive Bidding (NCB) and Restricted Bidding Methods. The procurement transactions stated meet the threshold for Shopping (Request for Quotation) Method as provided for in the Public Procurement & Concession Laws (Restated Act of 2010 and Regulations of 2014) Threshold Schedule. Management was committed to the application of the PPCC Laws in the processing of procurement transactions. Procurement documents are available for your review.*

Auditor General's Position

- 1.1.14.7 The Management did not adequately address the issue raised. The procurement plan reveals the required methods and there was no evidence that those methods were adhered to for the indicated purchases during the period. Therefore, we maintain our finding and recommendation. Further, Management is in breach of the PPC Act of 2005 as Amended and Restated 2010.

1.1.15 Adherence to Travel Ordinance

Observation

- 1.1.15.1 The GoL revised Travel Ordinance of 2016/2017 provides Annexure II (Travel Settlement



Form) for both foreign and domestic travels and requires that the form be filled by the traveler and submitted to the Financial Regulations Unit of the Ministry of Finance and Development Planning within fourteen (14) upon return from a trip. Copy of the certificates for workshop, seminars, etc. used ticket stubs and passport in the case of foreign travel should be attached.

- 1.1.15.2 We observed that the NPHIL Management paid daily sustenance allowance (DSA) in the amount of L\$3,086,120.00 to staff who traveled during the fiscal period without ensuring that the staff filled the Travel Settlement Form for submission to the Financial Regulations Unit of the Ministry of Finance and Development Planning as required. Further, were no adequate supporting documents like report/result of trip, etc. authenticate the travel. **See Appendix 10 for details.**

Risk

- 1.1.15.3 The non-settlement of travel advances undermines the objective of the Travel Ordinance.
- 1.1.15.4 In the absence of adequate supporting documents such as the invitation, report/result of trip, copies of passport, Boeing Passes, and ticket, etc. the validity of the travel cannot be assured.

Recommendation

- 1.1.15.5 Going forward, the Management should ensure that staff returning from trip completes the appropriate travel settlement form as requires and attach all the relevant supporting documents for administrative and audit purposes.

Management's Response

- 1.1.15.6 *Management acknowledges and will ensure that going forward, staffs returning from trip will complete the appropriate travel settlement forms as required.*

Auditor General's Position

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

1.1.16 Petty Cash Management

Observation

- 1.1.16.1 Regulation B.33 (2) and (4) of the PFM Act 2009 states, "(2) Names and titles of designated officers and amounts to be held in cash at specific periods and designated posts shall be communicated to and have the prior written approval of the Comptroller-General. (4) In terms of this regulation, the maximum amount that may be held as petty cash in any one calendar month is the equivalent of United Sates Dollars Two Hundred".
- 1.1.16.2 We observed that the Comptroller-General and the Management of NPHIL did not approve the Petty Cash Policy in force at the entity.



1.1.16.3 Additionally, our physical count of petty cash on hand as at June 12, 2019 and an analysis of the closing petty cash balance for the period ended June 30, 2018 revealed a difference of US\$380. **See Table 6 below.**

1.1.16.4 Further, we observed the following issues during our review of the Petty Cash Management System and an analysis of petty cash payment transactions:

- Petty cash payment transactions in the amount of US\$565 and L\$66,400.00 were not supported by receipts/cash invoices to authenticate the transactions. See **Appendix 11 for details.**
- The policy established a ceiling of US\$2,000.00 and a floor of US\$500.00 to be held for petty cash as well as a spending limit up to US\$200.00 contrary to the requirements of the PFM Regulations of 2009.
- The procedure of maintaining a petty cash balance of US\$500.00 before replenishment of petty cash fund was not fully adhered to. In some instances, the petty cash balance at the time of replenishment was US\$630.79 while in other instances cash balance was down to US\$178.2, 109.28, etc. before replenishment.
- Several of the petty cash usage reports submitted for replenishment were not reviewed by the appropriate senior personnel as required by the policy.
- There is no provision in the policy about regular petty cash count and there was no evidence that independent senior personnel conducted regular count of petty cash during the period to ensure check and balances in the management of petty cash.

Table 6: Variance between Petty Cash Closing Balance and Physical Cash on Hand

Description	Amount US\$
Petty cash balance as at June 28, 2018 (Petty Cash Report)	354.00
Add: Petty cash received/replenished subsequently up to June 12, 2019 (Date of auditor's verification)	1,646.00
Less: Petty Cash disbursed/used subsequently up to June 12, 2019 (Date of auditor's verification)	1,620.00
Expected petty Cash balance on hand as at June 12, 2019 (Date of auditor's verification)	380.00
less: Petty cash physically verified by auditor as at June 12, 2019	-
Difference between Expected Cash balance on hand and Cash verified by auditor	380.00

Risk

1.1.16.5 In the absence of supporting documents, the validity, occurrence and accuracy of the payment cannot be assured. This could lead to misappropriation of the entity's funds.

1.1.16.6 Failure to ensure proper management of petty cash could lead to the untimely detection and corrections of irregularity that may exist over the control of petty cash.



- 1.1.16.7 The lack of regular petty cash count provides opportunity for diversion of cash to personal use and creates inaccurate balances, which could lead to misstatement of the financial statements.

Recommendation

- 1.1.16.8 The Management of NPHIL should provide the necessary supporting documents for petty cash expended without adequate documents as well as material justification for the weaknesses identified in the management of petty cash.

- 1.1.16.9 Going forward, Management should ensure that petty cash expended is full supported by all relevant documents and copies maintain for administrative and audit purposes. Management should conduct regular cash count to ensure that cash on hand for the purpose of petty spending tallies with the petty cash record at all times and as well ensure that petty cash policy is in compliance with the PFM Act of 2009 and its accompanying Regulations.

Management's Response

- 1.1.16.10 *The budget for the formation and operations of the Institute (NPHIL) was approved by the Ministry of Finance and Development Planning. The budget had a line item for operational fund of which petty cash/imprest fund was a part. Based on this, the Petty Cash Policy was prepared and approved by management, and copy is available for your review. The Approved Petty Cash Policy has provisions for thresholds of single transaction, float and minimum balance before replenishment. Petty cash voucher numbers are provided in Appendix 11 as recorded in the Draft Report.*

Auditor General's Position

- 1.1.16.11 The Management did not adequately address the issues raised. Therefore, Management should account for the US\$565 and L\$66,400.00 without supporting documents. With respect to the remaining issues for petty cash, we maintain our findings and recommendation. Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.17 Deficiencies in the preparation of bank reconciliation

Observation

- 1.1.17.1 Regulation R3 of the PFM Act 2009 provides that "the balance of every bank account as shown in a bank statement shall be reconciled with the corresponding cashbook balance at least once every month; and the reconciliation statement shall be filed or recorded in the cash book or the reference to the date and number thereof."

- 1.1.17.2 We observed the following issues during our review of the bank reconciliation record:
- Bank reconciliations finalized and reviewed were not dated to determine the timeliness of the preparation and review processes.
 - Checks and other reconciling items reconciled during the reconciliation process did not contain reference number for easy verification and tracing to source documents.



- Several checks and other payment authorization issued for payment were considered as reconciling items for more than six (6) months before withdrawals were made. This is contrary to the requirement of Regulation R.6 of the PFM Act of 2009, which states "checks issued by the Republic of Liberia shall be valid for a period of six months from the date of issue".

Risk

- 1.1.17.3 Failure to appropriately prepare and review bank reconciliation and properly reconcile transactions could lead to the untimely detection and correction of errors or omissions.

Recommendation

- 1.1.17.4 The NPHIL Management should provide material justification for the deficiencies noted in the preparation of bank reconciliation during the period.
- 1.1.17.5 Going forward, Management should ensure that bank reconciliation statements for all bank accounts are properly prepared and adequately reviewed to detect and correct errors and omissions, which may exist.

Management's Response

- 1.1.17.6 *Management acknowledges and will ensure that going forward, bank reconciliation statements for all bank accounts are properly referenced. Please see attached signed and approved copies of bank reconciliation statements.*

Auditor General's Position

- 1.1.17.7 Management did not provide signed and approved copies of bank reconciliation statements as asserted. However, we acknowledge Management's acceptance of our finding and recommendation. We will make a follow up on the implementation during subsequent audit. Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.2 Donor Related Issues

1.2.1 Payments without adequate supporting documents

Observation

- 1.2.1.1 Regulation P.9 (2) of the Public Finance Management (PFM) Act of 2009 states, "Payments except for statutory transfers and debt service shall be supported by invoices bills and other documents in addition to the payment vouchers".
- 1.2.1.2 Additionally, Regulation P.12 of the PFM Act 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 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."

1.2.1.3 We observed that several payments for goods/services in the amounts of US\$2,659.00 and US\$13,660.00 expended from funds provided by UNICEF and WHO respectively were not adequately supported by documents such job completion certificate to authenticate the transactions for donor payments. **See Appendix 12 for details.**

Risk

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

Recommendation

1.2.1.5 The Management of NPHIL should provide all the necessary supporting documents to substantiate the transactions indicated.

1.2.1.6 Going forward, the Management should ensure that payments for goods and services are fully supported by all relevant documents for administrative and audit purposes.

Management's Response

1.2.1.7 *The outstanding supporting documents as stated in Appendix 12 are available and attached to this document for your review.*

Auditor General's Position

1.2.1.8 The Management did not provide the supporting documents as asserted. Therefore, Management should account for the unsupported payments. Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.2.2 Outstanding Payment Documents

Observation

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

1.2.2.2 There was no evidence that Management maintained payment vouchers along with the necessary supporting documents for several transactions in the amount of US\$354,611.25 recorded in the ledgers for WHO Fund. Management did not provide those documents during the conduct of the audit after several requests by the audit team. **See Appendix 13 for details.**

Risk

1.2.2.3 In the absence of those supporting documents, the validity, occurrence and accuracy of the payment cannot be assured. This could lead to misappropriation of the entity's funds.



Recommendation

- 1.2.2.4 The Management of NPHIL should provide the payment vouchers along with all necessary supporting documents to substantiate the transactions indicated.
- 1.2.2.5 Going forward, the Management should ensure that all relevant supporting documents for payments are maintained for administrative and audit purposes.

Management's Response

- 1.2.2.6 *The outstanding supporting documents as stated in Appendix 13 are available and attached to this document for your review.*

Auditor General's Position

- 1.2.2.7 The Management did not provide the supporting documents as asserted. Therefore, Management should account for the unsupported payments. Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.2.3 Weaknesses in the Management of WHO Fund

Observation

- 1.2.3.1 Regulation A.15(1) of the PFM Act 2009 provides that "the head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks".
- 1.2.3.2 Several inflows of funds totaling US\$102,475.52 were made to the WHO ledger and account from other sources including donor projects' accounts to support NPHIL. This appears to be co-mingling of funds and inter-account borrowings without authorization. There were no supporting documents to authenticate the transactions. **See Appendix 14 for details.**
- 1.2.3.3 Further, we observed that the expenditure of funds in the amount of US\$76,161.05 from other sources included in WHO ledger and account were reported as part of WHO's project fund for the fiscal period. **See Appendix 15 for details**

Risk

- 1.2.3.4 Inflows of funds within the project's account without adequate supporting documents could lead to diversion and misappropriation of the project's fund.
- 1.2.3.5 Expending funds from other sources as part of WHO's project fund could lead to over/under statement of expenditure for the donor and could deny the achievement of the project's objective.

Recommendation

- 1.2.3.6 The Management of NPHIL should provide all the necessary documents for inflows of funds from other sources to the project's account.



1.2.3.7 Management should provide material justification for co-mingling and inter-accounts borrowings of projects' funds.

1.2.3.8 Going forward, the Management should ensure that fund provided by donor is properly managed and the act of co-mingling and inter-accounts borrowings is discontinued.

Management's Response

1.2.3.9 *Management disagrees with the assertions of "weaknesses in managing donor funds". During the period under review, NPHIL maintained two USD accounts at ECOBANK dedicated to the management of donor funds. The two accounts mentioned were specifically opened to manage WHO and UNICEF funds. During the management of these accounts, the Institute was engaged to implement several smaller projects whose inflows didn't warrant the opening of separate accounts, as doing so would have led to the operation of multiple, if not tons of accounts. WHO account was the perennial account and the first to be opened in March 2017 as the lead project account. Therefore, funds from other donor partners not substantial as compared to funds received from WHO and did not require the opening of separate accounts by donors were pooled into the WHO account. In 2018, management, having realized the frequent inflow of funds from several donors for smaller projects, saw the need to open a Special Project account.*

Auditor General's Position

1.2.3.10 Management did not address the issue of the US\$76,161.05 from other sources included in WHO ledger. However, we acknowledge Management's assertion of opening separate accounts for project's fund and will make a follow up on the implementation during subsequent audit.

1.2.3.11 Therefore Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.2.4 Memorandum of Understanding for Donor Fund

Observation

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

1.2.4.2 There was no evidence that management developed a detailed budget for the funds provided by the (UNICEF) and World Health Organization (WHO).

1.2.4.3 Additionally, Management did not provide the Memorandums of Understanding (MoU) between NPHIL/ GOL and WHO and UNICEF, which established the funding framework.

Risk

- 1.2.4.4 The lack of the MoU and detailed budget could lead to discretionary spending and thus, undermine the achievement of the projects' objectives.

Recommendation

- 1.2.4.5 The Management of NPHIL should provide the MoU along with the detailed budgets, which served as the basis of implementation of the donors' projects.
- 1.2.4.6 Going forward, the Management should ensure that all relevant documents including the MoU and detailed budgets for all funds provided by donors are maintained for administrative and audit purposes.

Management's Response

- 1.2.4.7 *Management acknowledges and will ensure, going forward, that all relevant documents including MoUs are maintained for administrative and audit purposes.*

Auditor General's Position

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

1.2.5 Preparation of bank reconciliation

Observation

- 1.2.5.1 Regulation R3 of the PFM Act 2009 provides that "the balance of every bank account as shown in a bank statement shall be reconciled with the corresponding cashbook balance at least once every month; and the reconciliation statement shall be filed or recorded in the cash book or the reference to the date and number thereof."
- 1.2.5.2 We observed that bank reconciliations prepared for all the months during the fiscal period for the three donors accounts domicile at Ecobank were submitted to the Audit Team in soft copy without evidence that those reconciliations were reviewed and approved.

Risk

- 1.2.5.3 Failure to appropriately prepare and review bank reconciliation could lead to the untimely detection and correction of errors or omissions.

Recommendation

- 1.2.5.4 The NPHIL Management should provide for not ensuring that the bank reconciliation for the donor accounts were printed reviewed and filed for administrative and audit purposes.
- 1.2.5.5 Going forward, Management should ensure that bank reconciliation statements for all bank accounts are properly prepared and adequately reviewed to detect and correct errors and omissions, which may exist.

Management's Response

- 1.2.5.6 *Please see attached signed and approved copies of bank reconciliation statements.*

Auditor General's Position

- 1.2.5.7 The bank reconciliation statements presented by Management were not adequately reviewed and approved. Therefore, we maintain our finding and recommendation. Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.2.6 Adherence to Travel Ordinance

Observation

- 1.2.6.1 The GoL revised Travel Ordinance of 2016/2017 provides Annexure II (Travel Settlement Form) for both foreign and domestic travels and requires that the form be filled by the traveler and submitted to the Financial Regulations Unit of the Ministry of Finance and Development Planning within fourteen (14) upon return from a trip. Copy of the certificates for workshop, seminars, etc. used ticket stubs and passport in the case of foreign travel should be attached.

- 1.2.6.2 We observed that Management made payments of daily sustenance allowance (DSA) to various project staff amounting to US\$86,000.00 from WHO Fund without ensuring that the staff filled the Travel Settlement Form for accountability and transparency as required by the Travel Ordinance. Further, there were no adequate supporting documents like report/result of trip, etc. to authenticate the travel. **See Appendix 16 for details.**

Risk

- 1.2.6.3 The non-settlement of travel advances undermines the objective of the Travel Ordinance.
- 1.2.6.4 In the absence of adequate supporting documents such as the report/result of trip, the validity of the travel cannot be assured.

Recommendation

- 1.2.6.5 Going forward, the Management should ensure that staff returning from trip completes the appropriate travel settlement form as requires and attach all the relevant supporting documents for administrative and audit purposes.

Management's Response

- 1.2.6.6 *Management acknowledges and will ensure that, going forward, staffs returning from trips complete the appropriate travel settlement forms as required.*

Auditor General's Position

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

1.2.7 Fuel/Gasoline and Scratch Card Management System

Observation

- 1.2.7.1 Regulation A.15(1) of the PFM Act 2009 provides that "the head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and

wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks”.

1.2.7.2 We observed that Management made payments for fuel/gasoline and scratch card in the amounts of US\$2,221.80 and US\$129,887.55 from UNICEF and WHO Funds respectively without evidence of distribution to the end users during the period under audit. There was no fuel/gasoline and scratch card distribution schedule (log) signed/acknowledged by staff entitled to fuel/gasoline and/or scratch card to validate the transactions. **See Appendix 17 for details.**

1.2.7.3 Additionally, we observed there was no guidance on the procedures for distributing gasoline & scratch cards to staff of the project.

Risk

1.2.7.4 In absence of distribution schedule for fuel/gasoline and scratch card the completeness of the transactions cannot be assured. This may lead to diversion of supplies intended for the operations of the entity.

1.2.7.5 The lack of policy to regulate the distribution and usage of fuel/gasoline and scratch card undermines transparency and accountability and could lead to misappropriation of donor funds.

Recommendation

1.2.7.6 The Management of NPHIL should provide the necessary supporting documents to substantiate the validity of the transactions indicated above.

1.2.7.7 Going forward, the Management should ensure that fuel/gasoline and scratch card for operations are distributed to the end users and the necessary documents retain for administrative and audit purposes.

1.2.7.8 Additionally, Management should develop policies for the management of fuel/gasoline and scratch card to promote transparency and accountability.

Management’s Response

1.2.7.9 *Please see attached copies of vouchers, supporting documents and liquidation reports.*

Auditor General’s Position

1.2.7.10 Management did not provide the supporting documents as asserted. Therefore, we maintain our finding and recommendation. Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009

1.2.8 Payments to Third Party

Observation

1.2.8.1 Regulation B. 28 of the PFM Act of 2009 states, “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”.

- 1.2.8.2 We observed that several payments for goods and services in the amounts of US\$7,400.00 and US\$110,398.20 for UNICEF and WHO Funds respectively were made in the names of employees of NPHIL for subsequent disbursements to the services provided/beneficiary rather than make the payments directly to the provided/beneficiary or their authorized representatives. **See Appendix 18 for details.**

Risk

- 1.2.8.3 Payments in the names of employees for procurement of goods and services could be diverted to personal use thus leading to misappropriation of funds.

Recommendation

- 1.2.8.4 The NPHIL Management should provide material justification for authorizing payments in the names of the employees of NPHIL instead of the service providers.
- 1.2.8.5 Going forward, all payments for goods and services should be made directly to the service providers/vendors or the authorized legal representative.

Management’s Response

- 1.2.8.6 *The payments mentioned was for DSAs, transportation, and other items/expenses for project field works in the counties. The payments were raised in the Cashier’s name (Mercy Y. Gompue) and two other staffs from Accounts. However, going forward, all payments for goods and services should be made directly to the service providers/vendors or the authorized legal representative.*

Auditor General’s Position

- 1.2.8.7 We acknowledge Management’s acceptance of our finding. However, the practice of making payments in the name of the Cashier for onward payment to other employees is inconsistent with the Public Finance Management Act of 2009. Therefore, we maintain our finding and recommendation. Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.3 Internal Control Related Issues - GOL

1.3.1 Deficiencies in the Management of Fixed Asset

Observation

- 1.3.1.1 Regulation V.1 (2a) of the PFM Act 2009 states, “The Head of Government Agency must take full responsibility of assets assigned to him by the General Services Agency and ensure that proper control systems exist for assets and that: (a) preventive mechanisms are in place to eliminate theft, losses, wastage and misuse;”
- 1.3.1.2 Additionally, Regulation V.4 (1 and 2) of the PFM Act 2009 states, “(1) Furniture, and equipment issued for Government quarters or offices or vehicle and other fixed asset shall

be brought on a master inventory of the Government Agency. (2) The master inventory shall record under each category of item:

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

1.3.1.3 We observed the following during our examination of the entity’s fixed assets:

- The fixed asset register does not include the cost, code and acquisition date of some assets
- The fixed asset register does not include references of source documents on which assets were acquired
- The fixed asset register has various assets classified as damaged but not written-off and disposed.

1.3.1.4 Further, there was no evidence that physical assets count was conducted during the period to validate the existence of the entity’s assets as required by the Fixed Asset Management Policy.

Risk

1.3.1.5 Weaknesses in the management of fixed assets could lead to theft, losses, wastage and misuse of the entity’s assets.

Recommendation

1.3.1.6 The NPHIL Management should ensure that the asset register is updated with all the appropriate information in accordance with the PFM Act 2009 and ensure that regular asset count is conducted to validate the existence of the entity’s assets.

1.3.1.7 Further, management should assess the assets designated as damaged or out of use to determine whether they could be repaired or disposed. Should assets be disposed, Management must liaise with the General Service Agency and the Ministry of Finance and Development Planning to dispose the assets.

Management’s Response

1.3.1.8 *Management acknowledges the recommendations and will ensure that its fixed assets system is improved upon and reflective of fixed assets owned and under its custody.*

Auditor General’s Position

1.3.1.9 We acknowledge Management’s acceptance of our finding and recommendation. We will make a follow up on the implementation during subsequent audit. Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.3.2 Fuel/Gasoline and Scratch Card Management System

Observation

- 1.3.2.1 Regulation A.15(1) of the PFM Act 2009 provides that “the head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks”.
- 1.3.2.2 We observed that Management made payments in the amount of US\$19,171.20 and L\$7,199,458.95 for fuel/gasoline and scratch card without evidence of distribution to the end users during the period under audit. There was no fuel/gasoline and scratch card distribution schedule (log) signed/acknowledged by staff entitled to fuel/gasoline and/or scratch card to validate the transactions. **See Appendix 19 for details.**
- 1.3.2.3 Additionally, Management did not develop policy to regulate the distribution and usage of fuel/gasoline and scratch card during the period.

Risk

- 1.3.2.4 In absence of distribution schedule for fuel/gasoline and scratch card the completeness of the transactions cannot be assured. This may lead to diversion of supplies intended for the operations of the entity.
- 1.3.2.5 The lack of policy to regulate the distribution and usage of fuel/gasoline and scratch card undermines transparency and accountability and could lead to misappropriation of funds allotted to the line items.

Recommendation

- 1.3.2.6 The Management of NPHIL should provide the necessary supporting documents to substantiate the validity of the transactions indicated above.
- 1.3.2.7 Going forward, the Management should ensure that fuel/gasoline and scratch card for operations are distributed to the end users and the necessary documents retain for administrative and audit purposes.
- 1.3.2.8 Additionally, Management should develop policies for the management of fuel/gasoline and scratch card to promote transparency and accountability.

Management’s Response

- 1.3.2.9 *Please see attached copies of vouchers, supporting documents and liquidation reports.*

Auditor General’s Position

- 1.3.2.10 Management did not provide the supporting documents as asserted. Therefore, we maintain our finding and recommendation. Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009

1.3.3 Payments to Third Party

Observation

1.3.3.1 Regulation B. 28 of the PFM Act of 2009 states, "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".

1.3.3.2 We observed that the NPHIL Management made several payments for goods and services in the amount of US\$15,342.00 and L\$11,323,740.00 in the names of employees of NPHIL for subsequent disbursements to the services provided/beneficiary rather than make the payments directly to the provided/beneficiary or their authorized representatives. **See Appendix 20 for details.**

Risk

1.3.3.3 Payments in the names of employees for procurement of goods and services could be diverted to personal use thus leading to misappropriation of funds.

Recommendation

1.3.3.4 The NPHIL Management should provide material justification for authorizing payments in the names of the employees of NPHIL instead of the service providers.

1.3.3.5 Going forward, all payments for goods and services should be made directly to the service providers/vendors or the authorized legal representative.

Management's Response

1.3.3.6 *The payments mentioned was for DSAs, transportation, and other items/expenses for project field works in the counties and operational expenditures. The payments were raised in the Cashier's name (Mercy Y. Gonpue), another staff of Accounts and Head of Logistics (for Christmas Decoration). However, going forward, management will ensure that payments for goods and services are be made directly to the service providers/vendors or the authorized legal representative.*

Auditor General's Position

1.3.3.7 We acknowledge the Management's acceptance of our finding. However, the practice of making payments in the name of the Cashier for onward payment to other employees is inconsistent with the Public Finance Management Act of 2009. Therefore, we maintain our finding and recommendation. Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.3.4 Human Resource Review/Approval of Payroll

Observation

1.3.4.1 Regulation T.3 (1) of the PFM Act of 2009 states, "The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that: (a) payments are made as and when due; (b) overpayments are not made; (c)

all required deductions are made at the correct time; (d) authorised establishments or manpower ceilings are not exceeded; (e) the amount of salary and other allowances authorised for payment to each staff is not exceeded; and (f) payments are not made on the payment voucher to staff who do not belong to the Agency or unit.”

- 1.3.4.2 We observed that Management made payments for salaries without HR Department/Section review and approval to authenticate that salaries were paid only to deserving employees.

Risk

- 1.3.4.3 In the absence of an approved payroll by HR Department, salaries could be paid to undeserving personnel.

Recommendation

- 1.3.4.4 The NPHIL Management should provide material justification for paying salaries without the HR Department approval.

- 1.3.4.5 Going forward, NPHIL Management should ensure that monthly payroll is reviewed and approved by the HR Department before payment are made.

Management’s Response

- 1.3.4.6 *The Human Resource Division of the Institute was established in June 2018 with the recruitment of the Human Resource Director. Prior to the setting up of the Human Resource Division, a Human Resource Management Company, State Name, was hired to provide services to the Formation Team.*

Auditor General’s Position

- 1.3.4.7 Management’s assertion is not materially supported. The human resource function enables the growth of the organization through employee management. Therefore, it should have been an integral part of the formation of NPHIL.

- 1.3.4.8 There should have been an independent staff to review and approve the listing of staff to avoid any irregularity before salaries were paid. Therefore, we maintain our recommendation. Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009

1.3.5 Quarterly reports not prepared and submitted to PPCC

Observation

- 1.3.5.1 Section 43.9 of the PPCA of 2005 as amended in 2010 requires that “procuring entity shall forward to the Public Procurement & Concessions Commission (PPCC) on a quarterly basis a report for monitoring and evaluation purposes of the contracts awarded during the preceding quarter”.

- 1.3.5.2 There was no evidence that the NPHIL Management prepared and submitted to the PPCC, quarterly reports of contracts awarded during the fiscal period to enable the PPCC conduct monitoring and evaluation on the contracts awarded during the period.



Risk

- 1.3.5.3 The lack of monitoring and evaluation report could lead to inefficiency in the monitoring of contracts by PPCC thus, undermining accountability and transparency.

Recommendation

- 1.3.5.4 The NPHIL Management should ensure that quarterly reports for contracts awarded during the fiscal period are prepared and submitted to PPCC as required.

Management's Response

- 1.3.5.5 *Management acknowledges and will ensure that, going forward, quarterly reports for contracts awarded during the fiscal period are prepared and submitted to PPCC as required.*

Auditor General's Position

- 1.3.5.6 We acknowledge Management's acceptance of our finding and recommendation. We will make a follow up on the implementation during subsequent audit. Further, Management is in breach of the PPC Act of 2005 as Amended and Restated 2010.

1.4 Governance Related Issues

1.4.1 Lack of Audit Committee

Observation

- 1.4.1.1 Regulation K.10 of the PFM Act of 2009 provides that, A Head of government agency or government organization shall in consultation with the Internal Audit Governance Board establish and maintain an audit committee for the government agency or organization for which he/she is responsible.

- 1.4.1.2 We observed that there was no audit committee established at the NHPIL to monitor and address audit matters at the institution.

Risk

- 1.4.1.3 Audit issues and lapses identified in the entity's internal control system may not be appropriately monitored and addressed due to the lack of audit committee.

Recommendation

- 1.4.1.4 Going forward, Management should ensure that the audit committee is established and meets on quarterly basis as described in regulation K.13 of the PFM regulation of 2009.

Management's Response

- 1.4.1.5 *Management acknowledges and will ensure that, going forward, the audit committee is established and meets on quarterly basis as described in regulation K.13 of the PFM regulation of 2009. Management will work with the Internal Auditor to ensure that this is done.*



Auditor General's Position

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

1.4.2 Strategic Plan

Observation

- 1.4.2.1 In terms of COSO Internal Control Integrated framework, Organization should set entity level objectives that align with the entity's mission and value proposition. These high-level objectives, which are a key part of Strategic Planning, reflect management's choice of how the organization will seek to create, preserve, and realize value for its stakeholders. This guide will ensure that Management operations are ethical, orderly, economical, efficient and effective.

- 1.4.2.2 We observed that the NPHIL Management did not finalize and approve its Strategic Plan to serve as a basis on which resources were allocated.

Risk

- 1.4.2.3 The lack of a Strategic Plan could cause NPHIL Management to misdirect and non-prioritize its resources to areas that may best achieve the entity's objectives.

Recommendation

- 1.4.2.4 The NPHIL Management should provide material justification for the non-preparation of Strategic Plan to direct its operation.
- 1.4.2.5 Going forward, Management should ensure the finalization and approval of the Strategic Plan in order to conduct its operations in an ethical, orderly, economical, efficient and effective manner.

Management's Response

- 1.4.2.6 *The strategic plan for the NPHIL is attached for your review.*

Auditor General's Position

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

1.5 SUMMARY OF IDENTIFIED AND UNCORRECTED MISSTATEMENTS

Table 7: Below is the summary of identified and uncorrected misstatements that formed the basis of our opinion.

Paragraph#	Description	Amount	
		US\$	L\$
Misstatement related to GOL Fund			
Payments without adequate supporting documents			
1.1.3	Transactions not supported by documents such as delivery notes and/or job completion certificate and cash invoices.	24,246.60	3,449,897.00
1.1.4	Transactions for which payment vouchers along with other relevant supporting documents were not provided (Outstanding transactions)	40,711.40	4,986,635.50
Total		64,958.00	8,436,532.50
Others			
1.1.2	Difference between the closing cash balance reported in the Financial Statements and that of the general Ledger	(492,664.80)	-
Misstatement related to Donor Fund			
Payments without adequate supporting documents			
1.2.1	UNICEF Fund: Transactions for not supported by documents such as delivery notes and/or job completion certificate and cash invoices.	2,659.00	-
1.2.1	WHO Fund: Transactions not supported by documents such as delivery notes and/or job completion certificate and cash invoices.	13,660.00	-
1.2.2	WHO Fund: Transactions for which payment vouchers along with other relevant supporting documents were not provided (Outstanding transactions)	354,611.25	-
Total		370,930.25	-

APPENDIX

Appendix 1: Closing cash balances per Financial Statements and ledger (Cash book); 2017/2018- GOL Fund - *Adjustment after Management Letter*

A. Closing Cash balance per Ledger (Cash Book) as at June 30, 2018

Bank/Cash	Account#	Cash Balances		L\$ conversion Rate	Converted amount in US\$	Total Cash (US\$)
		L\$	US\$			
LBDI-USD	001USD2132 2298101	-	184,257.29	-	-	184,257.29
LBDI-USD	001USD2132 2298103	-	-	-	-	-
LBDI-LD	001LRD2132 2298102	4,874,873.27	-	106.20	45,902.76	45,902.76
Petty Cash report (Closing Balance) as at June 28, 2018	Nil	-	354.00	-	-	354.00
Total-A						230,514.05

B. Closing Cash balance per Financial Statement as at June 30, 2018

Bank/Cash	Account#	Amount in US\$
Closing Balance for GOL Fund	Nil	723,178.85
Total-B		723,178.85
Total-C (A-B)		(492,664.80)

Appendix 2: Transactions Without Adequate Supporting Documents; 2017/2018- GOL Fund

No	Date	Description	Payee	PV#	Check#	Amount		Comment
						L\$	US\$	
1	27-Apr-18	Payment for incidental allowance to facilitate travel to Nepal for 8 days training in health care waste management.	Stephen B. Henah	PVUSD0050	00091509	-	280.00	No receipt for incidental used
2	5-Jul-17	Payment of incidental allowance for four months public health emergency management training at US-CDC in Atlants, USA (July 10 - November 5, 2018	Lily Sanvee-Blebo	PV0071	00080058	-	350.00	No receipt for incidental used
3	20-Sep-17	Incidental allowance for training visit to IANPHI at Emory University in Atlanta	Lar-yome Z Gobah	PV0217	00083127	-	280.00	No receipt for incidental used
4	5-Jul-17	Payment of incidental allowance for four months public health emergency management training at US-CDC in Atlants, USA (July 10 - November 5, 2017	Abraham Nyenswah	PV0070	00080057	-	350.00	No receipt for incidental used
5	5-Oct-17	payment of incidental allowaance for travel to Niamey, Niger to attend the Joint Annual Meeting of HNIS Managers	Trokon O. Yeabah	PV0245	00083132	-	280.00	No receipt for incidental used
6	25-Jul-17	Payment of incidental allowance for public health emergency workshop in Dar Es Salaam, Tanzania	Amos Gborie	PV0094	00083096	-	280.00	No receipt for incidental used



Appendix 2: Transactions Without Adequate Supporting Documents; 2017/2018- GOL Fund

No	Date	Description	Payee	PV#	Check#	Amount		Comment
						L\$	US\$	
7	25-Jul-17	Payment of incidental allowance for public health emergency workshop in Dar Es Salaam, Tanzania	Jaygbah Mulbah	PV0093	00083095	-	280.00	No receipt for incidental used
8	8-Sep-17	Payment of Incidental Allowance for travel to Pretoria, South Africa to attend a Pan African Rabies Control Network (PARACON) meeting	Roseline N. George	PV0200	00083125	-	280.00	No receipt for incidental used
9	27-Apr-18	Payment for incidental allowance to facilitate travel to Nepal for 8 days training in health care waste management.	E. Jefferson Dahnlo	PVUSD0049	00091508	-	280.00	No receipt for incidental used
10	4-Dec-17	Payment of incidental Allowance to Dakar, Senegal	Thomas K. Nagbe	PV0365	00086954	-	280.00	No receipt for incidental used
11	30-Nov-17	Payment of DSA to attend a training workshop on Monitoring programme and network design for surface water bodies in Nairobi, Kenya	Morris Gono Jr.	PV0354	00086952	-	280.00	No receipt for incidental used
12	17-Aug-17	Payment for 31.5 packs of scratch cards for operations.	Dynamic Marketing Inc.	PV0176	00143657	177,720.00	-	No delivery note
13	2-Oct-17	Environmental assessment of property to host NPHIL HQ.	ECOGREEN Group f Consultants Inc.	PV0241	00124427	336,000.00		No Job Completion Certificate and Assessment Report from consultant



Appendix 2: Transactions Without Adequate Supporting Documents; 2017/2018- GOL Fund

No	Date	Description	Payee	PV#	Check#	Amount		Comment
						L\$	US\$	
14	17-Oct-17	Payment for the Purchase of 7 (seven) fire extinguishers and refilling of 13 fire extinguishers. Payment was to be made in United States Dollars but will be paid in Liberia Dollars at the rate of 120 in figures of 1,795.00USD.	Fire Protection System/Services Inc.	PV0260	00124437	215,400.00	-	No Job Completion Certificate for refilling and No delivery note for items purchased
15	16-Oct-17	Payment of balance 30% for conducting environmental impact assessment on property for construction of NPHIL HQ	Ecogreen Group, Inc.	PV0255	00083135	-	1,200.00	No Job Completion Certificate and Assessment Report from consultant
16	1-Mar-18	Payment for the relocation of 4(four) containers from the ELWA 11 to Disco Hill in Margibi Co. for Storage of IPC materials. The amount is 1,000.00USD but payment will be made in LRD at 130.	Renweeko, Inc.	PV0512	00050432	130,000.00		No Job Completion Certificate
17	29-Mar-18	Payment for Assorted Material to service Toyota Land cruiser Plate #: LB-1139, NPHIL Vehicle. Items; 5 tyres, 1 Brake shoe, 1 brake pad, 1 Oil filter, 1 Air filter, 1 fuel filter, 1 car battery, 2U-liter dot. 3 brake fluid and 3 Engine oil. Amount is 1,900 USD but payment will be made in LRD at 137 rate.	Thunder Bird Corp.	PV0549	00159159	260,300.00	-	No Job Completion Certificate



Appendix 2: Transactions Without Adequate Supporting Documents; 2017/2018- GOL Fund

No	Date	Description	Payee	PV#	Check#	Amount		Comment
						L\$	US\$	
18	15-Nov-17	Payment to purchase Christmas decoration for NPHIL. Amount is 2,000(Two thousand) USD. But payment will be made in LRD at the rate of 125.	Theresa S. Thomas	PV0316	00133458	250,000.00		No delivery Note
19	19-Feb-18	Payment for training national reference lab staff for adequate fire safety for the laboratory staff	Fire Safety Equipment Services Inc.	PV0504	00050424	228,007.00	-	No job completion certificate
20	12-Jan-18	Payment for assorted medical drug (Nemscab Ointment) to facilitate the tretment of the recent Scabies outbreak	Abeer Pharmaceuticals	PV0459	00050384	42,420.00	-	No delivery note
21	20-Feb-18	Payment for catering service to faciitate the development of SOP and Materials for the Liberia One health Platform	Nyonnee Catering Services	PV0507	00050427	136,500.00	-	No cash receipt and job completion certificate
22	11-Aug-17	Payment for one day caterin at LIBR facility for nat'l laboratory system policy review exercise	Ruth Flomo	PV0169	00143652	162,000.00	-	No cash receipt and job completion certificate
23	8-Jun-18	Payment for the rewiring of NPHIL Head Quarter	City Builders	PVUSD0123	0009582	-	8,196.00	No Cash receipt and job completion certificate
24	15-Nov-17	Payment for assorted goods supplied at NPHIL office in DISCO hIll	Gro Green	PV0314	00133456	144,940.00	-	No delivery note
25	16-Oct-17	Payment for photo & video documentary on EVD Survivors	Ansah Photo Studio	PV0078	00120133	209,300.00	-	No job completion certificate



Appendix 2: Transactions Without Adequate Supporting Documents; 2017/2018- GOL Fund

No	Date	Description	Payee	PV#	Check#	Amount		Comment
						L\$	US\$	
26	11-Jan-18	Payment to facilitate scabies investigation and intervention	Geraldine G. George	PV0456	00050381	18,200.00	-	No receipts for L\$18,200 out of L\$281,450.00 expended
27	6-Mar-18	Payment to support a 1-day emergency training in lassa fever case management and infection prevention and control for staff at redemption Hospital	Mercy Y. Gonpue	PV0517	00050437	154,440.00	-	No job completion certificate for catering service & training report
28	12-Dec-17	Payment of DSA to participants from Redemption,SDA, ELWA,ST.JOSEPH Hospitals to participate in laboratory refresher training	Mercy Y. Gonpue	PV0393	00004179	500,000.00	-	No disbursement listing of DSA participants
29	15-Feb-18	Payment for Catering service for One Health coordination Platform (Validation) workshop in Buchaanan	Catherine D. Lawrence Catering Service	PVUSD0022	00086976	-	6,570.00	No job completion certificate
30	9-Feb-18	Payment to support phase one scabies response effort in Montserrado county, in preparation for country-wide scale up	Mercy Y. Gonpue	PV0497	00050420	12,520.00	-	No evidence of disbursement of L\$12,520.00 out of L\$1,140,000.00 withdrew for disbursement to participants
31	5-Feb-18	Payment to facilitate respnse efforts in Lofa county for meningococcal disease outbreak	Mercy Y. Gonpue	PV0488	00050406	472,150.00	-	No delivery note for drugs purchased in the amount of L\$334,650.00 out of L\$472,150.00 expended



Appendix 2: Transactions Without Adequate Supporting Documents; 2017/2018- GOL Fund

No	Date	Description	Payee	PV#	Check#	Amount		Comment
						L\$	US\$	
32	14-Jul-17	30%-part payment of DSA, Transportation Reimbursement and Lunch for participants and drivers for EOH Water Safety (WSP) development	Mercy Y. Gonpue	PV0083	00083089	-	507.00	invalid receipt for US\$507.00 out of US\$5,547.00 expended
33	9-Mar-18		Amos Gborie	PVUSD0028	00086984	-	2,453.60	No evidence that the amount was reimbursed to NPHIL
34	5-Dec-17	Subscription fee for one month (Nov 18-Dec 17)	Orange Liberia	PV0367	00086955	-	1,000.00	No job completion certificate
35	31-May-18	Payment for assorted communiation cards for the onth of June 2018	Termiziou Sons Business Center	PVUSD0105	00091563	-	1,100.00	No delivery note
Total						3,449,897.00	24,246.60	

Appendix 3: Outstanding Payment Documents; 2017/2018- GOL Fund - Adjustment after Management Letter

No	Date	Description	Payee	PV#	Check#	Amount	
						L\$	US\$
1	3/5/2018	Replenishment of Petty cash for NPHIL Operation for March 2018	Mercy Y. Gonpue	Pv0514	00050434	260,000.00	-
2	4/16/2018	Payment for medical consumable to be distributed in 15 Counties as part of the upcoming activities covering the supportive Supervision	BioMedical Link	PVUSD0043	0	-	4,500.00
3	5-Oct-17	Payment of DSAs and logistical support for personnel verification exercise	Mercy Y. Gonpue	PV0246	00124430	644,000.00	-
4	7-Sep-17	Payment of DSA for follow up visit on the Director General Supportive Supervision to LIBR and the Regional Reference Lab	Mercy Y. Gonpue	PV0199	00143666	23,000.00	-



Appendix 3: Outstanding Payment Documents; 2017/2018- GOL Fund - Adjustment after Management Letter

No	Date	Description	Payee	PV#	Check#	Amount	
						L\$	US\$
		in Gbarnga					
5	11/16/2017	Payment for fuel to be used on DIDE workshop in Buchanan	Super Petroleum Company	PV0326	00133469	595,627.00	-
6	9/28/2017	DSAs for response team for Meningitis case in Gd. Kru Co.	Mercy Y. Gonpue	PV0240	00124426	1,465,190.00	-
7	4/27/2018	Payment for catering service render doing the world bank redissi meeting held from April 22-27 2018 for 41 persons	Catherine D. Lawrence Catering Service	PV0596	00159202	332,100.00	-
8	11/14/2017	Payment for DSA for 9 days travel to the USA to continue negotiations between GOL and partners for management of Chimpanzees at LIBR	Tolbert G. Nyenswah	PV0305	00086948	-	2,808.00
9	5/28/2018	Payment for 860 of Diesel feul for the month of June NRL/LIBR Operation	Super Petroleum Company	PVUSD0097	00091558	-	3,130.00
10	6/4/2018	Payment for DSA fro both Team 1/2 Grand cape Mount and Margibi Counties to help facilitate prevention of various outbreak fo Lassa fever	Quaqua Pewee	PVUSD0111	00091569	-	11,910.00
11	12-Sep-17	Payment of settlement and relocation expenses for property owner in the proximity of TB Annex	John Momo	PV0207	00143669	99,200.00	-
12	4-Aug-17	payment of casual labor fee for demolition of structures in the proximity of TB-Annex	Mercy Y. Gonpue	PV0136	00120164	36,000.00	-
13	29-Aug-17	Purchase of 1965 gls of Fuel (Coupons) for Office Generator	Super Petroleum Company	pv0190	'000143662	707,203.50	-
14	6-Nov-17	Payment for the pationing of the emergency workpool on the first floor of NPHIL building to accommodate 5 offices	Premium Inc.	PV0299	00086946	-	15,863.40
15	11-Dec-17	Payment for 245 pcs of scratch cards for NPHIL Operations for the Period November to December 2017	Termiziou Son Business Center	PV0379	00004168	150,000.00	-



Appendix 3: Outstanding Payment Documents; 2017/2018- GOL Fund - Adjustment after Management Letter

No	Date	Description	Payee	PV#	Check#	Amount	
						L\$	US\$
16	15-Sep-17	Payment for catering service for NPHIL Strategic & Operations plan review session	Nyonnee Catering Services	PV0216	00143677	192,000.00	-
17	30-Aug-17	Facilitation/MFDP	Mercy Y. Gonpue	PV0193	00143663	150,000.00	-
18	25-Aug-17	Payment for servicing of DG official vehicle (Plate # LB 1004	GBK Motors	PVUSD0188	143661	100,800.00	-
19	28-May-18	Payment for the Editing and Printing of the 2017 Annual Report for NPHIL	Alley Printing Press	PVUSD0101	00091560	-	2,500.00
20	28-Dec-17	Payment for NPHIL season greeting and airing of messages	Renaissance Communication	PUSD0429	50357	84,500.00	-
21	6-Mar-18	Payment for assorted communication cards for NPHIL operation for the month of March 2018	Termiziou Son Business Center			147,015.00	
Total						4,986,635.50	40,711.40

Appendix 4: Transaction with Vendors Whose Tax Clearances were Signed by Proxy; 2017/2018

No.	Date	Description	Payee	PV#	Check#	Amount	
						L\$	US\$
1	15-Feb-18	Payment for assorted scratch card for NPHIL operation for February 2018 (220pcs)	Termiziou Son Business Center	PV0503	00050423	141,570.00	-
2	Sept.4,2017	To purchase wireless network cards for four NPHIL Desktops	Lion Stationery Store	188-PC voucher	Nil	-	200.00
3	May 28,2018	Payment for the purchase of one dozen heavy duty chairs (LIBR/NRL) conference room use	Home Depot Stores	521-PC Voucher	Nil	-	150.00
4	Nov.22,2017	To purchase 100 evelops for newsletter distribution	Lion Stationery Store	294-PC Voucher	Nil	2,400.00	-
5	17-Aug-17	Payment for 31.5 packs of scratch cards for	Dynamic Marketing Inc.	PV0176	00143657	177,720.00	-



Appendix 4: Transaction with Vendors Whose Tax Clearances were Signed by Proxy; 2017/2018

No.	Date	Description	Payee	PV#	Check#	Amount	
						L\$	US\$
		operations.					
6	1-Mar-18	Payment for the relocation of 4(four) containers from the ELWA 11 to Disco Hill in Margibi Co. for Storage of IPC materials. The amount is 1,000.00USD but payment will be made in LRD at 130.	Renweeko, Inc.	PV0512	00050432	130,000.00	-
7	29-Mar-18	Payment for Assorted Material to service Toyota Land cruiser Plate #: LB-1139, NPHIL Vehicle. Items; 5 tyres,1 Brake shoe, 1 brake pad, 1 Oil filter, 1 Air filter, 1 fuel filter, 1 car battery, 2U-liter dot. 3 brake fluid and 3 Engine oil. Amount is 1,900 USD but payment will be made in LRD at 137 rate.	Thunder Bird Corp.	PV0549	00159159	260,300.00	-
8	19-Feb-18	Payment for training national reference lab staff for adequate fire safety for the laboratory staff	Fire Safety Equipment Services Inc.	PV0504	00050424	228,007.00	-
9	12-Jan-18	Payment for assorted medical drug (Nemscab Ointment) to facilitate the tretment of the recent Scabies outbreak	Abeer Pharmaceuticals	PV0459	00050384	42,420.00	-
10	8-Jun-18	Payment for the rewiring of NPHIL Head Quarter	City Builders	PVUSD0123	0009582	-	8,196.00
11	15-Nov-17	Payment for assorted goods supplied at NPHIL office in DISCO hIll	Gro Green	PV0314	00133456	144,940.00	-
12	15-Feb-18	Payment for Catering service for One Health coordination Platform (Validation) workshop in Buchaanan	Catherine D. Lawrence Catering Service	PVUSD0022	00086976	-	6,570.00



Appendix 4: Transaction with Vendors Whose Tax Clearances were Signed by Proxy; 2017/2018

No.	Date	Description	Payee	PV#	Check#	Amount	
						L\$	US\$
13	31-May-18	Payment for assorted communion cards for the onth of June 2018	Termiziou Sons Business Center	PVUSD0105	00091563	-	1,100.00
14	15-Nov-17	Payment of stationary and toliteries for LIBR & NRL operational use	Lion Stationary Store	PV0310	00133452	559,314.00	-
Total						1,686,671.00	16,216.00

Appendix 5: Payments Signed for and received by LNFS Teams of Inspectors; 2017/2018

No.	Date	Description	Payee	PV#	Check#	Amount (L\$)	Date and of Inspection	Comment
1	19-Feb-18	Payment for training national reference lab staff for adequate fire safety for the laboratory staff	Fire Safety Equipment Services Inc.	PV0504	00050424	228,007.00	November 15, 2017	Signed for and received by Maj. Kesselly O. Sumo, Chief of Operation/Head of Inspection Team
2	17-Oct-17	Payment for the Purchase of 7 (seven) fire extinguishers and refilling of 13 fire extinguisher. Payment was to be made in United States Dollars but will be paid in Liberia Dollars at the rate of 120 in figures of 1,795.00USD.	Fire Protection System/Services Inc.	PV0260	00124437	215,400.00	August 18, 2017	Signed for and received by Col. C. Bioma Kromah, Senior Fire Inspector/Head of Inspection Team
Total						443,407.00		



Appendix 6: Variance between MPW Appraised and NPHIL Contract/Payment Value for Property

No. A	Date B	Payee C	Kind of Structure D	PV# E	Check# F	NPHIL Amount (Contract/payment) US\$ G	MPW Final Appraised value for Property (US\$) H	Variance (Appraised and Payment Value for property) <i>I=(G-H)</i>
1	Dec. 14, 2017 & May 11, 2018	Benjamin Karn	Concrete fence	pv0384/Pv0079	04174 & 00091540	24,819.68	21,885.38	2,934.30
2	14-Dec-17	Deddeh saytarkon	concrete	PV0380	00004169	5,605.29	5,305.29	300.00
3	14-Dec-17	kolubor Kwekwe	concrete	PV0390	00004176	6,371.01	6,071.01	300.00
4	Aug 10 2017 & July 25, 2017	Sebatine Davies	Zinc frame	PV0158 & 0117	143643 & 00120154	526.74	226.74	300.00
5	10-Aug-17	Samuel Kollie	Zinc frame	PV0152	143636	454.22	154.22	300.00
6	July 27 2017 & August 10, 2017	Alex Kemokai	Zinc frame	PV157 & PV116	143642/120153	1,132.18	832.18	300.00
7	Aug 11 2017 & July 25, 2017	Nowah Mulbah	Zinc frame	PV 0156 & PV0115	00143641 & 00120151	1,198.21	898.21	300.00
8	Aug. 1, 2017	Precelia Mansour	Zinc frame	PV 154 & 113	00143639 & 00120149	1,537.50	1,237.50	300.00
9	August 10, 2017 & July 25, 2017	Isata Kamara	Zinc frame	PV0153 & PV0112	00143637 & 00120148	1,809.64	1,509.64	300.00
Total						43,454.47	38,120.17	5,334.30

Appendix 7: Individual not part of the enlisted owners of the valued properties

No.	Date	Payee	Kind of Structure	PV#	Check#	Amount Paid by NPHIL for structure (L\$)
1	9-Aug-17	Tenne Gaye	Zinc Frame	PV0155	143640	75,116.00
2	31-Jul-17	Tenne Gaye	Zinc Frame	PV0127	120160	108,167.04
Total						183,283.04



Appendix 8: Land Purchased from Ex-residents of NHPIL Designated Land; 2017/2018

No.	Date	Payee	Size of Land (in lots)	PV#	Check#	Amount		Comment
						L\$	US\$	
1	Dec. 14, 2017 & May 11, 2018	Benjamin Karn	0.9	pv0384/Pv0079	04174 & 00091540	550,905.96	2,846.78	100% payment for land and its related cost.
2	8/10/2017 & June 27, 2018	Sarah Jegbo and Gabriel jegbo	1.5	Pv0541 & PV0643	00159152 & 00159244	1,293,244.43	-	100% payment for land and its related cost. Contract not approved by MOH
3	July 31, 2017 & August 14, 2017	Mardea Elaine Martin	1	PV0126 & Pv0147	00120158 & 00083112	370,800.00	2,060.00	100% payment for land and its related cost. Contract not approved by MOH
4	Sept. 14 2017 & August 3, 2017	Samuel Lansanaand EtMonia Martin	1	Pv0148 & PV0109	00083113 & 00120145	370,800.00	2,060.00	100% payment for land and its related cost. Contract not approved by MOH
5	Aug. 1, 2017	Stephen Flomo and Ninnie Flomo	0.83	PV 0208	00143670	530,038.00	-	100% payment for land and its related cost. Contract not approved by MOH
6	August 9, 2017 & August 10, 2017	Moses Kollie	0.82	PV0150 & PV0108	00143633 & 00120144	515,206.00	-	100% payment for land and its related cost. Contract not approved by MOH
7	25-Jul-17	Nyamah Kollie	1	PV0107	00120143	370,800.00	2,060.00	100% payment for land and its related cost. Contract not approved by MOH
8	9-Aug-17	Morris Kamara	0.5	PV0145	00143632	147,284.70	-	40% payment for land and its related cost. Contract not approved by MOH
9	22-Sep-17	John M. Saar	0.98	PV0220	143679	656,402.68	-	100% payment for land and its related cost.



Appendix 8: Land Purchased from Ex-residents of NHPIL Designated Land; 2017/2018

No.	Date	Payee	Size of Land (in lots)	PV#	Check#	Amount		Comment
						L\$	US\$	
10	1/25/2018 & May 15, 2018	Maron N. Morgan	3	PV0481 & Pv0078	00050404 & 00091539	1,619,160.00	3,090.00	100% payment for land and its related cost. Contract not approved by MOH
11	25-Jul-17	James Lawubah	0.87	PV0110	00120146	580,232.00	-	100% payment for land and its related cost. Contract not approved by MOH
12	31-Jul-17	Joe B. Lieway, III	0.5	PV0125	00120157	223,523.21	1,241.79	100% payment for land and its related cost. Contract not approved by MOH
Total						7,228,396.98	13,358.57	

Appendix 9: Purchases not in line with Procurement Procedures

No.	Date	Description	Payee	PV #	Check #	Amount		Required Procurement Method (per Procurement Plan)	Method Used/Doc uments Available
						L\$	US\$		
1	19-Feb-18	Payment for training national reference lab staff for adequate fire safety for the laboratory staff	Fire Safety Equipment Services Inc.	PV0504	00050424	228,007.00	-	Request for Quotation (RFQ)	None
2	20-Feb-18	Payment for catering service to facilitate the development of SOP and Materials for the Liberia One health Platform	Nyonnee Catering Services	PV0507	00050427	136,500.00	-	National Competitive Bidding (NCB)	None
3	11-Aug-17	Payment for one day catering at LIBR facility for nat'l laboratory	Ruth Flomo	PV0169	00143652	162,000.00	-	National Competitive	None



Appendix 9: Purchases not in line with Procurement Procedures

No.	Date	Description	Payee	PV #	Check #	Amount		Required Procurement Method (per Procurement Plan)	Method Used/ Documents Available
						L\$	US\$		
		system policy review exercise						Bidding (NCB)	
4	5-Feb-18	Payment to facilitate response efforts in Lofa county for meningococcal disease outbreak	Mercy Y. Gonpue	PV0488	00050406	334,650.00	-	Restricted bidding	None
5	4-May-18	Payment for 2 pcs of Air tickets (economic Class) for the travel of Mr. E Jefferson Dahnlo and Mr. Stehen B. Lavalah to and fro Nepal Including 300USD for change in Date	Jos Travel & Tours	PVUSD0056	00091515	-	4,056.00	Restricted bidding	None
6	14-Nov-17	Payment of DG Air ticket to travel Accra & Washington and back to Monrovia for a negotiation between	Jos Travel & Tours	PV0307	00086950	-	1,817.00	Restricted bidding	None
7	9-Aug-17	Payment for catering and conference hall for two days workshop on nat'l laboratory system policy revision	Golden Gate (Lib) Inc	PV0161	00143645	783,728.00	-	National Competitive Bidding (NCB)	None
8	16-Oct-17	Payment for photo & video documentary on EVD Survivors	Ansah Photo Studio	PV0078	00120133	209,300.00	-	Required Procurement Method (per Procurement Plan)	None



Appendix 9: Purchases not in line with Procurement Procedures

No.	Date	Description	Payee	PV #	Check #	Amount		Required Procurement Method (per Procurement Plan)	Method Used/ Documents Available
						L\$	US\$		
9	6-Mar-18	Payment to support a 1 day emergency training in lassa fever case management and infection prevention and control for staff at redemption Hopital	Mercy Y. Gonpue	PV0517	00050437	87,750.00	-	National Competitive Bidding (NCB)	None
10	3-Nov-17	Payment to catering services for 150 persons at the Global one health program	Catherine D. Lawrence Catering Services	PV0290	00086960	-	3,750.00	National Competitive Bidding (NCB)	None
11	10-Jan-18	Payment for 337 pieces of scratch cards supplied to NPHIL	Termiziou Son Business Center	PV0452	00050377	214,643.00	-	Restricted bidding	None
12	15-Feb-18	Payment for Catering service for One Health coordination Platform (Validation) workshop in Buchaanan	Catherine D. Lawrence Catering Service	PVUSD0022	00086976	-	6,570.00	National Competitive Bidding (NCB)	None
13	31-May-18	Payment for assorted communiation cards for the onth of June 2018	Termiziou Sons Business Center	PVUSD0105	00091563	-	1,100.00	Restricted bidding	None
14	26-Sep-17	Printing of 300 copies of Redisse Act for distribution to stakeholders	Afriqye Printing Services	PV0233	00124420	292,800.00	-	Restricted bidding	RFQ
15	20-Nov-17	Payment for printing of News Letter, Brochures and presentation folders	Magnet Printing	PV0340	00133495	890,750.00	-	Restricted bidding	RFQ
16	6-Jun-18	Priting of 2017 Epidemiological report on intergrated disease	Alley Printing Press	PVUSD0119	00091577	-	8,100.00	Restricted bidding	RFQ



Appendix 9: Purchases not in line with Procurement Procedures

No.	Date	Description	Payee	PV #	Check #	Amount		Required Procurement Method (per Procurement Plan)	Method Used/ Documents Available
						L\$	US\$		
		surveillance and response (IDSR)							
17	29-Mar-18	Payment for HP Cartridge 63 (Black/White - 25 pcs each) for NPHIL	Lion Stationery Store	PV0548	00159158	216,125.00	-	National Competitive Bidding (NCB)	RFQ
18	11-Apr-18	Payment for assorted Cartridges for printers	Prayer Enterprise	PV0567	00159177	361,125.00	-	National Competitive Bidding (NCB)	RFQ
19	26-Mar-18	Payment for assorted office supplies for both research division and Diagnostic (NRL) for the next 3 months (March, April and May)	Diamond Enterprise	PV0538	00159149	1,086,410.00	-	National Competitive Bidding (NCB)	RFQ
20	9-Jun-18	Purchase of stationeries and supplies	Diamond Enterprise	PVUSD0145	00091416	-	9,750.00	National Competitive Bidding (NCB)	RFQ
21	14-Nov-17	Payment of HP Deskjet 2131 cartridge for NPHIL General stationary supply use	Lion Stationery Store	PV0309	00133451	181,440.00	-	National Competitive Bidding (NCB)	RFQ
22	24-Jul-17	Payment for one set of Laserjet cartridge 312A1*4 colors for DDGTS office	Lion Stationery Store	PVUSD0096	12038	70,800.00	-	National Competitive Bidding (NCB)	RFQ
23	31-Jul-17	Payment for one set of HP Cartridge 131A for DGA office	United Office Supplies & Equipment Company	PVUSD0123	12159	45,600.00	-	National Competitive Bidding (NCB)	RFQ



Appendix 9: Purchases not in line with Procurement Procedures

No.	Date	Description	Payee	PV #	Check #	Amount		Required Procurement Method (per Procurement Plan)	Method Used/ Documents Available
						L\$	US\$		
24	24-Oct-17	Payment for office supplies and Accessories	Lion Stationery Store	PVUSD0280		99,060.00	-	National Competitive Bidding (NCB)	RFQ
25	28-Dec-17	Payment for stationeries & toileteries for Disco-Hill office	Lion Stationery Store	PV0430		78,130.00	-	National Competitive Bidding (NCB)	RFQ
26	28-Feb-18	Payment for two sets of cartridges HP Genuine 201 A Laserjet	United Office Supplies & Equipment Company	PV0510		118,300.00	-	National Competitive Bidding (NCB)	RFQ
27	29-Mar-18	Payment for two sets of catridgees A131 HP 200 PRO color for DG	Diamond Enterprise	PV0545		104,120.00	-	National Competitive Bidding (NCB)	None
28	18--Jun-18	Payment for servicing & Repairing two NPHIL vehicles (NRL Van 1328-Totota Hilux 1019	Master Trading Center	PVUSD00149	91420	-	885.00	National Competitive Bidding (NCB)	RFQ
29	15-Nov-17	Payment of stationary and toliteries for LIBR & NRL operational use	Lion Stationary Store	PV0310	00133452	559,314.00	-	National Competitive Bidding (NCB)	RFQ
Total						6,260,552.00	36,028.00		

Appendix 10: Daily sustenance allowance; 2017/2018

Date	Description	Payee	PV#	Check#	Amount (L\$)	Comment
25-Aug-17	Payment of DSAs and logistical support for	Mercy Y. Gonpue	PV0186	00143660	176,300.00	settlement form, report/result



Appendix 10: Daily sustenance allowance; 2017/2018

Date	Description	Payee	PV#	Check#	Amount (L\$)	Comment
	phase II of assets verification to Gd. Bassa, Margibi, Bong, Lofa & Nimba Counties					of trip, etc.
12-Sep-17	DSAs for participant attending NPHIL Strategic and Operations Plan review session in Buchanan	Mercy Y. Gonpue	PV0210	00143671	432,000.00	settlement form, report/result of trip, etc.
9-Apr-18	Payment of DSA to facilitate the lassa fever outbreak in montserrado, Lofa, Nimba and Margibi counties respectively	Mercy Y. Gonpue	PV0559	00159169	256,670.00	settlement form
5-Feb-18	Payment to facilitate respnse efforts in Lofa county for meningococcal disease outbreak	Mercy Y. Gonpue	PV0488	00050406	472,150.00	settlement form for L\$119,000 used as DSA out of 100,000.00 expended
20-Nov-17	Payment of DSA and transportation reimbursement to support the DEOH County level refresher workshop	Mercy Y. Gonpue	PV0333	00133477	1,196,000.00	settlement form
16-Nov-14	Payment for CSO, DSO, CDO DSA and transportation reimbursement for suspected monkey pox case	Mercy Y. Gonpue	PV0321	00133464	85,000.00	settlement form for L\$85,000 used as DSA out of 100,000.00 expended
6-Mar-18	Payment of DSA to Foya Lofa County to conduct after action review of Meningococcal disease outbreak in Foya	Mercy Y. Gonpue	PV0513	00050433	468,000.00	settlement form
Total					3,086,120.00	

Appendix 11: Petty Cash Payment Without Receipt; 2017/2018

No.	Date	Description	Payee	Petty Cash Voucher#	Amount		Comment
					L\$	US\$	
1	August 11,2017	Payment of 12 casual worker for transportation of NRL Las	Maxwell Freeman	149	-	50.00	No evidence of receipt by workers



Appendix 11: Petty Cash Payment Without Receipt; 2017/2018

No.	Date	Description	Payee	Petty Cash Voucher#	Amount		Comment
					L\$	US\$	
2	August 23,2017	Payment to expedite NPHIL two new vehicles document at LRA	Justin Eric Miller	171	-	75.00	No Receipts attached
3	June 8,2018	Payment for the cleaning of the National Public Health Institute of Liberia	Douglas Washington	549	-	75.00	No Receipts attached
4	June 7,2018	Payment of DSA for 3 days for the distribution of vibavirin injection and ringer lactete solution in six counties (Bassa, Bong,Lofa,etc)	Dalington S. bah	538	-	150.00	No Receipts attached
5	June 7,2018	Payment of DSA for 3 days for the distribution of vibavirin injection and ringer lactete solution in six counties (Bassa, Bong,Lofa,etc)	James Jumah	537	-	120.00	No Receipts attached
6	June 12,2018	Payment for the servicing of air condition of 2 split unit 120 BTU in the the finance office	Wondel m. jones	561	-	40.00	No Receipts attached
7	June 12,2018	Payment for the airing of public announcement on three radios (ELBC,Truth FM, Fabric) regarding the ongoing sceintific study	ELBC,Truth FM & Fabric	555	-	55.00	No Receipts attached
8	Oct. 20,2017	Payment for 100 pieces of business cards	Magnet Printing Press	243	1,400.00	-	No for receipt forL\$1,400.00 out of L\$10,080.00 expended
9	Nov.9,2017	Payment to process tax payment for July-Sept. Salaries	LRA Tax Consultant	273	24,000.00	-	No Receipts attached
10	Dec. 1,2017	Payment to process tax payment for Nov.- December Salaries	LRA Tax consultant	311	3,000.00	-	No Receipts attached
11	Dec. 1,2017	Payment to facilitate fees to expedite direct deposit	LBDI	310	6,000.00	-	No Receipts attached
12	Jan. 4,2018	To purchase snack and office supplies for DDGTS office	ERA Supper Market	345	12,000.00	-	No Receipts attached
13	Mar. 8,2018	Payment for LEC Document processsing & Transformer	LEC	411	10,000.00	-	No Receipts attached



Appendix 11: Petty Cash Payment Without Receipt; 2017/2018

No.	Date	Description	Payee	Petty Cash Voucher#	Amount		Comment
					L\$	US\$	
		Instillation					
14	Mar.7,2018	Payment for dissemination of NPHIL experiences or National Media	Lar-yome Gdoah	410	9,000.00	-	No for receipt for L\$9,000.00 out of L\$10,000.00 expended
15	Mar.7,2018	Payment for maintenance of NPHIL vehicle plate #(LB1328)	A.B Blanyon	409	1,000.00	-	No Receipts attached
Total					66,400.00	565.00	

Appendix 12: Transactions Without Adequate Supporting Documents; 2017/2018- Donor Fund

NO	Date	Description	Payee	PV #	CK #	Amount (US\$)	Comment
UNICEF							
1	6-Feb-18	Payment for Catering servicing for 22 persons for four day for CLTS pilot monitoring in Montserrado County	Catherine D.Lawrence Catering servicing	VN0031	857924	1,320.00	No Job (Service) Completion Certificate
2	6-Feb-18	Payment for Catering servicing for 30 persons for a day for CLTS pilot monitoring in Montserrado County	Catherine D.Lawrence Catering servicing	VN0032	857925	450.00	No Job (Service) Completion Certificate
3	1-May-18	Payment for Catering servicing for CLTS pilot monitoring in Montserrado County	Catherine D.Lawrence Catering Service	VN0048	857937	525.00	No Job (Service) Completion Certificate
4	7-May-18	Payment for printing of Bill Board	Alley Printing Press	VN0046	857935	280.00	No Job (Service) Completion Certificate



Appendix 12: Transactions Without Adequate Supporting Documents; 2017/2018- Donor Fund

NO	Date	Description	Payee	PV #	CK #	Amount (US\$)	Comment
5	7-May-18	Payment for printing of T- Shirts	Alley Printing Press	VN0046	857935	84.00	No Job (Service) Completion Certificate
Total						2,659.00	
WHO							
1	12-Jul-17	Feeding for IDSR National ToT workshop	Catherine D. Lawrence Catering Service	PV027	00828876	1,500.00	No Job (Service) Completion Certificate
2	5-Feb-18	Payment for services rendered by James McClain to his wife, Plenseh Diana Paye for water quality technical services to the Environmental Health Division of NPHIL	Plenseh Diana Paye	VN0117	941856	2,700.00	No Job (Service) Completion Certificate
3	20-Feb-18	Payment for catering services for 107npersons @ US\$ 20.00 for three days and Hall rental	Hotel Buchanan	VN0124	941863	7,020.00	No Job (Service) Completion Certificate
3	19-Mar-18	Payment for catering services for supervisors Refresher Training for 61 persons for two days	Cathering D.Lawrance catering service	VN0132	941871	2,440.00	No Job (Service) Completion Certificate
Total						13,660.00	

Appendix 13: Outstanding Payment Documents; 2017/2018 - Donor Fund

No	Date	Description	Payee	PV #	CK #	Amount (US\$)
WHO Transactions						
1	20-Apr-18	Payment of DSAs for Supportive Supervision	Mercy Y. Gonpue			7,761.00



Appendix 13: Outstanding Payment Documents; 2017/2018 - Donor Fund

No	Date	Description	Payee	PV #	CK #	Amount (US\$)
2	21-Dec-17	Payment of DSA, feeding for DSOs & transportation-reimbursement for CSOs to support the Eidsr monitorship and supervision in Cape Mount and Margibi	Mercy Y. Gonpue	VN0096	881537	17,215.00
3	3-Jan-18	Payment of DSA to four monitors and a driver to support Eidsr field monitoring.	Mercy Y. Gonpue	VN0102	881543	3,480.00
4	19-Feb-18	Payment for DSA for participants, fuel for national level guest, CHOs & CSOs, carpentry for larger projector screen and communication for annual review planning	Mercy Y. Mgonpue	VN0120	941859	19,100.00
5	3/19/2018	Payment of :1. DSAs for national coordinators, supervisors,drivers,CSOs, county childsurvival focal person and surveillance officer.2. District level fuel (DSO), national intra-county fuel & vehicle maintenance	Mercy Y. Mgonpue	VN0134	941873	38,980.00
6	5/21/2018	Payment of DSA for EIDSR Training participants	Quaqua Pewee	VN0175	941899	10,959.00
7	27-Oct-17	Payments for IDSR data reclassification, validation and harmonization for epidemiology bulletin	Mercy Y. Gonpue	PV0092		10,000.00
8	13-Jul-17	DSAs for Director General and Driver for supportive supervision	Mercy Y. Gonpue	PV032	00828882	1,190.00
9	18-Sep-17	Vehicle maintenance for phase II of IDSR supportive supervision in 7 Counties	Mercy Y. Gonpue	PV0052	'00828869	700.00
10	20-Feb-18	Payment of contingency budget for the NPHIL annual review 5%of 27,455.75	Mercy Y. Mgonpue	VN0123	941862	1,372.75
11	20-Feb-18	Payment to facilitators to support the first annual Review in Grand Bassa County for Directors, ministers Deputy directors,ministers ,surveillance officer	Mercy Y. Mgonpue	VN0125	941864	7,700.00
12	24-Mar-18	payment for vehicle repair and spare parts	Divine Destiny General spare parts	VN0147	941858	4,200.00
13	11-Apr-18	Payment for servicing of four vehicles	Divine Destiny General spare parts	VN0157	941894	2,000.00



Appendix 13: Outstanding Payment Documents; 2017/2018 - Donor Fund

No	Date	Description	Payee	PV #	CK #	Amount (US\$)
14	23-Mar-18	Payment for 280 gals. Of fuel,140gals. For CSO County level and 140 gals.for child survival focal persons IDSR suport team.	Mercy Y. Gonpue	VN0146	941883	1,400.00
15	12-Jul-17	Purchase of 203.49gls of fuel (coupons) for IDSR National ToT Workshop	Aminata & Sons Inc.	PV031	00828881	612.50
16	13-Mar-18	Payment for 3,500 gallons of fuel supplied to NPHIL @ US\$ 3.44	Super Petroleum	VN0131	941870	12,040.00
17	20-Mar-18	Payment for 3,500 gallons of fuel supplied to NPHIL @ US\$ 3.44 for the month of January 2018	Super Petroleum	VN0141	941879	12,040.00
18	20-Mar-18	Payment for 3,500 gallons of fuel supplied to NPHIL @ US\$ 3.44 for the month of February 2018	Super Petroleum	VN0142	941880	12,040.00
19	3/23/2018	Payment for 280 gals. Of fuel,140gals. For CSO County level and 140 gals.for child survival focal persons IDSR suport team.	Mercy Y. Mgonpue	VN0146	941883	1,400.00
20	8-Jan-18	Payment of incidental allowance to the United States of America	Jaygbah J. Mulbah	VN0106	881547	350.00
21	11-Jan-18	Payment of incidental allowance to the United States of America	Victoria Smith Mulbah	VN0107	881549	350.00
22	11-Jan-18	Payment to facilitate Mr. Bestman study in India at the University of Punjab	Bannah M. Bestman	VN0108	881548	1,500.00
23	2/16/2018	Payment of incentive for the months of January and February 2018	ECOBANK	VN0115		56,810.80
24	26-Feb-18	Payment of incentive for January and February 2018	Laura Skrip	VN0126	941865	4,500.00
25	19-Mar-18	Payment fo staff incentive for the month of march 2018	Eco Bank	VN0135		25,205.00
26	20-Mar-18	Payment of March 2018 incentive	Mosoka P. Fallah	VN0144	941881	3,600.00
27	27-Mar-18	Payment of incentive for the month of march 2018	Laura Skrip	VN0148	941884	2,250.00
28	9-Apr-18	Payment of staff retroactive incentive for October 2017	Jackie McCay	VN0154	941891	1,800.00



Appendix 13: Outstanding Payment Documents; 2017/2018 - Donor Fund

No	Date	Description	Payee	PV #	CK #	Amount (US\$)
29	20-Mar-18	Payment of incentive for surveillance officer operational support for January and February 2018	Staff (CSOs)	VN0143		9,600.00
30	1-May-18	Payment of incentive for surveillance officer operational support for March 2018	Staff (CSOs)			5,100.00
31	20-Mar-18	Payment of incentive for surveillance officer operational support for January and February 2018	Staff (DSOs)	VN0143		37,200.00
32	20-Mar-18	Payment of incentive for surveillance officer operational support for January and February 2018	Staff (ZSOs)	VN0143		9,200.00
33	1-May-18	Payment of incentive for surveillance officer operational support for March 2018	Staff (ZSOs)			4,400.00
34	25-Sep-17	Staff Net Salaries for September 2017	DBM Staffs			6,480.00
35	25-Sep-17	Staff Net Salaries for September 2017	Lab Staffs			3,395.70
36	25-Sep-17	Staff Net Salaries for September 2017	EMS Staffs			8,464.50
37	25-Sep-17	Staff Net Salaries for September 2017	Core Team			8,415.00
38	2-Jan-18	payment of 50% of staff net salary for October 2017	John B. Dogba	VN0101	881542	1,800.00
Total						354,611.25

Appendix 14: Funds Inflowed, Co-Mingled and Borrowed; 2017/2018

NO	Date	Description	Source of Funding	Amount (US\$)
1	2-Apr-18	Approved funds received for support to NPHIL	TEPHINET	28,742.38
2	18-May-18	Funds received for support to Health Law Review	TEPHINET	10,884.06
3	11-May-18	Funds received for sample testing	Research Triangle Institute	5,898.18
4	10-May-18	Reimbursement of Payment that facilitated the first annual review (NPHIL) in Grand Bassa County for Directors/Mins/Deputies/Surveillance officers/MOH/Partners/Food and catering	GOL	7,700.00
5	28-Jul-17	Transfer to support Cochraine Workshop	Cochraine Team (Nigeria)	3,850.00
6	30-Nov-17	Cash Deposited to reimburse charge on transfer for Cochraine Workshop	Cochraine Team (Nigeria)	58.00



Appendix 14: Funds Inflowed, Co-Mingled and Borrowed; 2017/2018

NO	Date	Description	Source of Funding	Amount (US\$)
7	18-Jun-18	Transfer from Gol to pay WHO staff for the month of April 2018 and one staff for May 2018	GOL	31,650.30
8	28-May-18	Return of Staff salaries due to wrong account numbers	ECOBANK	3,000.00
9	28-Mar-18	Staff salary returned	ECOBANK	10,017.60
10	30-Nov-17	Staff salary returned	ECOBANK	675.00
Total				102,475.52

Appendix 15: Funds from other sources expended and reported as WHO's Project Fund; 2017/2018

NO	Date	Description	Payee	Funding Reference	PV #	CK #	Amount (US\$)
TEPHINET Fund							
1	30-Mar-18	Payment of DSA for Law review (Teph)	Mercy Gonpue	Tep	VN0151	941888	12,820.00
2	30-Mar-18	Payment for 450gals of fuel (Teph)	Super Petroleum	Tep	VN0152	941889	1,575.00
3	30-Mar-18	Payment for 2pcs of internet moderns (Teph)	Orange Liberia	Tep	Nil	941890	108.00
4	11-Apr-18	Payment of 75 pcs. Of Orange scratch card to facilitate Law review workshop for five days in Bong county	Termiziou Son Business Center	Tep	VN0155	941892	375.00
5	18-Apr-18	Payment for meal for 235 persons @ 35USD	Passion Hotel	Tep	VN0163	941898	8,225.00
6	2-May-18	Lodging of participants for Law review team in Bong County	Passion Hotel	Tep	VN0173	1017809	5,724.10
7	28-May-18	Balance Payment for lodging of participants of the Law review in Bong County	Passion Hotel	Tep	VN0179	1017811	9,525.90
Total (A)							38,353.00
Cochraine Team (Nigeria) Fund							
1	28-Jul-17	Fee on Transfer	Ecobank	COC-3K	Nil	Nil	57.75
2	4-Aug-17	Transportation reimbursement & other fees for Cochraine workshop	Mercy Gonpue	COC-3K	Nil	Nil	830.00
3	8-Aug-17	Catering for Cochraine Workshop	Catherine D. Lawrence Catering Service	COC-3K	Nil	Nil	2,100.00



Appendix 15: Funds from other sources expended and reported as WHO's Project Fund; 2017/2018

NO	Date	Description	Payee	Funding Reference	PV #	CK #	Amount (US\$)
4	10-Aug-17	Accommodation fee for facilitators from Nigeria for Cochraine workshop	A La Lagune	COC-3K	Nil	Nil	800.00
5	10-Aug-17	PA System Rental fee for hosting of Cochraine workshop	Graceland International Inc	COC-3K	Nil	Nil	120.00
Total (B)							3,907.75
Others/GOL Funds							
1	12-Jun-18	Incentive for the month of April 2018	Mosoka Fallah	GOL-31K	VN0190	1017823	3,600.00
2	15-Jun-18	Payment for staff incentives for the month of April 2018	Staff	GOL-31K	Nil	Nil	25,800.30
3	19-Jun-18	Incentive for the month of May- June 2018	Laura Skrip	GOL-31K	VN0191	1017802	4,500.00
Total (C)							33,900.30
Grand Total (A+B+C)							76,161.05

Appendix 16: Daily sustenance allowance; 2017/2018- Donor Fund

Date	Description	Payee	PV #	CK #	Amount (US\$)	Comment
WHO Fund						
10-Jul-17	Payment of Drivers DSAs for quarterly supportive supervision	Mercy Y Gonpue	PV023	00828863	1,050.00	settlement form
13-Sep-17	DSAs payment for phase II of IDSR supportive supervision in 7 Counties	Mercy Y. Gonpue	PV0049	'00828899	28,440.00	settlement form, report/result of trip, etc.
2-Oct-17	DSA for IDSR Supportive Supervision	Totay Tanwin	PV0068	'00881509	800.00	settlement form, report/result of trip, etc.
29-Sep-17	DSAs for IDSR supplementary supervision	Wendell Jones	PV0065	'00881507	7,740.00	settlement form, report/result of trip, etc.
20-Dec-17	Payment of DSA (14 days) for supportive and supervision in three southern Counties (Grand Kru, Sinoe and River Gee)	Tolbert Nyenswah	VN0091	881532	1,680.00	settlement form, report/result of trip, etc.
20-Dec-17	Payment of DSA (14 days) for supportive and supervision in three southern Counties (Grand Kru,	Henry A. Blake Jr.	VN0092	881533	1,400.00	settlement form, report/result of trip, etc.



Appendix 16: Daily sustenance allowance; 2017/2018- Donor Fund

Date	Description	Payee	PV #	CK #	Amount (US\$)	Comment
	Sinor River Gee)					
20-Dec-17	Payment of DSA (14 days) for supportive and supervision in three southern Counties (Grand Kru, Sinoe and River Gee)	Ebenezer She	VN0093	881534	700.00	settlement form, report/result of trip, etc.
20-Dec-17	Payment of DSA (14 days) for supportive and supervision in three southern Counties (Grand Kru, Sinoe & River Gee)	Kennedy Gayflor	VN0094	881535	700.00	settlement form, report/result of trip, etc.
8-Mar-18	Payment of DSA for supervisory visit to the Southeastern region of Liberia	Tolbert Nyenswah	VN0127	941866	1,200.00	settlement form, report/result of trip, etc.
8-Mar-18	Payment of DSA for supervisory visit to the Southeastern region of Liberia 150 gallons of fuel	Ebenezer She	VN0129	941868	1,025.00	settlement form, report/result of trip, etc.
8-Mar-18	Payment of DSA for supervisory visit to the Southeastern region of Liberia	Thomas Morris	VN0128	941867	600.00	settlement form, report/result of trip, etc.
28-Mar-18	Payment of IRO DSA for 19 persons supervisors implementing supportive supervision in 15 counties	Mercy Y. Mgonpue	VN0149	941886	17,175.00	settlement form, report/result of trip, etc.
9-Mar-18	Payment of DSA to eIDSR Data quality assessment teams in Margibi and Grand Cape Mount Counties and fuel	Mercy Y. Gonpue	VN0130	941869	23,490.00	settlement form, report/result of trip, etc.
Total					86,000.00	

Appendix 17: Fuel/gasoline and scratch card procured without evidence of distribution to end-users -Donor Fund

No	Date	Description	Payee	PV#	CK#	Amount (US\$)
UNICEF						
1	7-May-18	Payment for 250 gals of fuel for national level CLTS Countu monitoring	Super Petroleum	VN0044	857933	875.00
2	7-May-18	Payment for 130 gals of fuel for pilot CLTS countu monitoring	Super Petroleum	VN00	857934	125.00



Appendix 17: Fuel/gasoline and scratch card procured without evidence of distribution to end-users -Donor Fund

No	Date	Description	Payee	PV#	CK#	Amount (US\$)
				45		
3	5-Feb-18	Payment of petroleum product in suport of the implementation of the CLTS pilot in Carrysburg, Montserrado County	Super Petroleum	VN030	857923	444.60
4	28-Mar-18	Purchase of 130 gals. Of fuel to facilitate CLTS piloting in Carrysburg Montserrado county @3.44	Super Petroleum	VN0038	857930	447.20
5	7-May-18	Payment for 130 gals of fuel for pilot CLTS countu monitoring	Super Petroleum	VN0045	857934	330.00
Total						2,221.80
WHO						
1	11-Jul-17	Purchase of 3100gls of fuel for Monthly operations	Super Petroleum Company	PV025	00828874	9,331.00
2	13-Jul-17	Fuel for DG supportive supervision	Super Petroleum Co.	PV033	00828883	210.70
3	18-Sep-17	Intra -County fuel for phase II of IDSR supportive supervision in 7 Counties	Mercy Y. Gonpue	PV0050	'00828900	3,430.00
4	18-Sep-17	DSOs fuel for phase II of IDSR supportive supervision in 7 Counties	Mercy Y. Gonpue	PV0051	'00828866	1,610.00
5	25-Sep-17	Payment for 1,035gls of fuel (coupons) for phase II of IDSR National Quarterly supervision	Super Petroleum Company	PV0064	'00881506	3,218.85
6	12-Sep-17	Payment for 3500gls of fuel (coupons) for operations	Super Petroleum Company	PV0048	'00828898	10,465.00
7	22-Sep-17	Payment for 3500gls of fuel (coupons) for operations (July 2017)	Aminata & Sons Inc.	PV0056	'00881501	10,535.00
8	4-Oct-17	Payment for 120gls of fuel (coupons) IDSR Supportive supervision	Super Petroleum Company	PV0069	881513	373.20
9	4-Oct-17	Payment for 3,500gls of fuel (coupons) for month (oct. 2017) operations	Super Petroleum Company	PV0070	881510	10,885.00



Appendix 17: Fuel/gasoline and scratch card procured without evidence of distribution to end-users -Donor Fund

No	Date	Description	Payee	PV#	CK#	Amount (US\$)
10	16-Oct-17	Payment for Supportive Supervision (Response to active meningitis case in Grand Kru Co.)	Super Petroleum Company	PV0076	00881518	746.40
11	27-Dec-17	Payment of fuel for NPHIL Operation (3,500 gals.)	Super Petroleum CO.	VN0097	881538	11,830.00
12	8-Jan-18	Payment of 3,500 gals. Of petroleum product that was supplied for the month of October 2017	Super Petroleum CO.	VN0104	881545	11,830.00
13	8-Jan-18	Payment of 3,500 gals. Of petroleum product that was supplied for the month of November 2017	Super Petroleum CO.	VN0105	881546	11,830.00
14	1-May-18	Fuel for operation	Super Petroleum CO.			1,238.00
15	20-Mar-18	Payment for 655 gallons of fuel to facilitate Eidsr Quality Assessment @ 3.44	Super Petroleum CO.	VN0136	941874	2,253.20
16	18-Apr-18	Payment for 1,200 gallons of supplied to NPHIL for supportive supervision	Super Petroleum	VN0161	941896	4,128.00
17	28-Dec-17	Payment for 770 gals. Of petroleum product at the rate of US\$3.38 per gal.to facilitate the DIDE (eidsr monitorship and suppervision)	Super Petroleum CO.			2,602.60
18	20-Mar-18	Payment for 900 pcs of scratch card for the month of January 2018	Termiziou Son Business Center	VN0138	941876	4,455.00
19	20-Mar-18	Payment for 900 pcs of scratch card for the month of February 2018	Termiziou Son Business Center	VN0139	941877	4,455.00
20	20-Mar-18	Payment for 900 pcs of scratch card for the month of March 2018	Termiziou Son Business Center	VN0140	941878	4,455.00
21	11-Apr-18	Payment for 200 pcs.of scratch card for supportive supervision	Termiziou Son Business Center	VN0156	941893	992.00
22	24-Apr-18	Scratch cards	Termiziou and Son INC			1,041.00
23	22-Sep-17	Assorted scratch cards for phase II of IDSR supportive supervision in 7 Counties	Termiziou Son Business Center	PV0057	'00881502	1,788.50



Appendix 17: Fuel/gasoline and scratch card procured without evidence of distribution to end-users -Donor Fund

No	Date	Description	Payee	PV#	CK#	Amount (US\$)
24	16-Oct-17	payment for 90pks of scratch cards	Termiziou Son Business Center	PV0073	00881515	4,410.00
25	12-Sep-17	Payment for 90pks of scratch cards	Termiziou Son Business Center	PV0047	'00828897	4,500.00
26	5-Jul-17	Purchase of scratch cards for quarterly supportive supervision	Harbel Supermarket Corp	PV017	00828865	1,030.00
27	18-May-18	Payment for 250 pcs. of scratch card for CLTS pilot	Termiziou and Son Business	VN0049	857938	500.00
28	18-May-18	Payment for 250 pcs. of scratch card for CLTS pilot	Termiziou and Son Business	VN0049	857938	737.50
29	19-Feb-18	Payment for 200 gallons of fuel for the annual review program	Super Petroleum	VN0121	941860	684.00
30	28-Mar-18	Payment for 500 gals. Of fuel to support the IDSR/EPI joint monitorship at national level@3.44	Super Petroleum	VN0150	941887	1,720.00
31	28-Dec-17	Payment for 770 gals. Of petroleum product at the rate of US\$3.38 per gal.to facilitate the DIDE (eidsr monitorship and suppression)	Super Petroleum CO.	VN0098	881539	2,602.60
Total						129,887.55

Appendix 18: Payment for Goods and Services in the Names of Employees- 2017/2018- Donor Fund

Date	Description	PV#	Check #	Payee		Amount (US\$)
				Name of Employee	Position	
UNICEF						
4-May-18	Payment of DSA for the conduct of National Post ODF monitoring in 15 Counties	VN0041	857939	Quaqua Pewee	Accounts Assistant/Officer1	6,400.00



Appendix 17: Fuel/gasoline and scratch card procured without evidence of distribution to end-users -Donor Fund

No	Date	Description	Payee	PV#	CK#	Amount (US\$)
4-May-18	Payment of DSA for the conduct of National Post ODF monitoring in 15 Counties	VN0041	857939	Quaqua Pewee	Accounts Assistant/Officer1	1,000.00
Total						7,400.00
WHO						
9-Mar-18	Payment of DSA to eIDSR Data quality assessment teams in Margibi and Grand Cape Mount Counties and fuel	VN0130	941869	Mercy Y. Gompue	Accounts Assistant/Cashier	23,490.00
16-Oct-17	Payment for DSAs, Fuel, Stipend and Transportation for research on maternal mortality in Liberia	PV0072	00881514	Mercy Y. Gompue	Accounts Assistant/Cashier	3,133.20
18-Sep-17	DSOs fuel for phase II of IDSR supportive supervision in 7 Counties	PV0051	'00828866	Mercy Y. Gompue	Accounts Assistant/Cashier	1,610.00
29-Sep-17	DSAs for IDSR supplementary supervision	PV0065	'00881507	Wendell Jones	Grant Assistant	7,740.00
25-Sep-17	DSAs and Transportation reimbursement for eIDSR training in Margibi	PV0062	'00881504	Mercy Y. Gompue	Accounts Assistant/Cashier	8,795.00
10-Jul-17	Payment of Drivers DSAs for quarterly supportive supervision	PV023	00828863	Mercy Y Gompue	Accounts Assistant/Cashier	1,050.00
12-Jul-17	DSAs & Transportation reimbursement for IDSR National ToT Workshop	PV030	00828879	Mercy Y. Gompue	Accounts Assistant/Cashier	13,925.00



Appendix 17: Fuel/gasoline and scratch card procured without evidence of distribution to end-users -Donor Fund

No	Date	Description	Payee	PV#	CK#	Amount (US\$)
28-Mar-18		Payment of IRO DSA for 19 persons supervisors implementing supportive supervision in 15 counties	VN0149	941886	Mercy Y. Gompue Accounts Assistant/Cashier	17,175.00
18-Sep-17		Intra -County fuel for phase II of IDSR supportive supervision in 7 Counties	PV0050	'00828 900	Mercy Y. Gompue Accounts Assistant/Cashier	3,430.00
18-Sep-17		DSOs fuel for phase II of IDSR supportive supervision in 7 Counties	PV0051	'00828 866	Mercy Y. Gompue Accounts Assistant/Cashier	1,610.00
13-Sep-17		DSAs payment for phase II of IDSR supportive supervision in 7 Counties	PV0049	'00828 899	Mercy Y. Gompue Accounts Assistant/Cashier	28,440.00
Total						110,398.20

Appendix 19: Fuel/gasoline and scratch card procured without evidence of distribution to end-users - GOL Fund

Date	Description	Payee	PV#	Check#	Amount	
					L\$	US\$
25-Sep-17	Fuel for Strategic and Ops plan review session in Buchanan, Gd. Bassa Co.	Super Petroleum Company	Pv230	124418	96,876.00	-
31-May-18	Payment for 3100 gal of diesel fuel for NPHIL operation for the month of June	Super Petroleum Company	pv0104	91562	-	11,284.00
6-Nov-17	Payment of fuel for NPHIL general Operations	Super Petroleum Company	pv0293	124456	1,431,105.00	-
6-Mar-18	Payment for 2,790 gal of fuel Diesel for NPHIL operation for March and Fuel for Action Review meeting	Super Petroleum	pv 0515	50435	1,240,434.00	-
28-Nov-17	Payment for 3500 gallons of fuel for	Super Petroleum Company	pv0350	133494		-



Appendix 19: Fuel/gasoline and scratch card procured without evidence of distribution to end-users - GOL Fund

Date	Description	Payee	PV#	Check#	Amount	
					L\$	US\$
	NPHIL OPERATIONS for the month of December 2017				1,421,875.00	
15-Nov-17	Payment for 1286 gallons of diesel fuel coupon for NPHIL vehicles	Super Petroleum Company	pv0311	13346	492,000.00	-
27-Apr-18	Payment for 1460 gal of Diesel fuel for NPHIL Generator (April)	Super Petroleum	pv0598	'00159203	365,534.40	-
22-May-18	Payment for 500 gal of feul for NPHIL generator for the Month of May 2018	Super Petroleum Company	pvusd0093	91555	-	1,820.00
5-Feb-18	Payment for 1,460 gal for NPHIL generator (January)	Super Petroleum	pv0491	'00050415	649,116.00	-
11-Nov-17	Payment of fuel for NPHIL Generator at central office for the Month of Nov - Dec 2017	Super Petroleum Company	pv0301	'00133453	307,407.75	-
25-Jun-18	Payment of 20% of U\$12,244.00 for 3,100 gls of fuel Operations	Super Petroleum Company	Pv0648	159249	355,467.80	-
6-Dec-17	Payment IRO fuel purchase for used by NPHIL generator for the month of November and December 2017	Super Petroleum Company	pv0368	'00004157	625,000.00	-
10-Jan-18	Payment for 337 pieces of scratch cards supplied to NPHIL	Termiziou Son Business Center	PV0452	00050377	214,643.00	
17-Jan-18	Payment of 1206 gals feul for CHs verification, chemical inventory exercise, todee tracking progress, DIDE Bikes (14) and Vehicle (9)	Super Petroleum	PV0465	00050389	-	3,903.80
19-Jul-17	Purchase of 500 gls of fuel in coupons for implementation of water safety plan development sessions	Super Petroleum Company	PV0091	00083094	-	1,505.00



Appendix 19: Fuel/gasoline and scratch card procured without evidence of distribution to end-users - GOL Fund

Date	Description	Payee	PV#	Check#	Amount	
					L\$	US\$
18-May-18	Payment for 135pcs of assorted scratch card to support Clts Verification in todee, Chemical inventory exercise engagement for community environment, DIDE for unknown skin disease.	Termiziou Sons Business Center	PVUSD0090	00091552	-	658.40
Total					7,199,458.95	19,171.20

Appendix 20: Payment for Goods and Services in the Names of Employees- 2017/2018- GOL Fund

Date	Description	PV#	Check#	Payee		Amount	
				Name of Employee	Position	L\$	US\$
12-Sep-17	DSAs for participant attending NPHIL Strategic and Operations Plan review session in Buchanan	PV0210	00143671	Mercy Y. Gonpue	Accounts Assistant/Cashier	432,000.00	-
25-Aug-17	Payment of DSAs and logistical support for phase II of assets verification to Gd. Bassa, Margibi, Bong, Lofa & Nimba Counties	PV0186	00143660	Mercy Y. Gonpue	Accounts Assistant/Cashier	176,300.00	-
9-Apr-18	Payment of DSA to facilitate the lassa fever outbreak in montserrado, Lofa, Nimba and Margibi counties respectively	PV0559	00159169	Mercy Y. Gonpue	Accounts Assistant/Cashier	256,670.00	-
20-Nov-17	Payment of DSA and transportation reimbursement for the facilitators and participants attending the Dead body training workshop	PV0329	00133472	Pewee T. Quaqua	Accounts Assistant/Officer1	214,000.00	-
5-Feb-18	Payment to facilitate respnse	PV0488	00050406	Mercy Y. Gonpue	Accounts	472,150.00	-



Appendix 19: Fuel/gasoline and scratch card procured without evidence of distribution to end-users - GOL Fund

Date	Description	Payee	PV#	Check#	Amount		
					L\$	US\$	
	efforts in Lofa county for meningococcal disease outbreak				Assistant/Cashier		
9-May-18	DSA for water quality technician (13) to carry out water quality analysis in 13 counties	PVUSD0066	00091526	Pewee T. Quaqua	Accounts Assistant/Cashier	-	1,410.00
12-Dec-17	Payment of DSA support to researchers to implement county specific supportive supervision (Gbpolu, G.Cape mount, NIMBA	PV0391	00004177	Mercy Y. Gonpue	Accounts Assistant/Cashier	575,400.00	-
20-Nov-17	Payment of DSA and transportation reimbursement to support the DEOH County level refresher workshop	PV0333	00133477	Mercy Y. Gonpue	Accounts Assistant/Cashier	1,196,000.00	-
14-Dec-17	Payment for Transportation reimbursement for participants attending the safety & quality training for 33 water sachet producers in Mont. Co.	PV0404	00004187	Mercy Y. Gonpue	Accounts Assistant/Cashier	99,000.00	-
20-Nov-17	Payment for 24 days stappen for Enviromentsl Health workers to condut food safty inspection exercises in Montserrado county	PV0334	00133480	Mercy Y. Gonpue	Accounts Assistant/Cashier	539,400.00	-
16-Nov-14	Payment for CSO, DSO, CDO DSA and transportation reimbursement for suspected monkey pox case	PV0321	00133464	Mercy Y. Gonpue	Accounts Assistant/Cashier	100,000.00	-



Appendix 19: Fuel/gasoline and scratch card procured without evidence of distribution to end-users - GOL Fund

Date	Description	Payee	PV#	Check#	Amount		
					L\$	US\$	
14-Jul-17	30%-part payment of DSA, Transportation Reimbursement and Lunch for participants and drivers for EOH Water Safety (WSP) development	PV0083	00083089	Mercy Y. Gonpue	Accounts Assistant/Cashier	-	5,547.00
15-Dec-17	Payment for lunch for assessment tram & communication Officer to facilitate DEOH septic tank inspection in Mont. Co.	PV0405	00004188	Mercy Y. Gonpue	Accounts Assistant/Cashier	219,000.00	-
9-Aug-17	Payment of DSAs, transportation reimbursement for participants at the nat'l laboratory system policy revision workshop	PV0160	00143644	Mercy Y. Gonpue	Accounts Assistant/Cashier	1,442,000.00	-
24-Jan-18	Payment to volunteers who participated in the communities scabe disease treatment, A collaboration between NPHIL and First Responders Liberia	PV0480	00050403	Mercy Y. Gonpue	Accounts Assistant/Cashier	825,000.00	-
19-Oct-17	Payment of DSA and lunch to facilitate response to flooding in Margibi County	PV0271	00124445	Mercy Y. Gonpue	Accounts Assistant/Cashier	375,000.00	-
9-May-18	Payment of DSA and contingency to support Lassa Fever outbreak in Margibi County	PVUSD0064	00091523	Pewee T. Quaqua	Accounts Assistant/Officer1	-	8,385.00
12-Jul-17	Payment of DSAs, transportation reimbursement for DBM Team Taining Workshop in Tubmanburg	PV0076	00120131	Mercy Y. Gonpue	Accounts Assistant/Cashier	1,084,380.00	-



Appendix 19: Fuel/gasoline and scratch card procured without evidence of distribution to end-users - GOL Fund

Date	Description	Payee	PV#	Check#	Amount		
					L\$	US\$	
9-Feb-18	Payment to support phase one scabies response effort in Montserrado county, in preparation for country-wide scale up	PV0497	00050420	Mercy Y. Gonpue	Accounts Assistant/Cashier	1,140,000.00	-
6-Mar-18	Payment to support a 1-day emergency training in lassa fever case management and infection prevention and control for staff at redemption Hopital	PV0517	00050437	Mercy Y. Gonpue	Accounts Assistant/Cashier	154,440.00	-
21-Mar-18	Payment of DSA for Director/NRL, Rigional Lab coordinator and Drivers for 10 days each to support activities for inspection and set up for regional labs	PV0529	00050446	Mercy Y. Gonpue	Accounts Assistant/Cashier	190,000.00	-
12-Jan-18	Payment to facilitate the verification of reported scabies cases in Gbarpolu, Bomi and Grand cape mount	PV0457	00050382	Mercy Y. Gonpue	Accounts Assistant/Cashier	150,000.00	-
6-Mar-18	Payment of DSA to Foya Lofa County to conduct after action review of Meningococcal disease outbreak in Foya	PV0513	00050433	Mercy Y. Gonpue	Accounts Assistant/Cashier	468,000.00	-
12-Dec-17	Payment of DSA to participants from Redemption, SDA, ELWA, ST. JOSEPH Hospitals to participate in laboratory refresher	PV0393	00004179	Mercy Y. Gonpue	Accounts Assistant/Cashier	500,000.00	-



Appendix 19: Fuel/gasoline and scratch card procured without evidence of distribution to end-users - GOL Fund

Date	Description	Payee	PV#	Check#	Amount		
					L\$	US\$	
	training						
3-Aug-17	Payment of additional support to ensure enforcement of closure of water companies with poor hygiene and sanitation standards	PV0130 00120163 Mercy Y. Gonpue		Accounts Assistant/Cashier	263,000.00	-	
28-Nov-17	Payment of DSA and support to DSOs and CSOs to travel to Bong county to investigate monkey pox	PV0349 00133493 Mercy Y. Gonpue		Accounts Assistant/Cashier	202,000.00	-	
15-Nov-17	Payment to purchase Christmas decoration for NPHIL. Amount is 2,000(Two thousand) USD. But payment will be made in LRD at the rate of 125.	PV0316 00133458 Theresa S. Thomas		Head of Logistics	250,000.00	-	
Total					11,323,740.00	15,342.00	

