



## Management Letter

### On the Audit of the Ministry of Information, Cultural Affairs and Tourism Financial Statements

*For the Period Ended June 30, 2018*



**Promoting Accountability of Public Resources**

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

**Monrovia, Liberia**  
September 2023

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### **Acronyms/Abbreviations**

<b>Acronyms/Abbreviations</b>	<b>Meaning</b>
AG	Auditor General
FCCA	Fellow of Certified Chartered Accountants
MICAT	Ministry of Information, Cultural Affairs and Tourism
CFIP	Certified Forensic Investigation Professional
CFC	Certified Financial Consultant
COSO	Commission on Sponsoring Organization
FAR	Fixed Asset Register
GAC	General Auditing Commission
GOL	Government of Liberia
CBL	Central Bank of Liberia
UBA	United Bank of Africa
IFMIS	Integrated Financial Management Information System
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
LRD	Liberian Dollars
MFDP	Ministry of Finance and Development Planning
NASSCORP	National Social Security and Welfare Corporation
LINA	Liberia News Agency
PFM	Public Finance Management
US\$	United States Dollars

Hon. Ledgerhood J. Rennie  
Minister  
Ministry of Information, Cultural Affairs and Tourism  
Capitol Hill  
Monrovia, Liberia

September 29, 2023

Dear Hon. Rennie:

**AUDITOR GENERAL'S REPORT ON THE FINANCIAL STATEMENTS AUDIT OF THE  
MINISTRY OF INFORMATION, CULTURAL AFFAIRS AND TOURISM (MICAT) FOR THE  
PERIOD 1 JULY 2017 TO 30 JUNE 2018**

The Financial Statements of the Ministry of Information, Cultural Affairs and Tourism (MICAT) were subject to audit by the Auditor General in terms of Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014 as well as the Engagement Terms of Reference. The Financial Audit was performed for the period July 1, 2017 - June 30, 2018.

**INTRODUCTION**

The audit of the Ministry of Information, Cultural Affairs and Tourism (MICAT) for the period July 1, 2017 - June 30, 2018 is being completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

**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 and reporting is achieved.

An audit involves:

- 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 Financial Statement presentation.

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

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

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

The audit findings which were identified during the course of the audit are included below.

### **Key Personnel**

The following key personnel of MICAT managed the affairs of the Ministry for the year ended June 30, 2017.

<b>No.</b>	<b>Name</b>	<b>Position</b>	<b>Tenure</b>
1	Lenn Eugene Nagbe	Minister	July 2017 to June 2018
2	Daniel C. Gayedyu	Deputy Minister for Administration	January 2018 to present
3	Eugene Fahngon	Deputy Minister for Public Affairs	January 2018 to June 2018
4	Lance Gbangonyon	Deputy Minister for Cultural Affairs & Tourism	January 2018 to present
5	Boakai Fofana	Deputy Minister for Technical Services	January 2018 to present

### **APPRECIATION**

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the Ministry of Information, Cultural Affairs and Tourism and other individuals and businesses who contributed to the success of this audit. The audit findings which were identified during the course of the audit are included below.

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

**Monrovia, Liberia**  
September 2023

## 1. DETAILED FINDINGS AND RECOMMENDATIONS

### 1.1 Financial Issues

#### 1.1.1 LINA Receipts Not Disclosed in the Financial Statements

##### Observation

- 1.1.1.1 Regulation A.3 (1) of the Public Finance Management (PFM) Act of 2009 states, " 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 the Minister."
- 1.1.1.2 Furthermore, Regulation C.8 (3) (g) of the Public Finance Management (PFM) Act of 2009 states that the head of agency or spending unit is responsible to ensure that all books of accounts under his or her control are correctly posted and kept up-to-date.
- 1.1.1.3 During the audit, we observed no evidence that Management disclosed LINA receipts amounting to US\$211,422.83 and L\$21,219,249.48 in the financial statements which were recorded in the CBL bank statements with checking account numbers 0010011502022334 for USD and 10011501010783 for LRD. **See Table 1 and 1A for details.**
- 1.1.1.4 Further, we observed no evidence of supporting documents for receipt not disclosed in the financial statements. **See table 1a&1b below.**

**Table 1a: LINA Receipts not disclosed in Financial Statements**

Sample#	Date	Ref#	Description	Currency	Amount
1	July 31, 2017	DPS NO 32310	DPS NO 32310 CK NO 00013322	USD	\$16,666.4
2	July 31, 2017	DPS NO 31936	DPS NO 31936 CK NO 00014737	USD	\$12,000
3	October 27, 2017	DPS NO 32310	DPS NO 32310 CK NO 00000293	USD	\$20,897.21
4	November 15, 2017	DPS NO 32029	DPS NO 32029 CK NO 00015223	USD	\$15,000
5	November 30, 2017	DPS NO 31103	DPS NO 31103 CK NO 00015692	USD	\$20,819.87
6	December 21, 2017	DPS NO 30966	DPS NO 30966 CK NO 00016475	USD	\$20,813
7	January 24, 2018	DPS NO 31986	DPS NO 31986 CK NO 00017209	USD	\$21,446.85
8	February 28, 2018	DPS NO 27720	DPS NO 27720 CK NO 00017895	USD	\$20,806.87
9	April 11, 2018	DPS NO 26923	DPS NO 26923 CK NO 00018816	USD	\$5,940
10	April 11, 2018	DPS NO 26923	DPS NO 26923 CK NO 00018817	USD	\$14,804.15
11	June 1, 2018	DPS NO 31717	DPS NO 31717 CK NO 00020517	USD	\$20,457.45
12	June 20, 2018	DPS NO 28349	DPS NO 28349 CK NO 00020966	USD	\$21,771.03
<b>Total</b>					<b>\$211,422.83</b>

**Table 1b: LINA Receipts not disclosed in Financial Statements**

Sample #	Date	Ref#	Description	Currency	Amount
1	July 31, 2017	DPS NO 34660	DPS NO 34660 CK NO 00016766	LRD	\$467,784.18
2	July 31, 2017	DPS NO 34660	DPS NO 34660 CK NO 00000687	LRD	\$338,310
3	September 6, 2017	DPS NO 48091	DPS NO 48091 CK NO 00017822	LRD	\$2,095,342.98
4	September 19, 2017	DPS NO 48220	DPS NO 48220 CK NO 00018257	LRD	\$7,423,947.94
5	September 22, 2017	CK No: 0483	REV. of LINA Checking Acct, CK No: 0483 Paid to M- TOSH Print Media	LRD	\$1,240,000
6	September 25, 2017	DPS NO 48248	DPS NO 48248 CK NO 00018481	LRD	\$2,128,371.34
7	October 27, 2017	DPS NO 48104	DPS NO 48104 CK NO 00019264	LRD	\$665,131.96
8	November 15, 2017	DPS NO 48662	DPS NO 48662 CK NO 00019838	LRD	\$1,772,250
9	December 1, 2017	DPS NO 0034727	DPS NO 0034727 CK NO 00020340	LRD	\$698,886.31
10	December 21, 2017	DPS NO 48774	DPS NO 48774 CK NO 00021207	LRD	\$702,060.7
11	January 24, 2018	DPS NO 48927	DPS NO 48927 CK NO 00021905	LRD	\$711,266.44
12	February 28, 2018	DPS NO 48854	DPS NO 48854 CK NO 00022592	LRD	\$704,917.66
13	April 11, 2018	DPS NO 0035567	DPS NO 0035567 CK NO 00023520	LRD	\$195,247.8
14	April 11, 2018	DPS NO 0035567	DPS NO 0035567 CK NO 00023519	LRD	\$540,408.52
15	June 1, 2018	DPS NO 0033566	DPS NO 0033566 CK NO 00025194	LRD	\$729,934.07
16	June 20, 2018	DPS NO 65351	DPS NO 65351 CK NO 00025650	LRD	\$805,389.58
<b>Total</b>					<b>\$21,219,249.48</b>

### Risk

- 1.1.1.5 The completeness and accuracy of receipts may not be assured; therefore, the financial statements maybe misstated. Misstated financial statements may facilitate fraudulent financial reporting and mislead the users of the financial statements.
- 1.1.1.6 Lack of full disclosure of LINA's receipts may deny users information relevant for decision making. Management may not fully account for its revenue.

### Recommendation

- 1.1.1.7 Management should provide substantive justification for not disclosing LINA receipts in the financial statements.

- 1.1.1.8 Management should adjust the financial statements and fully disclose LINA receipts on the face and notes of the financial statements. All supporting documents relative to LINA receipts should be made available to the Office of the Auditor General for validation.
- 1.1.1.9 Management should ensure that all transactions are recorded in the financial statements. A periodic (monthly) reconciliation should be performed between the bank statements and the general ledger. Differences identified should be recorded, investigated and (where applicable) adjusted in a timely manner. Evidence of supporting documents should be adequately filed to facilitate future review.
- 1.1.1.10 Management should facilitate the procurement of an accounting software to enhance the preparation of the financial statements.
- 1.1.1.11 Going forward, an automated linkage should be created between the general ledger, trial balance, and the financial statements to facilitate completeness and accuracy of the financial statements.

#### **Management's Response**

- 1.1.1.12 *Relative to the audit findings, all funds received by the Liberia News Agency (LINA) are capture and accounted for in the financial statements under Grants/Transfer to Agencies Current with specification in the column labeled receipts and payments controlled by the Ministry of Finance and Development Planning and Note 9 of the financial statements (herewith attached). Please see attached updated financial statements which includes LINA.*
- 1.1.1.13 *More-besides, LINA is a special project fund and semi autonomous agency headed by a Director General appointed by the President of the Republic of Liberia (even the previous Director General was appointed by the President). LINA controls and manages all funding provided to it by the government through MICAT as is done with other civil society groups and other government projects included in the Ministry's budget. For the purposes of this audit, MICAT management has communicated with LINA for the submission of all relevant documents to the audit team.*

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

- 1.1.1.14 We acknowledge subsequent receipt of MICAT updated Financial Statements with LINA total receipts provided by Management in lieu of our findings. However, Management's assertion about LINA autonomous status it's not reflective in the execution of the National Budget. Salaries and wages as well as operational fund for LINA are included in the annual budget of the Ministry of Information, Cultural Affairs and Tourism. Therefore, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.



## 1.1.2 Inadequate Cashbook Narrative

### Observation

- 1.1.2.1 Regulation A.3 (1) of the Public Finance Management (PFM) Act of 2009 states, " 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 the Minister."
- 1.1.2.2 Furthermore, Regulation C.8 (3) (g) of the Public Finance Management (PFM) Act of 2009 states that the head of agency or spending unit is responsible to ensure that all books of accounts under his or her control are correctly posted and kept up-to-date.
- 1.1.2.3 During the audit, we observed that Management reported total Other Receipts in the financial statements amounting to USD 349,638.23. MICAT's other receipts comprised mostly payments made by other GOL entities for media briefing; however, we were unable determine from MICAT's cashbook the details of the entities and respective amounts disbursed to MICAT for services performed.

### Risk

- 1.1.2.4 In the absence of details of transactions posted in the ledger, the financial statements may not be fairly presented thereby denying users of the financial statements relevant information needed for decision making.
- 1.1.2.5 The non-disclosure of details of entity payment for services may impair future collection of receivables as Management may not be aware of outstanding transactions.

### Recommendation

- 1.1.2.6 Management should ensure adequate records are maintained for Other Receipts to ascertain full disclosure, fair presentation, completeness and accuracy. The details of entities and respective amounts disbursed to MICAT for services performed should be adequately disclosed in the Other Receipts Ledger.
- 1.1.2.7 Going forward, Management should ensure that all transactions posted by junior staff should be reviewed and approved by senior personnel before the transaction appears in the general ledger.

### Management's Response

- 1.1.2.8 *Relative to the audit findings on other funds received by MICAT from other GoL entities and external partners, the management takes note and going forward will ensure that other funds received are properly labeled in the description column of the ledger. However, during the audit period, all funds received from other GoL entities were properly accounted for in the financial statements with specification in the column of Other Receipts controlled by*

*MICAT on the face of the financial statement as well as Note 5 in the financial statements (herewith attached).*

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

1.1.2.9 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

### **1.1.3 Expenditures not disclosed in the Financial Statements**

#### **Observation**

1.1.3.1 Regulation A.3 (1) of the Public Finance Management (PFM) Act of 2009 states, " 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 the Minister."

1.1.3.2 Regulation O.24 (1) and (2) of the PFM of Act of 2009 states "A Head of Government Agency shall ensure that his accounts are properly maintained and are correct at all times."

1.1.3.3 A Head of Government Agency shall, in relation to sub-regulation (1) appoint an officer who shall examine and check daily, all entries in cash books and other books of account, the counterfoils or copies of receipts or original documents to verify the correctness of the transactions."

1.1.3.4 During the audit, we observed that Management did not disclose LINA's expenditures amounting to **US\$211,380** and **L\$21,163,860** in its financial statements for the audit period although said amounts were recorded in LINA's Bank Statements. **See Annexures 1 & 1A for details.**

#### **Risk**

1.1.3.5 The completeness and accuracy of expenditures may not be assured; therefore, the financial statements maybe misstated. Misstated financial statements may facilitate fraudulent financial reporting and mislead the users of the financial statements.

1.1.3.6 Lack of full disclosure of expenditure may denied users information relevant for decision making. Management may not fully account for its expenditure.

#### **Recommendation**

1.1.3.7 Management should provide substantive justification for not disclosing LINA's expenditure in the financial statements.

1.1.3.8 Management should adjust the financial statements and fully disclose LINA's expenditure on the face and notes of the financial statements. All supporting documents relative to LINA's expenditure should be made available to the Office of the Auditor General for validation.

- 1.1.3.9 Management should ensure that all transactions are recorded in the financial statements. A periodic (monthly) reconciliation should be performed between the bank statements and the general ledger. Differences identified should be recorded, investigated and (where applicable) adjusted in a timely manner.
- 1.1.3.10 Management should facilitate the procurement of an accounting software to enhance the preparation of the financial statements.
- 1.1.3.11 Going forward, an automated linkage should be created between the general ledger, trial balance, and the financial statements to facilitate completeness and accuracy of the financial statements.

#### **Management's Response**

- 1.1.3.12 *Relative to the audit findings, all expenditures made by the Liberia News Agency (LINA) is capture and accounted for in the financial statements under Grants/Transfer to Agencies Current with specification in the column labeled receipts and payments controlled by the Ministry of Finance and Development Planning. (See face of the Financial Statements) Please see attached updated financial statements which includes LINA.*
- 1.1.3.13 *More-besides, LINA is a special project fund and semi autonomous agency headed by a Director General appointed by the President of the Republic of Liberia (even the previous Director General was appointed by the President). LINA controls and manages all funding provided to it by the government through MICAT as is done with other civil society groups and other government projects included in the Ministry's budget. For the purposes of this audit, MICAT management has communicated with LINA for the submission of all relevant documents to the audit team.*

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

- 1.1.3.14 We acknowledge subsequent receipt of MICAT updated Financial Statements with LINA total expenditures provided by Management in lieu of our findings. However, Management's assertion about LINA autonomous status it's not reflective in the execution of the National Budget. Salaries and wages as well as operational fund for LINA are included in the annual budget of the Ministry of Information, Cultural Affairs and Tourism. Therefore, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

### **1.1.4 Expenditures with Inadequate Supporting Documents**

#### **Observation**

- 1.1.4.1 Regulation A.3 (1) of the Public Finance Management (PFM) Act of 2009 states, " 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 the Minister."

- 1.1.4.2 Regulation O.24 (1) and (2) of the PFM of Act of 2009 states "A Head of Government Agency shall ensure that his accounts are properly maintained and are correct at all times."
- 1.1.4.3 A Head of Government Agency shall, in relation to sub-regulation (1) appoint an officer who shall examine and check daily, all entries in cash books and other books of account, the counterfoils or copies of receipts or original documents to verify the correctness of the transactions."
- 1.1.4.4 During the audit, we observed that Management disbursed US\$719,176 and L\$55,648,918 in operational expenses, media relation and intelligence and other payments. However, no adequate supporting documents were seen for the below transactions. **See Annexures 2 & 2A for details.**

### **Risk**

- 1.1.4.5 In the absence of adequate supporting documents, the validity, occurrence and accuracy of payments may not be assured. This may lead to misappropriation of the entity's funds.
- 1.1.4.6 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.
- 1.1.4.7 Management may override the procurement processes by completing disbursement without utilizing the required procurement processes.

### **Recommendation**

- 1.1.4.8 Management should fully account for the expenditure made without adequate supporting documents.
- 1.1.4.9 Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. Documentation such as contracts, invoices, goods received notes, job completion certificates, purchase orders, payment vouchers etc. should be prepared and approved for the procurement of goods and services where applicable. All relevant supporting documents should be adequately documented and filed to facilitate future review.

### **Management's Response**

- 1.1.4.10 *In relation to the audit findings, the Management of MICAT asserts that these payments were made due to the intelligence nature of the transactions and special covert operational activities of GoL. Also the Ministry of Information has a budgetary expenditure line item: Media Relation, Intelligence and promotional activities (221813) approved by the National Legislature which allows the Ministry to make payments of such nature. During the audit period, all relevant supporting documentations leading to these transactions and expenditures were submitted to the audit team for verification and accountability purposes with the following attachments: 1) a copy of payment authorization from the Minister to the Comptroller signed and approved, 2) A copy of signed approved voucher for payments and*

*3) copy of approved covert certificates and Note for the records. However, the management is resubmitting the aforementioned supporting documents.*

- 1.1.4.11 Moreover, Media Intelligence is of confidential nature as classified in the budget. This classification was first done in 2013 (as approved in the chart of accounts by the Legislature) This confidential expenditure line has been similarly approved every year since 2013 in accordance with Public Financial Management Regulation. Public Financial Management Regulation D 13 (1) states where classification begins and ends "The National Budget submitted by the President to the Legislature for approval shall be classified using the chart of accounts issued by the Comptroller General." Please note here that the Ministry of Information, Cultural Affairs and Tourism is not involved in the classification of the budget and its subsequent presentation of the legislature.*
- 1.1.4.12 Public Financial Management Regulation D14 (1) states "Where in the national budget or supplementary appropriations, budgetary classifications are made for expenditures of a confidential nature; the details of such classification shall be presented and agreed with the leadership of the Legislature." Please also note that the Ministry of Information, Cultural Affairs and Tourism is not privy to the said engagement with the leadership of the National Legislature. Howbeit, the amounts expended covertly are accounted for and reported to the point where it does not breach the confidentiality of the expenditures, or compromises the undisclosed interests of the state. Moreover, the law requires the presentation of the details of budgetary classification for confidential expenditure to the leadership of the legislature alone (not even the entire Legislature), and it does not impose an obligation on any other public office to make full disclosure of such confidential details. It also attaches no duty to any public or private entity to make full disclosure of the details related to the subsequent confidential expenditure which would vitiate the purpose and necessity of the confidential nature of such expenditure if such details were disclosed.*
- 1.1.4.13 The PFM Act and the PFM Regulation consistently and intentionally make budget classification of confidential expenditure a specific exception to the general classification provisions of the PFM Act. PFM Act Part II 1(a) sets budget classification for confidential expenditure aside for a different treatment "a) Where relevant, these classifications shall be designed to meet generally accepted international standards as defined in regulations issued pursuant to this Act. In the national budget or supplementary appropriations, budgetary classifications may be made for expenditures of a confidential nature. Details of such spending items will be promulgated in the regulations accompanying this Act. "This section of the PFM Act separates classifications made for confidential expenditure from other classifications. It subjects the other classifications to the generally accepted International standards as defined in regulations issued pursuant to the PFM Act while it directs us specifically to the PFM Regulation which particularly prescribes a different procedure for classification of confidential expenditure. This procedure does not grant any other person, besides the leadership of the Legislature, entitlement or privilege to the details of the budget classification for confidential expenditure.*

1.1.4.14 *The PFM Regulation which, consistent with the PFM Act, promulgates the next step in the procedure for budget classification of confidential expenditure in Section D 14(2) "After agreeing with Leadership of the Legislature, then the summary, subtotal or total shall be shown in the National Budget or added to another figure in the National Budget or the Supplementary Budget.*

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

1.1.4.15 Section 5.2 A of the GAC Act of 2014 states that "the Auditor General and staff of the General Auditing Commission, shall have the right to full and unrestricted access to information from entities being audited within a reasonable period of time that is required to fulfill the responsibilities under this Act. Staff of the audited entities shall provide the required information and explanations to the staff of the General Auditing Commission.

1.1.4.16 Additionally, Section 6.5 - Conflict with other legislations states "notwithstanding any law to the contrary the provisions of this law shall prevail.

1.1.4.17 Also, section 4.2 D Audit reports to the National Legislature shall not include information that in the opinion of the General Auditing Commission could 1) prejudice the international relations, National interest or security of the Republic.

1.1.4.18 Therefore, Management should submit all supporting documents relative to the transactions above to the Office of the Auditor General for validation thirty (30) days after the issuance of this report to the National Legislature.

#### **1.1.5 Unremitted Closing Cash Balance**

##### **Observation**

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

1.1.5.2 During the audit, we observed no evidence that Management remitted cash reported on the face of the financial statements amounting to US\$724.4 to the Consolidated Account, the unspent/closing cash balance for the fiscal year 2017/2018 in keeping with the PFM Act of 2009. **See table 2 for details.**

##### **Risk**

1.1.5.3 Non remittance of surplus cash balances at the end of the fiscal period to the general revenue account may denied government of the much-needed resources.



1.1.5.4 Failure to re-deposit unobligated cash balances for re-appropriation may lead to misapplication of public funds.

### Recommendation

1.1.5.5 Management should provide substantive justification for non-remittance of surplus cash balance to the general revenue account as required by the PFM regulations.

1.1.5.6 Going forward, Management should timely deposit of year end surplus cash consistent with the PFM regulations.

### Management's Response

1.1.5.7 *In relations to the audit findings, the Management asserts that the amount referenced does not apply to MICAT's bank balances, but rather allotments and appropriations maintained by the Ministry of Finance and Development Planning that were un-allotted and unpaid to MICAT's accounts. These balances referred to are controlled and managed by the Ministry of Finance and Development Planning and not MICAT as stated supra, hence, the MFDP will execute the necessary actions to comply with the PFM law regarding unallotted balance for any line Ministry or Agency that elapsed at the end of any given fiscal period.*

### Auditor General's Position

1.1.5.8 Management did not adequately address the issues raised. The amount of US\$724.4 is a cumulative bank account balance for MICAT operational and LINA accounts. **See Table 2 below.**

**Table 2: Unremitted Closing Cash Balance**

No.	Description	Currency	Name of Bank	Account Number	Rate	Amount USD
1	MICAT operations Account	USD	CBL	10502022310	N/A	120.44
2	MICAT operations Account	LRD	CBL	12063000190	142.90	20.64
3	LINA Account	USD	CBL	0010011502022334	N/A	152.56
4	LINA Account	LRD	CBL	10011501010783	142.90	430.76
<b>Total</b>						<b>724.4</b>

1.1.5.9 These amounts are not unremitted allotment as asserted by Management. Therefore, we maintain our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

### 1.1.6 Bank Reconciliation

#### Observation

1.1.6.1 Regulation R.3 (6) of the PFM Act of 2009 requires every head of Ministry and Agency to ensure that the balance of every bank account as shown in a bank statement be reconciled

with the corresponding cashbook balance at least once every month; and the reconciliation statement shall be filed or recorded in the cash book or the reference to the date and number thereof.

- 1.1.6.2 During the audit, we observed no evidence that Management performed bank reconciliation for the following bank accounts at CBL and UBA. **See table 3 below.**

**Table 3: Bank Reconciliation**

No	Description	Currency	Name of Bank	Account Number
1	Cultural Account	USD	CBL	001001150202241
2	LINA Account	USD	CBL	0010011502022334
3	LINA Account	LRD	CBL	10011501010783
4	New Liberia Newspaper Account	USD	UBA	53030050000031
5	New Liberia Newspaper Account	LRD	UBA	53030040000106

### **Risk**

- 1.1.6.3 Failure to adequately prepare bank reconciliations could lead to untimely detection of errors or omissions, and fraud. Management may not fully account for its transactions.

### **Recommendation**

- 1.1.6.4 Management should ensure that monthly bank reconciliation reports are prepared for each operational and designated account establish by the entity.
- 1.1.6.5 Monthly bank reconciliation statements should be prepared and approved by staff with the relevant qualification, experience and seniority.
- 1.1.6.6 Monthly bank reconciliation reports should be adequately documented and filed to facilitate future review.

### **Management's Response**

- 1.1.6.7 *In relation to the audit, MICAT management herewith submits bank reconciliations for the following accounts: Culture Account (USD)/CBL, New Liberia Newspaper (USD & LRD)/UBA while the Management of LINA will be requested to submit all of its bank reconciliations to the Audit team for review.*

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

- 1.1.6.8 We have reviewed the documents subsequently provided by Management in response to the findings above and have therefore adjusted the Outstanding Bank Reconciliation Statements to LINA USD & LRD and New Liberia Newspaper USD & LRD).
- 1.1.6.9 However, Management provision of documents after our review, does not guarantee Management effective control of documents management.
- 1.1.6.10 Going forward, Management should ensure that requested documents for audit purpose are submitted in a timely manner.



## 1.1.7 No Evidence of Receipts for remittance made to NASSCORP

### Observation

- 1.1.7.1 Chapter 89.9 Part II of the National Social Security and Welfare Corporation (NASSCORP) Act of 2016 required that an employer should deduct contributions for pension from the remuneration of the employees at 4% of the gross salary and remit the amount along with the employer's own contribution of 6% of the gross pay to NASSCORP.
- 1.1.7.2 Also, Section 89.18 of the Decree establishing NASSCORP required that a principal employer defaults in paying any contribution prescribed by this Decree or subsequent regulations, a sum equal to four (4%) of the amount unpaid shall be added for each month or part of a month after the date on which payment was due, and any amount so added shall be recoverable as a debt owed by the employer to the Republic.
- 1.1.7.3 During the audit, we obtained no evidence of Management's remittance of social security deductions to NASSCORP.

### Risk

- 1.1.7.4 Management maybe non-compliant with NASSCORP general regulations which may result into penalty and fines.
- 1.1.7.5 Potential retirees of GOL may be denied required pension benefits due to non-compliance with the regulations.
- 1.1.7.6 The completeness and accuracy of social security contributions of employees may be misstated. This may lead to inaccurate computation of employee social security benefits.

### Recommendation

- 1.1.7.7 Management should facilitate full remittance of national social security taxes to NASSCORP in keeping with Chapters 89.16 (a and h) of the Decree establishing the National Social Security & Welfare Corporation.
- 1.1.7.8 Management should ensure that payment receipts for employees and employer contributions remitted to NASSCORP are obtain and file evidence of remittance to facilitate future review.

### Management's Response

- 1.1.7.9 *Relative to the audit findings, all employees' contributions made to NASSCORP are exclusively controlled, and deducted by the Ministry of Finance and Development Planning for onward subsequent remittance to NASSCORP. Management responsibility is to prepare the payroll and forward same to the MFDP for appropriate actions.*
- 1.1.7.10 *However, management takes note and going forward will exert all efforts to obtain receipts of remittances made by MFDP to NASSCORP on its behalf.*

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

1.1.7.11 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

### **1.1.8 Non-Remittance of Vendor's Withholding Taxes**

#### **Observation**

1.1.8.1 Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011 stipulates: "within 10 days after the last day of the month, payer described in (a) is required to remit to the tax authorities the total amount required to be withheld during the month", and (m) stipulates "a person who has a withholding obligation under this section and fails to withhold and remit the amount of tax required to be withheld is subject to Section 52 penalty for late payment and failure to pay."

1.1.8.2 During the audit, we obtained no evidence of Management withholding and remitting withholding taxes on goods and services.

#### **Risk**

1.1.8.3 Failure to remit taxes withheld, may deny GoL of much needed tax revenue.

1.1.8.4 Management may be in noncompliance with Section (905) J. of the Revenue Code of Liberia 2000, which may result in penalties for late payment and failure to pay. **Please see Section 52 of the Revenue Code of Liberia as referenced above.**

1.1.8.5 Non-remittance of withholding taxes may lead to overstatement of the cashbook and subsequently the financial statements.

#### **Recommendation**

1.1.8.6 Management should provide substantive justification for non-remittance of withholding taxes on goods and services for the period under audit.

1.1.8.7 Management should adjust the cashbook by the total value of the non-remitted withholding taxes and restate the financial statements with the adjusted cash balance.

1.1.8.8 Going forward, Management should facilitate full remittance of withholding taxes to the LRA in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.

1.1.8.9 Evidence of remittance of withholding taxes should be adequately documented and filed to facilitate future review.

#### **Management's Response**

1.1.8.10 *Relative to the audit findings, all withholding taxes on goods and services relating to vendors are directly controlled and remitted by the Ministry of Finance and Development planning on behalf of the Ministry of Information, Cultural Affairs and Tourism.*

1.1.8.11 *However, management takes note and going forward will exert all efforts to obtain receipts of remittances made by MFDP on its behalf.*

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

1.1.8.12 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

## **1.2 Administrative Issues**

### **1.2.1 No Established Audit Committee**

#### **Observation**

1.2.1.1 Regulation K.10 of the PFM Act of 2009 states that, "a head of government agency or government organization shall in consultation with the Internal Audit Governance Board establish and maintain an audit committee for the government agency or organization for which he/she is responsible."

1.2.1.2 In addition, Regulation K.11 (1) (a) of the PFM Act of 2009 requires that the audit committee of government agencies or organizations shall review internal controls, including the scope of internal audit, internal audit plans, internal audit findings, and recommend to the head of government agency the appropriate action to be taken.

1.2.1.3 During the audit, we observed no evidence that the Management had established a functional audit committee for the period under review.

#### **Risk**

1.2.1.4 Management failure to establish a functional Audit Committee may prevent Management from taking timely corrective action on deficiencies identified by the Internal Audit Unit and the recommendations of the General Auditing Commission.

#### **Recommendation**

1.2.1.5 Management should establish an audit committee for proper oversight as required by Regulations K.10 – K.11 of the PFM Act of 2009 and to ensure internal and external audit recommendations are implemented in a timely manner.

1.2.1.6 Management should establish a functional Audit Committee as part of the Governance structure of the entity. This will enable Management to evaluate and ensure that internal controls are operating effectively and the recommendations of external auditors are implemented.

1.2.1.7 Management should ensure that the Audit Committee is made fully functional evidence by the documentation of meeting minutes and periodic reports.

#### **Management's Response**

1.2.1.8 *Relative to the audit findings, MICAT Management takes note and going forward will ensure that an Audit Committee is established and fully functional.*

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

1.2.1.9 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

### **1.2.2 Lack of Policies and Procedures**

#### **Observation**

1.2.2.1 Regulation A.15(1) of the PFM Act of 2009 as restated in 2019 states: "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks".

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

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

- Financial and Administrative Manual
- Strategic and Operational Plans
- Fixed Asset Management Policy
- ICT Security Policy
- Receivable Management Policy

#### **Risk**

1.2.2.4 Failure to develop policies and procedures to guide the activities of the entity may lead to arbitrary decisions that may be non-compliant to applicable laws and regulations and may impair the achievement of the entity's objectives.

#### **Recommendation**

1.2.2.5 Management should develop, approve and operationalize policies and procedures for the various functions identified above, for the effective and efficient operations of the entity.

1.2.2.6 Evidence of approved policies and procedures should be adequately documented and filed to facilitate future review.

#### **Management's Response**

1.2.2.7 *Relative to the audit findings, MICAT Management takes note and going forward will ensure that the following be instituted: Financial and Administrative Manual, Strategic and Operational Plans, Fixed Asset Management policy, ICT Security Policy, Receivable Management Policy and fully functional.*

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

- 1.2.2.8 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

### **1.2.3 No offsite Backup Facility**

#### **Observation**

- 1.2.3.1 DS4.9 of CoBIT4.1 state that: Offsite Backup Storage Store all critical backup media, documentation and other IT resources necessary for IT recovery and business continuity plans.
- 1.2.3.2 12.3 of ISO/IEC 27002 states that: Backup copies of information, software and system images should be taken and tested regularly in accordance with an agreed backup policy.
- 1.2.3.3 During the audit, we observed that Management does not have an offsite backup facility; nor did we observe an on-site backup facility for relevant information relative to programs production, etc.

#### **Risk**

- 1.2.3.4 The lack of an offsite backup facility may lead to loss of service to users, loss of credibility, incomplete and inaccurate records in the event of disaster.

#### **Recommendation**

- 1.2.3.5 Management should obtain an offsite backup facility to safeguard the business and IT resources that are necessary for IT recovery from future disaster.

#### **Management's Response**

- 1.2.3.6 *Relative to the audit findings, the Management takes note will ensure the establishment of an offsite backup facility to safeguard the business and IT resources.*

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

- 1.2.3.7 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendation during subsequent audit.

### **1.2.4 Fixed Asset Irregularities**

#### **Observation**

- 1.2.4.1 Regulation V.1 (2) of the PFM Act of 2009 states, "The Head of Government Agency must take full responsibility of assets assigned to him by the General Services Agency and ensure that proper control systems exist for assets and that: (a) preventive mechanisms are in place to eliminate theft, losses, wastage and misuse; and (b) inventory levels are at an optimum and economical level."
- 1.2.4.2 Additionally, Regulation V.4 (1 & 2) states, "(1) Furniture, and equipment issued for Government quarters or offices or vehicle and other fixed asset shall be brought on a master

inventory of the Government Agency; (2) The master inventory shall record under each category of item: (a) the date and other details of the voucher or other document on which the items were received or issued; (b) their serial numbers where appropriate; and (c) their distribution to individual locations and the total quantity held.”

1.2.4.3 During the audit we observed the following irregularities during our review of the Ministry's fixed assets:

- There was no evidence of an approved fixed asset management policy
- The fixed asset register did not contain all of the following: Description, class, code, date of acquisition, location, condition, cost, depreciation expense, accumulated depreciation and net book value
- There was no evidence of periodic physical verification of assets conducted during the period to validate the existence of the entity's assets.
- There was no evidence of authorization of movement of assets
- The fixed asset register was not regularly updated
- There was no history of disposal of assets
- Fixed Assets within a given vicinity was not displayed in a fixed asset log as required by the PFM

1.2.4.4 Because of the absence of location of asset in the asset register coupled with fixed assets not being tagged, it was difficult to perform physical verification of fixed assets, during the audit. **See Annexure 3 for details.**

### **Risk**

1.2.4.5 Fixed Asset Register may be misstated (Over/understated).

1.2.4.6 Assets may be damaged or impaired but their values are still on the books.

1.2.4.7 Fixed assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.

1.2.4.8 The lack of asset movement log could make it difficult to keep track of assigned or transferred assets, which could lead to misuse, loss or theft of assets without being noticed.

1.2.4.9 Fixed Assets not coded may be susceptible to theft or diverted to personal use.

### **Recommendation**

1.2.4.10 Management should develop, approve and operationalize a fixed asset management policy to regulate fixed assets activities of the entity.

1.2.4.11 Management should ensure that the fixed asset register is updated to reflect the following: description, class, code, location, condition, cost, depreciation expense, accumulated depreciation and net book value of the asset.

1.2.4.12 Management should conduct periodic fixed assets count and /or verification to determine the current condition and location of the assets. Evidence of physical verification should be adequately documented and filed to facilitate future review.

1.2.4.13 The Fixed Asset Register should be updated periodically to reflect all entity's assets.

1.2.4.14 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM Act.

1.2.4.15 A movement of Asset Form should be filled and authorized before assets are moved from a location to another. The Fixed Asset Register should be updated to reflect the change in location of asset.

#### **Management's Response**

1.2.4.16 *Relative to the audit findings, MICAT management will submit updated fixed assets registry.*

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

1.2.4.17 We acknowledge subsequent receipt of the Updated Fixed Assets Register provided by Management in lieu of our findings. However, Management did not adequately address the issues raised. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

## ANNEXURE

### Annexure 1: Expenditures not disclosed in the Financial Statements

Date	Ref#	Description	Expenses (US\$)
July 31, 2017	639	LINA Account	\$1,000
July 31, 2017	643	LINA Account	\$9,950
August 1, 2017	645	LINA Account	\$15,750
August 3, 2017	646	LINA Account	\$1,850
August 28, 2017	CK# 00000187	LINA Account	\$220
October 27, 2017	648	LINA Account	\$20,500
November 15, 2017	650	LINA Account	\$5,000
November 16, 2017	801	LINA Account	\$10,100
November 30, 2017	N/A	LINA Account	\$15
November 30, 2017	N/A	LINA Account	\$15
December 1, 2017	803	LINA Account	\$20,800
December 27, 2017	802	LINA Account	\$20,500
January 26, 2018	804	LINA Account	\$21,200
February 28, 2018	806	LINA Account	\$1,500
March 2, 2018	807	LINA Account	\$18,800
April 12, 2018	813	LINA Account	\$17,780
April 16, 2018	814	LINA Account	\$2,750
April 17, 2018	809	LINA Account	\$1,300
May 25, 2018	751	LINA Account	\$200
June 4, 2018	626	LINA Account	\$3,000
June 4, 2018	752	LINA Account	\$14,900
June 5, 2018	815	LINA Account	\$2,500
June 20, 2018	820	LINA Account	\$16,750
June 22, 2018	818	LINA Account	\$2,500
June 22, 2018	816	LINA Account	\$2,500
<b>Total</b>			<b>\$211,380</b>

### Annexure 1A: Expenditures not disclosed in the Financial Statements

Date	Ref#	Description	Expenses (L\$)
July 31, 2017	481	LINA Account	\$600,000
August 1, 2017	482	LINA Account	\$192,000
September 6, 2017	471	LINA Account	\$1,637,000
September 7, 2017	473	LINA Account	\$456,000
September 19, 2017	474	LINA Account	\$100,000
September 19, 2017	472	LINA Account	\$551,625
September 20, 2017	616	LINA Account	\$26,100
September 20, 2017	602	LINA Account	\$25,985
September 20, 2017	487	LINA Account	\$52,200
September 20, 2017	622	LINA Account	\$1,084,250
September 20, 2017	484	LINA Account	\$52,200
September 20, 2017	625	LINA Account	\$594,420



*Management Letter on the Audit of the  
Ministry of Information, Cultural Affairs and Tourism Financial Statements  
For Period Ended June 30, 2018*

<b>Date</b>	<b>Ref#</b>	<b>Description</b>	<b>Expenses (L\$)</b>
September 20, 2017	604	LINA Account	\$167,040
September 20, 2017	495	LINA Account	\$229,680
September 20, 2017	493	LINA Account	\$52,200
September 20, 2017	492	LINA Account	\$52,200
September 20, 2017	609	LINA Account	\$52,200
September 21, 2017	496	LINA Account	\$52,200
September 21, 2017	500	LINA Account	\$104,400
September 21, 2017	603	LINA Account	\$46,860
September 21, 2017	485	A. LINA Account	\$31,320
September 21, 2017	621	LINA Account	\$26,100
September 21, 2017	490	LINA Account	\$135,720
September 21, 2017	610	LINA Account	\$25,985
September 21, 2017	626	A. LINA Account	\$62,640
September 21, 2017	611	LINA Account	\$104,400
September 21, 2017	614	LINA Account	\$417,600
September 21, 2017	606	LINA Account	\$26,100
September 21, 2017	628	LINA Account	\$26,100
September 21, 2017	619	LINA Account	\$52,200
September 21, 2017	617	B. LINA Account	\$234,780
September 21, 2017	608	C. LINA Account	\$52,200
September 21, 2017	629	LINA Account	\$520,000
September 21, 2017	634	LINA Account	\$450,000
September 21, 2017	499	LINA Account	\$52,200
September 21, 2017	498	LINA Account	\$52,200
September 21, 2017	630	LINA Account	\$156,600
September 21, 2017	607	LINA Account	\$689,040
September 21, 2017	632	A. LINA Account	\$68,125
September 21, 2017	491	LINA Account	\$52,200
September 21, 2017	494	D. LINA Account	\$26,100
September 21, 2017	618	LINA Account	\$125,280
September 21, 2017	486	A. LINA Account	\$52,200
September 21, 2017	483	LINA Account	\$1,240,000
September 22, 2017	639	LINA Account	\$560,000
September 22, 2017	640	LINA Account	\$140,000
September 22, 2017	635	LINA Account	\$26,100
September 22, 2017	637	LINA Account	\$26,100
September 26, 2017	643	LINA Account	\$1,000,000
September 26, 2017	612	LINA Account	\$31,320
September 26, 2017	645	LINA Account	\$1,020,000
September 26, 2017	489	B. LINA Account	\$52,200
September 27, 2017	601	LINA Account	\$31,320
October 27, 2017	647	LINA Account	\$600,000
November 3, 2017	648	LINA Account	\$68,000
November 15, 2017	N/A	LINA Account	\$1,335

Date	Ref#	Description	Expenses (L\$)
November 15, 2017	649	LINA Account	\$300,000
November 16, 2017	650	LINA Account	\$672,000
November 16, 2017	551	LINA Account	\$650,000
November 17, 2017	553	LINA Account	\$150,000
December 1, 2017	555	LINA Account	\$698,000
December 21, 2017	557	LINA Account	\$600,000
December 21, 2017	559	LINA Account	\$100,000
December 28, 2017	N/A	LINA Account	\$1,335
January 26, 2018	562	LINA Account	\$708,000
February 28, 2018	564	LINA Account	\$100,000
March 2, 2018	565	LINA Account	\$600,000
April 12, 2018	567	LINA Account	\$376,500
April 16, 2018	566	LINA Account	\$320,000
May 25, 2018	570	LINA Account	\$40,000
June 1, 2018	569	LINA Account	\$419,000
June 4, 2018	568	LINA Account	\$300,000
June 20, 2018	572	LINA Account	\$465,000
June 21, 2018	571	LINA Account	\$300,000
<b>Total</b>			<b>\$21,163,860</b>

#### Annexure 2: Expenditures with Inadequate Supporting Documents

Sample #	Date	PV#	Description	Amount (US\$)
1	June 15, 2018	487	Media Intelligence	\$100,000
2	November 17, 2017	396	Media Intelligence/Covert	\$99,995
3	November 28, 2017	435	Media Intelligence/Covert	\$75,000
4	April 12, 2018	458	Media Intelligence	\$50,000
5	December 14, 2017	448	Media Intelligence/Covert	\$35,000
6	May 10, 2018	474	Media Intelligence	\$35,000
7	December 21, 2017	443	Media Intelligence/Covert	\$30,000
8	January 19, 2018	456	Media Intelligence/Covert	\$22,500
9	June 15, 2018	486	Media Intelligence	\$21,000
10	September 22, 2018	389	Media Intelligence/Covert	\$20,000
11	May 22, 2018	249	Media Intelligence	\$20,000
12	January 12, 2018	461	Media Intelligence/Covert	\$19,500
13	November 9, 2017	393	Media Intelligence/Covert	\$19,000
14	July 24, 2017	376	Media Intelligence/Covert	\$17,495
15	July 14, 2017	373	Media Intelligence/Covert	\$15,000
16	October 19, 2017	392	Media Intelligence	\$15,000
17	November 17, 2017	394	Media Intelligence/Covert	\$15,000
18	June 12, 2018	431	Media Intelligence	\$15,000
19	January 12, 2018	460	Media Intelligence/Covert	\$13,750
20	January 12, 2018	462	Media Intelligence/Covert	\$13,750
21	December 27, 2017	445	Media Intelligence/Covert	\$13,000
22	January 18, 2018	469	Media Intelligence/Covert	\$10,000

Sample #	Date	PV#	Description	Amount (US\$)
23	December 27, 2017	445	Media Intelligence/Covert	\$13,000
24	January 2, 2018	463	Media Intelligence/Covert	\$12,500
25	September 13, 2017	415	MICAT Operation	\$1,500
26	April 10, 2018	457	Media Intelligence/Covert	\$6,000
27	October 24, 2017	421	Media Intelligence	\$4,686
28	April 18, 2018	472	Media Intelligence	\$3,500
29	January 17, 2018	450	Media Intelligence/Covert	\$3,000
<b>Total</b>				<b>\$719,176</b>

#### Annexure 2A: Expenditures with Inadequate Supporting Documents

Sample #	Date	PV#	Description	Amount (L\$)
1	September 15, 2017	240	Media Intelligence	\$9,306,400
2	August 21, 2017	220	Media Intelligence	\$5,600,000
3	January 19, 2018	191	Deposit of check	\$4,720,158
4	September 15, 2017	239	Media Intelligence	\$3,838,890
5	October 5, 2017	177	Media Intelligence	\$3,480,000
6	August 28, 2017	231	Media Intelligence	\$2,800,000
7	December 21, 2017	186	Media Intelligence	\$2,502,600
8	January 12, 2018	246	Media Intelligence	\$2,404,740
9	October 4, 2017	175	Media Intelligence	\$2,326,600
10	December 15, 2017	184	Media Intelligence	\$2,250,000
11	June 15, 2018	193	Media Intelligence	\$1,955,380
12	January 12, 2018	244	Media Intelligence	\$1,695,650
13	January 12, 2018	245	Media Intelligence	\$1,695,650
14	October 9, 2017	181	Media Intelligence	\$1,682,000
15	January 12, 2018	247	Media Intelligence	\$1,541,500
16	August 25, 2017	233	Media Intelligence	\$1,422,750
17	December 22, 2017	243	Media Intelligence	\$1,251,300
18	November 16, 2017	182	Media Intelligence	\$1,226,800
19	October 3, 2017	171	Media Intelligence	\$1,186,500
20	October 5, 2017	179	Media Intelligence	\$1,160,000
21	August 4, 2017	214	Media Intelligence	\$410,000
22	July 25, 2017	211	Media Intelligence/covert	\$350,000
23	August 23, 2017	225	Media Intelligence	\$345,000
24	July 3, 2017	201	Media Intelligence/covert	\$210,000
25	July 7, 2017	163	Media Intelligence/covert	\$100,000
26	July 21, 2017	208	MICAT Operations	\$60,000
27	August 14, 2017	215	MICAT Operations	\$35,000
28	November 17, 2017	183	MICAT Operations	\$27,000
29	September 1, 2017	235	MICAT Operations	\$65,000
<b>Total</b>				<b>\$55,648,918</b>

**Annexure 3: Fixed Asset Irregularities**

NO.	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	LOCATION
1	Television	Flat Screen 36"	Afton	N/A	Minister Office
2	Air Conditioner	Split Unit	Hisense	1KK012015XNP- COAXRS043	Minister Office
3	Air Conditioner	Split Unit	Hisense	N/A	Minister Office
4	Desk	Executive	N/A	N/A	Minister Office
5	Chair	Executive	N/A	N/A	Minister Office
6	Chair	Deskside	N/A	N/A	Minister Office
7	Chair	Deskside	N/A	N/A	Minister Office
8	Chair	Chusion	N/A	N/A	Minister Office
9	Chair	Chusion	N/A	N/A	Minister Office
10	Table	Wooden	N/A	N/A	Minister Office
11	Table	Wooden	N/A	N/A	Minister Office
12	Table	Glass	N/A	N/A	Minister Office
13	Copy Machine	3-In-1	HP	N/A	Minister Office
14	Internet Router	Orange	Orange	N/A	Minister Office
15	Ice Box	Small Size	LRC	N/A	Minister Office
16	Television	65 Inch	SHARP	N/A	Minister Office
17	Printer	Laserjet	HP	CM46F3F311834	Minister Office
18	Stand	Television	N/A	N/A	Minister Office
19	Computer	Monitor	ACER	MMTA0047804112443	Minister Office
20	Computer	System Unit	ACER	60ZM933	Minister Office
21	Computer	Keyboard	ACER	0X0V3-100030CL068NA03	Minister Office
22	Cupboard	Glass	N/A	N/A	Minister Office
23	Computer	Monitor	DELL	01NSXQDC00-96B-0AE-A08	SA Office
24	Computer	System Unit	DELL	GR4L8P2	SA Office
25	Computer	Keyboard	DELL	CMOXDV93-L0300-92G- 09PT-A03	SA Office
26	Printer	Single	HP	VNFYY50367	SA Office
27	Ice Box	Small Size	Daewoo	TR10YEA2660030	SA Office
28	Air Conditioner	Split Unit	Hisense	N/A	SA Office
29	Shredder	Paper	SBT	SBT04171	SA Office
30	Desk	Computer	N/A	N/A	SA Office
31	Desk	Regular	N/A	N/A	SA Office
32	Chair	Executive	N/A	N/A	SA Office
33	Chair	Semi Executive	N/A	N/A	SA Office
34	Chair	Regular	N/A	N/A	SA Office
35	Chair	Regular	N/A	N/A	SA Office

NO.	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	LOCATION
36	Ice Box	Small Size	DAEWOO	N/A	Minister Staff
37	Chair	Semi Executive	N/A	N/A	Minister Staff
38	Bookshelf	Wooden	N/A	N/A	Minister Staff
39	Chair	Regular	N/A	N/A	Minister Staff
40	Desk	Regular	N/A	N/A	Minister Staff
41	Desk	Regular	N/A	N/A	Minister Staff
42	Desk	Computer	N/A	N/A	Minister Staff Office
43	Desk	Computer	N/A	N/A	Minister Staff Office
44	Desk	Regular	N/A	N/A	Minister Staff Office
45	Chair	Executive	N/A	N/A	Minister Staff Office
46	Chair	Executive	N/A	N/A	Minister Staff Office
47	Chair	Semi Executive	N/A	N/A	Minister Staff Office
48	Chair	Regular	N/A	N/A	Minister Staff Office
49	Chair	Regular	N/A	N/A	Minister Staff Office
50	Chair	Chusion	N/A	N/A	Minister Staff Office
51	Cupboard	Wooden	N/A	N/A	Minister Staff Office
52	Computer	Laptop	Lenovo	PF2GTTHV	Minister Staff Office
53	Computer	Flat Screen	Dell	CNOFJ179641806BD5AWS	Minister Staff Office
54	Computer	Keyboard	Lenovo	2B044573	Minister Staff Office
55	Computer	CPU	Lenovo	115E30500277001052AR1 R5	Minister Office
56	Copy Machine	3-In-1	Cannon	RWR33465	Minister Office
57	Air Conditioner	Split Unit	Hisense	N/A	Minister Office
58	Table	Wooden	N/A	N/A	Minister Office
59	Table	Glass, Side	N/A	N/A	Minister Office
60	Chair	Semi Executive	N/A	N/A	Minister Office
61	Chair	Executive	N/A	N/A	Minister Office
62	File Cabinet	Metal	N/A	N/A	Minister Office
63	Television	Flatscreen	AFTRON	N/A	Minister's Conference Room
64	Table	Conference	N/A	N/A	Minister's Conference Room
65	Chair	Plastic	N/A	N/A	Minister's Conference Room
66	Chair	Plastic	N/A	N/A	Minister's Conference Room
67	Chair	Plastic	N/A	N/A	Minister's Conference Room
68	Chair	Plastic	N/A	N/A	Minister's Conference

NO.	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	LOCATION
					Room
69	Chair	Plastic	N/A	N/A	Minister's Conference Room
70	Chair	Plastic	N/A	N/A	Minister's Conference Room
71	Chair	Plastic	N/A	N/A	Minister's Conference Room
72	Chair	Plastic	N/A	N/A	Minister's Conference Room
73	Chair	Plastic	N/A	N/A	Minister's Conference Room
74	Chair	Plastic	N/A	N/A	Minister's Conference Room
75	Chair	Plastic	N/A	N/A	Minister's Conference Room
76	Chair	Plastic	N/A	N/A	Minister's Conference Room
77	Chair	Regular	N/A	N/A	Minister's Conference Room
78	Air Conditioner	Split Unit	HISENSE	N/A	Minister's Conference Room
79	Air Conditioner	Split Unit	LG	N/A	Deputy Minister Office
80	Desk	Executive	N/A	N/A	Deputy Minister Office
81	Chair	Executive	N/A	N/A	Deputy Minister Office
82	Chair	Deskside	N/A	N/A	Deputy Minister Office
83	Chair	Deskside	N/A	N/A	Deputy Minister Office
84	Bookshelf	Glass	N/A	N/A	Deputy Minister Office
85	Chair	Regular	N/A	N/A	Deputy Minister Office
86	Chair	Regular	N/A	N/A	Deputy Minister Office
87	Ice Box	Small	NAKAI	N/A	Deputy Minister Office
88	Table	Mini-Conference	N/A	N/A	Deputy Minister Office
89	Desk	Computer	N/A	N/A	DMTS Staff
90	Desk	Regular	N/A	N/A	DMTS Staff
91	Chair	Regular	N/A	N/A	DMTS Staff
92	Chair	Regular	N/A	N/A	DMTS Staff
93	Chair	Regular	N/A	N/A	DMTS Staff
94	Desk	Computer	N/A	N/A	DMTS Staff
95	Computer	Monitor	N/A	N/A	DMTS Staff
96	Computer	System Unit	N/A	N/A	DMTS Staff
97	Computer	Keyboard	N/A	N/A	DMTS Staff
98	File Cabinet	Metal	N/A	N/A	DMTS Staff
99	Computer	Monitor	DELL	N/A	DMTS Staff

NO.	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	LOCATION
100	Computer	System Unit	DELL	N/A	DMTS Staff
101	Computer	Keyboard	DELL	N/A	DMTS Staff
102	Printer	Laserjet	HP	N/A	DMTS Staff
103	Desk	Semi Executive	N/A	N/A	DMTS Staff
104	Desk	Regular	N/A	N/A	DMTS Staff
105	Desk	Metal	N/A	N/ A	DMTS Staff
106	Desk	Hutches	N/A	N/A	DMTS Staff
107	Computer	Laptop	LENOVO	PF2PZYSG	AMIS Office
108	Dispenser	Water	MALKAH	N/A	AMIS Office
109	Printer	Laserjet	HP	PHKBB15921	AMIS Office
110	Printer	Laserjet	HP	VMCML11899	Assistant Minister Office
111	Computer	Laptop	HP	5CD120MQLC	Assistant Minister Office
112	Computer	Flat Screen	Dell	CN04819R72872-1CBAMM	Assistant Minister Office
113	Computer	Keyboard	HP	HG068AV	Assistant Minister Office
114	Computer	System Unit	HP	BABXB0FGAWE2V0	Assistant Minister Office
115	Copy Machine	3-In-1	Kodak	VNF3J18826	Assistant Minister Office
116	Ice Box	Small Size	TCL	N/A	Assistant Minister Office
117	Television	Flat Screen 24"	Hisense	3TD32G1139550INF35008	Assistant Minister Office
118	Desk	Executive	N/A	N/A	Assistant Minister Office
119	Table	Conference	N/A	N/A	Assistant Minister Office
120	Desk	Regular	N/A	N/A	Assistant Minister Office
121	Chair	Executive	N/A	N/A	Assistant Minister Office
122	Chair	Executive	N/A	N/A	Assistant Minister Office
123	Chair	Metal	N/A	N/A	Assistant Minister Office
124	Chair	Metal	N/A	N/A	Assistant Minister Office
125	Chair	Regular	N/A	N/A	Assistant Minister Office
126	Chair	Regular	N/A	N/A	Assistant Minister Office
127	File Cabinet	File	N/A	N/A	Assistant Minister Office
128	Cupboard	Glass	N/A	N/A	Assistant Minister Office
129	Bookshelf	Wooden	N/A	N/A	Assistant Minister Office
130	Chair	Executive	N/A	N/A	AA Ofice
131	Chair	Executive	N/A	N/A	AA Office
132	Computer	Flat Screen	DELL	03N26N-FCC00-03L-A9AB-A01	AA Office
133	Computer	Flat Screen	DELL	G02TN93	AA Office
134	Computer	Flat Screen	DELL	0XDV93-L0300-0BE-041FA04	AA Office
135	Computer	Flat Screen	Great Wall	ZDMZ1671805M0780Q	AA Ofice
136	Computer	Flat Screen	Great Wall	C1606000054	AA Office
137	Computer	Flat Screen	Great Wall	15516655178A1445	AA Office



NO.	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	LOCATION
138	Copy Machine	3-In-1	Canon	WRD61267	AA Office
139	Computer	Monitor	DELL	0R735N-64180-02A-0ZB	AA Office
140	Computer	System Unit	DELL	87PNCK1	AA Office
141	Air Conditioner	Split Unit	LG	N/A	AA Office
142	Desk	Executive	N/A	N/A	AA Office
143	Desk	Regular	N/A	N/A	AA Office
144	Desk	Wooden	N/A	N/A	AA Office
145	Chair	Executive	N/A	N/A	AA Office
146	Chair	Executive	N/A	N/A	AA Office
147	Chair	Regular	N/A	N/A	AA Office
148	Chair	Regular	N/A	N/A	AA Office
149	Chair	Visitor	N/A	N/A	AA Office
150	Copy Machine	3_In-1	Canon	3796B003	AA Office
151	Bookshelf	Wooden	N/A	N/A	AA Office
152	Computer	Flat Screen	Dell	CNODJMFD6418038C12PL	DMA Office
153	Computer	Keyboard	Dell	CNODJ4917158137G074UA01	DMA Office
154	Computer	CPU	Dell	CN001586H9123456	DMA Office
155	Computer	Laptop	Lenovo	PF2Q1GTX	DMA Office
156	Television	Flat Screen 14"	Hisense	3TD32G11339350INFF350098	DMA Office
157	Ice Box	Small Size	TCL	N/A	DMA Office
158	Air Conditioner	Split Unit	LRC	N/A	DMA Office
159	Desk	Executive	N/A	N/A	DMA Office
160	Desk	Desk side	N/A	N/A	DMA Office
161	Chair	Desk side	N/A	N/A	DMA Office
162	Chair	Living Room	N/A	N/A	DMA Office
163	Chair	Living Room	N/A	N/A	DMA Office
164	Chair	Metal	N/A	N/A	DMA Office
165	Chair	Metal	N/A	N/A	DMA Office
166	Chair	Metal	N/A	N/A	DMA Office
167	Table	Conference	N/A	N/A	DMA Office
168	Table	Side	N/A	N/A	DMA Office
169	Table	Living Room	N/A	N/A	DMA Office
170	Bookshelf	Wooden	N/A	N/A	DMA Office
171	Chair	Regular	N/A	N/A	AA Office
172	Chair	Regular	N/A	N/A	AA Office
173	Bookshelf	wooden	N/A	N/A	AA Office
174	Table	Regular	N/A	N/A	AA Office



NO.	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	LOCATION
175	Computer	Flat Screen	DELL	0FMHDP-72872-585-CULI-A00	AA Office
176	Computer	System Unit	DELL	N/A	AA Office
177	Computer	Keyboard	DELL	0GD173-71581-56T-024Y-A02	AA Office
178	Computer	Flat Screen	DELL	04H19R-72872-1C8-CGM	AA Office
179	Computer	System Unit	DELL	6VKMK52	AA Office
180	Computer	Keyboard	DELL	0RH659-73571-76H-08GH	AA Office
181	Computer	Flat Screen	Great Wall	ZDMZ1652305N0128Q	AA Office
182	Computer	Keyboard	Great Wall	C1607000823	AA Office
183	Computer	Flat Screen	Dell	ONKOP9-FCC00-0AT-A5CI-A04	AA Office
184	Computer	Keyboard	Dell	OXDV93-L0300-0BE-035Q-A04	AA Office
185	Computer	CPU	Dell	F82TN93	AA Office
186	Copy Machine	3-In-1	HP	TH9A32N042	AA Office
187	Copy Machine	3-In-1	Canon	HCT16337	AA Office
188	Printer	Single	HP	CN1AM1B22V	AA Office
189	Air Conditioner	Split Unit	ROCH	N/A	AA Office
190	Desk	Semi Executive	N/A	N/A	AA Office
191	Desk	Semi Executive	N/A	N/A	AA Office
192	Desk	Semi Executive	N/A	N/A	AA Office
193	Desk	Hutches	N/A	N/A	AA Office
194	Table	Wooden	N/A	N/A	AA Office
195	Chair	Regular	N/A	N/A	AA Office
196	Chair	Regular	N/A	N/A	AA Office
197	Chair	Regular	N/A	N/A	AA Office
198	Chair	Living Room	N/A	N/A	AA Office
199	Chair	Living Room	N/A	N/A	AA Office
200	Chair	Executive	N/A	N/A	AA Office
201	Chair	Executive	N/A	N/A	AA Office
202	Chair	Executive	N/A	N/A	AA Office
203	Bookshelf	Wooden	N/A	N/A	AA Office
204	Table	Wooden	N/A	N/A	AA Office
205	Computer	Flat Screen	Dell	3CQ6123VQJ	Human Resource
206	Computer	Keyboard	Dell	N/A	Human Resource
207	Computer	System Unit	Dell	CZC6399COR	Human Resource
208	Computer	Flat Screen	Dell	CNOXOT4K72872388E1CB	Human Resource

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<b>NO.</b>	<b>ASSET NAME</b>	<b>ASSET TYPE</b>	<b>PRODUCT NAME</b>	<b>SERIAL #</b>	<b>LOCATION</b>
209	Computer	Keyboard	Dell	O4G481716194940091A00	Human Resource
210	Computer	System Unit	Dell	C85X132	Human Resource
211	Printer	Laserjet	HP	VNF4160375	Human Resource
212	Copy Machine	3-In-1	HP	CND8F8WC4H	Human Resource
213	Computer	Laptop	Dell	3Q80602	Human Resource
214	Ice Box	Small size	Daewoo	N/A	Human Resource
215	File Cabinet	Metal		N/A	Human Resource
216	File Cabinet	Metal		N/A	Human Resource
217	File Cabinet	Metal		N/A	Human Resource
218	Television	Flatscreen 42"	Hisense	N/A	Human Resource
219	Air Conditioner	Split Unit	Binatone	N/A	Human Resource
220	Desk	Workstation	N/A	N/A	Human Resource
221	Desk	Executive	N/A	N/A	Human Resource
222	Desk	Computer	N/A	N/A	Human Resource
223	Table	Computer	N/A	N/A	Human Resource
224	Chair	Regular	N/A	N/A	Human Resource
225	Chair	Regular	N/A	N/A	Human Resource
226	Chair	Executive	N/A	N/A	Human Resource
227	Computer	Monitor	DELL	03M26M...03RCE7BA01	Human Resource
228	Computer	System Unit	DELL	2S1TN93	Human Resource
229	Computer	Keyboard	DELL	0SDV93-0BE03ALA04	Human Resource
230	Computer	Monitor	DELL	0X0J4K...HDM4B	Human Resource
231	Computer	System Unit	LENOVO	N/A	Human Resource
232	Computer	Keyboard	DELL	04B48..71A00	Human Resource
233	Computer	Monitor	DELL	03LT6...9BA01	Human Resource
234	Computer	System Unit	DELL	C42TN93	Human Resource
235	Computer	Keyboard	DELL	0XDV9..2LA03	Human Resource
236	Computer	Monitor	DELL	0NK0P...YBA04	Human Resource
237	Computer	System Unit	DELL	212TN93	Human Resource
238	Computer	Keyboard	DELL	0XDV9...ZFA03	Human Resource
239	Computer	Monitor	DELL	0FJ17...D5AWS	Human Resource
240	Computer	Monitor	DELL	03M26...KIA01	Human Resource
241	Computer	System Unit	DELL	152TM93	Human Resource
242	Computer	Keyboard	DELL	0XDV9...3TA04	Human Resource
243	Computer	Monitor	DELL	07CXP...CBA00	Human Resource
244	Computer	System Unit	DELL	VMYY50359	Human Resource
245	Dispenser	Water	ELEKTA	1.908E+09	Human Resource
246	Chair	Executive			Human Resource
247	Chair	Executive			Human Resource
248	Chair	Regular	N/A	N/A	Human Resource

NO.	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	LOCATION
249	Chair	Regular	N/A	N/A	Human Resource
250	Chair	Regular	N/A	N/A	Human Resource
251	Chair	Regular	N/A	N/A	Human Resource
252	Chair	Regular	N/A	N/A	Human Resource
253	Chair	Regular	N/A	N/A	Human Resource
254	Chair	Regular	N/A	N/A	Human Resource
255	Chair	Regular	N/A	N/A	Human Resource
256	Chair	Regular	N/A	N/A	Human Resource
257	Chair	Plastic	N/A	N/A	Human Resource
258	Cabinet	File	N/A	N/A	Human Resource
259	Cabinet	File	N/A	N/A	Human Resource
260	Cabinet	File	N/A	N/A	Human Resource
261	Cabinet	File	N/A	N/A	Human Resource
262	Television	Flatscreen	Hisense	N/A	Human Resource
263	Cupboard	Glass	N/A	N/A	Human Resource
264	Computer	Laptop	HP	5CD116GQ2S	Human Resource
265	Air Conditioner	Split Unit	N/A	N/A	DMPA office
266	Desk	Executive	N/A	N/A	DMPA office
267	Chair	Executive	N/A	N/A	DMPA office
268	Chair	Visitor	N/A	N/A	DMPA office
269	Chair	Visitor	N/A	N/A	DMPA office
270	Chair	Regular	N/A	N/A	DMPA office
271	Chair	Regular	N/A	N/A	DMPA office
272	Chair	Semi Executive	N/A	N/A	DMPA office
273	Chair	Semi Executive	N/A	N/A	DMPA office
274	Ice Box	Small size	ROCH	N/A	DMPA office
275	Television		N/A	N/A	DMPA office
276	Cupboard	Glass	N/A	N/A	DMPA office
277	Board	White	N/A	N/A	DMPA office
278	Computer	Flat screen	Lenovo	CN-07FCC00-76K-AL60-A00	Information Services
279	Computer	Keyboard	Dell	CN-09K30Y-73626-696-037EA02	Information Services
280	Computer	System Unit	Lenovo	9261YJZ	Information Services
281	Computer	Flat screen	N/A	041H19R-72872-1CB-ANAM	Information Services
282	Air Conditioner	Split Unit	Hisense	N/A	Information Services
283	Air Conditioner	Split Unit	LG	N/A	Information Services
284	Desk	Executive	N/A	N/A	Information Services

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<b>NO.</b>	<b>ASSET NAME</b>	<b>ASSET TYPE</b>	<b>PRODUCT NAME</b>	<b>SERIAL #</b>	<b>LOCATION</b>
285	Desk	Computer	N/A	N/A	Information Services
286	Chair	Semi Executive	N/A	N/A	Information Services
287	Chair	Executive	N/A	N/A	Information Services
288	Chair	Regular	N/A	N/A	Information Services
289	Chair	Regular	N/A	N/A	Information Services
290	File Cabinet	Metal	N/A	N/A	Information Services
291	Ice Box	Small Size	TCL	N/A	Information Services
292	Computer	Monitor	DELL	CN-05N01GSCC00-0AL-DAVI	Information Services
293	Computer	System Unit	DELL	943NF93	Information Services
294	Computer	Keyboard	DELL	N/A	Information Services
295	Desk	Regular	N/A	N/A	Information Services
296	Desk	Hutches	N/A	N/A	Information Services
297	Table	Folding	N/A	N/A	Information Services
298	Chair	Executive	N/A	N/A	Information Services
299	Chair	Executive	N/A	N/A	Information Services
300	Chair	Executive	N/A	N/A	Information Services
301	Chair	Executive	N/A	N/A	Information Services
302	Chair	Executive	N/A	N/A	Information Services
303	Chair	Executive	N/A	N/A	Information Services
304	File Cabinet	Metal	N/A	N/A	Information Services
305	Board	Bulletin	N/A	N/A	Information Services
306	PA System	Mixer	Professioner	AMP99012BT	Information Services
307	Computer	Monitor	N/A	N/A	Information Services
308	Computer	System Unit	N/A	N/A	Information Services
309	Computer	Keyboard	N/A	N/A	Information Services
310	Computer	Flat Screen	Lenovo	1S61C0ACRSCAU15WKGP7	Finance Section
311	Computer	Keyboard	Lenovo	CQ051174	Finance Section
312	Computer	System Unit	Lenovo	ASSC80N37947F1W096101B5	Finance Section
313	Air Conditioner	Split Unit	LG	N/A	Finance Section
314	Computer	Laptop	Lenovo	CCA115LP0010T2	Finance Section
315	Air Conditioner	Split Unit	TCL		Finance Section
316	Desk	Executive	N/A	N/A	Finance Section
317	Chair	Executive	N/A	N/A	Finance Section
318	Chair	Regular	N/A	N/A	Finance Section
319	Chair	Regular	N/A	N/A	Finance Section
320	Printer	Laserjet	HP	N/A	Finance Section
321	TV Stand	Glass	N/A	N/A	Finance Section

NO.	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	LOCATION
322	Computer	Flat Screen	Dell	CN0DJNFD-64180-38C-0ZWL	Finance Section
323	Computer	Keyboard	Dell	CN0D141-71581-376-058G-A01	Finance Section
324	Computer	CPU	Dell	D38FZY1	Finance Section
325	Desk	Semi Executive	N/A		Finance Section
326	Computer	Laptop	HP	5CB120MRSF	Finance Section
327	Air Conditioner	Split Unit	AUX	N/A	Finance Section
328	Shelf	Wooden	N/A	N/A	Finance Section
329	Computer	Flat Screen	Great Wall	ZDMZ1671805N1323Q	Finance Section
330	Computer	Keyboard	Great Wall	C1607001325	Finance Section
331	Computer	CPU	Great Wall	N/A	Finance Section
332	Computer	Flat Screen	Dell	05N01G-FCC00-0AL-DC3I-A13	Finance Section
333	Computer	Keyboard	Dell	08VXMS-M6D00-0BD-0057-A02	Finance Section
334	Computer	CPU	Dell	363MF93	Finance Section
335	Computer	Flat Screen	Dell	05N01G-FCC00-0AL-DFMI-A13	Finance Section
336	Computer	System Unit	Dell	08VXMS-M6D00-0BD-0057-A01	Finance Section
337	Computer	Keyboard	Dell	GK18T83	Finance Section
338	Copy Machine	3-In-1	HP	VNC4535005	Finance Section
339	Printer	3-In-1	Canon	WRD54034	Finance Section
340	Printer	Single	HP	PHKED241G0	Finance Section
341	Air Conditioner	Split Unit	LG	N/A	Finance Section
342	Ice Box	Small Size	Venus	N/A	Finance Section
343	Desk	Semi Executive	N/A	N/A	Finance Section
344	Desk	Semi Executive	N/A	N/A	Finance Section
345	Desk	Semi Executive	N/A	N/A	Finance Section
346	Desk	Computer	N/A	N/A	Finance Section
347	Desk	Computer	N/A	N/A	Finance Section
348	Desk	Computer	N/A	N/A	Finance Section
349	Desk	Regular	N/A	N/A	Finance Section
350	File Cabinet	Metal	N/A	N/A	Finance Section
351	File Cabinet	Metal	N/A	N/A	Finance Section
352	Chair	Executive	N/A	N/A	Finance Section
353	Chair	Executive	N/A	N/A	Finance Section

NO.	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	LOCATION
354	Chair	Executive	N/A	N/A	Finance Section
355	Chair	Regular	N/A	N/A	Finance Section
356	Chair	Regular	N/A	N/A	Finance Section
357	Chair	Regular	N/A	N/A	Finance Section
358	Chair	Regular	N/A	N/A	Finance Section
359	Chair	Regular	N/A	N/A	Finance Section
360	Chair	Regular	N/A	N/A	Finance Section
361	Safe	Medium Size	N/A	N/A	Finance Section
362	Air Conditioner	Standing Unit	Hisense	1K0041007NOE0N54TSW0012	Conference Room
363	Air Conditioner	Standing Unit	Hisense	1K0041007NOP0N54TSW0007	Conference Room
364	Computer	Keyboard	Great wall	C1607000278	Operation/Special project
365	Computer	System Unit	Great wall	1S516655184T2863	Operation/Special project
366	Ice box	small	TCL	N/A	Operation/Special project
367	Air conditioner	Split Unit	Gibson	N/A	Operation/Special project
368	Computer	Keyboard	Dell	OD1331-71619-91n-2104	Operation/Special project
369	Computer	System Unit	Dell	DLV7LF1	Operation/Special project
370	Computer	Moniter	Dell	CN-O1441R-77892-22-0W13L	Operation/Special project
371	Safe	Small size	KCHINA	N/A	Operation/Special project
372	Computer	Monitor	Dell	CN-0U417714661180-0263-2A6U	Operation/Special project
373	Desk	Semi Executive	N/A	N/A	Operation/Special project
374	Chair	Regular	N/A	N/A	Operation/Special project
375	Chair	Regular	N/A	N/A	Operation/Special project
376	Fan	Standing	TAMASHI	N/A	Operation/Special project
377	Desk	Executive	N/A	N/A	Operation/Special project
378	Chair	Regular	N/A	N/A	Operation/Special project
379	Chair	Regular	N/A	N/A	Operation/Special project
380	Chair	Semi Executive	N/A	N/A	Operation/Special project
381	Chair	Plastic	N/A	N/A	Operation/Special project
382	Desk	Computer	N/A	N/A	Operation/Special project
383	Desk	Computer	N/A	N/A	Operation/Special project
384	Desk	Executive	N/A	N/A	Operation/Special project
385	Chair	Semi Executive	N/A	N/A	Operation/Special project
386	Chair	Semi Executive	N/A	N/A	Operation/Special project
387	Chair	Regular	N/A	N/A	Operation/Special project
388	Chair	Regular	N/A	N/A	Operation/Special project

NO.	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	LOCATION
389	Chair	Regular	N/A	N/A	Operation/Special project
390	Chair	Regular	N/A	N/A	Operation/Special project
391	Chair	Regular	N/A	N/A	Broadcasting Division
392	Chair	Regular	N/A	N/A	Broadcasting Division
393	Chair	Regular	N/A	N/A	Broadcasting Division
394	Chair	Regular	N/A	N/A	Broadcasting Division
395	Chair	Regular	N/A	N/A	Broadcasting Division
396	Chair	Regular	N/A	N/A	Broadcasting Division
397	Chair	Regular	N/A	N/A	Broadcasting Division
398	Chair	Regular	N/A	N/A	Broadcasting Division
399	Chair	Regular	N/A	N/A	Broadcasting Division
400	Chair	Dinning	N/A	N/A	Broadcasting Division
401	Chair	Plastic	N/A	N/A	Broadcasting Division
402	Desk	Computer	N/A	N/A	Broadcasting Division
403	Table	Comnferenc e	N/A	N/A	Broadcasting Division
404	Table	Conference	N/A	N/A	Broadcasting Division
405	Desk	wooden	N/A	N/A	Broadcasting Division
406	Desk	Executive	N/A	N/A	Broadcasting Division
407	Chair	Regular	N/A	N/A	Broadcasting Division
408	Chair	Regular	N/A	N/A	Broadcasting Division
409	Chair	Regular	N/A	N/A	Broadcasting Division
410	Desk	Computer	N/A	N/A	Broadcasting Division
411	Fan	Standing	N/A	N/A	Broadcasting Division
412	Mic	Conference	N/A	N/A	Broadcasting Division
413	Mic	Conference	N/A	N/A	Broadcasting Division
414	Mic	Conference	N/A	N/A	Broadcasting Division
415	Mic	Conference	N/A	N/A	Broadcasting Division
416	File Cabinet	Metal	N/A	N/A	Broadcasting Division
417	Television	Old Type	Samsung	1223Y-AG400947Y	Broadcasting Division
418	Bookshelf	Wooden	N/A	N/A	Broadcasting Division
419	General Air Conditioner	Split Unit	General	N/A	Broadcasting Division
420	Aleratec Duplicator	Small	Aleratec	C/N00373-002479	Audio Visual
421	Jardad Fan	Standing	Jardad	N/A	Audio Visual
422	Video Camara	Video	SONY	N/A	Audio Visual
423	Camara	Digital Still	CANON	DS1226281	Audio Visual
424	Camara Stand	Tripod	Quantaray	N/A	Audio Visual
425	Camara Stand	Tripod	Vist Traveler	N/A	Audio Visual



NO.	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	LOCATION
426	Computer	Monitor	Dell	o4h19r-72872199-292S	Audio Visual
427	Computer	Monitor	Dell	CN-7CXPR-72872-72R-CK18-A00	Audio Visual
428	Computer	System unit	Dell	1LZ87J2	Audio Visual
429	Computer	Keyboard	Dell	ORX6RM-71616-CBS-1G2D-A03	Audio Visual
430	Desk	Computer	N/A	N/A	Audio Visual
431	Desk	Computer	N/A	N/A	Audio Visual
432	Desk	Computer	N/A	N/A	Audio Visual
433	Desk	Wooden	N/A	N/A	Audio Visual
434	File Cabinet	Metal	N/A	N/A	Audio Visual
435	Air Conditioner	Split Unit	Westpoint	N/A	Audio Visual
436	Television	Old Type	Samsung	N/A	Audio Visual
437	Table	Drafting	N/A	N/A	Audio Visual
438	Table	Drafting	N/A	N/A	Audio Visual
439	Table	Drafting	N/A	N/A	Audio Visual
440	chair	Executive	N/A	N/A	Audio Visual
441	Chair	Executive	N/A	N/A	Audio Visual
442	Chair	Executive	N/A	N/A	Audio Visual
443	Chair	Executive	N/A	N/A	Audio Visual
444	Chair	Swivel	N/A	N/A	Audio Visual
445	Chair	Swivel	N/A	N/A	Audio Visual
446	Chair	Plastic	N/A	N/A	Audio Visual
447	Chair	plastic	N/A	N/A	Audio Visual
448	Desk	Executive	N/A	N/A	AMIS Office
449	Chair	Executive	N/A	N/A	AMIS Office
450	Chair	Regular	N/A	N/A	AMIS Office
451	Chair	Regular	N/A	N/A	AMIS Office
452	Air Conditioner	Split Unit	Roch	N/A	AMIS Office
453	Computer	Monitor	Dell	CN-ONK0P5-3128AA-CP1A01	AMIS Office
454	Computer	System Unit	Dell	H12TN83	AMIS Office
455	Computer	Keyboard	Dell	CN-0XDV93-L0300-OBE-0415-A04	AMIS Office
456	Desk	Computer	N/A	N/A	Staff Office
457	Desk	Workstation	N/A	N/A	Staff Office
458	Desk	Workstation	N/A	N/A	Staff Office
459	Chair	Executive	N/A	N/A	Staff Office
460	Chair	Executive	N/A	N/A	Staff Office
461	Chair	Semi Executive	N/A	N/A	Staff Office



NO.	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	LOCATION
462	Chair	Plastic	N/A	N/A	Staff Office
463	Chair	Plastic	N/A	N/A	Staff Office
464	Air Conditioner	Split Unit	AFTRON	N/A	Staff Office
465	chair	plastic	N/A	N/A	Audio Visual
466	chair	plastic	N/A	N/A	Audio Visual
467	Desk	Work station	N/A	N/A	Audio Visual
468	Desk	Work station	N/A	N/A	Audio Visual
469	Desk	Work station	N/A	N/A	Audio Visual
470	Dell monitor	Monitor	Dell	OU417N-64180-99K-3HBM	Freedom Of Information
471	Dell keyboard	Keyboard	Dell	0HWRD1-71581-171-D6HQ-AD1	Freedom Of Information
472	Dell system unit	System Unit	Dell	N/A	Freedom Of Information
473	Samsung TV	21INCH	SAMSUNG	11223YAQ400982S	Freedom Of Information
474	Dell monitor	Moniter	Dell	CN-0NK0P9-SCC000AK-DCNB-A04	Freedom Of Information
475	Dell keyboard	Keyboard	Dell	CNOXDV93-L0300-09J-0IV-A03	Freedom Of Information
476	Dell system unit	System Unit	Dell	822TN93	Freedom Of Information
477	Air Conditioner	Split Unit	Hisense	N/A	Freedom Of Information
478	Desk	Computer	N/A	N/A	Freedom Of Information
479	Desk	Computer	N/A	N/A	Information Center/Records
480	Desk	Computer	N/A	N/A	Information Center/Records
481	Table	Folding	N/A	N/A	Information Center/Records
482	Table	Metal	N/A	N/A	Information Center/Records
483	Desk	Station	N/A	N/A	Information Center/Records
484	File Cabinet	Metal	N/A	N/A	Information Center/Records
485	Bookshelf	Wooden/Glass	N/A	N/A	Information Center/Records
486	Chair	Regular	N/A	N/A	Information Center/Records
487	Chair	Regular	N/A	N/A	Information Center/Records
488	Chair	Regular	N/A	N/A	Information Center/Records

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NO.	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	LOCATION
489	Chair	Regular	N/A	N/A	Information Center/Records
490	Chair	Regular	N/A	N/A	Information Center/Records
491	Chair	Regular	N/A	N/A	Information Center/Records
492	Chair	Regular	N/A	N/A	Information Center/Records
493	Air Conditioner	Split Unit	Hisense	N/A	IT Department
494	Panasonic BTS	SMALL	PANASONIC	7KA50017588	IT Department
495	D-link Router	Internet	D-LINK	N/A	IT Department
496	Computer	Monitor	Dell	CN-07CXPR-FCC00-76H-AL3D-A00	IT Department
497	Computer	System Unit	Dell	475X132K1	IT Department
498	Computer	Keyboard	Great Wall	C1607000823	IT Department
499	Computer	Monitor	Dell	CNK8181H42	IT Department
500	Computer	Keyboard	Dell	MY-0DJ331-71619-91M-2104	IT Department
501	Computer	Monitor	Dell	CNK8181H42	IT Department
502	Computer	System Unit	Dell	1M0B7J2	IT Department
503	Computer	Keyboard	N/A	MY0DJ33191M-2104	IT Department
504	Computer	Inbuilt	Apple	N/A	IT Department
505	Computer	Monitor	Dell	CN-04H19R-72872-1C8-3YM	IT Department
506	Computer	System Unit	Dell	1M0B7J2	IT Department
507	Printer	Single	HP	VNFPPF00807	IT Department
508	Computer	Monitor	N/A	N/A	IT Department
509	Computer	Monitor	N/A	N/A	IT Department
510	Computer	Monitor	N/A	N/A	IT Department
511	Computer	Monitor	N/A	N/A	IT Department
512	Desk	Computer	N/A	N/A	IT Department
513	Desk	Computer	N/A	N/A	IT Department
514	Desk	Computer	N/A	N/A	IT Department
515	Desk	Computer	N/A	N/A	IT Department
516	Desk	Computer	N/A	N/A	IT Department
517	Table	Wooden	N/A	N/A	IT Department
518	Table	Folding	N/A	N/A	IT Department
519	Chair	Dinning	N/A	N/A	IT Department
520	Chair	Dinning	N/A	N/A	IT Department
521	Chair	Dinning	N/A	N/A	IT Department
522	Chair	Swivel	N/A	N/A	IT Department

NO.	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	LOCATION
523	Chair	Regular	N/A	N/A	IT Department
524	Chair	Regular	N/A	N/A	IT Department
525	Chair	Plastic	N/A	N/A	IT Department
526	Air Conditioner	Split Unit	Hisense	N/A	New Liberia
527	Computer	Inbuilt	Apple	N/A	New Liberia
528	Computer	Monitor	DELL	CN-03N2626N-FCC00-03R- CEPR-A01	New Liberia
529	Computer	System Unit	DELL	JZ1TN93	New Liberia
530	Computer	Keyboard	DELL	OXDV93-L0300-OBE-02BP- A04	New Liberia
531	Computer	Monitor	DELL	CN-0NK0P9-FCC00-09A- C4YB-A04	New Liberia
532	Computer	System Unit	DELL	2P18T63	New Liberia
533	Computer	Keyboard	DELL	CN-08VXN3-N6D00-08R- 01AN-A01	New Liberia
534	Computer	Monitor	Dell	CN-008XWO-QDC00-890- 5JYU-A07	New Liberia
535	Computer	System Unit	Dell	4BMB8L2	New Liberia
536	Computer	Keyboard	Dell	0M6R8G-PRC00-950-008J- A02	New Liberia
537	Computer	Monitor	Dell	CN-008XWJ-QDC00-89N- 0GTI-A07	New Liberia
538	Computer	System Unit	Dell	FCJ5XQ2	New Liberia
539	Computer	Keyboard	Dell	0N6RBG-PRC00-835-04XJ- A02	New Liberia
540	Computer	Monitor	Dell	CN-07CXPR-FCC00-768- AN3D-A00	New Liberia
541	Computer	System Unit	Dell	CZC201D8JQ	New Liberia
542	Computer	Keyboard	Lenovo	9.39E+08	New Liberia
543	Copy Machine	3-In-1	HP	TH08371J6/FPU-1KR42- 64001	New Liberia
544	Desk	Computer	N/A	N/A	New Liberia
545	Desk	Computer	N/A	N/A	New Liberia
546	Desk	Computer	N/A	N/A	New Liberia
547	Desk	Computer	N/A	N/A	New Liberia
548	Desk	Computer	N/A	N/A	New Liberia
549	Desk	Computer	N/A	N/A	New Liberia
550	Desk	Computer	N/A	N/A	New Liberia
551	Table	Wooden	N/A	N/A	New Liberia
552	Table	Wooden	N/A	N/A	New Liberia
553	Chair	Dinning	N/A	N/A	New Liberia
554	Chair	Dinning	N/A	N/A	New Liberia
555	Chair	Dinning	N/A	N/A	New Liberia

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<b>NO.</b>	<b>ASSET NAME</b>	<b>ASSET TYPE</b>	<b>PRODUCT NAME</b>	<b>SERIAL #</b>	<b>LOCATION</b>
556	Chair	Dinning	N/A	N/A	New Liberia
557	Chair	Dinning	N/A	N/A	New Liberia
558	Chair	Dinning	N/A	N/A	New Liberia
559	Chair	Dinning	N/A	N/A	New Liberia
560	Chair	Dinning	N/A	N/A	New Liberia
561	Chair	Dinning	N/A	N/A	New Liberia
562	Chair	Regular	N/A	N/A	New Liberia
563	Chair	Regular	N/A	N/A	New Liberia
564	Chair	Regular	N/A	N/A	New Liberia
565	Chair	Plastic	N/A	N/A	New Liberia
566	Chair	Plastic	N/A	N/A	New Liberia
567	Chair	Dinning	N/A	N/A	New Liberia
568	Chair	Plastic	N/A	N/A	New Liberia
569	Desk	Executive	N/A	N/A	DMCAT Office
570	Chair	Executive	N/A	N/A	DMCAT Office
571	Chair	Semi Executive	N/A	N/A	DMCAT Office
572	Chair	Semi Executive	N/A	N/A	DMCAT Office
573	Air Conditioner	Split Unit	LRC	N/A	DMCAT Office
574	Cupboard	Wooden	N/A	N/A	DMCAT Office
575	Television	Flatscreen 54INCH	LG	N/A	DMCAT Office
576	Ice Box	Small Size	TCL	N/A	DMCAT Office
577	Book Shelf	Wooden	N/A	N/A	DMCAT Office
578	Desk	Computer	N/A	N/A	AA Office
579	Desk	Computer	N/A	N/A	AA Office
580	Desk	Computer	N/A	N/A	AA Office
581	Desk	Regular	N/A	N/A	AA Office
582	Desk	Regular	N/A	N/A	AA Office
583	Desk	Hutches	N/A	N/A	AA Office
584	Computer	Monitor	DELL	CN-0NKOP9-SCC00-0AK-D6NB-A04	AA Office
585	Computer	System Unit	DELL	6908T63	AA Office
586	Computer	Keyboard	DELL	CN-08VXN3-N6D00-08R-00P3-A01	AA Office
587	Chair	Regular	N/A	N/A	AA Office
588	Chair	Regular	N/A	N/A	AA Office
589	Chair	Regular	N/A	N/A	AA Office
590	Chair	Regular	N/A	N/A	AA Office
591	Chair	Plastic	N/A	N/A	AA Office
592	Chair	Plastic	N/A	N/A	AA Office

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<b>NO.</b>	<b>ASSET NAME</b>	<b>ASSET TYPE</b>	<b>PRODUCT NAME</b>	<b>SERIAL #</b>	<b>LOCATION</b>
593	Chair	Plastic	N/A	N/A	AA Office
594	Chair	Plastic	N/A	N/A	
595	Air Conditioner	Split Unit	LG	N/A	AA Office
596	Air Conditioner	N/A	N/A	N/A	AMC Office
597	Computer	Monitor	Dell	CN-0NK0P9-SCC00-098-AKPB-A04	AMC Office
598	Computer	System unit	Dell	5P18T63	AMC Office
599	Computer	Keyboard	Dell	CN-08VXM3-M6D00-08R-01AQ-A01	AMC Office
600	Desk	Executive	N/A	N/A	AMC Office
601	Table	Metal	N/A	N/A	AMC Office
602	Cupboard	Glass	N/A	N/A	AMC Office
603	Chair	Executive	N/A	N/A	AMC Office
604	Chair	Regular	N/A	N/A	AMC Office
605	Chair	Regular	N/A	N/A	AMC Office
606	Chair	Swivel	N/A	N/A	AMC Office
607	Chair	Swivel	N/A	N/A	AMC Office
608	Chair	Swivel	N/A	N/A	AMC Office
609	Chair	Swivel	N/A	N/A	AMC Office
610	Ice Box	Small/Side	LRC	17913-200220051	AMC Office
611	Air conditioner	Split Unit	Hisense	NEZ66649714	AMC Office
612	Desk	Computer	N/A	N/A	Staff Office
613	Desk	Workstation	N/A	N/A	Staff Office
614	Chair	Regular	N/A	N/A	Director Office
615	Chair	Regular	N/A	N/A	Director Office
616	Chair	Regular	N/A	N/A	Director Office
617	Computer	Monitor	DELL	CN-05N01G-SCC00-0AL-DFLI-A13	Director Office
618	Computer	System	DELL	H908T63	Director Office
619	Computer	Keyboard	DELL	CN-08VXM3-M6D00-08R-00M0-A01	Director Office
620	File Cabinet	Metal	N/A	N/A	Director Office
621	Air conditioner	Split Unit	Westpoint	N/A	Staff Office
622	Desk	Workstation	N/A	N/A	Staff Office
623	Desk	Computer	N/A	N/A	Staff Office
624	Desk	Computer	N/A	N/A	Staff Office
625	Desk	Computer	N/A	N/A	Staff Office
626	File Cabinet	Metal	N/A	N/A	Staff Office
627	Desk	Regular	N/A	N/A	Staff Office
628	Table	Metal	N/A	N/A	Staff Office

<b>NO.</b>	<b>ASSET NAME</b>	<b>ASSET TYPE</b>	<b>PRODUCT NAME</b>	<b>SERIAL #</b>	<b>LOCATION</b>
629	Table	Metal	N/A	N/A	Staff Office
630	Chair	Executive	N/A	N/A	Staff Office
631	Chair	Regular	N/A	N/A	Staff Office
632	Chair	Regular	N/A	N/A	Staff Office
633	Chair	Regular	N/A	N/A	Staff Office
634	Chair	Regular	N/A	N/A	Staff Office
635	Chair	Regular	N/A	N/A	Staff Office
636	Chair	Regular	N/A	N/A	Staff Office
637	Chair	Regular	N/A	N/A	Staff Office
638	Chair	Regular	N/A	N/A	Staff Office
639	Chair	Regular	N/A	N/A	Staff Office
640	Air Conditioner	Split Unit	TCL	N/A	National Communication Bureau
641	Computer	Laptop	HP	5CD120MVMF	National Communication Bureau
642	Desk	Computer	N/A	N/A	National Communication Bureau
643	Desk	Computer	N/A	N/A	National Communication Bureau
644	Desk	Computer	N/A	N/A	National Communication Bureau
645	Desk	Computer	N/A	N/A	National Communication Bureau
646	Desk	Computer	N/A	N/A	National Communication Bureau
647	Desk	Regular	N/A	N/A	National Communication Bureau
648	Desk	Workstation	N/A	N/A	National Communication Bureau
649	Desk	Workstation	N/A	N/A	National Communication Bureau
650	Copy Machine	3-In-1	HP	CNNJK46773	National Communication Bureau
651	Desk	Computer	N/A	N/A	National Communication Bureau
652	Desk	Computer	N/A	N/A	National Communication Bureau
653	Desk	Computer	N/A	N/A	National Communication Bureau
654	Desk	Computer	N/A	N/A	National Communication Bureau
655	Desk	Computer	N/A	N/A	National Communication Bureau
656	Desk	Regular	N/A	N/A	National Communication Bureau

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<b>NO.</b>	<b>ASSET NAME</b>	<b>ASSET TYPE</b>	<b>PRODUCT NAME</b>	<b>SERIAL #</b>	<b>LOCATION</b>
657	Table	Conference	N/A	N/A	National Communication Bureau
658	Table	Conference	N/A	N/A	National Communication Bureau
659	Chair	Dinning	N/A	N/A	National Communication Bureau
660	Chair	Dinning	N/A	N/A	National Communication Bureau
661	Chair	Dinning	N/A	N/A	National Communication Bureau
662	Chair	Dinning	N/A	N/A	National Communication Bureau
663	Chair	Dinning	N/A	N/A	National Communication Bureau
664	Desk	Regular	N/A	N/A	National Communication Bureau
665	Chair	Regular	N/A	N/A	National Communication Bureau
666	Chair	Regular	N/A	N/A	National Communication Bureau
667	Chair	Regular	N/A	N/A	National Communication Bureau
668	Chair	Plastic	N/A	N/A	National Communication Bureau
669	Chair	Plastic	N/A	N/A	National Communication Bureau
670	Computer	Monitor	Dell	CN-0U417N-6418-063-1U7U	National Communication Bureau
671	Computer	System unit	Dell	3CB0092DBV	National Communication Bureau
672	Computer	Keyboard	Dell	CNOUY7808589181Q00Y0	National Communication Bureau
673	Dell flatscreen	Fat Secem	Dell	C-OU417N-64180-063-2LPU	National Communication Bureau
674	Air conditioner	Split Unit	Hisenae	1k0024043n00-HNA4SO	National Communication Bureau
675	File Cabinet	Metal	N/A	N/A	National Communication Bureau
676	File Cabinet	Metal	N/A	N/A	National Communication Bureau
677	Desk	Computer	N/A	N/A	Protocol Section
678	Desk	Wooden	N/A	N/A	Protocol Section
679	Chair	Wooden	N/A	N/A	Protocol Section
680	Chair	Visitor	N/A	N/A	Protocol Section
681	Chair	Visitor	N/A	N/A	Protocol Section
682	Chair	Plastic	N/A	N/A	Protocol Section



NO.	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	LOCATION
683	Chair	Living Room	N/A	N/A	Protocol Section
684	Chair	Living Room	N/A	N/A	Protocol Section
685	Computer	Monitor	Dell	05N01G-FCC00-0AL-DFRI-A13	Protocol Section
686	Computer	System Unit	Dell	F908T63	Protocol Section
687	Computer	Keyboard	Dell	CN-08VXM3-M6D00-08R-00PA-A01	Protocol Section
688	Ice Box	Medium Size	Frigores	N/A	Protocol Section
689	Television	Flat Screen	Hisense	N/A	Protocol Section
690	Hisense Air conditioner	Split Unit	Hisenae	N/A	Waiting Room
691	Desk	Computer	N/A	N/A	Motion Picture
692	Desk	Computer	N/A	N/A	Motion Picture
693	Desk	Metal	N/A	N/A	Motion Picture
694	Desk	Semi Executive	N/A	N/A	Motion Picture
695	Chair	Dinning	N/A	N/A	Motion Picture
696	Chair	Dinning	N/A	N/A	Motion Picture
697	Chair	Plastic	N/A	N/A	Motion Picture
698	Chair	Regular	N/A	N/A	Motion Picture
699	Chair	Regular	N/A	N/A	Motion Picture
700	Computer	Monitor	Dell	CN-4NK039-SCC00-9A-AHYB-A04	Motion Picture
701	Computer	System Unit	Dell	HK18T63	Motion Picture
702	Computer	Keyboard	Dell	CN-08VXM3-M6D00-0ILE-A01	Motion Picture
703	File Cabinet	Metal	N/A	N/A	Motion Picture
704	File Cabinet	Metal	N/A	N/A	Motion Picture
705	Desk	Computer	N/A	N/A	Motion Picture
706	Desk	Workstation	N/A	N/A	Motion Picture
707	Chair	Plastic	N/A	N/A	Motion Picture
708	Chair	Regular	N/A	N/A	Motion Picture
709	Desk	Computer	N/A	N/A	Tourism Bureau
710	Desk	Computer	N/A	N/A	Tourism Bureau
711	Desk	Computer	N/A	N/A	Tourism Bureau
712	Desk	Computer	N/A	N/A	Tourism Bureau
713	Desk	Computer	N/A	N/A	Tourism Bureau
714	Table	Wooden	N/A	N/A	Tourism Bureau
715	Table	Wooden	N/A	N/A	Tourism Bureau
716	Chair	Regular	N/A	N/A	Tourism Bureau
717	Chair	Regular	N/A	N/A	Tourism Bureau
718	Chair	Regular	N/A	N/A	Tourism Bureau
719	Chair	Regular	N/A	N/A	Tourism Bureau

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<b>NO.</b>	<b>ASSET NAME</b>	<b>ASSET TYPE</b>	<b>PRODUCT NAME</b>	<b>SERIAL #</b>	<b>LOCATION</b>
720	Chair	Regular	N/A	N/A	Tourism Bureau
721	Chair	Plastic	N/A	N/A	Tourism Bureau
722	Stool	Wooden	N/A	N/A	Tourism Bureau
723	Stool	Wooden	N/A	N/A	Tourism Bureau
724	Stool	Wooden	N/A	N/A	Tourism Bureau
725	Great wall flatscreen	Fat/Secem	Great Wall	ZDNZ1652305M0132Q	Director Office
726	Great wall keyboard	KeyBoard	Great Wall	C1607001651	Director Office
727	Great wall system unit	S/Uuit	Great Wall	KV036EAB13	Director Office
728	Sonic flatscreen	Fat/Secem	Sonic	RNJ100526527	Director Office
729	Printer	Single	N/A	N/A	Director Office
730	Hp split unit	Split Unit	HP	CONPAQ	Director Office
731	Desk	Computer	N/A	N/A	Tourism Bureau
732	Chair	Executive	N/A	N/A	Tourism Bureau
733	Chair	Deskside	N/A	N/A	Tourism Bureau
734	Chair	Deskside	N/A	N/A	Tourism Bureau
735	Cabinet	File	N/A	N/A	Tourism Bureau
736	Bookshelf	Wooden	N/A	N/A	Tourism Bureau
737	Cutter	Paper	Jonny Perfeta	C213L148277	Printer Office
738	Stiging Machine	Large	Vickers Arnstrongs	VA679763	Printer Office
739	Computer	Laptop	Yoga	PF19SK2J	Procurement Unit
740	Ice Box	SMALL/Side	Daewoo	N/A	Procurement Unit
741	Air Conditioner	Split Unit	ROCH	N/A	Procurement Unit
742	Desk	Executive	N/A	N/A	Procurement Unit
743	Chair	Executive	N/A	N/A	Procurement Unit
744	Chair	Regular	N/A	N/A	Procurement Unit
745	Chair	Regular	N/A	N/A	Procurement Unit
746	Computer	Monitor	DELL	CN-0NK0P9-SCC00-09A-C38B-A04	Procurement Unit
747	Computer	System Unit	DELL	6PZLF93	Procurement Unit
748	Computer	KeyBoard	DELL	CN-08BXM3-M6D00-0C1-00HN	Procurement Unit
749	Copy Machine	3-in-one	HP	CNG9BD3DQS	Procurement Unit
750	Printer	Single	HP	VNC6876022	Procurement Unit
751	Desk	Semi Executive	N/A	N/A	Procurement Unit

<b>NO.</b>	<b>ASSET NAME</b>	<b>ASSET TYPE</b>	<b>PRODUCT NAME</b>	<b>SERIAL #</b>	<b>LOCATION</b>
752	Chair	Executive	N/A	N/A	Procurement Unit
753	Chair	Regular	N/A	N/A	Procurement Unit
754	Chair	Regular	N/A	N/A	Procurement Unit
755	Computer	Monitor	Great Wall	CN-0NKOP9-SCC00-09A-AYB-A04	Procurement Unit
756	Computer	Split Unit	Great Wall	DP18T63	Procurement Unit
757	Computer	keyboard	Great Wall	CN-08VXM3-M6D00-08R-1AB-A01s	Procurement Unit
758	Copy Machine	3-In-1	HP	TH99K2N0B6	Procurement Unit
759	Ice Box	SMALL/Side	N/A	N/A	Procurement Unit
760	Book Shelf	Wooden	N/A	N/A	Procurement Unit
761	Box	Bidding	N/A	N/A	Procurement Unit
762	Desk	Computer	N/A	N/A	Procurement Unit
763	Desk	Computer	N/A	N/A	Procurement Unit
764	Desk	Regular	N/A	N/A	Procurement Unit
765	Desk	Regular	N/A	N/A	Procurement Unit
766	Safe	Medium Size	N/A	N/A	Procurement Unit
767	Chair	Executive	N/A	N/A	Procurement Unit
768	Chair	Regular	N/A	N/A	Procurement Unit
769	Chair	Regular	N/A	N/A	Procurement Unit
770	Chair	Regular	N/A	N/A	Procurement Unit
771	Chair	Regular	N/A	N/A	Procurement Unit
772	Chair	Regular	N/A	N/A	Procurement Unit
773	Chair	Regular	N/A	N/A	Procurement Unit
774	Desk	Wooden	N/A	N/A	Procurement Unit
775	Table	Metal	N/A	N/A	Procurement Unit
776	Air Conditioner	Split Unit	Hisense	N/A	Procurement Unit
777	Chair	N/A	N/A	N/A	Procurement Unit
778	Desk	Executive	N/A	N/A	Technical Ultrernization Dapt.
779	Desk	Wooden	N/A	N/A	Technical Ultrernization Dapt.
780	Table	Conference	N/A	N/A	Technical Ultrernization Dapt.
781	Chair	Visitor	N/A	N/A	Technical Ultrernization Dapt.
782	Television	Old Type	ViewSonic	N/A	Technical Ultrernization Dapt.
783	Speaker	1,000wts	N/A	N/A	Technical Ultrernization Dapt.
784	PA System	Mixer	YAMAHA	N/A	Technical Ultrernization Dapt.

<b>NO.</b>	<b>ASSET NAME</b>	<b>ASSET TYPE</b>	<b>PRODUCT NAME</b>	<b>SERIAL #</b>	<b>LOCATION</b>
785	File Cabinet	Metal	N/A	N/A	Technical Ultrernization Dapt.
786	Air Conditioner	Split Unit	Hisense		Technical Ultrernization Dapt.
787	Computer	Monitor	DELL	CN-05N01G-SCC00-0AL-DFJI-A13	Technical Ultrernization Dapt.
788	Computer	System Unit	DELL	J908T63	Technical Ultrernization Dapt.
789	Computer	KeyBoard	DELL	CN08VXM3-N6D-00-08R-0P5-801	Technical Ultrernization Dapt.
790	Computer	Monitor	DELL	CN-04H10R-728721103AUS	Central Printing Incorporated
791	Computer	KeyBoard	DELL	CN0HWRD1-71581-171-029ZA01	Central Printing Incorporated
792	Computer	Monitor	DELL	CN-OHNOPP-SC1COGAAK-10P31-A34	Central Printing Incorporated
793	Computer	System Unit	DELL	4L1AT63	Central Printing Incorporated
794	Computer	keyboard	DELL	CN-O5VMH-46512-P261-3V12-AO1	Central Printing Incorporated
795	File Cabinet	Metal	N/A	N/A	Central Printing Incorporated
796	Desk	Computer	N/A	N/A	Central Printing Incorporated
797	Desk	Computer	N/A	N/A	Central Printing Incorporated
798	Chair	Regular	N/A	N/A	Central Printing Incorporated
799	Chair	Regular	N/A	N/A	Central Printing Incorporated
800	Chair	Plastic	N/A	N/A	Central Printing Incorporated
801	Chair	Plastic	N/A	N/A	Central Printing Incorporated
802	Chair	Plastic	N/A	N/A	Central Printing Incorporated
803	Chair	Regular	N/A	N/A	Central Printing Incorporated
804	Chair	Regular	N/A	N/A	Central Printing Incorporated
805	Chair	Regular	N/A	N/A	Central Printing Incorporated
806	Chair	Regular	N/A	N/A	Central Printing Incorporated
807	Chair	Regular	N/A	N/A	Central Printing Incorporated

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NO.	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	LOCATION
808	Chair	Regular	N/A	N/A	Central Printing Incorporated
809	Chair	Plastic	N/A	N/A	Central Printing Incorporated
810	Chair	Plastic	N/A	N/A	Central Printing Incorporated
811	Printer	Newspaper	HEIDELBERG	N/A	Central Printing Incorporated
812	Printer	Margazine	AB DICK	N/A	Central Printing Incorporated
813	Desk	Metal	N/A	N/A	Central Printing Incorporated
814	Desk	Metal	N/A	N/A	Central Printing Incorporated
815	Desk	Wooden	N/A	N/A	Central Printing Incorporated
816	Desk	Regular	N/A	N/A	Central Printing Incorporated
817	Chair	Plastic	N/A	N/A	National Meseum
818	Chair	Plastic	N/A	N/A	National Meseum
819	Chair	Plastic	N/A	N/A	National Meseum
820	Chair	Plastic	N/A	N/A	National Meseum
821	Chair	Plastic	N/A	N/A	National Meseum
822	Chair	Plastic	N/A	N/A	National Meseum
823	File Cabinet	Metal	N/A	N/A	National Meseum
824	Cabinet	File	N/A	N/A	National Meseum
825	Super general Air Conditioner	Split Unit	Super General	N/A	National Meseum
826	Rack	Server	N/A	N/A	National Meseum
827	Bookshelf	Wooden	N/A	N/A	National Meseum
828	Television	Flat Screen	Hyundai	N/A	National Meseum
829	Show Case	Glass	N/A	N/A	National Meseum
830	Show Case	Glass	N/A	N/A	National Meseum
831	Show Case	Glass	N/A	N/A	National Meseum
832	Show Case	Glass	N/A	N/A	National Meseum
833	Show Case	Glass	N/A	N/A	National Meseum
834	Show Case	Glass	N/A	N/A	National Meseum
835	Show Case	Glass	N/A	N/A	National Meseum
836	Show Case	Glass	N/A	N/A	National Meseum
837	Show Case	Glass	N/A	N/A	National Meseum
838	Show Case	Glass	N/A	N/A	National Meseum
839	Show Case	Glass	N/A	N/A	National Meseum
840	Icestream	Split Unit	Ice Stream	240259832056B110160003	National Meseum

NO.	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	LOCATION
	Air Conditioner				
841	Desk	Semi Executive	N/A	N/A	National Museum
842	Chair	Plastic	N/A	N/A	National Museum
843	Chair	Plastic	N/A	N/A	National Museum
844	Chair	Plastic	N/A	N/A	National Museum
845	Chair	Plastic	N/A	N/A	National Museum
846	Chair	Plastic	N/A	N/A	National Museum
847	Dell monitor	Monitor	Dell	CN-07CXPR-7287272R-CL1B	National Museum
848	Dell system unit	System	Dell	27279667100TIL0S0036	National Museum
849	Dell monitor	Monitor	Dell	CN-07CXPR-72872-72R-CK1B	National Museum
850	Dell system unit	System unit	Dell	272796647100TIL0S0005	National Museum
851	Dell monitor	Monitor	Dell	CN-07CXPR-7287272R-CKPB	National Museum
852	Dell system unit	System Unit	Dell	272796647100TIL0S0010	National Museum
853	Dell monitor	Monitor	Dell	CN-07CXPR-7287272R-AWYB	National Museum
854	Dell system unit	System Unit	Dell	272796647100TIL0S0026	National Museum
855	Dell monitor	Monitor	Dell	CH-07CXPR-7287272R-CKWB	National Museum
856	Dell system unit	System Unit	Dell	2727966471003ILOS0007	National Museum
857	Icestream Air Conditioner	Standing Unit	Icestream	81865Z15070701503553	National Museum
858	Chair	Plastic	N/A	N/A	Store room/National Museum
859	Chair	Plastic	N/A	N/A	Store room/National Museum
860	Chair	Plastic	N/A	N/A	Store room/National Museum
861	Chair	Plastic	N/A	N/A	Store room/National Museum
862	Chair	Plastic	N/A	N/A	Store room/National Museum
863	Chair	Plastic	N/A	N/A	Store room/National Museum
864	Chair	Plastic	N/A	N/A	Store room/National Museum

<b>NO.</b>	<b>ASSET NAME</b>	<b>ASSET TYPE</b>	<b>PRODUCT NAME</b>	<b>SERIAL #</b>	<b>LOCATION</b>
865	Chair	Plastic	N/A	N/A	Store room/National Museum
866	Chair	Plastic	N/A	N/A	Store room/National Museum
867	Chair	Plastic	N/A	N/A	Store room/National Museum
868	Chair	Plastic	N/A	N/A	Store room/National Museum
869	Chair	Plastic	N/A	N/A	Store room/National Museum
870	Chair	Plastic	N/A	N/A	Store room/National Museum
871	Chair	Plastic	N/A	N/A	Store room/National Museum
872	Chair	Plastic	N/A	N/A	Store room/National Museum
873	Chair	Plastic	N/A	N/A	Store room/National Museum
874	Chair	Plastic	N/A	N/A	Store room/National Museum
875	Chair	Plastic	N/A	N/A	Store room/National Museum
876	Chair	Plastic	N/A	N/A	Store room/National Museum
877	Chair	Plastic	N/A	N/A	Store room/National Museum
878	Chair	Plastic	N/A	N/A	Store room/National Museum
879	Chair	Plastic	N/A	N/A	Store room/National Museum
880	Chair	Plastic	N/A	N/A	Store room/National Museum
881	Chair	Plastic	N/A	N/A	Store room/National Museum
882	Chair	Plastic	N/A	N/A	Store room/National Museum
883	Chair	Plastic	N/A	N/A	Store room/National Museum
884	Chair	Plastic	N/A	N/A	Store room/National Museum
885	Chair	Plastic	N/A	N/A	Store room/National Museum
886	Chair	Plastic	N/A	N/A	Store room/National Museum
887	Chair	Plastic	N/A	N/A	Store room/National Museum



NO.	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	LOCATION
888	Chair	Plastic	N/A	N/A	Store room/National Museum
889	Chair	Plastic	N/A	N/A	Store room/National Museum
890	Chair	Plastic	N/A	N/A	Library/National Museum
891	Chair	Plastic	N/A	N/A	Library/National Museum
892	Chair	Plastic	N/A	N/A	Library/National Museum
893	Chair	Plastic	N/A	N/A	Library/National Museum
894	Bookshelf	Wooden	N/A	N/A	Library/National Museum
895	Bookshelf	Wooden	N/A	N/A	Library/National Museum
896	Bookshelf	Wooden	N/A	N/A	Library/National Museum
897	Bookshelf	Wooden	N/A	N/A	Library/National Museum
898	Bookshelf	Wooden	N/A	N/A	Library/National Museum
899	Icestream Air Conditioner	Standing Unit	Icestream	81865Z15070701503317	Library/National Museum
900	Icestream Air Conditioner	Standing Unit	Icestream	D200017940115207160007	Library/National Museum
901	Desk	Regular	N/A	N/A	National Museum
902	Desk	Wooden	N/A	N/A	National Museum
903	Chair	Executive	N/A	N/A	National Museum
904	Chair	Plastic	N/A	N/A	National Museum
905	Chair	Plastic	N/A	N/A	National Museum
906	Chair	Plastic	N/A	N/A	National Museum
907	Chair	Plastic	N/A	N/A	National Museum
908	Show Case	Glass	N/A	N/A	National Museum
909	Show Case	Glass	N/A	N/A	National Museum
910	Show Case	Glass	N/A	N/A	National Museum
911	Show Case	Glass	N/A	N/A	National Museum
912	Show Case	Glass	N/A	N/A	National Museum
913	Show Case	Glass	N/A	N/A	National Museum
914	Show Case	Glass	N/A	N/A	National Museum
915	Show Case	Glass	N/A	N/A	National Museum
916	Show Case	Glass	N/A	N/A	National Museum
917	Show Case	Glass	N/A	N/A	National Museum
918	Show Case	Glass	N/A	N/A	National Museum
919	Show Case	Glass	N/A	N/A	National Museum
920	Show Case	Glass	N/A	N/A	National Museum
921	Show Case	Glass	N/A	N/A	National Museum
922	Show Case	Glass	N/A	N/A	National Museum
923	Air Conditioner	Standing Unit	Icestream	240259832056B110160001	National Museum

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<b>NO.</b>	<b>ASSET NAME</b>	<b>ASSET TYPE</b>	<b>PRODUCT NAME</b>	<b>SERIAL #</b>	<b>LOCATION</b>
924	File Cabinet	Metal	N/A	N/A	National Museum
925	White Board	Standing	N/A	N/A	National Museum
926	White Board	Standing	N/A	N/A	National Museum
927	White Board	Standing	N/A	N/A	National Museum
928	White Board	Standing	N/A	N/A	National Museum
929	White Board	Standing	N/A	N/A	National Museum
930	White Board	Standing	N/A	N/A	National Museum
931	White Board	Standing	N/A	N/A	National Museum
932	White Board	Standing	N/A	N/A	National Museum
933	White Board	Standing	N/A	N/A	National Museum
934	Generator	Fuel	Perkins	N/A	Generator Room
935	Air Conditioner	Split Unit	Afron	N/A	Internal Audit
936	Computer	Monitor	Dell	CN9ONKP9-FCC00-09A-AYNB-A04	Internal Audit
937	Computer	System unit	Dell	463MF93	Internal Audit
938	Computer	keyboard	Dell	CN-0HVXN3-N6D00-0BD-00CA-A02	Internal Audit
939	Desk	Computer	N/A	N/A	Internal Audit
940	Desk	Computer	N/A	N/A	Internal Audit
941	Desk	Computer	N/A	N/A	Internal Audit
942	Desk	Computer	N/A	N/A	Internal Audit
943	Desk	Hutches	N/A	N/A	Internal Audit
944	Table	Folding	N/A	N/A	Internal Audit
945	Chair	Swivel	N/A	N/A	Internal Audit
946	Chair	Swivel	N/A	N/A	Internal Audit
947	Chair	Semi Executive	N/A	N/A	Internal Audit
948	Chair	Regular	N/A	N/A	Internal Audit
949	Chair	Regular	N/A	N/A	Internal Audit
950	Chair	Regular	N/A	N/A	Internal Audit
951	Ice Box	SMALL/Side	IceMan	N/A	Internal Audit
952	Copy Machine	3-In-1	HP	CN88P4N3F3	Internal Audit
953	Printer	Laserjet	HP	VNCP807738	Internal Audit
954	Television	Flat Screen	Hisense	N/A	Internal Audit

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