



Management Letter

On the Audit of the Liberia Broadcasting System (LBS) Financial Statements

For Fiscal Year Ended June 30, 2017



Promoting Accountability of Public Resources

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

Monrovia, Liberia
April 2022

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Acronyms

Acronyms/Abbreviations/Symbol	Meaning
ACCA	Association of Chartered Certified Accountants
AG	Auditor General
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Professional
DSA	Daily Sustenance Allowance
FAR	Fixed asset Register
GAC	General Auditing Commission
GOL	Government of Liberia
GRN	Goods Received Note
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
LD	Liberian Dollars
MFDPP	Ministry of Finance and Development Planning
ML	Management Letter
NCB	National Competitive Bidding
PFM	Public Financial Management
PPCA	Public Procurement & Concession Commission Act
PPCC	Public Procurement & Concession Commission
PV	Payment Voucher
RFQ	Request for quotation
LBS	Liberia Broadcasting System
USD	United States Dollars



Republic of Liberia



Mrs. Estelle Liberty Kemoh
Director General
Liberia Broadcasting System (LBS)
Paynesville, Liberia

April 21, 2022

Dear Mrs. Kemoh:

The Financial Statements of the Liberia Broadcasting System is subject to audit by the Auditor General (AG) consistent with Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014.

INTRODUCTION

Financial Statements Audit on the Liberia Broadcasting System for the period July 1, 2016 to June 30, 2017 have 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

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 an 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 statements' 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 audit findings which were identified during the course of the audit, are included below.

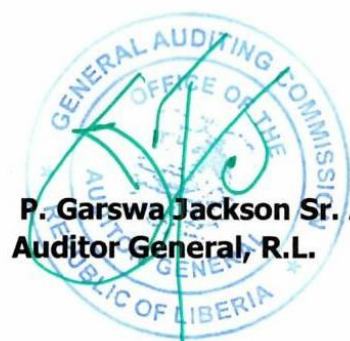
Key Management Personnel of LBS

Name	Rank	Period of Service
Hon. Ledgerhood J. Rennie	Director General	Dec 1, 2014 - June 30, 2019
Hon. Patrick Honnah	Deputy Director General for Media Services	July 1, 2014 - June 30, 2018
Mrs. Estelle Liberty Kemon	Deputy Director General for Administration	July 1, 2016 - June 30 2018
Tepenty A. Young	Deputy Director General for Technical Services	July 1, 2014 - June 30 2018
Christopher K. Selee	Deputy Director General for Rural Broadcasting	July 1, 2015 - June 30 2018
Mr. Fidel Johns	Comptroller	July 1, 2015 - June 30 2019

Appreciation

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

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



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

Monrovia, Liberia

April 2022

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Issues

1.1.1 Payment without evidence of adequate Supporting Documents

Observations

1.1.1.1 Regulations P.9 (1) and (2) of the PFM Act of 2009 states (1) "All disbursements or payments of public moneys shall be properly supported by pre-numbered payment vouchers. (2) Payments except for statutory transfers and debt service shall be supported by invoices, bills and other documents in addition to the payment vouchers".

1.1.1.2 During the audit, Management did not provide supporting documents (Vouchers) for expenditures totaling US\$619,277.94 and L\$62,179,920.19. **See Table 1 and Annexure 1a-1f for details.**

Table 2: Unsupported Transactions

No.	Bank	A/C Title	A/C Numbers	Currency	Amount US\$	Amount L\$
1	Ecobank	LBS	0013174717270301	USD	250,335.61	-
2	Ecobank	LBS	0011134726034501	USD	313,597.15	-
3	Ecobank	LBS	0010014717270301	LRD	-	2,126,078.99
4	LBDI	LBS	0121511054802	LRD	-	10,571,136.85
5	LBDI	LBS	0121511054801	LRD	-	49,482,704.35
6	LBDI	LBS	00221523293301	USD	55,345.18	-
Total					619,277.94	62,179,920.19

Risk

1.1.1.3 Failure by Management to provide supporting documents may undermine the legitimacy of the transactions.

Recommendation

1.1.1.4 Management should provide payment vouchers, invoices, receipts and other relevant document to validate the transactions.

Management's Response

1.1.1.5 *We have reviewed the folders given back to us by GAC and located supporting documents for highlighted transactions. These documents are identified by stick on pad in the folders as you will verify.*

Auditor General's Position

1.1.1.6 We have reviewed the documents subsequently provided by Management in response to the finding above and have therefore adjusted the payments without supporting documents to US\$179,599.89 (US\$619,277.94 - US\$439,678.05) and L\$62,179,920.19. to be accounted for by Management.

1.1.1.7 Also, Management's provision of documents after our review, does not guarantee Management effective control of document management.

1.1.1.8 Going forward, Management should ensure that requested documents for audit purpose are submitted in a timely manner. Management should also ensure that vouchers are adequately documented and filed to facilitate future review.

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

1.1.2 No Evidence of Quarterly Budget Performance Reports

Observation

1.1.2.1 Regulation A.1 of the PFM Act of 2009 states, "the public shall be provided with full access to all appropriate information concerning the financial affairs of the government. This will include, but not limited to, information about the development of annual and supplementary budget estimates, the quarterly fiscal outturn reports issued by the Ministry, the monthly revenue and quarterly budget performance reports of ministries and agencies state owned enterprises their annual accounts and reports and the Government's annual audited accounts."

1.1.2.2 During the conduct of the audit, it was observed that Management operated the LBS with the amount of US\$1,901,716.87 without evidence of Quarterly Budget Performance Reports.

Risk

1.1.2.3 The absence of Quarterly Budget Performance Report, revenue and expenditure may not be reliably measured. This may lead to under receipt of budgeted revenue and / or over expenditure.

Recommendation

1.1.2.4 Management should ensure timely preparation of Quarterly Budget Performance Reports in line with the PFM Act of 2009.

Management's Response

1.1.2.5 *The budget performance report is a component of the IPSAS Cash Basis Financial Report submitted to GAC; moving forward, we prepare it as a separate report.*

Auditor General's Position

1.1.2.6 We acknowledge Management's acceptance of our findings. We will make a follow-up on the implementation during subsequent audit. However, Management is in breach of financial discipline in line with Regulations A.20 of the PFM Act of 2009.

1.1.3 Discrepancy between the Other Receipts in Financial Statements and Trial Balance

Observation

1.1.3.1 Regulation B.9 (1)(d) of the PFM Acts of 2009 states, "A head of government agency shall fully disclose all non-tax revenues collected, lodged or retained as part of the monthly revenue collection and quarterly Government agency account or financial report to the Minister and the Auditor General. The reporting format shall include, but not limited to: (d) non-Tax Revenue including Internally Generated Funds due but not collected...."

1.1.3.2 During the audit, we observed that there was a variance of US\$46,907.20 between the Internally Generated Revenue (other receipts) account balance in the financial statements and the trial balance. **See Table 2 for details.**

Table 2: Other Receipts

Financial Statements (LBS) US\$ (A)	Trial Balance (LBS) US\$ (B)	Variance US\$ (C)=A-B
360,338.04	408,297.24	46,907.20

Risk

1.1.3.3 The accuracy of the financial statements cannot be assured.

Recommendation

1.1.3.4 Management should ensure that the financial statements and the trial balance figures on other receipts are reconciled.

Management's Response

1.1.3.5 *The Liberia Broadcasting System has Internal control in place for filing and documentations. We have reviewed and located all the misfiled documents concerning our internal revenue; evidence is available for your verification.*

Auditor General's Position

1.1.3.6 Management did not adequately address the audit finding. Going forward, Management should ensure that the financial statements balances reconcile with the trial balance.

1.1.3.7 Management should activate an automated linkage between the trial balance and financial statements. The financial statement should be adequately review by senior management.

1.1.3.8 Reference to the finding above, Management is in breach of financial discipline in line with Regulations A.20 of the PFM Act 2009.

1.1.4 Discrepancy between the Expenses in Financial Statements and General Ledger

Observation

1.1.4.1 Regulation B.9 (1)(d) of the PFM Acts of 2009 states, "A head of government agency shall fully disclose all non-tax revenues collected, lodged or retained as part of the monthly revenue collection and quarterly Government agency account or financial report to the Minister and the Auditor General. The reporting format shall include, but not limited to: (d) non-Tax Revenue including Internally Generated Funds due but not collected...."

1.1.4.2 During the audit, we observed a variance of US\$317,040.66 between the goods and services expenses in the financial statements and the general ledger. **See Table 3 for details.**

Table 3: Discrepancy between expenses in Financial Statements and General Ledger

Financial Statements US\$ (A)	Ledger US \$ (B)	Variance US\$ (C)=A-B
1,901,716.87	2,218,757.53	317,040.66

Risk

- 1.1.4.3 Discrepancy could lead to the misstatement of the financial statements.

Recommendation

- 1.1.4.4 Management should ensure that the information captured in its general ledger is consistent with the information provided in its financial statements for all transactions.

Management's Response

- 1.1.4.5 *Holding all things constant, this should not happen because the Ledger is the basis for the preparation of Financial Statements. Moving forward we will perform quarterly reconciliation of our ledgers.*

Auditor General's Position

- 1.1.4.6 Management did not adequately address the audit finding. Going forward, Management should ensure that the financial statements balances reconcile with the general ledger balances.
- 1.1.4.7 Management should activate an automated linkage between the general ledger balances and financial statements. The financial statement should be adequately review by senior management.
- 1.1.4.8 Reference to the finding above, Management is in breach of financial discipline in line with Regulations A.20 of the PFM Act 2009.

1.1.5 Non- Preparation of Bank Reconciliation

Observation

- 1.1.5.1 Regulation R.3 (6) of the PFM Act of 2009 states, "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 reference to the date and number thereof."
- 1.1.5.2 It was observed during the audit, that Management did not prepare bank reconciliation statements for LBS bank accounts. **See Table 4 below for details.**

Table 4: Bank Reconciliation

No.	Name of Banks	Account Title	Account Numbers	Balances US\$	Balances L\$	Period of non-reconciliation
1	Ecobank	LBS	0013174717270301	-	755,146.21	July 1, 2016 to June 30, 2017
2	Ecobank	LBS	0011134726034501	24,502.42	-	July 1, 2016 to June 30, 2017
3	Ecobank	LBS	0010014717270301	2,163.43	-	July 1, 2016 to June 30, 2017
4	LBDI	LBS	0121511054802	-	2,876,218.16	July 1, 2016 to June 30, 2017
5	LBDI	LBS	0121511054801	-	8,427,708.49	July 1, 2016 to June 30, 2017
6	LBDI	LBS	00221523293301	75,242.34	-	July 1, 2016 to June 30, 2017
Total				101,908.19	12,059,072.86	Rate: L\$104 to US\$1.00

Risk

- 1.1.5.3 Failure to prepare bank reconciliation statements may lead to untimely detection of errors or omissions and fraud. Management may not be able to fully account for its cash receipts.

Recommendation

- 1.1.5.4 Management should ensure that monthly bank reconciliation reports are prepared for each operational and designated account established by LBS.

Management's Response

- 1.1.5.5 *Noted, LBS' Accounts Section is currently preparing month reconciliation of all bank accounts.*

Auditor General's Position

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

1.1.6 Undisclosed Liabilities and Receivables

Observation

- 1.1.6.1 Section 7.1.33 and 17.1.34 of Cash Basis International Public Sector Accounting Standard (IPSAS) as adopted by the Government of Liberia state, "An entity is encouraged to disclose in the notes to the financial statements: 1a) Information about the assets and liabilities of the entity; and 1b) If the entity does not make publicly available its approved budget, and comparison with national budgets".
- 1.1.6.2 There was no evidence that Management disclosed in the notes to the financial statements the amount totaling US\$510,305.46 for Liabilities and US\$1,257,440.68 as receivables respectively. Further, there was no evidence of supporting documents provided.

Risk

- 1.1.6.3 Lack of full disclosure of liabilities and receivables, users of the financial statements may be deprived of the necessary information for decision making.

Recommendation

- 1.1.6.4 Management should maintain an updated listing of liabilities and receivables, and fully disclosed in the notes to the financial statements.

Management's Response

- 1.1.6.5 *The principle of full disclosure is integral to LBS Operations; Financial Statements and general ledgers for the period under review have liabilities and receivables.*

Auditor General's Position

- 1.1.6.6 Management did not adequately address the audit findings. Therefore, Management is in breach of financial discipline per Regulation A.20 of the PFM Act of 2009.

1.2 Administrative Issues

1.2.1 Inadequate Records in Personnel Files

Observation

1.2.1.1 Chapter 5.8 of the CSA Standing Order of 2012 states that “the below listed documents make up the employee’s file and must remain in the file as part of the employee’s records: a. Employment Letter b. Resume; c. Credentials; d. Personal data; e. Job description; f. All subsequent warnings or commendation; and g. Annual appraisal forms and related evaluation forms.”

1.2.1.2 It was observed during the audit, that Management did not maintain essential personnel records such as letter of applications, employment letters, contracts, credentials, job description appointment, consultant, correspondence, Personnel Action Notice (PAN), etc.

Risk

1.2.1.3 Failure to maintain essential personnel records may lead to management inability to manage or regulate the activities of its personnel effectively.

1.2.1.4 Management may recruit staffs that do not meet the required qualification and experience to contribute to the overall objectives of LBS.

Recommendation

1.2.1.5 Management should ensure that all employees’ files are updated to contain essential documents such as letter of applications, letter of employment, contracts, credentials, consultant, correspondence, Personnel Action Notice (PAN), etc. to enable Administration regulates the activities of its personnel effectively.

1.2.1.6 Management should ensure that all employees’ files contain the relevant supporting documents indicative of proper vetting (application letters, employment letters, police clearances and medical certificates) in line with the employment policy of the CSA.

Management’s Response

1.2.1.7 *The LBS’ HR Section currently maintaining an effective Personnel File.*

Auditor General’s Position

1.2.1.8 Management did not adequately address the audit finding. Going forward, Therefore, we maintain our finding and recommendation.

1.2.2 Employees for Retirement

Observation

1.2.2.1 Chapter 22.2 (A) of the Decent Work Act of 2015 of the Republic of Liberia states, “(A) Subject to this section, an employer shall pay a retirement pension to an employee that retires from employment: (i) At the age of 60 if the employee has completed at least fifteen years of continuous service with the employer; or (ii) At any age if the employee has completed at least twenty-five years of continuous service with the employer.”

- 1.2.2.2 During the audit, it was observed that thirty-seven (37) staff of LBS have met the requirements for retirement but were still employed with the institution. **See Annexure 2 for details.**

Risk

- 1.2.2.3 Maintaining employees who have met the requirements for retirement may lead to inefficiency in the operations of LBS and deny deserving individuals' entry into the work force.

Recommendation

- 1.2.2.4 Management should ensure that the employees who have reached the retirement age are retired in line with the law.

Management's Response

- 1.2.2.5 *Employees officially retired by GoL were still being found around LBS compound because Management inquired from CSA whether those retired by GoL should leave but was told to hold on while CSA is arranging with GoL to set the handshake package in place before they can leave. After about a week, CSA informed Management to let the retired employees leave. They have already left as we speak and are now awaiting a call to get handshake from GoL thru. CSA.*

- 1.2.2.6 *Moreover, the GoL has LBS personnel database in her possession. They can plug out those staffs who have qualified for retirement and implement same.*

Auditor General's Position

- 1.2.2.7 Management did not adequately address the audit finding. Therefore, we maintain our finding and recommendation.

1.2.3 Non- Monitoring of Attendance Log

Observation

- 1.2.3.1 Chapter 5 Section 5.1.1 of the CSA Standing Order of 2012 states, "Employees of the Civil Service are normally required to work 5 days per week. Normal working hours are from 8:00 a.m. to 4:00 p.m. subject to the approval of supervisors. A period of one hour is allowed for lunch. No employee is permitted to leave his place of work without the knowledge of his supervisor."

- 1.2.3.2 During the period under audit, we observed that the daily attendance logs were not adequately supervised or monitored by staff of the Human Resource Department. Personnel are processed on the payroll without reference to the signed daily attendance log.

Risk

- 1.2.3.3 The absence of an accurate attendance log or personnel roster to monitor staff on a daily basis may lead to ghost or undeserving staff being compensated.

- 1.2.3.4 It may also lead to salaries being paid for work not performed.

Recommendation

- 1.2.3.5 Management should conduct periodic spot checks to ascertain the authenticity of the attendance records.
- 1.2.3.6 Management should ensure that all staff sign the daily attendance records.
- 1.2.3.7 The Attendance Records should be adequately documented to facilitate future review.

Management's Response

- 1.2.3.8 *Contrary to query, a daily attendance statistic is recorded taking note on staff who will come late to work or absence from work. at the end of the month, HR submits its finding to management for pay cut of number of days absence. this is evident by the monthly record in our human resource file.*

Auditor General's Position

- 1.2.3.9 Management's assertion did not adequately address the finding. Therefore, we maintain our finding and recommendations.

1.2.4 No Fixed Asset Register

Observation

- 1.2.4.1 Regulations V.3 (3) of the PFM Act of 2009 and revised in 2019 states that, "All major items of furniture and equipment issued for either Government quarters or offices, large tools for Government works, plant, equipment, vehicles or launches if not included in the master inventory register, shall be in a register that combines those registers and the Land and Buildings Register.
- 1.2.4.2 Regulation V.4 (2) of the PFM Act of 2009 and revised in 2019 states that, "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.

- 1.2.4.3 During the period under audit, Management did not provide a Fixed Asset Register for review.

- 1.2.4.4 Also, during the physical verification exercise, some assorted furniture and equipment such as computers and laptops were not coded. See Annexure 3 attached for details.

Risk

- 1.2.4.5 Failure to properly account for fixed assets may lead to theft and misapplication of equipment/materials. This may result in the non-achievement of LBS objective.
- 1.2.4.6 Assets not coded may be susceptible to theft or diverted to personal use.

Recommendation

- 1.2.4.7 Management should set assets value to be recorded and develop and maintain a fixed asset register that is transparent and contain information such are; original costs, source of purchase, date, assignee, etc. in compliance with the applicable regulations.
- 1.2.4.8 Also, Management should ensure that all assets are coded in line with the Law and GSA Policy

Management's Response

- 1.2.4.9 *Noted, we are currently regularizing our fixed Asset register to include all required information*

Auditor General's Position

- 1.2.4.10 Management should develop, approve and operationalize a comprehensive fixed asset policy. Management should also develop a fixed assets register containing the following information: Asset code, description of assets, class of assets, date of purchase, location of assets, condition of assets, cost of assets, depreciation expense, accumulated depreciation and net book value, etc.
- 1.2.4.11 Management should also conduct periodic physical verification of assets. The result of the physical verification should be clearly documented and filed to facilitate future review. Management should also create the asset movement form, which must be filled and approved before assets are moved / transfer from one location to another.

1.2.5 Generator/Vehicles Fuel Consumption Log

Observation

- 1.2.5.1 Regulations A.3 (1) of the PFM Act of 2009 states that, "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of 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."
- 1.2.5.2 During the period under audit, there was no evidence of generators and vehicles fuel consumption log presented for review.

Risk

- 1.2.5.3 Fuel procured may not be based on an actual consumption.
- 1.2.5.4 Management may spend above budgeted allocation and fuel may be subjected to misappropriation or theft.

Recommendation

- 1.2.5.5 Management should craft a policy on fuel distribution, consumption, purchase and ensure that proper records are maintained.

- 1.2.5.6 Management should maintain a fuel consumption and distribution log to help LBS manage cost and inform future purchase.

Management's Response

- 1.2.5.7 *The logs for the period under consideration was given in a box folder to GAC. Perhaps, this an oversight that can be resolved when you come for verifications.*

Auditor General's Position

- 1.2.5.8 Management did 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.

1.2.6 Non-Retirement of Domestic Travel

Observation

- 1.2.6.1 Section 29 of the GoL Revised Travel Ordinance 2016/2017 states that "Upon return from abroad, officials are required to submit to the Financial Regulations Unit of the Ministry of Finance and Development Planning, a Travel Settlement Form as per Annexure II and copy of certificates for workshops, seminars, etc., used ticket stubs, copy of passport within 14 days from the date of return from tour or before date of next journey, whichever is earlier. In very exceptional cases where the second granted with the specific written approval of the official concerned, explaining the reasons thereof".

- 1.2.6.2 It was observed during the audit that an amount of US\$11,134.82 was paid as DSA to staff for travel without evidence of retirement. **See Annexure 4 for details.**

Risk

- 1.2.6.3 Failure to retire travel advance paid as DSA may lead to mismanagement of public funds.
- 1.2.6.4 Expenditure may be misstated in the financial statements.
- 1.2.6.5 The authenticity of the transactions may be undermined

Recommendation

- 1.2.6.6 Managements should ensure that all travel advances are adequately retired with the original copies of receipts and activities reports to justify regularity of the transactions.

Management's Response

- 1.2.6.7 *Noted, LBS is currently adhering to the approved Travel Ordinance.*

Auditor General's Position

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

1.3 Governance Issues

1.3.1 No Evidence of Board Meetings

Observation

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

1.3.1.2 During the conduct of the audit, there was no evidence of board meeting to facilitate oversight and review of Management functions.

Risk

1.3.1.3 The entity is likely not to achieve its objectives due to the absence of a functional governance board to drive the strategic direction of its operations.

1.3.1.4 Management may not be implementing audit recommendations due to the lack of a functional (audit committee) to follow up on Management's action plan for such recommendations.

1.3.1.5 Management may override institutional policies and procedures that could adversely impact the entity.

Recommendation

1.3.1.6 The board members of LBS should ensure that regular board meetings are held in keeping with its mandate as enshrined in the LBS Act.

Management's Response

1.3.1.7 *Though the president of Liberia constituted the Board, but the Chairman did not convene any meeting for the period.*

Auditor General's Position

1.3.1.8 Management's assertion that the president of Liberia constituted the Board, but the chairman failed to convene a meeting for the period does not adequately address the finding. We therefore, maintain our finding and recommendations.

1.3.1.9 Management should liaise with the appropriate authorities to ensure the entity's board of directors is fully functional.

1.3.2 Lack of Policies and Procedures

Observation

1.3.2.1 Paragraph 17 of the Internal Integrated Framework, published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) indicates that in most cases, the board or head of public entity is ultimately responsible for determining whether

management has implemented effective internal control including monitoring. The institution makes this assessment by (a) understanding the risks the organization faces and (b) Gaining an understanding of how senior management mitigates those risk that are meaningful to the organization's objectives. Obtaining this understanding includes determining how management supports its beliefs about the effectiveness of the internal control system in those areas.

1.3.2.2 During the audit, it was observed that Management did not develop various policies to guide its operations. There was no evidence of approved policy for the following:

- Risk management
- Asset Management
- Retention
- Fuel and scratch cards distribution

Risk

1.3.2.3 Failure to develop policies to guide the activities of LBS may lead to arbitrary decisions that may be non-compliant to applicable laws and Regulations and undermine the achieving of LBS' objectives.

Recommendation

1.3.2.4 Management should ensure that policies are developed for the effective and efficient operations of LBS.

Management's Response

1.3.2.5 *Noted, LBS has policies such as Procurement, HR and Accounting; Risk Management, Conflict of Interest and others will be developed.*

Auditor General's Position

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

1.3.3 Lack of IS/ICT Security Policy

Observation

1.3.3.1 DSS01.01.4 of Cobit 5 provides for organizations to ensure that applicable security standards are met for the receipt, processing, storage and output of data in a way that meets enterprise objectives, the enterprise's security policy and regulatory requirements.

1.3.3.2 During the audit, Management did not develop ICT security policy, which guides the entity in dealing with security issues.

Risk

1.3.3.3 The absence of an IT security Policy may result in the acquisition and use of unsuitable ICT equipment and services.

1.3.3.4 Management may be unable to identify ICT gaps associated with the systems.

Recommendation

- 1.3.3.5 Management should create a strategic plan to support its business requirements.
- 1.3.3.6 The IT Security Policy should identify gaps and recommend solutions to aid LBS achieve ICT operation objectives.
- 1.3.3.7 Management should establish a strategic committee to adequately address the IT governance issues which include formulating strategic direction and reviewing major investments that relate to enterprise governance.

Management's Response

- 1.3.3.8 *Noted, LBS will develop policy on ICT.*

Auditor General's Position

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

1.3.4 Lack of Backup Strategy and Off-site Storage

Observation

- 1.3.4.1 DSS04.03.6 of Cobit 5, "provides for entities to define and document the information backup requirements required to support the plans, including plans and paper documents as well as data files, and consider the need for security and off-site storage."
- 1.3.4.2 During the audit, we observed that Management did not have a backup strategy to store data, backups are not done in full, and only specific items are backups. The TV backup size is six (6) terabytes (6TB) while the backup size for the radio is two (2) terabytes (2TB).
- 1.3.4.3 Additionally, there is no off-site storage facility. LBS has an online storage and sound cloud. However, backup done at LBS are not documented and sound cloud is only limited to uploading audio and not video.

Risk

- 1.3.4.4 If backups are not stored at an offsite location the organization may not recover data loss due to a disaster.

Recommendation

- 1.3.4.5 Management should have an off-site back-ups facility of its own or have an agreement with another entity to use their facility to store back-ups.

Management's Response

- 1.3.4.6 *Noted, LBS will develop a backup strategy.*

Auditor General's Position

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

ANNEXURES

Annexure 1a: Payment without evidence of supporting document

ECOBANK 0011134726034501- USD

No:	Date	Description	Check No.	Amount US\$
1	01-07-2016	REF : 998PS02161830012 CHEQUE CLEARING - INWARD FCY ELR CK 677 PD RAJ ENTERPRISE INC	677	1,290.00
2	01-07-2016	REF : 017JRU1161830027 FUNDS TRANSFER - A/C TO A/C CKH 683 PD IFO AMELIA BEYAN		350.00
3	01-07-2016	REF : 001CQWL161830077 CHEQUE WITHDRAWAL CASA CHEQ00574716 WITHDRAWAL PDIFO JERY BYEPU	00000666	78.48
4	01-07-2016	REF : 017JRU1161830058 FUNDS TRANSFER - A/C TO A/C CHK 684 PD IFO JACSON BARWULU		3,000.00
5	01-07-2016	REF : 005FTRQ161830009 FUNDS TRANSFER - A/C TO A/C BG CHK574729 DEPOSITED IFO BENJAMIN AYAIM SLIP 1788548		657.00
6	01-07-2016	REF : 005MSCD161830016 MISCELLANEOUS CUSTOMER DEBIT CHK 00473242 PD IFO NATHANIEL B TOE		150.00
7	07-07-2016	REF : 001CSTF161890017 FUNDS TRANSFER OUTWARD - FGN /RFB/ ELROTA160007160000111 1911 BOO LIBERIA BROADCASTING SYSTEM		1,700.00
8	13-07-2016	REF : 005FTRQ161950005 FUNDS TRANSFER - A/C TO A/C CHK 690 DEP IFO HOME CITY SL 1521649		365.00
9	14-07-2016	REF : 002FTRQ161960009 FUNDS TRANSFER - A/C TO A/C BG CHEQ DEP ON CK 00574742 ON SLP 1455018 PD TO HOME DEPOT PD BY LIBERIA BROADCASTING SYSTEM		188.00
10	14-07-2016	REF : 017AWI2161960004 FUNDS TRANSFER - A/C TO A/C MC80031429 IFO GRA		888.73
11	18-07-2016	REF : 001CQWL162000072 CHEQUE WITHDRAWAL CASA CHEQ00574715 WITHDRAWAL IFO GEORGE WONNIE	00000665	60.00
12	19-07-2016	REF : 001FXCH162010010 FX CURRENCY PURCHASE BG FX DEAL IFO LBS IRO PUR OF LRD- LRD682047.15@95.25		7,160.60
13	20-07-2016	REF : 011CQWL162020043 CHEQUE WITHDRAWAL CASA CHEQ 668 PD IFO CHARLES B. COFFEY	668	374.56
14	21-07-2016	REF : 001CQWL162030090 CHEQUE WITHDRAWAL CASA CHEQ00574750 WITHDRAWAL IFO ERIC N KENIFELE	00000700	55.00
15	22-07-2016	REF : 998SF57162040003 STAFF SALARIES BG CHARGES ON PAYROLL PROCESSED BY ECOBANK LIBERIA		100.00
16	25-07-2016	REF : C21CQWL162070030 CHEQUE WITHDRAWAL CHK699PD PETER W NINELY	699	55.00
17	27-07-2016	REF : 001CQWL162090004 CHEQUE WITHDRAWAL BG CHK 574748 PD IFO ALEX S CARSON	698	98.48

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18	28-07-2016	REF : 001TVAH162100001 FUNDS TRANSFER - A/C TO A/C BG REV OF CS PD MORRIS BARYOUGAR ON CHK473230 DTD 01/07/2016 PST TO WRONG ACCOUNT		93.48
19	28-07-2016	REF : 017CQWL162100061 CHEQUE WITHDRAWAL CHK 0579 PD IFO NATHANIEL TOE	0579	150.00
20	01-08-2016	REF : 002FTRQ162140046 FUNDS TRANSFER - A/C TO A/C BG CHEQ DEP ON CK 00574616 ON SLP 1328663 PD TO DEVINE AUTO PARTS PD BY LIB BROADCASTING SYSTEM		273.00
21	02-08-2016	REF : 001FTRQ162150002 FUNDS TRANSFER - A/C TO A/C BG CHK00574618 DEP IFO AUTO SPARE SERVICE ON SLP 1400396		125.00
22	02-08-2016	REF : 004CQWL162150028 CHEQUE WITHDRAWAL CHK0573 PD IFO PRINCE SONIE	573	125.00
23	04-08-2016	REF : 005FTRQ162170027 FUNDS TRANSFER - A/C TO A/C BG CHK574634 DEP IFO EAGLE ELECTRICAL ON SLP1733670		82.00
24	10-08-2016	REF : 998PS02162230006 CHEQUE CLEARING - INWARD FCY ELR CK 586 PD LIBERIA BROADCASTING SYSTEM	586	32,000.00
25	16-08-2016	REF : 002CQWL162290006 CHEQUE WITHDRAWAL CK NO 00574643 PD IFO TOGAR M GIBSON	00000593	360.00
26	16-08-2016	REF : 001CQWL162290007 CHEQUE WITHDRAWAL BG CHK 551 PD IFO EDWARD TAMBA	551	85.00
27	16-08-2016	REF : C01INCQ162290015 CHEQUE DEPOSIT - HSE CHEQUE BG CHK 592 DEP IFO DHL ON SLIP 1339410 DTD 16/08/16	592	125.00
28	17-08-2016	REF : 017INCQ162300007 CHEQUE DEPOSIT - HSE CHEQUE IN HOUSE CHEQUE DEPOSIT CHK 588 DEP BY KANGAR W TOPOE ON SP 1453850	588	200.00
29	18-08-2016	REF : 001CQWL162310010 CHEQUE WITHDRAWAL BG CHK 596 PD IFO JOSEPH SMART	596	75.00
30	18-08-2016	REF : 001FTRQ162310041 FUNDS TRANSFER - A/C TO A/C CK 00574647 DEP IFO EXPRESS HANDLING SERVICES BY LIBERIA BROADCASTING SYSTEM		814.00
31	22-08-2016	REF : 998SSS4162350001 CHEQUE CLEARING - INWARD FCY BG CHK574645 PD IFO MUTUAL BENEFITS ASSUR	595	2,000.00
32	22-08-2016	REF : 998SSS4162350025 CHEQUE CLEARING - INWARD FCY BG CHK574641 PD IFO NAT SERV GARAGE	591	620.00
33	22-08-2016	REF : 001ATI0002403370 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 590 PD FIRESTONE LIBERIA	590	675.00
34	29-08-2016	REF : 998GG02162420007 CHEQUE	600	90.00

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		CLEARING - INWARD FCY BG CHK/600 PD IFO JOHN BUILDING MATERIALS CENTER		
35	29-08-2016	REF : 005CQWL162420159 CHEQUE WITHDRAWAL BG CHK00000599PD IFO FERRICIK DANSEE	00000599	30.00
36	31-08-2016	REF : 005CQWL162440011 CHEQUE WITHDRAWAL CASA CHEQ505 WITHDRAWAL PD IFO DEING SAYGBE	505	500.00
37	31-08-2016	REF : 005CQWL162440012 CHEQUE WITHDRAWAL CASA CHEQ504WITHDRAWAL PD IFO PRINCE TULAY	504	500.00
38	31-08-2016	REF : 005FTRQ162440022 FUNDS TRANSFER - A/C TO A/C CK 502 DEP IFO TEPENTY A YOUNG ON SL 1326387		100.00
39	31-08-2016	REF : 001CQWL162440027 CHEQUE WITHDRAWAL BG CHK 598 PD IFO KENNETH Y AWADJIE	598	525.00
40	01-09-2016	REF : 005CQWL162450107 CHEQUE WITHDRAWAL CHK 503 PD IFO JAMES O WILLIAMS	503	500.00
41	02-09-2016	REF : 017CQWL162460048 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CHK 509 PD IFO YEMI S WILLIAMS	509	150.00
42	05-09-2016	REF : C01INCQ162490009 CHEQUE DEPOSIT - HSE CHEQUE CK 510 DEP IFO RAZZOUK ON 1437813 DTD 05/09/16	510	135.00
43	05-09-2016	REF : 001AC12162490001 STAFF SALARIES LBS SAL FOR AUG 2016		1,170.82
44	05-09-2016	REF : 001ATI0002995721 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 511 PD RAJ ENTERPRISE INC BR.	511	1,290.00
45	06-09-2016	REF : 017CQWL162500047 CHEQUE WITHDRAWAL CASA CHEQ0512 WITHDRAWAL IFO AMELIA BEYAN	0512	475.00
46	07-09-2016	REF : 005TK02162510057 FUNDS TRANSFER - A/C TO A/C BG CHK574568 DEP IFO HOME CITY ON SLP1661754		1,095.00
47	07-09-2016	REF : 001ATI0003073973 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 501 PD TECHNO I.T., INC	501	1,200.00
48	07-09-2016	REF : 001ATI0003073974 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 517 PD TECHNO I.T., INC	517	950.00
49	08-09-2016	REF : 010FTRQ162520006 FUNDS TRANSFER - A/C TO A/C BG CHK516 DEP IFO SPECTRUM PRINT INC ON SP NO 1113922		1,300.00
50	09-09-2016	REF : 002FTRQ162530024 FUNDS TRANSFER - A/C TO A/C BG CHEQ DEP ON CK 00574572 ON SLP 1483121 PD TO EAGLE ELECTRICAL CORP PD BY LIBERIA BROADCASTING SYSTEM		475.00
51	09-09-2016	REF : 998PS03162530007 CHEQUE CLEARING - INWARD FCY ELR CK 513 PD NATIONAL SERVICE GARAGE	513	960.00
52	09-09-2016	REF : 001FTRQ162530063 FUNDS TRANSFER		814.00

No:	Date	Description	Check No.	Amount US\$
		- A/C TO A/C CK 514 DEP IFO EXPRESS HANDLING SERVICE BY LIBERIA BROADCASTING SYSTEM		
53	12-09-2016	REF : 004FTRQ162560002 FUNDS TRANSFER - A/C TO A/C BG CK529 DEP IFO CACTUS ENTERPRISE ON SL 1241523		330.00
54	12-09-2016	REF : 998GG01162560010 CHEQUE CLEARING - INWARD FCY BG CHK/520 PD IFO H AK TECHNOLOGY	520	2,400.00
55	13-09-2016	REF : 998GG00162570014 CHEQUE CLEARING - INWARD FCY BG CHK/526 PD IFO NATIONAL SERVICE GARAGE	526	4,500.00
56	13-09-2016	REF : 998GG00162570020 CHEQUE CLEARING - INWARD FCY BG CHK/530 PD IFO ELECTRO SHACK INC	530	675.00
57	13-09-2016	REF : 998GG00162570021 CHEQUE CLEARING - INWARD FCY BG CHK/519 PD IFO ELECTRO SHACK INC	519	255.00
58	13-09-2016	REF : 017ZBK2162570042 FUNDS TRANSFER - A/C TO A/C CHK 0531 PD YEMI WILLIAMS		200.00
59	14-09-2016	REF : 017AWI2162580010 FUNDS TRANSFER - A/C TO A/C CK532 DEP IFO NEW ERA PUBLICATION LD		2,400.00
60	15-09-2016	REF : 998GG00162590019 CHEQUE CLEARING - INWARD FCY BG CHK/524 PD IFO ELECTRO MALE	524	2,180.00
61	16-09-2016	REF : 017AWI2162600001 FUNDS TRANSFER - A/C TO A/C MC80035498 IFO MFDP/LRA		2,455.00
62	16-09-2016	REF : 005CQWL162600014 CHEQUE WITHDRAWAL CASA CHEQ527 WITHDRAWAL PD IFO LEDGERHOOD J RENNIA	527	100.00
63	16-09-2016	REF : 005CQWL162600025 CHEQUE WITHDRAWAL CASA CHEQ540 WITHDRAWAL PD IFO LEDGERHOOD J RENNIA	540	5,814.00
64	16-09-2016	REF : 005CQWL162600069 CHEQUE WITHDRAWAL BG CHK535 PD IFO PRINCA S SONIA	535	250.00
65	19-09-2016	REF : 002FTRQ162630037 FUNDS TRANSFER - A/C TO A/C CK. 00574587 DEP IFO HOME DEPOT ON SLIP NO. 1333808		293.00
66	20-09-2016	REF : 002FTRQ162640038 FUNDS TRANSFER - A/C TO A/C CK. 00574575 DEP IFO ELIAS ANTOUNE MOTOR ON SLIP NO. 1112288		1,464.25
67	21-09-2016	REF : 998INFT162650078 ENCASHMENT FEE ON INCOMING FUNDS C626060OCP092116 TRF B/O CHINA CENTRAL TELEVISIONIRO /INV/ 87752 IFO LIBERIA BROADCASTING SYSTEM		504.98
68	28-09-2016	REF : 001MSCD162720005 MISCELLANEOUS CUSTOMER DEBIT CHARGE ON PAYOLL PROCESSING SEPT 2016		100.00
69	28-09-2016	REF : 017CQWL162720107 CHEQUE WITHDRAWAL CHK 0606 PD YEMI WILLIAMS	0606	1,578.00

No:	Date	Description	Check No.	Amount US\$
70	29-09-2016	REF : 998GG00162730011 CHEQUE CLEARING - INWARD FCY BG CHK/604 PD IFO LIBERIA BROADCASTING SYSTEM	604	16,480.19
71	29-09-2016	REF : 011CQWL162730036 CHEQUE WITHDRAWAL CASA CHEQ 603 PD IFO PAUL V.MULBAH	603	60.00
72	29-09-2016	REF : 001CQWL162730053 CHEQUE WITHDRAWAL CASA CHEQ 550 PD IFO ERIC N. KENIFELE	550	55.00
73	30-09-2016	REF : 005CQWL162740099 CHEQUE WITHDRAWAL CASA CHEQ601 WITHDRAWAL PD IFO DARBEH A WESLEY	601	55.00
74	05-10-2016	REF : 017AWIS162790054 FUNDS TRANSFER - A/C TO A/C MC80064105 IFO GRA BOO MFDL LRA/ MOT USG VEHICLE REG ACCT BOO LBS		60.00
75	05-10-2016	REF : 998SSSS162790023 CHEQUE CLEARING - INWARD FCY BG CHK610 PD IFO NATIONAL TRANSIT AUTH	610	220.00
76	06-10-2016	REF : 001CQWL162800030 CHEQUE WITHDRAWAL CASA CHEQ 602 WITHDRAWAL IFO EDWARD TAMBA	602	85.00
77	07-10-2016	REF : 998GG00162810008 CHEQUE CLEARING - INWARD FCY BG CHK/613 PD IFO GES CO	613	465.00
78	13-10-2016	REF : 005CQWL162870019 CHEQUE WITHDRAWAL BG CHK 00000534 PD IFO ARMAH F FREEMAN	00000534	500.00
79	14-10-2016	REF : 001FTRQ162880024 FUNDS TRANSFER - A/C TO A/C BG CHK538 DEP IFO E H S ON SL1488487		360.00
80	18-10-2016	REF : 005CQWL162920092 CHEQUE WITHDRAWAL CASA CHEQ621 WITHDRAWAL PD IFO MATENNEH THOSA DUNBAR	621	2,200.00
81	19-10-2016	REF : 004CQWL162930007 CHEQUE WITHDRAWAL BG CK 0623 PD IFO KEKURA KAMARA	0623	1,000.00
82	19-10-2016	REF : 017CQWL162930033 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CHK 624 PD IFO AMELIA B BEYAN	624	1,500.00
83	19-10-2016	REF : 005CQWL162930062 CHEQUE WITHDRAWAL CK 625 PD IFO MUSU SIRLEAF	625	1,100.00
84	19-10-2016	REF : 005CQWL162930076 CHEQUE WITHDRAWAL CHK 622 PD IFO FERRICKS L DAINSEE	622	1,100.00
85	21-10-2016	REF : 998GG00162950010 CHEQUE CLEARING - INWARD FCY BG CHK/620 PD IFO MATTAR TRADING COMPANY	620	1,441.00
86	21-10-2016	REF : 005CQWL162950041 CHEQUE WITHDRAWAL CASA CHEQ 627WITHDRAWAL PD IFO CORNELIUS B RUSS	627	1,557.00
87	26-10-2016	REF : 004FTRQ163000002 FUNDS TRANSFER - A/C TO A/C CHK0632 DEP BY MOMO V TAYLOR ON SLIP1723010		100.00

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88	27-10-2016	REF : 998PS00163010012 CHEQUE CLEARING - INWARD FCY ELR CK 631 PD LIBERIA BROADCASTING SYSTEM	631	3,000.00
89	27-10-2016	REF : 001FTRQ163010037 FUNDS TRANSFER - A/C TO A/C BG CHK629 DEP IFO EXPRESS HANDLING SERV.ON SL1329035		1,825.00
90	31-10-2016	REF : 998WFP3163050016 STAFF SALARIES LBS- STAFF-SAL-OCT-2016		1,251.80
91	31-10-2016	REF : 998GG00163050006 CHEQUE CLEARING - INWARD FCY BG CHK/636 PD IFO LIWOMAC	636	600.00
92	31-10-2016	REF : 998HK12163050001 FUNDS TRANSFER - A/C TO A/C BG COMM DEBT IFO STAFF PAYROLL IFO LBS		100.00
93	01-11-2016	REF : 005CQWL163060010 CHEQUE WITHDRAWAL CASA CHEQ647 WITHDRAWAL PD IFO HATTIE WURH-HUNDER	647	2,809.32
94	09-11-2016	REF : 005CQWL163140064 CHEQUE WITHDRAWAL BG CHK 00000707 PD IFO FERRICKS L DAINSEE	00000707	1,100.00
95	10-11-2016	REF : 005CQWL163150018 CHEQUE WITHDRAWAL CASA CHEQ708 WITHDRAWAL IFO MUSU SIRLEAF	708	1,100.00
96	11-11-2016	REF : 005CQWL163160058 CHEQUE WITHDRAWAL CASA CHEQ 703WITHDRAWAL PD IFO MUSA MASSALEY	703	665.00
97	21-11-2016	REF : 005CQWL163260107 CHEQUE WITHDRAWAL CASA CHEQ718 WITHDRAWAL PD IFO FERRIKS DANINSEY	718	2,100.00
98	22-11-2016	REF : 017CQWL163270066 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CHK 719 PD IFO YEMI S WILLIAMS	719	150.00
99	23-11-2016	REF : 998GG04163280001 CHEQUE CLEARING - INWARD FCY BG CHK/716 PD IFO NATIONAL TRESIT AUTHORITY	716	650.00
100	24-11-2016	REF : 002FTRQ163290009 FUNDS TRANSFER - A/C TO A/C BG CHEQ DEP ON CK 00574771 ON SLP 1215843 PD TO DEVINE AUTO PARTS PD BY LIB BROADCASTING SYSTEM		175.00
101	25-11-2016	REF : 998GG00163300003 CHEQUE CLEARING - INWARD FCY BG CHK/723 PD IFO LIBERIA BROAD CASTING SYSTEM	723	5,500.00
102	01-12-2016	REF : 005CQWL163360077 CHEQUE WITHDRAWAL BG CHK724 PD IFO MUSU SIRLEAF	724	1,100.00
103	02-12-2016	REF : 001CQWL163370067 CHEQUE WITHDRAWAL CASA CHEQ 726 WITHDRAWAL IFO FERRICKS L DAINSEE	726	1,100.00
104	06-12-2016	REF : 998INFT163410033 ENCASHMENT FEE ON INCOMING FUNDS C0063410383701 TRF B/O 1/France MEDIAS MONDEIRO 31 30 29 28 ISN 001850 OSN 003837 SSN 0027761/RFB/ 1977203/1 IFO LIBERIA BROADCASTING		359.42

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		SYSTEM		
105	06-12-2016	REF : 998INFT163410033 FUNDS TRANSFER - INWARD C0063410383701 TRF B/O 1/France MEDIAS MONDEIRO 31 30 29 28 ISN 001850 OSN 003837 SSN 0027761/ RFB/1977203/1 IFO LIBERIA BROADCASTING SYSTEM		
106	06-12-2016	REF : 001ALC1163410001 STAFF SALARIES LBS SALARY FOR NOV 2016		1,626.36
107	06-12-2016	REF : 001MSCD163410008 MISCELLANEOUS CUSTOMER DEBIT CHARGE ON PAYROLL PROCESSING		100.00
108	06-12-2016	REF : 004CQWL163410051 CHEQUE WITHDRAWAL CHK0744 PD IFPO FIDEL V JOHN	0744	150.00
109	07-12-2016	REF : 001CQWL163420018 CHEQUE WITHDRAWAL CASA CHEQ 743 WITHDRAWAL IFO SAMPSON E TEAGE	743	150.00
110	07-12-2016	REF : 005CQWL163420059 CHEQUE WITHDRAWAL BG CHK746 PD IFO ANTHONY ARMAH	746	150.00
111	07-12-2016	REF : 017CQWL163420079 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CHK 750 PD IFO AMELIA B BEYAN	750	475.00
112	07-12-2016	REF : 001CQWL163420079 CHEQUE WITHDRAWAL CASA CHEQ 56 PD IFO DENNIS DOE	56	150.00
113	08-12-2016	REF : 998GG00163430010 CHEQUE CLEARING - INWARD FCY BG CHK/725 PD IFO MATENNEH ROSE DUNBAR	725	1,100.00
114	08-12-2016	REF : 004FTRQ163430005 FUNDS TRANSFER - A/C TO A/C BG CK748 DEP IFO CACTUS ENTERPRISE ON SL 1733040		275.00
115	08-12-2016	REF : 017CQWL163430030 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CHK 57 PD IFO YEMI WILLIAMS	57	250.00
116	08-12-2016	REF : 005CQWL163430095 CHEQUE WITHDRAWAL CASA CHEQ 730 WITHDRAWAL PD IFO DANIEL Y KOLLAH	730	244.73
117	08-12-2016	REF : 005CQWL163430113 CHEQUE WITHDRAWAL BG CHK55 PD IFO ALVIN JASK	55	292.00
118	08-12-2016	REF : 001ATI0005047674 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 54 PD LBS	54	3,961.00
119	09-12-2016	REF : 998GG00163440005 CHEQUE CLEARING - INWARD FCY BG CHK/53 PD IFO RAJ ENTERPRISE	53	1,290.00
120	09-12-2016	REF : 998GG00163440019 CHEQUE CLEARING - INWARD FCY BG CHK/51 PD IFO JOHN BUILDING MATERIAL CENTER	51	1,102.00
121	09-12-2016	REF : 005MSCD163440003 MISCELLANEOUS CUSTOMER DEBIT BG CHK 00000052 PD IFO MORRIS SWAMMIE		487.00
122	12-12-2016	REF : 001ATI0005048094 CHEQUE CLEARING	58	1,514.50

No:	Date	Description	Check No.	Amount US\$
		- INWARD FCY ELR CHQ.NO.: 58 PD LONESTAR COMMUNICATONS CORPORA		
123	13-12-2016	REF : 998INFT163480019 ENCASHMENT FEE ON INCOMING FUNDS C0063480552001 TRF B/O 1/France MEDIAS MONDEIRO 41 42 ISN 001313 OSN 005520 SSN 0037316/RFB/1978967/1 IFO LIBERIA BROADCASTING SYSTEM		179.42
124	13-12-2016	REF : 017AWI2163480004 FUNDS TRANSFER - A/C TO A/C MC80064497 IFO GR BOO LBS		948.73
125	13-12-2016	REF : 017CQWL163480046 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CHK 60 PD IFO MICHAEL KOJO	60	175.00
126	13-12-2016	REF : 998GG03163480001 CHEQUE CLEARING - OUTWARD LCY BG RETURNED AB CHK/ 22029838 PD IFO LIBERIA BROADCASTING SYSTEM BY GIZ ENERGIZING DEVELOPMENT	22029838	1,890.00
127	13-12-2016	REF : 017INCQ163480024 CHEQUE DEPOSIT - HSE CHEQUE BG CK 62 DEP IFO PACIFIC RESOURCES ENT. INC SLIP 1750434	62	350.00
128	14-12-2016	REF : 001INCQ163490004 CHEQUE DEPOSIT - HSE CHEQUE BG CHK61 DEP IFO STANDARD ELECTRONICS ON SL1422359	61	1,186.00
129	14-12-2016	REF : 998INFT163490164 ENCASHMENT FEE ON INCOMING FUNDS C334378OCP121416 TRF B/O CHINA CENTRAL TELEVISIONIRO /INV/16 IFO LIBERIA BROADCASTING SYSTEM		504.98
130	15-12-2016	REF : 001FTRQ163500008 FUNDS TRANSFER - A/C TO A/C FUNDS TRANSFER REQUEST LBS BOO LBS		33,664.57
131	19-12-2016	REF : 017JRU0163540012 FUNDS TRANSFER - A/C TO A/C BG CHK 67 PD IFO DANIEL Y KOLLAH		244.73
132	19-12-2016	REF : 004FTRQ163540001 FUNDS TRANSFER - A/C TO A/C CHK0722 DEP BY JAMES MARVIE ON SLIP1832150		1,800.00
133	19-12-2016	REF : 017JRU7163540041 FUNDS TRANSFER - A/C TO A/C BG CHK 78 PD IFO YEMI S WILLIAMS		3,500.00
134	20-12-2016	REF : 011CQWL163550002 CHEQUE WITHDRAWAL CASA CHEQ77 PD IFO AARON A KANNEH	77	135.00
135	20-12-2016	REF : 017JRU2163550049 FUNDS TRANSFER - A/C TO A/C BG CHK 79 PD IFO KARSIM T SESAY		70.00
136	20-12-2016	REF : 017CQWL163550042 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL BG CHK 82 PD IFO AMELIA B BEYAN	82	150.00
137	20-12-2016	REF : 017CQWL163550044 CHEQUE WITHDRAWAL CASA CHEQ	84	475.00

No:	Date	Description	Check No.	Amount US\$
		WITHDRAWAL CHK 84 PD IFO AMELIA B BEYAN		
138	20-12-2016	REF : 001ATI0005049839 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 76 PD JOHN BUILDING	76	1,102.00
139	21-12-2016	REF : 005CQWL163560008 CHEQUE WITHDRAWAL BG CHK 00000081 PD IFO MORRIS SWAMMIE	00000081	488.00
140	21-12-2016	REF : 002CQWL163560023 CHEQUE WITHDRAWAL CK NO 00668486 PD IFO TOGAR M GIBSON	00000086	411.00
141	21-12-2016	REF : 001CQWL163560072 CHEQUE WITHDRAWAL CASA CHEQ 87 WITHDRAWAL IFO WIEFUEH SAYEH	87	711.00
142	22-12-2016	REF : 004CQWL163570001 CHEQUE WITHDRAWAL CHK068 PD IFO MAXIMILLAM KASSALI	068	98.48
143	22-12-2016	REF : 017CQWL163570034 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CHK 88 PD IFO YEMI WILLIAMS	88	2,160.00
144	22-12-2016	REF : 002FTRQ163570018 FUNDS TRANSFER - A/C TO A/C BG CHEQ DEP ON CK 00668495 ON SLP 1832324 PD TO DEVINE AUTO PARTS PD BY LIB BROADCASTING		1,950.00
145	22-12-2016	REF : 011CQWL163570051 CHEQUE WITHDRAWAL CASA CHEQ75 PD IFO ALVIN JASK	75	292.50
146	22-12-2016	REF : 001CQWL163570102 CHEQUE WITHDRAWAL CASA CHEQ 91 WITHDRAWAL IFO KENNETH AWADYIE	91	750.00
147	23-12-2016	REF : 001ATI0005050522 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 93 PD LIWOMAC	93	500.00
148	23-12-2016	REF : 001ATI0005050612 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 92 PD BEEVER COMPANY INC	92	1,750.00
149	27-12-2016	REF : 001ATI0005050754 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 89 PD JAMES DAVIES	89	4,230.00
150	28-12-2016	REF : 005CQWL163630041 CHEQUE WITHDRAWAL CASA CHEQ 97WITHDRAWAL PD IFO RICHELIEU E RAILEY	97	250.00
151	28-12-2016	REF : 998GG04163630007 CHEQUE CLEARING - INWARD FCY BG CHK/90 PD IFO FREEMAN AND FREEMAN INC	90	335.00
152	28-12-2016	REF : 001ATI0005051138 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 96 PD ELECTRO SHACK	96	635.00
153	30-12-2016	REF : 001ATI0005064522 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 98 PD RAJ ENTERPRISE INC BR.	98	1,290.00
154	03-01-2017	REF : 001INCQ170030016 CHEQUE DEPOSIT - HSE CHEQUE BG CHK99 DEP IFO EXPRESS HANDLING SERVICE ON SL1304859	99	591.00

No:	Date	Description	Check No.	Amount US\$
155	05-01-2017	REF : 011CQWL170050036 CHEQUE WITHDRAWAL CASA CHEQ100 PD IFO CHRISTOPHER K SELLE	100	700.00
156	09-01-2017	REF : 001ATI0005208877 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 202 PD AKASCO & SONS ENTERPRISE	202	355.00
157	12-01-2017	REF : 001INCQ170120013 CHEQUE DEPOSIT - HSE CHEQUE BG CHK208 DEP IFO J MART INC ON SL1519433	208	1,159.00
158	31-01-2017	REF : 006CQWL170310015 CHEQUE WITHDRAWAL CHK00669879 PD IFO SATTAL KEMOKAI	229	475.00
159	31-01-2017	REF : 001ATI0005447950 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 219 PD LBS	219	19,156.62
160	09-03-2017	REF : 005CQWL170680087 CHEQUE WITHDRAWAL BG CHK 00000264 PD IFO RICHEHEU E RAILEY	00000264	285.00
161	10-03-2017	REF : 017CQWL170690018 CHEQUE WITHDRAWAL BG CHK 258 PD IFO SAMELIA B BEYAN	258	475.00
162	14-03-2017	REF : 004CQWL170730003 CHEQUE WITHDRAWAL BG CK 261 PD IFO AUGUSTINE K SAMBOLLAH	261	316.00
163	20-03-2017	REF : 998INFT170790038 ENCASHMENT FEE ON INCOMING FUNDS C0070790856001 TRF B/O 1/France MEDIAS MONDEIRO 48 47 46 45 ISN 003431 OSN 008560 SSN 0050953/RFB/1902776/1 IFO LIBERIA BROADCASTING SYSTEM		539.42
164	24-03-2017	REF : 002FTRQ170830001 FUNDS TRANSFER - A/C TO A/C BG CHEQ DEP ON CK 00669925 ON SLP 1189842 PD TO DIVEN AUTO PARTS PD BY LIB BROADCASTING		590.00
165	27-03-2017	REF : 998MS04170860029 FUNDS TRANSFER - A/C TO A/C BG DEBIT TO LBS CHECKING ACCOUNT TO LBS SAVING ACCOUNT MAR 27 2017		35,961.00
166	10-04-2017	REF : 004FTRQ171000004 FUNDS TRANSFER - A/C TO A/C BG CHK 296 PD IFO CACTUS ENT SP NO 1146659		365.00
167	10-04-2017	REF : 005CQWL171000021 CHEQUE WITHDRAWAL BG CHK 00000285 PD IFO LAURINA Y COOPER	00000285	60.00
168	10-04-2017	REF : 011CQWL171000083 CHEQUE WITHDRAWAL CASA CHEQ 286 PD IFO GABRIELG. REEVES	286	60.00
169	11-04-2017	REF : 005CQWL171010031 CHEQUE WITHDRAWAL CASA CHEQ288 WITHDRAWAL PD IFO JACKSON BARWULU	288	285.00
170	11-04-2017	REF : 005CQWL171010072 CHEQUE WITHDRAWAL CHK 298 PD IFO BORLFEDT LLOYD	298	108.00
171	17-04-2017	REF : 001ATI0006129976 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 287 PD IBLL	287	140.00

No:	Date	Description	Check No.	Amount US\$
172	24-04-2017	REF : 017CQWL171140011 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CHK 156 PD IFO TOM SAWYER	156	250.00
173	18-05-2017	REF : 998SSS8171380003 CHEQUE CLEARING - INWARD FCY BG CHK173 PD IFO LIB BOARDCASTING SYSTEM	173	15,000.00
174	19-05-2017	REF : 017CSTF171390002 FUNDS TRANSFER OUTWARD - FGN TRF IFO SCMS INC BO LIBERIA BROADCASTING SYSTEM		2,129.00
175	23-05-2017	REF : 017CQWL171430046 CHEQUE WITHDRAWAL BG CHK 185 PD IFO AMELIA B BEYAN	185	100.00
176	23-05-2017	REF : 001ATI0006444326 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 256 PD PREMIUM INC	256	150.00
177	26-05-2017	REF : 998FT02171460002 CHEQUE CLEARING - INWARD FCY ELR CK186 PD IFO FARUSS INC BOO LIBERIA BROADCASTING SYSTEM	186	700.00
178	29-05-2017	REF : 001FXCH171490003 FX CURRENCY PURCHASE BG FX DEAL IFO LIBERIA BROADCASTING SYSTEM- LRD454936@110.96		4,100.00
179	01-06-2017	REF : 998FT04171520009 CHEQUE CLEARING - INWARD FCY ELR CK189 PD IFO GESCO BOO LIBERIA BROADCASTING	189	310.00
180	05-06-2017	REF : 001INCQ171560027 CHEQUE DEPOSIT - HSE CHEQUE BG CHK195 DEP IFO LWSC ON SL5002058 BOO LBS	195	750.00
181	07-06-2017	REF : 017MSCD171580008 MISCELLANEOUS CUSTOMER DEBIT BG CHK 510 PD IFO AMELIA B. BEYAN		425.00
182	12-06-2017	REF : 005FTRQ171630036 FUNDS TRANSFER - A/C TO A/C BG CHK502 DEP IFO DUCOR VEHICLE RENTAL ON SLP 1251956		437.00
183	21-06-2017	REF : 017CQWL171720022 CHEQUE WITHDRAWAL CASA CHEQ0518 WITHDRAWAL IFO KARSIM SESAY	0518	117.00
184	22-06-2017	REF : 005CQWL171730033 CHEQUE WITHDRAWAL BG CHK528 PD IFO MUSU SIRLEAF	528	990.00
185	23-06-2017	REF : 005CQWL171740014 CHEQUE WITHDRAWAL BG CHK523 PD IFO FERRICKS DANSEE	523	1,500.00
186	23-06-2017	REF : 005MSCD171740003 MISCELLANEOUS CUSTOMER DEBIT BG CHK527 PD IFO FERRICKS DAINSEE		990.00
187	23-06-2017	REF : 998SSSS171740009 CHEQUE CLEARING - OUTWARD LCY BG CHK519 PD IFO MATTAR TRADING		1,310.00
188	23-06-2017	REF : 998SSSS171740010 CHEQUE CLEARING - OUTWARD LCY BG CHK526 PD IFO MATENNEH ROSE L DUNBAR		990.00
189	28-06-2017	REF : 001CQWL171790043 CHEQUE	531	135.00

No:	Date	Description	Check No.	Amount US\$
		WITHDRAWAL CASA CHEQ 531 PD IFO VARFEE L.Y. HOLMES		
190	28-06-2017	REF : 001MSCD171790029 MISCELLANEOUS CUSTOMER DEBIT BG CHK 536 PD IFO RICHARD M CROWU		450.00
191	29-06-2017	REF : 004MSCD171800017 MISCELLANEOUS CUSTOMER DEBIT BG CHK534 PD IFO KEKURA KAMARA		1,260.00
192	30-06-2017	REF : 005CQWL171810100 CHEQUE WITHDRAWAL BG CHK 00000537 PD IFO LEOGERHOOD J RENNIE	00000537	283.00
Sub-Total				313,597.15

Annexure 1b: Payment without evidence of supporting document

0010014717270301 Ecobank LRD

No.	Date	Description	Check	Amount L\$
1	14-07-2016	REF : 017CQWL161960096 CHEQUE WITHDRAWAL BG CHK 657 PD IFO AMELIA B BEYAN	657	28,900.00
2	21-07-2016	REF : 001HEN1162030007 FUNDS TRANSFER - A/C TO A/C BG CHK667 PD IFO ERIC N. KENIFELD		7,108.87
3	22-07-2016	REF : 017UALI162040008 FUNDS TRANSFER - A/C TO A/C BG CHK 666 PD IFO PETER W NIMELY		7,108.87
4	22-07-2016	REF : 017AWI4162040002 FUNDS TRANSFER - A/C TO A/C CS PD LEDGERHOOD JRENNIE		74,056.25
5	27-07-2016	REF : 001CQWL162090014 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO ALEX S CARSON	00000664	12,151.69
6	18-08-2016	REF : 001CQWL162310022 CHEQUE WITHDRAWAL BG CHK665 PD IFO EDWARD TAMBA	665	7,551.67
7	12-10-2016	REF : 017CQWL162860044 CHEQUE WITHDRAWAL BG CHK 20143091 PD IFO AMELIA B BEYAN	691	28,416.25
8	08-12-2016	REF : 001CQWL163430003 CHEQUE WITHDRAWAL BG CHK503 PD IFO MICHAEL KOJO	503	44,590.00
9	08-12-2016	REF : 017CQWL163430023 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO YEMI WILLIAMS CK 501	501	25,000.00
10	13-12-2016	REF : 017CQWL163480043 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO MICHAEL KOJO	504	17,500.00
11	12-01-2017	REF : 017CQWL170120041 CHEQUE WITHDRAWAL BG CHK 506 PD IFO AMELIA BEYAN	506	26,000.00
12	17-01-2017	REF : 017CQWL170170040	510	

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No.	Date	Description	Check	Amount L\$
		CHEQUE WITHDRAWAL BG CHK 20142860 PD IFO KARSIM T SESAY		23,905.00
13	18-01-2017	REF : 017CQWL170180043 CHEQUE WITHDRAWAL BG CHK 20142861 PD IFO AMELIA B BEYAN	511	43,760.00
14	20-01-2017	REF : 998PS07170200001 CHEQUE CLEARING - INWARD LCY ELR CK 513 PD ONECLICK INC	513	26,250.00
15	23-01-2017	REF : 005CQWL170230115 CHEQUE WITHDRAWAL CASA CHEQ 518 WITHDRAWAL IFO KARSIM T SESAY	518	4,590.00
16	24-01-2017	REF : 005CQWL170240021 CHEQUE WITHDRAWAL CASA CHEQ 519 WITHDRAWAL IFO MICHAEL MEQUAIN	519	12,438.00
18	26-01-2017	REF : C21CQWL170260005 CHEQUE WITHDRAWAL BG CHK 517 PD IFO PRINCE S. SONNIE	517	3,825.00
19	26-01-2017	REF : 998LBV1170260003 CHEQUE CLEARING - INWARD LCY ELR CHK 516 PD DIVINE AUTO PARTS	516	26,250.00
20	30-01-2017	REF : 011CQWL170300040 CHEQUE WITHDRAWAL CASA CHEQ522 PD IFO BOB WILLIE	522	42,000.00
21	30-01-2017	REF : 002FTRQ170300025 FUNDS TRANSFER - A/C TO A/C BG CHEQ DEP ON CK 20142874 ON SLP 1641139 PD TO AKASCO AND SON ENT PD BY LIB BROADCASTING		40,425.00
22	30-01-2017	REF : 006CQWL170300061 CHEQUE WITHDRAWAL CHK20142871 PD IFO AUDERY A RADU	521	52,500.00
23	02-02-2017	REF : 001CQWL170330043 CHEQUE WITHDRAWAL BG CHK520 PD IFO LEVI S. KOON	520	52,500.00
24	13-02-2017	REF : 998GG00170440005 CHEQUE CLEARING - INWARD LCY BG CHK/528 PD IFO PRESS UNION OF LIBERIA	528	20,000.00
25	13-02-2017	REF : 017UALI170440010 FUNDS TRANSFER - A/C TO A/C BG CHK 532 DEP IFO ALBERT SWEN		7,850.00
26	13-02-2017	REF : 017UALI170440016 FUNDS TRANSFER - A/C TO A/C BG CHK 5329 PD IFO CHARLESETTA W MILLER		10,000.00
27	17-02-2017	REF : 011CQWL170480005	539	

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No.	Date	Description	Check	Amount L\$
		CHEQUE WITHDRAWAL CASA CHEQ 539 PD IFO K. ERNEST TAMBA		25,000.00
28	17-02-2017	REF : 017CQWL170480033 CHEQUE WITHDRAWAL BG CHK 535 PD IFO CHARLESETTA W MILLER	535	10,000.00
29	20-02-2017	REF : 004FTRQ170510001 FUNDS TRANSFER - A/C TO A/C BG CHK 00000538 DEP ON SL YANKAI SERVICE INC		40,800.00
30	20-02-2017	REF : 001CQWL170510063 CHEQUE WITHDRAWAL CASA CHEQ 536 PD IFO ARTHUR DOUGLAS	536	10,000.00
31	20-02-2017	REF : 001CQWL170510064 CHEQUE WITHDRAWAL CS CQ 530 PD IFO ARTHUR DOUGLAS	530	10,000.00
32	20-02-2017	REF : 011CQWL170510065 CHEQUE WITHDRAWAL CASA CHEQ540 PD IFO JOSEPH W JOHNSON	540	2,500.00
33	20-02-2017	REF : 017CQWL170510069 CHEQUE WITHDRAWAL BG CHK 541 PD IFO AMELIA BEYAN	541	45,070.00
34	20-02-2017	REF : 005CQWL170510169 CHEQUE WITHDRAWAL CASA CHEQ 542 WITHDRAWAL IFO MOSES N BUWEE	542	15,000.00
36	24-02-2017	REF : 017CQWL170550050 CHEQUE WITHDRAWAL BG CHK 544 PD IFO RICHARD M CROWU	544	46,125.00
37	01-03-2017	REF : 004CQWL170600009 CHEQUE WITHDRAWAL BG CK 1090 PD IFO JAMES O WILLIAM	545	24,000.00
38	07-03-2017	REF : 017CQWL170660028 CHEQUE WITHDRAWAL BG CHK 548 PD IFO AMELIA B BEYAN	548	15,250.00
40	10-03-2017	REF : 005CQWL170690110 CHEQUE WITHDRAWAL CASA CHEQ549 WITHDRAWAL PD IFO CHARLESETTA MILLER	549	20,000.00
41	13-03-2017	REF : 017CQWL170720071 CHEQUE WITHDRAWAL BG CHK 554 PD IFO ALBERT SWEN	554	7,800.00
42	14-03-2017	REF : 004CQWL170730002 CHEQUE WITHDRAWAL BG CK 552 PD IFO AUGUSTINE K SAMBOLLAH	552	50,244.00
43	16-03-2017	REF : 998SS5170750006 CHEQUE CLEARING - INWARD LCY BG CHK553 PD IFO LIBRA SANITAION	553	10,500.00
44	16-03-2017	REF : 998FT04170750003 CHEQUE CLEARING - INWARD	534	4,000.00

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No.	Date	Description	Check	Amount L\$
		FCY ELR CK534 PD IFO FREEMAN & FREEMAN BOO LIBERIA BROADCASTING SYSTEM		
45	20-03-2017	REF : 005CQWL170790041 CHEQUE WITHDRAWAL CASA CHEQ 550 WITHDRAWAL IFO AUTHUR DOUGLAS	550	20,000.00
46	20-03-2017	REF : C28CQWL170790008 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CK NO 560 PD IFO SAMUEL V CORNEH	560	2,760.00
47	21-03-2017	REF : 017CQWL170800001 CHEQUE WITHDRAWAL BG CHK 561 PD IFO ALBERT SWEN	561	30,300.00
48	21-03-2017	REF : 011CQWL170800030 CHEQUE WITHDRAWAL BG CHEQ 559 WITHDRAWAL IFO MARTHA C. COOPER	559	2,760.00
49	22-03-2017	REF : 001CQWL170810018 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO VARNEY F WILLIAMS CK 551	551	4,000.00
50	19-04-2017	REF : 011CQWL171090001 CHEQUE WITHDRAWAL CK 526 PD IFO WILLIAM F GLAY	576	15,450.00
51	20-04-2017	REF : 017CQWL171100005 CHEQUE WITHDRAWAL BG CHK 578 PD IFO SATTA L KEMOKAI	578	32,325.00
53	19-05-2017	REF : 998FT03171390005 CHEQUE CLEARING - INWARD FCY ELR CK583 PD IFO FREEMAN & FREEMAN INC BOO LIBERIA BROADCASTING SYSTEM	583	11,200.00
54	29-05-2017	REF : 011CQWL171490024 CHEQUE WITHDRAWAL CASA CHEQ 589 PD IFIO JAMES O. WILLIAMS	589	12,047.92
55	05-06-2017	REF : 001INCQ171560026 CHEQUE DEPOSIT - HSE CHEQUE BG CHK595 DEP IFO LWSC ON SL5002057 BOO LBS	595	79,500.00
56	05-06-2017	REF : 017CQWL171560105 CHEQUE WITHDRAWAL BG CHK 600 PD IFO AMELIA B BEYAN	600	49,420.00
57	12-06-2017	REF : 005FTRQ171630044 FUNDS TRANSFER - A/C TO A/C BG CHK596 DEP IFO DUCOR VEHICLE RENTAL ON SLP1251969		48,180.00
58	16-06-2017	REF : 001INCQ171670006 CHEQUE DEPOSIT - HSE CHEQUE CHK605 DEP IFO CHARLES JOHNSON BOO LBS ON SLP1272913	605	13,354.00
59	19-06-2017	REF : 998LBS0171700060 STAFF SALARIES LBS- MAY 2017		734,690.97

No.	Date	Description	Check	Amount L\$
		SAL-0010014717270301- LBS		
60	19-06-2017	REF : 998INTR171700012 FUNDS TRANSFER - A/C TO A/C BG LBS MAY 2017 PAYROLL PROCESSING CHARGE		11,310.50
61	26-06-2017	REF : 001CQWL171770068 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO SATTA L KEMOKAI CK 607	607	47,815.00
62	27-06-2017	REF : 005CQWL171780050 CHEQUE WITHDRAWAL BG CHK 00000608 PD IFO CHARLESETTA MILLER	00000608	15,000.00
63	28-06-2017	REF : 001CQWL171790017 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO JARP DAVIS CK 609	609	15,000.00
Total				2,126,078.99

Annexure 1c: Payment without evidence of supporting document

0013174717270301 Ecobank USD

No.	Date	Description	Reference	Amount US\$
1	18-07-2016	REF: 001FTRQ162000052 FUNDS TRANSFER - A/C TO A/C BG FUND TRANSFER IFO LIBERIA BROADCASTING SYSTEM	001FTRQ162000052	46,000.00
2	08-08-2016	REF : 001FTRQ162210058 FUNDS TRANSFER - A/C TO A/C BG CS TRANSFER IFO LBS IRO LOI DTD 03/08/2016	001FTRQ162210058	32,000.00
3	29-08-2016	REF : 998INTR162420073 FUNDS TRANSFER - A/C TO A/C BG COM FROM LIBERIA BROADCASTING SYSTEM ON REF 998INTR162420046	998INTR162420073	374.61
4	08-09-2016	REF : 001FTRQ162520034 FUNDS TRANSFER - A/C TO A/C BG FUNDS TRANSFER IFO LIBERIA BROADCASTING SYSTEM	001FTRQ162520034	24,600.00
5	22-09-2016	REF : 001FTRQ162660021 FUNDS TRANSFER - A/C TO A/C BG CS TRANSFER IFO LBS IRO LOI DTD 22/09/2016	001FTRQ162660021	34,000.00
6	02-11-2016	REF : 001FTRQ163070009 FUNDS TRANSFER - A/C TO A/C BG FUNDS TRANSFER IFO LIBERIA BROABCASTING SYSTEM	001FTRQ163070009	20,000.00
7	05-12-2016	REF : 001FTRQ163400007 FUNDS TRANSFER - A/C TO A/C BG FUNDS TRANSFER TO LIBERIA BROADCASTING SYSTEM	001FTRQ163400007	24,860.00
8	30-01-2017	REF : 998JW25170300003 FUNDS TRANSFER - A/C TO A/C BG DEBIT TO LBS SAVING ACCOUNT AND CREDIT LBS	998JW25170300003	25,000.00

No.	Date	Description	Reference	Amount US\$
		CHECKING ACCOUNT		
9	31-01-2017	REF : 998JW21170310004 FUNDS TRANSFER - A/C TO A/C BG DEBIT LBS ACCOUNT SAVINGS ACCOUNT AND LBS CHECKING ACCOUNT	998JW21170310004	10,000.00
10	03-05-2017	REF : 001FTRQ171230007 FUNDS TRANSFER - A/C TO A/C FUNDS TRANSFER IFO LBS BOO LBS	001FTRQ171230007	18,500.00
11	16-05-2017	REF : 001FTRQ171360020 FUNDS TRANSFER - A/C TO A/C FUNDS TRANSFER IFO LBS BOO LBS	001FTRQ171360020	15,000.00
Sub-Total				250,334.61

**Annexure 1d: Payment without evidence of supporting document
0121511054802 LBDI LRD**

No.	Date	Reference	Description	Check no.	Amount L\$
1	22-09-2016	009CQWL16266B4R K	CHECK WITHDRAWAL	3180	6,208.87
2	22-09-2016	007CHWL16266R7L5	CASH WITHDRAWAL 3181 CK		6,208.87
3	22-09-2016	007CHWL16266R7LJ	CASH WITHDRAWAL 000031 82		9,391.67
4	22-09-2016	015CHWL16266N5P O	CASH WITHDRAWAL 3183 CK ENCASHED BY PAUL V. MULBAH		9,391.67
5	22-09-2016	007CHWL16266R7N P	CASH WITHDRAWAL 000031 84 CK ENCASHED		9,391.67
6	24-09-2016	001CQWL16268I2GA	CHECK WITHDRAWAL LBDI CK ENCASHED INFO ALEX S. CARCON /0886579149	3177	11,351.67
7	24-09-2016	009CQWL16268B4S U	CHECK WITHDRAWAL 3178	3178	12,151.67
8	3-10-2016	0020159162770009	CK#3185 RECD FRM CLRG	3185	5,771.04
9	11-10-2016	001LOCH162857086	CHEQUE CLEARING LBDI CK DEP IFO EDWARD E TAMBA#1675664	3197	7,551.67
10	26-10-2016	0020176163000002	CK#3049 RECD FRM CLRG	3049	600,000.00
11	28-10-2016	0020178163020013	LBDI CK#3048 REC'D FROM CLRG		351,200.00
12	28-10-2016	0020178163020014	LBDI CK#3050 REC'D FROM CLRG		74,056.25
13	31-10-2016	007CHWL16305S69G	CASH WITHDRAWAL 000030 44 CK ENCASHED		4,000.00
14	1-11-2016	007CHWL16306S6LR	CASH WITHDRAWAL 3057		2,342.81

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No.	Date	Reference	Description	Check no.	Amount L\$
15	1-11-2016	001CQWL16306I3HQ	CHECK WITHDRAWAL LB DI CK IFO DARBEH A WESLEY	3052	6,208.87
16	2-11-2016	001CHWL16307F1Y Y	CASH WITHDRAWAL 000030 46		1,776.00
17	2-11-2016	007CHWL16307S6S5	CASH WITHDRAWAL 3058 CK		1,465.80
18	2-11-2016	0020181163070002	CK#3042 RECD FRM CLRG	3042	133,600.00
19	2-11-2016	0020181163070010	CK#3053 RECD FRM CLRG	3053	5,973.54
20	2-11-2016	002DBPCLRD 00001	INTEREST LIQUIDATION		81.21
21	4-11-2016	015CQWL16309C27 G	CHECK WITHDRAWAL CK ENCASHED IFO YEMI S. WILLIAMS	3070	20,000.00
22	4-11-2016	001CQWL16309I3J4	CHECK WITHDRAWAL LB DI CK ENCASHED INFO COLA ELIZABETH T, FERGOWN	3069	43,068.00
23	4-11-2016	007CQWL16309D67 V	CHECK WITHDRAWAL PBT-2 1 LB DI CK#3060 REF#8983 IFO JIMMY SWEN	3060	1,241.13
24	4-11-2016	0020182163090004	CK#3064 RECD FRM CLRG	3064	727,650.00
25	7-11-2016	001CQWL16312I3KS	CHECK WITHDRAWAL LB DI CK ENCASHED INFO WILLIAM S, KOLLIE	3059	1,422.58
26	8-11-2016	002CQWL16313Y3H 9	CHECK WITHDRAWAL CK ENCASHED IFO AMELIA B BEYAN	3068	31,885.00
27	8-11-2016	002CQWL16313Y3H A	CHECK WITHDRAWAL CK ENCASHED IFO AMELIA B BEYAN	3071	35,000.00
28	8-11-2016	015CQWL16313C27 X	CHECK WITHDRAWAL CK ENCASHED IFO D. ADOLPHUS TAYLOR	3056	2,444.13
29	8-11-2016	007CHWL16313S7O A	CASH WITHDRAWAL 3062		1,342.20
30	9-11-2016	015CQWL16314C282	CHECK WITHDRAWAL CK ENCASHED BY AMELIA BEYAN	3045	155,200.00
31	10-11-2016	007CHWL16315T07E	CASH WITHDRAWAL 3074		33,950.00

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No.	Date	Reference	Description	Check no.	Amount L\$
32	10-11-2016	002LOCH16315C5A2	CHEQUE CLEARING LB DI CK#3066 FOR DEP	3066	9,900.00
33	12-11-2016	002CQWL16317Y30 S	CHECK WITHDRAWAL 3076	3076	12,047.92
34	12-11-2016	002CQWL16317Y3P1	CHECK WITHDRAWAL C, WHITFIELD	3051	11,351.67
35	16-11-2016	014CQWL16321B1M 7	CHECK WITHDRAWAL ABDULA I BARRIE	3081	15,000.00
36	16-11-2016	014CQWL16321B1M 8	CHECK WITHDRAWAL CHRIST OPHER K. SELLEE	3079	30,000.00
37	16-11-2016	015CQWL16321C296	CHECK WITHDRAWAL CK ENCASHED IFO CHARLES B. COFFEY	3077	25,000.00
38	17-11-2016	007CQWL16322D698	CHECK WITHDRAWAL EMMET B OTIS 00003087	3087	36,375.00
39	18-11-2016	015CQWL16323C29F	CHECK WITHDRAWAL CK ENCASHED BY LEDGERHOOD J RENNIE	3086	36,000.00
40	18-11-2016	015CQWL16323C29 H	CHECK WITHDRAWAL CK ENCASHED IFO PATRICK HONNAH	3088	30,000.00
41	18-11-2016	002CQWL16323Y3X N	CHECK WITHDRAWAL CK 00003085	3085	29,100.00
42	18-11-2016	0020191163230010	CK#3083 RECD FRM CLRG	3083	43,165.00
43	22-11-2016	001CHWL16327F79N	CASH WITHDRAWAL 000309		15,000.00
44	22-11-2016	001CHWL16327F79Q	CASH WITHDRAWAL LB DI CK ENCASHED AS SWD INFO CHRISTOPHER SELEE		30,000.00
45	24-11-2016	015CQWL16329C2AJ	CHECK WITHDRAWAL CK ENCASHED BY KOLU FREEMAN	3106	117,600.00
46	25-11-2016	007CQWL16330D6A D	CHECK WITHDRAWAL EDWAR D WARLEY 0003082	3082	7,275.00
47	25-11-2016	0020195163300006	CK#3095 RECD FRM CLRG	3095	722,274.39
48	25-11-2016	0020195163300007	CK#3096 RECD FRM CLRG	3096	408,450.00
49	26-11-2016	001CQWL16331I3TL	CHECK WITHDRAWAL LB DI CK ENCASHED INFO	3089	15,000.00

No.	Date	Reference	Description	Check no.	Amount L\$
			BANNAH BROPLEH / 0777963190		
50	26-11-2016	007CHWL16331T30A	CASH WITHDRAWAL 3094		5,000.00
51	28-11-2016	015CQWL16333C2B7	CHECK WITHDRAWAL CK ENCASHED BNY AMELIA B BEYAN	3109	156,800.00
52	1-12-2016	007CHWL16336T3R Y	CASH WITHDRAWAL 3102 VARNEY F WILLIAMS CK		4,000.00
53	1-12-2016	009CQWL16336B572	CHECK WITHDRAWAL LBDI CK#3098	3098	7,588.87
54	1-12-2016	002CQWL16336Y4EI	CHECK WITHDRAWAL K ENCASHED IFO AMELIA B BEYAN	3111	21,115.00
55	1-12-2016	002CQWL16336Y4E K	CHECK WITHDRAWAL CK ENCASHED IFO AMELIA B BEYAN	3110	5,000.00
56	2-12-2016	007CHWL16337T44K	CASH WITHDRAWAL 000030 80		15,000.00
57	2-12-2016	007CHWL16337T49F	CASH WITHDRAWAL JOHN KEMAH 00003055 CK ENCASHED		1,200.00
58	3-12-2016	007CHWL16338T4A V	CASH WITHDRAWAL 000031 00		13,991.67
59	3-12-2016	015CQWL16338C2B Y	CHECK WITHDRAWAL CK ENCASHED BY DANIEL Y. KOOLAH	3101	11,331.67
60	5-12-2016	0029281163400001	AMT. BEEN REV. FRM. LBS 02 TO 01 ACCT. DUE TO WRONG POSTING		1,287,966.50
61	6-12-2016	0020201163410010	CK#00003112 RECD FRM CLRG	00003112	39,200.00
62	14-12-2016	0020207163490005	CK#3107 RECD FRM CLRG	3107	116,178.64
63	14-12-2016	0020207163490008	CK#3108 RECD FRM CLRG	3108	7,891.02
64	23-12-2016	0020212163580018	CK#3103 RECD FRM CLRG	3103	132,800.00
65	3-01-2017	002CQWL17003Y5U 3	CHECK WITHDRAWAL 3061 IFO SIAFFA SAMBOLLAH	3061	1,186.33
66	16-01-2017	011CHWL17016Q3E X	CASH WITHDRAWAL 3054 RUDOLPH MARK		1,200.00
67	18-01-2017	0020228170180004	CK#3118 RECD FRM	3118	

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No.	Date	Reference	Description	Check no.	Amount L\$
			CLRG		713,459.88
68	20-01-2017	0020030170200025	CK#3123 RECD FRM CLRG	3123	11,331.67
69	21-01-2017	007CHWL17021U5L D	CASH WITHDRAWAL CK#000 03120		14,091.67
70	24-01-2017	007CQWL17024D6C E	CHECK WITHDRAWAL 3121	3121	8,449.31
71	25-01-2017	001CQWL17025I56B	CHECK WITHDRAWAL LBDI CK IFO MANJOE FALLAH	3122	9,491.67
72	26-01-2017	007CQWL17026D6E Y	CHECK WITHDRAWAL 3134	3134	2,342.81
73	26-01-2017	0020035170260009	CK#3124 RECD FRM CLRG	3124	315,950.00
74	27-01-2017	0020036170270006	CK#3189 RECD FRM CLRG	3189	819,000.00
75	27-01-2017	0020036170270010	CK#3127 RECD FRM CLRG	3127	9,879.05
76	27-01-2017	0020036170270011	CK#3128 RECD FRM CLRG	3128	114,788.64
77	30-01-2017	007CQWL17030D6JL	CHECK WITHDRAWAL nathani el harris	3135	1,465.80
78	31-01-2017	002CQWL17031Y77Z	CHECK WITHDRAWAL IFO SATTA L. KEMOKAI	3191	163,200.00
79	2-02-2017	002BCSA17033D254	BANKERS CHEQUE ISSUE	002BCSA170 33D254	64,375.00
80	2-02-2017	002BCSA17033D254	COMMISSION ON BANKERS CHEQUE	002BCSA170 33D254	800.00
81	6-02-2017	001CQWL17037I5SZ	CHECK WITHDRAWAL LBDI CK IFO SARAHMANNING	3129	1,776.00
82	7-02-2017	007CQWL17038D6N U	CHECK WITHDRAWAL JOHN KEMAH	3132	1,200.00
83	9-02-2017	0020043170400010	CK#3193 RECD FRM CLRG	3193	61,500.00
84	15-02-2017	007CQWL17046D6R N	CHECK WITHDRAWAL 3187	3187	1,342.20
85	2-03-2017	0020059170610016	CK#3195 RECD FRM CLRG	3195	2,240.79
86	6-03-2017	007CQWL17065D73I	CHECK WITHDRAWAL 3137	3137	1,241.13
87	9-03-2017	007CQWL17068D75 H	CHECK WITHDRAWAL DAVID WASHINGTON	3130	1,200.00
88	13-03-2017	002LOCH17072C69I	CHEQUE CLEARING LBDI CHK#3125 DEP REF#1686531	3125	2,859.00
89	13-03-2017	001CQWL17072I7O1	CHECK WITHDRAWAL LBDI CK ENCASHED INFO	3136	1,422.58

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No.	Date	Reference	Description	Check no.	Amount L\$
			WILLIAM S KOLLIE		
90	16-03-2017	002CQWL17075Z27C	CHECK WITHDRAWAL AMELIA B. BEYAN	3199	49,900.00
91	16-03-2017	001CQWL17075J066	CHECK WITHDRAWAL LBDI CK ENCASHED IFO CHRISTOPHER K SELLEE	3200	70,000.00
92	17-03-2017	001CQWL17076J07W	CHECK WITHDRAWAL LBDI CK ENCASHED INFO DANIEL N THOMAS / 077389594	3209	32,960.00
93	24-03-2017	0020070170830002	CK#3225 RECD FRM CLRG	3225	67,671.00
94	28-03-2017	007CQWL17087D7D M	CHECK WITHDRAWAL 3217	3217	2,342.81
95	1-04-2017	001CQWL17091J17H	CHECK WITHDRAWAL LBDICK #3212/ IFO SARAH MANNING	3212	1,776.00
96	4-04-2017	002CQWL17094Z3IM	CHECK WITHDRAWAL CK ENCASHED IFO NATHANIEL HARRIS	3218	1,465.80
97	5-04-2017	007CQWL17095D7K A	CHECK WITHDRAWAL JIMMY SWEN	3220	1,241.13
98	5-04-2017	015CQWL17095C2Y X	CHECK WITHDRAWAL CK ENCHASD IFO BORTFELDT LOYD	3229	37,080.00
99	6-04-2017	0020079170960011	CK#3228RECD FRM CLRG	3228	10,000.00
100	7-04-2017	007CQWL17097D7L O	CHECK WITHDRAWAL 3213	3213	1,200.00
101	13-04-2017	001CQWL17103J1QI	CHECK WITHDRAWAL D ADOLPHUS TAYLOR / 0886540894	3133	2,444.13
102	13-04-2017	001CQWL17103J1QK	CHECK WITHDRAWAL D ADOLPHUS TAYLOR 0886540894	3216	2,444.13
103	15-04-2017	011CQWL17105A68 D	CHECK WITHDRAWAL RUDOLP H MARK	3214	1,200.00
104	18-04-2017	007CQWL17108D7P C	CHECK WITHDRAWAL WILLIA M KESSELLY	3222	1,342.20
105	19-04-2017	007CQWL17109E008	CHECK WITHDRAWAL VARNEY F. WILLIAMS	3211	4,000.00
106	2-05-2017	002CQWL17122Z52A	CHECK	3221	

No.	Date	Reference	Description	Check no.	Amount L\$
			WITHDRAWAL SIAFFA SAMBOLAH		1,186.33
107	2-05-2017	002CQWL17122Z52C	CHECK WITHDRAWAL SIAFFA SAMBOLAH	3186	1,186.33
108	8-05-2017	007CHWL17128W61 K	CASH WITHDRAWAL 3215 JOHN KEMAH		1,200.00
109	11-05-2017	0020103171310006	LBDI CK#3230 REC'D @ CLRG	3230	706,330.24
110	16-05-2017	001CQWL17136J3J9	CHECK WITHDRAWAL WILLIA M S KOLLIE / 0777021592	3219	1,422.58
111	30-05-2017	001CQWL17150J48X	CHECK WITHDRAWAL FLOYD A MORGAN	3232	15,618.53
112	30-05-2017	007CQWL17150E0N2	CHECK WITHDRAWAL THOMA S SAAH	3233	15,618.53
113	31-05-2017	007CQWL17151E0N K	CHECK WITHDRAWAL SAM W GBORMIE	3234	7,395.17
114	31-05-2017	015CQWL17151C3C L	CHECK WITHDRAWAL 3236 ELBRIDGE MATTHEWS	3236	8,897.67
115	1-06-2017	002CQWL17152Z6TT	CHECK WITHDRAWAL SATTA KEMOKAI	3256	22,345.41
116	1-06-2017	007CQWL17152E0N Y	CHECK WITHDRAWAL KHRUSH CHENV	3250	2,342.81
117	1-06-2017	007CQWL17152E006	CHECK WITHDRAWAL NATHNI EL HARR	3251	1,465.80
118	2-06-2017	015CQWL17153C3C X	CHECK WITHDRAWAL CK ENCHASED IFO JACKSON BARWULU	3259	180,000.00
119	2-06-2017	001CQWL17153J4FG	CHECK WITHDRAWAL 000032 44-SARAH MANNING	3244	1,776.00
120	2-06-2017	001CQWL17153J4HR	CHECK WITHDRAWAL LAURIN A Y COOPER	3241	6,551.67
121	6-06-2017	0022090171570001	LBDI CK# 3243 REC'D @ CLRG	3243	242,100.00
122	6-06-2017	007CQWL17157E0Q C	CHECK WITHDRAWAL JIMMY SWEN	3253	1,241.13
123	6-06-2017	001CQWL17157J4NJ	CHECK WITHDRAWAL VARFLA Y KAMARA	3239	8,897.67
124	7-06-2017	007CQWL17158E0Q W	CHECK WITHDRAWAL 3237	3237	12,991.67

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125	7-06-2017	0026060171580002	LBDI CK #3260 REC'D @ CLRG	3260	4,398.90
126	7-06-2017	007CQWL17158E0R6	CHECK WITHDRAWAL DAVID WASHINGTON	3245	1,200.00
127	8-06-2017	007CQWL17159E0R8	CHECK WITHDRAWAL 3257	3257	4,000.00
128	9-06-2017	015CQWL17160C3F M	CHECK WITHDRAWAL 3231	3231	74,056.25
129	9-06-2017	007CQWL17160E0S3	CHECK WITHDRAWAL 3261	3261	7,388.87
130	9-06-2017	001CQWL17160J4TO	CHECK WITHDRAWAL WILLIAM S KOLLIE /0777021592	3252	1,422.58
131	12-06-2017	007CQWL17163E0S N	CHECK WITHDRAWAL 3262	3262	7,388.87
132	12-06-2017	0021215171630007	LBDI CK#3238 REC'D @ CLRG	3238	10,415.67
133	13-06-2017	015CQWL17164C3G A	CHECK WITHDRAWAL CK ENCHASED IFO THOMAS SAAH	3270	43,823.52
134	13-06-2017	015CQWL17164C3G B	CHECK WITHDRAWAL CK ENCHASED IFO FLOYD A. MORGAN	3269	43,823.52
135	14-06-2017	007CQWL17165E0S X	CHECK WITHDRAWAL SAM W. GBORMIE	3271	9,945.00
136	14-06-2017	015CQWL17165C3G K	CHECK WITHDRAWAL 3264 ELBRIDGE MATTHEWS	3264	9,945.00
137	15-06-2017	002CQWL17166Z7PR	CHECK WITHDRAWAL LAURIN E Y. COOPER	3268	7,020.00
138	15-06-2017	0029909171660005	LBDI CK#3263 REC'D @ CLRG	3263	555,000.00
139	15-06-2017	002CQWL17166A00 K	CHECK WITHDRAWAL CK 00003276	3276	23,565.00
140	16-06-2017	001CQWL17167J571	CHECK WITHDRAWAL LBDIMC #3266 IFO VARPLAY KAMARA	3266	11,522.16
141	16-06-2017	002CQWL17167A02 X	CHECK WITHDRAWAL	3265	11,522.00
142	19-06-2017	002BCSA17170D4XC	BANKERS CHEQUE ISSUE	002BCSA17170D4XC	106,307.37
143	20-06-2017	015CQWL17171C3H Y	CHECK WITHDRAWAL CK ENCHASED IFO STEVEN M. DORBOR	3240	7,471.67
144	20-06-2017	015CQWL17171C3H Z	CHECK WITHDRAWAL CK	3267	9,945.00

No.	Date	Reference	Description	Check no.	Amount L\$
			ENCHASSED IFO STEVEN DORBOR		
145	22-06-2017	002CQWL17173A0D 2	CHECK WITHDRAWAL FIDEL V. JOHNS	3278	24,000.00
146	30-06-2017	007CQWL17181E0Z C	CHECK WITHDRAWAL THOMA S SAAH	3435	15,618.53
Sub-Total					10,571,136.85

**Annexure 1e: Payment without evidence of supporting document
00221523293301 LBDI USD**

No.	Date	Reference	Description	Check no.	Amount US\$
1	7-09-2016	001MSCD16251B15R	MISCELLANEOUS TT IFO LIBERIA BROACASTING / BROADCAST PIX	2753	8,498.86
2	7-09-2016	001MSCD16251B15S	MISCELLANEOUS COMM ON TT IFO LIBERIA BROADCASTING	2781	40.00
3	30-09-2016	001MSCD16274B1JJ	MISCELLANEOUS COMM ON TT IFO LBS	3716	40.00
4	5-11-2016	002MSCD16310D7N N	MISCELLANEOUS FX TRADING IFO LBS AT 99LRD TO 1.00 USD AS PER LETTER OF INSTRUCTION DD-11-1-16	5347	3,000.00
5	25-11-2016	002MSCD16330E0EF	MISCELLANEOUS FX TRADING IFO LBS AR RATE USD1:99LRD AS PER LETTER OF INSTRUCTION	5857	5,500.00
6	8-12-2016	001MSCD16343B2PP	MISCELLANEOUS TT IFO LBS / K-NET	6912	1,200.00
7	8-12-2016	001MSCD16343B2PQ	MISCELLANEOUS COMM ON TT IFO LBS / K-NET	6941	40.00
8	16-03-2017	001MSCD17075B4D R	MISCELLANEOUS TT IFO LIBERIA BROADCASTING SYSTEM	SBT-9	1,200.00
9	16-03-2017	001MSCD17075B4DS	MISCELLANEOUS COMM ON TT	SBT-9	40.00
10	25-04-2017	001MSCD17115B52O	MISCELLANEOUS TT IFO LIB BROADCASTING SYSTEM	SBT-9	35,671.32
11	25-04-2017	001MSCD17115B52P	MISCELLANEOUS COMM ON TT	SBT-9	75.00
12	26-04-2017	001MSCD17116B53U	MISCELLANEOUS COMM ON TT IFO LBS	SBT-9	40.00
Sub-Total					55,345.18

**Annexure 1f: Payment without evidence of supporting document
0121511054801 LBDI L\$**

No.	Date	Reference	Check no.	Amount L\$
1	4-07-2016	007CHWL16186Q213		1,465.80
2	6-07-2016	015CQWL16188C1L3	72940	2,444.13
3	6-07-2016	015CQWL16188C1L4	72918	2,444.13
4	6-07-2016	001CQWL16188I0K M	72936	1,776.00
5	6-07-2016	015CQWL16188C1LF	72927	74,056.25
6	6-07-2016	015CQWL16188C1L G	72951	50,000.00
7	6-07-2016	001CQWL16188I0KY	56102	25,000.00
8	6-07-2016	001CQWL16188I0L0	72953	50,000.00
9	6-07-2016	001CHWL16188B3J W		25,000.00

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10	6-07-2016	001CHWL16188B3K W		25,000.00
11	6-07-2016	001CQWL16188IOL6	72952	50,000.00
12	6-07-2016	015CQWL16188C1L O	72950	50,000.00
13	7-07-2016	002CQWL16189X5P M	72949	60,000.00
14	12-07-2016	007CHWL16194Q3D2		1,342.20
15	12-07-2016	002CQWL16194X5W8	72945	1,186.33
16	12-07-2016	002CQWL16194X5W9	72923	1,186.33
17	12-07-2016	002CQWL16194X5W A	72900	1,186.33
18	13-07-2016	003CQWL16195D3N C	72948	4,000.00
19	15-07-2016	007CHWL16197Q3U0		1,241.13
20	16-07-2016	007CHWL16198Q42L		25,000.00
21	20-07-2016	001CQWL16202I0U9	72943	1,422.58
22	21-07-2016	0022406162030117		1,186,514.76
23	21-07-2016	002MSCD16203D524		11,400.00
24	21-07-2016	002DBPCLRD 00001		447.62
25	25-07-2016	007CHWL16207Q5S N		1,241.13
26	25-07-2016	001CQWL16207I13J	56125	150,400.00
27	25-07-2016	001CHWL16207C103		12,000.00
28	27-07-2016	0020152162090010	56124	435,550.00
29	27-07-2016	001CQWL16209I150	56108	5,000.00
30	28-07-2016	007CHWL16210Q66 A		1,200.00
31	28-07-2016	007CHWL16210Q66 B		1,200.00
32	28-07-2016	007CHWL16210Q66F		2,342.81
33	28-07-2016	001CHWL16210C1M X		15,941.33
34	30-07-2016	007CHWL16212Q6L U		5,000.00
35	30-07-2016	002SCHGLRD 00001		2,400.00
36	1-08-2016	007CHWL16214Q6RJ		1,465.80
37	3-08-2016	0020157162160002	72909	10,800.00
38	3-08-2016	001CQWL16216I19R	56113	1,776.00
39	3-08-2016	0020158162160003	56132	111,022.84
40	3-08-2016	0020158162160004	56130	68,115.00
41	3-08-2016	0020158162160006	56131	7,368.81
42	5-08-2016	007CHWL16218Q7IC		5,000.00
43	5-08-2016	007CHWL16218Q7IG		50,000.00
44	8-08-2016	0020161162210005	56133	130,400.00
45	10-08-2016	003CQWL16223D3P K	56112	4,000.00
46	11-08-2016	002CQWL16224X797	56137	32,000.00
47	12-08-2016	007CHWL16225R0Y0		1,342.20
48	12-08-2016	013CQWL162252976	72893	1,200.00
49	12-08-2016	013CQWL162252977	72938	1,200.00
50	12-08-2016	013CQWL162252978	72916	1,200.00
51	12-08-2016	002BCSA16225C67V	002BCSA16225C67V	234,511.20
52	12-08-2016	002MSCD16225D5LL	0248575	800.00
53	15-08-2016	0020167162280008	56138	245,482.75
54	16-08-2016	001CQWL16229I1KH	56120	1,422.58
55	22-08-2016	007CHWL16235R2H B		9,391.67
56	22-08-2016	015CQWL16235C1U4	56164	150,400.00
57	22-08-2016	0020132162350003	56152	705,258.99
58	22-08-2016	0020132162350006	56139	30,000.00
59	23-08-2016	009CQWL16236B4JJ	56159	7,008.87
60	23-08-2016	001CQWL16236I1PX	56158	7,008.87
61	25-08-2016	002MSCD16238D5SP	CSLT5391	11,400.00
62	25-08-2016	0022552162380118		1,237,799.02
63	25-08-2016	002CQWL16238Y02 G	56157	7,551.67

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No.	Date	Reference	Check no.	Amount L\$
64	25-08-2016	015CQWL16238C1U K	56171	40,000.00
65	25-08-2016	015CQWL16238C1U L	56162	9,391.67
66	25-08-2016	015CQWL16238C1U M	56154	12,151.67
67	26-08-2016	002CQWL16239Y05 A	56153	74,056.25
68	26-08-2016	015CQWL16239C1U V	56161	9,391.67
69	27-08-2016	001CQWL16240I1T1	56156	9,391.67
70	27-08-2016	002CQWL16240Y078	56155	12,151.67
71	29-08-2016	015CQWL16242C1V2	56160	7,008.87
72	29-08-2016	0021036162420003	56169	9,105.63
73	29-08-2016	0021036162420007	56166	371,670.00
74	29-08-2016	0021036162420008	56170	113,996.82
75	30-08-2016	001CQWL16243I1V1	56174	5,000.00
76	31-08-2016	002SCHGLRD 00001		2,400.00
77	1-09-2016	0020137162450004	56168	128,000.00
78	1-09-2016	007CHWL16245R48 V		1,465.80
79	1-09-2016	002LOCH16245C4O H	56167	4,029.00
80	2-09-2016	007CHWL16246R4A F		2,342.81
81	5-09-2016	001CQWL16249I214	56141	1,776.00
82	6-09-2016	0020140162500009	56177	876,150.00
83	7-09-2016	003CQWL16251D3T L	56165	4,000.00
84	7-09-2016	007CHWL16251R570		1,241.13
85	7-09-2016	007CHWL16251R57B		1,200.00
86	8-09-2016	002LOCH16252C4Q G	56175	700,335.00
87	9-09-2016	001CQWL16253I24Z	56185	13,354.16
88	9-09-2016	001CQWL16253I25S	56148	1,422.58
89	9-09-2016	002CQWL16253Y0XI	56140	28,199.01
90	12-09-2016	002CQWL16256Y102	56183	37,220.00
91	12-09-2016	0020144162560008	56182	20,000.00
92	12-09-2016	0020144162560014	56181	10,500.00
93	13-09-2016	007CHWL16257R67I		1,200.00
94	13-09-2016	007CHWL16257R67J		1,200.00
95	13-09-2016	007CHWL16257R67T		1,200.00
96	13-09-2016	007CHWL16257R67Z		1,342.20
97	14-09-2016	015CQWL16258C1Y D	56184	50,000.00
98	15-09-2016	015CQWL16259C1Y P	56186	25,000.00
99	27-09-2016	002CQWL16271Y1M T	72964	39,185.00
100	27-09-2016	0020155162710006	56192	367,600.00
101	28-09-2016	002CQWL16272Y1N T	56122	1,186.33
102	28-09-2016	002CQWL16272Y1N U	72961	1,186.33
103	28-09-2016	002CQWL16272Y1N V	56150	1,186.33
104	28-09-2016	002LOCH16272C4U7	56189	4,029.12
105	28-09-2016	0020156162720006	56190	129,600.00
106	30-09-2016	002SCHGLRD 00001		2,400.00
107	1-10-2016	007CHWL16275S19A		2,342.81
108	3-10-2016	007CHWL16277S1K E		1,465.80
109	3-10-2016	0020159162770002	56191	113,521.01
110	4-10-2016	001CQWL16278I2RT	56194	1,776.00
111	6-10-2016	015CQWL16280C229	56193	150,400.00
112	10-10-2016	007CHWL16284S2O4		1,342.20
113	11-10-2016	007CHWL16285S2SX		4,000.00
114	12-10-2016	015CQWL16286C23 A	72968	30,000.00
115	13-10-2016	0020166162870017	72965	9,079.16
116	13-10-2016	0020167162870001	56178	1,071,845.00
117	14-10-2016	015CQWL16288C23J	72967	18,000.00

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No.	Date	Reference	Check no.	Amount L\$
118	14-10-2016	015CHWL16288N6N G		49,000.00
119	14-10-2016	001CQWL16288I323	72956	2,444.13
120	14-10-2016	001CQWL16288I325	56117	2,444.13
121	14-10-2016	001CQWL16288I326	56145	2,444.13
122	14-10-2016	0020168162880002	72969	507,870.00
123	31-10-2016	002SCHGLRD 00001		2,400.00
124	2-11-2016	0020181163070012	72971	113,841.64
125	28-11-2016	007CHWL16333T3CI		1,465.80
126	30-11-2016	002SCHGLRD 00001		2,400.00
127	1-12-2016	0022993163360136		1,287,966.50
128	1-12-2016	002DBPCLRD 00001		831.26
129	2-12-2016	002MSCD16337E0JU	CSLT275	11,760.00
130	2-12-2016	007CHWL16337T49I		1,200.00
131	2-12-2016	007CHWL16337T49D		1,200.00
132	2-12-2016	007CHWL16337T49J		2,342.81
133	2-12-2016	007CHWL16337T49H		1,241.13
134	2-12-2016	007CHWL16337T49E		1,241.13
135	2-12-2016	002DBPCLRD 00001		844.47
136	3-12-2016	002DBPCLRD 00001		845.04
137	3-12-2016	002DBPCLRD 00001		845.60
138	7-12-2016	001CHWL16342G40 B		1,776.00
139	16-12-2016	0020209163510019	72987	3,329,172.10
140	16-12-2016	0020209163510020	72990	824,858.78
141	16-12-2016	002DBPCLRD 00001		2,758.06
142	17-12-2016	002DBPCLRD 00001		2,759.89
143	17-12-2016	002DBPCLRD 00001		2,761.73
144	19-12-2016	002MSCD16354E0X5	CSLT7241	13,000.00
145	19-12-2016	015CQWL16354C2E V	73000	160,000.00
146	19-12-2016	015CQWL16354C2E W	72629	50,000.00
147	19-12-2016	0022753163540126		1,567,605.37
148	19-12-2016	0020200163540018	72998	823,150.00
149	20-12-2016	001CQWL16355I49Z	72622	2,444.13
150	20-12-2016	001CQWL16355I4A0	72980	2,444.13
151	20-12-2016	007CHWL16355T7K D		1,465.80
152	20-12-2016	015CQWL16355C2F B	72994	8,449.31
153	20-12-2016	007CHWL16355T7L W		1,342.20
154	20-12-2016	007CHWL16355T7M0		1,342.20
155	20-12-2016	015CQWL16355C2F G	72630	3,500.00
156	20-12-2016	015CQWL16355C2F H	72632	100,000.00
157	20-12-2016	015CQWL16355C2FI	72631	150,000.00
158	20-12-2016	007CHWL16355T7PR		4,000.00
159	20-12-2016	002CQWL16355Y59 K	72995	9,491.67
160	21-12-2016	002CHWL16356P4A6		74,056.25
161	22-12-2016	002CQWL16357Y5E S	72992	13,991.67
162	22-12-2016	001CQWL16357I4DU	72625	1,422.58
163	22-12-2016	001CQWL16357I4DV	72983	1,422.58
164	23-12-2016	007CHWL16358U000		1,241.13
165	28-12-2016	001CQWL16363I4GF	72637	10,000.00
166	28-12-2016	007CHWL16363U1F M		10,000.00
167	28-12-2016	0020214163630006	72633	45,700.00
168	29-12-2016	005CQWL16364H6E U	72641	10,000.00
169	29-12-2016	005CQWL16364H6E V	72639	10,000.00
170	29-12-2016	002CQWL16364Y5RJ	72635	44,415.00
171	30-12-2016	007CHWL16365U1U L		2,342.81

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No.	Date	Reference	Check no.	Amount L\$
172	31-12-2016	002SCHGLRD 00001		2,400.00
173	3-01-2017	015CHWL17003O2K E		11,331.67
174	3-01-2017	002CQWL17003Y5U1	72627	1,186.33
175	3-01-2017	002CQWL17003Y5U2	72985	1,186.33
176	3-01-2017	007CHWL17003U2C D		10,000.00
177	4-01-2017	001CHWL17004H56 Y		1,776.00
178	5-01-2017	007CHWL17005U2Q N		1,200.00
179	5-01-2017	007CHWL17005U2Q T		1,200.00
180	5-01-2017	007CHWL17005U2Q Y		1,200.00
181	5-01-2017	007CHWL17005U2R H		1,200.00
182	9-01-2017	007CHWL17009U3F K		10,500.00
183	10-01-2017	002MSCD17010E1IH		800.00
184	10-01-2017	0020222170100002	72643	132,800.00
185	10-01-2017	002MSCD17010E1IS	0318399	8,000.00
186	11-01-2017	0020223170110001	72644	19,100.00
187	16-01-2017	011CHWL17016Q3E Z		1,200.00
188	16-01-2017	011CHWL17016Q3F0		1,200.00
189	16-01-2017	011CHWL17016Q3F2		1,200.00
190	16-01-2017	011CHWL17016Q3F3		1,200.00
191	17-01-2017	0020227170170002	72646	115,977.57
192	17-01-2017	0020227170170003	72645	6,846.99
193	17-01-2017	001CQWL17017I4U9	72648	25,407.93
194	31-01-2017	002SCHGLRD 00001		2,400.00
195	7-02-2017	007CQWL17038D6N T	72621	1,200.00
196	9-02-2017	001CQWL17040I63G	72640	10,000.00
197	9-02-2017	002CQWL17040Z08P	72650	174,750.00
198	22-02-2017	0020052170530019	72651	758,500.00
199	24-02-2017	002MSCD17055E2H H	5140	14,420.00
200	24-02-2017	015CQWL17055C2Q E	72670	164,000.00
201	24-02-2017	015CQWL17055C2Q F	72672	41,649.08
202	24-02-2017	0022873170550127		1,377,022.74
203	24-02-2017	0020054170550004	72655	472,297.57
204	25-02-2017	007CQWL17056D6V R	72653	8,449.31
205	27-02-2017	0020055170580020	72673	795,600.00
206	27-02-2017	007CQWL17058D6W3	72664	2,342.81
207	28-02-2017	0020056170590009	72656	281,400.00
208	28-02-2017	002SCHGLRD 00001		2,400.00
209	1-03-2017	001CQWL17060I71M	72659	1,776.00
210	1-03-2017	0020057170600003	72657	130,400.00
211	2-03-2017	015CQWL17061C2R B	72675	30,000.00
212	2-03-2017	002CQWL17061Z1FT	72665	1,465.80
213	2-03-2017	001CQWL17061I75T	72674	74,056.25
214	2-03-2017	0020059170610013	72671	112,494.39
215	6-03-2017	007CQWL17065D73J	72667	1,241.13
216	7-03-2017	007CQWL17066D74 K	72660	1,200.00
217	13-03-2017	007CQWL17072D77I	72662	1,200.00
218	13-03-2017	001CQWL17072I7NZ	72666	1,422.58
219	13-03-2017	001CQWL17072I7O2	72959	1,422.58
220	14-03-2017	007CQWL17073D78 H	72669	1,342.20
221	21-03-2017	0020066170800003	72678	1,991,062.50
222	22-03-2017	0020067170810010	72679	709,841.20
223	23-03-2017	015CQWL17082C2V B	72680	164,800.00
224	23-03-2017	0022946170820217		1,393,641.61
225	24-03-2017	015CQWL17083C2V M	72683	9,997.67

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No.	Date	Reference	Check no.	Amount L\$
226	25-03-2017	001CQWL17084JOSY	72684	7,651.67
227	27-03-2017	002CQWL17086Z2W9	72688	36,649.08
228	28-03-2017	0020072170870001	72687	114,990.52
229	28-03-2017	0020072170870004	72686	3,348.03
230	29-03-2017	007CQWL17088D7E C	72685	7,651.67
231	29-03-2017	001CQWL17088J0ZZ	72695	20,000.00
232	29-03-2017	001CQWL17088J101	72697	10,000.00
233	29-03-2017	015CQWL17088C2W O	72691	20,000.00
234	29-03-2017	0020073170880002	72689	130,400.00
235	30-03-2017	015CQWL17089C2W S	72693	20,000.00
236	30-03-2017	015CQWL17089C2W V	72694	20,000.00
237	30-03-2017	015CQWL17089C2W W	72696	10,000.00
238	31-03-2017	002SCHGLRD 00001		2,400.00
239	1-04-2017	015CQWL17091C2XI	72700	10,000.00
240	1-04-2017	002CQWL17091Z3CP	72705	31,930.00
241	1-04-2017	002CQWL17091Z3C R	72704	18,900.00
242	3-04-2017	007CQWL17093D7J3	72699	10,000.00
243	4-04-2017	007CQWL17094D7JQ	72698	10,000.00
244	5-04-2017	002CQWL17095Z3JK	72682	74,056.25
245	6-04-2017	015CQWL17096C2Z2	72702	10,000.00
246	13-04-2017	001CQWL17103J1QJ	72663	2,444.13
247	15-04-2017	011CQWL17105A68 C	72661	1,200.00
248	17-04-2017	002FTRQ17107B79F		868,140.00
249	19-04-2017	002CQWL17109Z4C D	72701	10,000.00
250	24-04-2017	0020089171140006	72712	158,840.00
251	25-04-2017	002CQWL17115Z4M D	105104	30,399.08
252	26-04-2017	002MSCD17116E3SC	6295	14,700.00
253	26-04-2017	015CQWL17116C31 W	105108	166,400.00
254	26-04-2017	002CQWL17116Z4PI	105123	41,250.00
255	26-04-2017	0023149171160124		1,419,164.36
256	27-04-2017	007CQWL17117E03U	105116	2,342.81
257	27-04-2017	0020092171170007	72714	678,368.54
258	28-04-2017	001CQWL17118J2KN	105100	74,056.25
259	29-04-2017	007CQWL17119E05 W	105103	7,551.67
260	29-04-2017	001CQWL17119J2NB	105102	7,551.67
261	29-04-2017	007CQWL17119E07B	105109	4,000.00
262	29-04-2017	002SCHGLRD 00001		2,400.00
263	1-05-2017	007CQWL17121E081	105138	10,000.00
264	1-05-2017	007CQWL17121E086	105117	1,465.80
265	2-05-2017	002CQWL17122Z51K	105140	13,250.00
266	2-05-2017	002CQWL17122Z522	72668	1,186.33
267	2-05-2017	002CQWL17122Z526	105120	1,186.33
268	2-05-2017	007CQWL17122E08X	105137	15,400.00
269	3-05-2017	015CQWL17123C342	105101	9,194.34
270	4-05-2017	002CQWL17124Z5B8	105145	96,096.00
271	5-05-2017	007CQWL17125E0A Z	105114	1,200.00
272	5-05-2017	015CQWL17125C34 D	105004	67,390.00
273	9-05-2017	002CQWL17129Z5I0	105144	32,360.00
274	9-05-2017	001CQWL17129J37K	105111	1,776.00
275	9-05-2017	007CQWL17129E0CP	105143	6,720.00
276	10-05-2017	015CQWL17130C35 D	105141	9,520.00
277	10-05-2017	007CQWL17130E0D0	105010	4,037.50
278	10-05-2017	0020102171300002	105122	38,500.00
279	11-05-2017	007CQWL17131E0D D	105020	10,400.00

No.	Date	Reference	Check no.	Amount L\$
280	12-05-2017	002LOCH17132C71Y	105023	915,300.00
281	13-05-2017	004CQWL17133A6B Y	105022	34,120.00
282	16-05-2017	001CQWL17136J3JA	105118	1,422.58
283	17-05-2017	002CQWL17137Z5Z3	105029	11,150.00
284	18-05-2017	015CQWL17138C36I	105142	6,720.00
285	18-05-2017	007CQWL17138E0G4	105025	44,000.00
286	18-05-2017	0020106171380001	105030	1,293,815.86
287	18-05-2017	0020106171380012	105013	52,000.00
288	18-05-2017	0020106171380028	105028	11,980,800.00
289	20-05-2017	002CQWL17140Z670	105031	55,000.00
290	23-05-2017	007CQWL17143E0H Q	105121	1,342.20
291	23-05-2017	002BCSA17143D4CY	002BCSA17143D4CY	104,867.84
292	23-05-2017	002MSCD17143E4D Y	8620	400.00
293	26-05-2017	0025061171460010	105110	111,853.48
294	31-05-2017	002FTRQ17151B7CB		2,200,000.00
295	31-05-2017	002SCHGLRD 00001		2,400.00
296	3-06-2017	007CQWL17154E0P Q	105026	20,000.00
297	6-06-2017	007CQWL17157E0Q B	105119	1,241.13
298	7-06-2017	007CQWL17158E0R5	105112	1,200.00
Sub- Total				49,482,704.35

Annexure 2: Retirement of Employees that have attained the age of 60 and above

No	Name	Date of Birth	Date of Employment
1	Emmanuel Capehart	May 1959	Aug-2017
2	Zac Greaves	July-1957	Aug.-2007
3	Al Bowier	Dec.-1952	Feb.-1998
4	H. Tarweh Stewart	Nov.-1957	Jan.-2004
5	Gbessi Massaquo	Aug.-1952	Dec.-1999
6	Thomas Bombo	Nov.-1959	Oct.-1998
7	Prince Sonie	Jan.-1954	May-2001
8	Lawrence Kordorwalee	May-1955	April-1998
9	Amelia Beyan	April-1959	May-1993
10	Benjamin Taingay	Aug.-1958	July-1994
11	Anthony Jadase	Dec.-1959	Jan.-2015
12	Joseph Watson	March-1959	Oct.-1991
13	Holland Blama	March-1964	July-2015
14	Alex Howe	Aug-1942	May-2010
15	John Tokpa	March-1959	May-2010
16	V. Washington Blackie	March-1955	Oct.-1989
17	K. Madison Zoward	March-1960	Dec.-2003
18	Tarnue Gobah	March-1955	Aug.-1998
19	T. Bai Kiadii	Sept.-1953	Dec.-2003
20	Ferricks Dainsee	Oct.-1960	Nov-2000
21	Tehjlaleh Seykeypoh	March-1956	Sept.-1998
22	Patrick Tumbay	March-1955	Jan.-2004
23	Abraham B. Wreh	Oct.-24-1958	Dec-2003
24	Francis Sammy	Dec.-1966	Jan.-1998
25	Stennis Yoko	Sept.-1964	May-2011
26	Gertrude Davies	Sept.-29-1955	Dec.-1997
27	G Moses K. Dorbor	Nov.-1958	Aug.-1992
28	Eddie Garnett	March-1960	March-1987
29	Joseph Koon	Sept.-1957	April-1999
30	David Gargarna	Dec.-1957	March-2017
31	Alex Howe	Aug.-1942	June-2012
32	David Sayde	Dec.-1955	Sept.-2009
33	Elizabeth Gray	June-1955	Nov.-2010
34	Cooper Gour	Jan.-1960	July-2015

No	Name	Date of Birth	Date of Employment
35	David Golowo	Dec.-1955	July-2015
36	Amos Zinnah	Nov-23-58	Jan.-2009
37	Peter Kulah	July-26-51	Feb.-1999

Annexure 3 Fixed Asset Registry

VEHICLE										
QTY	ASSET	CODE	ASSIGN/LOCATION	DATE	CO ST	DEP R. RATE	Annual Depr chg	NO. OF MON S.	Depreciat ion charge	Net Boo k Value
1	CHEVROLET. THOE	A60790	DIRECTOR GENERAL	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	FORD EVERAST	N/A	GARAGE	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	HYUNDAI SANTAFE	N/A	GARAGE	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	NISSAN NAVARA	N/A	GARAGE	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	PRADO JEEP		PROCUREMENT	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	NISSAN PATHFINDER	LBS-16	BUSINESS	08-312020	N/A	N/A	N/A	N/A	N/A	N/A
	NISSAN ROUGE	LBS-3	DDG/ADM	08.31.2020		N/A	N/A	N/A	N/A	N/A
1	FOUTON/CHINES		DEPUTY ENGINEER	08-312020	N/A	N/A	N/A	N/A	N/A	N/A
1	TOYOTA LAND CURI	A614558	OPERATION S	08-312020	N/A	N/A	N/A	N/A	N/A	N/A
1	ODESSEY/VAN	LBS-18	LNTV	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	HYUNDAI SANTA LBS-2		DDG/MS	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	NISSAN HARD BODY	N/A	GBK GARAGE	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	TOYOTA LAND CURI	N/A	OPS	23-Jan-21	N/A	N/A	N/A	N/A	N/A	N/A
1	MOTOR BIKE		OPERATION S	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	MOTOR BIKE		BUSINESS	8/31/2020	N/A	N/A	N/A	N/A	N/A	N/A
1	MOTOR BIKE		BONG COUNTY	8/31/2020	N/A	N/A	N/A	N/A	N/A	N/A
1	CATERPILLAR/250KVA	N/A	HEAD OFFICE	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	COMMINGS/450KVA	N/A	HEAD OFFICE	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	VOLVO-PENTA/250KVAN/A	N/A	HEAD OFFICE	31-Aug-20		N/A	N/A	N/A	N/A	N/A
1	JOHN DEER/45KVA	N/A	GRANS BASSACO.	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	JOHN DEER/45KVA	N/A	BOMI COUNTY	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	JOHN DEE/R45KVA	N/A	LOFA COUNTY	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	JOHN DEER/45KVA	N/A	MARY LAND CO.	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	JHON DEER/45KVA	N/A	BONG COUNTY	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	JOHN DEER/45KVA	N/A	GRAND GDDEH CO.	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	CATERPILLAR/35KVA	N/A	SINOE COUNTY	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A