



Management Letter

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

For the period ended June 30, 2017



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, 2016 to July 30, 2017.

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, 2016 to June 30, 2017 has been completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

Scope and Determination of Responsibility

Our audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). Those standards require that we comply with ethical requirements, as well as planned and performed so as to obtain reasonable assurance that, in all material respect, fair presentation is achieved in the annual financial statements.

An audit includes:

- Examination on a test of evidence supporting the amounts and disclosure in the financial statements;
- Assessment of the accounting principles used and significant estimates made by the 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 the 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 the financial statements.

During the period under audit, the following key persons managed the affairs of the entity. See details below:


Table 3: Key Management Personnel

No.	Name	Position	Tenure
1	Hon. J. Tiah Nagbe	Executive Director	2016 to Present
2	Hon. Zeze R. Reed	Deputy Executive Director, Technical Services	2016 to Present
3	Hon. Haja K. Liberty	Deputy Executive Director, Administration	2016 to Present
4.	Mr. Edward Towah	Comptroller	2016 to 2018


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.



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



Monrovia, Liberia

February 2021

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Issues

1.1.1 Bank Reconciliation Variances

Criteria

- 1.1.1.1 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

- 1.1.1.2 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

Months	Balance per Cash Book/ Ledger	Balance per Bank Statement	Variances
Jul-16	7,842.32	5,250.15	2,592.17
Aug-16	5,469.62	5,825.33	(355.71)
Dec-16	40,271.85	40,645.56	(373.71)
Apr-17	1,770.99	1,287.43	483.56
May-17	4,178.32	4,961.88	(783.56)
Jun-17	3,654.32	4,437.88	(783.56)

Risk

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

Recommendation

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

Management's Response

- 1.1.1.5 *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. Please note that we have now put in place adequate measures for timely bank reconciliation.*

Auditor General's Opinion

- 1.1.1.6 We acknowledge Management's acceptance of our finding.
- 1.1.1.7 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.

1.1.2 Closing Bank Balances

Criteria

- 1.1.2.1 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

- 1.1.2.2 We noted during the conduct of the audit that the NIR Management did not clearly disclosed in its Financial Statements balances as at June 30 of the entity's respective accounts domiciled at LBDI and CBL.
- 1.1.2.3 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

- 1.1.2.4 The accuracy and completeness of the financial statements cannot be assured in the absence of the non-disclosure of the entity's actual bank balances.
- 1.1.2.5 Non reconciliation undermines accountability and transparency and could lead to misappropriations and fraud.

Recommendation

- 1.1.2.6 Management should provide material justification for the variances between Bank Balances and cashbook balances in its accounts domiciled at LBDI and CBL.

Management's Response

- 1.1.2.7 *The amount stated in the Financial statements represents accounts domiciled at the CBL. During this period, the NIR was banking with one bank which is the CBL. There was no account of the NIR with LBDI. All the balances indicated in the Financial Statements are balances of accounts domiciled at the CBL alone.*
- 1.1.2.8 *As evidence, please see attached the letter dated November 6, 2017 requesting for opening of account with the LBDI.*

Auditor General's Opinion

- 1.1.2.9 We acknowledge Management's acceptance of our finding; and we take note the clarification of a single bank account domiciled at CBL.
- 1.1.2.10 Going forward, Management should ensure that Bank balances are adequately disclosed in its financial statements.
- 1.1.2.11 Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.3 Preparation of Financial Statements

Observation

- 1.1.3.1 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.
- 1.1.3.2 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.
- 1.1.3.3 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
- 1.1.3.4 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.
- 1.1.3.5 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.
- 1.1.3.6 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 3: 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

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.
	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 4: 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

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

Recommendation

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

Management's Response

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

Auditor General's Opinion

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

1.1.4 Payments to Third Party

Criteria

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

Observation

- 1.1.4.2 It was observed during the conduct of the audit that the NIR Management made payments amounting to **L\$3,866,876.00** (Three Million, eight hundred sixty-six thousand, eight hundred seventy-six Liberia Dollars) to multiple employees for onward payment to the intended recipients. **Refer to Appendix 1 for details.**

Risk

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

Recommendation

- 1.1.4.4 The NIR Management should provide substantive justification for authorizing payments in the name of multiple employees instead of the intended recipients.

Management's Response

- 1.1.4.5 *In 2016, 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 Opinion

- 1.1.4.6 We acknowledge 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 the National Social Security and Welfare Corporation in the amount **US\$18,411.00** (Eighteen thousand, four hundred eleven 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 *During this period, the NIR management was establishing the institution, transitioning from MIA, and in discussion with NASSCORP to set up the social security scheme. The Management of NIR is currently engaged with NASSCORP to regularize employees' contribution to and participation in the social security scheme.*

Auditor General's Opinion

- 1.2.1.6 We acknowledge Management's commitment to "pay all outstanding employee's contributions"; we will make follow-up during subsequent audit.
- 1.2.1.7 However, Management is in breach of Chapters 89.16 (a, and h) of the Decree establishing the National Social Security & Welfare Corporation (NASSCORP).

1.3 Governance Issues

1.3.1 Duty to Institute Effective Internal Controls

Criteria

- 1.3.1.1 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

- 1.3.1.2 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.
- 1.3.1.3 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

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

Recommendation

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

Management's Response

- 1.3.1.6 *Management notes the observation and wish to point out that the entity was then new and had limited staff for which one staff was assigned multiple functions to ensure the effectiveness of the entity. Currently, the institution has put into place some internal controls to guide business processes and financial transactions with the goal to prevent and detect fraud.*

Auditor General's Position

- 1.3.1.7 Management's assertion is not materially justified; limited staffing is not a rationalization for failing to institute measures to prevent and detect fraud.
- 1.3.1.8 Going forward, Management should ensure that effective preventive and detective internal controls aligned with the PFM Act of 2009 are instituted over business processes.

1.3.2 Policies and Procedures

Criteria

- 1.3.2.1 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

- 1.3.2.2 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

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

Recommendation

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

Management's Response

- 1.3.2.5 *Management Notes your observation and wish to indicate that policies and procedures are being developed and finalized to addressed all of the policy issues raised in your report*

Auditor General's Position

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

2 APPENDIX

Appendix 1: Payments to Third Party

Description	Payee	Date	Check #	PV #	Amount (L\$)
DSA	Albertha T. Dagbe	6/30/2017	269	PV#LD00114	502,200
DSA/hall/catering/press-Board wkshop	Albertha Dagbe	9/2/2016	00000067	PV#LD00046	651,520.00
DSA/Gbarpolo, Nimba & 4 counties South east	Albertha Dagbe	7/18/2016	00000040	PV#LD00034	562,495.00
DSA/Legislative wkshop	Albertha Dagbe	8/10/2016	00000055	PV#LD00042	868,896.00
Staff gratuity	Albertha	7/18/2016	41	PV#LD00035	192,700
Year End Gratuity-Security/Caretaker	Alberta Dagbe	12/23/2016	151	PV#LD00067	75,000.00
Board Members christmas basket	Alberta Dagbe	12/23/2016	152	PV#LD00068	50,000.00
DSA, etc	J. Tiah Nagbe	3/17/2017	184	PV#LD000	150,000
DSA & Incidental	Zeze R. Reed	2/13/2017	165	PV#LD00074	105,000.00
DSA	J. Tiah Nagbe	4/12/2017	203	PV#LD00092	90,000
DSA/Nationwide Campaign/Bomi, Margibi & Bassa	Albertha Dagbe	7/1/2016	37	PV#LD00031	316,065
DSA	Momolu V. Sirleaf	11/14/2016	00000099	PV#LD00054	303,000.00
Total					3,866,876

Appendix 2A: Social Security Contribution

No.	Name	Employee gross salary	Employee percentage contributions (3%) per month	Total NASSCORP's Contribution per employee (@ 12 months)
1	J Tiah Nagba	5,500.00	165	1,980
2	Zeze R Reed	4,800	144	1,728
3	Haja K k Liberty	4,500.00	135	1,620
4	Momolu V Sirleaf	1,000.00	30	360
5	Edward N. Towah	2,000.00	60	720
6	Alberta T. Dagba	1000	30	360
7	Abraham joe Blow	300	9	108
8	Hilary Lawgar	200	6	72
9	Melvin K Clinton	200	6	72
10	Abdullah Sheriff	200	6	72
Total		19,700.00	591	7,092

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	J Tiah Nagba	5,500.00	261.25	3,135.00
2	Zeze R Reed	4,800	228.00	2,736.00
3	Haja K k Liberty	4,500.00	213.75	2,565.00
4	Momolu V Sirleaf	1,000.00	47.5	570
5	Edward N Towah	2,000.00	95	1,140.00
6	Alberta T. Dagba	1,000.00	47.5	570
7	Abraham joe Blow	300	14.25	171.00
8	Hilary Lawgar	200	9.5	144
9	Melvin K Clinton	200	9.5	144
10	Abdullah Sheriff	200	9.5	144
Total		19,700.00	935.75	11,319.00


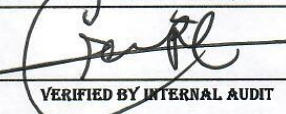
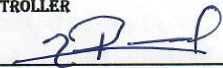
Exhibit 1

**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
Accumulated Fund Balance			
Opening Balances	5	77,811	184,579
Adjustment for unposted Expenses		5,402	(3,861)
Surplus/ (Deficit) for the period		(52,220)	(102,907)
Fund Balances as at 30 June 2017		30,993	77,811

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



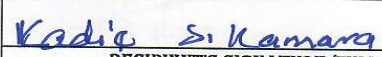
Figures in US Dollars	Notes	30 JUNE 2017	30 JUNE 2016
Cash Flows from operating activities			
Surplus/ (Deficit) for the year		(52,220)	(102,907)
Adjustment for unposted Expenses		5,402	(3,861)
Net Cash Generated from operation		(46,818)	(106,768)
Net Increase (decrease) in cash and cash Equivalent	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

NATIONAL IDENTIFICATION REGISTRY OFFICE OF THE COMPTROLLER/ ADMINISTRATOR INTERNAL PAYMENT VOUCHER			
PAY TO:	TECHNO BRAIN GLOBAL FZE	VOUCHER #	US 00093
ADDRESS:	ASHMUN AND MECHLIN STREET	DATE:	21-Apr-17
	MONROVIA, LIBERIA		AMOUNT
	EXPLANATION	DOLLAR	CENT
	This represents payment of US\$150,000.00 to Techno Brain Global FZE as First installment payment under our Contract for the supply, installation, commissioning, and maintenance of ICT Infrastructure for Biometric Identification System for the Republic of Liberia as per the attached communication. Account#: Goods and Services/Operation	150000	0
	TOTAL	US 150,000	0
AMOUNT IN WORDS:	ONE HUNDRED FIFTY THOUSAND 00/100 UNITED STATES DOLLARS		
PREPARED BY:	 COMPTROLLER	 VERIFIED BY INTERNAL AUDIT	
APPROVED:	 DEPUTY FOR ADMINISTRATION/DEPUTY FOR TECHNICAL	COMMENT(S):	
DATE:		PAYMENT MODE:	
RECEIVED BY:		CASH	
		CHECK	00000359
DATE:	RECIPIENT'S SIGNATURE/FULL NAME	CHECK	00216555

NATIONAL IDENTIFICATION REGISTRY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2017

Figures in US Dollars

	NOTES	JUNE 30, 2017.	JUNE 30, 2016.
INCOME:			
Income from Government of Liberia	2	536,005	239,334
Income from sales of Identification Cards	-	-	-
Total Income		536,005	239,334
EXPENDITURE:			
General Allowance/Personnel Cost	3	(192,829)	(128,013)
Communication Expenses	4	(7,920)	(5,388)
Repairs & Maintenance	6	(3,762)	(470)
DSA & Travelling Expenses	7	(69,282)	(39,092)
Advertisement	8	(2,332)	(7,510)
Fuel Expenses	9	(28,005)	(23,947)
Fixed Assets Expenses	10	(58,054)	(95,215)
Security/Contractor	11	(1,526)	-
Petty Cash Expenses	12	(1,911)	(2,500)
Generator Operator Expenses	13	(636)	(2,000)
Cleaning expenses	14	(530)	-
Donations & Gifts	15	(13,179)	(607)
Other expenses	16	(182,978)	(11,844)
Contractor Pay/Consultancy	17	(17,939)	(23,400)
stationary & office suppliers	18	(7,342)	(2,255)
Total Expenses		(588,225)	(342,241)
Surplus/(Deficit) for the year		(52,220)	(102,907)

NATIONAL IDENTIFICATION REGISTRY OFFICE OF THE COMPTROLLER/ ADMINISTRATOR INTERNAL PAYMENT VOUCHER			
PAY TO:	ZAF CONSTRUCTION AND MAINTENANCE SERVICE	VOUCHER #	LD 00059
ADDRESS:	NATIONAL IDENTIFICATION REGISTRY MONROVIA, LIBERIA	DATE:	06-Dec-16
		AMOUNT	
	EXPLANATION	DOLLAR	CENT
	This represents payment of US\$14,959.85, converted to Liberian Dollars at the rate of US\$1.00 to LD\$100.00 (LD\$1,495,985.00) to ZAF Construction and Maintenance Service as first installment for renovation of the National Headquarters of the National Identification Registry as per the attached communication. Account#: Goods and services/Civil Works (Renovation)	1495985	0
	TOTAL	LD	1,495,985 0
AMOUNT IN WORDS:	ONE MILLION FOUR HUNDRED NINETY FIVE THOUSAND NINE HUNDRED EIGHTY FIVE 00/100 LIBERIAN DOLLARS		
PREPARED BY:			
	COMPTROLLER	VERIFIED BY INTERNAL AUDIT	
APPROVED:	EXECUTIVE DIRECTOR/DEPUTY FOR ADMINISTRATION	COMMENT(S):	
DATE:		PAYMENT MODE:	
RECEIVED BY:		CASH	
	RECIPIENT'S SIGNATURE/FULL NAME	CHECK	00000121
DATE	12/09/16	CHECK	00167938