



Audit Service Sierra Leone

REPORT ON THE AUDIT OF THE MANAGEMENT OF THE EBOLA FUNDS

MAY TO OCTOBER 2014

TABLE OF CONTENT

	PAGE
1.0 INTRODUCTION	1
1.1 BACKGROUND	2
2.0 EXECUTIVE SUMMARY	4
2.1 WHY WE CONDUCTED THE AUDIT?	4
3.0 MANAGEMENT OF THE FUNDS BY THE MINISTRY OF HEALTH AND SANITATION	6
3.1 DISBURSEMENT	6
3.2 PROCUREMENT	15
3.3 DONATIONS	25
4.0 MANAGEMENT OF THE FUNDS BY THE NATIONAL EBOLA RESPONSE CENTRE (NERC)	26
4.1 DISBURSEMENT	26
4.2 PROCUREMENT	29
APPENDICES	31

1.0 INTRODUCTION

The Auditor General is mandated to audit all institutions that are funded from the Consolidated Revenue Fund, as per the 1991 Constitution of Sierra Leone and the Audit Service Act 2014.

The Ministry of Health and Sanitation being one of the key ministries with a large share of the National Expenditure Budget, has been classified as a priority audit for the Audit Service Sierra Leone. Over the years, we have identified a number of weaknesses and made an equal number of recommendations to improve service delivery by the Ministry. For instance, for the financial years 2010 to 2012 inclusive, we made a total of 76 recommendations to the Ministry, but only 26 (i.e 34%) were implemented.

Although the current Ebola Virus Disease outbreak could not have been predicted, the weaknesses exposed in the healthcare system have been consistently reported on in our audit reports over the years.

The current Ebola outbreak in West Africa started in the Republic of Guinea, then it spread to Liberia. In May 2014 Sierra Leone reported its first case. Over the past months, infections have been reported in Nigeria, Mali, USA and most recently the United Kingdom. In Sierra Leone, according to the National Ebola Response Centre, over eight thousand have been infected and over two thousand nine hundred have died of the Ebola virus.

Since the outbreak and for the period to October 2014, the government has expended in excess of Le84 billion. These were funds donated by institutions and individuals mostly within Sierra Leone and from tax revenues. The funds have been spent on personal protective equipment, medical supplies, consumables and incentive (hazard) payments to healthcare workers.

In order to ensure that these funds have been judiciously accounted for, there has been the need to audit the use of these funds.

It is clear from our audit conducted that there continue to be lapses in the financial management system in Sierra Leone and these have ultimately resulted in the loss of funds and a reduction in the quality of service delivery in the health sector.

It is hoped that adequate action will be taken to address issues raised in this report in order to Prevent future reoccurrence of this nature.

It is worth noting that donor funds channeled through implementing agencies such as the UN and INGOs are not covered in this report. We are yet to receive information on the quantum of monies received and how they have been expended for the purpose of supporting the response to eradicate the EVD.

1.1 BACKGROUND

1.1.1 Ministry of Health and Sanitation

The Ministry of Health & Sanitation believes that access to sound health is a human right. Its vision is to ensure a functional national health system capable of delivering efficient, high quality health care services that are accessible, equitable and affordable for everybody in Sierra Leone and the overall goal is to maintain and improve the health of its citizens.

The Ministry's mission is to contribute to socio-economic development by promoting and ensuring quality health for the Sierra Leone population through progressive, responsive and sustainable technologically-driven, evidence-based and client-centered health system for accelerated attainment of the highest standard of health for all Sierra Leoneans.

1.1.2 National Ebola Response Centre

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 response to the Ebola outbreak. The mandate of this agency is to focus on containing and ending the outbreak. In doing so, it will allow the Ministry of Health and Sanitation to focus on other health related issues.

The head of the NERC is its Chief Executive Officer who is assisted by the National Coordinator.

In order to facilitate the national fight against the Ebola epidemic, the GoSL established a Health Emergency Account at the Sierra Leone Commercial Bank where all donations and appropriations were deposited. These funds were meant to finance the government's response plan under the following thematic areas: coordination; surveillance and contact tracing; case management; communication and social mobilization; social welfare and psychosocial support; and logistics.

1.2 SCOPE

The audit was a real-time audit and covered activities since the outbreak in May to 31st October, 2014. The audit focused on procurement, disbursement including hazard payments, cash and bank management, 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 the NERC.

1.3 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 the Ministry and NERC were utilised for their intended purposes 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;

Report on the audit of the Management of the Ebola Funds

- Expenditures were undertaken with due regard to the law, economy and efficiency, and were supported by sufficient and 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; and
- There was interaction between the Ministry and the National Ebola Emergency Centre.

1.4 APPRECIATION

We express our appreciation to the management and staff of the Ministry of Health and Sanitation, and the National Ebola Response Centre for the support accorded the audit team that ensured the successful completion of the audit exercise.

2.0 EXECUTIVE SUMMARY

2.1 WHY WE CONDUCTED THE AUDIT?

The audit was undertaken in order to ascertain whether allocations and donations received directly by the GoSL, in the fight against the Ebola Virus Disease were utilised with due regard to economy and efficiency and that internal controls were observed accordingly.

Traditionally, the audit of any institution's finances would normally take place when an activity for which funds have been provided have been completed and financial statements are submitted for auditing purpose. However, due to the public emergency the country is facing, following the Ebola outbreak, there is 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 the Ministry and the NERC have been in charge of the management of the Ebola Response Funds which are public funds, the ASSL conducted a real time audit.

2.2 SUMMARY OF SIGNIFICANT FINDINGS

There were inadequate controls over the disbursement of funds. For instance, payments which exceeded Le14 billion were made from the Emergency Health Response and Miscellaneous Accounts without **any** supporting documents to substantiate the utilisation of such funds. Further payments which exceeded Le11 billion were made from the same accounts without **adequate** supporting documents such as receipts, invoices, delivery notes, etc.

In the absence of a well coordinated sensitisation plan to raise awareness on Ebola and its prevention, the auditors observed an overwhelming number of requests from various individuals, Non-Governmental Organisations, parliamentarians etc, for sensitisation activities to be carried out in different parts of the country. The audit team found that payments were made to the Member of Parliament (MP) for constituency 93 in Goderich to carry out sensitisation activities even though an amount had earlier been paid to all seating members of parliament for similar activities. Furthermore, an amount of Le161 million was given as loan to Health For All Coalition (HFAC) for scaling up of the response to the Ebola fight. Of utmost concern was the fact that the total loaned amount was made in the name of Charles Mambu instead of HFAC, the organisation which he represents. In addition, the loan was not documented and the repayment terms were not agreed between the ministry and HFAC.

Withholding taxes of Le526 million and US\$70,500 were not deducted and paid over to the National Revenue Authority from payments to various suppliers and contractors.

Several weaknesses were observed in the payment of incentives to healthcare workers. For instance, incentive payments to the sum of Le26 billions were made to various hospitals in the country for which returns were not produced to substantiate that such payments were made to healthcare workers.

Report on the audit of the Management of the Ebola Funds

Furthermore, a spot review of incentive payments at the Connaught Hospital revealed that the Republic of Sierra Leone Armed Forces and the Sierra Leone Police security personnel were included on the list of workers to receive hazard payment even though funds had been transferred to both forces to meet the deployment of their officers.

Procurement procedures were not followed for a number of contracts undertaken by the Ministry. There was a complete disregard for the law on public procurement in an emergency situation. For instance, contracts were entered into without any clear guidelines on the specification of items required. Furthermore, contracts were badly drawn up as if to allow for additional costs to be incurred thereby preventing a transparent, competitive and cost effective procurement. For instance, the contract in respect of the purchase of 20 ambulances for a contract sum of US\$1,050,000 was inappropriately entered into as specific areas relating to the inspection, transportation and delivery of the ambulances were excluded in the Special Conditions of the contract. Consequently, additional costs of \$60,590 and Le39,330,000 were incurred in respect of air freight, daily subsistence allowance and airfare for the ambulances bought by the Ministry of Health and Sanitation. In addition, contracts worth over Le1billion in respect of food for quarantined homes were awarded to various suppliers without regard to the provisions of the procurement regulation in relation to procurement in an emergency.

The Ministry failed to produce any documentation for contract agreements that amounted to Le17billion (including Le12.7 billion for the purchase of 50 vehicles and ambulances, Le2.7billion for the construction of the Port Loko Treatment Centre).

A review of the donations register and bank statements of the Health Emergency Response Account (No. 003001118285030109) held at the Sierra Leone Commercial Bank (SLCB), revealed that a number of donations totaled at Le1,670,000,000 were returned dishonoured.

3.0 MANAGEMENT OF THE FUNDS BY THE MINISTRY OF HEALTH AND SANITATION

3.1 DISBURSEMENT

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

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. See Appendices “A1” and “A2” respectively for details.

RISK

Monies that have been set aside for the purpose of combating the Ebola outbreak may have been used for unintended purposes, thereby slowing the government’s response to eradicate the virus.

RECOMMENDATION

The Director of Financial Resources (DFR) should ensure that payments from initiation to completion are supported by the relevant supporting documents; and these should be numbered and cross referenced so that in cases of missing documents, such documents can be easily traced.

The DFR should ensure that the relevant supporting documents are submitted within seven (7) days of the receipt of this report. Otherwise the whole amount should be disallowed and surcharged in accordance with Section 12 (b) of the Audit Service Act of 2014.

MANAGEMENT’S RESPONSE

The recommendation of the Auditor General in respect of the disbursements of Le15,986,695,120 and Le453,571,500 has been strictly adhered to. However, the above disbursements were done in an emergency situation during an unexpected outbreak of the Ebola disease in Sierra Leone. Most of the funds were disbursed to the District Medical Officers. I attach herewith letter of request to all District Medical Officers and other doctors who received the above amounts for liquidations and for onward submission to the Auditor General’s Office for further verification.

AUDITOR’S VERIFICATION

Of the total amount of Le15,815,495,120 withdrawn from the Health Emergency Response Account without **any** supporting documents or explanation, during verification supporting documents to the sum of Le1,964,950,000 were submitted and verified. This means that the Ministry has failed to account for the sum of Le 14,304,116,620 (i.e Le13,850,545,120 from the Health Emergency Response Account and Le 453,571,500 from Miscellaneous Accounts).

See Appendix A1.2 and A2 respectively for details.

The letter referred to above by the Permanent Secretary was neither attached to his response, nor was it produced during audit verification.

Therefore, the sum of Le 14,304,116,620 stands unaccounted for by the Ministry.

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

FINDING

Payments totalled 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 were without adequate supporting documents; such as retirement details, invoices, receipts etc. to substantiate the utilisation of those funds. See Appendices “A3” and “A4” respectively for details.

RISK

Monies that have been set aside for the purpose of combating the Ebola outbreak may have been used for unintended purposes, thereby slowing the government’s response to eradicate the virus.

RECOMMENDATION

The DFR should ensure that the relevant supporting documents are submitted within seven (7) days of the receipt of this report. Otherwise, the whole amount should be disallowed and surcharged in accordance with Section 12 (b) of the Audit Service Act of 2014.

MANAGEMENT’S RESPONSE

The recommendation of the Auditor General has been strictly adhered to. The relevant documentation in Appendices ‘C’ and ‘D’ respectively will be submitted for audit verifications.

AUDITOR’S VERIFICATION

During verifications, the Ministry provided supporting documents that were previously not made available, for the sum of Le573,753,000. This means that the Ministry failed to provide adequate supporting documents for expenditures from both accounts which totalled Le 11,692,016,650.

3.1.3 LOAN TO HEALTH FOR ALL COALITION (HFC)

FINDING

It was observed that amounts which totalled Le 421,800,000 were disbursed from the Ministry’s miscellaneous account as loan to Health for All Coalition for the scaling up of the current Ebola outbreak with the understanding that it will be immediately repaid when funds are received from UNICEF. Further scrutiny of the payment documents revealed that six (6) cheques totalled Le360,900,000 of the total payment disbursed between 9th June to 10th July were made in the name of Charles Mambu instead of Health for All Coalition. (HFAC)

In addition, documentary evidence showing repayment terms and conditions for the loan were neither submitted for audit inspection; nor were such terms and conditions stated in the request letters signed by Charles Mambu on behalf of Health for All Coalition. It was noted that up to the time of writing this report, the repayments of such loans had not been made. See Appendix “A5” for details

Report on the audit of the Management of the Ebola Funds

RISK

Disbursing amounts meant for the fight against the epidemic in the name of an individual rather than the beneficiary organisation creates leeway for such payments to be converted to personal use; thereby leading to fraud.

In the absence of the relevant repayment terms and conditions, the Ministry might not be able to recover the total amount loaned to Health for All Coalition.

RECOMMENDATION

It is recommended that the Permanent Secretary (PS) and the DFR should give adequate explanation for this discrepancy within seven (7) days of the receipt of this report. The PS should also ensure that the ministry desist from such practices and that all further payments be addressed in the name of the beneficiary organisations and not individuals.

It is also recommended that the PS submit to the Audit Service within seven (7) days an approved repayment terms and conditions for the recovery of the loan given to the Health for All Coalition for audit inspection; and also implement the necessary measures to recover the funds within the shortest possible time.

MANAGEMENT'S RESPONSE

The total amount of Le421,800,000.00 was not the amount disbursed as loan to Health for all Coalition. The amount was only Le70,000,000 on the instruction of the former Minister of Health and Sanitation on the Information that it will be refunded by UNICEF. The balance of Le351,800,000 was disbursed for an emergency sensitisation programme nationwide. The recommendation of the Auditor General to desist from such practices and that all further payments be addressed in the name of the beneficiary has been strictly adhered to. In addition, documentary evidence of such amount to Charles Mambu which amounted to Le360,900,000 in respect of Health for all Coalition will be produced for audit inspection.

AUDITOR'S VERIFICATION

During the course of the verification exercise, we confirmed that the total amount disbursed was Le360,900,000 and according to the payment vouchers, they were all paid in the name of Charles Mambu instead of HFAC.

We further confirmed that Le200,000,000 was for Ebola sensitization campaigns and the balance of Le 160,900,000 was a loan to HFAC. The Ministry provided retirement details from HFAC for the full amount of Le360,900,000 including the loan amount.

We therefore note that:

1. the Ministry has failed to provide adequate explanation of the reason for the payment to Charles Mambu and not directly to HFAC;
2. the Ministry has failed to provide the details of the loan agreement with HFAC; and
3. there was no evidence provided to us, to confirm that the loan amount of Le160,900,000 was repaid by HFAC to the Ministry.

3.1.4 DUPLICATED EBOLA COMMUNITY SENSITISATION PAYMENT TO THE MEMBER OF PARLIAMENT FOR CONSTITUENCY 93

FINDING

Given that approximately Le63 million was earlier paid within the current year to each Member of Parliament for constituency sensitisation on the Ebola outbreak, we noted that an additional amount of Le110,640,000 was paid to the Honourable Member of Parliament for Constituency 93 on 22nd August 2014, in respect of daily subsistence allowance (DSA) and fuel to facilitate the same community sensitisation in the Goderich area. It was further observed that retirement details for the said amount were not submitted for audit inspection.

RISK

Duplication of effort for the same activity within the same constituency could create the avenue for the misuse of much needed funds. The additional amount could have been utilised to combat the Ebola epidemic in other affected areas.

This could also create the avenue for individuals to exploit the limited resources meant for the fight against the epidemic, thereby hindering the early response to the outbreak.

RECOMMENDATION

It is recommended that the PS and the DFR should provide adequate explanation for honouring this request within seven (7) days of the receipt of this report. In addition, the relevant returns including the community sensitisation report on the outcome of the activity for the said amount should be submitted by the recipient for audit inspection within seven (7) days of the receipt of this report. Failing which, the total amount should be refunded to the Emergency Operations Account and evidence of payment forwarded to the Audit Service for verification.

MANAGEMENT'S RESPONSE

Le110,640,000 was paid to the Member of Parliament of Constituency 93 on 22nd August 2014 on the instructions of the former Minister of Health and Sanitation during the emergency Ebola outbreak. However, the above amount was paid before the pronouncement of government to give approximately Le63 million to each Member of Parliament. In addition, the relevant documentary evidence for Le110,460,000 have been requested from the Member of Parliament of Constituency 93 and will be submitted for audit inspection.

AUDITOR'S VERIFICATION

During the course of the verification exercise, the audit team confirmed that the payment of Le110,460,000 by the Ministry to the Honorable Member was indeed on the 22nd of August 2014. However, the team further confirmed that the payment of Constituency Development Fund which was later converted for Ebola sensitisation, to Honorable Members by Parliament was on the 18th August 2014.

We therefore note that the Ministry's payment was made three days after the payment by Parliament for the same activity. This indicates that due diligence was not conducted by the Ministry before payment was effected. In addition, the relevant retirement details were not made available for verification and therefore the auditors could not eliminate the possibility of a "double dip" by the Honorable Member. In conclusion, this matter is unresolved.

3.1.5 PAYMENTS FOR SERVICES THROUGH THE ICT DIRECTOR OF THE MINISTRY, RATHER THAN THE SERVICE PROVIDERS

FINDING

Amounts which totalled Le171,360,000 were paid directly to the ICT Director, for radio and television programmes for the Ebola epidemic rather than directly to the various service providers.

RISK

Disbursing amounts in the name of an individual rather than the beneficiary organisation creates the leeway for such payments to be converted into personal use.

RECOMMENDATION

It is recommended that the PS and DFR should give adequate explanation for this occurrence; and that the ministry desists from such practices. In future, the DFR should ensure that payments be made in the names of the beneficiary organisations and not individuals.

MANAGEMENT'S RESPONSE

The recommendation of the Auditor General has been strictly adhered to. However, the ICT Director requested for all the radio programmes and it was his responsibility in an emergency period to make sure that the advertisement on radio was adequately broadcast. Furthermore, the ministry accepted to desist from such practices in future.

AUDITOR'S VERIFICATION

Although the Director was responsible for managing the radio programmes, it does not mean that the various service providers could not have been paid directly. We further observed that the Director failed to provide retirement details, therefore the issues is un resolved.

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

FINDING

Inconsistencies were observed for a number of procurement activities agreed on between the MoHS and the 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.

See Appendix "A6" for details.

RISK

This may lead to the loss of public funds.

RECOMMENDATION

The DFR should ensure that all payments above Le500,000 must attract withholding tax deduction at 5%; and these should be paid over to NRA.

The DFR should also ensure that the amounts in question are recovered from the various suppliers within seven (7) days of receipt of this report. Failing which the PS should refund the amounts in question and evidence of payment forwarded to the Audit Service for verification.

MANAGEMENT’S RESPONSE

Audit recommendations are taken in good faith and steps will be put in place to improve on the process of deducting 5% withholding taxes and pay immediately to National Revenue Authority (NRA). However, letters have been written to all concerned and will be produced for audit inspection.

AUDITOR’S VERIFICATION

Samples of letters written to the various suppliers and contractors by the Permanent Secretary were produced for audit verification. However, recoveries of the amounts in question have still not been done. Therefore, the matter should be referred to the National Revenue Authority for necessary action and the Auditor General be advised of any action taken.

3.1.7 INCENTIVE PAYMENTS TO HEALTH CARE VOLUNTEERS /CASUAL WORKERS

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. See Appendix “A7” for details.

RISK

Monies may have been used for purposes not related to combating the Ebola epidemic, thereby leading to a delay in eradicating the virus quickly and stemming possible loss of lives.

RECOMMENDATION

The DFR and concerned medical superintendents should ensure that the relevant supporting documents are submitted within seven (7) days of the receipt of this report. Otherwise, the whole amount should be refunded and evidence of payment into the Emergency Operations account forwarded to the Audit Service for verification.

MANAGEMENT’S RESPONSE

The recommendation of the Auditor General has been strictly adhered to. However, the Ministry of Health and Sanitation had written to all Medical Superintendents and the District Medical Officers to submit the relevant supporting documents for audit inspection. The documents will be ready for further verification.

AUDITOR’S VERIFICATION

The letter referred to above by the Permanent Secretary was neither attached to his response, nor was it produced during audit verification.

During audit verification, the Ministry provided supporting documents for the sum of Le4,618,900,000. However, supporting documents for the balance of Le20,882,000,000 were not produced for audit verification. Therefore this matter is resolved.

3.1.8 OBSERVATIONS ON FUNDS TRANSFERRED TO FOUR (4) EBOLA HOLDING CENTRES

3.1.8a BOMBALI DISTRICT - OVERSTATEMENT OF LE 216,800,000 IN RESPECT OF INCENTIVE PAYMENTS TO HEALTHCARE WORKERS.

FINDING

Review of the expenditure returns including the claims sheets for an amount of Le571,200,000 transferred revealed the following observations:

1. The serial numbering of the names of healthcare workers provided by the Makeni Government Hospital was distorted with gaps in the numbering of the entitled beneficiaries. The serial numbering jumped from 109 to 200 (91 places/counts), and also from 209 to 300 (91 places/counts). It was observed that these gaps were repeated throughout the list at various intervals and by various counts.
2. The anomaly in the list submitted for payments being overstated by 271 names amounted to Le216,800,000.

RISK

There is a risk of possible misappropriation of these funds.

RECOMMENDATION

The Medical Superintendent (MS) should also ensure that the relevant supporting documents are submitted within seven (7) days of the receipt of this report. Otherwise, the Le216,800,000 should be refunded and evidence of payment into the ministry's Emergency Operations account forwarded to the Audit Service for verification.

MANAGEMENT'S RESPONSE

The Ministry of Health and Sanitation had earlier written to the Bombali District Medical Superintendent requesting for an adequate explanation on the above issue. The Medical Superintendent replied with relevant supporting documents which will be produced for audit inspection.

AUDITOR'S VERIFICATION

The Ministry failed to produce the letter referred to above together with the relevant supporting documents. The matter should be referred to the appropriate authority.

3.1.8b CONNAUGHT HOSPITAL - PAYMENT OF INCENTIVES TO UNAUTHORISED HEALTHCARE WORKERS

FINDING

Review of the expenditure returns provided by Connaught Hospital revealed the following observations on funds transferred:

1. Casual and volunteer workers received incentives of Le144,800,000 without contract or temporary appointment letters. See Appendix “A8” for details.
2. Le61,200,000 was paid as incentives to hospital staff who were without approved PIN codes.
3. Unauthorised and unapproved payments that amounted to Le41,800,000 were made to security guards of a private security company, as incentives. See Appendix “A9” for details.
4. Incentive payments made without recipients’ signatures acknowledging receipt of such funds amounted to Le3,200,000. See Appendix “A10” for details.

RISK

Monies may have been used for purposes not related to combating the Ebola epidemic, thereby leading to a delay in eradicating the virus quickly and stemming of possible loss of lives.

RECOMMENDATION

The Hospital Care Manager should ensure that the relevant supporting documents are submitted within seven (7) days of the receipt of this report. Otherwise, the whole amount of Le252,200,000 should be refunded and evidence of payment into the Ministry’s Emergency Operations account forwarded to the Audit Service for verification.

MANAGEMENT’S RESPONSE

The above issues occurred during an emergency outbreak of Ebola Virus Disease (EVD) in Sierra Leone. Casual and volunteer workers were recruited during the emergency period. However, the Hospital Care Manager will submit the relevant supporting documents for audit verifications.

AUDITOR’S VERIFICATION

The Ministry/Hospital Care Manager failed to produce the relevant supporting documents. The matter should be referred to the appropriate authority.

3.1.8c ROKUPA GOVERNMENT HOSPITAL - UNCLAIMED INCENTIVE PAYMENT OF LE1,800,000 IN RESPECT OF HEALTHCARE WORKERS

Review of the expenditure returns revealed the following observation on funds transferred: An amount of Le3,400,000 rather than Le5,200,000 in respect of unclaimed incentives were returned or paid into the Health Emergency Response Account at Sierra Leone Commercial Bank as per the bank paying-in-slip. It was observed that the difference of Le1,800,00.00 was not refunded.

RISK

There is a risk of possible misappropriation of these funds.

RECOMMENDATION

The MS should ensure that the outstanding amount of Le1,800,000 is paid back into the Health Emergency Response Account within seven (7) days of the receipt of this report; and forward evidence of payment to the Audit Service Sierra Leone for verification. Otherwise the

Report on the audit of the Management of the Ebola Funds

appropriate authority would be informed.

MANAGEMENT'S RESPONSE

The Medical Superintendent is going to be contacted immediately for the outstanding payment paid back into Health Emergency Account and receipt or evidence of payment be produced for audit verification.

AUDITOR'S VERIFICATION

The Ministry failed to provide evidence of the refund; therefore this matter should be referred to the appropriate authority.

3.2 PROCUREMENT

3.2.1 PROCUREMENT RECORDS NOT SUBMITTED FOR VARIOUS CONTRACTS

FINDING

Procurement documents such as signed contract agreement, test and examination report on delivery, procurement committee minutes, bidders 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 Le 2,689,500,000
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. Amjam Company Limited –supply of chlorine powder 45Kg and 25 Kg amounted to Le646,700,000.
4. Echo Construction Enterprise-overhaul of electricals at the Kenema Hospital Treatment Centre and Operation Theatre amounted to Le709,112,500

RISK

It would be difficult to ascertain whether these procurements were competitive and due procedures were followed and value for money obtained.

RECOMMENDATION

The Procurement Officer (PO) should submit the relevant procurement records in respect of the contracts awarded for the period under review for audit inspection within seven days of receipt of this report.

MANAGEMENT'S RESPONSE

The recommendations of the Auditor General have been strictly adhered to. However, the procurement unit of the Ministry of Health and Sanitation requested procurement waiver since the Ebola outbreak. In addition some of the relevant procurement issues were followed and the records will be produced for audit verification.

AUDITOR'S VERIFICATION

There is nothing like “**procurement waiver**” in the Public Procurement Act, 2004 and the Regulations on Public Procurement 2006 as suggested by the Permanent Secretary above.

Section 40 (1) of Regulations on Public Procurement 2006 states:

“Where urgent circumstances or an emergency need affect the choice of procurement method, the procuring entity shall not automatically exclude competitive methods of procurement and shall obtain competition to the maximum extent practical in the circumstances.”

The ministry's failure to produce the above procurement records should result in the matter being referred to the appropriate authority.

3.2.2 PROCUREMENT PROCEDURES NOT FOLLOWED

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 was 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.

See Appendix “A11” for details.

In the same vein, two (2) payments were made to Kamasseh Construction and Engineering Services with the first being for the partial fencing and construction of two additional staff toilets and utility bay at the Lakka Government Hospital which amounted to Le229,199,000; and the second for additional work- toilet, chlorine water reticulation and extension of changing room amounting to Le288,044,000 at the same hospital. It was however observed that tendering procedures were not followed in awarding both contracts; neither were signed contract agreements between the ministry and Kamasseh Construction provided for audit inspection.

RISK

There is a risk of ‘misprocurement’ and therefore, a possible mismanagement of public funds

RECOMMENDATION

It is recommended that the Procurement Officer (PO) should provide adequate documentary evidence justifying the deviations.

It is recommended that the PO provides adequate justification for these seeming discrepancies backed by the relevant supporting documents showing the procurement procedures adhered to in awarding the contracts to Kamasseh Construction and Engineering Services. Failing which, the matter will be referred to the Anti Corruption Commission for necessary action.

MANAGEMENT’S RESPONSE

Procurement procedures were not followed, the reasons being that the government announced a waiver on all procurement procedure since it was an emergency period. The National Public Procurement Authority (NPPA) an emergency procurement waiver to the Ministry. However, the procurement Office will provide adequate documentary evidence for verification.

AUDITOR’S VERIFICATION

There is nothing like “**procurement waiver**” in the Public Procurement Act, 2004 and the Regulations on Public Procurement 2006 as suggested by the Permanent Secretary above.

Section 40 (1) of Regulations on Public Procurement 2006 states:

“Where urgent circumstances or an emergency need affect the choice of procurement method, the procuring entity shall not automatically exclude competitive methods of procurement and shall obtain competition to the maximum extent practical in the circumstances.”

The ministry’s failure to follow the right procurement process and to produce retirement details should result in the matter being referred to the appropriate authority.

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

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. These lapses have been summarised below:

1. Records including procurement and evaluation committee's minutes, matrices, etc. were not submitted to the audit team for review in order to disclose how CL Group was selected as the sole source for the contract.
2. Although clause 52.1 of the signed contract required the provision of an unconditional bank guarantee and performance bond of 10% each, no evidence was provided to show that these requirements were met by the contractor.
3. A contingency fee is normally paid when certain events that could not have been foreseen in the contract awarding stage, do occur later at the implementation stage and are agreed upon by the contractor and employer/client. It was however observed that the contingency fee of Le160,000,000 included in the contract value had already been paid to the contractor without any record to suggest that a contingent event had happened that necessitated the payment.
4. The contract agreement provided for the payment of an advanced payment of 50% of the contract price within thirty days of the signing of the same; to be followed by further payments based on certified work done. It was however observed that, in addition to the advanced payment, the whole of the remaining 50% had been paid contrary to clause 51 of the contract agreement even though an approved work completion certificate was not submitted to justify this payment.
5. Contrary to section 48.1 of the General Conditions of Contract which requires that the employer should retain 10% from each payment owed to the contractor until completion of the works, retention fee of Le176,000,000 was paid to the contractor even though the construction of the treatment centre had not been completed.



Kerry Town Treatment Centre During Construction

Report on the audit of the Management of the Ebola Funds

RISK

Possible mismanagement of the procurement process creates a leeway for the wastage of limited resources. It ignores value for money and increases the likelihood of inappropriate service delivery which could hinder efforts to combat the Ebola epidemic. In the event the contractor fails to adequately execute his obligations; public funds risk not being used to achieve their intended objectives. This possible mismanagement also increases the risk of fraud.

RECOMMENDATION

It is recommended that the PO should provide evidence to show how the contractor, CL Group was selected for sole sourcing for this contract within seven (7) days of the receipt of this report.

It is recommended that the DFR should provide copies of the unconditional bank guarantee and performance bond within seven (7) days of the receipt of this report.

It is recommended that the DFR should retrieve the contingency fee of Le160 million from the contractor with immediate effect and repay the same into the Health Emergency Response Account (No. 003001118285030109) held at the Sierra Leone Commercial Bank (SLCB) within seven (7) days of the receipt of this report.

It is recommended that the DFR should provide evidence to suggest why the balance 50% which was due on a certification basis was paid in full when work had not yet been completed on the site within seven (7) days of the receipt of this report.

It is recommended that the DFR retrieve the retention sum of 10% in line with clause 48 of the signed contract and repay the same into the Health Emergency Response Account (No. 003001118285030109) held at the Sierra Leone Commercial Bank (SLCB) within seven (7) days of the receipt of this report.

MANAGEMENT'S RESPONSE

The recommendation of the Auditor General had been strictly adhered to. The contract was awarded to CL Group in line with the NPPA rules regarding Sole-Source Procurement for Emergency needs. The lapses were due to the fact that the Government of Sierra Leone gave an ultimatum of two weeks to the contractor to complete the construction. In addition, the exigencies of time in respect of the unexpected outbreak of the Ebola disease in Sierra Leone warranted the instruction from the Emergency operation Centre (EOC) to request the balance payment of 50% including the contingency and retention fees to be paid immediately to the contractor so that the construction is completed on time. Indeed, the construction has being fully completed and site and documentations will be ready for verification by the auditors.

AUDITOR'S VERIFICATION

The Ministry failed to provide evidence that the procurement process was in accordance with the Public Procurement Act, 2004 and the Regulations on Public Procurement 2006.

For instance, the payment of contingency fees of Le160 million in advance of the contingent event is clearly a mismanagement of public funds. Therefore, this matter should be referred to the appropriate authority for necessary action.

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

FINDING

Review of the records for the above contract revealed that the contract was awarded to Kingdom Security Logistics. 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. These lapses have been summarised below:

1. Records such as procurement and evaluation committees' minutes and matrices to disclose how Kingdom Security Logistics was selected for sole sourcing for this contract were not submitted for audit review.
2. Clause 16.1 of the General Conditions of Contract (GCC) required the payment of an advanced payment of 60% within thirty (30) days of the signing of the contract, to be followed by the final 40% payment within forty-five (45) days of acceptance of delivery. The final payment of 40% was however paid even before the ambulances were tested or examined on delivery.
3. Even though the contract was between the MoHS and Kingdom Security and Logistics Services Ltd., we realised that payments were made to a foreign bank account of Uniworld General Trading LLC who was not a party to the agreement/contract held in the United Arab Emirates. It must be noted that the arrangement for making direct payments to Uniworld was not factored in the contract agreement and there was no evidence to show that Uniworld was a party to the contract.
4. Some of the references made in the GCC to the Special Conditions of Contract (SCC) were not specified in the SCC. For instance, specific requirements to be done with regards to the following clauses were not found in the SCC:
 - Clause 8.1- Inspection and Tests
 - Clause 9.2- Packing
 - Clause 10.3- Delivery and Documents
 - Clause 12- Transportation

Owing to the incompleteness and vagueness of the contract; relevant clauses related to the delivery and transportation of the ambulances were excluded from the contract agreement; leading to the payment of an additional amount of US\$360,0000 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 procured were not delivered.

5. Clause 16.1 of the GCC provided for the provision of a bank guarantee to facilitate the payment of the advance 60%. It was however observed that such requirement was not met by the contractor.

RISK

It is apparent that the ministry overrides internal controls, thereby making way for the possible wastage of resources and increasing the risk of fraud. In the event the contractor fails to adequately perform the contract, the government would incur huge losses.

Report on the audit of the Management of the Ebola Funds

It is also a clear indication that the agreement was badly drawn in a bid to prevent the payment of the 10% NRA withholding tax levied on foreign suppliers.

RECOMMENDATION

It is recommended that the procurement officer (PO) should provide evidence to show how the contractor, Kingdom Security Logistics was selected for sole sourcing for this contract within seven (7) days of the receipt of this report.

It is recommended that the DFR provide evidence within seven (7) days of the receipt of this report to explain why the final payment of 40% was paid even before the ambulances were delivered.

It is recommended that the PS should provide within seven (7) days of the receipt of this report, justification with documentary evidence for approving such payments to another company that is not a party to the contract.

It is recommended that the DFR provide within seven (7) days of the receipt of this report, justification with documentary evidence for the payment of \$360,000 to air freight 17 ambulances, even though the "air freighting arrangement" was not part of the contract.

It is recommended that the DFR provide explanation for the four (4) ambulances that were paid for but not delivered

It is recommended that the DFR provide copies of the unconditional bank guarantee and performance bond within seven (7) days of the receipt of this report.

MANAGEMENT'S RESPONSE

The Emergency Operation Centre (EOC) based on the procurement waiver approved by National Procurement Authority (NPPA), authorised the procurement of twenty (20) ambulances badly needed at that time during the outbreak of the Ebola disease nationwide. There were also only five (5) ambulances in the whole country at the time. This forced the process to be expedited by the procurement officer.

In respect of the payments, the EOC through the former Minister of Health and Sanitation approved the balance 40% and additional payments of US\$360,000 dollars to air freight the ambulances because there was an urgent need of the ambulances during the period of the outbreak in the country. Even though the contract was between the Ministry of Health and Sanitation (MoHS) and Kingdom Security, there was a direct link between the contractor and Kingdom Security. In fact it was the contractor who authorised the payment to Univord General Trading (LLC) account of which the request letter was attached to the contract agreement and that can be verified. However, some of the issues on procurement were carried out by the procurement officer and the documentation will be produced for audit inspection.

AUDITOR'S VERIFICATION

The relevant documentary evidence such as for the unconditional bank guaranty, the payment of US\$360,000 to air freight the ambulances and the status of the remaining four ambulances were not submitted for verification. Therefore, the issue is unresolved.



New ambulances packed at Youyi Building in Freetown

3.2.5 PROCUREMENT FOR THE SUPPLY OF THIRTY (30) USED VEHICLES VALUED AT LE1,350,000,000.

FINDING

Review of the records for the above contract revealed that the contract was awarded to Royal International Supplies. The following lapses were observed:

The procurement records including minutes were not submitted for audit inspection to show the basis on which the supplier was selected;

The specifications which should include the make, type and manufacturing dates of the used vehicles procured were neither included in the pro-forma invoices nor in the local purchase order (LPO). It must be noted that the prices of used vehicles normally differ based on the model, type and year of manufacture. Further inspection of the Transport Manager's report on the vehicles procured for the Ebola Emergency Response revealed that these vehicles were of different types but the same prices were quoted for all the vehicles procured;

According to the LPO signed between the Ministry of Transport and Aviation (MTA) and the supplier, the vehicles should have been inspected and certified by the Sierra Leone Roads Transport Authority (SLRTA) before payment could be made to the supplier. No such report was however submitted to show that inspection and/or certification was done by the SLRTA before payment for the used vehicle;

Completion certificate signed by members of the Goods Receipt Committee and approved by the Permanent Secretary was not submitted for review as stipulated on the LPO;

Owing to the failure of the MTA to carry out inspections of the used vehicles to confirm their roadworthiness or not before accepting delivery of the vehicles, Le25,050,000 and Le29,497,500 were paid to Marwan Malabe and Stuttgart Auto Mobile Centre on the 8th September, 2014 and 18th September, 2014 respectively for vehicle repairs, even though the vehicles were procured on the 3rd September, 2014.

RISK

This may undermine competitive pricing and may increase the risk of substandard vehicles being supplied, thereby impeding the efficiency of the Ebola Emergency Response strategy.

Substandard vehicles may have been delivered to the ministry, with the ministry incurring additional cost of repairing such vehicles within fifteen (15) days of the procurement and delivery of the vehicles. This may lead to the loss of limited resources and create an avenue for fraud.

RECOMMENDATION

It is recommended that the PO within seven (7) days of the receipt of this report should provide the adequate documentary evidence justifying the deviation from the normal procurement procedures.

It is recommended that the Permanent Secretary, MTA should within seven (7) days of the receipt of this report should provide justification with documentary evidence for awarding such a contract without any clear guideline of the specification of the used vehicles procured.

The Permanent Secretary, MTA should within seven (7) days of the receipt of this report submit the SLRTA inspection report and completion certificate signed by the goods receipt committee.

The Permanent Secretary, MTA should within seven (7) days of the receipt of this report provide explanation for carrying out repairs to vehicles immediately after they were procured, even though for a contract of such magnitude, a defect liability period/warranty should be provided.

MANAGEMENT'S RESPONSE

The recommendation of the Auditor General has been strictly adhered to. The procurement of the above vehicles was done by the Ministry of Transport and Aviation. The documentation in respect of that procurement will be requested from the Ministry for audit verification.

AUDITOR'S VERIFICATION

There was no evidence to suggest that the audit recommendations had been adhered to. Therefore, the issue is unresolved.

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

FINDING

1. 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 (ADB). The following lapses were observed:
2. Minutes and reports of procurement meetings held during which the selection of the suppliers and the No Objection request was decided on by members of the procurement committee(s) regarding the procurement of 10 ambulances, 5 Toyota Hilux, 1 Toyota Landcruiser and 48 motorbikes were not provided.
3. Underlying procurement documents such as invitation to bid, adverts, acceptance letters, general & particular condition; specifications of service and goods and evidence to show that

Report on the audit of the Management of the Ebola Funds

- online publications of contracts details were done, were not submitted.
4. The No Objection approval provided by the ADBG to the ministry regarding the procurement of 10 ambulances, 5 Toyota Hilux, 1 Toyota Landcruiser and 48 motorbikes was not provided.
 5. No evidence was submitted to show that due diligence was conducted to ensure that the suppliers selected possessed the following:
 - Technical and financial capability to carry out the contract. Records relating to the technical competence/capability and financial position of the suppliers were not provided for audit inspection.
 - Evidence of liquidity status of suppliers considering that they are expected to pre-finance the contracts (advanced payment guarantees); and performance securities of 20% per suppliers were not provided.

RISK

This may prevent competitive pricing and may increase the risk of the supply of substandard vehicles; thereby impeding the efficiency of the Ebola Emergency Response strategy.

It is apparent that the ministry may override internal controls, thereby making way for the possible waste of resources and increasing the risk of fraud. In the event the contractor fails to adequately perform the contract, the government would incur huge losses.

RECOMMENDATION

It is recommended that the Procurement Officer (PO) submits the relevant underlying records for audit inspection; and provide the adequate documentary evidence to justify the deviation from the normal procurement procedures within seven (7) days of receipt of this report.

MANAGEMENT'S RESPONSE

The recommendation of the Auditor General had been strictly adhered to. In addition, the Procurement Officer as recommended will submit the relevant underlying records for audit inspection and provide the adequate documentary evidence for verification.

AUDITOR'S VERIFICATION

The relevant documents were **not** submitted for verification. Therefore, the issue is unresolved.

3.2.7 PROCUREMENT FOR THE SUPPLY OF MEDICAL SUPPLIES VALUED AT US\$6,465,423.97

FINDING

Ramessco was awarded the contract for the supply of medical supplies, to the sum of US\$3,964,143.97. The Ministry required bidders to submit among other documents, Pharmacy Board License/Registration. It was however observed that the contract was awarded to Ramessco even when the requisite license was not submitted as required by the "Invitation for Bids". In the same vein, a market survey was not carried out to ensure that value for money was obtained.

In addition, procurement documents such as technical evaluation committee reports, procurement committee minutes, bidders documents, etc. for a second contract awarded to Ramesco General Supplies for PPE kits, infrared thermometers and chlorine for Ebola Emergency Response which amounted to US\$2,501,280 were not provided for audit inspection. It was further observed that the performance bond as per clause 7.1 of the contract was not available for audit inspection.

RISK

The absence of a vital record that gives reasonable assurance of the capability of the supplier may give the leeway for substandard medical supplies and equipment to be supplied. In the event the contractor fails to adequately perform the contract, the government would incur huge losses and this could lead to possible deaths.

It would be difficult to ascertain whether the procurement was competitive and due procedures were followed.

RECOMMENDATION

It is recommended that the PO submit the pharmacy license for audit inspection and provide adequate documentary evidence justifying the deviation from the normal procurement procedures within seven days of receipt of this report.

The PO should submit the relevant procurement records including the 10% performance bond in respect of the contracts awarded for the period under review for audit inspection within seven days of receipt of this report.

MANAGEMENT'S RESPONSE

The recommendation of the Auditor General has been strictly adhered to. However, the Emergency Operation Centre (EOC) based on the procurement waiver approved by the National Public Procurement Unit (NPPA) authorised the procurement of medical supplies urgently to augment the Ebola disease outbreak nationwide. In that regard, the Medical supplies were adequately supplied to the medical stores of the Ministry of Health and Sanitation and store verification certificates obtained. In addition, the Procurement Officer will provide the relevant supporting documents to substantiate documentary evidence for the supplies for audit inspection. In fact only 30% had so far been paid and the balance 70% is still outstanding.

AUDITOR'S VERIFICATION

The relevant documents were not submitted for verification. Therefore, the issue is unresolved.

3.3 DONATIONS

3.3.1 CHEQUE DONATIONS VALUED AT Le1,670,000,000 NOT HONOURED BY THE SIERRA LEONE COMMERCIAL BANK (SLCB)

FINDING

A review of the donations register and bank statements as at 31st October 2014, of the Health Emergency Response Accounts (No. 003001118285030109) and (No. 003001118285030109) held at the Sierra Leone Commercial Bank (SLCB), revealed that Le87billion and US\$ 560,000 respectively were received as donations from generous individuals, institutions as well as from the government of Sierra Leone.

A number of donations made by cheque were dishonoured. We were unable to ascertain whether or not these cheques were dishonoured either because of insufficient funds or the fact that some of them carried values reaching or exceeding the Le50 million limit which was set by the Bank of Sierra Leone (BSL) for cheque payments.

Initially, when this matter was observed at the beginning of the audit exercise, the total amount of dishonoured cheques stood at over Le3billion. However, the Ministry has since taken steps to inform the respective donors on the circumstances leading to their donations not being processed, which have led to a discovery of over Le1.5billion, with an outstanding amount of Le1,670,000,000. See appendix "A12" for details.

RISK

The government may lose valuable contributions that might help in the fight against the Ebola outbreak

RECOMMENDATION

The Permanent Secretary should engage the donors concerned to ensure the speedy recovery of these donations.

MANAGEMENT'S RESPONSE

The recommendation of the Auditor General has been strictly adhered to. However, the Director of Financial Resources had earlier written to the organisation/institutions concerned on the 22nd September, 2014. A good number of them have indicated payments back to the Emergency Response account by bank transfer.

The emergency response account is now controlled by the National Ebola Response Centre which is now effectively out of the purview of the ministry

AUDITOR'S VERIFICATION

No evidence was submitted to confirm that recoveries had been made. Therefore, the issue is unresolved.

4.0 MANAGEMENT OF THE FUNDS BY THE NATIONAL EBOLA RESPONSE CENTRE (NERC)

4.1 DISBURSEMENT

4.1.1 PAYMENTS FROM THE EBOLA EMERGENCY OPERATIONS ACCOUNT WITHOUT ADEQUATE SUPPORTING DOCUMENTS

FINDING

Payments totalled Le7,252,309,452 and USD\$ 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. See appendix “B1” for details

RISK

Monies may have been used for purposes not related to combating the Ebola epidemic, thereby leading to the loss of funds and unsatisfactory service delivery.

RECOMMENDATION

The NERC Coordinator should ensure that the relevant supporting documents are submitted within seven (7) days of the receipt of this report. Otherwise, the whole amount should be disallowed and surcharged in accordance with section 12 (b) of the Audit Service Act of 2014.

MANAGEMENT’S RESPONSE

Management’s responses were included in Appendix B1.

AUDITOR’S VERIFICATION

The NERC failed to provide supporting documents to the sum of Le5,402,217,952 and US\$6,183.53 respectively as recommended above, therefore this matter is unresolved.

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

FINDING

It was observed that the Ministry failed in its obligation to withhold 5% tax which totalled Le72,891,142 for payments made to various suppliers. See Appendix “B2” for details.

RISK

This may lead to the loss of public funds.

RECOMMENDATION

The Coordinator should ensure that all payments above Le500,000 must attract withholding tax deduction at 5%; and these should be paid over to NRA.

The NERC Coordinator should also ensure that the amounts in question are recovered from the various suppliers within seven (7) days of receipt of this report and evidence provided.

MANAGEMENT'S RESPONSE

BDO has arranged to pay all deducted withholding taxes to the NRA.

AUDITOR'S VERIFICATION

The taxes in question were not recovered and paid back to the NRA. Therefore, the issue remains the same.

4.1.3 ADDITIONAL COSTS OF US\$60,590 AND LE39,330,000 INCURRED IN RESPECT OF AIR FREIGHT; DAILY SUBSISTENCE ALLOWANCE (DSA) AND AIR FARE FOR AMBULANCES BOUGHT BY THE MOHS

FINDING

Owing to the vagueness and incompleteness of the contract agreement for the procurement of 20 ambulances priced at US\$1,050,000 by the MoHS, an amount of US\$360, 0000 was paid as air freight charges by the MOHS over the contract value; as clauses related to the inspection, transportation and delivery of the ambulances were not specified in the special conditions of the contract. It was further observed that an additional amount of US\$48,000 was incurred as air freight charges and fuel subsidy for the same ambulances and paid to the same supplier. Furthermore, Le39,330,000 and US\$12,590 were paid to IPC Travel Agency and Mr. Kawusu Kebbay of the MoFED respectively for air ticket and DSA for 21days for the latter to inspect the ambulances in Dubai, United Arab Emirates. A review of the travel itinerary revealed that Mr. Kawusu Kebbay spent only 8 days on this assignment and has not provided evidence to confirm that he has refunded the unused DSA of US\$7,546.50 for the remaining 13 days.

RISK

There is a risk that the eventual cost per ambulance of approximately US\$71,000 may have been over priced and hence unnecessarily expensive.

RECOMMENDATION

It is recommended that the NERC Coordinator should provide adequate supporting documents within seven (7) days of the receipt of this report, justifying the additional costs.

The NERC Coordinator should ensure that the amount of US\$7,546 is recovered from Mr. Kawusu Kebbay within seven (7) days of the receipt of this report and forward the paying-in-slip to the Audit Service for verification.

MANAGEMENT'S RESPONSE

The contract of US\$1,050,000 was about the cheapest quote at the time and was actually negotiated from US\$1,100,000 from Dubai following inspection by Mr. Kebbay. The contract was to have these ambulances delivered at the port at Dubai since the Nigerian Government promised to help with a cargo flight to collect all medical supplies meant for Sierra Leone. The arrangement for the cargo flight did not work and as a result government had to meet the cost to airfreight the vehicles since the whole of the health sector at the time had less than five roadworthy ambulances. It was also difficult to have a cargo flight to Sierra Leone given the country's negative international media coverage. This led to the cancellation of three flights that were to convey these ambulances that were in high demand by the health sector at the time. The fourth cargo owner contacted agreed to fly to Sierra Leone but demanded additional resources to cover fuel cost on the basis that they will be using a different route since the cargo was denied access to certain air space. This led to the additional payment of US\$28,000. Additional cost was also

Report on the audit of the Management of the Ebola Funds

incurred to cover cost of air ticket and DSA for Mr. Kebbay, using existing GoSL DSA rates, who at the time pre-financed his trip following a request by the Minister of Health to perform this special national service.

AUDITOR'S VERIFICATION

The fact that the contract agreement was written with such incompetence for it to be silent on the method of inspection, delivery, warrants further investigation by the appropriate authority.

In the same vein, there is no evidence to suggest that the amount of US\$7,546 was recovered from Mr. Kawusu Kebbay. Therefore, the issue is unresolved.

4.2 PROCUREMENT

4.2.1 PROCUREMENT PROCEDURES NOT FOLLOWED

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 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. See Appendix "B3" for details.

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 were not submitted;
- The basis on which suppliers were selected was not disclosed;
- Advanced payment guarantees were not provided by contractor;
- Contract agreements were signed in October after delivery in September.

RISK

It would be difficult to ascertain whether these procurements were competitive and value for money was obtained.

Possible mismanagement of the procurement process may have led to overpriced inferior products being purchased.

RECOMMENDATION

It is recommended that the NERC Coordinator should provide adequate documentary evidence justifying the deviation from the normal procurement procedures and the basis on which the Sole Source method of procurement was decided upon within seven (7) days of the receipt of this report.

It is recommended that the NERC Coordinator should provide copies of the technical evaluation and procurement committee's minutes and matrices within seven (7) days of the receipt of this report.

It is recommended that the NERC Coordinator should provide evidence to show how the suppliers were selected for sole sourcing for these contracts within seven (7) days of the receipt of this report.

It is also recommended that the NERC Coordinator should provide copies of the Unconditional Advance Payment Guarantee within seven (7) days of the receipt of this report.

Report on the audit of the Management of the Ebola Funds

It is recommended that the NERC Coordinator should provide evidence within seven (7) days of the receipt of this report reasons stating why the contract agreements were signed after the delivery of the goods.

MANAGEMENT'S RESPONSE

All contracts in respect of foods to quarantined homes were awarded following approval from NPPA to use sole sourcing for suppliers on the MOHS database.

AUDITOR'S VERIFICATION

The relevant documentary evidence was not submitted for verification.

APPENDICES

BEFORE VERIFICATION

APPENDIX 'A1'

WITHDRAWALS FROM EBOLA RESPONSE EMERGENCY ACCOUNT NUMBER 003001118285030109 WITHOUT ANY SUPPORTING DOCUMENTS

Date	Cheque No.	Details	Payee	Amount Le
03/10/14	TF	Cash withdrawal	Dr. Donald A. Bash Taqi	33,300,000
8/5/14	1203492	Return unpaid	Unknown	9,000,000
16/9/14	TF	Two weeks allowances for health and non-health workers in the districts	Unknown	219,800,000
17/9/14	TF	Payment in respect of weekly incentive to health and non-health workers	Unknown	70,000,000
17/9/14	TF	Cash withdrawal	Dr. Donald A. Bash Taqi	33,300,000
22/9/14	TF	10 Hard Top DM-SRS ambulances, 20 Hard Top Standard Basic ambulances & 20 Hard Top customised utility/hearse vehicles	Unknown	12,700,885,120
24/9/14	TF	Payment to Ola During Children's Hospital	Unknown	254,800,000
25/9/14	TF	Cash withdrawal	Jalokatu Mustapha	6,960,000
16/10/14	TF	Funds to facilitate weekly incentives to health and non-health workers nationwide	Unknown	437,600,000
16/10/14	TF	-do-	Unknown	160,800,000
24/10/14	TF	-do-	-do-	129,400,000
24/10/14	TF	-do-	-do-	230,400,000
24/10/14	TF	-do-	-do-	128,500,000
24/10/14	TF	-do-	-do-	128,500,000
24/10/14	TF	-do-	-do-	16,800,000
24/10/14	TF	-do-	-do-	467,900,000
24/10/14	TF	Funds to facilitate weekly incentives payment to healthcare workers & volunteers	Unknown	444,800,000
27/10/14	TF	Funds to facilitate 4 week incentives to health and non-health workers	Unknown	10,400,000
31/10/14	TF		Ola During Children's Hospital	282,400,000
9/11/14	TF	Fuel for running the Ebola activities in the country	Unknown	49,950,000
			TOTAL	15,815,495,120

Report on the audit of the Management of the Ebola Funds

AFTER VERIFICATION

APPENDIX A1.1

**WITHDRAWALS FROM EBOLA RESPONSE EMERGENCY ACCOUNT NUMBER
00300118285030109 WITHOUT ADEQUATE SUPPORTING DOCUMENTS**

Date	Cheque No.	Details	Payee	Amount Le	Remarks
17/9/14	TF	Payment in respect of weekly incentive to health and non-health workers	Unknown	70,000,000	Expenditure Returns
24/9/14	TF	Payment to Ola During Children's Hospital	Unknown	254,800,000	-do-
24/10/14	TF	Funds to facilitate weekly incentives payment to healthcare workers & volunteers	Unknown	230,400,000	-do-
24/10/14	TF	-do-	-do-	128,500,000	-do-
24/10/14	TF	-do-	-do-	16,800,000	-do-
24/10/14	TF	-do-	-do-	467,900,000	-do-
24/10/14	TF	Funds to facilitate weekly incentives payment to healthcare workers & volunteers	Unknown	444,800,000	-do-
24/10/14	TF	Funds to facilitate 4 week incentives to health and non-health workers	Unknown	10,400,000	-do-
31/10/14	TF		Ola During Children's Hospital	282,400,000	-do-
TOTAL				1,292,800,000	

Report on the audit of the Management of the Ebola Funds

APPENDIX A1.2

**WITHDRAWALS FROM EBOLA RESPONSE EMERGENCY ACCOUNT NUMBER
003001118285030109 WITHOUT ANY SUPPORTING DOCUMENTS**

Date	Cheque No.	Details	Payee	Amount Le
16/9/14	TF	Two weeks allowances for health and non-health workers in the districts	Unknown	219,800,000
17/9/14	TF	Cash withdrawal	Dr. Donald A. Bash Taqi	33,300,000
22/9/14	TF	10 Hard Top DM-SRS ambulances, 20 Hard Top Standard Basic ambulances & 20 Hard Top customised utility/hearse vehicles	Unknown	12,700,885,120
25/9/14	TF	Cash withdrawal	Jalokatu Mustapha	6,960,000
3/10/14	TF	Cash withdrawal	Dr. Donald A. Bash Taqi	33,300,000
16/10/14	TF	Funds to facilitate weekly incentives to health and non-health workers nationwide	Unknown	437,600,000
16/10/14	TF	-do-	Unknown	160,800,000
24/10/14	TF	-do-	-do-	129,400,000
24/10/14	TF	Funds to facilitate weekly incentives to health and non-health workers nationwide	Unknown	128,500,000
TOTAL				13,850,545,120

Report on the audit of the Management of the Ebola Funds

APPENDIX 'A2'

**WITHDRAWALS FROM MISCELLANEOUS ACCOUNT NUMBER 003001115131030175
WITHOUT PAYMENT VOUCHERS AND SUPPORTING DOCUMENTS**

Date	Details/Payee	Cheque No.	Amount Le
17/2/14	Mbalu Sesay	2075250	560,000
12/5/14	Withdrawals	2075292	950,000
14/5/14	Madina Rahaman	2075300	750,000
14/5/14	Withdrawals	REQ.0001	2,160,000
4/6/14	Jalikatu Mustapha	2366931	1,025,000
4/6/14	Mohamed Massaquoi	2366932	5,150,000
6/6/14	Withdrawals	2366933	19,902,500
10/7/14	Withdrawals	2367001	30,000,000
10/7/14	Withdrawals	2367000	27,765,000
10/7/14	Safiatu Foday	2367008	54,600,000
10/7/14	Withdrawals	2367007	75,820,000
10/7/14	Bassie Turay	2367006	75,000,000
10/7/14	Senesie Margao	2367019	100,000,000
16/7/14	Balu Sesay	2367045	1,480,000
22/7/14	Joseph Flickinger	Cash	10,000,000
29/7/14	Withdrawals	2367071	45,144,000
7/8/14	Santigie Sesay	2367091	1,405,000
7/8/14	Musa Kamara	2367093	1,860,000
	TOTAL		453,571,500

Report on the audit of the Management of the Ebola Funds

BEFORE VERIFICATION

APPENDIX 'A3'

**WITHDRAWALS FROM EBOLA RESPONSE EMERGENCY ACCOUNT NUMBER
003001118285030109 WITHOUT ADEQUATE SUPPORTING DOCUMENTS**

Date	Details	REQ No.	Payee	Amount Le	Missing Documents
9/4/14	Payment to facilitate the Deployment of RSLAF to support MoHS in the fight against Ebola	66	M.O.D Quarterly allocation account- Western Area	900,000,000	Fuel receipts and financial returns
9/4/14	Release of funds for payment of plastic bed covers, cables and engine oil for running of the Lakka Emergency centre	52	Medical Equipment Management Service	10,811,000	3 Proforma invoice, Invoice, delivery note and receipt
9/4/14	Release of funds i.r.o temporal reassignment to support the Bo and Kenema EOC coordination	59	Dr.Sartie M. Kanneh	9,845,000	Receipt and report
9/4/14	Payment as support to ONS Security/CISU for the fight against Ebola	67	Office of National Security- Western Area	97,644,500	Fuel receipts and expenditure returns
9/5/14	Release of funds as support for funding social workers to conduct FTR, identification, registration for children in affected areas, FTR package provision of food and non-food items for children in the interim care registration of families/households affected by EVD	55	Social Welfare Gender and Children's Affairs	648,000,000	Expenditure returns
9/5/14	Payment i.r.o SLP coordination in support of MOHS to fight against the Ebola virus	71	Sierra Leone Police Imprest Account- Western Area	900,000,000	Fuel receipts and financial returns
9/5/14	Release of funds as reimbursement of expenditures incurred by the Resident Minister in Kenema towards the site preparation, incentive to machine operator, compensation to land owners Mobilisation of chiefs and payment	65	Imprest Account Provincial Secretary- Kenema	122,750,000	Expenditure returns
20/8/14	Payment made in response to the Rehabilitation of Observation/ Holding Centre in Port Loko.	29	District Health Management Team	62,500,000	Expenditure returns
20/8/14	Release of funds as support for funding generator and accessories for the newly established Newton check point.	31	Dinye Kanin Enterprise	15,815,000	Invoice, Delivery note, Receipt
20/8/14	Release of fund as support security coordination Military, Police and ONS.	34	Sahr Yomba Senesi	78,600,000	Expenditure returns
22/8/14	Payment for 24 back page Ebola advert, 3 months daily Ebola update and 2 months front page special on Ebola	44	The Owl Newspaper	19,000,000	Receipt i.r.o advert and receipt for 5% withholding tax
22/8/14	Release of funds to support social workers, both at headquarters and the districts to support coordination rapid registration, family, tracing etc. for unaccompanied children in Kailahun, Kenema, Port Loko, Bo, Kono and the other affected districts.	30	Social Welfare Gender and Children Affairs	263,200,000	Expenditure returns

Report on the audit of the Management of the Ebola Funds

Date	Details	REQ No.	Payee	Amount Le	Missing Documents
22/8/14	Payment less 5% withholding tax for the supply of materials and stationery items for setting up a proper incident command post/ operation centre at State House.	35	Eddie K. Enterprise	9,991,150	Invoice, Delivery note, Receipt, 3 Proforma invoice and NRA receipt i.r.o 5% withholding tax
22/8/14	Payment less 5% withholding tax for 4mins, 7sec. documentary on Ebola misconception in Sierra Leone.	40	Sulaiman Stephen T/A samoana ventures	14,250,000	Receipt and receipt for 5% withholding tax to NRA
22/8/14	Payment to facilitate Ebola sensitisation tour for 7 Days; with initial campaign starting in the Western Area and proceeded to Port Loko	41	Salieu Kanu Mansaray campaign coordinator	7,510,000	Expenditure returns and sensitisation report
22/8/14	Payment in respect of independent monitoring of the Ebola response Nationwide	50	Philip Amara	44,967,500	Expenditure returns and monitoring report
25/8/14	Payment for lodging, 5months monthly WIFI subscription and transportation to Kenema in favour of a research scientist in order to facilitate the smooth running	43	Momoh Gbetuwa	4,100,000	Receipt from Sieratel and back-to-office report
25/8/14	Payment of (Daily Subsistence Allowances) DSA for the Director-Primary Health Care and his driver to carry out supervision on Ebola activities in Kambia district.	46	Dr. Momodu Sesay	1,000,000	Fuel receipt and back-to-office report
25/8/14	Release of funds as support for sensitisation on Ebola awareness in Pujehun District covering the twelve chiefdoms	32	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	47	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	48	Dr. Sarian Kamara	2,875,000	fuel receipt and back to office report
25/8/24	Payment to facilitate the nationwide distribution of Ebola supplies (transportation and fuel, DSA for offloading)	51	Michael J. Lansana	84,846,000	Expenditure returns
26/8/14	Payment to facilitate training and logistics for waste management/ burial teams in Kenema	42	Dr. ansumana R.M.Sillah	19,195,000	Expenditure returns and training report
27/8/14	Release of fund as support for funding i.r.o miscellaneous expenses for setting up of a proper incident command post/Operation centre	39	Major Sheku Tejan	2,000,000	Expenditure returns
29/8/14	Payment of DSA, fuel as refund to the HSS management and his driver for supporting the Kono Ebola task force	53	Dr. Joseph N.Kandeh	13,490,000	Expenditure returns
29/8/14	Release of funds to enhance the partial fencing, building of two additional staff toilets and utility bay at the Lakka Ebola treatment centre	56	Kamasseh construction and engineering service	229,199,000	Procurement documents not seen
29/8/14	Release of funds i.r.o the airing of Ebola 244 slot documentary	60	Sierra Leone Broadcasting Corporation	122,000,000	Receipt
29/8/14	Release of funds i.r.o the airing of Ebola 1080 slot documentary	61	Sign Africa	97,200,000	Receipt
29/8/14	Release of funds i.r.o four 40 ft containers of pharmaceuticals and medical supplies from Lungi to the central medical stores, Freetown	62	Altitude Logistics Company	25,600,000	Receipt

Report on the audit of the Management of the Ebola Funds

29/8/14	Transfer of funds from health emergency response account to the Ministry of Health account to expedite processing of urgent recurring expenditures	64	Ministry of Health Account	500,000,000	Expenditure returns
15/9/14	Payment for national training on specimen collection from Ebola suspect corpse	95	Dr. Abdul Kamara	49,810,000	Receipt for fuel, expenditure returns and training report
15/9/14	Payment to facilitate the conduct of house to house sensitisation campaign on Ebola virus disease in all districts (Bombali) scheduled to take place from 18 -21 sep.2014	83	District Health Management Team/Bombali	173,138,500	Fuel receipt and expenditure returns
15/9/14	Payment to facilitate house to house sensitisation campaign on Ebola Virus in all district to take place from 18-21 September, 2014	85	District Health Management Team (DHMT) Tonkolili	161,493,500	Fuel receipt and expenditure returns
15/9/14	-do-	79	District Health Management Team (DHMT) Pujehun	140,035,500	Fuel receipt and expenditure returns
15/9/14	-do-	87	District Health Management Team (DHMT) Port Loko	258,030,500	Fuel receipt and expenditure returns
15/9/14	-do-	80	District Health Management Team (DHMT) Moyamba	153,380,500	Fuel receipt and expenditure returns
15/9/14	-do-	77	District Health Management Team (DHMT) Kono	155,188,500	Fuel receipt and expenditure returns
15/9/14	-do-	84	District Health Management Team (DHMT) Koinadugu	140,433,500	Fuel receipt and expenditure returns
15/9/14	-do-	76	District Health Management Team (DHMT) Kenema	247,558,500	Fuel receipt and expenditure returns
15/9/14	-do-	78	District Health Management Team (DHMT) Kailahun	161,308,500	Fuel receipt and expenditure returns
15/9/14	-do-	86	District Health Activities Account- Kambia	131,240,500	Fuel receipt and expenditure returns
15/9/14	-do-	81	District Health Management Team (DHMT) Bo	236,558,500	Fuel receipt and expenditure returns
15/9/14	-do-	82	District Health Management Team (DHMT) Bonthe	128,580,500	Fuel receipt and expenditure returns
15/9/14	-do-	88	District Health Management Team (DHMT) Western Area	334,753,500	Fuel receipts and expenditure returns
15/9/14	-do-	89	Disease Prevention and Control- Western Area	430,198,000	Fuel receipts and expenditure returns
15/9/14	-do-	91	District Health Management Team (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.	93	Ms. Hossinatu M.Kanu	125,750,000	Receipt for fuel, expenditure returns and training report
			TOTAL	7,513,682,150	

Report on the audit of the Management of the Ebola Funds

AFTER VERIFICATION

APPENDIX A3

**WITHDRAWALS FROM EBOLA RESPONSE EMERGENCY ACCOUNT NUMBER
003001118285030109 WITHOUT ADEQUATE SUPPORTING DOCUMENTS**

Date	Details	REQ No.	Payee	Amount Le	Missing Documents
9/4/14	Payment to facilitate the Deployment of RSLAF to support MoHS in the fight against Ebola	66	M.O.D Quarterly allocation account- Western Area	900,000,000	Fuel receipts and financial returns
9/4/14	Release of funds for payment of plastic bed covers, cables and engine oil for running of the Lakka Emergency centre	52	Medical Equipment Management Service	10,811,000	3 Proforma invoice, Invoice, delivery note and receipt
9/4/14	Release of funds i.r.o temporal reassignment to support the Bo and Kenema EOC coordination	59	Dr.Sartie M. Kanneh	9,845,000	Report
9/4/14	Payment as support to ONS Security/CISU for the fight against Ebola	67	Office of National Security- Western Area	97,644,500	Fuel receipts and expenditure returns
9/5/14	Release of funds as support for funding social workers to conduct FTR, identification, registration for children in affected areas, FTR package provision of food and non-food items for children in the interim care registration of families/ households affected by EVD	55	Social Welfare Gender and Children Affairs	648,000,000	Expenditure returns
9/5/14	Payment i.r.o SLP coordination in support of MOHS to fight against the Ebola Virus	71	Sierra Leone Police Imprest Account- Western Area	900,000,000	Fuel receipts and financial returns
9/5/14	Release of funds as reimbursement of expenditures incurred by the resident minister in kenema towards the site preparation, incentive to machine operator, compensation to land owners Mobilisation of chiefs and payment	65	Imprest Account Provincial Secretary-Kenema	122,750,000	Expenditure returns
20/8/14	Payment made in response to the Rehabilitation of Observation/Holding Centre in Port Loko.	29	District Health Management Team	62,500,000	Expenditure returns
20/8/14	Release of funds as support for funding generator and accessories for the newly established Newton check point.	31	Dinye Kanin Enterprise	15,815,000	Invoice, Delivery note, Receipt
20/8/14	Release of fund as support security coordination Military, Police and ONS.	34	Sahr Yomba Senesi	78,600,000	Expenditure returns
22/8/14	Payment for 24 back page Ebola advert, 3 months daily Ebola update and 2 months front page special on Ebola	44	The Owl Newspaper	19,000,000	Receipt i.r.o advert and receipt for 5% withholding tax
22/8/14	Payment less 5% withholding tax for the supply of materials and stationery items for setting up a proper incident command post/operation centre at State House.	35	Eddie K. Enterprise	9,991,150	Invoice, Delivery note, Receipt, 3 Proforma invoice and NRA receipt i.r.o 5% withholding tax
22/8/14	Payment less 5% withholding tax for 4mins, 7sec. documentary on Ebola misconception in Sierra Leone.	40	Sulaiman Stephen T/A samoana ventures	14,250,000	Receipt and receipt for 5% withholding tax to NRA

Report on the audit of the Management of the Ebola Funds

Date	Details	REQ No.	Payee	Amount Le	Missing Documents
22/8/14	Payment to facilitate Ebola sensitisation tour for 7 Days; with initial campaign starting in the Western Area and proceeded to Port Loko	41	Salieu Kanu Mansaray campaign coordinator	7,510,000	Expenditure returns and sensitisation report
22/8/14	Payment in respect of independent monitoring of the Ebola response Nationwide	50	Philip Amara	44,967,500	Expenditure returns and monitoring report
25/8/14	Payment for lodging, 5months monthly WIFI subscription and transportation to Kenema in favour of a research scientist in order to facilitate the smooth running	43	Momoh Gbetuwa	4,100,000	Receipt from Sieratel and back-to-office report
25/8/14	Payment of (Daily Subsistence Allowances) DSA for the Director-Primary Health Care and his driver to carry out supervision on Ebola activities in Kambia district.	46	Dr. Momodu Sesay	1,000,000	Fuel receipt and back-to-office report
25/8/14	Release of funds as support for sensitisation on Ebola awareness in Pujehun District covering the twelve chiefdoms	32	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	47	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	48	Dr. Sarian Kamara	2,875,000	fuel receipt and back to office report
27/8/14	Release of fund as support for funding i.r.o miscellaneous expenses for setting up of a proper incident command post/Operation centre	39	Major Sheku Tejan	2,000,000	Expenditure returns
29/8/14	Release of funds to enhance the partial fencing, building of two additional staff toilets and utility bay at the Lakka Ebola treatment centre	56	Kamasseh construction and engineering service	229,199,000	Procurement documents not seen
29/8/14	Release of funds i.r.o the Airing of Ebola 244 slot documentary	60	Sierra Leone Broadcasting Corporation	122,000,000	Receipt
29/8/14	Release of funds i.r.o the Airing of Ebola 1080 slot documentary	61	Sign Africa	97,200,000	Receipt
29/8/14	Release of funds i.r.o four 40 ft containers of pharmaceuticals and medical supplies from Lungi to the central medical stores, Freetown	62	Altitude Logistics Company	25,600,000	Receipt
29/8/14	Transfer of funds from health emergency response account to the Ministry of Health account to expedite processing of urgent recurring expenditures	64	Ministry of Health Account	500,000,000	Expenditure returns
15/9/14	Payment for national training on specimen collection from Ebola suspect corpse	95	Dr. Abdul Kamara	49,810,000	Receipt for fuel, expenditure returns and training report
15/9/14	Payment to facilitate the conduct of house to house sensitisation campaign on Ebola virus disease in all districts (Bombali) scheduled to take place from 18-21 sep.2014	83	District Health Management Team/ Bombali	173,138,500	Fuel receipt and expenditure returns

Report on the audit of the Management of the Ebola Funds

Date	Details	REQ No.	Payee	Amount Le	Missing Documents
15/9/14	Payment to facilitate house to house sensitisation campaign on Ebola Virus in all district to take place from 18-21 September, 2014	85	District Health Management Team (DHMT) Tonkolili	161,493,500	Fuel receipt and expenditure returns
15/9/14	-do-	79	District Health Management Team (DHMT) Pujehun	140,035,500	Fuel receipt and expenditure returns
15/9/14	-do-	87	District Health Management Team (DHMT) Port Loko	258,030,500	Fuel receipt and expenditure returns
15/9/14	-do-	80	District Health Management Team (DHMT) Moyamba	153,380,500	Fuel receipt and expenditure returns
15/9/14	-do-	77	District Health Management Team (DHMT) Kono	155,188,500	Fuel receipt and expenditure returns
15/9/14	-do-	84	District Health Management Team (DHMT) Koinadugu	140,433,500	Fuel receipt and expenditure returns
15/9/14	-do-	76	District Health Management Team (DHMT) Kenema	247,558,500	Fuel receipt and expenditure returns
15/9/14	-do-	78	District Health Management Team (DHMT) Kailahun	161,308,500	Fuel receipt and expenditure returns
15/9/14	-do-	86	District Health Activities Account- Kambia	131,240,500	Fuel receipt and expenditure returns
15/9/14	-do-	81	District Health Management Team (DHMT) Bo	236,558,500	Fuel receipt and expenditure returns
15/9/14	-do-	82	District Health Management Team (DHMT) Bonthe	128,580,500	Fuel receipt and expenditure returns
15/9/14	-do-	88	District Health Management Team (DHMT) Western Area	334,753,500	Fuel receipts and expenditure returns
15/9/14	-do-	89	Disease Prevention and Control- Western Area	430,198,000	Fuel receipts and expenditure returns
15/9/14	-do-	91	District Health Management Team (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.	93	Ms. Hossinatu M.Kanu	125,750,000	Receipt for fuel, expenditure returns and training report
TOTAL				7,132,951,150	

Report on the audit of the Management of the Ebola Funds

BEFORE VERIFICATION

APPENDIX 'A4'

**WITHDRAWALS FROM MISCELLANEOUS ACCOUNT NUMBER 003001115131030175
WITHOUT ADEQUATE SUPPORTING DOCUMENTS**

Date	Details	PV No.	Payee	Amount Le	Remarks
12/6/14	Payment for Health Personnel	14/0087	Deputy Chief Medical Officer	37,000,000	Expenditure returns
16/6/14	Payment for case management and infection control, reporting of Ebola	14/0094	Director of Food and Nutrition	45,000,000	Expenditure returns
16/6/14	Payment for case management and infection control, reporting of Ebola	14/0093	Lassa Fever Research Project-Kenema	45,000,000	Expenditure returns
16/6/14	Payment for case management and infection control, reporting of Ebola	14/0092	District Health Management Team	45,000,000	Expenditure returns
16/6/14	Payment for case management and infection control, reporting of Ebola	14/0091	District Health Management Team -Port Loko	60,000,000	Expenditure returns
16/6/14	Payment for case management and infection control, reporting of Ebola	14/0090	District Health Management Team -Kambia	65,000,000	Expenditure returns
16/6/14	Payment for Case Detection, Reporting and das to Kenema	14/0089	District Health Management Team -Kenema	85,200,000	Expenditure returns
16/6/14	Payment for Case Detection, Reporting and DAS to Kailahun	14/0088	District Health Management Team -Kailahun	91,500,000	Expenditure returns
20/6/14	Payment in respect of training	14/0099	programme manager of Teenage Pregnancy Reduction	55,000,000	Expenditure returns
27/6/14	Payment as per diem to support Ebola response activities by honourable members in Bo and Kenema	14/0118	Bashiru Kamara	35,750,000	Expenditure returns
2/7/14	Payment for the purchase of communication of modem, airtime, stationery and sundries	14/0128	Yayah A. Conteh	30,000,000	Expenditure returns and 5 % withholding tax certificate
3/7/14	Payment for emergency response medical Superintendents	14/0134	Medical Supritendent Kailahun	30,250,000	Expenditure returns
3/7/14	To support fight against Ebola by PPRC	9	Ministry of Political and Public Affairs	350,000,000	Expenditure returns
3/7/14	Payment for emergency response at Kenema District	14/0132	Medical Superintendent Kenema	13,250,000	Expenditure returns
3/7/14	Payment for emergency response to Kenema	14/0131	District Medical Superintendent Kenema	151,725,000	Expenditure returns
4/7/14	Payment of intensive awareness raising and sensitisation by Parliamentarian	14/0139	Albert Sesay	73,150,000	Expenditure returns
4/7/14	Payment for training by Praise Foundation	14/0135	Mr. Bash Bangura	37,000,000	Expenditure returns

Report on the audit of the Management of the Ebola Funds

Date	Details	PV No.	Payee	Amount Le	Remarks
4/7/14	Payment for training by Praise Foundation	14/0136	Mr. Bash Bangura	40,000,000	Expenditure returns
4/7/14	District Medical Superintendent, Kailahun	14/0137	IGP Kenema	20,000,000	Expenditure returns
7/7/14	Payment for emergency response on Ebola	14/014	S/L Health Services Workers Union	45,000,000	Expenditure returns
7/7/14	Payment for emergency response on Ebola	14/014	S/L Health Services Workers Union	26,702,000	Expenditure returns
7/7/14	Payment for emergency response on Ebola	14/01	District Health Management Team Kenema	27,765,000	Expenditure returns
7/7/14	Payment for emergency response on Ebola	14/01	District Health Management Team-Kenema	30,000,000	Expenditure returns
7/7/14	Payment for emergency response to Paramount Chiefs in Kailahun	14/01	Paramount Chiefs-Kailahun District	77,000,000	Expenditure returns
7/7/14	Payment for emergency response on Ebola at Kenema District	14/01	Paramount Chiefs-Kenema District	72,000,000	Expenditure returns
9/7/14	Funds to support Emergency Response on Ebola	RQ0011	National Youth Commission	300,000,000	Expenditure returns
9/7/14	Support for training for CHOs and CHAs	RQ0010	S/L Association of Community Health Officer	120,000,000	Expenditure returns
9/7/14	Payment for emergency response on Ebola	14/014	Sesesie Margao	100,000,000	Expenditure returns
9/7/14	Payment for emergency response on Ebola	14/014	S/L Health Services Workers Union	45,000,000	Expenditure returns
9/7/14	Transfer of funds to support emergency response on Ebola outbreak	12	Medical and Dental Association	53,300,000	Expenditure returns
10/7/14	Training , sensitisation & fuel for staff on Ebola at the Bo Govt. Hospital	14/001	Dr. A.S. Turay	49,000,000	Request letter, returns
10/7/14	Payment for clearing of Ebola drugs at the Lungi Airport	14/014	Trans Atlantic Ventures Ent.	56,572,500	Remaining two quotations
10/7/14	Payment for 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 for an amount of Le 16.4 million not submitted
10/7/14	Training of staff on Ebola at the Bo Govt. Hospital	14/001	Dr.Gerald M. Yange	25,000,000	Request letter, returns
10/7/14	Honorarium for paramount chiefs	14/0143	Festus A. Kuyembeh C/o Hon. Minister of Health	67,500,000	Request letter, expenditure returns
11/7/14	Social mobilisation and sensitisation by civil societies	14/014	Victor Koroma	100,000,000	Request letter, Budget, Expenditure Returns, Report
14/7/14	Social mobilisation and sensitisation in schools	14/014	Fatmata Collier	69,000,000	Expenditure returns
15/7/14	Compliance & monitoring of activities implemented in the nationwide fight against Ebola virus in affected and threatened districts	14/001	Saffa Bunduka	100,000,000	Expenditure returns, Report
18/7/14	payment to enhance the maintenance of project vehicles	14/014	Kelfalah Marah	3,000,000	Receipts for spare parts and workmanship

Report on the audit of the Management of the Ebola Funds

Date	Details	PV No.	Payee	Amount Le	Remarks
14/7/14	Social mobilisation and sensitisation in schools	14/014	Fatmata Collier	69,000,000	Expenditure returns
15/7/14	Compliance & monitoring of activities implemented in the nationwide fight against Ebola virus in affected and threatened districts	14/001	Saffa Bunduka	100,000,000	Expenditure returns, Report
18/7/14	payment to enhance the maintenance of project vehicles	14/014	Kelfalah Marah	3,000,000	Receipts for spare parts and workmanship
18/7/14	Implementation of a Mini Project Proposal aimed at sensitizing people in Kailahun	14/014	Lansana Sheriff	41,300,000	Expenditure returns
21/7/14	Support on Ebola sensitisation in Kambia, Bombali,, Pujehun, Western Urban and Western Rural districts	14	Health Network S/L	179,000,000	Expenditure returns
21/7/14	Airing of Ebola documentary on the sign Africa screens at Lumley and east end police (90 days)	14/001	Sign Africa S/L	15,390,000	Expenditure returns
22/7/14	Implementation of a proposal titled response to Ebola and its stigma by Western Area East-End Entertainment	14/001	Western Area East-End Entertainment	36,600,000	Expenditure returns
23/7/14	DSA to Dr. Momodu Sesay, Dir. Primary Health Care to attend meeting in Ghana	15	Joseph B. Flickinger		Back-to-office Report
23/7/14	Standing Imprest	14/001	Joseph B. Flickinger	10,000,000	Expenditure returns
24/7/14	Procurement of 3 vehicles	15	Cerra Trading S/L Ltd.	496,800,000	Receipt, delivery note, vehicle examination certificate
25/7/14	Imprest for the office of the PS	14/001	Joseph B. Flickinger	30,000,000	Expenditure returns
25/7/14	Payment to enhance the transportation of gloves and other supplies in response to the Ebola outbreak countrywide	14/001	Michael Jack Lansana	23,836,000	Expenditure returns
25/7/14	Payment for food, provision and transport for security personnel for emergency Ebola outbreak centre at the Lakka Govt. Hospital	14/001	Delphine Caulker	11,040,000	Expenditure returns
26/7/14	Payment for training, logistics and risk allowances for waste management/burial teams in western area by the environmental health division-MoHS	14/001	Eustace During	150,000,000	Expenditure returns
29/7/14	Payment of DSA, fuel and communication & vehicle services for senior health officials for a confirmed case in Kono district	14/001	Joseph N. Kandeh	4,000,000	Back-to-office Report

Report on the audit of the Management of the Ebola Funds

Date	Details	PV No.	Payee	Amount Le	Remarks
30/7/14	Release of funds as DSA, Fuel and communication to investigate Ebola case among Laboratory personnel in Kenema	14/001	Abdul Kamara	2,000,000	Back to office Report
1/8/14	Payment for special emergency posting of staff from Lakka to Kenema treatment centre	14/8/004	Naomi M. Lobba	62,200,000	Names of beneficiaries and signature of recipient
5/8/14	Payment for security coordination support	19	Office of National Security	200,000,000	Expenditure returns
5/8/14	Coordination support	20	SLP Imprest A/C	600,000,000	Expenditure returns
7/8/14	Incentives for staff at Connaught Hospital	14/8/018	DR.T.B. Kamara	5,900,000	Expenditure returns
8/8/14	Payment for top-up card for call centre	14/8/020	Jalikatu Mustapha	11,690,000	Expenditure returns
8/8/14	Payment for quarantine homes	14/8/025	Aminata Shamit Koroma	45,822,000	Receipt
8/8/14	Financial network Connection	14/8/026	Naomi M. Lobba	3,720,000	Receipt
15/8/14	DSA and support to paramount chiefs	14/8/055	Bashiru Kamara	60,000,000	Expenditure returns
8/9/14	Payment for incentives for 21 drivers to convey 18 ambulances	14/9/008	Yusuf Dumbuya	1,800,000	Expenditure returns
10/9/14	Payment for routine service to AIU 659	14/9/015	Dozic Enterprises	2,575,000	WHT, Receipt
26/9/14	Printing of complementary	21	Kadrie Koroma	1,750,000	Receipt, invoice and Request
30/9/14	Special imprest for Ebola activities	27	Bashiru Kamara	40,000,000	Expenditure returns
			TOTAL	4,752,087,500	

Report on the audit of the Management of the Ebola Funds

AFTER VERIFICATION

APPENDIX A4

**WITHDRAWALS FROM MISCELLANEOUS ACCOUNT NUMBER 003001115131030175
WITHOUT ADEQUATE SUPPORTING DOCUMENTS**

Date	Details	PV No.	Payee	Amount Le	Remarks
12/6/14	Payment for Health Personnel	14/0087	Deputy Chief Medical Officer	37,000,000	Expenditure returns
16/6/14	Payment for case management and infection control, reporting of Ebola	14/0093	Lassa Fever Research Project-Kenema	45,000,000	-do-
16/6/14	Payment for case management and infection control, reporting of Ebola	14/0092	District Health Management Team	45,000,000	-do-
16/6/14	Payment for case management and infection control, reporting of Ebola	14/0091	District Health Management Team-Port Loko	60,000,000	-do-
16/6/14	Payment for case management and infection control, reporting of Ebola	14/0090	District Health Management Team-Kambia	65,000,000	-do-
16/6/14	Payment for Case Detection, Reporting and das to Kenema	14/0089	District Health Management Team-Kenema	85,200,000	-do-
16/6/14	Payment for Case Detection, Reporting and DAS to Kailahun	14/0088	District Health Management Team-Kailahun	91,500,000	-do-
20/6/14	Payment in respect of training	14/0099	Programme manager of Teenage Pregnancy Reduction	55,000,000	-do-
27/6/14	Payment as per diem to support Ebola response activities by honourable members in Bo and Kenema	14/0118	Bashiru Kamara	35,750,000	-do-
2/7/14	Payment for the purchase of communication of modem, air-time, stationery and sundries	14/0128	Yayah A. Conteh	30,000,000	Expenditure returns and 5 % withholding tax certificate
3/7/14	Payment for emergency response medical Superintendents	14/0134	Medical Supritendent Kailahun	30,250,000	Expenditure returns
3/7/14	To support fight against Ebola by PPRC	9	Ministry of Political and Public Affairs	350,000,000	-do-
3/7/14	Payment for emergency response at Kenema District	14/0132	Medical Superintendent Kenema	13,250,000	-do-
3/7/14	Payment for emergency response to Kenema	14/0131	District Medical Superintendent Kenema	151,725,000	-do-
4/7/14	Payment of intensive awareness raising and sensitisation by Parliamentarian	14/0139	Albert Sesay	73,150,000	-do-
4/7/14	Payment for training by Praise Foundation	14/0135	Mr. Bash Bangura	37,000,000	-do-
4/7/14	Payment for training by Praise Foundation	14/0136	Mr. Bash Bangura	40,000,000	-do-
4/7/14	District Medical Superintendent, Kailahun	14/0137	IGP Kenema	20,000,000	Expenditure returns
7/7/14	Payment for emergency response on Ebola	14/014	S/L Health Services Workers Union	45,000,000	-do-
7/7/14	Payment for emergency response on Ebola	14/014	S/L Health Services Workers Union	26,702,000	-do-

Report on the audit of the Management of the Ebola Funds

Date	Details	PV No.	Payee	Amount Le	Remarks
7/7/14	Payment for emergency response on Ebola	14-Jan	District Health Management Team Kenema	27,765,000	-do-
7/7/14	Payment for emergency response on Ebola	14-Jan	District Health Management Team-Kenema	30,000,000	-do-
7/7/14	Payment for emergency response to Paramount Chiefs in Kailahun	14-Jan	Paramount Chiefs- Kailahun District	77,000,000	-do-
7/7/14	Payment for emergency response on Ebola at Kenema District	14-Jan	Paramount Chiefs- Kenema District	72,000,000	-do-
9/7/14	Funds to support Emergency Response on Ebola	RQ0011	National Youth Commission	300,000,000	-do-
9/7/14	Support for training for CHOs and CHAs	RQ0010	S/L Association of Community Health Officer	120,000,000	-do-
9/7/14	Payment for emergency response on Ebola	14/014	Sesesie Margao	100,000,000	-do-
9/7/14	Payment for emergency response on Ebola	14/014	S/L Health Services Workers Union	45,000,000	-do-
9/7/14	Transfer of funds to support emergency response on Ebola outbreak	12	Medical and Dental Association	53,300,000	-do-
10/7/14	Training , sensitisation & fuel for staff on Ebola at the Bo Govt. Hospital	14/001	Dr. A.S. Turay	49,000,000	Request letter, returns
10/7/14	Payment for clearing of Ebola drugs at the Lungi Airport	14/014	Trans Atlantic Ventures Ent	56,572,500	Remaining two quotations
10/7/14	Payment for 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 for an amount of Le 16.4 million not submitted
10/7/14	Training of staff on Ebola at the Bo Govt. Hospital	14/001	Dr.Gerald M. Yange	25,000,000	Request letter, returns
10/7/14	Honorarium for paramount chiefs	14/0143	Festus A. Kuyembeh C/O Hon. Minister of Health	67,500,000	Request letter, expenditure returns
11/7/14	Social mobilisation and sensitisation by civil societies	14/014	Victor Koroma	100,000,000	Request letter, Budget, Expenditure Returns, Report
14/7/14	Social mobilisation and sensitisation in schools	14/014	Fatmata Collier	69,000,000	Expenditure returns
15/7/14	Compliance & monitoring of activities implemented in the nationwide fight against Ebola virus in affected and threatened districts	14/001	Saffa Bunduka	100,000,000	Expenditure returns, Report
18/7/14	payment to enhance the maintenance of project vehicles	14/014	Kelfalah Marah	3,000,000	Receipts for spare parts and workmanship
18/7/14	Implementation of a Mini Project Proposal aimed at sensitizing people in Kailahun	14/014	Lansana Sheriff	41,300,000	Expenditure returns

Report on the audit of the Management of the Ebola Funds

Date	Details	PV No.	Payee	Amount Le	Remarks
21/7/14	Support on Ebola sensitisation in Kambia, Bombali,, Pujehun, Western Urban and Western Rural districts	14	Health Network S/L	179,000,000	-do-
21/7/14	Airing of Ebola documentary on the sign Africa screens at Lumley and east end police (90 days)	14/001	Sign Africa S/L	15,390,000	-do-
22/7/14	Implementation of a proposal titled response to Ebola and its stigma by Western Area East-End Entertainment	14/001	Western Area East-End Entertainment	36,600,000	-do-
23/7/14	DSA to Dr. Momodu Sesay, Dir. Primary Health Care to attend meeting in Ghana	15	Joseph B. Flickinger		Back-to-office Report
23/7/14	Standing Imprest	14/001	Joseph B. Flickinger	10,000,000	Expenditure returns
24/7/14	Procurement of 3 vehicles	15	Cerra Trading S/L Ltd.	496,800,000	Receipt, delivery note, vehicle examination certificate
25/7/14	Imprest for the office of the PS	14/001	Joseph B. Flickinger	30,000,000	Expenditure returns
25/7/14	payment to enhance the transportation of gloves and other supplies in response to the Ebola outbreak countrywide	14/001	Michael Jack Lansana	23,836,000	-do-
25/7/14	Payment for food, provision and transport for security personnel for emergency Ebola outbreak centre at the Lakka Govt. Hospital	14/001	Delphine Caulker	11,040,000	-do-
26/7/14	Payment for training, logistics and risk allowances for waste management/ burial teams in western area by the environmental health division-MoHS	14/001	Eustace During	150,000,000	-do-
29/7/14	Payment of DSA, fuel and communication & vehicle services for senior health officials for a confirmed case in Kono district	14/001	Joseph N. Kandeh	4,000,000	Back-to-office Report
30/7/14	Release of funds as DSA, Fuel and communication to investigate Ebola case among Laboratory personnel in Kenema	14/001	Abdul Kamara	2,000,000	-do-
5/8/14	Payment for security coordination support	19	Office of National Security	200,000,000	Expenditure returns
5/8/14	Coordination support	20	SLP Imprest A/C	600,000,000	-do-
7/8/14	Incentives for staff at Connaught Hospital	14/8/018	DR.T.B. Kamara	5,900,000	-do-
8/8/14	Payment for top-up card for call centre	14/8/020	Jalikatu Mustapha	11,690,000	-do-
8/8/14	Financial network Connection	14/8/026	Naomi M. Lobba	3,720,000	-do-
15/8/14	DSA and support to paramount chiefs	14/8/055	Bashiru Kamara	60,000,000	-do-
8/9/14	Payment for incentives for 21 drivers to convey 18 ambulances	14/9/008	Yusuf Dumbuya	1,800,000	-do-
10/9/14	Payment for routine service to AIU 659	14/9/015	Dozic Enterprises	2,575,000	WHT, Receipt
26/9/14	Printing of complementary	21	FI Bank	1,750,000	Receipt, invoice and Request
			TOTAL	4,559,065,500	

Report on the audit of the Management of the Ebola Funds

APPENDIX 'A5'

LOAN TO HEALTH FOR ALL COALITION

Date	Details	PV No.	Payee	Amount Le
9/6/14	Payment as loan to Health For All Coalition for the scaling up of the current Ebola at Kono, Kailahun, Kenema	14/0082	Charles Mambu	30,900,000
9/6/14	Payment as loan to Health For All Coalition for the scaling up of the current Ebola at Kono, Kailahun, Kenema	14/0083	Charles Mambu	30,000,000
25/6/14	Payment as loan to Health For All Coalition for scaling up the	14/0112	Charles Mambu	40,000,000
25/6/14	Payment as loan to health For All Coalition for scaling up the	14/0113	Charles Mambu	40,000,000
25/6/14	Payment as loan to Health For All Coalition for the scaling up of the current Ebola	14/0114	Charles Mambu	20,000,000
10/7/14	Awareness and Sensitisation Campaign by Civil Societies	14/014	Charles Mambu	200,000,000
	TOTAL			360,900,000

APPENDIX 'A6'
WITHHOLDING TAXES NOT DEDUCTED AND PAID OVER TO THE NRA

Details	PV No.	Payee	Amount Le	Amount (\$)	5% WHT Le	5%WHT \$
Payment for the preparation of food for leadership support to EOC	13	Amina Ajami	15,975,000.00		798,750.00	
Maintenance of burial vehicles	14	Marwan Malabe	25,050,000.00		1,252,500.00	
Purchase of food items for quarantine household		Mambay Enterprises	45,822,000.00		2,291,100.00	
Payment for routine service to AIU 659	14/9/015	Dozic Enterprises	2,575,000.00		128,750.00	
Payment for maintenance of 30 used vehicles	14/9/010	Stuttgart auto mobile centre	29,497,500.00		1,474,875.00	
Payment for radio discussion	14/8/079	Africa young voices	1,995,000.00		99,750.00	
360 slots on Ebola radio programme	14/9/077	Universal Radio	6,840,000.00		342,000.00	
Payment for press coverage at Lungi on arrival of ambulances	14/9/076	Kadrie koroma	1,450,000.00		72,500.00	
Payment of publication of advert	14/9/075	Star Radio	7,980,000.00		399,000.00	
Payment of publication of advert	14/9/074	We Yone Press	14,364,000.00		718,200.00	
Vehicle maintenance	14/9/072	Dokkal Enterprises	5,225,000.00		261,250.00	
Full desk top computer and internet connection for Momoh Gbetuwa	14/9/071	Markays International	10,592,500.00		529,625.00	
Payment of office supplies and stationeries to the office of the deputy	14/9/069	Yoni Commercial Enterprises	6,985,350.00		349,267.50	
Payment for office supplies and stationeries to the office to EOC	14/9/068	Dinye Kanin Enterprises	3,955,000.00		197,750.00	
Payment for supply of six oxygen concentrators at Lakka	14/9/067	Medical equipment management services	49,980,000.00		2,499,000.00	
Payment for networking of photocopier	14/0100	Gate Global Solution Co. Ltd.	1,450,000.00		72,500.00	
Payment for purchase and installation of sharp air conditioner	14/0096	Multi Technical Service	3,705,000.00		185,250.00	
Payment for megaphone	14/0086	Hijazi Building Materials	1,080,000.00		54,000.00	
Payment for repairs and maintenance of vehicle AJG 331	14/0084	Yusuf Dumbuya	7,255,000.00		362,750.00	
Payment for stationary	14/0080	Interial Investment	19,902,500.00		995,125.00	
Purchase of modem and three month subscription	14/0078	Jalikatou Mustapha	1,025,000.00		51,250.00	
Household food supply & disposable utensils	14/0001	Mambay Ent.	45,096,600.00		2,254,830.00	
Supply of powder chlorine	14/0001	Viceml Ent.	41,200,000.00		2,060,000.00	
Supply of powder chlorine	14/0001	Viceml Ent.	10,000,000.00		500,000.00	
Supply of powder chlorine	14/0001	Kadka Ent.	39,000,000.00		1,950,000.00	
Payment of buffet lunch to support a two day meeting to develop a prioritised Ebola National Operational Plan	14/0001	Hill Valley Hotel				
Payment to enhance the maintenance of project vehicles	14/014	Kelfalah Marah	37,375,000.00		1,868,750.00	
			3,000,000.00		150,000.00	

Report on the audit of the Management of the Ebola Funds

Details	PV No.	Payee	Amount Le	Amount (\$)	5% WHT Le	5%WHT \$
Purchase of China Vigex 158 pcs, Bosch drilling machine and Revelt gun for Emergency Ebola Outbreak to support social mobilisation and sensitisation	14/014	Concord Store S/L				
Payment for clearing of Ebola drugs at the Lungi Airport	14/014	Trans Atlantic Ventures Ent.	11,520,000.00		576,000.00	
Procurement of 3 vehicles	15	Cerra Trading S/L Ltd.	56,572,500.00		2,828,625.00	
Purchase of 30 used vehicles	73	royal international supplies	496,800,000.00		24,840,000.00	
Final payment made in respect of 90 bed treatment centre at Kerry Town	96	C.L Group	1,350,000,000.00		67,500,000.00	
50% payment of 90 bed at Kerry Town	HERA/22	C.L Group	880,000,000.00		44,000,000.00	
Advanced Payment for 20 Ambulances	HERA/27	Kingdom Security Logistics	880,000,000.00	630,000.00	44,000,000.00	31,500.00
Payment to Airfreight 20 Ambulances and final payment for 20 Ambulances	54	kingdom Security logistics		780,000.00	-	39,000.00
Additional work- toilet, chlorine water, reticulation and extension of changing room	68	Kamasseh Construction and Engineering services	288,044,000.00		14,402,200.00	
Partial fencing, building of two additional staff toilets and utility	56	Kamasseh Construction and Engineering services	229,199,000.00		11,459,950.00	
Release of funds as support for funding generator and accessories for the newly established Newton checkpoint						
Release of funds as support for funding generator and accessories for the newly established Newton checkpoint	31	Dinye Kanin Enterprise	15,815,000.00		790,750.00	31
Release of funds i.r.o the airing of Ebola 244 slots documentary	60	Sierra Leone Broadcasting Corporation	122,000,000.00		6,100,000.00	
Release of funds i.r.o the airing of Ebola 1080s slot documentary	61	Sign Africa	97,200,000.00		4,860,000.00	
Thirty percent(30%*\$3964143.97) advanced payment to facilitate the supply of medical supplies for Ebola emergency response	69	Ramesco General Supplies	5,648,905,157.25		282,445,257.86	
	TOTAL	TOTAL	10,514,431,107.25	1,410,000.00	525,721,555.36	70,500.00

BEFORE VERIFICATION
APPENDIX 'A7'
PAYMENTS WITHOUT ADEQUATE SUPPORTING DOCUMENTS

Date	REQ No.	Details	Payee	Amount Le	Missing Documents
10/1/14	141	Weekly health hazard Incentives to health and non-health workers for 2wks (15 Sept. to 30/9/ 2014)	District Health Management Team western Area	855,800,000	No list of beneficiaries and Entitlement list
10/2/14	147	Weekly health hazard Incentives to health and non-health workers for 2wks (15 Sept. to 30/9/ 2014)	Jui Government Hospital	34,400,000	No list of beneficiaries and Entitlement list
10/2/14	143	Weekly health hazard Incentives to health and non-health workers for 2wks (15 Sept. to 30/9/ 2014)	District Health Management Team western Area	422,600,000	No list of beneficiaries and Entitlement list
10/2/14	154	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)	Syke Street Dental Clinic	8,400,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
10/2/14	151	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)	34 Military Hospital	170,000,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
10/3/14	138	Weekly health hazard Incentives to health and non-health workers for 2wks (15 Sept. to 30/9/ 2014)	District Health Management Team, Pujehun	247,200,000	No list of beneficiaries and Entitlement list
17/8/14	155	Weekly health hazard Incentives to health and non-health workers for 3wks (15 Sept. to 7 Oct. 2014)	Kissy Mental Hospital	88,800,000	No list of beneficiaries and Entitlement list
9/9/14	150	Weekly health hazard Incentives to health and non-health workers for 2wks (15 Sept to 30/9/2014)	Emergency Life Support for Civilian Victims	157,200,000	No list of beneficiaries and Entitlement list
9/12/14	92	Payment of allowance to young doctors and medical students attached to the Lungi International Airport to Carryout Ebola Screening Exercise	College of Medicine and Allied Health Sciences-Western Area	46,000,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
10/7/14	146	Weekly health hazard Incentives to health and non-health workers for 2wks (15 Sept. to 30/9/ 2014)	Kingarman Road Government Hospital Management	66,400,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
10/7/14	160	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 one weeks(Sept 19-25,2014)	Hastings Ebola treatment centre	102,000,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
10/7/14	159	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(back log)	District health management team(DHMT) Western Area	171,200,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
10/7/14	158	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)	District health management team(DHMT) Kailahun	528,000,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
10/8/14	144	Weekly health hazard Incentives to health and non-health workers for 2wks (15 Sept. to 30/9/ 2014)	PCMH	252,400,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
10/8/14	135	Week health hazard Incentives to health and non-health workers for 2wks (15 Sept. to 30/9/ 2014)	District Health Management Team, Bonthe	214,000,000	No list of beneficiaries and Entitlement list
10/8/14	132	Weekly health hazard incentives to health and non-health workers for 2wks (15 Sept. to 30/9/ 2014)	District Health Management Team, Moyamba	259,600,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.

Report on the audit of the Management of the Ebola Funds

Date	REQ No.	Details	Payee	Amount Le.	Missing Documents
10/8/14	131	Weekly health hazard incentives to health and non-health workers for 2wks (15 Sept to 30/9/ 2014)	District Health Management Team Port Loko	617,800,000	No list of beneficiaries and Entitlement list
10/8/14	135	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 1 -14,2014)	District Health Management Team (DHMT) Bonthe	214,000,000	Fuel receipt and financial returns
10/8/14	164	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(1 Oct to 7 Oct,2014)	District health management team(DHMT) Western Area	867,800,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
10/8/14	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	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
10/8/14	162	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)	Koindu Government Hospital	80,800,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
10/8/14	155	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)	Kissy Mental Hospital	48,400,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
10/8/14	153	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)	Lumley Govt. Hospital Development fund	86,800,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
14/8/14	14/0 018	Payment made in response to districts budgets submitted by DMO and Medical Superintendents for various activities geared towards the fight against Ebola disease	Makeni Regional tertiary Hospital	160,800,000	Receipts and signed Entitlement list by beneficiaries
14/8/14	004	-do-	DHMT Bombali	437,400,000	-do-
14/8/14	027	-do-	Municipal Council Hospital Bonthe	160,800,000	-do-
14/8/14	14/0 026	-do-	Hospital charges fees Magburaka Hospital	160,800,000	-do-
14/8/14	024	-do-	Government Hospital fees Account Moyamba	160,800,000	-do-
14/8/14	020	-do-	Koindu Government Hospital	160,800,000	-do-
14/8/14	019	-do-	Government Tertiary Health Hospital Kenema	160,800,000	-do-
14/8/14	017	-do-	Pujehun Government Hospital Pujehun	160,800,000	-do-
14/8/14	023	-do-	Kambia District Referral Hospital	160,800,000	-do-
14/8/14	021	-do-	Secondary Health Care Port Loko	160,800,000	-do-
14/8/14	14/0 016	-do-	In and outpatient fees, Bo Government Hospital	160,800,000	-do-

Report on the audit of the Management of the Ebola Funds

Date	REQ No.	Details	Payee	Amount Le	Missing Documents
14/8/14	14/0015	Payment made in response to districts budgets submitted by DMO and Medical Superintendents for various activities geared towards the fight against Ebola disease	Government Hospital Kailahun	136,800,000	Receipts and signed Entitlement list by beneficiaries
14/8/14	14/0013	-do-	District Management Team, Koinadugu	437,400,000	Receipts and signed Entitlement list by beneficiaries
14/8/14	14/0012	-do-	District Health Activities Account Kambia	437,400,000	-do-
14/8/14	14/0011	-do-	DHMT Kono	437,400,000	-do-
14/8/14	14/0010	-do-	DHMT Bonthe	437,400,000	-do-
14/8/14	14/0009	-do-	DHMT Tonkolili	437,400,000	-do-
14/8/14	14/0008	-do-	Pujehun Government Hospital Pujehun	437,400,000	-do-
14/8/14	14/0007	-do-	DHMT Moyamba	437,400,000	-do-
14/8/14	14/0006	-do-	DHMT Port Loko	437,400,000	-do-
14/8/14	14/0005	-do-	DHMT Bo	250,500,000	-do-
14/8/14	14/0003	-do-	DHMT Western Area	279,300,000	-do-
14/8/14	14/0002	-do-	DHMT Kenema	250,500,000	-do-
14/8/14	14/0001	-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-
20/8/14	29	Payment made in response of the rehabilitation of observation/holding centre in Port Loko	District Health Management Team Port Loko	62,500,000	Receipts and signed Entitlement list by beneficiaries
16/9/14	110	Weekly health hazard incentives to health and non-health workers for 2wks	District Health Management Team western Area	686,000,000	No list of beneficiaries and Entitlement list
16/9/14	109	-do-	District Health Management Team Port Loko	421,400,000	-do-
16/9/14	108	-do-	District Health Management Team Kambia	219,800,000	-do-
16/9/14	106	-do-	District Health Management Team, Koinadugu	56,400,000	-do-
16/9/14	103	-do-	District Health Management Team, Bo	503,400,000	-do-
16/9/14	100	-do-	District Health Management Team, Kailahun	395,400,000	-do-
16/9/14	99	-do-	District Health Management Team, Kono	358,400,000	-do-
16/9/14	98	-do-	District Health Management Team, Kenema	998,200,000	-do-
16/9/14	113	-do-	Emergency Life Support for Civilian Victims	161,200,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.

Report on the audit of the Management of the Ebola Funds

Date	REQ No.	Details	Payee	Amount Le	Missing Documents
10/9/14	165	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)	Emergency Life Support for Civilian Victims	91,200,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
13/10/14	140	Weekly health hazard Incentives to health and non-health workers for 2wks (15 Sept. to 30/9/ 2014)	District Health Management Team Kono	352,000,000	No list of beneficiaries and Entitlement list
13/10/14	139	Weekly health hazard Incentives to health and non-health workers for 2wks (15 Sept. to 30/9/ 2014)	District Health Management Team, Tonkolili	426,800,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
13/10/14	136	-do-	District Health Management Team, Koinadugu	123,200,000	No list of beneficiaries and Entitlement list
13/10/14	134	-do-	District Health Management Team, Bo	378,600,000	-do-
13/10/14	140	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)	District Health Management Team (DHMT) Kono	352,000,000	Fuel receipt and financial returns
13/10/14	136	-do-	District Health Management Team (DHMT) Koinadugu	123,200,000	-do-
13/10/14	166	-do-	Hastings Ebola treatment centre	128,500,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
14/10/14	137	-do-	District Health Management Team, Bombali/UNICEF	426,200,000	No list of beneficiaries and Entitlement list
14/10/14	156	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)	Ola During Children's Hospital	250,800,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
14/10/14	156	-do-	Ola During Children's Hospital	250,800,000	-do-
14/10/14	152	-do-	Government Hospital Macaulay Street	41,200,000	-do-
15/10/14	169	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(1-Oct to 14 Oct,2014)	District health management team (DHMT) Western Area	617,800,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
15/10/14	168	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 one weeks(3-Oct to 9 Oct,2014)	National Oncho Control Program		No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
17/10/14	145	Weekly health hazard Incentives to health and non-health workers for 2wks (15 Sept to 30/9/ 2014)	Makeni Government Hospital Fees Account	128,500,000	No list of beneficiaries and Entitlement list
17/10/14	130	Weekly health hazard incentives to health and non-health workers for 2wks (15 Sept to 30/9/ 2014)	District Health Management Team Kambia	246,000,000	No list of beneficiaries and Entitlement list
17/10/14	130	Weekly health hazard incentives to health and non-health workers for 2wks (15 Sept to 30/9/ 2014)	District Health Management Team Kambia	250,800,000	No list of beneficiaries and Entitlement list

Report on the audit of the Management of the Ebola Funds

Date	REQ No.	Details	Payee	Amount Le	Missing Documents
17/10/14	178	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)	District health management team (DHMT) Kailahun	227,000,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
17/10/14	177	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 (1-Oct to 14 Oct, 2014)	District health management team (DHMT) Western Area	32,400,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
17/10/14	176	-do-	Jui Government Hospital	110,400,000	-do-
17/10/14	175	-do-	Prisons Imprest account	35,600,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
17/10/14	173	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 (1-Oct to 14 Oct, 2014)	District health management team (DHMT) Western Area	433,900,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
17/10/14	172	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 one weeks (Oct 15-21 Oct, 2014)	Directorate of Nursing Service	80,000,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
17/10/14	171	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)	Ross Road School Dental Clinic	6,000,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
17/9/14	105	Weekly health hazard incentives to health and non-health workers for 2wks (1 Sept to 14/9/ 2014)	District Health Management Team, Bombali/UNICEF	321,400,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
17/9/14	102	Weekly health hazard incentives to health and non-health workers for 2wks (1 Sept to 14/9/ 2014)	District Health Management Team, Moyamba	233,600,000	No list of beneficiaries and Entitlement list
17/9/14	117	Weekly health hazard Incentives to health and non-health workers for 2wks (1 Sept to 14/9/ 2014)	Makeni Government Hospital Fees Account	571,200,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
17/9/14	115	Weekly health hazard Incentives to health and non-health workers for 2wks (1 Sept to 14/9/ 2014)	Kingharman Road Government Hospital Management	70,000,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
17/9/14	104	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 1-14, 2014)	District Health Management Team (DHMT) Bonthe	214,000,000	Fuel receipt and financial returns
17/9/14	104	Week health hazard Incentives to health and non-health workers for 2wks (1 Sept to 14/9/ 2014)	District Health Management Team Bonthe	214,000,000	No list of beneficiaries and Entitlement list
23/9/14	156	Weekly health hazard Incentives to health and non-health workers for 2wks (1 Sept to 14/9/ 2014)	Ola During Children's Hospital	254,800,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.

Report on the audit of the Management of the Ebola Funds

Date	REQ No.	Details	Payee	Amount Le	Missing Documents
23/9/14	126	Weekly health hazard Incentives to health and non-health workers for 2wks (1 Sept to 14/9/ 2014)	Kissy Mental Hospital	48,400,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
23/9/14	125	Weekly health hazard Incentives to health and non-health workers for 2wks (1 Sept to 14/9/ 2014)	PCMH	253,600,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
23/9/14	122	Weekly health hazard Incentives to health and non-health workers for 2wks (1 Sept to 14/9/ 2014)	Government Hospital Macaulay Street	41,200,000	No list of beneficiaries and Entitlement list
23/9/14	121	Weekly health hazard Incentives to health and non-health workers for 2wks (1 Sept to 14/9/ 2014)	District Health Management Team, Tonkolili	104,600,000	No list of beneficiaries and Entitlement list
23/9/14	128	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 1-14,2014)	Ola During Children's Hospital	254,800,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
23/10/14	183	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 one weeks(10-oct to 16 oct,2014)	Hastings Ebola Treatment Centre	128,500,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
23/10/14	182	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(1-Oct to 14 Oct,2014)	Kingharman Road Government Hospital Management	71,200,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
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	179	-do-	Syke Street Dental Clinic	8,400,000	-do-
23/10/14	174	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)	Ola During Children's Hospital	28,800,000	-do-
24/10/14	133	-do-	District health management team (DHMT) Kenema	470,000,000	-do-
TOTAL				25,500,900,000	

**AFTER VERIFICATION
APPENDIX 'A7'
PAYMENTS WITHOUT ADEQUATE SUPPORTING DOCUMENTS**

Date	REQ No.	Details	Payee	Amount Lc	Missing Documents
1/10/14	141	Weekly health hazard Incentives to health and non-health workers for 2wks (15 Sept. to 30/9/ 2014)	District Health Management Team western Area	855,800,000	No list of beneficiaries and Entitlement list
2/10/14	147	Weekly health hazard Incentives to health and non-health workers for 2wks (15 Sept. to 30/9/ 2014)	Jui Government Hospital	34,400,000	No list of beneficiaries and Entitlement list
2/10/14	143	Weekly health hazard Incentives to health and non-health workers for 2wks (15 Sept. to 30/9/ 2014)	District Health Management Team western Area	422,600,000	No list of beneficiaries and Entitlement list
9/9/14	150	Weekly health hazard Incentives to health and non-health workers for 2wks (15 Sept to 30/9/2014)	Emergency Life Support for Civilian Victims	157,200,000	No list of beneficiaries and Entitlement list
9/12/14	92	Payment of allowance to young doctors and medical students attached to the Lungi International Airport to Carryout Ebola Screening Exercise	College of Medicine and Allied Health Sciences-Western Area	46,000,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
10/7/14	159	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(back log)	District health management team(DHMT) Western Area	171,200,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
10/8/14	144	Weekly health hazard Incentives to health and non-health workers for 2wks (15 Sept. to 30/9/ 2014)	PCMH	252,400,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
10/8/14	132	Weekly health hazard incentives to health and non-health workers for 2wks (15 Sept. to 30/9/ 2014)	District Health Management Team, Moyamba	259,600,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
10/8/14	131	Weekly health hazard incentives to health and non-health workers for 2wks (15 Sept to 30/9/ 2014)	District Health Management Team Port Loko	617,800,000	No list of beneficiaries and Entitlement list
10/8/14	135	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 1-14,2014)	District Health Management Team (DHMT) Bonthe	214,000,000	Fuel receipt and financial returns
10/8/14	164	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(1 Oct to 7 Oct,2014)	District health management team(DHMT) Western Area	867,800,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
10/8/14	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	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
10/8/14	153	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)	Lumley Govt. Hospital Development fund	86,800,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
14/8/14	14/0 018	Payment made in response to districts budgets submitted by DMO and Medical Superintendents for various activities geared towards the fight against Ebola disease	Makeni Regional tertiary Hospital	160,800,000	Receipts and signed Entitlement list by beneficiaries
14/8/14	14/0 004	-do-	DHMT Bombali	437,400,000	-do-
14/8/14	14/0 027	-do-	Municipal Council Hospital Bonthe	160,800,000	-do-

Report on the audit of the Management of the Ebola Funds

Date	REQ No.	Details	Payee	Amount Le	Missing Documents
14/8/14	14/0 026	-do-	Hospital Charges fees Magburaka Hospital	160,800,000	Receipts and signed Entitlement list by beneficiaries
14/8/14	14/0 024	-do-	Government Hospital fees Account Moyamba	160,800,000	-do-
14/8/14	14/0 020	-do-	Koindu Government Hospital	160,800,000	-do-
14/8/14	14/0 019	-do-	Government Tertiary Health Hospital Kenema	160,800,000	-do-
14/8/14	14/0 017	-do-	Pujehun Government Hospital Pujehun	160,800,000	-do-
14/8/14	14/0 023	-do-	Kambia District Referral Hospital	160,800,000	-do-
14/8/14	14/0 021	-do-	Secondary Health Care Port Loko	160,800,000	-do-
14/8/14	14/0 016	-do-	In and Out Patient fees Bo Government Hospital	160,800,000	-do-
14/8/14	14/0 015	Payment made in response to districts budgets submitted by DMO and Medical Superintendents for various activities geared towards the fight against Ebola disease	Government Hospital Kailahun	136,800,000	Receipts and signed Entitlement list by beneficiaries
14/8/14	14/0 013	-do-	District Management Team, Koinadugu	437,400,000	Receipts and signed Entitlement list by beneficiaries
14/8/14	14/0 012	-do-	District Health Activities Account Kambia	437,400,000	-do-
14/8/14	14/0 011	-do-	DHMT Kono	437,400,000	-do-
14/8/14	14/0 010	-do-	DHMT Bonthe	437,400,000	-do-
14/8/14	14/0 009	-do-	DHMT Tonkolili	437,400,000	-do-
14/8/14	14/0 008	-do-	Pujehun Government Hospital, Pujehun	437,400,000	-do-
14/8/14	14/0 007	-do-	DHMT Moyamba	437,400,000	-do-
14/8/14	14/0 006	-do-	DHMT Port Loko	437,400,000	Receipts and signed Entitlement list by beneficiaries
14/8/14	14/0 005	-do-	DHMT Bo	250,500,000	-do-

Report on the audit of the Management of the Ebola Funds

Date	REQ No.	Details	Payee	Amount Le	Missing Documents
14/8/14	14/0003	-do-	DHMT Western Area	279,300,000	-do-
14/8/14	14/0002	-do-	DHMT Kenema	250,500,000	-do-
14/8/14		-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-
20/8/14	29	Payment made in response of the rehabilitation of observation/holding centre in Port Loko	District Health Management Team Port Loko	62,500,000	Receipts and signed Entitlement list by beneficiaries
16/9/14	110	Weekly health hazard incentives to health and non-health workers for 2wks	District Health Management Team western Area	686,000,000	No list of beneficiaries and Entitlement list
16/9/14	109	-do-	District Health Management Team Port Loko	421,400,000	-do-
16/9/14	108	-do-	District Health Management Team Kambia	219,800,000	-do-
16/9/14	106	-do-	District Health Management Team, Koinadugu	56,400,000	-do-
16/9/14	103	-do-	District Health Management Team, Bo	503,400,000	-do-
16/9/14	98	-do-	District Health Management Team, Kenema	998,200,000	-do-
16/9/14	113	-do-	Emergency Life Support for Civilian Victims	161,200,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
10/9/14	165	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)	Emergency Life Support for Civilian Victims	91,200,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
13/10/14	139	Weekly health hazard Incentives to health and non-health workers for 2wks (15 Sept. to 30/9/ 2014)	District Health Management Team, Tonkolili	426,800,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
13/10/14	136	-do-	District Health Management Team, Koinadugu	123,200,000	No list of beneficiaries and Entitlement list
13/10/14	134	-do-	District Health Management Team, Bo	378,600,000	-do-
13/10/14	140	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)	District Health Management Team (DHMT) Kono	352,000,000	Fuel receipt and financial returns
13/10/14	136	-do-	District Health Management Team (DHMT) Koinadugu	123,200,000	-do-

Report on the audit of the Management of the Ebola Funds

Date	REQ No.	Details	Payee	Amount Le	Missing Documents
13/10/14	166	-do-	Hastings Ebola treatment centre	128,500,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
14/10/14	156	-do-	Ola Daring Children's Hospital	250,800,000	-do-
15/10/14	169	Release of funds to facilitate the payment of weekly Health Hazard and 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)	District health management team(DHMT) Western Area	617,800,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
15/10/14	168	Release of funds to facilitate the payment of weekly Health Hazard and incentives to Health and non Health workers to fight against the Ebola disease in the district for one weeks(3-Oct to 9 Oct,2014)	National Oncho Control Program	128,500,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
17/10/14	145	Weekly health hazard Incentives to health and non-health workers for 2wks (15 Sept to 30/9/ 2014)	Makeni Government Hospital Fees Account	246,000,000	No list of beneficiaries and Entitlement list
17/10/14	130	Weekly health hazard incentives to health and non-health workers for 2wks (15 Sept to 30/9/ 2014)	District Health Management Team Kambia	250,800,000	No list of beneficiaries and Entitlement list
17/10/14	178	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)	District health management team(DHMT) Kailahun	227,000,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
17/10/14	177	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(1-Oct to 14 Oct,2014)	District health management team(DHMT) Western Area	32,400,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
17/10/14	176	-do-	Jui Government Hospital	110,400,000	-do-
17/10/2014	175	-do-	Prisons Imprest account	35,600,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
17/10/14	173	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 one weeks(Oct 15-21 Oct,2014)	District health management team(DHMT) Western Area	433,900,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.

Report on the audit of the Management of the Ebola Funds

Date	REQ No.	Details	Payee	Amount Le	Missing Documents
17/10/14	172	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)	Directorate of Nursing Service	80,000,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
17/9/14	105	Weekly health hazard incentives to health and non-health workers for 2wks (1 Sept to 14/9/ 2014)	District Health Management Team, Bombali/ UNICEF	321,400,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
17/9/14	102	Weekly health hazard incentives to health and non-health workers for 2wks (1 Sept to 14/9/ 2014)	District Health Management Team, Moyamba	233,600,000	No list of beneficiaries and Entitlement list
17/9/14	117	Weekly health hazard Incentives to health and non-health workers for 2wks (1 Sept to 14/9/ 2014)	Makeni Government Hospital Fees Account	571,200,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
17/9/14	115	Weekly health hazard Incentives to health and non-health workers for 2wks (1 Sept to 14/9/ 2014)	Kingharman Road Government Hospital Management	70,000,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
17/9/14	104	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 1-14,2014)	District Health Management Team (DHMT), Bonthe	214,000,000	Fuel receipt and financial returns
17/9/14	104	Week health hazard Incentives to health and non-health workers for 2wks (1 Sept to 14/9/ 2014)	District Health Management Team, Bonthe	214,000,000	No list of beneficiaries and Entitlement list
23/9/14	122	Weekly health hazard Incentives to health and non-health workers for 2wks (1 Sept to 14/9/ 2014)	Government Hospital, Macaulay Street	41,200,000	No list of beneficiaries and Entitlement list
23/9/14	121	Weekly health hazard Incentives to health and non-health workers for 2wks (1 Sept to 14/9/ 2014)	District Health Management Team, Tonkolili	104,600,000	No list of beneficiaries and Entitlement list
23/9/14	128	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 1-14,2014)	Ola During Children's Hospital	254,800,000	No evidence to show beneficiaries signed Entitlement list to confirm receipt of payment.
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	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)	Ola During Children's Hospital	28,800,000	-do-
			TOTAL	20,882,000,000	

Report on the audit of the Management of the Ebola Funds

**APPENDIX '8'
LIST OF VOLUNTEERS WHO RECEIVED INCENTIVE PAYMENT WITHOUT
APPROVAL/CONTRACT EMPLOYMENT**

No.	Week	Unit	No. of Volunteers	Amount Le	Total Le
1	Week Ending 7/9/14	Laundry	5	200,000	1,000,000
2	"	Mortuary	13	200,000	2,600,000
3	"	Maintenance & facilities	17	200,000	3,400,000
4	"	Blood Bank	6	200,000	1,200,000
5	"	CT Scan	1	200,000	200,000
6	"	Records office	2	200,000	400,000
7	"	Stores	3	200,000	600,000
8	"	Connaught sec.	3	200,000	600,000
9	"	Connaught drivers mate	7	200,000	1,400,000
10	"	Connaught admin	5	200,000	1,000,000
11	"	Connaught porters	21	200,000	4,200,000
12	"	Connaught kitchen cook	2	200,000	400,000
13	"	Connaught Kitchen porter	1	200,000	200,000
14	"	Female annexe	8	200,000	1,600,000
15	"	Male annexe	5	200,000	1,000,000
16	"	Ward one	3	200,000	600,000
17	"	Ward two	1	200,000	200,000
18	"	ward 5	3	200,000	600,000
19	"	Ward seven	1	200,000	200,000
20	"	Ward eight	2	200,000	400,000
21	"	Ward ten	4	200,000	800,000
22	"	A&E	4	200,000	800,000
23	Week Ending 7/9/14	Dialysis	1	200,000	200,000
24	"	Theatre	1	200,000	200,000
25	"	Dental	5	200,000	1,000,000
26	Week 1&2	Mortuary	14	400,000	5,600,000
27	"	Blood bank	2	400,000	800,000
28	"	Laundry	4	400,000	1,600,000
29	"	HIV	2	400,000	800,000
30	"	Driver	3	400,000	1,200,000
31	"	Kitchen	9	400,000	3,600,000
32	"	Ct scan	1	400,000	400,000
33	"	Stores	2	400,000	800,000
34	"	Casual admin	5	400,000	2,000,000
35	"	Sewing	1	400,000	400,000
36	"	Casual workers	32	400,000	12,800,000
37	"	Porters- casual	17	400,000	6,800,000
38	"	Records casual	2	400,000	800,000
39	"	Messengers	8	400,000	3,200,000
40	"	Security	4	400,000	1,600,000
41	"	Various clinic	3	400,000	1,200,000
42	Week 3&4	Security	3	400,000	1,200,000
43	"	Messengers	7	400,000	2,800,000
44	"	Casual workers	4	400,000	1,600,000
45	"	Supplementary	15	400,000	6,000,000
46	"	Environmental health	1	400,000	400,000
47	"	Records	2	400,000	800,000
48	"	Porters	21	400,000	8,400,000
49	"	Dental	10	400,000	4,000,000
50	Week 3&4	Mortuary	20	400,000	8,000,000
51	"	Laundry	1	400,000	400,000
52	"	Facilities and Maintenance	16	400,000	6,400,000
53	"	Dialysis unit	2	400,000	800,000
54	"	Blood bank	9	400,000	3,600,000
55	"	Pharmacy	1	400,000	400,000
56	"	Stores	2	400,000	800,000
57	"	Admin.	3	400,000	1,200,000
58	"	Sewing room	1	400,000	400,000
59	"	Ct scan	1	400,000	400,000
60	"	Hiv	14	400,000	5,600,000
61	"	Nutritionist/kitchen	3	400,000	1,200,000
62		Volunteers			14,000,000
63		Casual Workers			8,000,000
				TOTAL	144,800,000

Report on the audit of the Management of the Ebola Funds

APPENDIX 'A9'

UNAUTHORIZED/UNAPPROVED PAYMENT TO SECURITY PERSONNEL

No.	Unit	No. of Officers	Amount Le	Total Le
1	Connaught Police	4	200,000	800,000
2	Connaught military	11	200,000	2,200,000
3	Cleaners	34	200,000	6,800,000
4	AFWEM cleaning	30	200,000	6,000,000
5	COMAHS			12,000,000
6	Military Personnel	11	400,000	4,400,000
7	Police Personnel	4	400,000	1,600,000
8	Security Personnel	20	400,000	8,000,000
	TOTAL			41,800,000

APPENDIX 'A10'

INCENTIVE PAYMENTS WITHOUT RECIPIENTS' SIGNATURES

No.	Area	Name of Staff	Pin No.	Paid
1	Isolation	Salieu Kamara	128072	800,000
2	"	Josephine Lahai	-	800,000
3	Facility & Maintenance Unit	John Bangura	-	400,000
4	"	Abdul Turay	-	400,000
5	"	Mohamed G Kabia	-	400,000
6	"	Shahid Dumbuya		400,000
	TOTAL			3,200,000

Report on the audit of the Management of the Ebola Funds

APPENDIX 'A11'

PAYMENTS MADE TO THE ARCHITECTURAL SERVICE MANAGER

Date	Details	PV. No	Payee	Amount Le
26/6/14	Payment for water supply for five taps	14/0115	Delphine Caulker	8,900,000
14/7/14	Payment for emergency Ebola outbreak centre at the Lakka Govt. Hospital and Isolation treatment centre	14/014	Delphine Caulker	151,246,000
30/7/14	Payment for tiling and finishing of emergency Ebola outbreak centre at the Lakka Govt. Hospital and isolation treatment centre	14/001	Delphine Caulker	18,175,000
1/8/14	Ebola treatment centre at Lakka	14/8/001	Delphine Caulker	115,051,400
1/8/14	Ebola treatment centre at Lakka	14/8/001	Delphine Caulker	115,051,400
6/8/14	Payment for additional work at Lakka	14/8/007	Delphine Caulker	81,719,000
6/8/14	Payment for additional work at Lakka	14/8/007	Delphine Caulker	81,719,000
7/8/14	Payment for demarcation, cite clearing and pegging of land at Kerry Town	14/8/016	Delphine Caulker	32,000,000
3/9/14	Platform for water tank, roof water drainage system	14/9/075	Delphine Caulker	29,425,000
3/9/14	Additional support for Ebola holding centre at Lakka	14/9/073	Delphine Caulker	48,800,000
	Payment for rehabilitation of VIP latrine and toilet at Lakka Government Hospital	14/0103	Delphine Caulker	26,355,500
	TOTAL			708,442,300

APPENDIX 'A12'

CHEQUE DONATIONS NOT HONOURED BY THE SIERRA LEONE COMMERCIAL BANK (SLCB)

Date	Donor	Bank	Cheque. No./Transfer Instruction	Amount Le
18/8/14	Sierra Leone Environment Protection	BSL	21043	400,000,000
19/8/14	Sierra Leone Insurance	SCB	30098509	82,000,000
20/8/14	Freetown terminal	UBA	132190	50,000,000
25/8/14	Universal Trading & Supplies	UTB	521641	50,000,000
26/8/14	FEMET Benton Villa (SL) Ltd.	RCB	1370445	100,000,000
26/8/14	Guico Press		TF	93,000,000
26/8/14	SALCOST			75,000,000
5/9/14	Sierra Leone Insurance	SCB	30098511	70,000,000
9/9/14	London Mining Company	SCB	30123609	400,000,000
10/9/14	Flaming Evangelical		1695272	100,000,000
	Sea Coach Boat Company	ZENITH	1941	100,000,000
	First International Bank	FIB	4014497	150,000,000
	TOTAL			1,670,000,000

Report on the audit of the Management of the Ebola Funds

**BEFORE VERIFICATION
APPENDIX 'B1'
PAYMENTS WITHOUT ADEQUATE SUPPORTING DOCUMENTS**

No.	Date	Details	PV No.	Payee	Amount Le	Amount \$	Comment	NERC Responses
1	16/9/14	Wages for call centre staff	kpmg0001	Raynold Burkrie George Senesi	41,860,000		Expenditure returns including appointment letters and signed beneficiaries list.	Appointment letters were not issued at the time mainly because these were volunteers. However, the beneficiaries names and contacts are available for clarification.
2	16/9/14	Special imprest	kpmg0002	Minister of State-East	73,000,000		Expenditure returns	This was a one off payment approved by his Excellency. The payment request and budget are available. It was difficult for NERC to follow up and request all receipts.
3	16/9/14	Printing of ID Passes and EOC Newsletters	kpmg0003	SBTS Grouping Holdings	24,277,250		Receipt, withholding tax certificate, delivery note, signed distribution list	All withholding taxes will be paid. NERC was not adequately structured to check on all fiduciary issues. But all payments were by bank transfer to the suppliers account.
4	16/9/14	Radio sensitisation campaign	kpmg0004	The Society for Radio Democracy 98.1	100,000,000		Receipt, progress reports	Invoices and evidence of payments are available. Progress reports were not required at the time.
5	16/9/14	Operational cost in Western Area Primary Health Care	kpmg0005	DHMT- Western Area	70,000,000		Expenditure returns	Given the state of emergency respond required at that time, health facilities were financed to respond to the epidemic and no close attention was paid to expenditure returns since the fiduciary system as also
6	16/9/14	Feeding of beggars for three day Ose to Ose Ebola Campaign	kpmg0006	Min. Social Welfare and Gender	41,000,000		-do-	Challenged to adequately follow up on all of this issue. However, the submitted budget was the only existing justification followed by approval of EOC. See kpmg0005

Report on the audit of the Management of the Ebola Funds

No.	Date	Details	PV No.	Payee	Amount Lc	Amount \$	Comment	NERC Responses
7	17/9/14	Partial reimbursement to MoHS	kpmg0007	MoHS Misc. A/c	250,000,000		-do-	MOHS will be requested to provide returns since they have an account system in place. See kpmg0007
8	17/9/14	Ebola rapid response team in Western Area and District level	kpmg0008	Directorate of Primary Health Care	155,060,000		-do-	See kpmg0005
10	17/9/14	Staff and patients feeding	kpmg0011	Hastings Police Training School	41,400,000		-do-	
11	17/9/14	Recruitment of 1500 youth for House to House Ebola campaign	kpmg0012	Ministry of Youth	142,500,000		Beneficiaries recruitment letters and expenditure returns	These were volunteered youths and hence no recruitment letters were issued. MOY will be requested to submit paid voucher.
12	18/9/14	Food items for quarantined homes in Kenema	kpmg0013	Komasia Constr. Ent. & Gen Serv.			Receipt, certificate of receipt, distribution lists, withholding tax not deducted	Contracts and delivery notes are available. These items were delivered to the DHMT who had responsibilities to distribute to quarantine homes as need arise. The Businesses will be requested to provide evidence of payment of withholding tax before they could any further contract from NERC or MOHS.
13	18/9/14	Food items for quarantined homes in Western Area	kpmg0014	Atlas Business Solution Ltd	91,080,000		Tax clearance, invoice, certificate of receipt, distribution lists, and withholding tax not deducted.	See kpmg0013
14	18/9/14	Food items for quarantined homes in Bombali	kpmg0015	P. H. Ent. & Constr.	135,802,500		-do-	See kpmg0013
15	18/9/14	Food items for quarantined homes in Bo	kpmg0016	Vickmel Ent.	90,535,000		-do-	See kpmg0013
16	18/9/14	Food items for quarantined homes in Kono	kpmg0017	Saalgust Ventures	92,700,000		-do-	See kpmg0013
17	18/9/14	Food items for quarantined homes in Kambia	kpmg0019	CIS Ent.Gen. Supplies & Const.	47,600,000		Tax clearance, receipt, delivery certificate, distribution lists and withholding tax not deducted.	See kpmg0013
18	18/9/14	Food items for quarantined homes in Tonkolili	kpmg0020	Mambay Ent.	45,800,000		Tax clearance, invoice, certificate of receipt, receipt distribution lists, and withholding tax not deducted	See kpmg0013
19	18/9/14	Food items for quarantined homes in Pujehun	kpmg0021	Kadkar Ent.	92,035,000		-do-	See kpmg0013
20	18/9/14	Food items for quarantined homes in Moyamba	kpmg0022	Hamidyus Ent.	47,000,000		Tax clearance, NASSIT, invoice, certificate of receipt, receipt, distribution lists, and withholding tax not deducted	See kpmg0013
					90,100,000			

Report on the audit of the Management of the Ebola Funds

N o.	Date	Details	PV No.	Payee	Amount Le	Amount \$	Comment	NERC Responses
21	18/9/14	Food items for quarantined homes in Bonthe	kpmg0023	Yabiz International	47,650,000		Tax clearance, invoice, certificate of receipt, receipt, distribution lists and withholding tax of Le 2,030,952 not deducted but added to total amount paid.	See kpmg0013
22	18/9/14	Bike rental	kpmg0024	Motor Bikers Union	33,170,000		Request letter, receipt and withholding tax not deducted	These were volunteered groups. However, receipts were submitted for reimbursement.
23	18/9/14	Vehicle rental	kpmg0025	Motor Drivers Union	32,930,000		-do-	These were volunteered groups. However, receipts were submitted for reimbursement.
24	18/9/14	40KVA Generator and Installation- Lakka Government Hospital	kpmg0026	H & J Investment			Receipt, delivery note, withholding tax not deducted and no technical specification given by vendor for generator supplied	Lakka hospital then had patients and the number of positive case was soaring to the extent that electricity was urgently needed. As such, NERC took advantage of having a willing supplier since the priority then was to make available electricity. However, the supplier will be requested to submit evidence of payment of withholding tax.
25	18/9/14	Special imprest	kpmg0027	Sidie Yahya Tunis	52,271,300		Retirement details	The payee is still with NERC and as such will be requested to submit retirement.
26	18/9/14	Food items for quarantined homes in Kailahun	kpmg0028	Amando United Constr.& Ent.	94,600,000		Receipt and withholding tax not deducted	The firm will be requested to submit receipt and provide evidence that withholding tax is paid.
27	23/9/14	Staff and patients' feeding	kpmg0029	DHMT- Military Hospital	9,195,000		Expenditure returns and SOP	Following a response strategy approved in the EOC pillar meetings, health facilities were requested to submit budgets for approval. These were submitted and payment was made into their individual accounts. However, all DHMTs have been requested to submit their returns.
28	23/9/14	Staff and patients' feeding	kpmg0030	DHMT-W/A	12,139,175		-do-	-do-
29	23/9/14	Staff and patients' feeding	kpmg0031	DHMT- Bombali	29,962,650		-do-	-do-
30	23/9/14	Staff and patients' feeding	kpmg0032	DHMT- Tonkolili	17,362,650		-do-	-do-
31	23/9/14	Payment for feeding for staff and patients at Pujehun	kpmg0033	DHMT Pujehun	5,602,650		Expenditure returns	-do-
32	23/9/14	Payment for feeding for staff and patients at Kailahun	kpmg0034	DHMT Kailahun	24,143,250		Expenditure returns	-do-

Report on the audit of the Management of the Ebola Funds

No.	Date	Details	PV No.	Payee	Amount Le	Amount \$	Comment	NERC Responses
33	23/9/14	Payment for feeding for staff and patients at Bo	kpmg0035	DHMT Bo	14,287,650		-do-	-do-
34	23/9/14	Payment for feeding for staff and patients at Moyamba	kpmg0036	DHMT Moyamba	8,962,650		-do-	-do-
35	23/9/14	Payment for feeding of patients and staff at Port Loko	kpmg0037	DHMT Port Loko	7,987,950		-do-	-do-
36	23/9/14	Payment for feeding in new isolation center	kpmg0038	District Health Management Team Kenema	4,000,000		-do-	-do-
37	23/9/14	Feeding of patient and staff at Kenema	kpmg0038	District Health Management Team Kenema	54,000,000		-do-	-do-
38	23/9/14	Payment for feeding in new isolation center in Kambia	kpmg0039	District Health Management Team Kambia	3,982,650		-do-	
39	23/9/14	Payment for feeding for staff and patients at Kambia	kpmg0039	District Management Team Kambia	3,982,650		-do-	
40	23/9/14	Container loading and shipment fees of one 40 ft container of medical supplies	kpmg0040	Searose International LLC		6,183.53	Request and authorisation	The authorisation letter will be
41	23/9/14	Payment for air ticket	kpmg0042	IPC Travel			Details of travel tickets, invoice, receipt.	Verified.
42	23/9/14	Payment for (25,000) ID cards and passes for three days lockdown	kpmg0044	SBTS			Receipts, payment vouchers, request and invoice	Since the quarantine process
43	23/9/14	Payment for Laser Jets 78a and 36b	kpmg0045	Markay's International	190,000,000		Receipt, profoma	Receipts will be made available.
44	25/9/14	Payment for vehicle to convey medical supplies	kpmg0046	SLRTC	3,382,000		Receipt, payment vouchers, request and breakdown of number of vehicles	Given the urgency for the need of security at the time, SLP was requested to provide returns but was difficult not to continue to make this payment since the personnel were out in the field and the service was crucial to the response. However, SLP has been engaged to make all returns for funds received.
					12,000,000			

Report on the audit of the Management of the Ebola Funds

No	Date	Details	PV No.	Payee	Amount Le	Amount \$	Comment	NERC Responses
45	25/9/14	Payment for DSA and substances allowance	kpmg0047	Khalilu Jah	16,800,000		DSA calculation and retirement details plus the names of beneficiaries	DSA were calculated based on GoSL approved rates. Khalilu will be requested to provide returns given that he still works at NERC
46	25/9/14	Feedings	kpmg0053	SLP	256,165,000		Expenditure returns	Given the urgency of security at the time, SLP was requested to provide returns but was difficult not to continue to made this payment since the personnel were out in the field and the service was crucial to the response. However, SLP has been engaged to make all
47	9/10/14	Incentives to volunteers	EOC 0055	Aminata Yema Sannoh	5,425,000		Signed emolument list	Aminata will be requested to make this available since she is still at NERC.
48	9/10/14	Field visit to develop a realistic payment list for recipients of Ebola allowances	EOC 0057	S.N.K. Lanasana	46,276,500		Back to office report	This is available.
49	9/10/14	Funding SLBC to help fight against Ebola	MoFED 46	SLBC	137,750,000		Expenditure returns	Invoice was submitted by SLBC.
	9/10/14	Refund for essential goods and services	EOC0056	Aminata Yema Sannoh	650,000		Receipts	Aminata will provide receipts.
	10/10/14	DSA for tour to Bo, Kailahun, Kenema and Pujehun in pursuance of restructuring the EOC at district levels	EOC 0058	Mukeh Kenneth Fahnbulleh	11,904,000		Back to office report	Report is available.
	14/10/14	Political Party Registration Commission intervention on the Ebola fight	MoFED 13	Political Party Registration Commission	211,120,000		Expenditure returns	Not required at the time. But this will be requested now that NERC has a functional fiduciary agent.
	14/10/14	Provisions of other health care services nationwide	MoFED 12	Prof. S.M. Gevao	212,450,000		-do-	Prof Gevao will provide receipt.
	14/10/14	Additional payment IRO rations and water for additional personnel	MoFED 11	Republic of Sierra Leone Armed Forces	918,734,477		-do-	Given the urgency of security at the time, RSLAF was requested to provide returns but was difficult not to continue to make this payment since the personnel were out in the field and service was crucial to the response. However, RSLAF has been engaged to make all returns for funds received.
	14/10/14	Extension of kitchen for the holding centre at Jui Government Hospital	MoFED 09	Davdapaul Ent.	52,540,000		Contract agreement completion	Contract agreement and certificate of completion will be provided.

Report on the audit of the Management of the Ebola Funds

No	Date	Details	PV No.	Payee	Amount Le	Amount \$	Comment	NERC Responses
	14/10/14	Funding of activities relating to Ebola monitoring/ sensitisation	MoFED 08	Provincial Secretary North- Makrenti	250,000,000		Expenditure returns	Payee will be requested to submit.
	14/10/14	Fuel for September and October for officials at 34 Military Hospital	MoFED 05	Joint Medical Unit	1,170,000		-do-	34 Military will be requested to submit returns.
	14/10/14	Feeding of patients admitted at isolation centre at 34 military hospital	MoFED 04	Joint Medical Unit	14,400,000		-do-	See MoFED 05
50	15/10/14	Support to personnel for the month of October	MoFED 21	Sierra Leone Police	879,562,500		-do-	See kpmg 0053
51	15/10/14	Supply of food items for Ebola quarantined household in Port Loko District	MoFED 19	Harsia Ent.	90,350,000		Contract agreement, two RFQs, and certificate of receipt. An amount of 17661000 was included as labour and coordination cost while an amount of 57890000 was for transportation.	Contract agreement and certificate of receipt will be provided.
52	15/10/14	Printing of 2,000 stickers for vehicles identification	MoFED 18	SBTS Group Holdings SL Limited	14,000,000		Three competitive RFQs, distribution lists	The firm was already providing the service at the time. The passes were distributed by NERC and the distribution list is available in the pass office.
53	15/10/14	Printing of 10,000 individual identification cards	MoFED 17	SBTS Group Holdings SL Limited	80,000,000		-do-	-DO-
54	16/10/14	Additional support for security coordination and intelligence gathering in support to MOHS	MoFED 30	Office of National Security	262,500,000		Expenditure returns	Given the urgency of security at the time, ONS was requested to provide returns but was difficult not to continue to make this payment since the personnel were out in the field and the service was crucial to the response. However, ONS has been engaged to make all returns for funds received.
55	16/10/14	Capacity building of 27 IMC National Media Monitors on listening and report of EVD SMS	MoFED 28	Independent Media Commission	25,171,000		-do-	

Report on the audit of the Management of the Ebola Funds

No	Date	Details	PV No.	Payee	Amount Le	Amount \$	Comment	NERC Responses
56	16/10/14	Monthly feeding of patients and staff of the police training school-Hastings and Jui holding centres	MoFED 22	Sierra Leone Police			Expenditure returns	See kpmg 53
61	20/10/14	Coordination of pillar 6	MoFED 36	Min. Of Social Welfare Gender & Children's Affairs	176,184,500		-do-	Pillar lead will be contacted to make all returns.
62	20/10/14	Accommodation & furniture	MoFED 33	Momoh Gbentuwa	10,800,000		-do-	Payee will be contacted.
63	22/10/14	Citizens engagement and feedback nationwide survey	MoFED 37	Office of the Secretary to the President	300,000,000		-do-	Office of the president will be contacted to make the required returns.
64	23/10/14	Re-imbursment of fuel used by the bike riders union	MoFED 39	Sierra Leone Comm. Motor Bike Riders Union			-do-	Receipts were reported as misplaced during the transition period when the need for a national coordinator was introduced. However, the union will be requested to resubmit receipts.
65	28/10/14	Supply and delivery of Toshiba laptops for NERC admin use	MoFED 45	Voz Services	10,192,500		LPO, distribution list	LPO available at the time of payment. Laptop distributed by NERC.
66	28/10/14	Supply and delivery of furniture, cleaning materials for PTS Ebola treatment centre	MoFED 43	Mohche Pharmacy & General Merchandise	66,500,000		Certificate of receipt	NERC will provide the certificate of receipt.
67	28/10/14	Supply and installation of 30 KVA diesel generator at PTS Ebola centre	MoFED 42	Medelsa Ent.	175,960,000		Certificate of completion	Head of PTS will be requested to issue certificate of receipt.
73	29/10/14	DSA for 20 NERC staff for provincial meetings with DHMT's	NERC011	Various	159,192,000		Signed beneficiaries lists, minutes of meetings held, back to office reports	
74	30/10/14	Payment in respect of confirmation of incentives for Western Area and amendments to vehicle rentals	NERC012	S.N.K. Lansana	5,050,000 23,120,000		Audit report on the exercise, approved and signed beneficiaries' lists, invoices, receipts for vehicle hire and top up cards, and NRA tax receipt.	This was mainly DSA and fuel payment to Internal Audit to undertake verification of hazard incentives. Internal audit will be requested to submit the required returns.
75	31/10/14	Conveying vehicles to Lungi	NERC015	Amdal Kamara	720,000		Receipts, details on number of beneficiaries and vehicles	Amdal is still working at NERC and will be requested to submit returns.
				TOTAL	5,362,887,952	6,183.53		

AFTER VERIFICATION
APPENDIX 'B1'
PAYMENTS WITHOUT ADEQUATE SUPPORTING DOCUMENTS

No	Date	Details	PV No.	Payee	Amount Le	Amount \$	Comment
1	16/9/14	Wages for call centre staff	kpmg0001	Raynold Burktrie George Senesi	41,860,000		Expenditure returns including appointment letters and signed beneficiaries list.
2	16/9/14	Printing of ID Passes and EOC Newsletters	kpmg0003	SBTS Grouping Holdings	24,277,250		Withholding tax certificate, delivery note, signed distribution list
3	16/9/14	Operational cost in Western Area Primary Health Care	kpmg0005	DHMT - Western Area	70,000,000		Expenditure returns
4	17/9/14	Partial reimbursement to MoHS	kpmg0007	MoHS Misc. A/c	250,000,000		-do-
5	17/9/14	Ebola rapid response team in Western Area and District level	kpmg0008	Directorate of Primary Health Care	155,060,000		-do-
10	17/9/14	Staff and patients feeding	kpmg0011	Hastings Police Training School	41,400,000		Profoma Invoices, Invoices, Delivery note, Certificate of receipt
11	17/9/14	Recruitment of 1500 youth for House to House Ebola campaign	kpmg0012	Ministry of Youth	142,500,000		Beneficiaries recruitment letters and expenditure returns
12	18/9/14	Food items for quarantined homes in Kenema	kpmg0013	Komasia Constr. Ent. & Gen Serv.	91,080,000		Certificate of receipt, distribution lists, withholding tax not deducted
13	18/9/14	Food items for quarantined homes in Western Area	kpmg0014	Atlas Business Solution Ltd.	135,802,500		Tax clearance, invoice, certificate of receipt, distribution lists, and withholding tax not deducted.
14	18/9/14	Food items for quarantined homes in Bombali	kpmg0015	P. H. Ent. & Constr.	90,535,000		-do-
15	18/9/14	Food items for quarantined homes in Bo	kpmg0016	Vickmel Ent.	92,700,000		-do-
16	18/9/14	Food items for quarantined homes in Kono	kpmg0017	Saalgust Ventures	47,600,000		-do-
17	18/9/14	Food items for quarantined homes in Kambia	kpmg0019	CIS Ent.Gen. Supplies & Const.	45,800,000		Tax clearance, distribution lists and withholding tax not deducted.
18	18/9/14	Food items for quarantined homes in Tonkolili	kpmg0020	Mambay Ent.	92,035,000		Invoice, certificate of receipt, receipt distribution lists, and withholding tax not deducted
19	18/9/14	Food items for quarantined homes in Pujehun	kpmg0021	Kadkar Ent.	47,000,000		-do-
20	18/9/14	Food items for quarantined homes in Moyamba	kpmg0022	Hamidyus Ent.	90,100,000		Tax clearance, NASSIT, invoice, certificate of receipt, receipt, distribution lists, and withholding tax not deducted
22	18/9/14	Bike rental	kpmg0024	Motor Bikers Union	33,170,000		Request letter, receipt and withholding tax not deducted
23	18/9/14	Vehicle rental	kpmg0025	Motor Drivers Union	32,930,000		-do-

Report on the audit of the Management of the Ebola Funds

24	18/9/14	40KVA Generator and Installation-Lakka Government Hospital	kpmg0026	H & J Investment	52,271,300	Receipt, delivery note, withholding tax not deducted and no technical specification given by vendor for generator supplied
26	18/9/14	Food items for quarantined homes in Kailahun	kpmg0028	Amando United Constr.& Ent.	94,600,000	Receipt and withholding tax not deducted
27	23/9/14	Staff and patients' feeding	kpmg0029	DHMT-Military Hospital	9,195,000	Expenditure returns and SOP
28	23/9/14	Staff and patients' feeding	kpmg0030	DHMT-W/A	12,139,175	-do-
29	23/9/14	Staff and patients' feeding	kpmg0031	DHMT-Bombali	29,962,650	-do-
30	23/9/14	Staff and patients' feeding	kpmg0032	DHMT-Tonkolili	17,362,650	Expenditure returns and SOP
31	23/9/14	Payment for feeding for staff and patients at Pujehun	kpmg0033	DHMT Pujehun	5,602,650	Expenditure returns
32	23/9/14	Payment for feeding for staff and patients at Kailahun	kpmg0034	DHMT Kailahun	24,143,250	Expenditure returns
33	23/9/14	Payment for feeding for staff and patients at Bo	kpmg0035	DHMT Bo	14,287,650	-do-
34	23/9/14	Payment for feeding for staff and patients at Moyamba	kpmg0036	DHMT Moyamba	8,962,650	-do-
35	23/9/14	Payment for feeding of patients and staff at Port Loko	kpmg0037	DHMT Port Loko	7,987,950	-do-
36	23/9/14	Payment for feeding in new isolation center	kpmg0038	District Health Management Team Kenema	4,000,000	-do-
37	23/9/14	Feeding of patient and staff at Kenema	kpmg0038	District Health Management Team Kenema	54,000,000	-do-
38	23/9/14	Payment for feeding in new isolation center in Kambia	kpmg0039	District Health Management Team Kambia	3,982,650	-do-
39	23/9/14	Payment for feeding for staff and patients at Kambia	kpmg0039	District Management Team Kambia	3,982,650	-do-
40	23/9/14	Container loading and shipment fees of one 40 ft container of medical supplies	kpmg0040	Searose International LLC	6,183.53	Request and authorisation
41	23/9/14	Payment for air ticket	kpmg0042	IPC Travel	39,330,000	Details of travel tickets, invoice, receipt.
42	23/9/14	Payment for (25,000) ID cards and passes for three days lockdown	kpmg0044	SBTS	190,000,000	Payment vouchers, request and invoice
43	23/9/14	Payment for Laser Jets 78a and 36b	kpmg0045	Markay's International	3,382,000	Pro-foma Invoices
44	25/9/14	Payment for vehicle to convey medical supplies	kpmg0046	SLRTC	12,000,000	Receipt, payment vouchers, request and breakdown of number of vehicles
46	25/9/14	Feedings	kpmg0053	SLP	256,165,000	Expenditure returns
47	9/10/14	Incentives to volunteers	EOC 0055	Aminata Yema Sannoh	1,750,000	Out of the Le 5,425,000 evidence for the utilisation of Le 1,750,000 was not submitted for review
48	9/10/14	Field visit to develop a realistic payment list for recipients of Ebola allowances	EOC 0057	S.N.K. Lansana	46,276,500	Back to office report
	14/10/14	Political Party Registration Commission intervention on the Ebola fight	MoFED 13	Political Party Registration Commission	211,120,000	Expenditure returns
	14/10/14	Provisions of other Health care services nationwide	MoFED 12	Prof. S.M. Gevao	212,450,000	-do-

Report on the audit of the Management of the Ebola Funds

No	Date	Details	PV No.	Payee	Amount Le	Amount \$	Comment
	14/10/14	Additional payment IRO rations and water for additional personnel	MoFED 11	Republic of Sierra Leone Armed Forces	918,734,477		-do-
	14/10/14	Extension of kitchen for the holding centre at Jui Government Hospital	MoFED 09	Davdapaul Ent.	52,540,000		Contract agreement, certificate of completion
	14/10/14	Funding of activities relating to Ebola monitoring/sensitisation	MoFED 08	Provincial Secretary North- Makeni	250,000,000		Expenditure returns
	14/10/14	Fuel for September and October for officials at 34 Military Hospital	MoFED 05	Joint Medical Unit	1,170,000		-do-
	14/10/14	Feeding of patients admitted at isolation centre at 34 military hospital	MoFED 04	Joint Medical Unit	14,400,000		-do-
52	15/10/14	Printing of 2,000 stickers for vehicles identification	MoFED 18	SBTS Group Holdings SL Limited	14,000,000		Three competitive RFQs, distribution lists
53	15/10/14	Printing of 10,000 individual identification cards	MoFED 17	SBTS Group Holdings SL Limited	80,000,000		-do-
54	16/10/14	Additional support for security coordination and intelligence gathering in support to MOHS	MoFED 30	Office of National Security	262,500,000		Expenditure returns
55	16/10/14	Capacity building of 27 IMC National Media Monitors on listening and report of EVD sms	MoFED 28	Independent Media Commission	25,171,000		-do-
56	16/10/14	Monthly feeding of patients and staff of the police training school- Hastings and Jui holding centres	MoFED 22	Sierra Leone Police	176,184,500		Expenditure returns
61	20/10/14	Coordination of pillar 6	MoFED 36	Min. Of Social Welfare Gender & Children's Affairs	317,180,000		-do-
62	20/10/14	Accommodation & furniture	MoFED 33	Momoh Gbentuwa	10,800,000		-do-
64	23/10/14	Re-imbursment of fuel used by the bike riders union	MoFED 39	Sierra Leone Comm. Motorbike Riders Union	10,192,500		-do-
65	28/10/14	Supply and delivery of Toshiba laptops for NERC. admin use	MoFED 45	Voz Services	66,500,000		LPO, distribution list
66	28/10/14	Supply and delivery of furniture, cleaning materials for PTS Ebola treatment centre	MoFED 43	Mohche Pharmacy & General Merchandise	175,960,000		Certificate of receipt
67	28/10/14	Supply and installation of 30 KVA diesel generator at PTS Ebola centre	MoFED 42	Medelisa Ent.	159,192,000		Certificate of completion
73	29/10/14	DSA for 20 NERC staff for provincial meetings with DHMTs	NERC011	Various	5,050,000		Signed beneficiaries lists, Minutes of meetings held, back to office reports
74	30/10/14	Payment in respect of confirmation of incentives for Western Area and amendments to vehicle rentals	NERC012	S.N.K. Lansana	23,120,000		Audit report on the exercise, approved and signed beneficiaries' lists, invoices, receipts for vehicle hire and top up cards, and NRA tax receipt.
75	31/10/14	Conveying vehicles to Lungi	NERC015	Amdal Kamara	720,000		Receipts, details on number of beneficiaries and vehicles
				TOTAL	5,402,217,952	6,183.53	

APPENDIX 'B2'
WITHHOLDING TAXES NOT DEDUCTED AND PAID OVER TO NRA

No.	Date	Details	PV No.	Payee	Amount Le	Withholding Tax Le.
1	18/9/14	Food items for quarantined homes in Kenema	kpmg0013	Komasia Constr. Ent. & Gen Serv.	91,080,000	4,554,000
2	18/9/14	Food items for quarantined homes in Western Area	kpmg0014	Atlas Business Solution Ltd	135,802,500	6,790,125
3	18/9/14	Food items for quarantined homes in Bombali	kpmg0015	P. H. Ent. & Constr.	90,535,000	4,526,750
4	18/9/14	Food items for quarantined homes in Bo	kpmg0016	Vickmel Ent.	92,700,000	4,635,000
5	18/9/14	Food items for quarantined homes in Kono	kpmg0017	Saalgust Ventures	47,600,000	2,380,000
6	18/9/14	Food items for quarantined homes in Koinadugu	kpmg0018	Hadma Ent.	47,800,000	2,390,000
7	18/9/14	Food items for quarantined homes in Kambia	kpmg0019	CIS Ent.Gen. Supplies & Const.	45,800,000	2,290,000
8	18/9/14	Food items for quarantined homes in Tonkolili	kpmg0020	Mambay Ent.	92,035,000	4,601,750
9	18/9/14	Food items for quarantined homes in Pujehun	kpmg0021	Kadkar Ent.	47,000,000	2,350,000
10	18/9/14	Food items for quarantined homes in Moyamba	kpmg0022	Hamidyus Ent.	90,100,000	4,505,000
11	18/9/14	Food items for quarantined homes in Bonthe	kpmg0023	Yabiz International	47,650,000	4,413,452
12	18/9/14	Bike rental	kpmg0024	Motorbikers Union	33,170,000	1,658,500
13	18/9/14	Vehicle rental	kpmg0025	Motor Drivers Union	32,930,000	1,646,500
14	18/9/14	40KVA Generator and Installation- Lakka Government Hospital	kpmg0026	H & J Investment	52,271,300	2,613,565
15	18/9/14	Supply of food items	kpmg0028	Amando United Constr.& Ent.	94,600,000	4,730,000
16	14/10/14	The Owl Publication	MoFED 10	Newspaper publication	16,100,000	805,000
17	14/10/14	Extension of kitchen for the holding centre at Jui Government Hospital	MoFED 09	Davdapaul Ent.	52,540,000	2,627,000
18	15/10/14	Supply of food items for Ebola quarantined household in Port Loko District	MoFED 19	Harsia Ent.	90,350,000	4,517,500
19	15/10/14	Printing of 2,000 stickers for vehicles identification	MoFED 18	SBTS Group Holdings SL Limited	14,000,000	700,000
20	15/10/14	Printing of 10000 individual identification cards	MoFED 17	SBTS Group Holdings SL Limited	80,000,000	4,000,000
21	15/10/14	Catering services	MoFED 16	Amima Ajami	11,055,000	552,750
22	16/10/14	Purchase and supply of one HP Laser Jet Three stapler etc	MoFED 26	Dinye Kanine	6,005,000	300,250
23	16/10/14	Purchase and supply stationery to the EOC	MoFED 25	Dinye Kanine	7,675,000	383,750
24	20/10/14	Production of receipt books for distribution of food ration distributions to Ebola quarantined household	MoFED 36	William Dove Ent.	7,500,000	375,000
25	20/10/14	Transportation of donated Ebola medical equipment	MoFED 31	Tictac Transportation Company	50,000,000	2,500,000
26	20/10/14	Clearing and forwarding of donated medical equipment containers	MoFED 35	Hasca Clearing and forwarding agency	10,340,000	517,000
27	20/10/14	Clearing of 1*40ft container of donated medical equipment	MoFED 32	Hasca Clearing and forwarding agency	11,090,000	554,500
28	28/10/14	Supply and delivery of printing toners to the PTS treatment centre	MoFED 44	Columbus Ent. & Const	8,075,000	403,750
29	28/10/14	Publication of Ebola signs & symptoms	MoFED 41	Muslim Journal Newspaper	11,400,000	570,000
TOTAL					1,417,203,800	72,891,142

APPENDIX 'B3'

CONTRACTS FOR THE SUPPLY OF FOOD TO QUARANTINED HOMES

No.	Date	Details	Payee	Amount Le	Comment
1	18/9/14	Food items for quarantined homes in Kenema	Komasia Constr. Ent. & Gen Serv.		Procurement records including Procurement method, bid evaluation report, minutes of procurement meetings, advert, were not submitted.
2	18/9/14	Food items for quarantined homes in Western Area	Atlas Business Solution Ltd.	91,080,000	-do-
3	18/9/14	Food items for quarantined homes in Bombali	P. H. Ent. & Constr.	135,802,500	-do-
4	18/9/14	Food items for quarantined homes in Bo	Vickmel Ent.	90,535,000	-do-
5	18/9/14	Food items for quarantined homes in Kono	Saalgust Ventures	92,700,000	-do-
6	18/9/14	Food items for quarantined homes in Koinadugu	Hadma Ent.	47,600,000	-do-
7	18/9/14	Food items for quarantined homes in Kambia	CIS Ent.Gen. Supplies & Const.	47,800,000	-do-
8	18/9/14	Food items for quarantined homes in Tonkolili	Mambay Ent.	45,800,000	-do-
9	18/9/14	Food items for quarantined homes in Pujehun	Kadkar Ent.	92,035,000	-do-
10	18/9/14	Food items for quarantined homes in Moyamba	Hamidyus Ent.	47,000,000	-do-
11	18/9/14	Food items for quarantined homes in Bonthe	Yabiz International	90,100,000	-do-
12	18/9/14	Food items for quarantined homes in Bo	Mambay Enterprises & Construction	47,650,000	-do-
13	18/9/14	Food items for quarantined homes in Kailahun	Amando United Constr.& Ent.	92,035,000	-do-
		TOTAL		1,014,737,500	

The Audit Service Sierra Leone

2nd Floor, Lotto Building
Tower Hill, Freetown
Sierra Leone

Website: www.auditservice.gov.sl

Email: info@auditservice.gov.sl

Mobile: +232 (0) 78 777 991

Report on the audit of the Management of the Ebola Funds

