



## Management Letter

### On the Financial Statement Audit of the National Identification Registry (NIR)

*For the period ended June 30, 2016*



**Promoting Accountability of Public Resources**

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

**Monrovia, Liberia**  
February 2021

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## ACRONYMS USED

Acronyms/Abbreviations/Symbol	Meaning
AG	Auditor General
CGMA	Chartered Global Management Accountant
CPA	Certified Public Accountant
ED	Executive Director
DEDA	Deputy Executive Director for Administration
DEDTS	Deputy Executive Director for Technical Service
FSS	Financial Statements
GOL	Government of Liberia
IFRs	Interim Financial Reports
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISA	International Standards of Auditing
ISSAI	International Standards of Supreme Audit Institutions
NIR	National Identification Registry
PV	Payment Voucher
PFM	Public Financial Management

February 22, 2021

J. Tiah Nagbe  
Executive Director  
National Identification Registry,  
Congo Town, Liberia

Dear Mr. Nagbe:

**Re: Management Letter of the National Identification Registry (NIR) for the period July 1, 2015 to July 30, 2016.**

The Financial Statements of the National Identification Registry (NIR) is subject to Audit by the Auditor General (AG) in terms of Section 2.1.3 the General Auditing Commission (GAC) Act of 2014.

**Introduction**

The Audit of the National Identification Registry (NIR) Management for the period July 1, 2015 to June 30, 2016 has been 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**

Our audit will be conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). Those standards require that we comply with ethical requirements, as well as plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement in compliance with the amended and restated PPC Act, 2010 and other relevant laws and regulations.

The audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor 's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. The audit also includes evaluating the appropriateness of NIR's accounting policies used, the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We do not examine every transaction, nor do we guarantee complete accuracy of the financial statements or compliance with all applicable legislation.

Because of the inherent limitations of an audit, together with the inherent limitations of internal controls, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with ISSAIs.

In making our risk assessments, we consider internal control relevant to the entity 's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the

entity's internal control. However, we will communicate to you through writing concerning significant deficiencies in internal controls relevant to the audit of the financial statements that will be identified during the audit.

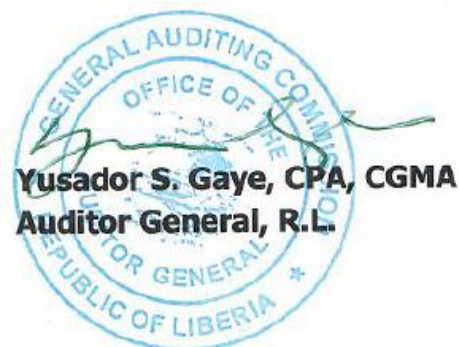
While our audit is not directed to reporting the following, we will report these items if we become aware of them during the course of the audit:

- Non-effective performance of operations – relates to the Management of NIR non-exercise of responsibility to undertake activities, use resources, and fulfill accountability requirements, in accordance with authority granted by the legislature and all other relevant directions.
- Waste – relates to Management of NIR responsibility to obtain and apply resources in an economical manner, without any public money being wasted
- Instances of abuse – relates to management's responsibility to meet the expectations of the legislature and the public as they relate to appropriate standards of behavior.

### **Appreciation**

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

Thank you as we strive to promote accountability, transparency and good governance across the Government of Liberia.



**Monrovia, Liberia**

February 2021

## 1 DETAILED FINDINGS AND RECOMMENDATIONS

### 1.1 Financial Issues

#### 1.1.1 Financial Irregularities

##### Observation

1.1.1.1 Regulation A.3 (1) of the PFM Act of 2009, states that "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of 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."

1.1.1.2 Additionally, Section 36 (1&2) of the PFM Act states that, "It is a general responsibility under this Act for all government officials handling public financial transactions to ensure that financial information is reported in a timely, comprehensive, and accurate manner, in the manner prescribed in this Act, under its regulations, and in instructions issued by the Minister. Each Spending Entity is required, where applicable, to provide a monthly report on revenues and a quarterly expenditures performance report to the Minister in the terms, format and within the timeframe determined by regulations under this Act."

##### Observation

1.1.1.3 It was observed during the conduct of the audit that income reported in the NIR financial statements as income from GOL for the period under audit did not agree with actual amounts reported in the GOL fiscal outturn. **See Table 1 below for details.**

**Table 1: Financial Irregularities**

Description	Financial Statements Amount (US\$)	GOL Actual Amount (US\$)	Variance (US\$)
Income from GOL	239,334.00	299,641.00	(60,307.00)

##### Risk

1.1.1.4 The accuracy and completeness of the Financial Statements cannot be assured.

##### Recommendation

1.1.1.5 Management should provide material justification for the variances noted in Table 1.

##### Management's Response

1.1.1.6 *Management acknowledges the variance of US\$60,307.00 between the Financial Statement and the Fiscal Outturn. This is as a result of error of reconciliation with MFDP of actual allotments received for the period. As a result, we have engaged the MFDP and are in the process of reconciling our books of accounts to account for the differences.*

### Auditor General's Position

1.1.1.7 We acknowledged Management's acceptance of our finding; we will make follow-up in subsequent audit. However, Management is in breach of financial discipline in line with Regulation A. 20 of the PFM Act of 2009.

### 1.1.2 Bank Reconciliation Variances

#### Criteria

1.1.2.1 Regulation R.3(6) of the PFM Act of 2009 states 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."

#### Observation

1.1.2.2 It was observed during the conduct of the audit that the bank reconciliation statements provided for audit were not accurately reconciled with the entity's cash book and bank statement. **Refer to Table 2 for details.**

**Table 2: Bank Reconciliation Variance**

Month	Balance Per Bank US\$ A	Balance Per Cash Book/Ledger US\$ B	Variance C = A-B
July 2015	100,805.66	102,749.36	(1,943.70)
Dec. 2015	39,265.96	41,211.13	(1,945.34)
April 2016	25,907.85	28,071.50	(2,163.65)
May 2016	12,824.33	6,762.82	6,061.51
June 2016	9,034.68	11,626.85	(2,592.17)

#### Risk

1.1.2.3 Inaccurate bank reconciliation could lead to untimely detection of errors or omissions, and fraud.

#### Recommendation

1.1.2.4 Management should provide material justification for the variances noted in Table 2.

#### Management's Response

1.1.2.5 *The variances between the Cash book and the bank balances for various months were the result of an error/omission in preparing the cash book. We noticed that a few transactions were not recorded in the cash book. Please note that we have now put in place adequate measures for timely bank reconciliation.*

### Auditor General's Position

1.1.2.6 We acknowledged Management's acceptance of our finding.

1.1.2.7 Going forward, Management should ensure that bank reconciliation statements are prepared on time, signed by designated staff, reviewed and approved by a superior officer on a monthly basis. However, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

### 1.1.3 Closing Bank Balances

#### Criteria

- 1.1.1.1 Regulation I.16 of the Public Financial Management Act of 2009 states that "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."

#### Observation

- 1.1.3.1 We noted during the conduct of the audit that the NIR Management did not separately disclosed in its Financial Statements balances as at June 30, 2016 of the entity's account domiciled CBL.
- 1.1.3.2 We noted from analysis of the Financial Statements that only bulk figures were reported in United States and Liberia Dollars respectively with no indication as to which account those balances represent. **Refer to Exhibit 1 for details.**

#### Risk

- 1.1.3.3 The accuracy and completeness of the financial statements cannot be assured in the absence of the adequate disclosure of the entity's actual bank balances.

#### Recommendation

- 1.1.3.4 Management should provide material justification for failing to adequately disclose balances maintained by the entity.

#### Management's Response

- 1.1.3.5 *Management notes your observation but points out that the amount stated in the Financial statement represents account domiciled at the CBL. During this period, the NIR had no LBDI Account. We want to further emphasize that all balances indicated in the Financial Statement are balances of accounts domiciled at the CBL alone. As evidence, please attached the documentation showing the date of opening the account with the LBDI*

#### Auditor General's Position

- 1.1.1.2 We acknowledged Management's acceptance of our finding. However, we have made the necessary correction to reflect Management's clarification of a single bank account domiciled at CBL.
- 1.1.1.3 Going forward, Management should ensure that Bank balances are adequately disclosed in its financial statements. Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

### 1.1.4 Preparation of Financial Statements

#### Criteria

- 1.1.1.4 International Public Sector Accounting Standards (IPSAS) financial reporting under cash basis cash comprises two parts: The mandatory primary financial statements to be presented and the voluntary disclosures.



- 1.1.1.5 Part 1 section 1.3.4 of the IPSAS cash basis standard defines the mandatory primary financial statements required as: The consolidated statement of cash receipts and payments Statement of comparison of budget and actual amounts Notes to financial statements.
- 1.1.1.6 Part 2 of the cash basis standard prescribes the voluntary disclosures. This identifies additional accounting policies and disclosures that an entity is encouraged to adopt to enhance its financial accountability and the transparency of its financial statements. These include: Statement of cash assets and fund balances Notes Statement of outstanding invoices (liabilities) Statement of unjustified advances and loans · Non-financial assets disclosure notes Statement of contingent liabilities
- 1.1.1.7 Also, paragraph 1.3.5 of the IPSAS financial reporting under cash basis standard provides that when an entity elects to disclose information prepared on a different basis from cash basis of accounting, such information shall be disclosed in the notes to the financial statement.

### Observation

- 1.1.4.1 We noted during the conduct of the audit that the Financial Statements submitted for audit was not in compliance with IPSAS Cash Basis as adopted by GOL.
- 1.1.4.2 Additionally, there was no evidence of explanatory notes to the financial statements, comparison of actual and budget amounts and statement of responsibility as required by IPSAS cash basis. **See table 2 & 3 below for Details.**

**Table 2: Preparation of Financial Statements**

International Public Sector Accounting Standard provides for the general-purpose financial statements. Notes as provided for by IPSAS	Notes to NIR Financial Statements but not fully in line with International Public Sector Accounting Standard under the Cash basis of accounting.
1. General Information and Accounting Policies	1-General Information
2. Cash	2- Use of grant proceeds
3. Borrowing	3- Accounting Policies
4. Other Receipts	4- grant Receipt
5. Other Payments/Expenditure	5-improving the quality and access to ECE in targeted counties
6. Undrawn Borrowing Facilities Other than Undrawn External Assistance	6-supporting Teacher training and certification in targeted counties
7. Significant Controlled Entities	7-improving school management accountability and system monitoring
8. Authorization Date	8- Achieving better learning through improved equity and Efficiency and accountability
9. Original and Final Approved Budget and Comparison of Actual and Budget Amount	9-Project management and sector program support and coordination
10. External Assistance Payment by Third Parties	

**Table 3: Preparation of Financial Statements**

1	Statement of Responsibilities
2	Statement of Cash Receipt and Payment
3	Statement of Comparison of Budget and Actual Amount
4	Notes to the Financial Statements

**Risk**

- 1.1.4.3 Noncompliance with IPSAS Cash Basis as adopted by GOL may lead to inconsistency and omission of significant information in the financial statement.

**Recommendation**

- 1.1.4.4 Management should provide justification for failing to comply with IPSAS Cash Basis as adopted by GOL.

**Management's Response**

- 1.1.4.5 *Management acknowledges your observation and will ensure that subsequent Financial Statements are prepared in accordance with IPSAS Cash Basis.*

**Auditor General's Position**

- 1.1.4.6 We acknowledged Management's acceptance of our finding; we will make follow-up during subsequent audit.
- 1.1.4.7 However, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

**1.1.5 Payments without Supporting Documentation**

**Criteria**

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

**Observation**

- 1.1.5.2 It was observed during the conduct of the audit that the National Identification Registry (NIR) Management made payments amounting to **US\$ 3,119.04** (Three thousand, one hundred nineteen United States Dollars, and four cents) and **L\$54,832.00** (Fifty-four thousand eight hundred thirty-two Liberia Dollar, zero cents) without evidence of supporting documentation such as payment vouchers and invoices to justify the regularity of the expenditure. **Refer to Appendix 1 See table 1 below for details:**

**Risk**

- 1.1.5.3 The regularity of the transaction cannot be assured in the absence of supporting documents.

**Recommendation**

- 1.1.5.4 Management should provide the necessary documents.

### Management's Response

1.1.5.5 During this period the NIR was under the Ministry of Internal Affairs (MIA) and financial transactions were implemented by the MIA. We are working with the MIA to get these documents.

### Auditor General's Position

1.1.5.6 Management's assertion is not materially justified. Going forward, Management should ensure that all payments are supported by adequate documentation to justify the regularity of the transactions. Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

### 1.1.6 Payments to Third Party

#### Criteria

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

#### Observation

1.1.6.2 It was observed during the conduct of the audit that the NIR Management made payments amounting to **US\$8,718.00** (Eight thousand, seven hundred eighteen United States) to the Human Resource Director of the entity as Foreign Travel DSA for onward payment to the Chairman of the Board, Executive Director and Deputy Executive Director who were due to travel instead of directly making the payments to the intended recipients. **See table 4 below for details.**

**Table 4: Payments to Third Party**

Description	Payee	Date	Check	PV#	Amount (US\$)
DSA-International/2 to Washington DC	Albertha Dagbe	12/18/2015	138	PV#US00018	3,698.00
Dsa/Kigali	Albertha Dagbe	5/18/2016	207	PV#US00047	5,020.00
<b>Total</b>					<b>8,718.00</b>

1.1.6.3 Additionally, there was no evidence that the travel was made and/or the HR Director subsequently made the payment to the intended recipients.

#### Risk

1.1.6.4 Checks issued in the names of individuals and/or employees could be diverted to personal use thus leading to misappropriation of funds.

#### Recommendation

1.1.6.5 The NIR Management should provide substantive justification for authorizing payments in the name of the HR Director which was intended for staffers' travel DSA.

### **Management's Response**

- 1.1.6.6 *In 2015, the NIR had limited staff (6). The HR was then the special assistant to the ED and was the one used for most of the bank transactions. And NIR do acknowledge and commit that going forward, all payments shall be made directly to the intended recipients. Please find attached as evidence copy of travel documents indicating that those trips were made.*

### **Auditor General's Position**

- 1.1.6.7 We acknowledged Management's acceptance of our finding; we will make follow-up in subsequent audit. However, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

## **1.2 Compliance Issues**

### **1.2.1 Social Security Contributions**

#### **Criteria**

- 1.2.1.1 Chapters 89.16 (a, and h) of the Decree establishing the National Social Security & Welfare Corporation (NASSCORP), require that (89.16 ) "except as otherwise provided, contributions and the method of payment shall be as follows: The contribution payable under this Decree in respect of an employee shall comprise contribution payable by the employer (herein after referred to as the employer's contribution) and contribution payable by the employee (herein after referred to as employee's contribution and shall be paid to the Corporation; (h) The contributions payable in respect of each month shall ordinary fall due on the last day of the month and where an employee is employed for part of the month or is employed under two or more employers during the same month, the contributions shall fall due on such days as may be specified in the Regulations". And Chapter (89.18) stipulates "where a principal employer defaults in paying any contribution prescribed by this Decree or subsequent regulations, a sum equal to four percent (4%) of the amount unpaid shall be added for each month or part of a month after the date on which payment was due, and any amount so added shall be recoverable as a debt owed by the employer to the Republic".

#### **Observation**

- 1.2.1.2 We noted during the conduct of the audit that there was no evidence that the NIR Management withheld and remit employees' contributions to National Social Security and Welfare Corporation in the amount of US\$14,907.00 (fourteen thousand nine hundred United States Dollars). **Refer to Appendix 2A & 2B for details.**

#### **Risk**

- 1.2.1.3 Failure to deduct and remit the required withholding taxes could deny the government of the much-needed tax revenue and as well deny the employees' pension benefits.

#### **Recommendation**

- 1.2.1.4 Management should provide material justification for not deducting and remitting the required NASSCORP contributions.

### **Management's Response**

- 1.2.1.5 *Management clarifies that for the period 2015 up to 2016, the NIR was still a unit under the Ministry of Internal Affairs and could not have been responsible to collect and remit employees' NASSCORP contribution. However, upon gaining our status as an autonomous institution, we made arrangement with NASSCORP to pay all outstanding employee's contributions.*

### **Auditor General's Position**

- 1.2.1.6 We acknowledged Management's clarification and commitment to "pay all outstanding employee's contributions"; we will make follow-up during subsequent audit.

## **1.2.2 Duty to Institute Effective Internal Controls**

### **Criteria**

- 1.2.2.1 Regulation A.15 (1) of the PFM Act states 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.

### **Observation**

- 1.2.2.2 It was observed during the conduct of the audit that the NIR Management did not exercise reasonable care to prevent and detect fraud, waste and abuse.
- 1.2.2.3 We noted that Management did not develop and/or define business processes and procedures for all financial transactions to align with the amended and restated PPC Act of 2009 and the Public Financial Management Act and Regulations.

### **Risk**

- 1.2.2.4 The lack of effective internal control environment could lead to fraud and misuse of public resources.

### **Recommendation**

- 1.2.2.5 The NIR Management should provide substantive justification for not instituting effective internal controls.

### **Management's Response**

- 1.2.2.6 *The entity was then new and had limited staff (6) for which one staff was assigned multiple functions, and there was no specify separation of duty among the staff. Currently, the institution has put into place some controls that are meant to prevent and detect fraud. Please find attached as evidence step by step procedures for implementation of transactions.*

### **Auditor General's Position**

- 1.2.2.7 Management's assertion is not materially justified; limited staffing is not a rationalization for failing to institute measures to prevent and detect fraud.

1.2.2.8 Going forward, Management should ensure that effective preventive and detective internal controls aligned with the PFM Act of 2009 are instituted over business processes.

### 1.2.3 Policies and Procedures

#### Criteria

1.2.3.1 The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities states that "Institutions deploy control activities through policies that establish what is expected and procedures that put policies into action". Policies and procedures are established and implemented to help ensure that risk responses are effectively carried out within an entity.

#### Observation

1.2.3.2 We noted during the conduct of the audit that the NIR Management did not develop and/or maintain the below policy documents to govern the Management of the entity:

- Fuel distribution log/policy
- Fixed Asset Management policy
- Training and Development policy
- Human Resource Policy
- Accounting Manual & Policy

#### Risk

1.2.3.3 The strategic goals and objectives of the Management may not be achieved in the absence of policy documents to govern the entity.

#### Recommendation

1.2.3.4 Management should provide material justification for failing to establish policy documents to govern the affairs of the NIR.

#### Management's Response

1.2.3.5 *The NIR was being established in 2015/2016, and many policies had not been developed. Management Notes your observation and wish to indicate that policies and procedures are being developed and finalized to address all of the policy issues raised in your report*

#### Auditor General's Position

1.2.3.6 We acknowledge Management's acceptance of our findings; we will make follow-up during subsequent audit.

## APPENDIX

### Appendix 1: Payments without adequate supporting documentation

Description	Payee	Date	PV #	Amount (US\$)	Amount (L\$)
Fuel Allowance/july 2015	Aminata & Sons, Inc.	7/14/2015	87	1,248.06	
Fuel Allowance/August 2015	Aminata & Sons, Inc.	8/17/2015	93	1,248.06	
Fuel Allowance/Sept 2015	Aminata & Sons, Inc.	9/7/2015	99	1,248.06	
Fuel/Oct	Aminata & Sons, Inc.	10/20/2015	107	1,174.86	
Catering	Embassy Suites Hotel & Rstaurant	2/1/2016	168	1,800.00	
Fuel/Nationwide Campaign/Bong &Rivercess	Cape Aminata & Sons	6/17/2016	0000025		<b>54,832.00</b>
<b>Total</b>				<b>3,119.04</b>	<b>54,832.00</b>

### Appendix 2A: Social Security Contributions

No.	Name	Employee gross salary	Employee percentage contributions (3%) per month	Total NASSCORP's Contribution per employee (@ 12 months)
1	Zeze R Reed	4,800.00	144	1,728
2	Haja Liberty	2,800.00	84	1,008
3	Momolu Sirleaf	1000	30	360
4	Baikai O Yekeson	200	6	72
5	J Tiah Nagbe	5,500	165	1,980
6	Alberta Dagba	1000	30	360
7	Abraham Joe Blow	200	6	72
8	Adbullah sheriff	200	6	72
9	Hilary Lawyar	200	6	72
<b>Total</b>		<b>15,900.00</b>	<b>477</b>	<b>5,724</b>

### Appendix 2B: Social Security Contributions

No.	Name	Employee gross salary	Employer percentage contributions (4.75%) per month	Total NASSCORP's Contribution for 12 months
1	Zeze R Reed	4,800.00	228	2,736.00
2	Haja Liberty	2,800.00	133	1,596.00
3	Momolu Sirleaf	1,000.00	47.5	570
4	Baikai O Yekeson	200	9.5	144
5	J Tiah Nagbe	5,500	261.25	3,135
6	Alberta Dagba	1,000.00	47.5	570
7	Abraham Joe Blow	200	9.5	144

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<b>No.</b>	<b>Name</b>	<b>Employee gross salary</b>	<b>Employer percentage contributions (4.75%) per month</b>	<b>Total NASSCORP's Contribution for 12 months</b>
8	Adbullah sheriff	200	9.5	144
9	Hilary Lawyar	200	9.5	144
<b>Total</b>		<b>15,900.00</b>	<b>755.25</b>	<b>9,183.00</b>



## EXHIBITS

### Exhibit 1

Persons with no NID Numbers											
PAYMENT_DATE	APPLICATION_TYPE	ENROLLMENT_ID	NID_NO	LAST_NAME	FIRST_NAME	MIDDLE_NAME	DATE_OF_BIRTH	GENDER	PAYMENT_IN_L\$	RECEIPT_NUMBER	PAYMENT_IN_US\$
05/01/2018	New	050120182806116227A E4F3		DANIEL	ORETHA		10/10/1949	Female	590	LD 9552	5
06/05/2018	New	0814201862150032305 6181		WEAH	SAYLEE	S	10/02/1988	Male	700	476574879	5
01/05/2018	New	0813201862180072304 48B0		WUO	IBEE	S	09/03/1967	Male	700	2363782939	5
05/11/2018	New	0813201862270062304 45D3		KANTA	ROMEO	TUTU	04/07/1988	Male	700	44685790	5
05/03/2018	New	0814201862300072305 5AC5		QUAYEE	JOSEPH	Q	07/01/1970	Male	700	74553327	5
06/18/2018	New	06182018423000822BA 7119		COLLINS	ADOLPHUS	HNE	06/04/1962	Male	590	MOE21017400002	5
05/07/2018	New	0813201862300012304 4E51		TOGBA	EMMANUEL	O	01/18/1972	Male	700	43757687	5
06/13/2018	New	06132018413002722B3 F943		WLEH	PATRICK	NAGBE	06/06/1966	Male	590	MOE21025180303	5
03/13/2018	New	031320182830037223A 9185		FODAY	OUMARU	ALIEU	09/29/1978	Male	590	LD 7515	5
05/31/2018	New	05312018473016522A2 D5FE		KAHN	BLAYEE	PAYE	10/03/1960	Male	590	USD 10908	5
06/05/2018	New	06052018463009022A9 365D		NEUFVILLE	GERTRUDE		09/29/1966	Female	590	MOH 22092211381	5
06/28/2018	New	06282018493032422C7 7432		KOLLIE	JEROME	BENSON	07/18/1977	Male	590	LRA 00908	5
12/05/2017	New	12052017293022821B9 34FE		KROMAH	MAMADEE		12/02/1942	Male	590	552	5
01/18/2018	New	01182018293012121F3 2C30		BOLLIE	LUCRETIA		07/17/1958	Female	590	2140	5
12/04/2017	New	12042017283016821B8 2927		SOMAH	MESHEL	R	07/06/1970	Male	590	2017	5
06/20/2018	New	06202018413017222B D27AC		MULBAH	PETER	FORKPA	05/21/1972	Male	590	MOL23021100009	5
06/18/2018	New	06182018453048522BA 5B1C		DANIEL	BETTY	F	03/27/1964	Female	590	MOD 6655443300207	5

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Persons with no NID Numbers											
PAYMENT_DATE	APPLICATION_TYPE	ENROLLMENT_ID	NID_NO	LAST_NAME	FIRST_NAME	MIDDLE_NAME	DATE_OF_BIRTH	GENDER	PAYMENT_IN_L\$	RECEIPT_NUMBER	PAYMENT_IN_US\$
02/27/2018	New	0227201829304042228 0BE7		MOULTON	MARTHALYN	EVELYN	02/11/1990	Female	590	LD 6684	5
05/15/2018	New	051520182630096228 D8CD9		JAYWHEHGAR	SAMUEL	SUNDAYGAR	11/29/1968	Male	590	MLME-320-551- 800-20	5
06/15/2018	New	06152018293024722B6 76B1		SAYWON	DEAZEE	MCKENDRIC K	03/18/1986	Female	590	US-11468	5
06/05/2018	New	0814201862300032305 697E		JOHNSON	ERIC	T	10/02/1960	Male	700	2361046	5
05/18/2018	New	0813201853300032304 257F		DOE	JOETHA		03/30/1987	Female	700	000089	5
03/06/2018	New	0814201862303292305 66E3		KULO	RUFUS	S	02/11/1974	Male	700	472778676	5
06/01/2018	New	0813201862420012304 1963		GEE	PAUL	S	12/25/1968	Male	700	4619736	5
05/14/2018	New	0814201862420072305 5E27		TOE	MOSES	Z	03/02/1984	Male	700	7641897387	5
01/03/2018	New	0814201862420362305 6502		DOE	SARAHS	H	10/15/1968	Female	700	3656476	5
04/02/2018	New	0814201862420092305 5C79		SUKU	MARY	E	08/04/1985	Female	700	347843535	5
11/13/2017	New	0813201857390032304 4A64		WASHINGTO N	FRIDAY		03/18/2009	Male	700	0008	5
<b>Total</b>									<b>17,950.00</b>		<b>140</b>



**Exhibit 2**

**NATIONAL IDENTIFICATION REGISTRY  
 STATEMENTS OF FUND BALANCES  
 FOR THE YEAR ENDED 30 JUNE 2017**

Figures in US Dollars	Notes	30 JUNE 2017	30 JUNE 2016
<b>Accumulated Fund Balance</b>			
Opening Balances	5	77,811	184,579
Adjustment for unposted Expenses		5,402	(3,861)
Surplus/ (Deficit) for the period		(52,220)	(102,907)
<b>Fund Balances as at 30 June 2017</b>		<b>30,993</b>	<b>77,811</b>

**NATIONAL IDENTIFICATION REGISTRY  
 STATEMENTS OF CASH FLOWS  
 FOR THE YEAR ENDED 30 JUNE 2017**

Figures in US Dollars	Notes	30 JUNE 2017	30 JUNE 2016
<b>Cash Flows from operating activities</b>			
Surplus/ (Deficit) for the year		(52,220)	(102,907)
Adjustment for unposted Expenses		5,402	(3,861)
<b>Net Cash Generated from operation</b>		<b>(46,818)</b>	<b>(106,768)</b>
<b>Net Increase (decrease) in cash and cash Equivalent</b>		<b>(46,818)</b>	<b>(106,768)</b>
Cash and cash at the beginning of the year		77,811	184,625
<b>Cash at the end of the year</b>		<b>30,993</b>	<b>77,811</b>
<b>Cash and Cash Equivalents</b>			
Balance at Bank (US A/c)		12,780	10,835
Balance at Bank (LD A/c)		18,213	66,976
<b>Total</b>		<b>30,993</b>	<b>77,811</b>