



Audit Service Sierra Leone

**REPORT ON THE AUDIT OF
THE MANAGEMENT OF THE
EBOLA FUNDS
BY THE
NATIONAL EBOLA
RESPONSE CENTRE**

**NOVEMBER 2014
TO APRIL 2015**

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FORWARD

It is with pleasure that I present my second report on the audit of the Management of the Ebola Funds for the period November 2014 to April 2015.

I am encouraged by the significant improvement in the overall audit outcomes compared to my previous report.

These improvements can largely be attributed to strong drivers of internal controls being supported by commendable leadership and governance structures during the period under review. Day-to-day internal control disciplines were enhanced and monitored by the Fiduciary Agent (BDO) that was employed by the Government of Sierra Leone.

The role played by the Management Team of the National Ebola Response Centre (NERC), the Fiduciary Agent and other coordinating departments resulted in a reduction in the poor management of funds. Less irregular, fruitless and wasteful expenditure was incurred compared to the previous audit. While significant progress has been achieved over the period, substantial attention is needed in financial and performance management. This is especially true in the areas of procurement, stores and fixed assets management, as these areas continue to be key barriers to attaining clean audit outcomes.

The above notwithstanding, we however, noted that little or no action was taken by the Ministry of Health and Sanitation and the National Ebola Response Centre in implementing the comments and recommendations made by the Public Accounts Committee on the previous Ebola report.

It is also important to note that donor funds channeled through implementing agencies such as the United Nations (UN) and International Non-Governmental Organisations (INGOs) are not covered in this report. I am yet to receive from the Ministry of Finance and Economic Development, clarification on the agreement the government made with these Agencies in the support they provided in the fight against the EVD.

The timely response of the Government, health workers, the management of the National Ebola Response Centre, donor partners etc. to the health emergency that caused more than 3100 deaths in the Country has brought a speedy end to the EVD.

With that in mind I want to express my deep and profound gratitude to all those who in one way or the other have contributed immensely towards the eradication of the EVD.

I would be failing in my duty if I do not thank my very hard working staff for all their contributions in putting this report together. I commend this report; the result of their hard work.



Lara Taylor-Pearce (Mrs.) FCCA FCA (SL)
Auditor General of Sierra Leone

1.0 EXECUTIVE SUMMARY

1.1 WHY WE CONDUCTED THE AUDIT

We conducted an audit of the National Ebola Response Centre (NERC) for the period November 2014 to April 2015, in compliance with the Auditor General's mandates, as enshrined in Section 119 (2) of the 1991 Constitution of Sierra Leone, Section 68 (1) of the Government Budgeting and Accountability Act of 2005 and Section 11 (1) of the Audit Service Act of 2014. The audit was undertaken in order to ascertain whether allocations and donations received directly from the Government of Sierra Leone (GOSL) in the fight against the Ebola Virus Disease (EVD) were utilised with due regard to economy and efficiency, as well as with the applicable internal control procedures necessary for sound and prudent financial and operational management were in place, and in line with existing rules and regulations.

Traditionally, the audit of any institution's finances would normally take place when an activity for which funds have been provided has been completed and financial statements are submitted for auditing purpose. However, due to the public emergency the country has been facing, following the Ebola outbreak, there was a sudden surge in the inflow of funds specifically for that purpose, from the government and other generous individuals and institutions. In this regard, it is not unusual for Supreme Audit Institutions such as the Audit Service Sierra Leone (ASSL), to carry out audits as and when such funds are being disbursed. Generally, this is to ensure that funds are fully and solely directed to the cause at hand and where there are anomalies, these are promptly dealt with. As such, since NERC has been managing the Ebola Response Funds which are public funds, the ASSL conducted the second phase of the audit.

1.2 SUMMARY OF FINDING

The following is a summary of the issues that are detailed in the body of the report:

- Majority of the comments and recommendations made by the Public Accounts Committee (PAC) on the previous Ebola report have not been implemented by the concerned institutions or officers. Few examples include the following:
 - The committee recommended that Mr. Charles Mambu repays the loan of **Le160,900,000** within one month after the adoption of its report. There was no evidence to indicate that this was done.
 - The committee urged NERC and Ministry of Health and Sanitation Ministry of Health and Sanitation (MOHS) to fast-track all outstanding payments to suppliers after the adoption of its report. This is far from been completed.
 - The committee recommended that the National Revenue Authority (NRA) performs its mandate and ensure the collection of all outstanding taxes withheld or supposed to have been withheld. We have not been provided with any evidence to indicate that such outstanding taxes have been recovered.
- A number of lapses were observed in the way and manner fixed assets were managed and controlled by both NERC and MOHS. For instance, NERC did not ensure that majority of its vehicles and motorbikes were registered, licensed and insured. It was also observed that NERC had no policy in place for the management and use of its fixed assets. The assets register presented by NERC did not cover furniture and fitting's, computers and other equipment that were bought by/donated by international partners for its operations. Furthermore, a number of vehicles and motorbikes which were controlled by NERC were

The MOHS did not provide the audit team with a list of vehicles, ambulances and motorcycles that were transferred to NERC and other Ebola related institutions. We were also unable to see a structured plan or basis upon which those assets were distributed by the Ministry.

- The processes of some procurement actions were not open, competitive and transparent. Control measures that were supposed to be instituted when procurement are made in an emergency situation, were completely ignored for those procurement. For instance, certain bids were neither evaluated, nor the evidence of procurement committee minutes to justify the selection of contractors. There were instances in which goods were either delivered before the contract agreements were signed or certain supplies were made without contract agreements.

Furthermore, the payment made to Mac Med Investment of **Le840,000,000** on November 21st, 2014 for the supply of discharge packages to survivors in the regions was in excess of **Le80,000,000**. We noted that the withholding tax of **Le40,000,000** was added to the contractor's total/actual cost of **Le800,000,000**; instead of it being deducted at source from the actual cost.

In addition, the sum of **Le500,000,000** was paid to Catherine's Catering Services for the supply of food to specific Ebola Centers in Bombali District even though the fiduciary agent (BDO) who was responsible for certifying payments could not rely on the payment request made by the contractor.

It was evident from our audit that the Ministry of Health and Sanitation (MOHS) did not ensure that adequate funds were available within its coffers/budget, prior to initiating procurement proceedings. As a result of that, the Ministry is still owing some contractors the sums of **US\$488,280** and **Le887,123,914** for goods and services, and/or works projects which have been delivered and/or completed to specification. There is no evidence that the MOHS is dissatisfied with the delivery.

- The controls over disbursement of funds were not always adequate. For instance, retirement details in respect of funds given to some government and non-governmental institutions valued at **US\$145,000** and **Le7,542,607,075** respectively, were not made available to justify the utilisation of those funds. Payments which amounted to **Le2,120,471,750** were made from the Ebola Response Account for food items without adequate documentary evidence such as receipts, distribution list and delivery notes. Withholding taxes which amounted to **Le67,187,725**, in respect of payments made for goods, services and accommodation, were neither deducted, nor paid to the National Revenue Authority.
- It was observed that monthly progress reports as dictated/prescribed by the employment contract agreement were not done by the consultants during the audit period.
- The sum of **Le7,767,185,043** which has been unclaimed (i.e. held in the wallet of the Mobile Commerce Partners-MCPs) for periods up to April 2015, has still not been returned to the emergency response account.

The management of NERC should therefore implement the recommendations of the audit queries, as detailed in the body of the report. This will enhance an effective system of control and improve the accountability and operational effectiveness of the agency in the future.

The management of NERC should also ensure that control procedures that are necessary for sound and prudent financial management and the rules and regulations in respect of them are adequately and appropriately followed.

2.0 INTRODUCTION

2.1 BACKGROUND

The National Ebola Response Centre (NERC), which was previously known as the Emergency Operations Centre (EOC) was set up by the Government of Sierra Leone (GOSL) in October 2014. The mandate of this Agency is to provide strategic leadership to the Ebola response, working in close collaboration with the Ministry of Health and Sanitation (MOHS), other government bodies and international partners.

Sierra Leone is one of three countries in the Mano River Union that experienced the most prolonged and devastating outbreak of Ebola Virus Disease (EVD) ever recorded. The others being Liberia and Guinea. Since the outbreak began, infections were also reported in Nigeria, Mali, USA, Spain and the United Kingdom. As of April 2015, there had been over 8,400 probable and confirmed cases, and over 3,100 deaths were reported in Sierra Leone alone.

Under the leadership of NERC's Chief Executive and Chief Operating Officers, with technical input and guidance delivered through seven pillars (namely case management; surveillance; burials; social mobilisation; psychosocial support; logistics; and communications) and supported by international partners, the core functions of NERC are executed through a Situation Room Directorate, a Planning Directorate and an Operations Directorate. There is also a Donor Aid Coordinator to ensure accountability, transparency and financial coordination, as well as Fiduciary Agents (BDO) to ensure financial probity. At district level, District Ebola Response Centres (DERCs) led by District Coordinators report to the NERC executive. The core functions of the DERCs are executed through command centres with technical input from the seven pillars and international partners at district level.

Between November 2014 and April 2015, the GOSL through the NERC has expended in excess of Le184 billion. These were funds donated by international partners; well-wishing Sierra Leoneans and tax revenues from the GOSL. The funds have been spent on personal protective equipment, medical supplies, consumables, incentive (hazard) payments to healthcare workers, staff cost etc.

It is clear from our audit that the engagement by the GOSL of the Fiduciary Agent (BDO) has brought some improvement in the financial management system at NERC and this has resulted in better service delivery and value for money in the fight against the EVD. However, it is hoped that adequate action will be taken to address the issues raised in this report in order to improve the accountability and operational effectiveness of the Agency and prevent future reoccurrence of this nature in the future.

2.2 AUDIT OF US\$82.4MILLION DONATED BY THE WORLD BANK TO THE GOVERNMENT AND PEOPLE OF SIERRA LEONE AND CHANNELLED BY THE GOVERNMENT THROUGH UNITED NATIONS AGENCIES

Since the outbreak in Sierra Leone in May 2014, individuals, businesses, Ministries, Departments, and Agencies (MDAs), friendly countries and donor agencies have all contributed to the country's effort to fight the Ebola Virus Diseases. Contributions have varied from financial contributions to in-kind contributions. Some of the contributions were channelled directly through government Ministries, Departments and Agencies; others used the services of Non-Governmental Organisations.

The World Bank was one of the few donor partners who made a financial donation to the government and people of Sierra Leone. The total amount donated by the World Bank, as far as our records show, was US\$132million. Below is a table of how the funds were channelled.

Agency	Initial Donation – US\$	Additional Donation - US\$	Total Donation - US\$	Percentage of total donation
WHO	2,800,000	32,000,000	34,800,000	26%
UNFPA	1,641,822	9,000,000	10,641,822	8%
WFP	9,500,000	8,000,000	17,500,000	13%
UNICEF	9,944,717	9,500,000	19,444,717	15%
Government of Sierra Leone - National Ebola Response Centre		33,500,000	33,500,000	25%
Government of Sierra Leone - Ministry of Health and Sanitation	10,113,461	6,000,000	16,113,461	12%
TOTAL	34,000,000	98,000,000	132,000,000	

This audit focused primarily on the proportion of the funds donated by the World Bank to the government and people of Sierra Leone and channelled through the National Ebola Response Centre (NERC). The total amount was \$33.5million.

Some of the US\$16.113 million that was channelled through the Ministry of Health and Sanitation was covered during the first audit and the remainder shall be audited when the annual audit of the Ministry's accounts for 2015 will be conducted during 2016. The sum of US\$82,386,539 which accounts for about 62%, of the World Bank funds which were channelled through UN Agencies is yet to be audited by the ASSL.

During this audit, a few of the agreements between the Government of Sierra Leone and some of the UN Agencies were discovered. We noted that the UN Agencies were contracted and did not provide their services free of charges as they levied on average a service charge of 5%, which was approximately US\$4,119,327 in total.

Since the commencement of this audit, we have written several letters to the Ministry of Finance and Economic Development seeking clarification on this matter but they are yet to respond.

2.3 SCOPE

The audit covered activities undertaken from November 2014 to April 2015. The audit focused on procurement, disbursement (including fuel and hazard payments), cash and bank management, fixed assets, human resource management, donations, stores and internal control system. It was a transaction audit as a full financial statements audit would be carried out when the first set of accounts are prepared by NERC.

2.4 AUDIT APPROACH

The audit was carried out in accordance with the Audit Service Sierra Leone Audit Manual which is based on International Standards of Supreme Audit Institutions (ISSAI) and included such procedures, test and controls as the Auditor General considered necessary under the circumstances. In understanding the control system, interviews were conducted with some personnel responsible for the key systems identified. The systems notes obtained together with the legislative framework were used to develop the Audit Test Programmes (ATP).

The primary objective of the audit was to ascertain whether public funds allocated to NERC were utilised for their intended purposes and in accordance with applicable public financial management rules and regulations. Other secondary objectives were to establish whether:

- Donations received were receipted and banked promptly;
- Correct amount of incentives were paid to the right healthcare workers and on time;
- Expenditures were undertaken with due regard to the law, economy and efficiency, and were supported by sufficient appropriate documentary evidence;
- Goods and services procured were been done in accordance with the law;
- Value for money was obtained in the procurement contracts awarded;
- Fixed assets procured, donated or inherited were in existence and properly managed;
- The receipt and issues out of stores were adequately recorded and done in accordance with the law;
- There was interaction between NERC and MOHS, and whether roles and responsibilities were not duplicated; and
- The comments and recommendations made by the Public Accounts Committee on the previous Ebola report have been implemented.

2.5 APPRECIATION

We would like to express our thanks and appreciation to the management and staff of NERC for their cooperation during the audit period.

3.0 UPDATE ON PUBLIC ACCOUNTS COMMITTEE (PAC) REPORT

3.1 WITHHOLDING TAXES NEITHER DEDUCTED NOR PAID OVER TO THE NATIONAL REVENUE AUTHORITY (NRA) BY THE MINISTRY.

3.1.1 SUMMARY OF OUTSTANDING FINDING

Inconsistencies were observed for a number of procurement activities agreed on between the MOHS and suppliers; with some not having any provision for the deduction and remittance of the 5% withholding tax to the NRA. As such, the Ministry failed in its obligation to withhold the 5% tax estimated at Le525,721,555.36 and US\$70,500 respectively.

3.1.2 EXTRACT FROM PAC RECOMMENDATION

The Committee recommends that National Revenue Authority (NRA) performs its mandate and ensure the collection of all outstanding taxes withheld or supposed to have been withheld.

(c) All contractors who were to pay taxes, and are still outstanding should make payment within a month after the adoption of this report by Parliament and failure to comply should lead to the individuals and/or shareholders stopped from participating in any business activity within Sierra Leone directly or indirectly.

(d) All payment made after the stipulated grace period (one month) must attract penalties pursuant to the relevant tax legislation/laws of Sierra Leone.

3.1.3 ASSL STATUS UPDATE ON PAC RECOMMENDATION

The PAC Report was adopted by Parliament on Tuesday 14th July, 2015 and as at 30th November 2015, except for the CL Group payment of Le88million which the PAC confirmed in their report as paid, there was no evidence to show that the outstanding amounts of Le437,721,555.36 and \$70,500 have been recovered by the National Revenue Authority.

3.2.0 CONSTRUCTION OF A 90 BED TREATMENT CENTRE AT KERRY TOWN VALUED AT LE 1,760,000,000

3.2.1 SUMMARY OF OUTSTANDING FINDING

Review of the records for the above contract revealed that the contract was awarded to CL Group. Analysis of the contract in line with the NPPA rules regarding sole-source procurement for emergency needs revealed significant audit observations on the lapses in the procurement process. One such lapse was in relation to the payment of a Contingency Fee of Le160million even there was no evidence of the occurrence of a contingent event or activity.

3.2.2 EXTRACT FROM PAC RECOMMENDATION

The Committee recommends that CL group should refund the sum of Le160,000,000 which was the contingency fees of the contract amount paid to the group contrary to the terms and condition of the contract as same was paid to the contractor without any record to suggest that a contingent event had happened. The Committee therefore, recommends that the said amount be refunded within one month after the adoption of this report by Parliament.

3.2.3 ASSL STATUS UPDATE ON PAC RECOMMENDATION

It's over five months since the report of the PAC was adopted by Parliament. However, the CL Group has failed or refused to adhere to the Committee's recommendation.

3.3.0 PROCUREMENT FOR THE SUPPLY OF TWENTY (20) AMBULANCES VALUED AT US\$1,050,000

3.3.1 SUMMARY OF OUTSTANDING FINDING

Review of the records for the above contract revealed that the contract was awarded to Kingdom Security Logistics. Further analysis of the contract revealed significant audit observations on the lapses in the procurement process. These lapses included the signing of an incomplete and vague contract, with relevant clauses relating to the delivery and transportation of the ambulances were excluded from the contract agreement; leading to the payment of an additional amount of **US\$360,000** over the contract value of **US\$1,050,000**. The said amount was paid to the same supplier to air freight 17 of the 20 ambulances. It was observed upon review of the tally card maintained at the Central Medical Stores that only 16 of the 17 ambulances were air freighted and delivered. Hence, 4 of the 20 ambulances estimated at **USD\$284,000** as procured were not delivered. In addition withholding taxes were not deducted from the payments to the contractor.

3.3.2 EXTRACT FROM PAC RECOMMENDATION

*The Committee recommends that the payment of withholding taxes amounting to **US\$52,500** should be paid by the contractor within one month from the date of the adoption of this report and the remaining (4) ambulances must be delivered in Freetown also within six weeks after the adoption of this report.*

3.3.3 ASSL STATUS UPDATE ON PAC RECOMMENDATION

It's over five months since the report of the PAC was adopted by Parliament. However, Kingdom Security Logistics has failed or refused to adhere to the Committee's recommendation.

3.4.0 LOAN TO HEALTH FOR ALL COALITION (HFAC) BY THE MINISTRY

3.4.1 SUMMARY OF OUTSTANDING FINDING

It was observed that amounts which totalled **Le421,800,000** were paid to the Health for All Coalition for the scaling up of sensitisation on the Ebola outbreak with the understanding that it will be immediately repaid when funds are received from UNICEF. However, included in that amount was a loan of Le160million which was refundable upon the receipt of funds from the World Health Organisation. Even though those funds were received from WHO, the loan was not repaid by Health for All Coalition.

3.4.2 EXTRACT FROM PAC RECOMMENDATION

*The Committee recommends that Mr. Charles Mambu repays the loan of **Le160,900,000** within one month after the adoption of this report.*

3.4.3 ASSL STATUS UPDATE ON PAC RECOMMENDATION

There is no evidence to suggest that Mr. Charles Mambu has adhered to the Committee's recommendation.

3.5.0 PROCUREMENT PROCEDURES NOT FOLLOWED

3.5.1 SUMMARY OF OUTSTANDING FINDING

Payments of **Le708,442,300** were made to the Architectural Services Manager, Ministry of Health and Sanitation for construction activities at Lakka Government Hospital on diverse dates between June and September 2014. However, records justifying the use of “Force Account” for this activity were not submitted for audit review. It was also observed that neither progress reports nor expenditure returns including invoices, receipts etc. were submitted for audit inspection.

3.5.2 EXTRACT FROM PAC RECOMMENDATION

The Committee therefore recommends that the Architectural Service Manager be immediately sent back to the Ministry of Works, Housing and Infrastructure.

3.5.3 ASSL STATUS UPDATE ON PAC RECOMMENDATION

We were advised that the Ministry could not implement the recommendation of the Committee as the former Architectural Services Manager passed away.

3.6.0 WITHDRAWALS MADE FROM THE EBOLA EMERGENCY OPERATIONS AND MISCELLANEOUS ACCOUNTS WITHOUT ANY SUPPORTING DOCUMENTS

3.6.1 SUMMARY OF OUTSTANDING FINDING

Withdrawals which amounted to **Le15,815,495,120** from the Health Emergency Response Account (A/C:003001014138030145) and **Le453,571,500** from MOHS Miscellaneous Account (A/C:003001115131030175) held at the Sierra Leone Commercial Bank were without any supporting documents.

3.6.2 EXTRACT FROM PAC RECOMMENDATION

*It was brought out during the Committee hearings that the total outstanding amount after the audit verification was **Le13,850,545,120** but according to both the MOHS and NERC officials the said amount was expended as follows:*

- The procurement of 10 Hard Top Toyota Hilux basic ambulances worth **Le12,700,885,120***
- The remaining amount of **Le1,149,660,000** was expended on hazard payments to three DHMTs (Tonkolili Government, Bombali Government and Clinetown Hospitals).*

The Committee recommends that this matter be rolled-over to the second phase of the audit exercise currently being carried out by ASSL on the Management of the Ebola Funds.

3.6.3 ASSL STATUS UPDATE ON PAC RECOMMENDATION

We accept the above split of the outstanding amount of **Le13,850,545,120** by the Ministry of Health and Sanitation. However, only the sum of **Le294,260,000** was verified based on documents provided by the Ministry, resulting in an unverified and unaccounted-for amount of **Le13,556,285,120**. Details of the verified transactions are shown in **Appendix 1**.

3.7.0 PAYMENTS FROM THE EBOLA EMERGENCY OPERATIONS AND MISCELLANEOUS ACCOUNTS WITHOUT ADEQUATE SUPPORTING DOCUMENTS

3.7.1 SUMMARY OF OUTSTANDING FINDING

Payments totalling **Le7,513,682,150** and **Le4,752,087,500** were made from the Health Emergency Response Account and Miscellaneous Accounts respectively, operated at the Sierra Leone Commercial Bank without adequate supporting documents; such as retirement details, invoices, receipts etc. to substantiate the utilisation of those funds.

3.7.2 EXTRACT FROM PAC RECOMMENDATION

*The Committee observed that the above stated amount of **Le11,692,016,650** was payment made in respect of food items procured for quarantine homes during the first nation-wide lock down. The Committee was also informed by the National Coordinator of the then EOC that the payments were made based on the approval of the fiduciary agent hired by the Ministry of Finance and Economic Development. He also assured the Committee that 95% of the documents in question are available for audit verification.*

The Committee recommends that this matter should also be rolled-over to the second phase of the exercise currently being carried out by ASSL on the Management of the Ebola Funds.

3.7.3 ASSL STATUS UPDATE ON PAC RECOMMENDATION

Although the Committee noted that the then Coordinator of the EOC assured them of the availability of 95% of these documents, it was the Ministry of Health and Sanitation that provided documents that verified the sum of **Le963,390,000**, resulting in an unverified and unaccounted amount of **Le10,728,626,650**. See **Appendix 1A** for details.

3.8.0 INCENTIVE PAYMENTS TO HEALTH CARE VOLUNTEERS/CASUAL WORKERS

3.8.1 SUMMARY OF OUTSTANDING FINDING

Payments which amounted to **Le25,500,900,000.00** were made between the period to 31st October 2014 in respect of “hazard pay” to healthcare workers in various hospitals nationwide for which supporting documents such as claim sheets and paid-up vouchers, were not submitted for audit inspection.

3.8.2 EXTRACT FROM PAC RECOMMENDATION

*The Committee noted that the outstanding sum totalling **Le20,882,000,000** of which retirements documents were not submitted for verification by the auditors was due to lack of proper co-ordination among the stakeholders within the Ministry and its components. Furthermore, the Committee learnt that the outstanding retirement amount was disbursed to various stakeholders throughout Sierra Leone to implement activities on behalf of the Ministry.*

The Committee recommends that this matter should be rolled-over to the second phase of the exercise currently being carried out by ASSL on the Management of the Ebola Funds.

3.8.3 ASSL STATUS UPDATE ON PAC RECOMMENDATION

It was observed from documents provided by the Ministry of Health and Sanitation that only **Le2,785,900,000** was verified resulting in an unverified and unaccounted amount of **Le18,096,100,000**. See **Appendix “1B”** for details.

3.9.0 PROCUREMENT RECORDS NOT SUBMITTED FOR VARIOUS CONTRACTS

3.9.1 SUMMARY OF OUTSTANDING FINDING

Procurement documents such as a signed contract agreement, test and examination report on delivery, procurement committee minutes, bid documents such as bill of quantities, building plan etc. for the undermentioned contracts were not submitted for audit review:

1. CL Group- construction of Gbomsamba, Port Loko Ebola Treatment and Isolation Centre amounted to **Le2,689,500,000**.
2. Premier Logistics & Supplies-Purchase of 10 Hard Top DM-SRS ambulances, 20 Hard Top Standard Basic ambulances & 20 Hard Top customised utility/hearse vehicles amounted to **Le12,700,885,120**.
3. Echo Construction Enterprise-overhaul of electrical at the Kenema Hospital Treatment Centre and Operation Theatre amounted to **Le709,112,500**.

3.9.2 EXTRACT FROM PAC RECOMMENDATION

The Committee observed as follows:

*That Payment to CL Group- Construction of Gbomsamba, Port Loko Ebola Treatment and Isolation Centre amounted to **Le2,689,500,000**, but evidence submitted revealed that the contract was aborted and **therefore the Committee recommends that this matter be rolled-over to the second phase of the Ebola funds Management Audit.***

*Payment to Premier Logistics & Supplies- purchase of 10 Hard Top DM-SRS ambulances, 20 Hard Top Standard Basic ambulances & 20 Hard Top customised utility/hearse vehicles amounted to **Le12,700,885,120**. Evidence revealed that only 50% of the contract fee had been disbursed and all the items requested to be procured had been supplied. **The Committee urges NERC to fast-track immediate payment of this amount.***

*Payment to Echo Construction Enterprise for overhaul of electrical at the Kenema Hospital Treatment Centre and Operation Theatre amounted to **Le709,112,500**.*

The Committee noted that, this contract was not captured in the activity plan of NERC and the Committee believes that this was due to the fact that the said contract was awarded before the Ebola outbreak in Sierra Leone.

However, the Committee urges the MOHS to fast-track this payment and/or whatever is outstanding.

The Committee recommends that the fiduciary agents in NERC fast-track all payments in respect of contracts awarded by NERC and MOHS relating to activities that were captured in their activity plan.

3.9.3 ASSL STATUS UPDATE ON PAC RECOMMENDATION

There was no evidence provided by NERC and MOHS to confirm the payment of the above outstanding amounts. We also confirmed that the CL Group contract was indeed aborted.

3.10.0 PROCUREMENT FOR THE SUPPLY OF AMBULANCES, TOYOTA HILUX, TOYOTA LANDCRUISER AND MOTORBIKES VALUED AT US\$1,031,000.00

3.10.1 SUMMARY OF OUTSTANDING FINDING

Review of the records for the above contract revealed that the contract was awarded to Ramesco General Supplies and financed by the African Development Bank Group (ADBG). Although the supplier had supplied according to the contract agreement, the Ministry failed to pay the supplier according to the contract agreement.

3.10.2 EXTRACT FROM PAC RECOMMENDATION

The Committee observed that relevant documentation were submitted for the supply of Toyota Landcruiser Ambulances, Toyota Hilux Double Cabin and Motorcycle by “Ramesco General Supplies” for a contract fee of US\$1,031,000 and noted that delivery had been made; nonetheless, the sum of US\$15,000 is still outstanding as complementary payment. It was also revealed that the 5% withholding tax was precluded due to donor funded project/activity. In this regard, the Committee recommends that NERC through its fiduciary agents, fast-track the outstanding payment of the aforementioned amount.

3.10.3 ASSL STATUS UPDATE ON PAC RECOMMENDATION

There was no evidence to indicate that the above payment has been made.

3.11.0 PROCUREMENT OF MEDICAL SUPPLIES VALUED AT US\$6,465,423.97

3.11.1 SUMMARY OF OUTSTANDING FINDING

Ramesco was awarded two contracts for the procurement of medical supplies, for the sum of US\$6,465,423.97. Although the supplier had supplied according to the contract agreement, the Ministry failed to pay the supplier according to the contract agreement.

3.11.2 EXTRACT FROM PAC RECOMMENDATION

The Committee observed that contract documents and other relevant documents were submitted to the Committee during the hearing and verified payment of US\$ 1,189,243.20. However, balance outstanding contract fee of US\$5,276,180.77 is yet to be paid to the contractor. Therefore, the Committee recommends that NERC fast-tracks the outstanding payment.

3.11.3 ASSL STATUS UPDATE ON PAC RECOMMENDATION

There was no evidence provided by MOHS and NERC to confirm the payment of the outstanding amount of US\$5,276,180.77.

3.12.0 PAYMENTS FROM THE EBOLA EMERGENCY OPERATIONS ACCOUNT BY NERC BUT WITHOUT ADEQUATE SUPPORTING DOCUMENTS

3.12.1 SUMMARY OF OUTSTANDING FINDING

Payments totalling Le7,252,309,452 and US\$6,183.53, processed by the National Ebola Response Centre (NERC) were made from the Ministry of Health Emergency Response Account (A/C:003001014138030145) held at the Sierra Leone Commercial Bank, but without

adequate supporting documents such as: expenditure returns, invoices, receipts etc., to substantiate the utilisation of these funds.

3.12.2 EXTRACT FROM PAC RECOMMENDATION

The Committee noted the evidence tendered by the NERC National Coordinator that most of the transactions/ documents referred to in Appendix B1 of the Audit Report on the Ebola Funds Management were processed by the Fiduciary Agents (KPMG and BDO) hired by the Ministry of Finance and Economic Development. He also told the Committee that some of the transactions referred to were done during the transition period between the departure of KPMG and the arrival of BDO. By his final submission, he informed the Committee that 95% of the documents were available for verification.

The Committee recommends that this matter be rolled-over to the second phase of the audit exercise currently being carried out by ASSL on the Management of the Ebola Funds.

3.12.3 ASSL STATUS UPDATE ON PAC RECOMMENDATION

NERC failed to provide the necessary documentation, therefore **Le7,252,309,452** and **US\$6,183.53** are still unaccounted for and unverified.

3.13.0 WITHHOLDING TAXES NEITHER DEDUCTED NOR PAID OVER TO THE NATIONAL REVENUE AUTHORITY (NRA)

3.13.1 SUMMARY OF OUTSTANDING FINDING

It was observed that the Ministry failed in its obligation to withhold 5% tax which totalled **Le72,891,142** from payments made to various suppliers.

3.13.2 EXTRACT FROM PAC RECOMMENDATION

- a. *The Committee observed that Section 116 (1) of the Income Tax Act was breached, meaning that in most of the contracts awarded by the MOHS and its agents during the period under review the 5% withholding taxes were not deducted. However, the Committee observed that some of the taxes that were to be withheld have now been paid to the NRA.*
- b. ***As a result, the Committee recommends that NRA performs its mandate and ensure the collection of all outstanding taxes withheld or supposed to have been withheld.***
- c. *All contractors who were to pay taxes, and are still outstanding should make payment within a month after the adoption of this report by Parliament.*

3.13.3 ASSL STATUS UPDATE ON PAC RECOMMENDATION

The was no evidence that the outstanding taxes of **Le72,891,142** have been recovered by the National Revenue Authority.

3.14.0 PROCUREMENT PROCEDURES NOT FOLLOWED

3.14.1 SUMMARY OF OUTSTANDING FINDING

Contracts with a total valuation of **Le1,014,737,500.00** were awarded to various suppliers for the provision of food supplies to quarantined homes around the country. It was observed that the procurement processes violated the National Public Procurement Act (NPPA) formal tendering procedures for supplies of such nature, as bids were only sought from one supplier per contract even though a prequalified list of existing suppliers of diet to government hospitals was available. Even when the sole source method of procurement was used, we also observed that the Technical Evaluation and Procurement Committees' records, including minutes, were not provided to justify the selection of the suppliers concerned.

In the same vein, a review of procurement documents presented for the supply and delivery of furniture and cleaning materials for the Ebola Treatment Centre at the Police Training School (PTS) amounted to **Le175,960,000**, and the supply and installation of a 30KVA diesel generator which amounted to **Le159,192,000** revealed the following lapses:

- Technical Evaluation and procurement Committee minutes not submitted;
- The basis on which suppliers were selected was not disclosed
- Advance payment guarantees were not provided by contractor
- Contract agreements were signed in October after the delivery in September

3.14.2 EXTRACT FROM PAC RECOMMENDATION

The Committee recommends that responses on the supply and delivery of furniture and cleaning materials for the Ebola Treatment Centre at the Police Training School (PTS) which amounted to Le175,960,000, and the supply and installation of a 30KVA diesel generator which amounted to Le159,192,000 which were not captured in the report be delivered into by ASSL in the on-going phase two Ebola audit and that the issues surrounding supply of food to guaranteed homes be rolled-over to the next Ebola audit .

3.14.3 ASSL STATUS UPDATE ON PAC RECOMMENDATION

The ASSL did not receive the documentation referred to above by the Committee.

3.15.0 GENERAL RECOMMENDATIONS OF THE PAC

3.15.1 EXTRACT FROM PAC RECOMMENDATION

The Committee found out that key senior officials in the MOHS who were given official responsibilities to supervise, monitor and manage the disbursement of Ebola funds failed to do so. As a result, the Committee recommends that those officers be reprimanded. This, the Committee believes will serve as a deterrent to other institutions entrusted with public funds. In this regard, the Committee recommends that the then:

1. *Permanent Secretary Mr. Sadiq M. Kapuwa be suspended immediately for a period of six (6) months without pay.*
2. *Director of Financial Resources Mr. Festus A. Kuyembeh be suspended immediately for a period of six (6) months without pay.*
3. *Senior Procurement Officer Mr. Ibrahim B. Swarray be suspended immediately for a period of six (6) months without pay.*

Furthermore Mr. Ibrahim B. Swarray should not serve as a procurement officer or perform any procurement functions for the next five years within the following Ministries and their departments or agencies to wit:

- i. Ministry of Health and Sanitation*
- ii. Ministry of Defence*
- iii. Ministry of Agriculture, Forestry and Food Security*
- iv. Ministry of Education, Science and Technology*
- v. Ministry of Transport and Aviation*

The Committee recommends that the office of the Attorney-General upon receipt of the PAC Report briefs Parliament within six weeks upon ratification, on all compliances and implementation.

3.15.2 ASSL STATUS UPDATE ON PAC RECOMMENDATION

The Committee's report was adopted on Tuesday 14th July, 2015, and the decision to implement the recommended administrative actions were taken two months late (i.e. on Friday 13th September, 2015)

4.0 FIXED ASSET MANAGEMENT

4.1 FIXED ASSET MANAGEMENT AT NERC

FINDING

The following were observed:

- There was no evidence of an approved assets policy that guided the management of the assets owned and controlled by NERC;
- There was no evidence to indicate that NERC maintained a log-book for its vehicles;
- We were not provided with a comprehensive assets register for the furniture and fittings, computers and other information technology equipment that were bought by/donated to NERC for its operations; and
- A good number of vehicles and motorbikes that were used by NERC at both headquarters and the regions were not registered, licensed and insured. The details of those assets are shown in **Appendix 2**.

RISK

There is a risk that the assets owned and controlled by NERC may be exposed to loss or misuse.

The inability of NERC to register, license and insure its vehicles and motorbikes may lead to the loss of government much needed revenue. There is also a risk that compensation may not be claimed in the event of an accident.

RECOMMENDATION

The CEO should ensure the following:

- Policies should be drawn up to guide and control the use, management, acquisition, disposal and maintenance of fixed assets.
- The use of log books for vehicles should be instituted.
- The assets register should include the details of all the assets (e.g. furniture and fitting, computers and other equipment, vehicles and motorbikes, and other tangible items) that were inherited, donated and purchased by NERC.
- All the vehicles and motorbikes that are being used by NERC should be registered, licensed and insured.

NERC MANAGEMENT'S RESPONSE

Due to the emergency set up of NERC, not all policies were available and applicable in the circumstance. However if it is the recommendation of the auditors that a fixed asset policy be implemented for the remaining months of operation necessary action will be taken.

The total NERC fleet consists of 702 vehicles and motorbikes. Of these, only around 156 motorbikes and vehicles are currently unregistered. Almost all of these are unregistered because they were donated pre NERC and therefore NERC doesn't have the necessary import papers to do the registration. We have sought these documents from MOHS and Ministry of Transport and engaged SLRTA to push licensing, even with incomplete documents. That process will start this week. NERC will provide supporting documents in the appendix to show it recognised the problem and has been taking steps to fix it. In terms of donations to NEFC, the last outstanding licensing issues arose from donations by UNMEER (see documentation attached).

A number of vehicles that the auditors said were in the district but not on the register are actually on the register. Secondly, it should be noted that partners sometimes hire vehicles and loan them to the district operations. NERC/GOSL does not own these vehicles and as such we cannot keep them on our register. In the case of any other vehicles that do belong to GOSL they are generally those that came pre-NERC. We note the auditor's point that NERC was not given a list of Ebola vehicles by MOHS/Ministry of Transport; we will now add them to the database.

In the case of vehicles that could not be verified, NERC has contacted the relevant districts. We will need the support of the auditors to arrange verification at audit offices in the districts. Please furnish us with details of your offices in each district where these vehicles will be taken to for verification. A breakdown of all vehicles and their respective licence status and ownership is available for inspection by the auditors.

AUDITOR'S VERIFICATION

No asset policy and log-book were submitted for verification, therefore these issues are still unresolved.

We were able to verify a comprehensive asset register of NERC, therefore this issue has been resolved.

We evidenced NERC taking the necessary actions to licence and insure vehicles and motorbikes noted in Appendix 2. However, as at the time of the verification exercise, only five motorbikes and one Land Cruiser ambulance were been insured and licenced as per the assets stated in Appendix 1, therefore the issue still stands.

4.2 FIXED ASSET MANAGEMENT AT THE MINISTRY OF HEALTH AND SANITATION (MOHS)

FINDING

It was observed that the MOHS received fleets of vehicles, ambulances and motorcycles before and after the establishment of NERC. Further investigations revealed the following:

- We were not provided with the list of vehicles, ambulances and motorcycles that were transferred from MOHS to NERC;
- We were not provided with evidence such as donation list and correspondence from all the donors indicating details such as quantity of assets, type and description of those assets;
- There was no evidence of a structured plan or basis upon which those assets were distributed; and
- We were not provided with a comprehensive register of those assets showing details such as the description of assets, current location and to whom (if any) those assets were distributed.

RISK

It would be difficult for the auditors to ascertain the completeness of the assets that were donated to the Ministry and those that were transferred to NERC. This exposes those assets to possible mismanagement.

RECOMMENDATION

The Permanent Secretary in the MOHS should ensure that the following are forwarded to the Audit Service for verification within 30 days of the receipt of this report:

- A list showing the type, description, and quantity of assets that were donated to the Ministry for Ebola related calls/activities;
- The plan or basis upon which those assets were distributed to the relevant stakeholders of the Ebola related calls;
- A list of vehicles, ambulances, motorcycles and other assets that were transferred from the Ministry to NERC; and
- A comprehensive register of those assets showing details such as the name, description and quantity of assets, current location and to whom (if any) those assets were distributed.

MOHS MANAGEMENT'S RESPONSE

The above requests by the Auditor General are noted. Management response is as follows:

- *A list showing the type, description and quantity of assets donated to the Ministry for Ebola related calls/activities is available for further verification by the audit team.*
- *Assets donated to the Ministry of Health and Sanitation for the fight against the Ebola virus disease were distributed to the relevant stakeholders on the basis of need determined by management. No list has been cited in the Ministry of Health and Sanitation of vehicles, ambulances, motorcycles and other assets transferred to NERC.*
- *The Central Medical Stores where all donations are registered operated on an Electronic Channel Reporting System which captures inflows and outflows of items taken on charge.*

AUDITOR'S VERIFICATION

A list showing the vehicles, ambulances and motorbikes that were transferred from MOHS to NERC was not made available for verification. Therefore this issue stands.

Internally generated lists signed by the Manager, Transport Services were provided during the verification exercise showing items donated, quantities, donors, and description of assets. A handing over letter from the Government of the People's Republic of China to the Government of the Republic of Sierra Leone in respect of ambulances and motorcycles donated were made available during the verification exercise. However, correspondence from donors such as ADB, Trillium Development, and WAHA etc. were not made available to confirm the quantity and description of assets donated. Therefore this issue stands.

The Ministry did not make available a structured plan to justify the basis upon which assets were distributed. In addition, a comprehensive assets register showing details such as the description of assets, current location and to whom (if any) those assets were distributed was not submitted for audit verification. Therefore these issues still stand.

4.3 FIXED ASSET MANAGEMENT AT THE DISTRICT EBOLA RESPONSE CENTRES FINDING

The following observations were noted:

Some international partners donated fixed assets and other items through INGOs and NGOs such

as World Vision, CRS, CARE Logistics, E-Health/CDC, World Hope International, AADSL/ UNMEER, SNAP, GOAL, IOM, UNIMAK, UK Aid, ADDAX, UNFPA, JICA, UNICEF etc. directly to the District Ebola Response Centres (DERCs) in the various regions; in order to help meet the challenges surrounding the Ebola related calls. However, there was no evidence to suggest that NERC was informed of those actions in order for them to update their assets register.

During the verification exercise, we were not provided with evidence such as request letters (where applicable from the various DERC's, transfer letters and other correspondence (among the donors, INGOs/NGOs and the various DERCs in the country) indicating, the specification and quantity of assets/items delivered, delivery notes and other supporting documents. As such, we could not verify the completeness of those assets.

- 15 vehicles were verified at different regions as existing and operational, but were not disclosed in the inventory list/assets register of NERC. Details of those vehicles are shown in **Appendix 2A**.
- According to the asset register, a total of 10 motorbikes with a total estimated value of **Le60million** were donated by the Chinese Government to NERC, to help facilitate the movement of Ebola related items to various locations in the Koinadugu District. Even though we were told by the DERC in Koinadugu District that those motorbikes had never been allocated to designated health personnel, they were not made available for physical verification. See **Appendix 2B** for details.
- A total of 13 vehicles and 16 motorbikes (as per NERC's inventory list/fixed assets register), estimated at **US\$520,000** and **Le222million** were neither found in the registers of the DERCs in Bo, Pujehun and Kono, nor seen for physical verification. The details of those vehicles and motorbikes are shown in **Appendix 2C**.

RISK

There is a risk that NERC is not fully aware of the assets that were donated to the various DERC's. This gives a leeway for the misuse and misappropriation of those assets.

The inconsistency between the assets registers of NERC and DERCs may create room for the misappropriation of assets.

There is also a risk that the assets that were not seen or made available for verification have been misappropriated.

RECOMMENDATION

The CEO of NERC should ensure the following:

- The DERCs coordinators should provide NERC with a complete list of all the assets that were donated to them either by the donors themselves or through INGOs and NGOs. The list should be accompanied by request letters, (where applicable from the various DERCs, transfer letters and other correspondence (among the Donors, INGOs/NGOs and the various DERCs in the country) indicating the specification and quantity of assets/items delivered; delivery notes and other supporting documents. These documents should be forwarded to the Audit Service for verification within 30 days of the receipt of this report.

- The NERC should reconcile its register with the registers of the various DERCs (taking into consideration the assets that were donated to the DERCs without its knowledge), investigate all discrepancies, update its register and forward the document to the Audit Service within 30 days of the receipt of this report.
- The vehicles and motorbikes which could not be found during the execution of the audit should be made available for physical verification at the Audit Service Offices in Bo, Makeni, Kenema, and Freetown. This should be done within 30 days of the receipt of this report; otherwise the current market value of those assets should be refunded.
- In future, NERC should ensure the following:
 - A comprehensive assets register of all the assets procured and donated for the Ebola related calls should be in place and this must be regularly updated;
 - Regular monitoring exercise should be conducted to check the existence and status of all the assets procured and donated for the Ebola related calls.

NERC MANAGEMENT'S RESPONSE

- *A number of vehicles the auditors said were in the district but not on the register, are actually on the register. Secondly, it should be noted that partners sometimes hire vehicles and loan them to the districts. NERC/GOSL does not own these vehicles and as such we cannot keep them on our register. In the case of any auditor's point that NERC was not given a list of Ebola vehicles by MOHS/Ministry of Transport; we will now add them to the database.*
- *In the case of vehicles that could not be verified, NERC fleet has contracted the relevant districts. We will need the support of the auditors to arrange verification at audit offices in the districts. Please furnish us with details of your offices in each district where these vehicles will be taken to for verification.*
- *A breakdown of all vehicles and their respective licence status and ownership is available for inspection by the auditors*

AUDITOR'S VERIFICATION

- We evidenced that 15 vehicles highlighted in Appendix 5A have been recorded in NERC's fixed asset register therefore the issue is resolved.
- We only evidenced four of the ten motorbikes allocated to Koinadugu District as stated in Appendix 5B therefore the issue still stands.
- In Pujehun, the ten motorbikes with a total estimated value of **Le144million**, were not made available for verification. It was also noted that a Toyota Land Cruiser with chassis number JTRGRB71J4E7018147 and engine number 785088 with an estimated value of **US\$40,000** was not made available for verification, therefore the issue still stands.
- In Bo, we only verified one motorbike of four as stated in Appendix 5C. The remaining three motorbikes with a total estimated value of **Le32million** could still not be made available. We also noted that the following vehicles with a total estimated value of **US\$80,000** were not made available for verification therefore the issue still stands:
 - Toyota Land Cruiser Ambulance chassis #JTGRB71J3E7017104, engine #776677; and
 - Toyota Land Cruiser Ambulance chassis# JTGRB71J3E7018088 engine #784689

5.0 PROCUREMENT

5.1 PROCUREMENT OF GOODS AND SERVICES IN AN EMERGENCY SITUATION FINDINGS

It was observed that contracts which amounted to **Le5,403,289,040** and **US\$596,625** were awarded to various suppliers for the supply of goods and services during the period under review. We noted that the procurement processes of these contracts were not open and competitive.

The auditors were not oblivious that the fight against the EVD was a public health emergency as declared by the President. Furthermore, the auditors were fully familiar with sections 46 and 47 of the Public Procurement Act, 2004 and sections 116 to 119 of the Public Procurement Regulations, 2006 which provides for sole sourcing procurement method in an emergency. Even when the sole sourcing technique was employed, we observed that the following controls in an emergency situation were not instituted in the procurement processes:

- a. The technical evaluation (including the actions taken to invite, evaluate and negotiate the bids) and the procurement committee minutes to justify the selection of the suppliers concerned were not provided;
- b. There was no evidence to indicate that plans for negotiation of bids (specifying the issues that were supposed to be negotiated and the objectives to be achieved) were prepared;
- c. There was no evidence to justify that some of the selected contractors were pre-responsive suppliers of goods, as documents such as business registration certificates and tax clearances of contracted suppliers were not made available;
- d. There were instances in which the goods were either delivered before the contract agreements were signed or certain supplies were made without invoices and contract documents.
- e. Documents such as end-user request, contract agreement, delivery note, and letter of notification for the contract award were not made available to justify whether the procurement process for the supply and installation of security devices (100 C4 MAX) on ambulances and DSL hard-top burial vehicles was transparent. See **Appendix 3** for details.

Furthermore, we observed that payment made to Mac Med Investment of **Le840,000,000** on November 21st, 2014 for the supply of discharge packages to survivors in the regions was incorrect. We noted that the total invoice value was **Le800,000,000** and therefore the supplier should have been paid **Le760,000,000** (i.e. **Le800,000,000** less 5% withholding tax) and the National Revenue Authority (NRA) paid **Le40,000,000**. NERC instead paid nothing to the NRA and **Le840,000,000** to the supplier, an excess of **Le80,000,000**. It was also noted that the goods delivered (as per the delivery notes presented) were less than the quantity of goods paid for (as per the approved invoices) by **Le241,000,000**. See analysis in **Appendix 3B**.

RISK

There is a risk that NERC may not have achieved maximum value for funds relating to such procurement actions.

RECOMMENDATION

The Chief Executive Officer (CEO) of NERC should ensure that the following actions are taken within 30 days of the receipt of this report:

- An explanation together with the documentary evidence justifying the deviation from the

normal procurement procedures and the basis on which the sole source method of procurement was decided upon should be forwarded to the Audit Service.

- The relevant documentary evidence in respect of the issues stated in paragraph 1 (a-e) should be forwarded to the Audit Service for verification.
- The **Le80,000,000** that was paid in excess to Mac Med Investment should be recovered and half of it paid to the National Revenue Authority as withholding tax, and the remaining **Le40,000,000** paid back into the Emergency Response Account; otherwise this may be considered a financial misconduct in accordance with section 165 (2) of the Financial Management Regulations, 2007.
- A refund of **Le241,000,000** by Mac Med International in respect of the unsupplied discharge packages should be made.
- In future, procurement actions should be taken in accordance with the Public Procurement Act, 2004 and Public Procurement Regulations, 2006.

NERC MANAGEMENT'S RESPONSE

Contracts for food Supply to Quarantined Homes

These were awarded and managed by the Ministry of Health and Sanitation. NERC however inherited these contracts and insisted that at least there was a signed contract to support payment. These contracts were actually awarded in July, pre-financed and food delivered before EOC. NERC COORD was informed towards the 3 day stay home. However some supply was already done prior to the period.

Contracts for Supply to various treatment centers

These were awarded and managed by the Nutrition Department of the Ministry of Health and Sanitation. Furthermore, food items and / or catering services had been delivered to the treatment and holding centers before the FA was engaged without a written contract. In these circumstances, we were only provided with the records of food supplied and prices agreed with the department but could not process payment due to the absence of a written contract. This issue was communicated to the Department. In order not to loss more lives to the fight, NERC negotiated the prices and established new contract terms with the engaged contractors.

Contract for Supply of water to treatment centers

The contract sum (Le20,425,000.00) falls within the threshold (\$100,000.00) for the SHOPPING mode of procurement hence no need for a procurement committee meeting. However NERC had ensured competition by comparing RAKEL INVESTMENT & GENERAL SERVICE price to that of the price quotes evaluated for the same items. The price quote by RAKEL was the most responsive in its entirety and was asked to deliver the same after the end of the contract of the previous contractor- Sierra Leone Bottling Company. Evidence (including the business license) are in the file for inspection. NERC's due diligence was not only focused on the processes and procedures but also on the reliability of the price quotes.

Contract for the supply of Discharge package to Survivors

This was awarded in November jointly with the Ministry of Social Welfare, Gender and Children's Affairs. However minutes from procurement committee meeting dated 25th October indicating decision on the procurement method and selection of the contractor IRO the supply / transportation of discharge package is available for inspection.

Contracts Awarded by MOHS

NERC has received a no-objection from the World Bank for five contracts out of a total of 13. These five contractors

have already been paid. The documents for supply of 30 ambulances and 20 bearse utility vehicles have been forwarded to the Ministry of Finance up on their request. NERC is poised to process payment for the remaining seven contracts as soon as it receives the no-objection from the funding partners.

In instances where contracts have already been awarded by the MOHS payment can only be made by NERC after the following:

- 1. A donor agrees to fund the contract in the given circumstance*
- 2. Work done has been confirmed and verified by the end user*
- 3. In some instances an independent evaluation is done.*
- 4. All legal documents necessary to move forward are presented or a waiver is obtained.*

Contracts awarded for the supply of G1098 materials to the Ministry of Defence

Payment was made to the contractor after the successful execution of the contract. NERC had presented the under mentioned documents with their respective dates to the auditors in the presence of the finance staff during the audit. These records are still available for inspection.

- *Minutes of Procurement Committee meeting dated 31st July 2014*
- *Report on the Assessment of Bids dated 5th August 2014, and*
- *A total of five bids including the winning bid.*

Supply of chlorine powder by VICMEL

NERC had presented the evaluation report with the price quotes to the auditors in the presence of the finance staff during the audit. These records are still available for inspection. This procurement falls within the threshold of shopping and therefore minutes of procurement committee meeting will not be required.

Supply and Installation of Security Devices on vehicles by Frotcom

There was an urgent need to have tracking devices installed on all response vehicles as far back as September 2014 when the vehicles were being misused. In the absence of procurement committee at that time, Frotcom offered a better price for the equipment compared to what E-Health was offering. A decision was made to have Frotcom provide us with 100 more devices whilst we accept the 24 pieces as gift from E-health. Minutes of meetings held to this decision are available for inspection as necessary.

Contracts awarded for hiring equipment and vehicles in November before the engagement of a Fiduciary Agent.

Please see documents that are now available for inspection.

AUDITOR'S VERIFICATION

The audit team noted the response of NERC and have examined the documents submitted during verification. A number of payment vouchers with the appropriate documentation have been cleared. However, there was a total uncleared sum of Le5,302,651,275 as detailed in **Appendix 3A**, therefore this issue is unresolved.

We were able to verify that a letter was written after the Draft Management Letter, by NERC to Mac Med Investment for the refund of **Le80,000,000**. However, the documentary evidence to confirm that the overpayment of **Le80,000,000** has been refunded was not made available, therefore this issue is unresolved.

5.2 FOOD SUPPLIED BY CATHERINE'S CATERING SERVICES TO SPECIFIC EBOLA CENTRES IN BOMBALI DISTRICT

FINDING

The District Ebola Response Centre (DERC) in the northern region selected Catherine's Catering Services to supply food (breakfast, lunch and dinner) to specific Ebola Centres in Bombali District (namely: Paramedical Holding Centre, Arab Holding Centre, Government Regional Holding Centre and Magbenteh Treatment Centre for the period 11th November to 30th December, 2014. Payment to the supplier was supposed to be made in full on completion of satisfactory performance of supplies. In January 2015, Catherine's Catering Services wrote a letter to the CEO of NERC, through the District Medical Officer, requesting a payment of **Le722,610,000**, as expenses incurred in respect of catering services provided to the above Ebola Centres in Bombali District. Upon receipt of the payment request, BDO (Fiduciary Agent for NERC) decided to conduct a verification exercise on the validity of Catherine's Catering Services payment request. The following observations were reported by BDO:

1. Two sets of invoices were received from the supplier for the period. Both were originals that did not agree and on more than few instances, the invoices did not agree with the delivery acknowledgment book that was made available by the supplier.
2. The bed capacity at the Government Hospital Holding Centre since 26th November, 2014 was 8 and staff members claimed that no food was supplied to them since that date. It was reported however, that the invoices presented indicated that food was supplied to patients and staff.
3. The book presented by the supplier in which the staff at the various centers acknowledged receipt of food was unkempt and some sections of the book were illegible.
4. There was no consistency in the way personnel at the centers acknowledged receipt for the food. On some days, only the name or signature was used rather than the name and signature which was the acceptable standard.
5. Staff at the Government Hospital Holding Centre informed them that in December 2014, the average patient occupancy at a time was 5, but the invoice amount was consistently more than 8 patients. This was not consistent with the details noted in the delivery-book or the invoices.
6. Staff at the Arab Hospital Holding Centre informed them that no food was supplied to them since 18th November, 2014. It was reported however, that the invoices presented indicated that food was supplied to patients and staff.
7. The Paramedical Centre was closed from 23rd December 2014 to 13th January 2015. It was stated that invoices were submitted for that period without any acknowledgement in the delivery-book. It was also noted that the figures did not agree with the records kept by staff.
8. Three sets of original invoices were submitted for the Magbenteh Ebola Treatment Centre. It was reported that some of the dates on the invoices did not agree. It was also noted that the first set of invoices were billed at **Le60,000** per plate, contrary to the LPO where the agreed cost was **Le65,000** plate.

BDO concluded that they could not rely on the invoices submitted by the supplier, as the supporting documents to justify the payment request were not valid. **It was therefore recommended by BDO that the issues be investigated further.**

From the audit perspective, we noted the following:

- There was no evidence to indicate that procurement procedures were followed by the District Ebola Response Centre (DERC) for the above contract.
- There was no contract agreement between DERC and Catherine's Catering Services for the supply of food to the above Ebola Centres.
- There was no form of monitoring and record keeping by DERC for the supplies made by Catherine Catering Services. The request made by Catherine Catering Services was different from the report of the fiduciary agent (BDO).
- There was no evidence to indicate that the recommendations made by BDO for further investigation to be conducted, was implemented by NERC.
- Despite the fact that BDO (fiduciary agent for NERC) could not rely on the documentation submitted by the supplier and the supplies made to the Ebola Centres, taking into consideration the material discrepancies and flaws reported, we noted that the sum of **Le500million** was paid to Catherine's Catering Services by NERC.

RISK

The payment could have been made for food not supplied. This may have led to the wastage of public funds.

RECOMMENDATION

The CEO should provide an explanation together with the documentary evidence why:

- The District Ebola Response Centre did not follow the required procurement procedures in an emergency when awarding the contract to Catherine Catering Services.
- The recommendations made by the fiduciary agent (BDO) for further investigation to be conducted, were not implemented by NERC before the **Le500,000,000** was paid?
- The fiduciary agent, being a signatory to the Emergency Response Account, should provide the documentary evidence justifying why approval was made for the payment to Catherine Catering Services, when they could not rely on the contractor's payment request.
- In future, the CEO should ensure that procurement procedures are properly adhered to and the recommendations made by the fiduciary agent are fully implemented.

NERC MANAGEMENT'S RESPONSE

The research leading to our report was in line with addressing the risk identified. However as indicated in the supporting document to this payment, this payment was made only to support the feeding of patients until the issue is resolved. Hence, Le500,000,000.00 (Five Hundred Million Leones) was the only payment to Catherine's Catering services for providing feeding to four centres' for the period between November 2014 to February 2015. It is clearly stated in the document that in the case where it is proven that the amount due to her for the period is less than that amount, she will refund the said amount to NERC.

AUDITOR'S VERIFICATION

A document indicating the approval that was given by the fiduciary agent for the above payment to Catherine Catering Services was made available for verification. However, this did not address the recommendations made by the FA for further investigation to be conducted before payment could be made. We were also not able to see a reconciliation to confirm whether Catherine Catering Services was underpaid or overpaid. Therefore the issue is yet to be resolved.

5.3 PAYMENTS DUE SUPPLIERS/CONTRACTORS FOR GOODS AND SERVICES DELIVERED

FINDING

The Ministry of Health and Sanitation contracted a number of suppliers/contractors for the supply of goods and services in order to facilitate the rapid response to the Ebola related calls. The terms and conditions of the contracts obligated the Ministry to make full payments to the said suppliers/contractors upon the full delivery of goods and services and/or completion of works projects. After a careful scrutiny of the contract documents, we noted with great concern that the Ministry had either not made a single payment or is still owing these contractors even though the goods and services, and/ or work projects have been delivered and/or completed to specification. Moreover there was no evidence that the MOHS was dissatisfied with the delivery. The total amounts owed by the Ministry to these contractors were **\$488,280** and **Le887,123,914**. It was apparent that the MOHS did not ensure that either the contracts/actions were factored within any procurement plan, or that adequate funds were available within its coffers/budget, prior to initiating the procurement proceedings. Details of the payments due suppliers are shown in **Appendix 3C**.

RISK

There is a risk that the suppliers/contractors concerned may no longer do business with government institutions.

The government could be sued for breach of contract and this could lead to penalty charges and other compensations.

RECOMMENDATION

The Permanent Secretaries of the MOHS and the Ministry of Finance and Economic Development should put forward a plan for payments to be effected to the concerned suppliers/contractors within the shortest possible time.

The details of the debt should be forwarded to the Accountant General for incorporation into the Public Account.

In future, NERC/MOHS should ensure that adequate funds are available in its budget before initiating any procurement proceeding.

NERC MANAGEMENT'S RESPONSE

As stated, this was done by the Ministry of Health and Sanitation which is a separate entity from NERC. There has not been an instance where the management of NERC has entered into a contract without ensuring adequate funds are available.

AUDITOR'S VERIFICATION

Out of the **US\$488,280** and **Le887,123,914** that were owed to suppliers/contractors by the Ministry of Health and Sanitation, we noted that the sums of **US\$388,380** and **Le500,000,000** have been paid to the concerned suppliers/contractors. The remaining **US\$99,900** and **Le387,123,914**, respectively were still outstanding as at the date of the verification exercise. Details of the outstanding payments are shown in **Appendix 3D**.

6.0 DISBURSEMENT

6.1 RETIREMENT DETAILS NOT MADE AVAILABLE

FINDING

Funds which amounted to US\$145,000 and Le7,542,607,075 were given to some government and non-governmental institutions (such as the Ministry of Health and Sanitation, Freetown City Council, Republic of Sierra Leone Armed Forces, Bread for World Partners etc.) to meet the cost of social mobilisation and other support activities for the eradication of the EVD. However, we observed that the retirement details to justify the utilisation of such funds were not made available for inspection. See **Appendix 4** for details.

RISK

The audit team may not be able to ascertain whether those funds were utilised for the intended purposes.

RECOMMENDATION

The CEO should forward the retirement details to the Audit Service within 30 days of the receipt of this report; otherwise the funds in question should be refunded.

In future, the CEO should ensure that funds given to other institutions to carry out activities for the eradication of the EVD are properly accounted for.

NERC MANAGEMENT'S RESPONSE

Except for the payment to MOHS for US\$145,000 which we have written to the Ministry about more than once, all of these documents are available for inspection as they were mostly managed in separate files. In a response to an audit query by the fiduciary agents on the 11th of May 2015 (which is attached), liquidation of funds transferred to Bread for the World and RSLAF operation OCTOPUS (as listed in Appendix 2) were made available for inspection. Furthermore a request was made to the Ministry of Local Government to provide documentation for funds received to the tune of Le5.5billion (also attached). These documents were submitted and presented, witnessed by the National Coordinator and the fiduciary agents during the audit exercise. All of these documents are still available for inspection.

Also liquidation from the Freetown City Council for contribution towards western area surge operations with regards NERC 0138 and NERC 0123 are all managed in a separate file and are available for inspection.

AUDITOR'S VERIFICATION

The retirement details in support of the Le7,542,607,075 were made available and verified. However, we noted that the retirement details, in respect of the US\$145,000 that was given to the Ministry of Health and Sanitation to meet the cost of social mobilisation, were not made available for verification. Therefore this issue remains unresolved.

6.2 PAYMENTS WITHOUT ADEQUATE DOCUMENTARY EVIDENCE

FINDING

Payments amounting to Le2,120,471,750 were made from the Ebola Response Account for food items without adequate documentary evidence like receipt, distribution list and delivery notes. See **Appendix 4A** for details.

RISK

Monies that have been set aside for the purpose of combating the Ebola outbreak may have been used for unintended purposes.

RECOMMENDATION

The CEO should within 30 days of the receipt of this report forward the documentary evidence in support of the expended amount of **Le2,120,471,750** to the Audit Service for verification; otherwise, the whole amount should be disallowed and surcharged in accordance with Section 12 (b) of the Audit Service Act, 2014.

In future, all transactions from inception to completion should be supported by the relevant documentary evidence which must be retained for audit and reference purposes.

NERC MANAGEMENT'S RESPONSE

All of these payments were made via bank transfer which in itself is a mode of payment that guarantees receipts by the intended payee. With regards delivery notes and distribution lists, the documents received from the respective districts were made available to the auditors. However as these were contracts awarded and managed pre-NERC by the MOHS, a letter will be sent to the DHMTs requesting a copy of distribution list for all deliveries received. Also we will request that those suppliers that didn't send in receipts do so as soon as possible.

AUDITOR'S VERIFICATION

The distribution lists were made available and verified. We were however not able to find recipient signatures on those lists to independently confirm whether those goods were actually received. We disagree with NERC that a bank transfer request can replace a legitimate receipt from the service provider. NERC failed to provide receipts from the service providers that they have allegedly transferred funds to. Therefore this issue is unresolved.

6.3 WITHHOLDING TAXES NEITHER DEDUCTED NOR PAID OVER TO THE NATIONAL REVENUE AUTHORITY

FINDING

It was observed that withholding taxes which amounted to **Le67,187,725**, in respect of payments made for goods, services and accommodation, were neither deducted nor paid to the National Revenue Authority (NRA). See **Appendix 4B** for details.

RISK

This may lead to the loss of government's much needed revenue.

RECOMMENDATION

The CEO should ensure that the queried amount of **Le67,187,725** is recovered and paid to the NRA within 30 days of the receipt of this report and evidence of payment forwarded to the Audit Service for verification.

In future, the CEO should ensure that the regulation of deducting and paying withholding taxes to the National Revenue Authority is strictly adhered to.

NERC MANAGEMENT'S RESPONSE

Total amount paid to the NRA during the period with regards to withholding tax was in excess of Le800 million.

*Payment of **Le202,514,500** to "Only One Company Limited": this was traced to a voucher NERC 057 which was the transfer of Le218,804,500 to the Sierra Leone Police Imprest Account for cost of feeding patients and staff at the Police Training School Treatment Centre and the Jui Isolation Centre during the month of November 2014.*

*Payment of **Le1,101,540,000** to IRN on 2nd April 2015 – IRN was an implementing agency under the three days stay at home exercise. However, this would be looked into and reconciled with the IRN.*

*Payment to National Agricultural Development total of **Le20,000,000** on 20th April 2015. A letter has been sent to them with regards to the tax on tenancy fees. See Attached letter*

AUDITOR'S VERIFICATION

It was confirmed during verification that the amount of **Le202,514,500** was transferred to the Sierra Leone Police whose responsibility was to act as tax agents. This matter will be kept in view when the Sierra Leone Police is audited.

However, the amount that has not been recovered and paid over to the NRA stands at **Le57,062,000**; hence this issue is still unresolved.

7.0 HAZARD INCENTIVE PAYMENT

7.1 UNCLAIMED HAZARD PAY INCENTIVE NOT RETURNED TO NERC'S ACCOUNT

FINDING

On 27th November 2014, NERC signed a Memorandum of Understanding (MOU) with three Mobile Commerce Partners-MCPs (namely: Airtel, Splash and Africell) with the objective of using mobile money disbursement service for making payments to designated recipients and beneficiaries of hazard pay incentive within Sierra Leone. The total amount of money that was made available to these MCPs for payment to the designated beneficiaries of hazard pay incentives since the MOU was signed, till April 2015, was **Le67,461,212,000** (including the 5% commission fee). From this amount, the sum of **Le59,694,026,957** was paid to the designated recipients and beneficiaries, and the remaining **Le7,767,185,043** was still being held by the MCPs. See **Appendix 5** for details of the analysis.

RISK

There is a risk that the unclaimed funds have been put into investment by the MCPs. This may devalue the effect of those funds.

RECOMMENDATION

The CEO should ensure that the total unclaimed amount of **Le7,767,185,043** is returned to NERC's account within the regulatory timeframe of 30 days, after the receipt of this report and evidence of payment into NERC's account forwarded to the Audit Service for verification.

In future, all unclaimed amounts should be returned to NERC's account on a timely basis.

NERC MANAGEMENT'S RESPONSE

The risk of "devalue the current effect of the funds" is not quiet understood. However, an updated reconciliation has been done and refund is in progress. The reconciliation used by the auditors were in the draft stage and have been reviewed. At the time of the audit, payments were still being made and based on the policy ERW had a maximum of 90 days to start cashing out their payments from their E-wallets. Please see attached communications to the effect.

AUDITOR'S VERIFICATION

We were able to verify from the revised reconciliation statements that the sum of **Le4,846,684,799.99** was held by the MCPs. We were also able to verify that the sum of **Le4,205,864,800** has been returned to NERC's account by the MCPs. The remaining **Le640,819,999.99** was still held by one of the MCPs (i.e. Splash) as at the date of verification. Therefore, this issue is yet to be fully resolved.

8.0 STORES MANAGEMENT

8.1 INADEQUATE CONTROLS OVER THE MANAGEMENT OF STORES

FINDING

The controls that were instituted in the management of stores were not adequate. This was evident as follows:

- It was noted that a single periodic reconciliation count was conducted among the Channel Stock System, stock cards, and physical count for the period under review. However there was no evidence to indicate that the necessary actions were taken to rectify the discrepancies identified by both the ASSL and MOHS. Schedules of the discrepancies that were identified are shown in **Appendix 6**.
- There was no evidence in the form of delivery notes, donation list and other supporting documents to indicate the type, quantity and description of drugs and other medical consumables and equipment that were received by the storekeepers around the country.
- It was observed that stock cards were not updated to reflect the movement of drugs at the various stores.
- There was no evidence to indicate that a stock receipt voucher system was operational in the various stores.
- A store ledger indicating the receipt and distribution of Ebola related items and drugs was not maintained by the DERCs.

RISK

There is a risk that the exact types and quantity of drugs and other medical consumables and equipment donated did not reach the various medical stores around the country.

The lack of controls in the management of stores may have opened the way for deceitful and fraudulent personnel.

RECOMMENDATION

The director in charge of medical stores should ensure the following:

- The necessary actions should be taken to rectify the discrepancies that were identified by both ASSL and MOHS. The evidence of the actions should be forwarded to the Audit Service for verification within 30 days of the receipt of this report.
- A complete list of all the drugs, medical consumables and equipment that were donated to them either by the donors themselves or through INGOs and NGOs should be forwarded to the Audit Service. The list should be accompanied by request letters, (where applicable) and other correspondence (from the donors) indicating the specification and quantity of items delivered, delivery notes and other supporting documents. These documents should reach the Audit Service for verification within 30 days of the receipt of this report.
- An explanation should be provided why: (i) stock cards were not updated; (ii) store receipt voucher systems were not operational in the various stores; and (iii) store ledgers were not maintained.
- In future, the necessary controls should be instituted in the management of stores so that all receipts and issues out of stores are properly accounted for.

MOHS MANAGEMENT'S RESPONSE

Adequate control measures are in place at the Central Medical Stores warehouses to ensure the proper management of all health commodities. For the period under review, our response to the Ebola crisis was at its highest peak in our effort to ensure the availability of Ebola Viral Disease (EVD) supplies to all the treatment and holding centres throughout the country.

As a result of the huge volume of work at the various warehouses and coupled with the limited number of staff at the time to ensure the availability of supplies to all holding and treatment centres, there were a limited number of cases where in the updating of our inventory control cards were delayed. This was due to the unprecedented nature of the Ebola crisis which warranted the limited number of staff at the warehouses to receive, store and to distribute simultaneously to all the needed areas for the Ebola response.

However, all documents pertaining to the receipt and distribution of supplies were properly documented and safely kept in the warehouses to ensure that the stock cards and the channel software were eventually updated.

For ease of reference please see attached copies of updated stock control cards and the current channel report

Evidence in respect of delivery notes, donation list, and also other supporting documents that indicate the type, quantity and description of drugs, medical consumables and equipment that were received at the Central and other Medical Stores for the period under review are available.

Please find attached photocopies to support the claim.

AUDITOR'S VERIFICATION

- We evidenced updated stock cards and the channel stock system which rectified the highlighted discrepancies. We also observed that stock cards and the channel stock systems are been promptly updated to reflect the movement of drugs, therefore the issue is resolved.
- We evidenced delivery notes only for Government of Sierra Leone procurement. However official delivery notes from the suppliers/donors showing the list of drugs and consumables delivered, were not submitted for verification. Therefore the issue still stands.
- No evidence was submitted indicating that a stock receipt voucher system was operational in the various stores. Therefore the issue still stands.
- No evidence was submitted to indicate that a store ledger was maintained by the various District Ebola Response Centres.

8.2 CONDITION OF STORES NOT IN GOOD ORDER

FINDING

The condition of the various stores around the country were far from being pleasant. This was evident by the following:

- Majority of the air conditioners were not working in the various stores. In some stores, we noted that there were no air conditioners, stocks were untidy, expired drugs were packed close to unexpired drugs, and were not packed in an orderly manner;
- There was no evidence to indicate that fire extinguishers were maintained at the various stores (excluding store 2 at the Central Medical Stores); and
- The manner in which the government hospital store in Bombali District was organised was not proper. It was observed that Free Health Care drugs were packed with Ebola related items. This made the physical stock count of the balances held in stock very difficult.

RISK

There is a risk that store items may be exposed to health hazards.

The disorganised state of the government hospital store in Bombali District may advertently or inadvertently expose the Free Health Care drugs to misuse.

RECOMMENDATION

The Director of Stores should ensure the following:

- Air conditioners and fire extinguishers are procured and maintained at every medical store around the country.
- Storekeepers should neatly pack and organise store items in an orderly fashion and expired drugs should be kept away from unexpired ones while items meant for Ebola related calls must be properly separated from the free health care drugs.

MOHS MANAGEMENT'S RESPONSE

Air conditioners are installed in some of the warehouses, whilst some do not have at the moment. However, management is currently in discussion with the owners of the rented warehouses to ensure compliance to good storage practices. Due to the inadequate storage space in the stores; it is very difficult for drugs and medical supplies to be stacked properly; management has taken appropriate steps to ensure the availability of warehouse shelving materials. At the moment all of the items in the warehouses are properly coded for easy identification. All expired drugs have now been separated from the usable drugs.

Fire extinguishers are in some of the stores, and management is in the process of ensuring that fire extinguishers are available and maintained at all of the warehouses

The current storage space at the Bombali hospital stores is very much inadequate to properly store all the items delivered. This was what warranted the in-charge to store both the Free Health Supplies and the Ebola Supplies. Currently, plans are underway to upgrade the storage capacity at all of the district stores with funds provided by the European Union.

AUDITOR'S VERIFICATION

- The finding on the state of air conditioners still stands because majority of the air conditioners in the various stores were not working and we also noted that there were stores without air conditioners.
- We noted that expired drugs have been separated from unexpired drugs; the expired drugs have also been destroyed. It was also observed that the stores have been neatly packed. Therefore these issues have been resolved.
- No evidence was made available to substantiate management's response in respect of the fire extinguishers therefore the issue still stands.
- There was no evidence to substantiate management's response in respect of the status of the Bombali Store, therefore the issue still stands.

APPENDIX 1

WITHDRAWALS FROM EBOLA RESPONSE EMERGENCY ACCOUNT NO. 300118285030100 WITHOUT ANY SUPPORTING DOCUMENTS

Date	Detail	Payee	Amount (Le)	Amount Cleared (Le)	Amount Not Cleared (Le)	Comment
16/9/14	Two weeks allowances for health and non-health workers in the districts	Unknown	219,800,000	0	219,800,000	Unresolved (x)
17/9/14	Cash Withdrawals	Dr. Donald A. Bash Taqi	33,300,000	0	33,300,000	“
22/9/14	Ten Hard Top DM-SRS Ambulances, 20 Hard Top customised utility/Hearse Vehicles	Unknown	12,700,885,120	0	12,700,885,120	“
25/9/14	Cash Withdrawals	Jalokatu Mustapha	6,960,000	6,960,000		Resolved (√)
03/10/14	Cash Withdrawals	Dr. Donald A. Bash Taqi	33,300,000	0	33,300,000	Unresolved
16/10/14	Funds to facilitate weekly incentives to health and non-health workers nationwide	Unknown	437,600,000	0	437,600,000	“
16/10/14	Funds to facilitate weekly incentives to health and non-health workers nationwide	Unknown	160,800,000	160,800,000		Resolved (√)
24/10/14	Funds to facilitate weekly incentives to health and non-health workers nationwide	Unknown	129,400,000	0	129,400,000	Unresolved (x)
24/10/14	Funds to facilitate weekly incentives to health and non-health workers nationwide	Unknown	128,500,000	126,500,000	2,000,000	“
	TOTAL		13,850,545,120		13,556,285,120	

APPENDIX 1A

PAYMENTS FROM THE EBOLA EMERGENCY OPERATIONS WITHOUT ADEQUATE SUPPORTING DOCUMENTS

Date	Detail	Payee	Amount (Le)	Missing Document	Comment
09/04/14	Deployment of RSLAF	M.O.D Quarterly allocation account-Western Area	900,000,000	Fuel receipts and financial returns	Unresolved (x)
09/04/14	Payment of plastic bed covers, cables and engine oil for running of the Lakka Emergency Centre	Medical Equipment Management Service	10,811,000	3 Proforma in-voice, In-voice, delivery note and receipt	"
09/04/14	Temporal reassignment to support the Bo and Kenema EOC coordination	Dr. Sartie M. Kanneh	9,845,000	Report	"
09/04/14	Payment as support to ONS Security/CISU for the fight against Ebola	Office of National Security Western Area	97,644,500	Fuel receipts and expenditure re-turns	"
09/05/14	Release of funds as support for funding social workers	Social Welfare Gender and Children Affairs	648,000,000	Expenditure re-turns	"
09/05/14	Payment to SLP for coordination in support of MOHS to fight against the Ebola Virus	Sierra Leone Police Imprest Accountant Western Area	900,000,000	Fuel receipts and financial returns	"
09/05/14	Release of funds as reimbursement of expenditure incurred by the resident Minister in Kenema	Imprest Account Provincial Secretary Kenema	122,750,000	Expenditure re-turns	"
20/08/14	Payment made in response to the rehabilitation of Observation/Holding Centre in Port Loko	District Health Management Team	62,500,000	Expenditure re-turns	"
20/08/14	Release of funds as support for funding generator and accessories for the newly established Newton check point	Dinye Kanin Enterprise	15,815,000	Invoice, Delivery note, Receipt	Resolved (v)
20/08/14	Release of fund as support security coordination Military, Police and ONS.	Sahr Yomba Senesie	78,600,000	Expenditure re-turns	"
22/08/14	Payment for 24 back page Ebola advert, 3 months daily Ebola update and 2 months front page special on Ebola	The Owl Newspaper	19,000,000	Receipt	Unresolved (x)
22/8/14	Payment for the supply of materials and stationery items	Eddie K. Enterprise	9,991,150	Invoice, delivery note, receipt and invoices	Unresolved (x)
22/8/14	Payment for documentary on Ebola misconception in Sierra Leone.	Sulaiman Stephen T/A samoana ventures	14,250,000	Receipt	"
22/8/14	Ebola sensitisation tour for seven Days	Salieu Kanu Mansaray campaign coordinator	7,510,000	Expenditure returns and sensitisation report	"
22/8/14	Independent monitoring of the Ebola response Nationwide	Philip Amara	44,967,500	Expenditure returns and monitoring report	"
25/8/14	Payment for lodging, 5 months monthly WIFI subscription and transportation to Kenema	Momoh Gbetuwa	4,100,000	Receipt from Sierratel and back-to-office report	"

APPENDIX 1A CONT.

Date	Detail	Payee	Amount (Le)	Missing Document	Comment
25/8/14	DSA for the Director-Primary Health Care and his Driver t	Dr. Momodu Sesay	1,000,000	Fuel receipt and back-to-office re-port	Resolved (✓)
25/8/14	Sensitisation on Ebola awareness in Pujehun District covering the twelve chiefdoms	Pujehun District Descendants Association	95,900,000	Receipt and Report	“
25/8/14	Payment of DSA and fuel to facilitate central level supportive supervision in Port Loko	Dr. Sarian Kamara	9,275,000	Fuel receipt and back to office report	“
25/8/14	Payment of DSA and fuel to facilitate central level supportive supervision in Lungi Airport	Dr. Sarian Kamara	2,875,000	Fuel receipt and back to office report	Unresolved (x)
27/8/14	Miscellaneous expenses for setting up of a proper incident command post/operation centre	Major Sheku Tejan	2,000,000	Expenditure returns	“
29/8/14	Works contract at Lakka Ebola treatment centre	Kamassh construction and engineering service	229,199,000	Procurement documents not seen	“
29/8/14	Ebola 244 slot documentary	Sierra Leone Broadcasting Corporation	122,000,000	Receipt	“
29/8/14	Ebola 1080 slot documentary	Sign Africa	97,200,000	Receipt	Resolved (✓)
29/8/14	Transport of pharmaceuticals and medical supplies from Lungi to the central medical stores, Freetown	Altitude Logistics Company	25,600,000	Receipt	“
29/8/14	Processing of urgent recurring expenditures	Ministry of Health Account	500,000,000	Expenditure returns	Unresolved (x)
15/9/14	National training on specimen collection from Ebola suspected corpse	Dr. Abdul Kamara	49,810,000	Receipt for fuel, expenditure returns and training report	“
15/9/14	House to house sensitisation campaign on EVD	District Health Management Team/Bombali	173,138,500	Fuel receipt and expenditure returns	“
15/9/14	House to house sensitisation campaign on EVD	District Health Management Team (DHMT) Tonkolili	161,493,500	Fuel receipt and expenditure returns	“
15/9/14	-do-	DHMT Pujehun	140,035,500	Fuel receipt and expenditure returns	“
15/9/14	-do-	DHMT Port Loko	258,030,500	Fuel receipt and expenditure returns	“
15/9/14	-do-	DHMT Moyamba	153,380,500	Fuel receipt and expenditure returns	“

APPENDIX 1A CONT.

Date	Detail	Payee	Amount (Le)	Missing Document	Comment
15/9/14	House to house sensitisation campaign on EVD	DHMT Kono	155,188,500	Fuel receipt and expenditure returns	Unresolved (x)
15/9/14	-do-	DHMT Koinadugu	140,433,500	Fuel receipt and expenditure returns	“
15/9/14	-do-	DHMT Kenema	247,558,500	Fuel receipt and expenditure returns	“
15/9/14	-do-	DHMT Kailahun	161,308,500	Fuel receipt and expenditure returns	“
15/9/14	-do-	District Health Activities Account- Kambia	131,240,500	Fuel receipt and expenditure returns	“
15/9/14	-do-	DHMT Bo	236,558,500	Fuel receipt and expenditure returns	“
15/9/14	House to house sensitisation campaign on EVD	DHMT Bonthe	128,580,500	Fuel receipt and expenditure returns	Unresolved (x)
15/9/14	-do-	DHMT Western Area	334,753,500	Fuel receipts and expenditure returns	“
15/9/14	-do-	Disease Prevention and Control- Western Area	430,198,000	Fuel receipts and expenditure returns	“
15/9/14	-do-	DHMT Western Area	74,659,500	Fuel receipts and expenditure returns	“
9/12/14	Payment for the training of volunteer nurses for Kerry Town Ebola Treatment centre.	Ms. Hossinatu M.Kanu	125,750,000	Receipt for fuel, expenditure returns and training report	“
SUB-TOTAL (A)			6,809,561,150 (x)		

APPENDIX 1A CONT.
PAYMENTS FROM THE MISCELLANEOUS ACCOUNTS WITHOUT ADEQUATE SUPPORTING DOCUMENTS

Date	Details	PV Number	Payee	Amount (Le)	Missing Document	Comment
12/06/14	Payment for Health Personnel	14/0087	Deputy Chief Medical Officer	37,000,000	Expenditure returns	Unresolved (X)
16/06/14	Payment for case management and infection control, reporting of Ebola	14/0093	Lassa Fever Re-search Project-Kenema	45,000,000	-do-	"
16/06/14	"	14/0092	District Health Management Team (DHMT)	45,000,000	-do-	"
16/06/14	"	14/0091	DHMT Port Loko	60,000,000	-do-	"
16/06/14	"	14/0090	DHMT Kambia	65,000,000	-do-	"
16/06/14	Payment for case detection, reporting and DSA to Kenema	14/0089	DHMT Kenema	85,200,000	-do-	"
16/06/14	Payment for case detection, reporting and DAS to Kailahun	14/0088	DHMT Kailahun	91,500,000	-do-	"
20/06/14	Payment in respect of training	14/0099	Programme Manager of Teenage Pregnancy Reduction	55,000,000	-do-	"
27/06/14	Per diem to support Ebola response activities in Bo and Kenema	14/0118	Bashiru Kamara	35,750,000	-do-	"
02/07/14	Payment for the purchase of communication of modem, airtime, stationery and sundries	14/0128	Yayah A. Conteh	30,000,000	-do-	"
03/07/14	Payment for emergency response medical Superintendents	14/0134	Medical Superintendent Kailahun	30,250,000	-do-	"
03/07/14	To support fight against Ebola by PPRC	9	Ministry of Political and Public Affairs	350,000,000	-do-	"
03/07/14	Payment for emergency response at Kenema District	14/0132	Medical Superintendent Kenema	13,250,000	-do-	"
03/07/14	Payment for emergency response to Kenema	14/0131	District Medical Superintendent Kenema	151,725,000	Expenditure returns	Unresolved (X)
04/07/14	Payment of intensive awareness raising and sensitisation by Parliamentarians	14/0139	Albert Sesay	73,150,000	-do-	"
04/07/14	Payment for training by Praise Foundation	14/0135	Mr. Bash Bangura	37,000,000	-do-	"
04/07/14	Payment for training by Praise Foundation	14/0136	Mr. Bash Bangura	40,000,000	-do-	"
04/07/14	District Medical Superintendent, Kailahun	14/0137	IGP Kenema	20,000,000	-do-	"
07/07/14	Payment for emergency response on Ebola	14/014	S/L Health Services Workers Union	45,000,000	-do-	"
07/07/14	Payment for emergency response on Ebola	14/014	S/L Health Services Workers Union	26,702,000	-do-	"
07/07/14	Payment for emergency response on Ebola	14-Jan	District Health Management Team Kenema	27,765,000	-do-	"

APPENDIX 1A CONT.

Date	Details	PV Number	Payee	Amount (Le)	Missing Document	Comment
07/07/14	Payment for emergency response on Ebola	14-Jan	District Health Management Team-Kenema	30,000,000	-do-	“
07/07/14	Payment for emergency response to Paramount Chiefs in Kailahun	14-Jan	Paramount Chiefs- Kailahun District	77,000,000	-do-	“
07/07/14	Payment for emergency response on Ebola at Kenema District	14-Jan	Paramount Chiefs- Kenema District	72,000,000	-do-	“
09/07/14	Funds to support Emergency Response on Ebola	RQ0011	National Youth Commission	300,000,000	-do-	“
09/07/14	Support for training for CHOs and CHAs	RQ0010	S/L Association of Community Health Officer	120,000,000	-do-	“
09/07/14	Payment for emergency response on Ebola	14/014	Sesiese Margao	100,000,000	-do-	“
09/07/14	Payment for emergency response on Ebola	14/014	S/L Health Services Workers Union	45,000,000	Expenditure returns	Unresolved (x)
09/07/14	Support to emergency response on Ebola outbreak	12	Medical and Dental Association	53,300,000	-do-	“
10/07/14	Training, sensitisation & fuel for staff on Ebola at the Bo Govt. Hospital	14/001	Dr. A.S. Turay	49,000,000	Request letter, returns	“
10/07/14	Payment for clearing of Ebola drugs at the Lungi Airport	14/014	Trans-Atlantic Ventures Ent	56,572,500	Remaining two quotations	“
10/07/14	Emergency response on Ebola outbreak- DSA for Minister and Team to Bo District	14/014	Bashiru Kamara C/O Hon. Minister of Health	40,000,000	Liquidation	Resolved (√)
10/07/14	Training of staff on Ebola at the Bo Govt. Hospital	14/001	Dr. Gerald M. Yange	25,000,000	Request letter, returns	“
10/07/14	Honorarium for paramount chiefs	14/0143	Festus A. Kuyembah C/O Hon. Minister of Health	67,500,000	Request letter, expenditure returns	“
11/07/14	Social mobilisation and sensitisation by civil societies	14/014	Victor Koroma	100,000,000	Request letter, Budget, Expenditure Returns, Report	“
14/07/14	Social mobilisation and sensitisation in schools	14/014	Fatmata Collier	69,000,000	Expenditure returns	“
15/07/14	Compliance & monitoring of activities	14/001	Saffa Bunduka	100,000,000	Expenditure returns, Report	“
18/07/14	payment to enhance the maintenance of project vehicles	14/014	Kelfalah Marah	3,000,000	Receipts for spare parts and workman-ship	“
18/07/14	Implementation of a Mini Project Proposal aimed at sensitising people in Kailahun	14/014	Lansana Sheriff	41,300,000	Expenditure returns	“
21/07/14	Support on Ebola sensitisation	14	Health Net-work S/L	179,000,000	Expenditure returns	Unresolved (x)
21/07/14	Airing of Ebola documentary	14/001	Sign Africa S/L	15,390,000	-do-	“

APPENDIX 1A CONT.

Date	Details	PV Number	Payee	Amount (Le)	Missing Document	Comment
22/07/14	Implementation of a proposal titled response to Ebola and its stigma	14/001	Western Area East-End Entertainment	36,600,000	Expenditure returns	"
23/07/14	DSA to Dr. Momodu Sesay, Director Primary Health Care to attend meeting in Ghana	15	Joseph B. Flickinger		Back-to-office Report	"
23/07/14	Standing Imprest	14/001	Joseph B. Flickinger	10,000,000	Expenditure returns	"
24/07/14	Procurement of three vehicles	15	Cerra Trading S/L Ltd.	496,800,000	Receipt, delivery note, vehicle examination certificate	"
25/07/14	Imprest for the office of the PS	14/001	Joseph B. Flickinger	30,000,000	Expenditure returns	"
25/07/14	Transportation of gloves and other supplies in response to the Ebola outbreak countrywide	14/001	Michael Jack Lansana	23,836,000	-do-	"
25/07/14	Payment for food, provision and transport for security personnel	14/001	Delphine Caulker	11,040,000	-do-	"
26/07/14	Payment for training, logistics and risk allowances	14/001	Eustace During	150,000,000	-do-	"
29/7/14	Payment of DSA, fuel and communication & vehicle services	14/001	Joseph N. Kandeh	4,000,000	Back-to-office Report	"
30/7/14	DSA, fuel and communication to investigate Ebola case among laboratory personnel in Kenema	14/001	Abdul Kamara	2,000,000	-do-	"
05/08/14	Payment for security coordination support	19	Office of National Security	200,000,000	Expenditure returns	Unresolved (x)
05/08/14	Coordination support	20	SLP Imprest A/C	600,000,000	-do-	Resolved (✓)
07/08/14	Incentives for staff at Connaught Hospital	14/8/018	DR.T.B. Kamara	5,900,000	-do-	Unresolved (x)
08/08/14	Payment for top-up card for call centre	14/8/020	Jalilatu Mustapha	11,690,000	-do-	"
08/08/14	Financial network connection	14/8/026	Naomi M. Lobba	3,720,000	-do-	"
15/08/14	DSA and support to paramount chiefs	14/8/055	Bashiru Kamara	60,000,000	-do-	"
08/09/14	Payment for incentives for 21 drivers to convey 18 ambulances	14/9/008	Yusuf Dumbuya	1,800,000	-do-	"
10/09/14	Payment for routine service to AIU 659	14/9/015	Dozic Enterprises	2,575,000	Receipt	"
26/09/14	Printing of complementary	21	FI Bank	1,750,000	Receipt, invoice and Request	"
SUB-TOTAL (B)				3,919,065,500 (x)		
GRAND TOTAL (A + B)				10,728,626,650 (x)		

APPENDIX 1B
INCENTIVE PAYMENTS TO HEALTH CARE VOLUNTEERS/CASUAL WORKERS

Date	REQ No.	Detail	Payee	Amount (Le)	Missing Document	Comment
01/10/14	141	Weekly health hazard Incentives to health and non-health workers for two weeks (15 Sept. to 30/9/ 2014)	District Health Management Team (DHMT) western Area	855,800,000	List of beneficiaries and Entitlement list	Resolved (✓)
02/10/14	147	Weekly health hazard Incentives to health and non-health workers for two weeks (15 Sept. to 30/9/ 2014)	Jui Government Hospital	34,400,000	Retirement details including evidence of staff paid	Unresolved (x)
02/10/14	143	Weekly health hazard Incentives to health and non-health workers for two weeks (15 Sept. to 30/9/ 2014)	District Health Management Team western Area	422,600,000	-do-	“
09/09/14	150	Weekly health hazard Incentives to health and non-health workers for two wks (15 Sept to 30/9/2014)	Emergency Life Support for Civilian Victims	157,200,000	-do-	Resolved
09/12/14	92	Payment of allowance to young Doctors and medical students attached to the Lungi International Airport to Carry out Ebola Screening Exercise	College of Medicine and Allied Health Sciences- Western Area	46,000,000	-do-	Resolved
10/07/14	159	Payment of weekly Health Hazard incentives to Health and non-health workers to fight against the Ebola disease in the district for two weeks (back log)	District health management team (DHMT) Western Area	171,200,000	-do-	Resolved
10/08/14	144	Weekly health hazard Incentives to health and non-health workers for two weeks (15 Sept. to 30/9/ 2014)	PCMH	252,400,000	-do-	Unresolved (x)
10/08/14	132	Weekly health hazard incentives to health and non-health workers for two weeks (15 Sept. to 30/9/ 2014)	District Health Management Team, Moyamba	259,600,000	-do-	“
10/08/14	131	Weekly health hazard incentives to health and non-health workers for two wks (15 Sept to 30/9/ 2014)	District Health Management Team Port Loko	617,800,000	-do-	“
10/08/14	135	Weekly health hazard incentives to health and non-health workers to fight against the Ebola disease in the district for two weeks (Sept 1-14, 2014)	District Health Management Team (DHMT) Bonthe	214,000,000	-do-	Unresolved (x)
10/08/14	164	Weekly health hazard incentives to health and non-health workers to fight against the Ebola disease for two weeks (1- 7 Oct, 2014)	DHMT Western Area	867,800,000	-do-	Resolved (✓)
10/08/14	163	Release of funds to facilitate the payment of weekly health hazard incentives to health and non-health workers to fight against the Ebola disease in the district for two weeks (Sept 15-30,2014)	In and outpatient fees, Bo Government Hospital	338,800,000	-do-	Unresolved (x)
10/08/14	153	Weekly health hazard incentives to health and non-health workers to fight against the Ebola disease in the district for two weeks (Sept 15-30, 2014)	Lumley Govt. Hospital Development fund	86,800,000	-do-	“

APPENDIX 1B CONT.

Date	REQ No.	Detail	Payee	Amount (Le)	Missing Document	Comment
14/08/14	14/0018	Payment made in response to districts budgets submitted by DMO and Medical Superintendents	Makeni Regional tertiary Hospital	160,800,000	Retirement details including evidence of staff paid	“
14/08/14	14/0004	-do-	DHMT Bombali	437,400,000	-do-	Resolved (✓)
14/08/14	14/0027	-do-	Municipal Council Hospital Bonthe	160,800,000	-do-	Unresolved (X)
14/08/14	14/0026	-do-	Hospital Charges fees Magburaka Hospital	160,800,000	-do-	“
14/08/14	14/0024	-do-	Government Hospital fees Account Moyamba	160,800,000	-do-	“
14/08/14	14/0020	-do-	Koidu Government Hospital	160,800,000	-do-	“
14/08/14	14/0019	-do-	Government Tertiary Health Hospital Kenema	160,800,000	-do-	“
14/08/14	14/0017	Payment made in response to districts budgets submitted by DMO and Medical Superintendents	Pujehun Government Hospital Pujehun	160,800,000	-do-	Unresolved (X)
14/08/14	14/0023	-do-	Kambia District Referral Hospital	160,800,000	-do-	“
14/08/14	14/0021	-do-	Secondary Health Care Port Loko	160,800,000	-do-	“
14/08/14	14/0016	-do-	In and Out Patient fees Bo Government Hospital	160,800,000	-do-	“
14/08/14	14/0015	-do-	Government Hospital Kailahun	136,800,000	-do-	“
14/08/14	14/0013	-do-	District Management Team, Koinadugu	437,400,000	-do-	“
14/08/14	14/0012	-do-	District Health Activities Account Kambia	437,400,000	-do-	“
14/08/14	14/0011	-do-	DHMT Kono	437,400,000	-do-	“
14/08/14	14/0010	-do-	DHMT Bonthe	437,400,000	-do-	“
14/08/14	14/0009	-do-	DHMT Tonkolili	437,400,000	-do-	“
14/08/14	14/0008	-do-	Pujehun Government Hospital, Pujehun	437,400,000	-do-	“
14/08/14	14/0007	-do-	DHMT Moyamba	437,400,000	-do-	“
14/08/14	14/0006	-do-	DHMT Port Loko	437,400,000	-do-	“
14/8/14	14/0005	-do-	DHMT Bo	250,500,000	-do-	Resolved (✓)
14/8/14	14/0003	-do-	DHMT Western Area	279,300,000	-do-	Unresolved (X)
14/8/14	14/0002	Payment made in response to districts budgets submitted by DMO and Medical Superintendents	DHMT Kenema	250,500,000	-do-	Unresolved (X)
14/8/14	-do-	-do-	DHMT Kailahun	372,300,000	-do-	“
19/8/14	14/0028	-do-	Kabala Government Hospital	160,800,000	-do-	“
20/8/14	101	-do-	Lassa Fever Research Project Kenema	112,800,000	-do-	“

APPENDIX 1B CONT.

Date	REQ No.	Detail	Payee	Amount (Le)	Missing Documentation	Comment
20/8/14	29	Payment made in response of the rehabilitation of observation/holding centre in Port Loko	DHMT Team Port Loko	62,500,000	Retirement details including evidence of staff paid	"
16/9/14	110	Weekly health hazard incentives to health and non-health workers for two weeks	DHMT Team western Area	686,000,000	-do-	"
16/9/14	109	-do-	DHMT Team Port Loko	421,400,000	-do-	"
16/9/14	108	-do-	DHMT Team Kambia	219,800,000	-do-	"
16/9/14	106	-do-	DHMT Team, Koinadugu	56,400,000	-do-	"
16/9/14	103	-do-	DHMT Team, Bo	503,400,000	-do-	"
16/9/14	98	-do-	DHMT Team, Kenema	998,200,000	-do-	"
16/9/14	113	-do-	Emergency Life Support for Civilian Victims	161,200,000	-do-	"
10/9/14	165	Weekly health hazard incentives to health and non-health workers to fight against the Ebola disease for two weeks (Sept 15-30,2014)	Emergency Life Support for Civilian Victims	91,200,000	-do-	"
13/10/14	139	Weekly health hazard Incentives to health and non-health workers for two weeks (15 Sept. to 30/9/ 2014)	District Health Management Team, Tonkolili	426,800,000	-do-	Unresolved (x)
13/10/14	136	-do-	DHM, Koinadugu	123,200,000	-do-	"
13/10/14	134	-do-	DHMT Team, Bo	378,600,000	-do-	"
13/10/14	140	Weekly Health Hazard incentives to health and non-health workers to fight against the Ebola disease for two weeks (Sept 15-30,2014)	DHMT Team (DHMT) Kono	352,000,000	-do-	"
13/10/14	136	-do-	DHMT Team (DHMT) Koinadugu	123,200,000	-do-	"
13/10/14	166	-do-	Hastings Ebola treatment centre	128,500,000	-do-	"
14/10/14	156	-do-	Ola Daring Children's Hospital	250,800,000	-do-	"
15/10/14	169	Weekly Health Hazard incentives to health and non-health workers to fight against the Ebola disease for two weeks (1-Oct to 14 Oct,2014)	DHMT team (DHMT) Western Area	617,800,000	-do-	"
15/10/14	168	Weekly Health Hazard incentives to health and non-health workers to fight against the Ebola disease for one week (3-Oct to 9 Oct, 2014)	National Oncho Control Program	128,500,000	-do-	"
17/10/14	145	Weekly health hazard Incentives to health and non-health workers for two wks (15 Sept to 30/9/ 2014)	Makeni Government Hospital Fees Account	246,000,000	-do-	"
17/10/14	130	Weekly health hazard incentives to health and non-health workers for two wks (15 Sept to 30/9/ 2014)	District Health Management Team Kambia	250,800,000	-do-	"
17/10/14	178	Weekly health hazard incentives to health and non-health workers to fight against the Ebola disease for two weeks (Sept 15-30,2014)	District Health Management Team (DHMT) Kailahun	227,000,000	-do-	Unresolved (x)

APPENDIX 1B CONT.

Date	REQ No.	Detail	Payee	Amount (Le)	Missing Document	Comment
17/10/14	177	Weekly health hazard incentives to health and non-health workers to fight against the Ebola disease in the district for two weeks(1-Oct to 14 Oct,2014)	DHMT Western Area	32,400,000	Retirement details including evidence of staff paid	"
17/10/14	176	-do-	Jui Government Hospital	110,400,000	-do-	"
17/10/14	175	-do-	Prisons Imprest account	35,600,000	-do-	"
17/10/14	173	Weekly health hazard incentives to health and non-health workers to fight against the Ebola disease for one week (Oct 15-21 Oct,2014)	DHMT Western Area	433,900,000	-do-	"
17/10/14	172	Weekly health hazard incentives to health and non-health workers to fight against the Ebola disease for two weeks (Sept 15-30, 2014)	Directorate of Nursing Service	80,000,000	-do-	"
17/09/14	105	Weekly health hazard incentives to health and non-health workers for two wks (1 Sept to 14/9/ 2014)	DHMT Bombali/UNICEF	321,400,000	-do-	"
17/09/14	102	Weekly health hazard incentives to health and non-health workers for two wks (1 Sept to 14/9/ 2014)	DHMT Moyamba	233,600,000	-do-	"
17/09/14	117	Weekly health hazard Incentives to health and non-health workers for two wks (1 Sept to 14/9/ 2014)	Makeni Government Hospital Fees Account	571,200,000	-do-	"
17/09/14	115	Weekly health hazard Incentives to health and non-health workers for two wks (1 Sept to 14/9/ 2014)	Kingharman Road Government Hospital Management	70,000,000	-do-	"
17/09/14	104	Weekly health hazard incentives to health and non-health workers to fight against the Ebola disease for two weeks (Sept 1-14,2014)	DHMT Bonthe	214,000,000	-do-	"
17/09/14	104	Week health hazard Incentives to health and non-health workers for two wks (1 Sept to 14/9/ 2014)	DHMT Bonthe	214,000,000	-do-	"
23/9/14	122	Weekly health hazard Incentives to health and non-health workers for two weeks (1 Sept to 14/9/ 2014)	Government Hospital, Macaulay Street	41,200,000	-do-	Unresolved (X)
23/9/14	121	Weekly health hazard Incentives to health and non-health workers for two wks (1 Sept to 14/9/ 2014)	District Health Management Team, Tonkolili	104,600,000	-do-	"
23/9/14	128	Weekly health hazard incentives to health and non-health workers to fight against the Ebola disease in the district for two weeks (Sept 1-14,2014)	Ola During Children's Hospital	254,800,000	-do-	"
23/10/14	181	-do-	Emergency life support for civilian victims	154,800,000	-do-	"
23/10/14	180	-do-	Emergency Life Support for Civilian Victims	96,000,000	-do-	"
23/10/14	174	Weekly Health Hazard incentives to health and non-health workers to fight against the Ebola disease in the district for two weeks (Sept 15-30,2014)	Ola During Children's Hospital	28,800,000	-do-	"
Total				18,096,100,000 (X)		

APPENDIX 2
VEHICLES AND MOTORBIKES NOT REGISTERED, LICENSED AND INSURED

NERC Identification Number	Description	Year of Purchase	Chassis No.	Engine Number
Vehicles- Tonkolili				
NERCSL/MV/2014/320	Land Cruiser Ambulance	2014	JTGRB71XE7017102	776656
NERCSL/MV/2014/324	"	2014	JTGRB71JOE7018193	7843198
NERCSL/MV/2014/327	"	2014	JTGRB71J1E7017103	776661
Motorbikes- Tonkolili				
NERCSL/MV/2014/312	BM 150	2014	MD2A21B28EWC50362	PFZWEC49492
NERCSL/MV/2014/313	BM 150	2014	MD2A21B26EWC50358	PFZWEC49478
NERCSL/MV/2014/316	BM 150	2014	MD2A21B29EWC50337	PF2WEB48951
Vehicles- Bombali				
NERCSL/MV/2014/336	Land Cruiser Ambulance	2014	JTGRB71J4E7018195	78535
NERCSL/MV/2014/371	Land Cruiser Ambulance	2014	JTGRB71J2E7017921	783398
Motorbikes- Bombali				
NERCSL/MV/2014/331	TVS star	2014	MD625GF57E1D478445	EF5DE1036286
NERCSL/MV/2014/337	TVS star	2014	MD625GF54E1659010	EF5GE1045271
NERCSL/MV/2014/338	TVS star	2014	MD625GF5XE1A32540	EF5EE1041556
NERCSL/MV/2014/339	TVS star	2014	MD625GF58E1D48925	EF5EE1041576
NERCSL/MV/2014/340	Horizon	2014	LWPPCK3A0D8180666	YH162FMJD8160825
NERCSL/MV/2014/342	Horizon HZ 150	2014	LWPPCK3A7E8100762	YH16DFMJ8160741
NERCSL/MV/2014/343	Horizon HZ 150	2014	LWPPCK3A7D8160681	YH162FMJD8160675
NERCSL/MV/2014/344	Horizon HZ 150	2014	LWPPCK3A3D1860788	YH162FMJD8160720
NERCSL/MV/2014/345	TVS Victor	2014	MD625F58E1659673	EF5GE1045892
NERCSL/MV/2014/346	Horizon HZ 150	2014	LWPPCK3A4D8160766	YH162FMJD81660692
NERCSL/MV/2014/347	Horizon HZ 150	2014	LWPPCK3A1D8160790	YH162FMJD8160827
NERCSL/MV/2014/348	TVS star	2014	MD625NF52E1037955	EF5DE1037835
NERCSL/MV/2014/349	TVS star	2014	MD625NF51E1E43944	EF5FE1048853
NERCSL/MV/2014/350	TVS star	2014	MD625GF59E1048950	OF5FE104907
NERCSL/MV/2014/352	Horizon HZ 150	2014	LWPPCK34XD31601960	YM62FMJD8160172
NERCSL/MV/2014/353	Horizon HZ 150	2014	LWPPCK3A4D8160797	YH162FMJD81607484
NERCSL/MV/2014/354	Horizon HZ 150	2014	LWPPCK3A1D8160689	YH162FMJD8160768
NERCSL/MV/2014/355	Horizon HZ 150	2014	LWPPCK3A5D8160691	YH162FMJD8160775
NERCSL/MV/2014/356	TVS star HLX	2014	MD625GF52D1K18343	OF5EE1041547
NERCSL/MV/2014/359	Horizon HZ 150	2014	LWPPCK3A6D8160736	YH162FMJD8160723
NERCSL/MV/2014/360	Horizon HZ 150	2014	LWPPCK3A5D8160792	YH162FMJD8160819

APPENDIX 2 CONT.
VEHICLES AND MOTORBIKES NOT REGISTERED, LICENSED AND INSURED

NERC Identification Number	Description	Year of Purchase	Chassis No.	Engine Number
NERCSL/MV/2014/361	Horizon HZ 150	2014	LWPPCK3A208160782	YH162FMJD8160721
NERCSL/MV/2014/362	Horizon HZ 151	2014	LWPPCK3A3D8160807	YH162FMJD8160806
NERCSL/MV/2014/364	TVS Star	2014	MD625GF5E1D48922	EF5AE1022819
NERCSL/MV/2014/365	Horizon HZ 150	2014	LWPPCK3A2D8160734	YH162FMJD8160807
NERCSL/MV/2014/368	TVS Star	2014	MD6256F5E1DE7781	EF5CE1036210
NERCSL/MV/2014/370	Horizon HZ 150	2014	LWPPCK3A8D8160818	YH162FMJD8160734
NERCSL/MV/2014/372	Horizon HZ 151	2014	LWPPCK3A3D3160143	YH162FMJD8160792
NERCSL/MV/2014/416	Land Cruiser Ambulance	2014	JTGRB71J2E7018065	784466
NERCSL/MV/2014/417	Land Cruiser Ambulance	2014	JTGRB71JXE7017925	783418
NERCSL/MV/2014/441	Land Cruiser Ambulance	2014	JTGRB71J1E7018140	785055
NERCSL/MV/2014/450	Land Cruiser Ambulance	2014	JTGRB71J3E7018124	78421
NERCSL/MV/2014/364	Yamaha	2014	LBPKE1352E0017725	JYM154FMI13032075
NERCSL/MV/2014/424	Yamaha	2014	LBPKE1355E0017718	JYM154FMI13032135
NERCSL/MV/2014/442	TVS Victor	2014	MD625BF15E1818744	OF1HE1018263
NERCSL/MV/2014/443	TVS Victor	2014	MD625BF1XE1E15627	OF1EE1016402
NERCSL/MV/2014/444	TVS Victor	2014	MD625BF13E1F16842	OF1EE1016587
NERCSL/MV/2014/445	TVS Victor	2014	MD625BF19E1E16518	OF1EE1016350
NERCSL/MV/2014/446	TVS Victor	2014	MD625BF1XE1F17356	OF1EE1016852
NERCSL/MV/2014/447	TVS Victor	2014	MD625BF12E1H18667	OF1HE1018149
NERCSL/MV/2014/448	TVS Victor	2014	MD625BF1XE1F16742	OF1EE1016665
NERCSL/MV/2014/449	TVS Victor	2014	MD625BF14E1F1682	OF1EE1016598
Vehicles- Kambia	Vehicles- Kambia	Vehicles- Kambia	Vehicles- Kambia	Vehicles- Kambia
NERCSL/MV/2014/380	Land Cruiser Ambulance	2014	JTGRB71J6E7018067	784476
NERCSL/MV/2014/400	Toyota Land Cruiser	2014	JTGRB71J7E7018143	785070
NERCSL/MV/2014/402	Toyota Land Cruiser	2014	JTERB71J900008689	561407
Motorbikes- Kambia	Motorbikes- Kambia	Motorbikes- Kambia	Motorbikes- Kambia	Motorbikes- Kambia
NERCSL/MV/2014/393	Dayun	2014	LATZNVZY0D3500135	DY167MJ
NERCSL/MV/2014/394	Dayun	2014	LATFZRR2Y88500092	DY67MM
NERCSL/MV/2014/398	Boxer	2014	MD2A2IBZ6EMB50177	PFZWEBZ8875
NERCSL/MV/2014/404	Boxer	2014	MD2A2IBZXEMC5025	PFZWEC49361
NERCSL/MV/2014/406	Boxer	2014	MD2A2IBFZ0EAWC50369	PFZWEB4855
NERCSL/MV/2014/413	Yamaha	2014	LBPKE1352E0077711	JYM154FMI13022042
NERCSL/MV/2014/415	Honda	2014	LTMJD2198C5203988	JD21E-2003975
NERCSL/MV/2014/416	Honda	2014	LTMJD2194C5203809	JD21E-2003757
NERCSL/MV/2014/412	Honda	2014	LTMJD21976C5203576	JD21E-2003644

APPENDIX 2 CONT.
VEHICLES AND MOTORBIKES NOT REGISTERED, LICENSED AND INSURED

Identification No.	Description	Year of Purchase	Chassis No.	Engine No.
Vehicles- Koinadugu				
NERCSL/MV/2014/235	Toyota Land Cruiser	2014	JTGRB71J5E7018139	785047
NERCSL/MV/2014/236	Land Cruiser Ambulance	2014	JTGRB71J9E7018578	789471
NERCSL/MV/2014/243	Land Cruiser Ambulance	2014	JTGLLB71J2E7017109	776710
NERCSL/MV/2014/281	Land Cruiser Ambulance	2014	JTGRB71J5E7017105	776688
NERCSL/MV/2014/282	Land Cruiser Ambulance	2014	JTGRB71J3E7017510	779709
Motorbikes- Koinadugu				
NERCSL/MV/2014/266	Yamaha	2014	LPKE350E0016993	JYM154FMI13022030
NERCSL/MV/2014/267	Honda XL	2014	LTMD219205203730	JD21E-2003862
NERCSL/MV/2014/270	Yamaha	2014	LBPKE1352E0016963	JYM154FMI13031830
NERCSL/MV/2014/271	Yamaha	2014	3HA-203924	3HA-203774
NERCSL/MV/2014/272	Yamaha	2014	3HA-201890	3HA-201570
NERCSL/MV/2014/273	TVS Victor	2014	MD6268F17E1716925	OF1FE10167
NERCSL/MV/2014/274	TVS Victor	2014	MD625BF17E1D16109	OF1DE1015901
NERCSL/MV/2014/275	TVS Victor	2014	MD625BF16E11E16818	OF1FE1016599
NERCSL/MV/2014/276	TVS Victor	2014	MD625BF19E1H18827	OF1HE1018312
NERCSL/MV/2014/277	TVS Victor	2014	MD625BF1XE1H18755	OF1HE1018278
NERCSL/MV/2014/278	TVS Victor	2014	MD625BF14E1E16524	OF1EE1016367
NERCSL/MV/2014/279	TVS Victor	2014	MD625BF18E1A12514	OF1AE1012293
NERCSL/MV/2014/280	TVS Victor	2014	MD625BF1XE1F16584	OF1FE1016584
NERCSL/OE/2014/305	Honda XL	2014	LTMD219XCS203815	JD21E-2003806
Vehicles- Moyamba				
NERCSL/MV/2014/01	Land Cruiser (Ambulance)	2014	JTGRB71J5E7017489	1HZ-0779453
NERCSL/MV/2014/34	Land Cruiser	2014	JTGRB71J1E71JE702	788102
Motorbikes- Moyamba				
NERCSL/MV/2014/07	Yamaha	2014	LBPKE1355E0017010	JYM154FMI-13032064
NERCSL/MV/2014/14	TVS Victor GX	2014	MD625BF18E1D15907	DF1EE1016066
NERCSL/MV/2014/21	TVS Victor GX	2014	MD625B411E1D10988	DF1EE1015855
Motorbikes- Moyamba				
NERCSL/MV/2014/22	TVS Victor GX	2014	MD625AF41EE07087	DF4EE1007502
NERCSL/MV/2014/23	TVS Victor GX	2014	MD625AF47E1E07207	DF4EE1007585
NERCSL/MV/2014/45	TVS Victor GX	2014	MDG25BF15E1H190	DF1HE1018580
NERCSL/MV/2014/46	TVS Victor GX	2014	MD625BF19E1G18288	DF1GF1017852
Vehicles- Pujehun				
NERCSL/MV/2014/49	Nissan Pick-up	2014	CBE/TGUB50CC039211	OD32T030808T
NERCSL/MV/2014/51	Toyota (HIACE)	2014	J112ILK1100032532	2L4287868
NERCSL/MV/2014/53	Toyota Land Cruiser	2014	JTGRB71J4E7018147	785088
NERCSL/MV/2014/65	Toyota (Ambulance)	2014	JTRGB71J2E7018194	785354

APPENDIX 2 CONT.
VEHICLES AND MOTORBIKES NOT REGISTERED, LICENSED AND INSURED

Identification No.	Description	Year of Purchase	Chassis No.	Engine No.
Motorbikes- Pujehun				
NERCSL/MV/2014/66	Yamaha	2014	LBKE1352E0017000	JYM154FMI13032045
NERCSL/MV/2014/67	Honda XL 125	2014	TMJD2198C5203618	JD21E-2003482
NERCSL/MV/2014/68	Honda XL 125	2014	TMJD2192C5203601	JD21E-2003818
NERCSL/MV/2014/71	TVS Victor GX	2014	MD625BF4E11C15724	DF1DE1015545
NERCSL/MV/2014/114	Honda XL 125	2014	LTMJD2197E5213351	JD21E2126019
Vehicles- Bo				
NERCSL/MV/2014/85	Land Cruiser Ambulance	2014	JTGRB71J3E7017104	776677
NERCSL/MV/2014/86	Land Cruiser Ambulance	2014	JTGRB71J3E7018088	784689
NERCSL/MV/2014/88	Toyota Land Cruiser	2014	JTEGRB71JDE7018133	785042
Vehicles- Kenema				
NERCSL/MV/2014/132	Land Cruiser Ambulance	2014	JTGRB71J9E7017107	776690
NERCSL/MV/2014/139	Land Cruiser Ambulance	2014	JTGRB71J4E70158271	766731
NERCSL/MV/2014/140	Land Cruiser Ambulance	2014	JTGRB71J6E7018148	78502
NERCSL/MV/2014/141	Land Cruiser Ambulance	2014	JTGRB71J5075015045	753909
Vehicles- Kailahun				
NERCSL/MV/2014/151	Land Cruiser Ambulance	2014	JTGRB71J2E7018213	785498
NERCSL/MV/2014/160	Toyota Land Cruiser	2014	LBPKEB520D001177	JYM154FMI12057391
NERCSL/MV/2014/165	Toyota Land Cruiser	2014	JTGRB71J907015047	754027
NERCSL/MV/2014/166	Toyota Land Cruiser	2014	JTGRB71J9E7018144	785079
Motorbikes- Kailahun				
NERCSL/MV/2014/147	TVS Victor	2014	MD625BF14E1E16457	DF1DE1015579
NERCSL/MV/2014/157	Honda	2014	TMJD2191C2502847	JD21E2003428
NERCSL/MV/2014/158	TVS Victor	2014	MD625BF12E1C15527	OF1CF1015301
NERCSL/MV/2014/163	TVS Victor	2014	MD625BF1XE11314793	OF1BE1014542
NERCSL/MV/2014/164	Yamaha	2014	LBPKE1359D0011242	JYM154ME112057399
NERCSL/MV/2014/167	Yamaha	2014	LBPKE1357D0015340	JYM154FMI12061910
Vehicles- Kono				
NERCSL/MV/2014/171	Land Cruiser Ambulance	2014	JTGRB71J6E7017842	782638
NERCSL/MV/2014/211	Land Cruiser Ambulance	2014	JTGRB71G0E7018145	785089
Motorbikes- Kono				
NERCSL/MV/2014/206	Honda XL	2014	LTMJD2193C5203901	JD21E-2003459
Vehicles- Bonthe				
NERCSL/MV/2014/519	Land Cruiser Ambulance	2014	JTGRB71J4E7018214	785491
Motorbikes- Bonthe				
NERCSL/MV/2014/487	Honda	2014	LTMJD2194C5204099	JD21E-2004203
NERCSL/MV/2014/495	Yamaha	2014	LBPKE135XE0016998	JYM154FMI13032049

APPENDIX 2 CONT.
VEHICLES AND MOTORBIKES NOT REGISTERED, LICENSED AND INSURED

Identification No.	Description	Year of Purchase	Chassis No.	Engine No.
Vehicles- Western Area				
NERCSL/MV/2014/452	Land Cruiser Ambulance	2014	JTGRB71J5E7018089	784697
NERCSL/MV/2014/453	Land Cruiser Ambulance	2014	JTGRB71J4E7017039	779113
NERCSL/MV/2014/459	Land Cruiser Ambulance	2014	JTGRB71J700007329	
NERCSL/MV/2014/462	Land Cruiser Ambulance	2014	JTGRB71J3E7018821	788796
NERCSL/MV/2014/463	Land Cruiser Ambulance	2014	JTGRB71J1E7018087	784644
NERCSL/MV/2014/466	Land Cruiser Ambulance	2014	JTGRB71J7E7017428	777735
Motorbikes- Western Area				
NERCSL/MV/2014/472	Land Cruiser Ambulance	2014	JTERB71J500007328	55428
NERCSL/MV/2014/473	Land Cruiser Ambulance	2014	JTERB71J000045503	584079
NERCSL/MV/2014/475	Land Cruiser Ambulance	2014	JTGRB71J97013413	739453
NERCSL/MV/2014/479	Toyota Hiace	2014	JTGJ502PE0044255	2KDA594712
NERCSL/MV/2014/480	Toyota Hiace	2014	JTGJ502PXE004423	2KDA592602

APPENDIX 2A
VEHICLES VERIFIED BUT NOT DISCLOSED IN NERC's REGISTER

No.	Vehicle Type	Registration Number
Kambia		
1	Ford Ranger	AJZ906
2	Toyota Land Cruiser	AJW283
Bombali		
3	Toyota Land Cruiser	AKB062
4	Nissan	023 (Not registered)
Port Loko		
5	Toyota Land Cruiser	AJU768
6	"	AJX026
7	"	AJX056
8	"	Not registered
9	"	"
Tonkolili		
10	Toyota Land Cruiser	AKE297
11	"	AKE300
12	"	AKE318
Kono		
13	Toyota Land Cruiser	AJU 781
14	Toyota Land Cruiser	AKE 317
15	Toyota Land Cruiser	AKE 311

APPENDIX 2B
MOTOR BIKES SENT TO THE DERC KOINADUGU DISTRICT NOT SEEN FOR VERIFICATION

Description	Engine No.	Chassis No.	Purpose	Donor	Year Donated
TVS Victor-Red	OF1FE101672	MD625BF17E1F16925	Surveillance	China Aid	2015
TVS Victor-Red	OF1FE1016599	MD625BF16E1F16818	“	“	“
TVS Victor-Hashies	OF1DE1015901	MD625BF17E1D16109	“	“	“
TVS Victor-Black	OF1AE1012293	MD625BF18E1A12514	“	“	“
TVS Victor-Hashies	OF1FE1016584	MD625BF1XE1F16854	“	“	“
TVS Victor-Hashies	OF1HE1018278	MD625BF1XE1H18755	“	“	“
TVS Victor-Hashies	OF1EE1016367	MD625BF14E1E16524	“	“	“
AG Yamaha-Red	3HA203774	3HA203924	“	“	“
AG Yamaha-Red	3HA261570	3HA201890	“	“	“
TVS Victor-Black	OF1HE9018312	MD625BF19E1H18827	“	“	“

APPENDIX 2C
VEHICLES AND MOTORBIKES NOT MADE AVAILABLE FOR VERIFICATION IN BO, PUJEHUN AND KONO

Identification No.	VRN	Description of Assets	Chassis No.	Engine Number
Vehicles- Bo				
NERCSL/MV/2014/81	AIX041	Nissan Patrol	JNITCSYD1Z0571901	TD424169
NERCSL/MV/2014/82	AEL733	Land Cruiser Ambulance	JTERB71J900051168	610783
NERCSL/MV/2014/85	U/R02	Land Cruiser Ambulance	JTGRB71J3E7017104	776677
NERCSL/MV/2014/86	U/R01	Land Cruiser Ambulance	JTGRB71J3E7018088	784689
NERCSL/MV/2014/88	U/RO3	Toyota Land Cruiser	JTEGRB71JDE7018133	785042
NERCSL/MV/2014/115	AIX 074	Toyota Land Cruiser	JTF71J1E4202131	779805
Motorbikes- Bo				
NERCSL/MV/2014/74	AHA 691	TVS Star HLX	MD625AFAXE1D02323	D44D41002707
NERCSL/MV/2014/75	AHA 665	Yamaha	LBPHE13XEE10040153	JYME54FF1-10028536
NERCSL/MV/2014/76	AHA 697	TVS Star HLX	MD625AF43E1202080	DF4CE1002368
NERCSL/MV/2014/89	AJT 289	Honda XL 125L	LTMJD2195X521383	JD21E-212612
Vehicles- Pujehun				
NERCSL/MV/2014/49	U/R	Nissan Pick -up	CBETGUB50GC039211	OD32T030808T
NERCSL/MV/2014/51	U/R	Toyota (HIACE)	J112ILK1100032532	2L4287868
NERCSL/MV/2014/53	U/R	Toyota Land Cruiser	JTRGRB71J4E7018147	785088
NERCSL/MV/2014/65	U/R	Toyota (Ambulance)	JTRGB71J2E7018194	785354
NERCSL/MV/2014/73	AHH 494	Toyota Land Cruiser	JTERB71J700062122	677793
Motorbikes- Pujehun				
NERCSL/MV/2014/54	AJJ 284	Honda	LTMJD2191E5213345	JD21E21260657
NERCSL/MV/2014/66	U/R	Yamaha	LBKE1352E0017000	JYM154FMI13032045
NERCSL/MV/2014/67	U/R	Honda XL 125	TMDJ2198C5203618	JD21E2003482
NERCSL/MV/2014/68	U/R	Honda XL 125	TMDJ2192C5203601	JD21E2003818
NERCSL/MV/2014/69	AJT 290	Honda XL 125	LTMUD219435213436	JD21E2126288
NERCSL/MV/2014/70	AJT 285	Honda XL 125	LTMUD2198ES213181	JD21E2125991
NERCSL/MV/2014/71	U/R	TVS Victor GX	MD625BF4E11C15724	DF1DE1015545
Motorbikes- Pujehun				
NERCSL/MV/2014/72	AKA 686	Dayun	LTGYCKLY3E10611841	DY162FMJ2F5082806
NERCSL/MV/2014/114	U/R	Honda XL 125	LTMJD2197E5213351	JD21E2126019
NERCSL/MV/2014/119	AJT 287	Honda XL 125	DTMJJD2198E5213369	JD21E216622H
Vehicles-Kono				
NERCSL/MV/2014/186	AJZ 898	Ford Ranger	AX9WA14169000365CB3Q	PF2HPEM04968
NERCSL/MV/2014/187	AJX 892	Ford Ranger	6FPPXXMJ2PEM04962	PF2HPEM04962
Motorbikes-Kono				
NERCSL/MV/2014/206	U/R	Honda XL	LTMJD2193C5203901	JD21E-2003459
NERCSL/MV/2014/207	AKZ 123	Honda XL	L12555753057	L1255E-5607204

APPENDIX 3
PROCUREMENT OF GOODS AND SERVICES IN AN EMERGENCY SITUATION

Date	PV No.	Description	Contractor	Amount (Le)	Audit Query
Procurement of food, water, consumables and materials for quarantine homes and Ebola Treatment Centres					
17/11/14	055	Food supply to quarantined Homes in Koinadugu District	Hadma Enterprises	30,090,090	<ul style="list-style-type: none"> No list of quarantined homes to be supplied or supplied.
17/11/14	054B	Food supply to quarantined homes in Bonthe District	Yabiz International Enterprise	39,154,400	<ul style="list-style-type: none"> Why delivery was done before contract was signed? No list showing the type and quantity of food items to be supplied to the quarantine homes/beneficiaries.
17/11/14	053B	Food supply to quarantined homes in Kailahun District	Amando United Construction	196,885,650	<ul style="list-style-type: none"> No procurement committee minutes and evaluation report or anything to indicate how the contractor was selected. Why delivery was done before contract was signed? No list of quarantined homes to be supplied/ beneficiaries of the food items.
17/11/14	052	Food supply to quarantined homes in Freetown	PH Enterprise & Construction	135,565,000	<ul style="list-style-type: none"> No procurement committee minutes and evaluation report or anything to indicate how the contractor was selected. Why delivery was done before contract was signed? No list of quarantined homes to be supplied/ beneficiaries of the food items.
17/11/14	051	Food supply to quarantined homes in Pujehun	Kadkar Enterprise	73,910,000	<ul style="list-style-type: none"> No procurement committee minutes and evaluation report or anything to indicate how the contractor was selected. Why delivery was done before contract was signed? No list of quarantined homes to be supplied/ beneficiaries of the food items.
17/11/14	050	Food supply to quarantined homes in Bo	Vicmel Enterprise	119,605,000	<ul style="list-style-type: none"> No procurement committee minutes and evaluation report or anything to indicate how the contractor was selected. Why delivery was done before contract was signed? No list showing the type and quantity of food items to be supplied to the quarantine homes/beneficiaries.
17/11/14	049	Food supply to quarantined homes in Kenema	Komasi Construction	128,250,000	<ul style="list-style-type: none"> No procurement committee minutes and evaluation report or anything to indicate how the contractor was selected. Why delivery was done before contract was signed?

APPENDIX 3 CONT.
PROCUREMENT OF GOODS AND SERVICES IN AN EMERGENCY SITUATION

Date	PV No.	Description	Contractor	Amount (Le)	Audit Query
17/11/14	048	Food supply to quarantined homes in Kono	Salgus Ventures	32,661,000	<ul style="list-style-type: none"> No list of quarantined homes to be supplied/ beneficiaries of the food items.
17/11/14	047	Food supply to quarantined homes in Tonkolili	Harsia Enterprise	119,101,500	<ul style="list-style-type: none"> No Business registration and tax clearance certificates. No procurement committee minutes and evaluation report or anything to indicate how the contractor was selected. Why delivery was done before contract was signed? No list of quarantined homes to be supplied/ beneficiaries of the food items.
17/11/14	046	Food supply to quarantined homes in Moyamba	Hamidys International	72,323,500	<ul style="list-style-type: none"> No Business registration and tax clearance certificates. No procurement committee minutes and evaluation report or anything to indicate how the contractor was selected. Why delivery was done before contract was signed?
17/11/14	045	Food supply to quarantined homes in Bombali District	Mambay Enterprises	72,133,500	<ul style="list-style-type: none"> No procurement committee minutes and evaluation report or anything to indicate how the contractor was selected. Why delivery was done before contract was signed? No list of quarantined homes to be supplied/ beneficiaries of the food items.
17/11/14	044	Food supply to quarantined homes in Western Area	Atlas Business Solution Ltd.	516,053,300	<ul style="list-style-type: none"> No Business registration, tax and NASSIT clearance certificates were not found. No list of quarantined homes to be supplied/ beneficiaries of the food items
17/11/14	043	Food supply to quarantined homes in Kambia District	CIS Enterprise	89,746,500	<ul style="list-style-type: none"> No procurement committee minutes and evaluation report or anything to indicate how the contractor was selected. No list of quarantined homes to be supplied/ beneficiaries of the food items.
01/04/15	0299	Food supply to PTS 2 Treatment Centre	Tomflorie Catering Services	373,030,800	<ul style="list-style-type: none"> No procurement committee minute and evaluation report or anything to indicate how the contractor was selected. No Business registration certificate, tax and NASSIT clearance certificates.

APPENDIX 3 CONT.
PROCUREMENT OF GOODS AND SERVICES IN AN EMERGENCY SITUATION

Date	PV No.	Description	Contractor	Amount (Le)	Audit Query
16/01/15	0024	Feeding of patients and staff at ADRA	Salgus Ventures	152,849,300	<ul style="list-style-type: none"> No procurement committee minutes and evaluation report or anything to indicate how the contractor was selected. No Business Registration Certificate, tax and NASSIT clearance certificates.
23/01/15	0065	Food supply for PTS II	Tomflorie Catering Services	248,793,600	<ul style="list-style-type: none"> No procurement committee minute and evaluation report or anything to indicate how the contractor was selected. No Business Registration Certificate, tax and NASSIT clearance certificates.
13/03/15	0239	Catering Services	Salgus Ventures	205,799,450	<ul style="list-style-type: none"> No procurement committee minute and evaluation report or anything to indicate how the contractor was selected. No Business registration certificate, tax and NASSIT clearance certificates.
06/11/14	012A	Supply & delivery of 67-45 Kg 66-25 Kg Chlorine Powder	Amjam Company Ltd.	614,365,000	<ul style="list-style-type: none"> No procurement committee minutes and evaluation report or anything to indicate how the contractor was selected.
21/11/14	075	2000 Discharge Packages for Survivors	Mac-Med Investment	840,000,000	<ul style="list-style-type: none"> No procurement committee minute and evaluation report or anything to indicate how the contractor was selected.
30/12/14	151	Payment IRO G1098 materials supplied to Ministry of Defence	Component Resources	218,215,000	<ul style="list-style-type: none"> No procurement committee minute and evaluation report or anything to indicate how the contractor was selected. The procurement payment terms and conditions was not followed as the full interim payment was made before the commencement of the project.
17/12/14	128	Payment for catering services for Bombali District Holding Centre	Catherine Catering Services	221,226,500	<ul style="list-style-type: none"> No procurement committee minute and evaluation report or anything to indicate how the contractor was selected. No Business registration certificate, tax and NASSIT clearance certificates.
16/01/15	0023	Feeding of patients and staff for December 2014 and January 2015	Only One Company Ltd.	233,713,300	<ul style="list-style-type: none"> No procurement committee minute and evaluation report or anything to indicate how the contractor was selected. No Business registration certificate, tax and NASSIT clearance certificates.
		Sub-total (A)		4,733,472,390	

APPENDIX 3 CONT.
PROCUREMENT OF GOODS AND SERVICES IN AN EMERGENCY SITUATION

Date	PV No.	Description	Contractor	Amount (Le)	Audit Query
Supply and hiring of equipment & vehicles and printing of I.D cards, vehicles and individual passes					
21/11/14	078	48 vehicles hired to the provinces and Western Area for hazard incentive payment for November	Altitude Logistics Co. Ltd.	223,500,000	<ul style="list-style-type: none"> No procurement committee minute and evaluation report or anything to indicate how the contractor was selected.
18/12/14	130A	Vehicle hired for hazard incentive payment exercise	Source 1 Logistics	93,575,000	<ul style="list-style-type: none"> No procurement committee minute and evaluation report or anything to indicate how the contractor was selected. No contract agreement
18/12/14	130B	Vehicle hired for Hazard Incentive Payment exercise	Lynnes Investment	85,025,000	<ul style="list-style-type: none"> No procurement committee minute and evaluation report or anything to indicate how the contractor was selected. No contract agreement
26/01/15	0079	Payment IRO Office and Medical Equipment for Magbenteh ETU	Mohche Pharmacy and General	204,995,750	<ul style="list-style-type: none"> No procurement committee minute and evaluation report or anything to indicate how the contractor was selected. No contract agreement No approved request from end user.
03/12/14	104	Designing and printing of identification cards, vehicles and individual passes	SBTS Group	62,720,900	<ul style="list-style-type: none"> No procurement committee minute and evaluation report or anything to indicate how the contractor was selected. No business registration certificate, tax and NASSIT clearance certificates. No contract agreement
29/12/14	146	2500 individual and 2750 vehicle passes plus 852 ID, 36 Tags, 860 newsletters, and 27 designation stickers	SBTS Group	71,672,275	<ul style="list-style-type: none"> No procurement committee minute and evaluation report or anything to indicate how the contractor was selected. No business registration certificate, tax and NASSIT clearance certificates. No contract agreement
		Sub-total (B)	Sub-total (B)	669,816,650	
		Grand Total (A+B)	Grand Total (A+B)	5,403,289,040	

APPENDIX 3 CONT.
PROCUREMENT OF GOODS AND SERVICES IN AN EMERGENCY SITUATION

Date	PV No.	Description	Contractor	Amount (US\$)	Audit Query
19/11/14	060	Supply and installation of security devices (100 C4MAX) on ambulances and DSL Hard Top burial vehicles	FRONTCOM Sierra-Leone	35,625	<ul style="list-style-type: none"> • No business registration, tax and NASSIT clearance certificates. • No end user request, contract document, letter of notification for the contract award, and delivery note. • No procurement committee minute and evaluation report or anything to indicate how the contractor was selected. • No performance security
24/11/14	079	Payment IRO five Toyota Landcruiser Hardtops and 10 Toyota Hilux 4 x 4 double diesel pick-up	Mac-Med Investment	560,000	<ul style="list-style-type: none"> • No procurement committee minute and evaluation report or anything to indicate how the contractor was selected.
Total				<u>595,625</u>	

APPENDIX 3A
PROCUREMENT OF GOODS AND SERVICES IN AN EMERGENCY SITUATION AFTER VERIFICATION

Date	PV No.	Description	Contractor	Amount (Le)	Audit Query
PROCUREMENT OF FOOD, WATER, CONSUMABLES AND MATERIALS FOR QUARANTINED HOMES AND EBOLA TREATMENT CENTRES					
17/11/14	053B	Food supply to quarantined homes in Kailahun District	Amando United Construction	196,885,650	<ul style="list-style-type: none"> No procurement committee minutes and evaluation report or anything to indicate how the contractor was selected.(notification Letter- file) Why delivery was done before contract was signed? No list of quarantined homes to be supplied/ beneficiaries of the food items.
17/11/14	052	Food supply to Quarantined homes in Freetown	PH Enterprise & Construction	135,565,000	<ul style="list-style-type: none"> No procurement committee minutes and evaluation report or anything to indicate how the contractor was selected. Why delivery was done before contract was signed? No list of quarantined homes to be supplied/ beneficiaries of the food items.
17/11/14	051	Food supply to quarantined homes in Pujehun	Kadkar Enterprise	73,910,000	<ul style="list-style-type: none"> No procurement committee minutes and evaluation report or anything to indicate how the contractor was selected. Why delivery was done before contract was signed?
17/11/14	050	Food supply to quarantined homes in Bo	Vicmel Enterprise	119,605,000	<ul style="list-style-type: none"> No procurement committee minutes and evaluation report or anything to indicate how the contractor was selected. Why delivery was done before contract was signed?
17/11/14	049	Food supply to quarantined homes in Kenema	Komasi Construction	128,250,000	<ul style="list-style-type: none"> No procurement committee minutes and evaluation report or anything to indicate how the contractor was selected. Why delivery was done before contract was signed?
17/11/14	048	Food supply to quarantined homes in Kono	Salgus Ventures	32,661,000	<ul style="list-style-type: none"> No list of quarantined homes to be supplied/ beneficiaries of the food items.
17/11/14	047	Food supply to quarantined homes in Tonkolili	Harsia Enterprise	119,101,500	<ul style="list-style-type: none"> No Business registration, tax and NASSIT clearance certificates. No procurement committee minutes and evaluation report or anything to indicate how the contractor was selected. Why delivery was done before contract was signed No list of quarantined homes to be supplied/ beneficiaries of the food items.
17/11/14	046	Food supply to quarantined homes in Moyamba	Hamidyus International	72,323,500	<ul style="list-style-type: none"> No Business registration, tax and NASSIT clearance certificates. No procurement committee minutes and evaluation report or anything to indicate how the contractor was selected. Why delivery was done before contract was signed?

APPENDIX 3A CONT.

Date	PV No.	Description	Contractor	Amount (Le)	Audit Query
17/11/14	045	Food supply to quarantined homes in Bombali District	Mambay Enterprises	72,133,500	<ul style="list-style-type: none"> No procurement committee minutes and evaluation report or anything to indicate how the contractor was selected. Why delivery was done before contract was signed? No list of quarantined homes to be supplied/ beneficiaries of the food items.
17/11/14	044	Food supply to quarantined homes in Western Area	Atlas Business Solution Ltd.	516,053,300	<ul style="list-style-type: none"> No Business registration, tax and NASSIT clearance certificates were not found. No list of quarantined homes to be supplied/ beneficiaries of the food items
17/11/14	043	Food supply to quarantined homes in Kambia District	CIS Enterprise	89,746,500	<ul style="list-style-type: none"> No procurement committee minutes and evaluation report or anything to indicate how the contractor was selected.
01/04/15	0299	Food supply to PTS 2 Treatment Centre	Tomflorie Catering Services	373,030,800	<ul style="list-style-type: none"> No procurement committee minute and evaluation report or anything to indicate how the contractor was selected.
16/01/15	0024	Feeding of patients and staff at ADRA	Salgus Ventures	152,849,300	<ul style="list-style-type: none"> No procurement committee minutes and evaluation report or anything to indicate how the contractor was selected. No Business Registration Certificate, tax and NASSIT clearance certificates.
23/01/15	0065	Food supply for PTS II	Tomflorie Catering Services	248,793,600	<ul style="list-style-type: none"> No procurement committee minute and evaluation report or anything to indicate how the contractor was selected.
13/03/15	0239	Catering Services	Salgus Ventures	205,799,450	<ul style="list-style-type: none"> No procurement committee minute and evaluation report or anything to indicate how the contractor was selected. No Business registration certificate, tax and NASSIT clearance certificates.
06/11/14	012 A	Supply & delivery of 67-45 Kg 66-25 Kg Chlorine Powder	Amjam Company Ltd.	614,365,000	<ul style="list-style-type: none"> No procurement committee minutes and evaluation report or anything to indicate how the contractor was selected.
21/11/14	075	2000 Discharge Packages for Survivors	Mac-Med Investment	840,000,000	<ul style="list-style-type: none"> No evaluation report or anything to indicate how the contractor was selected
30/12/14	151	Payment IRO G1098 materials supplied to Ministry of Defence	Component Resources	218,215,000	<ul style="list-style-type: none"> Why delivery was done before contract was signed?
17/12/14	128	Payment for catering services for Bombali District Holding Centre	Catherine Catering Services	221,226,500	<ul style="list-style-type: none"> No procurement committee minute and evaluation report or anything to indicate how the contractor was selected. No Business registration certificate, tax and NASSIT clearance certificates.
16/01/15	0023	Feeding of patients and staff for December 2014 and January 2015	Only One Company Ltd.	233,713,300	<ul style="list-style-type: none"> No procurement committee minute and evaluation report or anything to indicate how the contractor was selected.
		SUB-TOTAL		4,664,227,900	

APPENDIX 3A CONT.

Date	PV No.	Description	Contractor	Amount (Le)	Audit Query
SUPPLY AND HIRING OF EQUIPMENT & VEHICLES AND PRINTING OF I.D CARDS, VEHICLES AND INDIVIDUAL PASSES					
21/11/14	078	48 vehicles hired to the provinces and Western Area for hazard incentive payment for November	Altitude Logistics Co. Ltd.	223,500,000	<ul style="list-style-type: none"> No evaluation report or anything to indicate how the contractor was selected.
18/12/14	130A	Vehicle hired for hazard incentive payment exercise	Source 1 Logistics	93,575,000	<ul style="list-style-type: none"> No procurement committee minute and evaluation report or anything to indicate how the contractor was selected
18/12/14	130B	Vehicle hired for hazard incentive payment exercise	Lyncs Investment	85,025,000	<ul style="list-style-type: none"> No evaluation report or anything to indicate how the contractor was selected.
18/12/14	129A	Vehicle hired for hazard incentive Payment exercise	Altitude Logistics Co. Ltd	58,425,000	<ul style="list-style-type: none"> No evaluation report or anything to indicate how the contractor was selected.(Booklet)
29/12/14	146	2500 individual and 2750 vehicle passes plus 852 ID, 36 Tags, 860 newsletters, and 27 designation stickers	SBTS Group	71,672,275	<ul style="list-style-type: none"> No procurement committee minute and evaluation report or anything to indicate how the contractor was selected. No contract agreement
18/03/15	0248	Designing and printing of identification passes	SBTS Group	55,753,600	<ul style="list-style-type: none"> No evaluation report or anything to indicate how the contractor was selected.
18/03/15	0247	Designing and printing of identification passes	SBTS Group	50,472,500	<ul style="list-style-type: none"> No evaluation report or anything to indicate how the contractor was selected.
SUB-TOTAL				638,423,375	
GRAND TOTAL				<u>5,302,651,275</u>	

APPENDIX 3B
ANALYSIS SHOWING VARIANCE BETWEEN QUANTITY OF GOODS PAID FOR AND GOODS DELIVERED

Item	Quantity as per paid invoice	Quantity as per Delivery Notes	Quantity not supplied	Unit Cost (Le)	Amount in respect of un-supplied items (Le)
Mattresses	2000	1,100	900	250,000	225,000,000
Water buckets	2000	1,900	100	50,000	5,000,000
Slippers	2000	1,450	550	20,000	11,000,000
Total					241,000,000

APPENDIX 3C
LIST OF PAYMENTS DUE SUPPLIERS/CONTRACTORS FOR GOODS AND SERVICES DELIVERED TO THE MOHS

Date	Detail	Supplier/Payee	Amount (US\$)	Amount (Le)	Remarks
26/11/14	Supply of office furniture and other items to PTS 2 and ADRA treatment centres	A.A Enterprises	88,880		Contract cost
05/11/14	Supply of 2000pcs of clinical non-contact thermometer	Ramesco General Supplies	100,000		Contract cost
10/11/14	Rehabilitation of storage area for Ebola Supplies at Police Training School and Keith Lewis Building	Liverpool Investment Company		500,000,000	Contract cost
21/11/14	Supply of 30 oxygen concentrators	Dolymaya Enterprises	99,000		Contract cost
05/11/14	Supply of 67 Victor motorbikes	Phoenix Enterprises	100,500		Contract cost
07/11/14	Supply of three 30-40 KVA generator sets	Okar Agency	99,900		Contract cost
24/09/14	Feeding of 100 Ebola patients and 100 hospital staff at the Sierra Leone Police Treatment Centre	Food and Nutrition Directorate, MoHS		77,000,000	Contract cost
17/10/14	Supply of Bonaqua Water (0.5ltr) to Hastings treatment centre	Sierra Leone Bottling Company		51,105,000	Contract cost
15/10/14	Supply of cleaning materials	M. Ghazzawi Store		12,000,000	Contract cost
15/12/14	Maintenance of Air Conditioners at the NICD, LAKA	Yus Nabieu Cool Air		1,260,000	Contract cost
24/11/14	Construction of Kerry Town Treatment Centre	CL Group Ltd.		245,758,914	Contract cost
Total			US\$488,280	Le887,123,914	

APPENDIX 3D
LIST OF PAYMENTS DUE SUPPLIERS/CONTRACTORS FOR GOODS AND SERVICES DELIVERED TO THE MOHS (AFTER VERIFICATION)

Date	Detail	Supplier/Payee	Amount (US\$)	Amount (Le)	Remarks
07/11/14	Supply of three 30-40 KVA generator sets	Okar Agency	99,900		Contract cost
24/09/14	Feeding of 100 Ebola patients and 100 hospital staff at the Sierra Leone Police Treatment Centre	Food and Nutrition Directorate, MoHS		77,000,000	Contract cost
17/10/14	Supply of Bonaqua Water (0.5ltr) to Hastings treatment centre	Sierra Leone Bottling Company		51,105,000	Contract cost
15/10/14	Supply of cleaning materials	M. Ghazzawi Store		12,000,000	Contract cost
15/12/14	Maintenance of air conditioners at the NICD, LAKA	Yus Nabieu Cool Air		1,260,000	Contract cost
24/11/14	Construction of Kerry Town Treatment Centre	CL Group Ltd.		245,758,914	Contract cost
Total			US\$99,900	Le387,123,914	

APPENDIX 4
PAYMENTS NOT RETIRED

Date	Payment Voucher Number	Detail	Payee	Amount	
				(\$)	(Le)
19/11/14	NERC 059	Ebola Mitigation Efforts	Imprest Account		5,546,000,000
17/12/14	NERC 123	Ebola Mitigation Activities	Freetown City Council (FCC)		377,658,000
19/01/15	NERC 0034	Support to eradicate Ebola	Ministry of Health and Sanitation	145,000	
05/02/15	NERC 0138	Mobilisation activities in Western Area Surge Phase 2	Municipal Relief Fund/FCC		403,083,575
11/02/15	NERC 0154	Ebola Mitigation Activities	“ “ “ “		21,214,925
12/02/15	NERC 0162	Operation Octopus for the month of January 2015	RSLAF		879,316,000
13/02/15	NERC 0138	Contribution to WAS Phase 2	Municipal Relief Fund/FCC		204,083,575
16/02/15	NERC 0181	Social Mobilisation for Phase 1 (20%)	Bread of the World Partners		111,251,000
Total				145,000	7,542,607,075

APPENDIX 4A
PAYMENTS WITHOUT ADEQUATE DOCUMENTARY EVIDENCE

Date	Payment Voucher Number	Detail	Amount (Le)	Audit Query
17/11/14	NERC 053B	Food supplied to quarantined homes	196,885,650	Distribution list
26/02/15	NERC 0215	Food supplied to Ebola Centres in Bombali District	500,000,000	Receipt from supplier
17/11/14	NERC 049	Food supplied to quarantined homes in Kenema	128,250,000	Distribution list and receipt from supplier
"	NERC 048	Food supplied to quarantined homes in Kono	32,661,000	Distribution list
"	NERC 47	Food supplied to quarantined homes in Tonkolili	119,101,500	Distribution list, Delivery Note and receipt from supplier
"	NERC 46	Food supplied to quarantined homes in Moyamba	72,323,500	Distribution list and receipt from supplier
"	NERC 45	Food supplied to quarantined homes in Bombali	72,133,500	Distribution list and receipt from supplier
"	NERC 44	Food supplied to quarantined homes in Western Area	516,053,000	Receipt from supplier
"	NERC 43	Food supplied to quarantined homes in Kambia	89,746,500	Distribution list
"	NERC 55	Food supplied to quarantined homes in Koinadugu	28,585,500	Distribution list and receipt
"	NERC 54	Food supplied to quarantined homes in Bonthe	35,651,600	Distribution list
"	NERC 52	Food supplied to quarantined homes in Freetown	135,565,000	Distribution list
"	NERC 51	Food supplied to quarantined homes in Pujehun	73,910,000	Distribution list
"	NERC 50	Food supplied to quarantined homes in Bo	119,605,000	Distribution list
Total			2,120,471,750	

APPENDIX 4B
WITHHOLDING TAX DEDUCTIONS NOT PAID TO NRA

Date	Payment Voucher Number	Detail	Payee	Amount (Le)	Tax (5%/10%) (Le)
25/11/14		Food Items	Only one company	202,514,500	10,125,725
02/04/15	NERC 0306	Payment to radio stations	Independent Radio Network	1,101,240,000	55,062,000
20/04/15	NERC 0360	Tenancy fees	National Agricultural Development	20,000,000	2,000,000
Total					67,187,725

APPENDIX 5
SCHEDULE SHOWING UNCLAIMED HAZARD INCENTIVE PAYMENT/AMOUNT PAYABLE TO NERC

Description	Mobile Commerce Partners			Total (Le)
	Airtel (Le)	Splash (Le)	Africell (Le)	
Unsuccessful payments	840,210,043	2,012,190,000	378,735,000	3,231,135,043
Zero cash-out	2,627,600,000	1,010,200,000	898,250,000	4,536,050,000
Total	<u>3,467,810,043</u>	<u>3,022,390,000</u>	<u>1,276,985,000</u>	<u>7,767,185,043</u>

APPENDIX 6
SCHEDULE SHOWING DISCREPANCIES AMONG THE CHANNEL STOCK SYSTEM, STOCK CARDS AND PHYSICAL COUNT

ASSL- VERIFICATION				
No.	Description	Channel Stock System	Physical Count Balance	Stock Card Balance
Fawaz Store Wellington				
1.	Body Bags (Adult), pcs	575	1,530	1,555
2.	Cannula, IV Short, 20G, s	2,180	24,200	2,180
3.	Infrared Thermometer, Pcs	418	157	168
4.	Paracetamol 500mg. Tabs	2,563,700	2,618,000	2,549,000
5.	Syringe 5ml with needle 21 G	19,550	17,749	18,000
Central Medical Store Four				
1.	Generator 7KVA, pcs	2	2	No stock card
2.	Irrigation Solution 1000ml	230	2	No stock card
3.	Motorbike Yamaha XT-2	4	0	No stock card
4.	Toyota Ambulance	1	0	No stock card
Fawaz Store Kingtom				
1.	Promethazine 25mg Tabs	57,321	400	400
2.	Diazepam 5mg/ml 2ml inj.	39,900	7,200	7,200
3.	Infrared Thermometer Pcs	231	288	235
4.	Industrial Sprayers 12 Litters	65	1,407	740
Free Health Care – Central Medical Store				
1.	Syringe, disp, 10ml, ster	1,100	64,200	70,000
2.	Body Bags Adult	1,669	3,405	2,220
3.	Needle 23G Disp sterile	490,700	486,400	400,000
4.	Oral Rehydrated Salt	382,600	376,800	234,000

ASSL- VERIFICATION				
No.	Description	Channel Stock System	Physical Count Balance	Stock Card Balance
Central Medical Store - Store One				
1.	Apron Reusable pcs	661	1,061	400
2.	Apron Disposable	6,560	6,562	2
3.	Cannula 24G pcs	547	650	103
4.	Ciprofloxacin 2mg/ml 100ml	10,977	18,056	7,079
5.	Coverall (Medium) pcs	22,150	22,180	30
Fawaz Kingdom Store				
1.	Cannula 24G	173	2,310	2,137
2.	Chlorine 45kg	138	159	21
3.	Diazepam, Inj.	7,200	39,900	32,700
4.	Ciprofloxacin 500mg	8,420	22,092	13,672
5.	Coverall (L,M,S,XL,XXXL)	90,337	121,318	30,981

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