



Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT

**On the Audit of Financial Statements of
Tree Crop Extension Project (TCEP) II**

IFAD Loan Number: 2000002589

**ASAP Grant Number: 2000002588
from Project Effective Date -June 30,
2021**



December 2021

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

Table of Contents

Opinion	4
Basis for Opinion.....	4
Key Audit Matters.....	4
Responsibilities of Management and Those Charged with Governance for the Financial Statements	5
Auditor's Responsibilities for the Audit of the Financial Statements	5
BACKGROUND INFORMATION ON THE PROJECT	6
PROJECT OBJECTIVE.....	7
STATEMENT OF RESPONSIBILITY	12
Statement of Sources and Uses of Funds by Category	13
Statement of Sources and Uses of Funds by Component	14
Statement of Comparison of Budget to Actual Amount	15
Statement of Designated Account Activities	16
Statement of Designated Account Activities	17
Loan Designated Account Reconciliation Statement.....	18
Grant Designated Account Reconciliation Statement.....	19
Withdrawal Application Statement	20
Notes to the Financial Statements	21

**Project financial statements
From Project Effective Date - June 30, 2020**

INSTITUTIONAL DETAILS/INFORMATION

PROJECT ADDRESS:	Program Management Unit, Ministry of Agriculture, LIBSUCO Compound, LPRC Road, Off Somalia Drive, Garnersville Monrovia
BANKERS:	Account Numbers 0010011602003017 and 0010011602003048, Central Bank of Liberia, Ashmun Street Monrovia, Liberia Account Numbers 0011134723424202 and 0011134723424203, EcoBank, Liberia Limited. 11 Streets Sinkor, Monrovia, Liberia
AUDITOR:	General Auditing Commission of Liberia, Old Executive Mansion, Ashmun Street, Monrovia, Liberia

KEY MEMBERS OF THE PROJECT COORDINATING UNIT

NAMES

ROLES

Emmanuel G. Vah

Project Coordinator

Priscilla N. Thomas

Financial Controller

Perry D. Brown

Procurement Officer

Almilton Kemokai

Project Accountant



AUDITOR GENERAL'S REPORT

December 30, 2021

Hon. Jeanine Milly Cooper
Minister
Ministry of Agriculture
New Ministerial Complex, Congo Town
Montserrado County, Liberia

Dear Hon. Cooper:

Opinion

We have audited the financial statements of Tree Crop Extension Project (TCEP) II, which comprise the statement of Receipts and Payments, and the statement of Comparison of Budget and Actual Amounts and Accompanying notes to the financial statements for the period then ended.

In our opinion, the accompanying financial statements present fairly, in all material respects, and its financial performance from the Project effective date to June 30, 2021 in accordance with International Public Sector Accounting Standards (IPSAS 2017) Cash Basis of Accounting.

Basis for Opinion

We conducted our audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the International Fund for Agriculture Development (IFAD) Project Implementing Unit (PIU) of the Ministry of Agriculture (MoA) in accordance with the ethical requirements that are relevant to our audit of the financial statements in Liberia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to communicate in our report.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards (IPSAS 2017) Cash Basis of Accounting and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Tree Crop Extension Project (TCEP) II ability to continue to sustain the service provided to its beneficiaries, disclosing, as applicable, matters related to sustainability of service or at project closure.

Those charged with governance are responsible for overseeing the Tree Crop Extension Project (TCEP) II financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



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

Monrovia, Liberia

December 2021

BACKGROUND INFORMATION ON THE PROJECT

The total cost of the TCEP II is USD 33.477 million financed from an IFAD highly concessional loan of USD 11.913million, IFAD additional grant of 11.913million, contributions (in-Kind) from a Private Partner (USD3.381million), Beneficiaries (USD1.783million), the GoL (USD 2.487million) and a Financing Gap of US\$2.0 million. The agreement to finance the USD2.0million has been signed by IFAD and the government of Liberia in Loan of USD1.46million and a grant of USD 0.54million awaiting ratification. The TCEP II financing agreement was signed on March 23, 2019; ratified by the Government of Liberia and became effective in September 2019.

The project consists of four (4) components, namely:

Component 1: Revitalization of Cocoa Plantation - The expected outcome of Component 1 is to "increased quantity and quality of cocoa sold by smallholders". Revitalization and replanting of cocoa will take place between project year (PY) 1 to PY4 with development of the value chain linkages. Young trees will only produce from year 2 or 3 and not fully mature for possibly 5 years. The scope to realize a "full" harvest will be limited to 3years or 3 cycles of planting within the project duration, a difficulty always faced when dealing with tree crop activities. Additional focus on crop husbandry and post-harvest handling will be undertaken throughout the project. The project will sponsor and adopt a phased approach, rehabilitating and replanting a 0.25 ha per farm per year for the first 4 years. Farmers would receive incremental support beyond the initial quarter hectare, based on a number of criteria including compliance with good agronomic practices and labour provision requirements.

Component 2: Rehabilitation and Maintenance of Existing Farm-to-Market Roads - This component aims at providing climate resilient road infrastructure that will be supportive of the development of the cocoa value chain in the project area. The expected outcome would be "improved access to markets and reduced transportation costs".

Component 3: Capacity Building for Service Provision - Component 3 concerns value chain development especially regarding player relations and service provision. The expected outcome of Component 3 is to: "improved service provision to cocoa farmers for value chain development". This will be achieved through five concurrent activities namely:(a) Strengthening the capacity of cocoa farmers at community (through Farmer Field Schools (FFSs)/FBOs) and district levels (Cooperatives); (b) Support for better "linkages" between all cocoa market producers, buyers and exporters; (c) Support to public and private service providers through MoA, the County Agricultural Coordinator (CAC) and District Agricultural Offices (DAOs) and the Liberia Agriculture Commodity Regulatory Authority (LACRA); (d) Support for improved Policy Dialogue; and (e) Monitoring of deforestation in the cocoa sector.

Component 4: Project Coordination Management and M&E - Both TCEP II and TCEP I will be harmonized so that there is effectively one Tree Crops Extension Project in Liberia. Both will be able to take advantage of the newly ratified Rural Community Finance Project (RCFP). One country programme management team will implement all IFAD funded operations for economies of scale, synergy and consistency. From a programmatic point of view this increases efficiency and resource use, harmonizes the approach to tree crop development and allows a focus of the PIU on one project but implemented across two counties. Component 4 will be implemented through two sub-components.

Subcomponent 4.1 - Project coordination and management. The implementation of TCEP II will be carried out through the PIU and provide staff, vehicles, office equipment and supplies, as well as operational costs. Staffing levels within the PIU will be complemented with technical assistance as needed, including those for thematic studies and areas such as Gender and Social inclusion, M&E, Value Chain Development for facilitating the multi-stakeholder platform and ultimately brokering relationships and dealing with commercial contractual arrangements (possibilities of linkages with organizations such as World Cocoa Foundation, Mars and the Rainforest Alliance will be explored). At the county level, support will be provided for operational costs, including for the supervision of project activities, alignment of TCEP II activities with those of TCEP I, monitoring of project activities and reports on any rendition. The project will provide short training courses and workshops (one per staff per year) to enhance the implementation capacity of the various cadres of staff at the national and County offices.

Subcomponent 4.2 - Policy dialogue and influence, this subcomponent seeks to influence policy in the interests of smallholder farmers and the rural poor that will participate not only under TCEP II but also under TCEP I. Areas to focus on will include: (a) sustainability of road maintenance, particularly through engagement with the Ministry of Public Works and the Ministry of Finance and Development Planning; (b) mainstreaming gender and youth, which will involve engagement with the Ministry of Gender, Children & Social Protection and the Ministry of Youth and Sport, and which will culminate into the development of a Gender and Youth Strategy; (c) climate-friendly cocoa, involving engagement with the Environment Protection Agency and the Ministry of Agriculture; and (d) the potential expansion of cocoa production with the Ministry of Agriculture and other partners. The Project Coordinator will be responsible for coordinating this effort with support from the Gender Officer, Environmental Officer and Tree Crop Officer. Technical Assistance will be sought, as needed, to facilitate the different dialogues.

PROJECT OBJECTIVE

The goal of TCEP II is to “increase income and improve the livelihoods of poor rural households farming cocoa on a smallholder basis in Lofa”. The Project Development Objective of TCEP II is to improve incomes and climate resilience of smallholder cocoa producers in Lofa County. It will do this in concert with TCEP I which covers Nimba county. The main outcomes and outputs of the project include: (i) Enhanced and more resilient incomes and reduced rural poverty in project areas; (ii) Improved value chain organization and performance; (iii) Improved access to markets, processing and storage facilities for cocoa; (iv) Kilometres of road climate-proofed, rehabilitated or upgraded; (v) Increased Forest sink potential; and (vi) Improved access to sustainable fuel energy.

PROJECT COST BY COMPONENT AND CATEGORY OF EXPENDITURE AS PER FINANCING AGREEMENT AND DESIGN COMPLETION/APPRaisal REPORT

IFAD Loan and Grant Allocation by Component

Component	IFAD Loan	IFAD Grant	Total Available Financing
	USD ('000)	USD ('000)	USD ('000)
1. Revitalization of Cocoa plantations	3,558,552.00	3,558,552.00	7,117,104.00
2. Rehabilitation and maintenance of roads	4,205,471.00	4,205,471.00	8,410,942.00
3. Service provision for value chain development	140,482.00	140,482.00	280,964.00
4. Project coordination, monitoring and evaluation	4,008,495.00	4,008,495.00	8,016,990.00
TOTAL	11,913,000.00	11,913,000	23,826,000.00

IFAD Loan and ASAP Grant allocation by Category

Category Name	IFAD Loan USD	IFAD Grant	Total Project Available Financing
			USD Equivalent
I.: Works	3,790,000	3,790,000	7,580,000
II. Goods, Services and Input (Including Equipment and materials and Vehicles)	370,000	370,000	740,000
III. Consultancies (Services, Training and Workshops)	4,430,000	4,430,000	8,860,000
IV. Salaries and Allowance	1,340,000	1,340,000	2,680,000
V. Operation Costs	793,000	793,000	1,586,000
IV. Unallocated	1,190,000	1,190,000	2,380,000
Total	11,913,000	11,913,000	23,826,000

SUMMARY OF PERFORMANCE

Component A1-1: Revitalization of cocoa plantations	
Activity	Task Carried Out
Activity 1-1 A1.1: Mobilization and sensitization of communities	Conducted mobilization and sensitization in all seven (7) districts with key stakeholders
Activity 1-1 A2: Identification of Kuu/FFS for Cocoa	A total of 220 kuu groups were identified and established in all seven (7) districts in Lofa County
Activity 1-1 A1.4 : Hold initial meetings of Kuu groups	Meetings were held with all Kuu Groups intended to established leadership structure for further reference relative to project implementation activities
Activity 1-1 A3: Extension and Farmer Field School (ASAP)	One (1) session of trainers of trainers' farmers field school training was conducted comprising Lead Farmers (33) and DAOs (5) for 14 days

Component A1-1: Revitalization of cocoa plantations	
1-1 A3.4 Input 4: FFS training sessions on climate change adaptation for 300	One (1) session of training was conducted comprising Lead Farmers (33) and DAOs (5) for 14 days
Activity 1-1B 1.1: Identification of Cocoa Farms to be revitalized	A total of 2,112 cocoa farms identified to be revitalized
Activity 1-1B 1.2: Revitalization of Cocoa Plantation (gradual plot replanting, basic revitalization, further improvement of management, using FFS @ 50% of overall target) -Provide tools, seeds and other inputs	Distributed assorted farming tools and implements to targeted 220 (5,500 farmers) cocoa Kuu groups for the production of cocoa
Activity 1-1B 3.1: Banana and plantain suckers, and other crops/trees/e @ 350 suckers per hectare and 1,498-hectare new panting	Procured a total of 343,750 plantain suckers to be distributed for new cocoa farm planting
Activity 1-1B 3.2: Planting materials	A total of 2,900,050 hybrid seeds procured and sowed at 143 nurseries across Lofa County
Activity 1-1C 1.1: Identification of farmers to benefit from new cocoa plantation	A total of 3,388 new farmers identified and will benefit from new cocoa
Sub-Component 1.4 - Alternative Livelihood Agricultural Activities	
Activity 1-4A1: Setting up areas for vegetable gardening (@20 women groups with 10 women per group) receiving assorted agricultural inputs for production and post-harvest handling	A total of 20 vegetable women groups established with 200 women engaged into vegetable production
Activity 1-4A1.2 Setting up areas vegetable seedlings (@20 women groups with 10 women per group) receiving assorted seeds for establishment of	A total of 20 vegetable women groups received implements including gardening tools kits, rakes, hoes, shovel, rain boots, watering pumps, seeds, etc.

Component A1-1: Revitalization of cocoa plantations	
vegetable 20 nurseries	
Sub-Component 1-5 - Support to Farmer based organization	
Activity 1-5A-1.1: Conduct due diligence/assessment to identify participating cooperatives in selected Districts of Lofa	Conducted due diligence and 7 were selected out of 17 Cooperatives in Lofa County
Sub-component 1-7-Expand Cultivation and Planting	
	<ul style="list-style-type: none"> - 1500 farmers were identified and validated to receive inputs - 1500 farmers received farming inputs that were distributed including fertilizer, tools and seeds for the COVID-19 response activity
Component B 2-1: Rehabilitation and maintenance of roads	
Activity 2-1 A-1.1 : Feeder Roads Survey and design (Conduct road condition survey and prepare road specific designs, BOQs and SOWs/technical specification for the rehabilitation of 55 km of rural feeder roads)	A total of 60.5 kilometers of road survey completed and designed with BOQs/SOW completed
Component 4: Project coordination, management and M&E and policy	
Activity 4-1 A 7.9: Conduct Gender Analysis of TCEP-II intervention areas	Gender Analysis for TCEP-II report completed by consultant and submitted to PMU
Activity 4-1 A 7.11: Internal Process and post Routine project monitoring, of project activities from County level PIU to faraway project communities	M&E Officer conducted routine monitoring of all project activities and developed internal system control to ensure data quality
Activity 4-1 A 9.1: Training on Gender & Social Inclusion for the Project Staff & MOA Staff (30 staff per session @ 2 session per Year)	Two (2) gender and social inclusions completed with project and MOA staff
Activity: 4-1 A 9.8: Create awareness on child labor and sexual	One (1) dialogue and awareness on child and sexual violence activity completed

Component A1-1: Revitalization of cocoa plantations

violence (Awareness
Campaign targeting all
7 districts @ 100
persons per district)

During the period ended June 30, 2021, the project received a cash total of US\$ 3,307,598.15 (\$1,598,884.47 IFAD Loan and \$1,708,713.68 IFAD Grant) available in cash for implementation of planned activities. This Annual Work Plan and Budget (AWPB) for the period was projected at US\$4,633,097.25 (Four Million Six Hundred Thirty-Three Thousand Ninety-Seven United Stated Dollars 25/100) out of which US\$15,898.40 was projected as Beneficiary contribution.

Actual expenditure of US\$1,738,101.01 was incurred by the project during the reporting period for implementation including amongst other things; procurement of equipment and Inputs, Consultancy, Training and workshop, staff salary payment and operating activities.

STATEMENT OF RESPONSIBILITY

The project financing agreement required the project management team to prepare the financial statements in accordance with the financial requirement of the International Fund for Agricultural Development Financing Agreement and the International Public Sector Accounting Standards (IPSAS) under the Cash Basis of Accounting. The IPSAS Cash Basis of Accounting requires that the financial statements present fairly for each year the project statement of Cash Receipt and Payment, Statement of Budget and Actual and explanatory notes.

In Preparing the financial statements management accept the responsibility for the following:

- Maintenance of proper accounting records;
- Selection of sustainable accounting policy and consistent application thereof;
- Making judgment and estimate that are reasonable and consistently applied
- Compliance with applicable standards when preparing Financial Statement; and
- Preparation of financial statement on a going concern basis unless it is inappropriate to presume that the project will continue in business in the unforeseeable future.

The management also accept responsibility for implementing and maintaining adequate internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and for taking reasonable step to safeguard the project assets.

Signed Risca Thomas
Financial Controller

Date: 12/30/21

Signed [Signature]
Project Coordinator

Date: 12/30/21

Tree Corp Extension Project II
Statement of Sources and Uses of Funds by Category
 From Start-up-June 30, 2021

FINANACING	Notes	Project Start-up to June 30, 2021 USD
Balance Brought Forward		
IFAD Loan		
Initial Allocation		1,000,000.00
Replenishment to Designated Account		598,884.47
IFAD Grant:		
Initial Allocation		1,000,000.00
Replenishment to Designated Account		708,713.68
Total Financing		3,307,598.15
PROJECT EXPENDITURE :(by Category)		
I. Civil Works: Warehouses (and buildings)		
II. Goods, Services and inputs (Equipment, Materials & Vehicles)		922,722.38
III. Consultancy (Including, Services, Training and Workshops)		170,759.77
IV. Salaries and allowances		481,119.78
V. Operating Costs		163,499.08
TOTAL PROJECT EXPENDITURE		1,738,101.01
Balance C/F	4	1,569,497.14

Signed 
 Financial Controller
 Date: 12/30/21

Signed 
 Project Coordinator
 Date: 12/30/21

Notes found on pages 21 – 50 are integral part of this financial statements

Tree Corp Extension Project II
Statement of Sources and Uses of Funds by Component
 From Start-up-June 30, 2021

FINANCING:

	Notes	Project Start-up to June 30, 2021
Balance Brought Forward		0.00
IFAD Loan		
Initial Allocation		1,000,000.00
Replenishment to Designated Account		598,884.47
IFAD Grant:		
Initial Allocation		1,000,000.00
Replenishment to Designated Account		708,713.68
Total Financing		<u>3,307,598.15</u>
PROJECT EXPENDITURE :(by Component)		
1. Revitalization of Cocoa plantations		720,055.85
2. Rehabilitation and maintenance of roads		1,520.00
3. Service provision for value chain development		178,342.30
4. Project coordination, monitoring and evaluation		838,182.86
TOTAL PROJECT EXPENDITURE		<u>1,738,101.01</u>
Balance C/F	4	<u>1,569,497.14</u>

Signed 
 Financial Controller
 Date: 12/30/21

Signed 
 Project Coordinator
 Date: 12/30/21

Notes found on pages 21 – 50 are integral part of this financial statements

Tree Corp Extension Project II
Statement of Comparison of Budget to Actual Amount
From Start-up-June 30, 2021

FINANCING:	Notes	Budget USD	Actual	Variance USD
Balance Brought Forward (IFAD Loan & Grant)		-	-	0.00
IFAD Loan:		2,308,599	1,598,884	709,714.95
IFAD Grant		2,308,599	1,708,714	599,886
Beneficiaries in-Kind Contribution		15,898	0	15,898
Total Financing		<u>4,633,097</u>	<u>3,307,598</u>	<u>1,325,499</u>
Project Expenditure by project category:				
I. Civil Works Warehouses (and buildings)		396,000	0.00	396,000
II. Goods, Services and inputs (Equipment, Materials & Vehicles)		2,725,376	922,722.38	1,802,653
III. Consultancy (Including training and Workshops)		1,094,894	170,759.77	924,134
IV. Salaries and allowances		335,497	481,119.78	(145,623)
V. Operating Costs		81,330	163,499.08	(82,169)
Total Project Expense		<u>4,633,097</u>	<u>1,738,101</u>	<u>2,894,996</u>
Surplus/Deficit for the period		<u>0</u>	<u>1,569,497</u>	<u>(1,569,497)</u>

The budget for Civil Works included projection for award of 60.45 farm to market roads. Contracts for the 60.45km roads were not awarded as planned due to information received from IFAD during the early part of the year, placing CAP on disbursement to projects. In addition, the variance in the civil works category also account for ongoing works contracts that were not executed as planned thereby delaying disbursement towards works contracts.

The low execution rate in the Category for Goods, services and Inputs reflect the fact that procurement of farming tools fertilizers, cassava cuttings and other inputs as well as the procurement of two mini trucks were completed and funds committed. However, delivery was delay as a result of disruption in worldwide shipment due to Covid-19 Pandemic. The procurement of cocoa hybrid seeds another major component of this category was done; the seeds were delivered and waiting germination result as condition for payment.

The negative variances in Salaries and allowances and operating cost are due to expenses incurred from March to June 30, 2020(project start-up) that and captured 2020/2021 budget year.

Notes found on pages 21 – 50 are integral part of this financial statements

Tree Corp Extension Project
 IFAD Loan: 2000002589
Statement of Designated Account Activities
 From Start-up-June 30, 2021

Account Number: 0010011602003725

Bank: Central Bank of Liberia

Address: Ashmun Street, Monrovia

	REF#		Notes	USD
Opening Balance				-
Disbursement from IFAD:				
Date				
11-Feb-20	WA-0001	1,000,000.00		
28-Dec-20	WA-0002	184,279.55		
30-Dec-21	WA-0003	414,604.92		
Total Replenishment				1,598,884.47
TOTAL				<u>1,598,884.47</u>
Transfer to Operating Account:				
Dates		Amount		
30-Mar-20	ChK#:00312397	750,000.00		
29-Mar-21	ChK#:00312394	500,000.00		
Total transfer to operating A/c				1,250,000.00
Bank Charges				3,034
Closing balance as at 30/6/2020				<u>345,850.04</u>

Notes found on pages 21 – 50 are integral part of this financial statements

Tree Corp Extension Project
 ASAP Grant 2000002588
Statement of Designated Account Activities
 From Start-up-June 30, 2021

Account Number: 0010011602003732

Bank: Central Bank of Liberia

Address: Ashmun Street, Monrovia

	REF#		Notes	USD
Opening Balance		0.00		-
Disbursement from IFAD:				
Date				
1-Feb-20	WA-001	1,000,000.00		
30-Dec-20	WA-002	105,375.16		
29-Jun-21	WA-003	603,338.52		
Total Replenishment				<u>1,708,713.68</u>
 TOTAL				 1,708,713.68
 Transfer to Operating Account:				
Dates		Amount		
30-Mar-20	CK#00312398	750,000.00		
29-Mar-21	CK#00312395	350,000.00		
 Total transfer to operating A/c				 1,100,000.00
 Bank Charges				 <u>3,584</u>
Closing balance as at 30/6/2020				<u><u>605,130.11</u></u>

Notes found on pages 21 – 50 are integral part of this financial statements

Loan Designated Account Reconciliation Statement

As at June 30, 2021

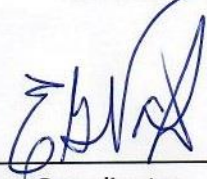
Project Title TCEP

IFAD Loan: 2000002589

Designated Account No.: 0010011602003725 with the Central Bank of Liberia USD

1. TOTAL ADVANCED BY IFAD		US\$	1,000,000.00
2. LESS: TOTAL AMOUNT RECOVERED BY IFAD		-US\$	0.00
3. EQUALS PRESENT OUTSTANDING AMOUNT ADVANCED TO THE SPECIAL ACCOUNT (NUMBER 1 LESS NUMBER 2)		US\$	1,000,000.00
4. BALANCE OF SPECIAL ACCOUNT PER ATTACHED BANK STATEMENT AS OF DATE: June 30, 2021		US\$	345,850.40
5. PLUS BALANCE OF THE PROJECT ACCOUNT(S)		+US\$	219,563.18
PLUS BALANCE OF SUB-ACCOUNTS		+US\$	
PLUS BALANCE OF CASH IN HAND		+US\$	459.00
	Sub-total of 5:		220,022.18
TOTAL OF BANK BALANCES, PA, SUB-ACCOUNTS & CASH IN HAND		=US\$	565,872.58
6. PLUS: TOTAL AMOUNT CLAIMED IN THIS APPL. No. WA-004		+US\$	375,120.68
7. PLUS: TOTAL AMOUNT WITHDRAWN FROM THE SPECIAL ACCOUNT/PA AND NOT YET CLAIMED (=3-4-5-8-11)		+US\$	26,877.49
REASON: Eligible amount for which disb. Appl. have not yet been prepared.			0.00
8. PLUS: AMOUNTS CLAIMED IN PREVIOUS APPLICATIONS NOT YET CREDITED AT DATE OF BANK STATEMENT AND CLAIMED AFTER DATE OF BANK STATEMENT			
	APPLICATION #	Date	US\$ AMOUNT
			US\$ 0.00
			US\$ 0.00
	SUBTOTAL OF PREVIOUS APPLICATIONS NOT YET CREDITED	+US\$	0.00
9. MINUS: INTEREST EARNED		-US\$	0.00
10. TOTAL ADVANCE ACCOUNTED FOR (NO.4 THROUGH NO.9)		=US\$	967,870.75
11. EXPLANATION OF ANY DIFFERENCE BETWEEN THE TOTALS APPEARING ON LINES 3 AND 10		+US\$	32,129.25
Bank error: Project account wrongly debited by Bank for instruction issued against TCEP Grant			32,129.11
Rounding up difference			0.14

Signed 
 Financial Controller

Signed 
 Project Coordinator

Notes found on pages 21 – 50 are integral part of this financial statements

Grant Designated Account Reconciliation Statement

As at June 30, 2021


Project Title TCEP

IFAD Loan: 2000002588

Designated Account No.: 0010011602003732 with the Central Bank of Liberia USD

1. TOTAL ADVANCED BY IFAD		USS	1,000,000.00
2. LESS: TOTAL AMOUNT RECOVERED BY IFAD		-USS	0.00
3. EQUALS PRESENT OUTSTANDING AMOUNT ADVANCED TO THE SPECIAL ACCOUNT (NUMBER 1 LESS NUMBER 2)		USS	1,000,000.00
<hr/>			
4. BALANCE OF SPECIAL ACCOUNT PER ATTACHED BANK STATEMENT AS OF DATE: June 30, 2021		USS	605,130.11
5. PLUS BALANCE OF THE PROJECT ACCOUNT(S)		+USS	354,760.71
PLUS BALANCE OF SUB-ACCOUNTS		+USS	
PLUS BALANCE OF CASH IN HAND		+USS	345.00
	Sub-total of 5:		355,105.71
TOTAL OF BANK BALANCES, PA, SUB-ACCOUNTS & CASH IN HAND BALAN		=USS	960,235.82
6. PLUS: TOTAL AMOUNT CLAIMED IN THIS APPL. No. 004		+USS	55,282.18
7. PLUS: TOTAL AMOUNT WITHDRAWN FROM THE SPECIAL ACCOUNT/PA AND NOT YET CLAIMED (=3-4-5-8-11) REASON: Eligible amount for which disb. Appl. have not yet been prepared.		+USS	2,545.00
8. PLUS: AMOUNTS CLAIMED IN PREVIOUS APPLICATIONS NOT YET CREDITED AT DATE OF BANK STATEMENT AND CLAIMED AFTER DATE OF BANK STATEMENT			
APPLICATION N	Date	USS	AMOUNT
WA-		USS	
		USS	0.00
SUBTOTAL OF PREVIOUS APPLICATIONS NOT YET CREDITED		+USS	0.00
9. MINUS: INTEREST EARNED		-USS	0.00
10. TOTAL ADVANCE ACCOUNTED FOR (NO.4 THROUGH NO.9)		=USS	1,018,063.00
11. EXPLANATION OF ANY DIFFERENCE BETWEEN THE TOTALS APPEARING ON LINES 3 AND 10		+USS	-18,063.00
	Outstanding check		-18,063.00

Signed 
 Financial Controller

Signed 
 Project Coordinator

Notes found on pages 21 – 50 are integral part of this financial statements

Tree Corp Extension Project II
 IFAD Loan: 2000002589 and grant 2000002588
Withdrawal Application Statement
 From Start-up-June 30, 2021
 By Category of Expenditure

WA submitted to IFAD	I. Civil Works : Warehouses (and buildings)	II. Goods, Services and inputs (Equipment, Materials &)	III. Consultancy (Including Services, Training)	V. Salaries and Allowances	VI. Operating Cost	WA TOTAL	Amount Rejected from IFAD	Amount Justified by IFAD	Net amount Disbursed/Replenished by IFAD
IFAD Loan:									
WA-001 (Initial Allocation)						1,000,000.00			1,000,000.00
WA-0002		35,975.00	12,530.00	104,079.58	31,694.97	184,279.55	-	-	184,279.55
WA-0003		246,272.50	40,947.59	109,505.43	17,879.40	414,604.92			414,604.92
WA-0004		153,107.00	57,287.93	128,656.96	36,068.79	375,120.68			
Sub-Total Loan		435,354.50	110,765.52	342,241.97	85,643.16	1,974,005.15			
ASAP Grant:						-			-
WA-001 (Initial Allocation)						1,000,000.00			1,000,000.00
WA-0002		25,575.00	33,419.25	28,100.00	18,280.91	105,375.16	-	-	105,375.16
WA-003		455,417.88	20,555.00	101,555.31	25,810.33	603,338.52			603,338.52
Sub Total Grant		480,992.88	53,974.25	129,655.31	44,091.24	1,708,713.68			
Expenditure Pending submission to IFAD									
IFAD Grant WA-004		6,375.00	6,020.00	9,222.50	33,764.68	55,382.18			
Total WA Pending	-	6,375.00	6,020.00	9,222.50	33,764.68	55,382.18			
TOTAL for the Period	-	922,722.38	170,759.77	481,119.78	163,499.08	3,738,101.01			3,307,598.15



**Tree Corp Extension Project II
International Fund for Agriculture Development
Loan No.: 2000002589 and Grant 2000002588**

NOTES TO THE FINANCIAL STATEMENTS

1. Financial Reporting Under the International Public Sector Accounting Standards (IPSAS)

In accordance with International Public Sector Accounting Standards (IPSAS), note to the financial statement of an entity should:

- Present any information about the basis of preparation of the financial statements and the specific accounting policies selected and applied for the significant transaction and other events, and
- Provide additional information which is not presented on the face of the financial statements but necessary for a fair presentation of the entity's cash receipts, cash payment, cash balance and other statements as statement of financial position.

2. Accounting policies

3. The Financial Statements are being prepared in accordance with International Public Sector Accounting Standards (IPSAS)-Cash basis and in the manner required by project financing agreement as required by the guidelines in the project financial management procedures manual.

a. Basis of Presentation

IPSAS-cash basis recognises revenue only when cash is received why expenditures are recognised when payment are made.

b. Foreign Currency

- c. These financial statements are prepared on historical cost convention and are also presented in United States Dollars.

d. Fixed Assets

- e. Fixed assets represent acquisition of property and equipment. These assets recorded at historical and expensed on acquisition. A comprehensive assets register is maintained to account for and monitor the existence of such asset whilst in continue used and no depreciation is charged.

f. Income

Funding from IFAD loan is recognised in the programme's income statement when disbursement is made to the Project accounts or to vendor's accounts upon project request.

4. Budget

The budget is developed on the modify cash basis, but same classification and for the same period of the financial statements. Material Variance is explained as note to the financial statements.

4. Closing Balance

Accounts	Balance as of June 30, 2021
Loan Designated Account No. 0010011602003725(Reconciled balance)	345,850.04
Grant Designated Account No. 0010011602003732(Reconciled balance)	605,130.11
Loan Operating account #: 6101691282 (Reconciled balance)	251,692.29
Grant Operating account #: 6101691272 (Reconciled balance)	336,697.71
Petty Cash	804.00
Advance to staff and others	29,322.99
Total Closing balance	<u>1,569,497.14</u>

5. Non-Current Assets (See Attached Assets register)

	2020-2021	Total
Opening Balance	-0-	-0-
Addition	262,615	262,615
Disposal		0.0
Closing Balance	<u>262,615</u>	<u>262,615</u>

*Assets register attached

7. Major Procurement

No.	Description	Supplier	Proc. Method	Currency	Amount
1	Supply of Vegetable seeds	GRO GREEN	NCB	USD	289,075.00
2	Supply of fertilizer	GRO GREEN	NCB	USD	60,000.00
3	Supply of Agriculture Inputs	Grow Green	NCB	USD	42,450.00
4	Supply of Agriculture tools and Inputs	GRO GREEN	NCB	USD	278,757.00
5	Supply of Agriculture tools for Rice production	GRO GREEN	ICB	USD	104,400.00
6	Supply of Agriculture tools for Cassava production	GRO GREEN	ICB	USD	53,600.00
7	Supply of Section hose	OMEGA Supply Chain	SHOP	USD	4,000.00
8	Supply of 4 pieces of Heavy-duty Motorbike	MASARCO AUTO SERVICE	NCB	USD	15,000.00
9	Supply of 14 pieces of Motorbike	MASARCO AUTO SERVICE	NCB	USD	52,500.00
10	Supply of Plantain suckers	Quapatai Cooperative Darbodakei	SSS	USD	18,396.00
11	Supply of Plantain suckers	Cooperative Voinjama	SSS	USD	20,456.00
12	Supply of Plantain suckers	Cooperatives Quardu Marsinee	SSS	USD	19,144.40
13	Supply of Plantain suckers	Cooperative Sebehill Kulasunanm	SSS	USD	15,748.80
14	Supply of Plantain suckers	cooperative Foya Maliado	SSS	USD	20,455.60
15	Supply of Plantain suckers	Cooperative Guma Mende	SSS	USD	20,980.00
16	Supply of Plantain suckers	Cooperative	SSS	USD	22,319.20
17	Spare parts for Heavy duty motorbikes	MASARCO AUTO SERVICE	SHOP	USD	17,745.00
18	Supply of tools for Farmers COVID-Respond	GRO GREEN	NCB	USD	42,450.00
19	Supply of Power tiller for vegetable farmers	VISHNU Trading Inc	NCB	USD	67,000.00
Total					1,164,477.00

8. Commitment Listing

Contract Code	Description	Contract Date	Contract Amount	Paid	Contract Balance
GC/21/001	Supply of Plantain Suckers by Quapatamai Cooperative	3/9/2021	18,156.00	0.00	18,156.00
GC/21/002	Supply of Plantain Suckers by Darbodakei Cooperative	3/9/2021	20,456.00	0.00	20,456.00
GC/21/003	Supply of Plantain Suckers by Voinjama Cooperative	3/9/2021	19,144.40	0.00	19,144.40
GC/21/004	Supply of Plantain Suckers by Quardu Marsinee Cooperative	3/9/2021	15,748.80	0.00	15,748.80
GC/21/005	Supply of Plantain Suckers by Sebehill Kulasunanm Cooperative	2/9/2021	20,455.60	0.00	20,455.60
GC/21/006	Supply of Plantain Suckers by Foya Maliado Cooperative	3/9/2021	20,980.00	0.00	20,980.00
GC/21/007	Supply of Plantain Suckers by Guma Mende Cooperative	3/9/2021	22,319.20	0.00	22,319.20
GC/21/001	Supply of Cocoa Seed by Gro Green	1/22/2021	391,506.30	0.00	391,506.30
MOA/PMU/IFAD/TCEP II/GC/NS/07	Supply of Agriculture tools and inputs by Gro Green	11/3/2020	278,757.00	0.00	278,757.00
Total			807,523.30	0.00	807,523.30

9. Allocation and Use of the Loan Funds

Categories	% Financed	Approved allocation per Financing Agreement (USD)	Disbursement as at June 30, 2021 (USD)	Available Fund (USD)	% Disbursed
I. Civil Works: Warehouses (and buildings)	100%	3,790,000	-	3,790,000	0.00%
II. Goods, Services and inputs (Equipment, Materials & Vehicles)	100%	370,000	282,247.50	87,753	76.28%
III. Consultancies (Including Training and Workshops)	100%	4,430,000	53,477.59	4,376,522	1.21%
V. Salaries and allowances	100%	1,340,000	213,585.01	1,126,415	15.94%
VI. Operating Costs	100%	793,000	49,574.37	743,426	6.25%
Unallocated	100%	1,190,000	-	1,190,000	0.00%
Authorized Allocation (Initial Disbursement)				-	
			1,000,000.00	(1,000,000)	
TOTAL		11,913,000	1,598,884	10,314,116	13.42%

10. Allocation and Use of the Grant Funds

Categories	% Financed	Approved allocation per Financing Agreement (USD)	Disbursement as at June 30, 2021 (USD)	Available Fund (USD)	% Disbursed
I. Civil Works: Warehouses (and buildings)	100%	3,790,000	-	3,790,000	0.00%
II. Goods, Services and inputs (Equipment, Materials & Vehicles)	100%	370,000	480,992.88	(110,993)	130.00%
III. Consultancies (Including Training and Workshops)	100%	4,430,000	53,974.25	4,376,026	1.22%
V. Salaries and allowances	100%	1,340,000	129,655.31	1,210,345	9.68%
VI. Operating Costs	100%	793,000	44,091.24	748,909	5.56%
Unallocated	100%	1,190,000	-	1,190,000	0.00%
Authorized Allocation (Initial Disbursement)				-	
			1,000,000.00	(1,000,000)	
TOTAL		11,913,000	1,708,714	10,204,286	14.34%

11. Project performance by Financier by Component as at June 30, 2021

Component	IFAD Loan			IFAD Grant			Government of Liberia			Beneficiaries			Private Partner			Total Budget		
	Approved USD ('000)	Actual	%	Approved USD ('000)	Actual USD ('000)	%	Approved USD ('000)	Actual USD ('000)	%	Approved USD ('000)	Actual USD ('000)	%	Approved USD ('000)	Actual USD ('000)	%	Approved USD ('000)	Actual USD ('000)	%
1. Revitalization of Cocoa plantations	3,559	219	6%	3,559	501	14%	741		0%	1660			3,252		0%	12,770	720	6%
2. Rehabilitation and maintenance of roads	4,205	1	0%	4,205	0		1,333		0%	123						9,867	2	0%
3. Service provision for value chain development	140	165	117%	140	14	10%	21		0%				129			431	178	41%
4. Project coordination, monitoring and evaluation	4,008	589	15%	4,008	249		392		0%				-			8,409	838	10%
					945											0	945	
Initial Disbursement (balance)		625															625	
TOTAL	11,913	1,599	13%	11,913	1,709	14%	2,487	0	0%	1783	0		3,381	0	0%	31,477	3,308	11%

12. Reconciliation of Disbursement by IFAD and Fund received by Project

Project Account		IFAD Status of Fund		
WA No.	Total Disbursement	WA No.	Total Disbursement	DIFFERENCE
IFAD Loan:				
WA-001	1,000,000.00	WA-003	1,000,000.00	0.00
WA-002	184,279.55	WA-004	184,279.55	0.00
WA-003	414,604.92	WA-005	414,604.92	0.00
Total IFAD Loan	<u>1,598,884.47</u>		<u>1,598,884.47</u>	
IFAD Grant:				
WA-001	1,000,000.00	WA-001	1,000,000.00	0.00
WA-002	105,375.16	WA-002	105,375.16	0.00
WA-003	603,338.52	WA-003	603,338.52	0.00
Total IFAD Grant	<u>1,708,713.68</u>		<u>1,708,713.68</u>	
TOTAL	<u>3,307,598.15</u>		<u>3,307,598.15</u>	0.00

13 . Full Disclosure:

The financial statement for TCEP II is the first-year report from inception and there is no comparative statements.

14. TCEP -II Asset Register

No	USER NAME	USER POSITION	LOCATION	DESCRIPTION	SUPPLIER	AMOUNT	QTY	TAG NUMBER	SERIAL NUMBER/ MODEL	MONTH & YEAR PURCHASED	STATUS	Plate #	GSA Code
TRANSPORT EQUIPMENT-CARS													
1	RCFP-TASU	TASU MANAGER	Monrovia	Land Curiser Jeep	United Motor Corp.	45,800.00	1 PC	TCEP-II/IFAD	JTEEB71J8 0F008985	September 22, 2020	NEW	LB-2745	GSA-MOA-02-58
2	IFAD PIU	LOFA PIU	Monrovia PIU	Land Curiser Jeep	United Motor Corp.	45,800.00	1 PC	TCEP-II/IFAD	JTEEB71J1 0F008021	September 22, 2020	NEW	LB-2746	GSA-MOA-02-59
						91,600.00							
TRANSPORT EQUIPMENT-MOTORBIKES													
1	Eric Z. Eesiah	Capacity Building Officer	Voinjama Office	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike/01	JYA3HA008 XA245222	July 14, 2020	NEW	LB-0642	GSA-MOA-135
2	Alvin Baryou	Farmer Field School Officer	Voinjama Office	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike/02	JYA3HA001 XA245211	July 14, 2020	NEW	LB-0656	GSA-MOA-136
3	Sylvester K. Bombo	Young Professional	Vezela District	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike/03	JYA3HA009 XA245262	July 14, 2020	NEW	LB-0660	GSA-MOA-137
4	A. Calvin Tubah	Young Professional	Kolahun District	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike/04	JYA3HA005 XA245243	July 14, 2020	NEW	LB-0661	GSA-MOA-138
5	Hilary A. Fajue	Young Professional	Vezela District	AG 100 Yamaha	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike	JYA3HA005 XA245274	July 14,	NEW	LB-0695	GSA-MOA-



Auditor General's Report on the Financial Statements Audit of the
 Tree Crop Extension Project (TCEP) II
 From Project Effective Date to June 30, 2021

No	USER NAME	USER POSITION	LOCATION	DESCRIPTION	SUPPLIER	AMOUNT	QTY	TAG NUMBER	SERIAL NUMBER/ MODEL	MONTH & YEAR PURCHASED	STATUS	Plate #	GSA Code
				Motorbike				e/05		2020			139
6	Mitchell Vamplet	Young Professional	Quadou Gboni District	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike/06	JYA3HA00X XA245223	July 14, 2020	New	LB-0696	GSA-MOA-140
7	Josiah F. Tomah	Young Professional	Foya District	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike/07	JYA3HA005 XA245263	July 14, 2020	New	LB-0697	GSA-MOA-141
8	Abu O. Zelee	Young Professional	Salayea District	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike/08	JYA3HA005 XA245226	July 14, 2020	New	LB-0970	GSA-MOA-142
9	Klubo Gbamah	Young Professional	Salayea District	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike/09	JYA3HA001 XA245255	July 14, 2020	New	LB-0971	GSA-MOA-143
10	Saama S. Willie	Young Professional	Zorzor District	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike/10	JYA3HA007 XA244398	July 14, 2020	New	LB-0981	GSA-MOA-145
11	Rhoda L. Boway	Young Professional	Zorzor District	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike/11	JYA3HA00X XA245237	July 14, 2020	New	LB-0978	GSA-MOA-144
12	Nathan Desoe	Young Professional	Vahun District	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike/12	JYA3HA00X XA245240	July 14, 2020	New	LB-0982	GSA-MOA-146
13	Mark D. Dowee	Young Professional	Vahun District	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike/13	JYA3HA003 XA245256	July 14, 2020	New	LB-0983	GSA-MOA-158



Auditor General's Report on the Financial Statements Audit of the
 Tree Crop Extension Project (TCEP) II
 From Project Effective Date to June 30, 2021

No	USER NAME	USER POSITION	LOCATION	DESCRIPTION	SUPPLIER	AMOUNT	QTY	TAG NUMBER	SERIAL NUMBER/ MODEL	MONTH & YEAR PURCHASED	STATUS	Plate #	GSA Code
14	Irene Bangula	Young Professional	Foya District	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike/17	JYA3HA007 XA248984	July 14, 2020	New		GSA-MOA-181
15	Cecelia Mawolo	Young Professional	Quadou Gboni District	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike/025	JYA3HA003 XA249145	July 14, 2020	New		GSA-MOA-189
16	William Massaboi	M & E Officer	Voinjama Office	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike/026	JYA3HA0X XA24160	July 14, 2020	New		GSA-MOA-187
17	James A. Baster	Engineer	Voinjama Office	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike/	JYA3HA0X XA249184	July 14, 2020	New		GSA-MOA-183
18	Pendorah Zaizay	Young Professional	Voinjama District	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike/023	JYA3HA00X A249207	July 14, 2020	New		GSA-MOA-190
19	DAO	DAO	Store Room	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike/15	JYA3HA000 XA249264		New		GSA-MOA-79
20	DAO	DAO	Store Room	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike/16	JYA3HA001 XA249239		New		GSA-MOA-72
21	DAO	DAO	Store Room	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike/14	JYA3HA006 XA249169		New		GSA-MOA-186
22	DAO	DAO	Store Room	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike/024	JYA3HA00X XA		New		GSA-MOA-180



Auditor General's Report on the Financial Statements Audit of the
 Tree Crop Extension Project (TCEP) II
 From Project Effective Date to June 30, 2021

No	USER NAME	USER POSITION	LOCATION	DESCRIPTION	SUPPLIER	AMOUNT	QTY	TAG NUMBER	SERIAL NUMBER/ MODEL	MONTH & YEAR PURCHASED	STATUS	Plate #	GSA Code
23	DAO	DAO	Store Room	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike/022	JYA3HA008 XA248962		New		GSA-MOA-191
24	DAO	DAO	Store Room	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike/019	JYA3HA001 XA		New		GSA-MOA-182
25	DAO	DAO	Store Room	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike/020	JYA3HA000 XA248986		New		GSA-MOA-184
26	DAO	DAO	Store Room	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc	TCEP-II/IFAD/Bike/021	JYA3HA00X XA249157		New		GSA-MOA-192
27	DAO	Technician	CARI	AG 100 Yamaha Motorbike	MASARCO SERVICES INC.	3,750.00	1Pc				New		
						101,250.00							
OTHERS EQUIPMENT													
1	Lofa PIU	Lofa PIU	Store Room	Power Saw & chain	GRO-Green	1,235.00	1 Pc	TCEP-II/IFAD/P-Saw/001	SN: 201904084 57	July 15, 2020	New	N/A	N/A
2	Lofa PIU	Lofa PIU	Store Room	Power Saw & chain	GRO-Green	1,235.00	1 Pc	TCEP-II/IFAD/P-Saw/002	SN:201904 04579	July 15, 2020	New	N/A	N/A
3	Lofa PIU	Lofa PIU	Store Room	Power Saw & chain	GRO-Green	1,235.00	1 Pc	TCEP-II/IFAD/P-Saw/003	SN:201904 09195	July 15, 2020	New	N/A	N/A



Auditor General's Report on the Financial Statements Audit of the
 Tree Crop Extension Project (TCEP) II
 From Project Effective Date to June 30, 2021

No	USER NAME	USER POSITION	LOCATION	DESCRIPTION	SUPPLIER	AMOUNT	QTY	TAG NUMBER	SERIAL NUMBER/ MODEL	MONTH & YEAR PURCHASED	STATUS	Plate #	GSA Code
4	Lofa PIU	Lofa PIU	Store Room	Power Saw & chain	GRO-Green	1,235.00	1 Pc	TCEP-II/IFAD/P-Saw/004	SN:20190406160	July 15, 2020	New	N/A	N/A
5	Lofa PIU	Lofa PIU	Store Room	Power Saw	GRO-Green	1,200.00	1 Pc	TCEP-II/IFAD/P-Saw/005	SN:20190408100	July 15, 2020	New	N/A	N/A
6	Lofa PIU	Lofa PIU	Store Room	Power Saw	GRO-Green	1,200.00	1 Pc	TCEP-II/IFAD/P-Saw/006	SN:20190408421	July 15, 2020	New	N/A	N/A
7	Lofa PIU	Lofa PIU	Store Room	Power Saw	GRO-Green	1,200.00	1 Pc	TCEP-II/IFAD/P-Saw/007	SN:20190406052	July 15, 2020	New	N/A	N/A
8	Lofa PIU	Lofa PIU	Store Room	Power Saw	GRO-Green	1,200.00	1 Pc	TCEP-II/IFAD/P-Saw/008	SN:20190408431	July 15, 2020	New	N/A	N/A
9	Lofa PIU	Lofa PIU	Store Room	Power Saw	GRO-Green	1,200.00	1 Pc	TCEP-II/IFAD/P-Saw/009	SN:20190418376	July 15, 2020	New	N/A	N/A
10	Lofa PIU	Lofa PIU	Store Room	Power Saw	GRO-Green	1,200.00	1 Pc	TCEP-II/IFAD/P-Saw/010	SN:20190408228	July 15, 2020	New	N/A	N/A
11	Lofa PIU	Lofa PIU	Store Room	Power Saw	GRO-Green	1,200.00	1 Pc	TCEP-II/IFAD/P-Saw/011	SN:20190408030	July 15, 2020	New	N/A	N/A
12	Lofa PIU	Lofa PIU	Store Room	Power Saw	GRO-Green	1,200.00	1 Pc	TCEP-II/IFAD/P-Saw/012	SN:20190408231	July 15, 2020	New	N/A	N/A



Auditor General's Report on the Financial Statements Audit of the
 Tree Crop Extension Project (TCEP) II
 From Project Effective Date to June 30, 2021

No	USER NAME	USER POSITION	LOCATION	DESCRIPTION	SUPPLIER	AMOUNT	QTY	TAG NUMBER	SERIAL NUMBER/ MODEL	MONTH & YEAR PURCHASED	STATUS	Plate #	GSA Code
13	Lofa PIU	Lofa PIU	Store Room	Platform scale	GRO-Green	475.00	1pc	TCEP-II/IFAD/P.S cale/01	N/A	July 15, 2020	New	N/A	N/A
14	Lofa PIU	Lofa PIU	Store Room	Platform scale	GRO-Green	475.00	1 pc	TCEP-II/IFAD/P.S cale/02	N/A	July 15, 2020	New	N/A	N/A
15	Lofa PIU	Lofa PIU	Store Room	Platform scale	GRO-Green	475.00	1 pc	TCEP-II/IFAD/P.S cale/03	N/A	July 15, 2020	New	N/A	N/A
16	Lofa PIU	Lofa PIU	Lofa office	Platform scale	GRO-Green	475.00	1 pc	TCEP-II/IFAD/P.S cale/04	N/A	July 15, 2020	New	N/A	N/A
17	Eric Eesiah	Capacity Building Officer	Lofa PIU	Mositure Meter	GRO-Green	250.00	1 pc	TCEP-II/IFAD/M. Meter/01	1900099	July 15, 2020	New	N/A	N/A
18	Eric Eesiah	Capacity Building Officer	Lofa PIU	Mositure Meter	GRO-Green	250.00	1 pc	TCEP-II/IFAD/M. Meter/02	2029203	July 15, 2020	New	N/A	N/A
19	Lofa PIU	Lofa PIU	Lofa office	Mositure Meter	GRO-Green	250.00	1pc	TCEP-II/IFAD/M. Meter/03	N/A	July 15, 2020	New	N/A	N/A
20	Lofa PIU	Lofa PIU	Lofa office	Mositure Meter	GRO-Green	250.00	1 pc	TCEP-II/IFAD/M. Meter/04	N/A	July 15, 2020	New	N/A	N/A
21	Finance Office	Accountant	Finance Office	Relex 12000 Air Conditioner	CITY CENTER	450.00	1 pc	TCEP II/IFAD/CO N./AC/002					



Auditor General's Report on the Financial Statements Audit of the
 Tree Crop Extension Project (TCEP) II
 From Project Effective Date to June 30, 2021

No	USER NAME	USER POSITION	LOCATION	DESCRIPTION	SUPPLIER	AMOUNT	QTY	TAG NUMBER	SERIAL NUMBER/ MODEL	MONTH & YEAR PURCHASED	STATUS	Plate #	GSA Code
22	Priscilla N. Thomas	Financial Controller	Financial Controller Office	Relax 12000 Air Conditioner	CITY CENTER	450.00	1 pc	TCEP II/IFAD/CO N./AC/003					
23	Emmanuel G. Vah	Project Coordinator	Project Coordinator office	Hisense 9000BTU Air conditioner	ELECTRO WORLD INC.	350.00	1 pc	TCEP II/IFAD/CO N./AC/00		September 22, 2020	New	N/A	N/A
24		Procurement Officer	Procurement Office	Hisense 9000BTU Air conditioner	ELECTRO WORLD INC.	350.00	1 pc	TCEP II/IFAD/CO N./AC/00		September 22, 2020	New	N/A	N/A
25	Anthony Selmah	Knowledge Comm. Officer	Knowledge Comm. Office	Hisense 9000BTU Air conditioner	ELECTRO WORLD INC.	350.00	1 pc	TCEP II/IFAD/CO N./AC/00		September 22, 2020	New	N/A	N/A
26	Enders	M & E Head Officer	M & E Head Office	Hisense 9000BTU Air conditioner	ELECTRO WORLD INC.	350.00	1 pc	TCEP II/IFAD/CO N./AC/00		September 22, 2020	New	N/A	N/A
27	Allen Lincoln	Gender & Social Inclusion Officer	Gender & Social Inclusion Office	Hisense 9000BTU Air conditioner	ELECTRO WORLD INC.	350.00	1 pc	TCEP II/IFAD/CO N./AC/00		September 22, 2020	New	N/A	N/A
28	Lofa PIU	Store Room	Store Room	Water Pump Machine	Omega Supply Chain	290.00	1 pc	N/A	N/A	October 5, 2020	New	N/A	N/A



Auditor General's Report on the Financial Statements Audit of the
 Tree Crop Extension Project (TCEP) II
 From Project Effective Date to June 30, 2021

No	USER NAME	USER POSITION	LOCATION	DESCRIPTION	SUPPLIER	AMOUNT	QTY	TAG NUMBER	SERIAL NUMBER/ MODEL	MONTH & YEAR PURCHASED	STATUS	Plate #	GSA Code
29	Lofa PIU	Store Room	Store Room	Water Pump Machine	Omega Supply Chain	290.00	1 pc	N/A	N/A	October 6, 2020	New	N/A	N/A
30	Lofa PIU	Store Room	Store Room	Water Pump Machine	Omega Supply Chain	290.00	1 pc	N/A	N/A	October 7, 2020	New	N/A	N/A
31	Lofa PIU	Store Room	Store Room	Water Pump Machine	Omega Supply Chain	290.00	1 pc	N/A	N/A	October 8, 2020	New	N/A	N/A
32	Lofa PIU	Store Room	Store Room	Water Pump Machine	Omega Supply Chain	290.00	1 pc	N/A	N/A	October 9, 2020	New	N/A	N/A
33	Lofa PIU	Store Room	Store Room	Water Pump Machine	Omega Supply Chain	290.00	1 pc	N/A	N/A	October 10, 2020	New	N/A	N/A
34	Lofa PIU	Store Room	Store Room	Water Pump Machine	Omega Supply Chain	290.00	1 pc	N/A	N/A	October 11, 2020	New	N/A	N/A
35	Lofa PIU	Store Room	Store Room	Water Pump Machine	Omega Supply Chain	290.00	1 pc	N/A	N/A	October 12, 2020	New	N/A	N/A
36	Lofa PIU	Store Room	Store Room	Water Pump Machine	Omega Supply Chain	290.00	1 pc	N/A	N/A	October 13, 2020	New	N/A	N/A
37	Lofa PIU	Store Room	Store Room	Water Pump Machine	Omega Supply Chain	290.00	1 pc	N/A	N/A	October 14, 2020	New	N/A	N/A



Auditor General's Report on the Financial Statements Audit of the
 Tree Crop Extension Project (TCEP) II
 From Project Effective Date to June 30, 2021

No	USER NAME	USER POSITION	LOCATION	DESCRIPTION	SUPPLIER	AMOUNT	QTY	TAG NUMBER	SERIAL NUMBER/ MODEL	MONTH & YEAR PURCHASED	STATUS	Plate #	GSA Code
38	Lofa PIU	Store Room	Store Room	Water Pump Machine	Omega Supply Chain	290.00	1 pc	N/A	N/A	October 15, 2020	New	N/A	N/A
39	Lofa PIU	Store Room	Store Room	Water Pump Machine	Omega Supply Chain	290.00	1 pc	N/A	N/A	October 16, 2020	New	N/A	N/A
40	Lofa PIU	Store Room	Store Room	Water Pump Machine	Omega Supply Chain	290.00	1 pc	N/A	N/A	October 17, 2020	New	N/A	N/A
41	Lofa PIU	Store Room	Store Room	Water Pump Machine	Omega Supply Chain	290.00	1 pc	N/A	N/A	October 18, 2020	New	N/A	N/A
42	Lofa PIU	Store Room	Store Room	Water Pump Machine	Omega Supply Chain	290.00	1 pc	N/A	N/A	October 19, 2020	New	N/A	N/A
43	Lofa PIU	Store Room	Store Room	Water Pump Machine	Omega Supply Chain	290.00	1 pc	N/A	N/A	October 20, 2020	New	N/A	N/A
44	Lofa PIU	Store Room	Store Room	Water Pump Machine	Omega Supply Chain	290.00	1 pc	N/A	N/A	October 21, 2020	New	N/A	N/A
45	Lofa PIU	Store Room	Store Room	Water Pump Machine	Omega Supply Chain	290.00	1 pc	N/A	N/A	October 22, 2020	New	N/A	N/A
46	Lofa PIU	Store Room	Store Room	Water Pump Machine	Omega Supply Chain	290.00	1 pc	N/A	N/A	October 23, 2020	New	N/A	N/A



Auditor General's Report on the Financial Statements Audit of the
 Tree Crop Extension Project (TCEP) II
 From Project Effective Date to June 30, 2021

No	USER NAME	USER POSITION	LOCATION	DESCRIPTION	SUPPLIER	AMOUNT	QTY	TAG NUMBER	SERIAL NUMBER/ MODEL	MONTH & YEAR PURCHASED	STATUS	Plate #	GSA Code
47	Lofa PIU	Store Room	Store Room	Water Pump Machine	Omega Supply Chain	290.00	1 pc	N/A	N/A	October 24, 2020	New	N/A	N/A
48	Lofa PIU	Store Room	Lofa office	Generator(5K VA)	Class Stationery & Mobile Center	1,410.00	1 pc	TCEP-II/IFAD/GE N/001	N/A	May 1, 2020	new	N/A	N/A
49	Lofa PIU	Store Room	Lofa office	Camara	Class Stationery & Mobile Center	260.00	1 pc	N/A	N/A	May 1, 2020	new	N/A	N/A
50	Lofa PIU	Store Room	Lofa office	Camara	Class Stationery & Mobile Center	260.00	1 pc	N/A	N/A	May 1, 2020	new	N/A	N/A
51	James Baxter	Engineer	Lofa PIU	Power Fan	Class Stationery & Mobile Center	35.00	1pc	TCEP-II/IFAD/Fan/02		May 1, 2020	Good	N/A	N/A
52	William Massaboi	M & E Officer	Lofa PIU	Power Fan	Class Stationery & Mobile Center	35.00	1 Pc	TCEP-II/IFAD/Fan/		May 1, 2020	Good	N/A	N/A
53	Lofa PIU		Lofa PIU	Power Fan	Class Stationery & Mobile Center	35.00	1 Pc			May 1, 2020	Good	N/A	N/A
54	Lofa PIU		Lofa PIU	Power Fan	Class Stationery & Mobile Center	35.00	1 Pc			May 1, 2020	Good	N/A	N/A



Auditor General's Report on the Financial Statements Audit of the
 Tree Crop Extension Project (TCEP) II
 From Project Effective Date to June 30, 2021

No	USER NAME	USER POSITION	LOCATION	DESCRIPTION	SUPPLIER	AMOUNT	QTY	TAG NUMBER	SERIAL NUMBER/ MODEL	MONTH & YEAR PURCHASED	STATUS	Plate #	GSA Code
55	Lofa PIU		Lofa PIU	Power Fan	Class Stationery & Mobile Center	35.00	1 Pc			May 1, 2020	Good	N/A	N/A
56	Mark D. Dowee	Young Professional	Lofa PIU	GARMIN 78 GPS, ADD TECNO TABLET	Office Express	390.00	1Pc	TCEP-II/IFAD/GP S/01	SN: 3996030811	March 25, 2020	New	N/A	N/A
57	A. Calvin Tubag	Young Professional	Lofa PIU	GARMIN 78 GPS, ADD TECNO TABLET	Office Express	390.00	1Pc	TCEP-II/IFAD/GP S/02	SN: 399603119	March 25, 2020	New	N/A	N/A
58	Sylvester K. Bombo	Young Professional	Lofa PIU	GARMIN 78 GPS, ADD TECNO TABLET	Office Express	390.00	1Pc	TCEP-II/IFAD/GP S/03	SN: 3996030836	March 25, 2020	New	N/A	N/A
59	Klubo Gbama	Young Professional	Lofa PIU	GARMIN 78 GPS, ADD TECNO TABLET	Office Express	390.00	1Pc	TCEP-II/IFAD/GP S/04	SN: 3996031146	March 25, 2020	New	N/A	N/A
60	Josiah F. tomah	Young Professional	Lofa PIU	GARMIN 78 GPS, ADD TECNO TABLET	Office Express	390.00	1Pc	TCEP-II/IFAD/GP S/05	SN: 3979630432	March 25, 2020	New	N/A	N/A
61	Irene Bagalu	Young Professional	Lofa PIU	GARMIN 78 GPS, ADD TECNO TABLET	Office Express	390.00	1Pc	TCEP-II/IFAD/GP S/06	SN; 3996030834	March 25, 2020	New	N/A	N/A



Auditor General's Report on the Financial Statements Audit of the
 Tree Crop Extension Project (TCEP) II
 From Project Effective Date to June 30, 2021

No	USER NAME	USER POSITION	LOCATION	DESCRIPTION	SUPPLIER	AMOUNT	QTY	TAG NUMBER	SERIAL NUMBER/ MODEL	MONTH & YEAR PURCHASED	STATUS	Plate #	GSA Code
62	Hilary A. Fajue	Young Professional	Lofa PIU	GARMIN 78 GPS, ADD TECNO TABLET	Office Express	390.00	1Pc	TCEP-II/IFAD/GP S/07	SN: 3996030942	March 25, 2020	New	N/A	N/A
63	Abu O. Zelee	Young Professional	Lofa PIU	GARMIN 78 GPS, ADD TECNO TABLET	Office Express	390.00	1Pc	TCEP-II/IFAD/GP S/08	SN: 3996030927	March 25, 2020	New	N/A	N/A
64	Saama S. Willie	Young Professional	Lofa PIU	GARMIN 78 GPS, ADD TECNO TABLET	Office Express	390.00	1Pc	TCEP-II/IFAD/GP S/09	SN: 3996031144	March 25, 2020	New	N/A	N/A
65	Pendorah C.W. Zaizay	Young Professional	Lofa PIU	GARMIN 78 GPS, ADD TECNO TABLET	Office Express	390.00	1Pc	TCEP-II/IFAD/GP S/10	SN: 3996031040	March 25, 2020	New	N/A	N/A
66	Nathan Desoe	Young Professional	Lofa PIU	GARMIN 78 GPS, ADD TECNO TABLET	Office Express	390.00	1Pc	TCEP-II/IFAD/GP S/11	SN: 3996030837	March 25, 2020	New	N/A	N/A
67	Calvin A. Tubah	Young Professional	Lofa PIU	GARMIN 78 GPS, ADD TECNO TABLET	Office Express	390.00	1Pc	TCEP-II/IFAD/GP S/12	SN: 3996030850	March 25, 2020	New	N/A	N/A
68	Rhoda L. Boway	Young Professional	Lofa PIU	GARMIN 78 GPS, ADD TECNO	Office Express	390.00	1Pc	TCEP-II/IFAD/GP S/13	SN: 3996030789	March 25, 2020	New	N/A	N/A



Auditor General's Report on the Financial Statements Audit of the
 Tree Crop Extension Project (TCEP) II
 From Project Effective Date to June 30, 2021

No	USER NAME	USER POSITION	LOCATION	DESCRIPTION	SUPPLIER	AMOUNT	QTY	TAG NUMBER	SERIAL NUMBER/ MODEL	MONTH & YEAR PURCHASED	STATUS	Plate #	GSA Code
				TABLET									
69	Mitchell Famplet	Young Professional	Lofa PIU	GARMIN 78 GPS, ADD TECNO TABLET	Office Express	390.00	1Pc	TCEP-II/IFAD/GP S/14	SN: 3996030795	March 25, 2020	New	N/A	N/A
						33,455.00							
FURNITURE & FIXTURES													
1	James Baster	Engineer	Lofa PIU	Visitor Chairs	Class Stationery & Mobile Center	40.00	1 pc	TCEP-II/IFAD/V-Chair/-01	N/A	May 1, 2020	New	N/A	N/A
2	Eric Eesiah	Capacity Building Officer	Lofa PIU	Visitor Chairs	Class Stationery & Mobile Center	40.00	1 pc	TCEP-II/IFAD/V-Chair/-02	N/A	May 1, 2020	New	N/A	N/A
3	Lofa PIU	Lofa PIU	Lofa PIU	Visitor Chairs	Class Stationery & Mobile Center	40.00	1 pc	TCEP-II/IFAD/V-Chair/-03	N/A	May 1, 2020	New	N/A	N/A
4	Lofa PIU	Lofa PIU	Lofa PIU	Visitor Chairs	Class Stationery & Mobile Center	40.00	1 pc	TCEP-II/IFAD/V-Chair/-04	N/A	May 1, 2020	New	N/A	N/A



Auditor General's Report on the Financial Statements Audit of the
 Tree Crop Extension Project (TCEP) II
 From Project Effective Date to June 30, 2021

No	USER NAME	USER POSITION	LOCATION	DESCRIPTION	SUPPLIER	AMOUNT	QTY	TAG NUMBER	SERIAL NUMBER/ MODEL	MONTH & YEAR PURCHASED	STATUS	Plate #	GSA Code
5	Lofa PIU	Lofa PIU	Lofa PIU	Visitor Chairs	Class Stationery & Mobile Center	40.00	1 pc	TCEP-II/IFAD/V-Chair/-05	N/A	May 1, 2020	New	N/A	N/A
6	William Massaboi	M & E Officer	Lofa PIU	Visitor Chairs	Class Stationery & Mobile Center	40.00	1 pc	TCEP-II/IFAD/V-Chair/-06	N/A	May 1, 2020	New	N/A	N/A
7	Lofa PIU	Lofa PIU	Lofa PIU	Visitor Chairs	Class Stationery & Mobile Center	40.00	1 pc	TCEP-II/IFAD/V-Chair/-07	N/A	May 1, 2020	New	N/A	N/A
8	Lofa PIU	Lofa PIU	Lofa PIU	Visitor Chairs	Class Stationery & Mobile Center	40.00	1 pc	TCEP-II/IFAD/V-Chair/-08	N/A	May 1, 2020	New	N/A	N/A
9	Victor Voor	Tree Crop Officer	Lofa PIU	Office Chairs	Class Stationery & Mobile Center	140.00	1 pc	TCEP-II/IFAD/SH-Chair/-01	N/A	May 1, 2020	New	N/A	N/A
10	James Baxter	Engineer	Lofa PIU	Office Chairs	Class Stationery & Mobile Center	140.00	1 pc	TCEP-II/IFAD/SH-Chair/-02	N/A	May 1, 2020	New	N/A	N/A
11	Eric Eesiah	Capacity Building Officer	Lofa PIU	Office Chairs	Class Stationery & Mobile Center	140.00	1 pc	TCEP-II/IFAD/SH-Chair/-03	N/A	May 1, 2020	New	N/A	N/A
12	James Baxter	Supervisor and Works Engeneer	Lofa PIU	Office Chairs	Class Stationery & Mobile Center	140.00	1 pc	TCEP-II/IFAD/SH-Chair/-05	N/A	May 1, 2020	New	N/A	N/A



Auditor General's Report on the Financial Statements Audit of the
 Tree Crop Extension Project (TCEP) II
 From Project Effective Date to June 30, 2021

No	USER NAME	USER POSITION	LOCATION	DESCRIPTION	SUPPLIER	AMOUNT	QTY	TAG NUMBER	SERIAL NUMBER/ MODEL	MONTH & YEAR PURCHASED	STATUS	Plate #	GSA Code
13	Alvin Baryou	Farmer Field School Officer	Lofa PIU	Office Chairs	Class Stationery & Mobile Center	140.00	1 pc	TCEP-II/IFAD/SH-Chair/-06	N/A	May 1, 2020	New	N/A	N/A
14	Joseph Beyan	Gender Assistant	Lofa PIU	Office Chairs	Class Stationery & Mobile Center	140.00	1 pc	TCEP-II/IFAD/SH-Chair/-03	N/A	May 1, 2020	New	N/A	N/A
15	Uku Bono	Procurement Assistant	Procurement Office	Executive Office Chairs	United Office Supplies & Equipment	185.00	1 pc	TCEP-2/IFAD/CH-06	N/A	May 1, 2020	New	N/A	N/A
16	Johnathan Enders	M&E Officer	M&E Office	Executive Office Chairs	United Office Supplies & Equipment	185.00	1 pc	TCEP-2/IFAD/CH-02	N/A	May 1, 2020	New	N/A	N/A
17	Adolphus K. Tuah	Internal Auditor Assistant	Internal Audit Office	Executive Office Chairs	United Office Supplies & Equipment	185.00	1 pc	TCEP-2/IFAD/CH-03	N/A	May 1, 2020	New	N/A	N/A
18	Isaac Duah	GIS Officer	GIS Office	Executive Office Chairs	United Office Supplies & Equipment	185.00	1 pc	TCEP-2/IFAD/CH-04	N/A	May 1, 2020	New	N/A	N/A
19	James Walker	Environment	PIU Monrovia	Executive Office Chairs	United Office Supplies & Equipment	185.00	1 pc	TCEP-II/IFAD/SH-Chair/-04	N/A	May 1, 2020	New	N/A	N/A
20	Anthony Selmah	Knowledge Comm. Officer	PIU Monrovia	Executive Office Chairs	United Office Supplies & Equipment	475.00	1 pc	TCEP-II/IFAD/SH-Chair/-05	N/A	May 1, 2020	New	N/A	N/A



*Auditor General's Report on the Financial Statements Audit of the
Tree Crop Extension Project (TCEP) II
From Project Effective Date to June 30, 2021*

No	USER NAME	USER POSITION	LOCATION	DESCRIPTION	SUPPLIER	AMOUNT	QTY	TAG NUMBER	SERIAL NUMBER/ MODEL	MONTH & YEAR PURCHASED	STATUS	Plate #	GSA Code
21	Uku Bono	Procurement Assistant	Procurement Office	Office Desk	United Office Supplies & Equipment	120.00	1 pc	TCEP-2/IFAD/Desk/-01	N/A	May 1, 2020	New	N/A	N/A
22	Allen F. A. Lincoln	Gender & Social Inclusion Officer	PIU Monrovia	Office Desk	United Office Supplies & Equipment	120.00	1 pc	TCEP-II/IFAD/Desk/-02	N/A	May 1, 2020	New	N/A	N/A
23	Anthony Selmah	Knowledge Comm. Officer	Knowledge Comm. Office	Office Desk	United Office Supplies & Equipment	120.00	1 pc	TCEP-II/IFAD/Desk/-03	N/A	May 1, 2020	New	N/A	N/A
24	James Walker	Environmental & Safe Guard Officer	PIU Monrovia	Office Desk	United Office Supplies & Equipment	120.00	1 pc	TCEP-II/IFAD/Desk/-04	N/A	May 1, 2020	New	N/A	N/A
25	Perry Brown	Snr. Procurement	PIU Monrovia	Office Desk	United Office Supplies & Equipment	120.00	1 pc	TCEP-II/IFAD/Desk/-05	N/A	May 1, 2020	New	N/A	N/A
26	Victor Voor	Tree Crop Officer	Lofa PIU	Office Desk	Class Stationery & Mobile Center	150.00	1 pc	TCEP-II/IFAD/Desk/-06	N/A	May 1, 2020	New	N/A	N/A
27	Alvin Baryou	Farmer Field School Officer	Lofa PIU	Office Desk	Class Stationery & Mobile Center	150.00	1 pc	TCEP-II/IFAD/Desk/-07	N/A	May 1, 2020	New	N/A	N/A



Auditor General's Report on the Financial Statements Audit of the
 Tree Crop Extension Project (TCEP) II
 From Project Effective Date to June 30, 2021

No	USER NAME	USER POSITION	LOCATION	DESCRIPTION	SUPPLIER	AMOUNT	QTY	TAG NUMBER	SERIAL NUMBER/ MODEL	MONTH & YEAR PURCHASED	STATUS	Plate #	GSA Code
28	Eric Eesian	Capacity Building Officer	Lofa PIU	Office Desk	Class Stationery & Mobile Center	150.00	1 pc	TCEP-II/IFAD/Desk/-03	N/A	May 1, 2020	New	N/A	N/A
29	James Baxter	Supervisor and Works Engeneer	PIU Lofa	Office Desk	Class Stationery & Mobile Center	150.00	1 pc	TCEP-II/IFAD/Desk/-04	N/A	May 1, 2020	New	N/A	N/A
30	William Massaboi	M& E Officer	Lofa PIU	Office Desk	Class Stationery & Mobile Center	150.00	1 pc	TCEP-II/IFAD/Desk/-05	N/A	May 1, 2020	New	N/A	N/A
31	James Beyan	Gender Officer	Lofa PIU	Office Desk	Class Stationery & Mobile Center	150.00	1 pc	TCEP-2/IFAD/Desk/-02	N/A	May 1, 2020	New	N/A	N/A
						4,060.00							
COMPUTERS													
1	Adolphus Tuah	Internet Auditor Assistant	Monrovia PIU	Dell Inspiron Laptop Computer	Electro City	1,150.00	1 Pc	TCEP-II/IFAD/LAPTOP/COM-013	SN: BKBFLT2	May 8, 2020	New	N/A	N/A
2	Alvin Z. Baryou	Farmer Field School Officer	Lofa office	Dell Inspiron Laptop Computer	Electro City	1,150.00	1 Pc	TCEP-II/IFAD/LAPTOP/COM-014	SN: 52DFLT2	May 8, 2020	New	N/A	N/A



*Auditor General's Report on the Financial Statements Audit of the
Tree Crop Extension Project (TCEP) II
From Project Effective Date to June 30, 2021*

No	USER NAME	USER POSITION	LOCATION	DESCRIPTION	SUPPLIER	AMOUNT	QTY	TAG NUMBER	SERIAL NUMBER/ MODEL	MONTH & YEAR PURCHASED	STATUS	Plate #	GSA Code
3	Uku Bono	Procurement Assistant	Procurement Office	Dell Inspiron Laptop Computer	Electro City	1,150.00	1 Pc	TCEP-II/IFAD/LA PTOP/COM -015	SN; 65DFLT2	May 8, 2020	New	N/A	N/A
4	Jonathan Enders	Head M&E	Monrovia PIU	Dell Inspiron Laptop Computer	Electro City	1,150.00	1 Pc	TCEP-II/IFAD/LA PTOP/COM -016	SN: 17DFLT2	May 8, 2020	New	N/A	N/A
5	Victor Voor	Tree Crop Officer	Lofa office	Dell Inspiron Laptop Computer	Electro City	1,150.00	1 Pc	TCEP-II/IFAD/LA PTOP/COM -017	SN: IJBFLT2	May 8, 2020	New	N/A	N/A
6	Simiah Wokpeh	Procurement Officer	Procurement Office	Dell Inspiron Laptop Computer	Electro City	1,150.00	1 Pc	TCEP-II/IFAD/LA PTOP/COM -018	SN: 8YCFLT2	May 8, 2020	New	N/A	N/A
7	Rosetta T. J. Cole	Sr. Admin. HR Officer	Monrovia PIU	Dell Inspiron Laptop Computer	Electro City	1,150.00	1 Pc	TCEP-II/IFAD/LA PTOP/COM -019	SN: B0DFLT2	May 8, 2020	New	N/A	N/A
8	Eugene Nehwor	Accountant	PIU Lofa	Dell Inspiron Laptop Computer	Electro City	1,150.00	1 Pc	TCEP-II/IFAD/LA PTOP/COM -020	SN: 90DFLT2	May 8, 2020	New	N/A	N/A
9	James Massaboi	M & E Officer	Lofa office	Dell Inspiron Laptop Computer	Electro City	1,150.00	1 Pc	TCEP-II/IFAD/LA PTOP/COM	SN: 93DFLT2	May 8, 2020	New	N/A	N/A



Auditor General's Report on the Financial Statements Audit of the
 Tree Crop Extension Project (TCEP) II
 From Project Effective Date to June 30, 2021

No	USER NAME	USER POSITION	LOCATION	DESCRIPTION	SUPPLIER	AMOUNT	QTY	TAG NUMBER	SERIAL NUMBER/ MODEL	MONTH & YEAR PURCHASED	STATUS	Plate #	GSA Code
								-021					
10	Priscilla N. Thomas	Financial Comptroller	Financial Comptroller Office	Dell Inspiron Laptop Computer	Electro City	1,150.00	1 Pc	TCEP-II/IFAD/LA PTOP/COM-02	SN: 26DFLT2	May 8, 2020	New	N/A	N/A
11	In Store Room	Gender officer	Monrovia PIU	Dell Inspiron Laptop Computer	Electro City	1,150.00	1 Pc	TCEP-II/IFAD/LA PTOP/COM-023	SN: 3ROXJT2	May 8, 2020	New	N/A	N/A
12	Eric Eesiah	Institutional Capacity Building Officer	Lofa office	Dell Inspiron Laptop Computer	Electro City	1,150.00	1 Pc	TCEP-II/IFAD/LA PTOP/COM-024	SN: D6QJ2N2	May 8, 2020	New	N/A	N/A
13	MOA	Minister's office	Monrovia MOA office	Dell Inspiron Laptop Computer	Electro City	1,150.00	1Pc	TCEP-II/IFAD/LA PTOP/COM-025	SN: D6QJ2N3	May 8, 2020	New	N/A	N/A
14	MOA	Minister's office	Monrovia MOA office	Dell Inspiron Laptop Computer	Electro City	1,150.00	1Pc	TCEP-II/IFAD/LA PTOP/COM-026	SN: D6QJ2N4	May 8, 2020	New	N/A	N/A
15	Philip Torborg	Director of Program/LACRA/IFAD Project	Head office Monrovia	Dell Inspiron Laptop 14"	Office Express	1,400.00	1 PC	TCEP/IFAD/LACRA/LA PTOP.COM/001	34720642187	January 25, 2020	New	N/A	N/A



Auditor General's Report on the Financial Statements Audit of the
 Tree Crop Extension Project (TCEP) II
 From Project Effective Date to June 30, 2021

No	USER NAME	USER POSITION	LOCATION	DESCRIPTION	SUPPLIER	AMOUNT	QTY	TAG NUMBER	SERIAL NUMBER/ MODEL	MONTH & YEAR PURCHASED	STATUS	Plate #	GSA Code
		Manager											
16	Gordon Garway	Director of Public Relations/Awareness	Head office Monrovia	Dell Inspiron Laptop 14"	Office Express	1,400.00	1 PC	TCEP/IFAD /LACRA/LA PTOP.COM/002	15169601163	January 25, 2020	New	N/A	N/A
17	Musa Konneh	Deputy Director General for Operations / Technical Services	Head office Monrovia	Dell Inspiron Laptop 14"	Office Express	1,400.00	1 PC	TCEP/IFAD /LACRA/LA PTOP.COM/003	13053551726	January 25, 2020	New		
18	Thomas Venn, office	County Coordinator	Nimba LARCA	Lenovo Desktop Computer	Office Express	1,500.00	1 PC	TCEP/IFAD /LACRA/DE SKTOP.COM/001	10YS002CAX-NP1N4GN4	January 25, 2020	New	N/A	N/A
19	Jackson Miller, office	HR Director	Head office Monrovia	Lenovo Desktop Computer	Office Express	1,500.00	1 PC	TCEP/IFAD /LACRA/DE SKTOP.COM/002	10YS002CAX-NP1N4EBX	January 25, 2020	New	N/A	N/A
20	Roland Mendscole, office	Deputy Director General/ Administration and Finance	Head office Monrovia	Printer	Office Express	550.00	1 PC	TCEP/IFAD /LACRA/PR INTER/001	911418C12392AA	January 25, 2020	New	N/A	N/A
21	Thomas Venn, office	County Coordinator	Nimba LARCA	Printer	Office Express	550.00	1 PC	TCEP/IFAD /LACRA/PR	911418C12391AA	January 25,	New	N/A	N/A



Auditor General's Report on the Financial Statements Audit of the
 Tree Crop Extension Project (TCEP) II
 From Project Effective Date to June 30, 2021

No	USER NAME	USER POSITION	LOCATION	DESCRIPTION	SUPPLIER	AMOUNT	QTY	TAG NUMBER	SERIAL NUMBER/ MODEL	MONTH & YEAR PURCHASED	STATUS	Plate #	GSA Code
								INTER/002		2020			
						24,400.00							
ICT INFRASTRUCTURE, HARDWARE ETC.													
1	Alvin Baryou	Farmer Field School Officer	Lofa PIU	HP Desktop Computer	Class Stationery & Mobile Center	1,650.00	1Pc	TCEP-II/IFAD/COM/-01	SN: 8CC8310941	May 28, 2020	New	N/A	N/A
2	Young Professionals	Lofa Office	Lofa office	HP Desktop Computer	Class Stationery & Mobile Center	1,650.00	1Pc	TCEP-II/IFAD/COM/-02	SN: 8CC8301434	May 28, 2020	New	N/A	N/A
3	Lofa PIU	Lofa Office	Lofa office	Hp LeserJet Pro MFP Printer	Class Stationery & Mobile Center	750.00	1 pc		PHBLL5HLS C	May 15, 2020	New	N/A	N/A
4	Lofa PIU	Lofa Office	Lofa office	Epson Projector	Class Stationery & Mobile Center	700.00	1Pc	TCEP-II/IFAD/PRO/F-01	SN: X4GB9901829	May 28, 2020	New	N/A	N/A
5	Monrovia PIU	Central Procurement Unit	Monrovia PIU	Canon 2520 Heavy Duty Photo Copier & Tonner	United Office Supplies	2,300.00	1 Pc	TCEP-II/IFAD/001		May 15, 2020	New	N/A	
						7,050.00							
PRINTERS													
1	Lofa office	Lofa office	Lofa office	Printer	Class Stationery & Mobile Center	800.00	1 pc	TCEP-II/IFAD/PR	N/A	May 1, 2020	New	N/A	N/A



Auditor General's Report on the Financial Statements Audit of the
 Tree Crop Extension Project (TCEP) II
 From Project Effective Date to June 30, 2021

No .	USER NAME	USER POSITION	LOCATIO N	DESCRIPTIO N	SUPPLIER	AMOUNT	QTY	TAG NUMBER	SERIAL NUMBER/ MODEL	MON TH & YEAR PURCHASE D	ST AT US	Plat e #	GSA Code
								INTER/001					
TOTAL						262,615.00							

