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## GENERAL INFORMATION

<b>Official Address</b>	Freetown WASH & Aquatic Environment Revamping Project (FWASHAERP) Guma Valley Water Company Lamina Sankoh Street Freetown
<b>Project Coordinator</b>	<b>Francis H Lahai</b>
<b>Bankers</b>	Sierra Leone Commercial Bank Siaka Stevens Street Freetown
<b>Auditors</b>	Audit Service Sierra Leone 2 <sup>nd</sup> Floor, Lotto Building Tower Hill Freetown Sierra Leone



**Audit of the Public Financial Management Improvement and Consolidation Project performed by the Auditor General**

**Addressee:** *The Project Manager*

**Date:**

Dear Sir

***Unqualified Opinion***

I have audited the financial statements of Freetown WASH & Aquatic Environment Revamping Project (FWASHAERP) for the six months ending *31<sup>st</sup> December, 2020*. These financial statements comprise a *statement of financial position, statement of comprehensive income, cash flow statement* for the six months ending 31<sup>st</sup> December, 2020, and a summary of significant accounting policies and other explanatory information as set out on pages **12 to 16**.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Freetown WASH & Aquatic Environment Revamping Project (FWASHAERP) as at *31<sup>st</sup> December, 2020*, and (*of*) its financial performance and its cash flows for six months ending 31 December, 2020 in accordance with the International Financial Reporting Standard. for Small and Medium-sized Entities.

**Basis for Opinion**

We conducted our audit in accordance with the International Standards of Supreme Audit Institutions (ISSAI). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Project in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Sierra Leone, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters

were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. **For the period under review, there were no key audit matters identified.**

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

Management is responsible for the preparation and fair presentation of these financial statements and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible of overseeing the entity's financial reporting process.

### *Auditor's Responsibility for the Audit of the Financial Statements*

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

As part of an audit in accordance with International Standards for Supreme Audit Institutions, I exercise professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.



- Evaluate the appropriateness of accounting policies uses and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence, obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or, when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

**AUDITOR GENERAL**

Date: 1<sup>st</sup> July, 2021

## **THE BACKGROUND TO THE PROJECT**

The Freetown WASH & Aquatic Environment Revamping Project (FWASHAERP) covers the greater Freetown area, the capital city of Sierra Leone. The project aims at contributing 15% increase in access to safe water supply and 7% increase in access to improved sanitation in Sierra Leone. The project also includes measures to institutionalise the Integrated Urban Water Management (IUWM) approach and in particular provide for sustainable management of the Freetown peninsular water-shed. The project total cost is estimated at UA135.12 million, including Fund's (AfDB) contribution of UA10.00 million. The project will be implemented within a period of sixty-six (66) months.

The project will directly benefit an estimated 1,400,000 people (51% women), provided with access to safe water, including new access for 1,000,000 people and restoration of a regular daily water service for 400,000 people. Environmental sanitation conditions will be improved, including the improvement of hygiene and sanitation habits of at least 200,000 people in vulnerable communities of the city. The project will create over 2,700 jobs and restore the Freetown peninsular water-shed thereby reducing the impact of the extreme climate events to living conditions and enhancing resources sustainability of the Protected Forest Area - the *Western Area Peninsular* water-shed. Overall, the water and sanitation services regulatory environment and improved delivery of the services will provide a firm foundation for long-term financial sustainability of Guma Valley Water Company and Freetown City Council.

The overall objective of the project is to improve the water supply and sanitation services while ensuring the sustainability of the vital aquatic ecosystem in the Western Area/Freetown.

The Specific objectives of the project are:

- a. to rehabilitate and expand water treatment, transmission, storage and distribution systems.
- b. to improve solid and liquid waste collection, treatment and disposal services;
- c. to provide infrastructure and enhance capacity for the effective protection of the Western Area Protected Forest/Watershed; and
- d. to promote good sanitation, hygiene and child nutrition practices of the primary beneficiaries while facilitating their gainful participation in the improvement of FWASHAERP services.

The Guma Valley Water Company (GVWC), a State Owned Enterprise (SOE) established by the Guma Valley Water Company Act 2017, is the Executing Agency of the project. GVWC is executing the Freetown WASH and Aquatic Environment Revamping Project (FWASHAERP) in partnership with five relevant agencies by virtue of their statutory responsibilities.

The key Implementing Partner Agencies are:

- i. Freetown City Council (FCC), which holds the mandate for waste management including land drainage in the city (Western Area Urban);
- ii. WARDC which holds the mandate for waste management including land drainage in the Western Area Rural District;
- iii. National Water Resources Management Agency (NWRMA), which hold the mandate for water resources management;
- iv. National Protected Areas Authority (NPAA), which hold the mandate for gazetted protected areas; and
- v. Directorate of Gender which hold the mandate for gender/child/social- welfare affairs.

Table 1: Sources of funding

Source of Financing	Foreign Costs	Local Costs	Total	% Total
Government of SL	0.00	3.05	3.05	2.3
ADF Grant	2.63	1.10	3.73	2.8
ADF Loan	3.47	2.81	6.27	4.6
Islamic Development Bank	19.30	6.30	25.60	18.9
Netherlands Enterprise Agency	37.66	5.23	42.90	31.7
OPEC	11.36	2.94	14.30	10.6
Kuwait Fund	8.37	2.34	10.70	7.9
Saudi Fund	8.28	2.42	10.70	7.9
Green Climate Fund	3.73	10.57	14.30	10.6
ECOWAS Bank	3.20	0.37	3.57	2.6
<b>TOTAL</b>	<b>98.00</b>	<b>37.14</b>	<b>135.14</b>	<b>100.0</b>

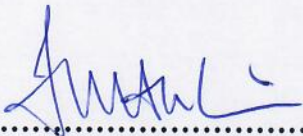
### STATEMENT OF MANAGEMENT'S RESPONSIBILITIES

It is the responsibility of management to prepare Financial Statements for each financial year which should show a true and fair view of the state of affairs of the Project and of its surplus or deficit for that year. In preparing these Financial Statements the Management is required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting policies have been followed, subject to any material departures disclosed and explained in the Financial Statement;
- prepare the Financial Statements on a going concern basis unless it is inappropriate to presume that the Project will continue its activities

Management is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Project. They have a general responsibility for such steps as are reasonably available to them to safeguard the assets of the Project and to prevent and detect fraud and other irregularities.

On behalf of Management

 01/07/21  
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**Project Coordinator - FWASHAERP**

  
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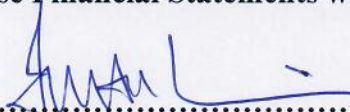
**Project Implementation Unit Accountant**




**STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31ST 2020**

	Notes	2020
<b>ASSETS</b>		<b>USD</b>
<b>Non-current assets</b>		
Property, Plant and Equipment	2	317,907
		<u>317,907</u>
<b>Current assets</b>		
Prepayments		6,052
Trade and other receivables		5,000
Cash and cash equivalents	4	396,734
		<u>407,786</u>
<b>Current Assets</b>		<u><b>725,693</b></u>
<b>Accumulated Fund</b>		
Net Income		624,621
Accrued Expenses	3	95,854
Taxes Payable		5,218
		<u>725,693</u>

These Financial Statements were approved on.....01 July.....2021

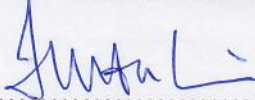
..........Project Coordinator – FWASHAERP


..........Project Implementation Unit Accountant

**STATEMENT OF INCOME AND EXPENDITURE FOR THE SIX MONTHS  
 ENDING 31ST DECEMBER, 2020**

	Notes	2020
		USD
<b>Income</b>		
Income – From Donors	1	374,186
Income – GoSL	1	496,565
<b>Total Income</b>		<u><u>870,751</u></u>
 <b>Expenditures</b>		
Advertising & marketing		5,429
Bank charges & Bank Commission		142
Depreciation on property, plant & equipment	2	10,502
Office expenses		18,489
Consultancies & Technical Assistance		114,799
Salaries & wages		78,972
Meetings & Training		7,675
Traveling & Subsistence		4,904
Taxes Paid (Counterpart funds)		5,218
<b>Total Expenses</b>		<u><u>246,130</u></u>
 <b>Net Income</b>		 <b>624,621</b>

These Financial Statements were approved on.....01 July.....2021

  
 .....Project Coordinator – FWASHAERP

  
 ..... Project Implementation Unit Accountant

**STATEMENT OF CASH FLOW AS AT 31ST DECEMBER, 2020**

	<b>2020</b>
	<b>USD</b>
<b>Cash flows from Operating Activity</b>	
Cash receipt from Partners	870,751
Cash payments to Consultants, Suppliers and Employees	<u>(145,608)</u>
Total Cash flow from Operation Activities	<u><b>725,143</b></u>
<b>Cash flow from Investing Activities</b>	
Payments to acquire Property & Equipment	<u>(328,409)</u>
Total Cash flow from Investing Activities	<u><b>(328,409)</b></u>
<b>Net decrease in Cash and Cash Equivalentents</b>	<u><b>396,734</b></u>
<b>Cash Balance at 31st December 2020</b>	<u><b>396,734</b></u>

**FUNDS FLOW STATEMENTS AS AT 31ST DECEMBER 2020**

	<b>USD</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>
	<b>Direct</b>	<b>AfDB</b>	<b>AfDB</b>	<b>GoSL</b>	<b>Total</b>
Statement of Changes in Equity	<b>Payments</b>	<b>Loan</b>	<b>Grant</b>		
Balance of Funds at start of the year		-	-	-	-
Income	315,000	49,217	9,968	496,565	870,751
Expenditures	315,000	2,303	356	156,358	474,017
<b>Net Income for the year</b>	<b>-</b>	<b>46,914</b>	<b>9,613</b>	<b>340,207</b>	<b>396,734</b>
<b>Balance Of Cash Balance at 31<sup>st</sup> December 2020</b>	<b>-</b>	<b>46,914</b>	<b>9,613</b>	<b>340,207</b>	<b>396,734</b>

## NOTES TO THE FINANCIAL STATEMENTS

### 1. PRINCIPAL ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Project's financial statement.

**a. Basis of accounting**

These financial statements have been prepared on the historical cost basis in accordance with the International Financial Reporting Standard, for Small and Medium-sized Entities.

**b. Foreign currency transaction**

**Functional and presentation currency**

The functional currency is the local currency in Sierra Leone which is the Leone. The Project has however adopted the United States Dollars (US\$) as its presentation currency as most of its transactions are dominated in US Dollars. Transactions in all other currencies are therefore considered foreign currency transactions.

**Transactions and balances**

Foreign currency transactions are translated into functional currency using the exchange rates prevailing on the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions denominated in foreign currencies are recognised in the Project Income and Expenditure Account.

**c. Non-current assets**

Property, Plant and equipment are depreciated yearly and the depreciation charge for the year is expensed in the Statement of Income and Expenditure. If there is an indication that there has been a significant change in the depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised accordingly to reflect the new expectations.

The estimated useful lives for the current and comparative periods are as follows:

Buildings	5%
Dams and reservoirs	2.5%
Mains	2.5%
Other distribution mains	33.33
Plant and equipment	25%
Motor vehicles	25%
Furniture, Fixtures and Fittings	25%
Computer Equipment	25%
Office Equipment	25%

**NOTES TO THE FINANCIAL STATEMENTS Cont.**

**d. Income**

Funding from the various funding sources constitutes all funds accruing to the Project in the form of allocation by the Government of Sierra Leone and funds from development partners. Revenue grants are taken into revenue on receipt

**e. Cash and Cash Equivalents**

Cash and cash equivalent comprise cash in hand and unspent balance of funds transferred to the Project maintained with banks

**NOTES TO THE FINANCIAL STATEMENTS Cont.**

<b>1 Revenue</b>	<b>2020</b>
	<b>US\$</b>
Income - Grant Income	-
Income - Loan & Grant Income –AfDP	374,186
Income – GoSL	496,565
Other income	-
<b>Total Revenue</b>	<b><u>870,751</u></b>

**2. Property Plant and Equipment**

	<b>Motor Vehicles</b>	<b>Furniture &amp; Fixtures</b>	<b>Computer Equipment</b>	<b>Office Equipment</b>	<b>Total</b>
	USD	USD	USD	USD	USD
<b>Cost</b>					
At 1 January 2020	-	-	-	-	-
Acquisition in 2020	315,000	8,997	2,808	1,603	328,409
Balance at 31 December 2020	<b><u>315,000</u></b>	<b><u>8,997</u></b>	<b><u>2,808</u></b>	<b><u>1,603</u></b>	<b><u>328,409</u></b>
<b>Depreciation</b>					
At 1 January 2020	-	-	-	-	-
Charge for the year	10,271	190	22	20	10,502
Balance at 31 December 2020	<b><u>10,271</u></b>	<b><u>190</u></b>	<b><u>22</u></b>	<b><u>20</u></b>	<b><u>10,502</u></b>
Balance at 1 January 2020	-	-	-	-	-
Balance at December 2020	<b><u>304,729</u></b>	<b><u>8,808</u></b>	<b><u>2,786</u></b>	<b><u>1,583</u></b>	<b><u>317,907</u></b>

**3 Accrued Expenses**

	<b>2020</b>
	<b>USD</b>
Salaries PIC members	18,579
Professional Fees - Technical Assistants	74,600
TA Travel	2,590
Bank Charges	85
	<b><u>95,854</u></b>

**NOTES TO THE FINANCIAL STATEMENTS Cont.**

<b>4. Cash and cash equivalents</b>	<b>2020</b>
	<b>USD</b>
Counterpart Funding	340,207
Special Account 1	46,914
Special Account 2	9,613
	<u>396,734</u>

**5. WITHDRAWAL APPLICATION**

**AFRICAN DEVELOPMENT FUND (ADF) GRANT NUMBER: 21-00-15-50-38-617**

Date	Reference Number	Mode of Disbursement	Account Requested US\$	Account Disbursed by FSF US\$	Amount Disallowed US\$	Amount Received	Bank Charges US\$
3.8.20	01	Special Account	10,000	10,000	-	9,968	32
			<u>10,000</u>	<u>10,000</u>	-	<u>9,968</u>	<u>32</u>
8.6.20	02	Direct Payment	63,000	63,000	-	63,000	-
22.9.20	03	Direct Payment	252,000	252,000	-	252,000	-
19.11.20	04	Direct Payment	8,900	8,900	-	8,900	-
19.11.20	05	Direct Payment	8,900	8,900	-	8,900	-
19.11.20	06	Direct Payment	10,500	10,500	-	10,500	-
19.11.20	07	Direct Payment	9,000	9,000	-	9,000	-
14.12.20	08	Direct Payment	8,900	8,900	-	8,900	-
14.12.20	09	Direct Payment	8,900	8,900	-	8,900	-
14.12.20	10	Direct Payment	10,500	10,500	-	10,500	-
14.12.20	11	Direct Payment	9,000	9,000	-	9,000	-
			<u>389,600</u>	<u>389,600</u>	-	<u>389,600</u>	-
	<b>Total</b>		<u>399,600</u>	<u>399,600</u>	-	<u>399,568</u>	<u>32</u>



**AFRICAN DEVELOPMENT FUND (ADF) LOAN NUMBER: 21-00-15-00-40-547**

Date	Reference Number	Mode of Disbursement	Account Requested US\$	Account Disbursed by FSF US\$	Amount Disallowed US\$	Amount Received	Bank Charges US\$
3.8.20	01	Special Account	49,250	49,250	-	49,217	33
	<b>Total</b>		<b>49,250</b>	<b>49,250</b>	<b>-</b>	<b>49,217</b>	<b>33</b>

**REPORT OF THE AUDITORS ON THE SPECIAL ACCOUNTS STATEMENTS, US  
DOLLAR ACCOUNT NUMBER 003-001037135412206 and 003-00137135412019**

I have audited the accompanying Special Account numbered **003-001037135412206 and 003-00137135412019** established under the provision of the AfDB Programme for the six months ending 31<sup>st</sup> December 2020 as set out on page 18 and 19.

I conducted the audit in accordance with the Standards of the International Organization of Supreme Audit Institutions (INTOSAI) and International Federation of Accountants (IFAC). Those Standards require that I plan and perform the audit to obtain reasonable assurance that the Special Account statements are free from material misstatement.

The accompanying Special Account Statement was prepared on the basis of cash deposited and withdrawals for the purpose of complying with the project agreement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**Opinion**

In my opinion the receipts are properly accounted for and the withdrawals were made for the purpose of the project in accordance with the Loan/Grant agreement and AfDB disbursement procedures. The accompanying special accounts statements give a true and fair view of the ending balance as at 31<sup>st</sup> December 2020.

In accordance with the provisions of the terms of reference of the audit, I confirm as follows:

- Withdrawals from the Special Accounts during the period under review were made for eligible expenditure.
- The Special Accounts of the project has been maintained in accordance with the provisions of the financing agreement.

**AUDITOR GENERAL**

**Date**

*[Handwritten signature]*  
1<sup>st</sup> July, 2021

**SPECIAL ACCOUNTS STATEMENTS, US DOLLAR ACCOUNT**

<b>Account No:</b>	003-00137135412019
<b>Depository Bank</b>	Sierra Leone Commercial bank
<b>Address</b>	Siaka Steven Street, Freetown
<b>Agreement Reference</b>	2100155038617
<b>Currency</b>	United States Dollars

**Account Activity**

	<b>2020</b>
	<b>US\$</b>
<b>Opening Balance</b>	-
Funds Received during the period	
AfDB Grant	<u>9,968</u>
	<b>9,968</b>
Amount withdrawn for implementation	<u>(356)</u>
<b>Closing Balance as at 31st December</b>	<u><b>9,613</b></u>

**SPECIAL ACCOUNTS STATEMENTS, US DOLLAR ACCOUNT**

<b>Account No:</b>	003-001037135412206
<b>Depository Bank</b>	Sierra Leone Commercial bank
<b>Address</b>	Siaka Steven Street, Freetown
<b>Agreement Reference</b>	21DD150040547
<b>Currency</b>	United States Dollars

**Account Activity**

	<b>2020</b>
	<b>US\$</b>
<b>Opening Balance</b>	-
Funds Received during the period	
AfDB Loan	49,217
	<u>49,217</u>
Amount withdrawn for implementation	(2,303)
<b>Closing Balance as at 31st December</b>	<u><u>46,914</u></u>

**Supplementary Information**

**Non-Current Assets Register as at 31<sup>st</sup> December 2020**

Date of Receipt	ASSET CLASS	DESCRIPTION	SUPPLIER	ASSET IDENTIFICATION NUMBER	LOCATION	Cost	
						US \$	Le
20/10/2020	Printer	Cloured Hp Laser jet pro MFP Printer	Miha Enterprise	GVWC/ING/FWKC/IT/ADMIN/20-27	T/A OFFICE		17,000,000
16/11/2020	Modem	Mifi Dongle Mordem	Qcell	Guma/ENG/2020/RFQ00636-01	Raymond A Williams		450,000
16/11/2020	Modem	Mifi Dongle Mordem	Qcell	Guma/ENG/2020/RFQ00636-02	Abdul Karim Marrah		450,000
16/11/2020	Modem	Mifi Dongle Mordem	Qcell	Guma/ENG/2020/RFQ00636-03	Tiideni . H Jabie		450,000
16/11/2020	Modem	Mifi Dongle Mordem	Qcell	Guma/ENG/2020/RFQ00636-04	Baba Turay		450,000
16/11/2020	Modem	Mifi Dongle Mordem	Qcell	Guma/ENG/2020/RFQ00636-05	Alhaji Sesay		450,000
16/11/2020	Modem	Mifi Dongle Mordem	Qcell	Guma/ENG/2020/RFQ00636-06	Rosa David		450,000
16/11/2020	Modem	Mifi Dongle Mordem	Qcell	Guma/ENG/2020/RFQ00636-07	Ing Francis Lahai		450,000
16/11/2020	Modem	Mifi Dongle Mordem	Qcell	Guma/ENG/2020/RFQ00636-08	Ing Ismail Bundu		450,000
16/11/2020	Modem	Mifi Dongle Mordem	Qcell	Guma/ENG/2020/RFQ00636-09	Christian Sankoh		450,000
16/11/2020	Modem	Mifi Dongle Mordem	Qcell	Guma/ENG/2020/RFQ00636-10	Ahmed Cawuta Turay		450,000

Date of Receipt	ASSET CLASS	DESCRIPTION	SUPPLIER	ASSET IDENTIFICATION NUMBER	LOCATION	Cost	Cost
16/11/2020	Modem	Mifi Dongle Mordem	Qcell	Guma/ENG/2020/RFQ00636-11	Derick Coker		450,000
16/11/2020	Modem	Mifi Dongle Mordem	Qcell	Guma/ENG/2020/RFQ00636-12	Ing Ibrahim Bah		450,000
16/11/2020	Modem	Mifi Dongle Mordem	Qcell	Guma/ENG/2020/RFQ00636-13	Cephas Oguah		450,000
16/11/2020	Modem	Mifi Dongle Mordem	Qcell	Guma/ENG/2020/RFQ00636-14	Miranda Davies		450,000
16/11/2020	Modem	Mifi Dongle Mordem	Qcell	Guma/ENG/2020/RFQ00636-15	Kingston Mame		450,000
16/11/2020	Modem	Mifi Dongle Mordem	Qcell	Guma/ENG/2020/RFQ00636-16	Jacob Tumbulto		450,000
31/08/2020	Air Condition	12000 Btu Air condition	Kings Eletricals	Guma/ENG/2020/00460-01	Procurement T/A Office		9,200,000
12/01/2021	Air Condition	1800 Btu Air condition	Kings Eletricals	<b>Guma/ENG/2020/00733</b>	Interns Office at 4th Floor		
12/11/2020	Furniture	Steel office cabinet	Baseman Enterprises	GVWC/FRWKC/STA/PRIA/ING/2020-16-01	T/A Office		2,000,000
12/11/2020	Furniture	Steel office cabinet	Baseman Enterprises	GVWC/FRWKC/STA/PRIA/ING/2020-16-02	T/A Office		2,000,000
12/11/2020	Furniture	Steel office cabinet	Baseman Enterprises	GVWC/FRWKC/STA/PRIA/ING/2020-16-03	T/A Office		2,000,000
31/08/2020	Furniture	Executive Tables & Chairs	Abu Zaniab Enterprises	Guma/ADMIN/2020/FRQ/00484-01	T/A Office		9,500,000
31/08/2020	Furniture	Executive Tables & Chairs	Abu Zaniab Enterprises	Guma/ADMIN/2020/FRQ/00484-02	T/A Office		9,500,000

Date of Receipt	ASSET CLASS	DESCRIPTION	SUPPLIER	ASSET IDENTIFICATION NUMBER	LOCATION	Cost	Cost
31/08/2020	Furniture	Executive Tables & Chairs	Abu Zaniab Enterprises	Guma/ADMIN/2020/FRQ/00484-03	T/A Office		9,500,000
31/08/2020	Furniture	Executive Tables & Chairs	Abu Zaniab Enterprises	Guma/ADMIN/2020/FRQ/00484-04	T/A Office		9,500,000
31/08/2020	Furniture	Executive Tables & Chairs	Abu Zaniab Enterprises	Guma/ADMIN/2020/FRQ/00484-05	T/A Office		9,500,000
31/08/2020	Furniture	Executive Tables & Chairs	Abu Zaniab Enterprises	Guma/ADMIN/2020/FRQ/00484-06	T/A Office		9,500,000
31/08/2020	Furniture	Executive Tables & Chairs	Abu Zaniab Enterprises	Guma/ADMIN/2020/FRQ/00484-07	T/A Office		9,500,000
28/08/2020	Furniture	Carpet for T/A office	AA Enterprises	Guma/ADMIN/2020/FRQ/00483 -01	T/A Office		9,500,000
22/09/2020	Motor Vehicle	Toyota Hilux	Royal International Suppliers	AQR 758	Poject T/A	75,333.33	
23/09/2020	Motor Vehicle	Toyota Hilux	Royal International Suppliers	AQR 759	Poject T/A	75,333.33	
24/09/2020	Motor Vehicle	Toyota Hilux	Royal International Suppliers	AQR 760	Poject T/A	75,333.33	
25/09/2020	Motor Vehicle	Toyota Prado	Royal International Suppliers	AQQ	Poject Coordinator	89,000.00	