



GALMUDUG STATE OF SOMALIA (GSS)

FINAL MANAGEMENT LETTER

FOR THE PERIOD FROM 1 APRIL TO 31 DECEMBER 2016

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GLOSSARY OF ABBREVIATIONS

Acronyms	Full Description
GSS	Galmudug State of Somalia
MoF	Ministry of Finance of Galmudug State of Somalia
TSA	Treasury Single Account
IGA	Interim Galmudug Administration
FMIS	Financial Management Information System
FMS	Federal Member State
CPO	Commitment and Payment Order
SSF	Somali Stability Fund

16 March 2018

Said Sayid Shirwac
The Minister of Finance
Galmudug State of Somalia
Adado City, Galmudug

Dear Sir,

RE: MANAGEMENT LETTER FOR THE NINE MONTHS ENDED 31 DECEMBER 2016

We have audited the Financial Statements of Galmudug State of Somalia (GSS) for the period from 1 April to 31 December 2016 in accordance with International Standards on Auditing (ISA). Those standards require we plan and perform the audit to obtain reasonable assurance that the financial statements are free of material misstatements but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

The Management of GSS is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by Management are required to assess the expected benefits and related costs of internal control structure, policies and procedures. The objectives of an internal control structure are to provide Management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with International Financial Reporting Standards.

The report set out below is based on information provided to us and observations made during our visit at your premises. It is worthy of note that absolute completeness in accounting and auditing is never achieved nor is it necessary. For this reason, our audit was based on a test sample basis necessary to enable us to reach reasonable conclusion on which to base our opinion.

We observed that the internal control systems in place at the moment were being followed with inadequacies in some of them as highlighted in this report. However, despite this we were able to obtain sufficient information to enable us draw reasonable conclusions as to the state of the entity's records and whether such information can be relied upon. In accordance with our firm's normal practice, we draw your attention to certain matters which we identified during the audit.

We are therefore, pleased to provide this report and its recommendations on internal controls, accounting procedures and other matters, which came to our attention during our audit.

Yours truly,

Baker Tilly Merali's

Date:

SUMMARY OF FINDINGS

We have assigned priority ratings to the audit findings as follows:

Priority levels for ranking recommendations
<p>Priority 1 - Urgent remedial action is required. Key internal controls are absent or are not complied with on a regular basis. There is a fundamental weakness or deficiency in an internal control or in a series of internal controls which involves a substantial risk of either material error, or irregularity or fraud with regard to the expenditure and revenue stated in the Financial Report of the Project. There is a substantial risk of failure to achieve the control objectives for the Project which concern reliability of financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations notably the Contractual Conditions for the Project. Such risks could lead to an adverse impact on the financial report of the Project. Remedial action should be taken urgently.</p>
<p>Priority 2 - Prompt specific action is required. There is a weakness or deficiency in an internal control or in a series of internal controls which, although not fundamental, relates to shortcomings which expose specific internal control areas (e.g. cash and bank management or budgetary and expenditure control) to a less immediate level of risk of either error, or irregularity or fraud. Such a risk could impact on the effectiveness of the internal controls and on the internal control objectives and should be of concern to the Entity's Management. Prompt specific action should be taken.</p>
<p>Priority 3 - Specific remedial action is desirable. There is a weakness or deficiency in internal control which individually has no major impact but where the Project would benefit from improved internal controls and/or where the Entity would have the opportunity to achieve greater effectiveness and/or efficiency. There is a possibility of undesirable effects at the process level, which, combined with other weaknesses, could give cause for concern.</p>

A summary of our Audit findings whose details are provided under section 1 of this report is as follows:

No.	Heading	Reference no.
1.0	Financial Audit Findings	Section 1
1.1	Inadequate Supporting Documentation	1.1
2.0	Management Control Findings	Section 2
2.1	Weakness in Revenue Collection	2.1
2.2	Lack of Competitive bidding for goods and services procured	2.2
2.3	Weakness in Segregation of Duties for payment of Expenditures	2.3
2.4	Weakness in Bank reconciliations	2.4
2.5	Excessive use of cash payments	2.5
2.6	Weakness in asset management	2.6
2.7	Weakness in Human Resource - lack of time management system	2.7
2.8	Poor Record keeping	2.8
3.0	Compliance Findings	Section 3
3.1	Monthly Reports were not submitted	3.1

1.0 Financial Findings

Finding n°: 1.1	Title: Inadequate Supporting Documentation
<p>Criteria</p> <p>Key requirements in ensuring an accurate and complete set of financial files are effective financial control policies and procedures. An important financial control is ensuring all payments are supported by adequate documents such as invoice, receipts, agreements, tickets, boarding pass, delivery notes etc.</p> <p>Also, Galmudug State of Somalia's Financial Management and Expenditure/Revenue Procedures Manual states that in the expenditure process details section "Certification for payment occurs after receipt of goods or services. A competent person (this would usually be the person originally identifying the requirement for Commitment Authorization) must first verify that the service has been performed or goods delivered in accordance with the Purchase Order. This person must complete the Receiving Report section of the Purchase Order.</p> <p>Finally, the Certifying Officer must be satisfied that the claimant has completed his part of the contract and that an invoice has been submitted which identifies the nature of the claim on the IGA Consolidated Budget in sufficient detail to avoid, for example, the possibility of a double payment or a later dispute on negotiated terms and conditions. The invoice must also clearly identify the name of the creditor and make reference to the purchase order number. The requirement is to ensure that payments are only made to the person or organization rendering the service. It is only after these checks have been made that an officer can certify that the claim is correct for payment."</p> <p>Description</p> <p>During our audit substantive testing we noted that expenditures amounting USD 1,308,899 detailed in Annex 1, were not adequately supported.</p>	
<p>Implication</p> <p>Where expenditure claimed as eligible is not adequately supported with the necessary documents, it becomes difficult to ascertain occurrence and eligibility of the payments.</p>	
<p>Recommendation Priority</p> <p>Priority 1 – Urgent remedial action is required.</p>	
<p>Recommendations:</p> <p>Galmudug MoF management should ensure that adequate supporting documents are maintained to support all costs declared in the Annual Financial Statements. Supporting documentation should be properly filed and securely kept. The documentation should form basis for effecting payments and recording costs in the accounting system. It would be useful to develop mechanisms to assist officers obtain all necessary supporting documentation. These mechanisms may include formulating standardized checklists for the various types of costs, training on documentation as part of accounting for funds and clearly stating in policies and procedures manual of Galmudug MoF, the documentation required for various transactions.</p>	
<p>Management Comment:</p> <p>In 2016, GSS had no office space therefore we had to work from our homes plus political environment and staff were not adapted with GSS Systems.</p> <p>We agree with this finding 2016 was the GSS 1st year of operations; ministry of finance management will put in place corrective actions to address this weakness.</p>	

2.0 Management Control Finding

Finding n°: 2.1	Title: Weakness in Revenue Collection
<p>Criteria</p> <p>Key requirements in ensuring an accurate and complete set of financial files are effective financial control policies and procedures. An important financial control is ensuring all revenue collected are promptly banked entirely and expense are paid directly from the bank using cheques or other banking instruments.</p> <p>Also, Galmudug State of Somalia Financial Management and Expenditure/Revenue Procedures Manual states in Revenue Process outline sections “Collection of revenue per the revenue decree/law is done either by government-employed tax collectors or authorized collection agents on behalf of the government, or the taxpayer can pay directly into the TSA bank account or the cash window at the Ministry of Finance.</p> <p>Tax collection by collectors or agents is always supported by the collector/agent issuing a numerically controlled, authorized revenue receipt. Tax collectors should deposit the money to the bank.</p> <p>Revenue is recorded into the FMIS utilizing the proper revenue codes”</p>	
<p>Description</p> <p>We reviewed the income recorded in the Financial statements and noted the following weaknesses:</p> <ul style="list-style-type: none"> • We were not provided the receipts used for collecting the revenue recorded in the system from Galakyo and Haboyo Customs. • We received some receipts from Adado and Godinlabe Customs and noted that all revenues collected are not banked because expenses are paid as cash before banking. • Expenses paid from the revenue collected at customs are not recorded in FMIS hence, leading the understatement of revenue and expenses reported. • No evidence of segregation of duties in revenue collection. • Income from Federal government of Somalia amount USD 746,900, were not supported by any evidence and we were not provided contact person within Somali Government that we can send income confirmation to ensure the accuracy and completeness of the reported income. 	
<p>Implication</p> <p>Weakness in revenue collections could lead to misappropriation of tax payer money and inaccurate financial reporting.</p>	
<p>Recommendation Priority</p> <p>Priority 1 – Urgent remedial action is required.</p>	
<p>Recommendations:</p> <p>We recommend that GSS’s should ensure all receipts used for collection revenues are kept in MoF revenue section, the money collected should be promptly deposited into the bank.</p> <p>There should be proper segregation of duties in the revenue collections, this could be achieved by tax collectors using serialized receipt vouchers for collecting revenues, deposit the money in the bank and then submit the copies of the receipt and the bank deposit slip to the Revenue Department. Someone from Revenue Department should prepare daily reconciliations for the receipts issued and the money deposited to the bank. Another officer in Revenue Department should review, while another senior officer should approve the reconciliation after checking the money has been deposited into the bank.</p> <p>Also, there should be other check points after the custom check point, which records the vehicles passing through and the receipt numbers issued to the vehicles and the amount of money they have paid to ensure vehicles which have not paid the customs fees are not allowed to enter the city.</p>	

Expense should only be paid from the bank account after the appropriate controls and documentation are obtained.

Management Comment:

We partly agree with this finding, Official receipts issued to taxpayers at the check points were available and issued for road tax. Corrective action will be put in place to address revenue leakages where by some revenue collection related expenses were paid outside the TSA.

Further Auditor's Comment:

We were not provided the receipts used for collecting the revenue recorded in the system from Galakyo and Haboyo Customs and we received only some receipts from from Adado and Godinlabe Customs. We are recommending all the receipts issued at customs should be kept in the ministry of Finance revenue department and availed for the audit. All Taxes collected should be promptly banked and expensed should not be paid from revenue collected before banking it.

Further we are recommending there should be proper segregation of duties in collecting revenues, reviewing and approve of daily reconciliations and recording the revenue in the FMIS system. This should be evidenced by paper work so that a third party can review and assess the effectiveness of these controls.

Finding n°: 2.2	Title: Lack of Competitive bidding for goods and services procured
<p>Criteria</p> <p>Key requirements in ensuring an accurate and complete set of financial files are effective financial control policies and procedures. An important financial control is ensuring all goods and services procurement by the organization are competitively procured.</p> <p>Also, Article 4.2.1 of Galmudug State of Somalia Procurement policy and Procedure Manual states "Federal Member state (FMS) is responsible for implementing Projects and therefore for selecting the contractors and suppliers and awarding and subsequently administering the contracts. While in practice the specific procurement rules and procedures to be followed in the implementation of a Project depend on the circumstances of the particular case, the following five considerations generally guide the application of this Procurement Procedures Manual - these are led by item (a) below - the "guiding principle" for the [FMS]:</p> <ul style="list-style-type: none"> (a) Conduct all activities with the highest levels of integrity, in a fair and transparent manner with an obvious lack of any corrupt practices. This shall act as the guiding principle to all procurement activities for the [FMS]. (b) Open, fair, and competitive procedures used in a transparent manner to solicit, award, and administer contracts to procure goods, works, and non-consultant services; (c) Procurements for goods, works, and non-consultant services shall be based upon a clear and accurate description of the goods, works, or non-consultant services to be acquired; 	
<p>Description</p> <p>We have noted that during 2016, GSS procured some goods and services without evidence of competitive procurement process. Examples for the transactions were not procured competitively are detailed in Annex 2.</p>	
<p>Implication:</p> <p>Lack of application of competitive procurement procedures poses the risk of GSS not benefitting from best value for money for the tax payers and donors money.</p>	
<p>Recommendation priority</p> <p>Priority 1 – Urgent remedial action is required.</p>	
<p>Recommendations:</p> <p>In order to ensure value for money is achieved when awarding contracts, GSS MoF Management should ensure that competitive process is applied when procuring goods and services and retain supporting documents to evidence those procedures and the procurement decisions made.</p>	
<p>Management Comment:</p> <p>This finding mostly relates to payment of state obligation that was incurred before the establishment of MOF, other payment that required procurement and bidding processes were followed. The Management will strictly strengthen compliance with procurement processes.</p>	
<p>Further Auditor's Comment:</p> <p>82% of the transactions sampled which were not competitively procured related to regular food provision and Security, Intelligence and prison foods and other supplies. Only 17% relates to state formation. This shows payments other than state formation were not also competitively procured. See the details in Annex 2.</p>	

Finding n°: 2.3	Title: Weakness in Segregation of Duties for Payment of Expenditures
<p>Criteria</p> <p>Key requirements in ensuring an accurate and complete set of financial files are effective financial control policies and procedures. An important financial control is effective segregation of duties to ensure that one Ministry shall not be responsible for preparing, reviewing and approving payments.</p> <p>Also, Galmudug state of Somalia Financial Management and Expenditure/Revenue procedures manual states in the Commitment Authorization section “The first step in the expenditure process occurs when a decision is taken which will lead directly to the expenditure of public moneys. This process is called Commitment Authorization. Only a person who has the authority to authorize proposals to spend public moneys can take such a decision. Ministry Heads and specific delegates will be designated as Authorizing Officers”</p> <p>Further Appendix A treasury forms instruction specially in Form 2: Commitment and Payment Order (CPO) Detailed Instructions states that:</p> <ul style="list-style-type: none"> • This first section of the CPO form is to be completed by the spending Ministry • Ministry Requesting Officer should sign to confirm the Commitment is required to meet the needs of the Ministry. • Ministry Authorizing Officer (frequently the Ministry head) should sign after satisfied himself/herself that: <ul style="list-style-type: none"> • The proposal is in accordance with the policies of the IGA; and • The proposed expenditure will make efficient and effective use of the public moneys available from the IGA Consolidated Budget for programs implementing those policies. • The Appropriation Account in the IGA Consolidated Budget has been assigned, to which the amount is chargeable. 	
<p>Description of the finding:</p> <p>During our expenditure verifications we noted all Commitment and Payment Orders (CPO) are prepared and authorized by Ministry of Finance without involvement of authorizing officers in the line Ministries.</p>	
<p>Implications:</p> <p>This is breach on the Financial Management and Expenditure/Revenue procedures and also it will be very difficult to ascertain that the expenditure paid were truly incurred for the need of the MDAs charged.</p>	
<p>Recommendation priority</p> <p>Priority 1 – Urgent remedial action is required.</p>	
<p>Recommendations:</p> <p>In order to ensure adequate control is exercised over expenditures, the GSS should segregate duties of the expenditure process in accordance with Financial Management and Expenditure/Revenue procedures manual.</p>	
<p>Management Comment:</p> <p>We agree with this finding on authorization for CPOs for other MDAs, necessary remedies will be put into place to correct this deficiency. It is also important to mention that segregation of duty do exist for all other payment approval processes in the FMIS.</p>	

Finding n°: 2.4	Title: Weakness in Bank reconciliations
<p>Criteria</p> <p>Key requirements in ensuring an accurate and complete set of financial files are effective financial control policies and procedures. An important financial control is carrying out regular reconciliations between bank statements and cashbooks to highlight any errors or discrepancies as well as reducing the risk of fraud.</p> <p>Also, Galmudug state of Somalia financial management and expenditure/revenue procedures manual states in Tax Revenue Collection and recording Process Outline section “Bank reconciliation performed in Bisan© on a periodic basis, preferably daily”.</p> <p>Description:</p> <p>We have noted that daily bank reconciliations are not prepared. We have been provided only one reconciliation for the month of December 2016 which is not showing the evidence of preparer, reviewer and approver. Also, the bank statement was not attached and the reconciliation was showing a difference negative USD 1,088.33.</p> <p>Further we noted the closing bank balance as per Financial statement shows USD 3,066 and whereas the ledger balance shows USD 3,266.</p>	
<p>Implication</p> <p>The lack of proper bank reconciliations means that there exists possibility of errors or discrepancies in the cashbooks and bank Accounts being carried forward without being noticed at an early stage. Bank reconciliations are key control systems for bank transactions, which were not enjoyed by Galmudug State of Somalia.</p>	
<p>Recommendation priority</p> <p>Priority 1 – Urgent remedial action is required.</p>	
<p>Recommendations:</p> <p>In order to ensure adequate control is exercised over income and expenditures, the Management of GSS MoF, should ensure that bank reconciliations are carried out. It could do this by reconciling, on a daily, weekly or monthly basis, the Bank Account balances to the cashbook ledger.</p> <p>We also recommend clear segregation of duties in assigning roles of preparation, checking and approval of bank reconciliations.</p>	
<p>Management comment:</p> <p>We do not agree with this finding. Online Bank reconciliation was prepared for all the nine months; however, we have not kept hard copies since bank reconciliation can easily be accessed in the FMIS per month for any period.</p>	
<p>Further Auditor’s Comment:</p> <p>We were provided only December bank reconciliation in soft which was not having preparer and reviewer section. It is best practice requirement that the bank reconciliations should have evidence of preparer; reviewer; approver and kept in proper file to be availed for verifications during the audit.</p>	

Finding n°: 2.5	Title: Excessive use of Cash payments
<p>Criteria</p> <p>An effective measure in achieving an accurate set of financial files is reducing the reliance on cash payments, wherever possible. This is because cash is associated to a higher degree of risk and error compared to other payment methods. These risks include fraudulent activities and the potential for individuals to misappropriate funds.</p> <p>Also, Galmudug State of Somalia Financial Management and Expenditure/Revenue Procedures Manual states in Expenditure process detail section "Payment to suppliers for goods and services can be made by check or when it becomes feasible by funds transfer to the supplier's account".</p> <p>Description</p> <p>We noted that huge amounts were paid in cash as detailed in Annex 3. Instead of paying the suppliers directly, GSS wrote a cheque to an individual who did withdraw the cash and pay to the supplier.</p>	
<p>Implication:</p> <p>Cash payments, especially large sums of money, expose the officers to fraudulent activities and thus the risk of misappropriation funds.</p>	
<p>Priority 2 - Prompt specific action is required.</p>	
<p>Recommendations:</p> <p>To reduce the risk of inaccurate financial reporting, GSS should decrease its reliance on cash payments. It could achieve this by limiting the level of cash payments and by imposing upper limits. Bank payments should be used and the money should be deposited to the suppliers' bank account instead of given a cheque to individual workings for GSS.</p>	
<p>Management Comment:</p> <p>We do not agree with this finding. During the period under review no cash payment was made, in fact it is impossible to pay cash since after completion of the payment process, the FMIS will automatically print Bisan© produced cheques and payment wired to the beneficiary bank account.</p>	
<p>Further Auditor's Comment:</p> <p>The accounting system should be registered with vendors' name not with individual names. If the cheque issued from Bisan© FMIS on individual name who is working GSS institutions. This does not mean that there was no cash payment made because the individual will withdraw the cash and give to vendor. See Annex 3 amount withdrawn by individuals working with GSS institutions and paid to vendor's instead of deposit the money into vendors' bank account or cheque should be drawn on vendor's name.</p>	

Finding n°: 2.6	Title: Inadequate Asset management:
Criteria An important control procedure in the custody and maintenance of fixed assets is to ensure that the identification numbers on the assets are accurately recorded in the fixed asset register. This makes it easier to track the assets from the physical location to the assets register and vice versa.	
Description We conducted physical verification of existence of some of the assets bought using project's funds and found that: <ul style="list-style-type: none">(i) Only laptops provided by SSF are recorded in the fixed assets register. All other assets are not recorded.(ii) Apart from the laptops provided by SSF, the other assets were not tagged with GSS serial numbers.	
Implication: Inadequate documentation of assets matters may result in ineffective monitoring and control of the assets.	
Recommendation Priority Priority 2 - Prompt specific action is required	
Recommendations: GSS MoF should ensure that the comprehensive fixed assets register for all assets are prepared and properly maintained. At minimum, the details in such a register would include, among other details, the asset category and description, location, identification number, date of acquisition/disposal, supplier/invoice details and serial number. GSS MoF should also ensure that a fixed asset recognition policy is put in place in order to set a threshold above which a qualifying expenditure is recorded in the fixed assets register for effective monitoring and control of the asset by Management. The assets policy should take into account the value, useful life and nature of items which qualify as assets. We also recommend that assets should be clearly tagged with donor and GSS insignia and fixed assets registers regularly updated.	
Management Comment: We agree with these comments and corrective actions have since been put into place. Asset management module has been procured with help of PREMIS.	

Finding n°: 2.7	Title: Lack of Time Management System
Criteria Key requirements in ensuring an accurate and complete set of financial control policies and procedures. An important financial control is ensuring all staff prepares timesheets recording the number of hours spent by staff on different projects or activities on each day during of the month or any other alternative time management system.	
Description We were not provided with evidence of time management systems for the civil servants as evidence of continuous presence at the work station for some of the Ministries and government institutions. We find that there were insufficient controls in place to assure us that salaries paid were for work done in line with civil servant's employment contracts.	
Implication: There is a risk that staff not working for Galmudug State of Somalia are paid.	
Recommendation priority: Priority 1 - Urgent remedial action is required	
Recommendations: We recommend that a time management system be instituted to ensure that civil servants manage their working time effectively. Requests for payments from the ministries should be accompanied with approved schedule of hours worked by the civil servants in the month due for payment. This information can be useful in performing verifications against the original daily record of attendance at the workplace if required.	
Management Comment: We agree with this finding and corrective action is now in place. Time sheet per employee per day was introduced since July 2017.	

Finding n°: 2.8	Title: Poor Recording Keeping
Criteria A key requirement in ensuring an accurate, complete and up-to date set of financial files is ensuring that the record keeping system is well organized and well maintained. This acts as an aid to the financial reports that are produced from the accounting records and also reduces the risk of error.	
Description We noted that some supplier invoices were not having the quantity and unit price of the items invoiced instead the lump sum amounts were recorded.	
Implication: This make difficult to judge the reasonableness of the prices invoiced since the quantity and unit prices were not mentioned into the invoice.	
Recommendation priority: Priority 1 - Urgent remedial action is required	
Recommendations: We recommend that the suppliers should have the quantity and unit prices so that it can be checked for reasonableness.	
Management Comment: We agree there could be weakness in this area; MOF Management is determined to continuously improve the quality of record keeping of financial documents.	

3.0 Compliance Findings

Finding n°: 3.1	Title: Monthly Reports were not submitted
Criteria	
<p>Article 6 of the Memorandum of Understanding (MOU) between Adam Smith International Africa Limited (the Fund Manager) acting on behalf of the Somalia Stability Fund (SSF) and The Ministry of Finance (MoF) of the Interim Galmudug Administration (IGA) states “The MoF shall submit to the Fund Manager a monthly report, extracted from the Bisan© FMIS, indicating the commitments and expenditures progressively incurred in utilizing the Financial Assistance Grant. The Fund Manager is given the right to monitor the Bisan© FMIS transactions in real time, utilizing read only access.”</p>	
Description	
<p>During our field audit, we were not provided any evidence of monthly reports sent to SSF.</p>	
Implication:	
<p>Lack of compliance with MoU</p>	
Recommendation priority:	
<p>Priority 1 - Urgent remedial action is required</p>	
Recommendations:	
<p>We recommend that MoF should read the grant agreement and ensure all the reports required are sent as per the agreement or MoU with donors.</p>	
Management Comment:	
<p>We do not agree with this finding since quarterly reports can be accessed from the FMIS any time. During the period under review, SSF financial assistance grant was the only donor that had quarterly reports provided in its agreement. SSF representative were given READ ONLY ACCESS of the FMIS files and they were able to download quarterly reports.</p>	
Further Auditor’s Comment:	
<p>It was a requirement that GSS submit monthly reports to the fund manager as well as given ready only access so no evidence of such submission were provided for our review.</p>	

Annexes

Annex 1: Inadequate Supporting Documentation

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
6/6/2016	16/00000016 PV	Regular food provision	211201	Ministry of Internal Security	41,000	Delivery note, procurement process missing. Further the Invoice amount is USD 36,630, whereas USD 41,000 paid and acknowledged by the supplier. Hence USD 4,370 is not supported. Also, CPO is not certified by the line Ministry.
9/7/2016	16/00000100 PV	External Travel	221102	Ministry of Finance	450	Invoice, Ticket and Boarding pass missing, travel authorization
16/07/2016	16/00000125 PV	Internet Cost	222203	Ministry of Finance	180	Invoice, receipt, missing.
24/07/2016	16/00000168 PV	IGA state Formation	282102	Ministry of Finance	2,000	Invoice, Receipt, delivery note and procurement process missing.
25/07/2016	16/00000166 PV	Regular food provision	211201	Ministry of Internal security	300	Invoice, Receipt. CPO not certified by the line Ministry
25/07/2016	16/00000167 PV	IGA state Formation	282102	Ministry of Finance	500	Invoice, Receipt missing.
27/07/2016	16/00000175 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal security	3,000	Invoice, Receipt, delivery note and procurement process missing. CPO not certified by the line Ministry
27/07/2016	16/00000178 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal security	3,000	Invoice, Receipt, delivery note and procurement process missing. CPO not certified by the line Ministry
28/07/2016	16/00000179 PV	Regular food provision	211201	Ministry of Internal security	1,980	Invoice, Receipt, delivery note and procurement process missing. CPO not certified by the line Ministry
30/07/2016	16/00000181 PV	IGA state Formation	282102	Ministry of Finance	633	Invoice, receipt, delivery note missing.
30/07/2016	16/00000184 PV	IGA state Formation	282102	Ministry of Finance	600	Invoice, receipt, delivery note missing.
30/07/2016	16/00000185 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal security	5,000	Invoice, receipt, delivery note and procurement process missing. CPO not certified by the line Ministry

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
30/07/2016	16/00000186 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal security	1,000	Invoice, receipt, delivery note and procurement process missing. CPO not certified by the line Ministry
31/07/2016	16/00000187 PV	Regular food provision	211201	Ministry of Internal security	1,254	Invoice, receipt, delivery note and procurement process missing. CPO not certified by the line Ministry
31/07/2016	16/00000190 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal security	3,000	Invoice, receipt, delivery note and procurement process missing. CPO not certified by the line Ministry
31/07/2016	16/00000191 PV	Regular food provision	211201	Ministry of Internal security	495	Invoice, receipt, delivery note missing. CPO not certified by the line Ministry
31/07/2016	16/00000192 PV	IGA state Formation	282102	Ministry of Finance	400	Invoice, receipt, delivery note missing.
31/07/2016	16/00000193 PV	IGA state Formation	282102	Ministry of Finance	400	Invoice, receipt, delivery note missing.
27/08/2016	16/00000294 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal Security	12,000	Delivery note, procurement process missing. Also, CPO not certified by the line Ministry. Total invoice amount is USD 1200 whereas the receipt acknowledgment and bank payment indicates USD 12,000. Hence 10,800 is not supported.
30/08/2016	16/00000308 PV	Vehicle rent	222509	Ministry of Finance	700	Invoice, receipt and vehicle log-sheet missing.
30/08/2016	16/00000311 PV	Regular food provision	211202	Ministry of Internal Security	765	Delivery note and procurement process missing. Also CPO not certified by the Line Ministry. Further, the Invoice amount is USD 135 whereas the receipt of the supporting indicated USD 765.
30/08/2016	16/00000312 PV	internet		Civil Service Commission	150	Invoice and receipt missing.
30/08/2016	16/00000314 PV	Regular food provision	211201	Ministry of Internal Security	1,525	Invoice, delivery note and procurement process missing. Also CPO no certified by the Line Ministry.
1/9/2016	16/00000320 PV	Office rent- Civil Service Commission.	223101	Civil Service Commission	1,506	Invoice, receipt missing. CPO not certified by the Civil Service commission

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
1/9/2016	16/00000327 PV	Diesel	222301	Ministry of Finance	500	Invoice, receipt.
4/9/2016	16/00000357 PV	IGA state Formation	282102	Ministry of Finance	741	Invoice, receipt and delivery note missing.
4/9/2016	16/00000358 PV	IGA state Formation	282102	Ministry of Finance	266	Invoice, receipt missing.
4/9/2016	16/00000360 PV	Office- Ministry of Finance	223101	Ministry of Finance	1,670	Invoice and receipt missing.
5/9/2016	16/00000364 PV	Regular food provision	211201	Ministry of Internal Security	1,506	Invoice, receipt, delivery note and procurement process missing. Also, CPO no certified by the Line Ministry.
5/9/2016	16/00000371 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal Security	300	Invoice, receipt missing.
5/9/2016	16/00000372 PV	Internet	222203	Ministry of Finance	100	Invoice and receipt missing.
6/9/2016	16/00000373 PV	Office Rent	223101	Ministry of Information and Culture	2,000	Receipt, lease agreement missing. Further the invoice shows food supply.
8/9/2016	16/00000376 PV	Diesel	222302	Ministry of Interior and Local government	1,774	Invoice, receipt, delivery note and procurement process missing. Also CPO no certified by the Line Ministry.
10/9/2016	16/00000379 PV	Office Rent	223101	Ministry of Justice and Judiciary.	3,076	Invoice, receipt, Lease agreement missing. Also, CPO no certified by the Line Ministry.
10/9/2016	16/00000380 PV	Internal Travel	221101	Ministry of Internal security	780	Invoice, receipt, ticket and boarding pass missing.
21/09/2016	16/00000398 PV	Regular food provision	211202	Ministry of Internal Security	10,340	Delivery note and procurement process missing. The total invoice amount is USD 10,250, Whereas the rest of the documents states USD 10,340. Also, CPO no certified by the Line Ministry.
4/10/2016	16/00000469 PV	Office Equipment	311222	Office of the Speaker	875	Invoice, Receipt, Delivery note missing. Also, CPO not approved by the DG.

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
4/10/2016	16/00000471 PV	Security force (Police, Internal forces and prison)	211201	Ministry of Internal Security	666	Invoice, Receipt, Delivery note missing. Also, CPO not approved by the DG.
15/10/2016	16/00000489 PV	Office Rent	223101	Civil Service Commission	2,000	Invoice, receipt and lease agreement missing.
15/10/2016	16/00000491 PV	Regular food provision	211201	Ministry of Internal Security	2,428	Delivery note, procurement process missing. Also, CPO not approved by the DG. The total invoice USD 2,388 Where the rest of the documents states 2428.
6/6/2016	16/00000019 PV	Regular food provision	211201	Ministry of Internal Security	21,000	Invoice, receipt, delivery note and procurement process missing. Also CPO no certified by the Line Ministry.
21/05/2016	16/00000002 PV	Regular Food provision	211201	Ministry of Internal Security	4,900	Inadequate supported document: delivery note and contract is missing. Invoice amounted USD3,478 while the other documents were 4900, USD 1,422 has no supported document
24/05/2016	16/00000006 PV	Regular Food provision	211201	Ministry of Internal Security	7,358	Inadequate supported document: delivery note and contract is missing. Invoice amounted USD 7338 while the other documents were 7358. USD 20 has no supported document
31/05/2016	16/00000010 PV	Regular Food provision	211201	Ministry of Internal Security	35,000	Inadequate supported document: delivery note and contract is missing. Invoice amounted USD 33,200 while the other documents were 35,000. 1800 has no support document.
6/8/2016	16/00000217 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	2,616	Inadequate supported document: delivery note and contract is missing. Invoice amounted USD 1916 while the other documents were 2,616 .USD 700 has no support document
13/08/2016	16/00000247 PV	Regular Food provision	211201	Ministry of Internal Security	3,050	Inadequate supported document: delivery note and contract is missing. Invoice amounted USD 2,950 while the other documents were 3,050. USD 100 has no supported document
13/08/2016	16/00000252 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	6,000	Inadequate supported document: delivery note and contract is missing. Invoice amounted USD 1,200 while the other documents were 6,000. USD 4,800 has no supported

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
						document
27/08/2016	16/00000297 PV	Regular Food provision	211201	Ministry of Internal Security	1,525	Inadequate supported document: delivery note and contract is missing Invoice amounted USD 1525 while the other documents were 1,525. USD 100 has no supported document
2/10/2016	16/00000461 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	15,000	Inadequate supported document: delivery note and contract is missing Invoice amounted USD 1.550 while the other documents were 15,000. USD 13,450 has no supported document
21/05/2016	16/00000001 PV	Salaries to Ministers and statuaries appointments	211106	Office of Speaker of Parliament	50,000	Lack of supported document: Detailed payment sheet and acknowledgement letter were missing. It was withdrawn in the bank by the name of Government of GalMudug MPs
15/06/2016	16/00000042 PV	Office rent	223101	Ministry of Finance	4,170	Lack of supported document: Contract and invoice were missing.
15/06/2016	16/00000043 PV	office Furniture	311223	Ministry of Finance	1,321	Lack of supported document: Invoice, delivery note and contract is missing lack of procurement process: no procurement document seen.
15/06/2016	16/00000045 PV	office Furniture	311223	Civil Service Commission	1,500	Lack of supported document: Invoice, delivery note and contract is missing lack of procurement process: no procurement document seen.
15/06/2016	16/00000047 PV	Office rent	223101	Ministry of Finance	3,330	Lack of supported document: Contract and invoice were missing.
23/07/2016	16/00000146 PV	Regular Food provision	211201	Ministry of Internal Security	6,000	Lack of supported document: Invoice, delivery note and contract is missing lack of procurement process: no procurement document seen.
23/07/2016	16/00000147 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	40,000	Lack of supported document: Invoice, delivery note and contract is missing lack of procurement process: no procurement document seen.
23/07/2016	16/00000148 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	45,000	Lack of supported document: Invoice, delivery note and contract is missing lack of procurement process: no procurement document seen.

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
		and prison)				procurement document seen.
23/07/2016	16/00000155 PV	Regular Food provision	211201	Ministry of Internal Security	1,500	Lack of supported document: Invoice, delivery note and contract is missing lack of procurement process: no procurement document seen.
23/07/2016	16/00000157 PV	Regular Food provision	211201	Ministry of Internal Security	1,000	Lack of supported document: Invoice, delivery note and contract is missing lack of procurement process: no procurement document seen.
6/8/2016	16/00000219 PV	Mobile phone expenses	222202	Ministry of Finance	171	Lack of supported document: Invoice, delivery note and contract is missing
13/08/2016	16/00000249 PV	internal travel	221101	Ministry of Finance	750	Lack of supported document: Invoice, delivery note and contract is missing
13/08/2016	16/00000250 PV	internal travel	221101	Ministry of Finance	375	Invoice, delivery note and contract is missing
13/08/2016	16/00000251 PV	IGA state Formation obligation	282102	Ministry of Finance	1,000	Lack of supported document: invoice delivery note and contract is missing
29/08/2016	16/00000302 PV	Regular Food provision	211201	Ministry of Internal Security	2,225	Lack of supported document: invoice, delivery note and contract is missing
3/9/2016	16/00000342 PV	Office equipment	311222	Presidency	480	Lack of supported document: invoice, delivery note and contract is missing
4/9/2016	16/00000359 PV	IGA state Formation obligation	282102	Ministry of Finance	138	Lack of supported document: invoice, delivery note and contract is missing
29/10/2016	16/00000504 PV	Regular Food provision	211201	Ministry of Internal Security	3,000	Lack of supported document: delivery note and invoice is missing
31/10/2016	16/00000507 PV	Office rent	223101	Ministry of Finance	2,000	Lack of supported document: delivery note and invoice is missing
3/11/2016	16/00000515 PV	Regular Food provision	211201	Ministry of Internal Security	1,284	Lack of supported document: delivery note and invoice is missing
3/11/2016	16/00000517 PV	Regular Food provision	211201	Ministry of Internal Security	427	Lack of supported document: Invoice, delivery note is missing
6/11/2016	16/00000520 PV	Security Forces (Police, intel forces	211105	Ministry of Internal Security	1,200	Lack of supported document: Invoice delivery note and contract is missing

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
		and prison)				
6/11/2016	16/00000525 PV	electricity	222102	Ministry of Finance	119	Lack of supported document: Invoice, delivery note and contract is missing
7/11/2016	16/00000526 PV	Stationeries	222401	Ministry of Finance	215	Lack of supported document: Invoice, delivery note and contract is missing
9/11/2016	16/00000535 PV	Books	222402	Civil Service Commission	222	Lack of supported document: Invoice, delivery note and contract is missing
9/11/2016	16/00000536 PV	internet	222203	Ministry of Finance	300	Lack of supported document: Invoice, delivery note and contract is missing
9/11/2016	16/00000538 PV	Office rent	223101	Ministry of Finance	1,000	Lack of supported document: Invoice, delivery note and contract is missing
12/11/2016	16/00000541 PV	Regular Food provision	211201	Ministry of Internal Security	1,284	Lack of supported document: Invoice, delivery note and contract is missing
5/6/2016	16/00000014 PV	Regular food provision	211201	Ministry of Internal Security	5,000	Delivery note, procurement process missing. Also, CPO is not certified by the line Ministry.
5/6/2016	16/00000015 PV	Regular food provision	211201	Ministry of Internal Security	2,000	Delivery note, procurement process missing. Also, CPO is not certified by the line Ministry.
6/6/2016	16/00000017 PV	Regular food provision	211201	Ministry of Internal Security	4,000	Delivery note, procurement process missing. Also, CPO is not certified by the line Ministry.
7/6/2016	16/00000020 PV	IGA state Formation	282102	Ministry of Finance	20,000	Delivery note, procurement process missing.
10/6/2016	16/00000026 PV	Regular food provision	211201	Ministry of Internal Security	35,000	Delivery note, procurement process missing. Also, CPO is not certified by the line Ministry.
10/6/2016	16/00000031 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal Security	48,000	Delivery note, procurement process missing. Also, CPO is not certified by the line Ministry.
15/06/2016	16/00000036 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal Security	10,000	Delivery note, procurement process missing. Also, CPO is not certified by the line Ministry. Further, the voucher approved on Budget 211105 but paid on 282102 IGA state formations.
15/06/2016	16/00000037 PV	IGA state Formation	282102	Ministry of Finance	15,000	Delivery note, procurement process missing.

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
18/06/2016	16/00000053 PV	IGA state Formation	282102	Ministry of Finance	5,019	Delivery note, procurement process missing.
18/06/2016	16/00000054 PV	IGA state Formation	282102	Ministry of Finance	2,529	Delivery note, procurement process missing.
20/06/2016	16/00000060 PV				5,015	Delivery note, procurement process missing. Also, CPO is not certified by the line Ministry.
20/06/2016	16/00000061 PV	Regular food provision	211201	Ministry of Internal security	4,998	Delivery note, procurement process missing. Also, CPO is not certified by the line Ministry.
22/06/2016	16/00000062 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal security	3,500	Delivery note, procurement process missing. Also, CPO is not certified by the line Ministry.
22/06/2016	16/00000067 PV	IGA state Formation	282102	Ministry of Finance	3,000	Delivery note, procurement process missing.
28/06/2016	16/00000074 PV	IGA state Formation	282102	Ministry of Finance	2,400	Delivery note, procurement process missing.
5/7/2016	16/00000098 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal Security	500	Delivery note missing. Also, CPO is not certified by the line Ministry.
5/7/2016	16/00000099 PV	IGA state Formation	282102	Ministry of Finance	385	Delivery note, procurement process missing.
9/7/2016	16/00000102 PV	IGA state Formation	282102	Ministry of Finance	3,000	Delivery note, procurement process missing.
10/7/2016	16/00000112 PV	Regular food provision	211201	Ministry of Internal security	1,500	Delivery note, procurement process missing. Also, CPO is not certified by the line Ministry.
10/7/2016	16/00000113 PV	Regular food provision	211202	Ministry of Internal security	1,100	Delivery note, procurement process missing. Also, CPO is not certified by the line Ministry.
10/7/2016	16/00000114 PV	Regular food provision	211203	Ministry of Internal security	1,350	Delivery note, procurement process missing. Also, CPO is not certified by the line Ministry.
10/7/2016	16/00000115 PV	IGA state Formation	282102	Ministry of Finance	2,000	Delivery note, procurement process missing.
12/7/2016	16/00000117 PV	IGA state Formation	282102	Ministry of Finance		Delivery note, procurement process missing.

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
					2,000	
12/7/2016	16/00000118 PV	IGA state Formation	282102	Ministry of Finance	1,000	Delivery note, procurement process missing.
13/07/2016	16/00000119 PV	Regular food provision	211201	Ministry of Internal security	9,000	Delivery note, procurement process missing. Also, CPO is not certified by the line Ministry.
13/07/2016	16/00000120 PV	IGA state Formation	282102	Ministry of Finance	500	Delivery note,
16/07/2016	16/00000122 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal security	2,000	Delivery note and procurement process missing. Also, CPO is not certified by the line Ministry.
16/07/2016	16/00000123 PV	Regular food provision	211201	Ministry of Internal security	17,000	Delivery note, procurement process missing. Also, CPO is not certified by the line Ministry.
16/07/2016	16/00000124 PV	IGA state Formation	282102	Ministry of Finance	2,000	Delivery note, procurement process missing.
18/07/2016	16/00000126 PV	IGA state Formation	282102	Ministry of Finance	2,000	Delivery note, procurement process missing.
18/07/2016	16/00000127 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal security	100	Delivery note missing. Also, CPO is not certified by the line Ministry.
18/07/2016	16/00000128 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal security	350	Delivery note missing. Also, CPO is not certified by the line Ministry.
18/07/2016	16/00000129 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal security	325	Delivery note missing. Also, CPO is not certified by the line Ministry.
18/07/2016	16/00000130 PV	IGA state Formation	282102	Ministry of Finance	250	Delivery note missing.
18/07/2016	16/00000131 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal security	100	Delivery note missing. Also, CPO is not certified by the line Ministry.

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
18/07/2016	16/00000132 PV	Regular food provision	211201	Ministry of Internal security	1,100	Delivery note, procurement process missing. Also, CPO is not certified by the line Ministry.
18/07/2016	16/00000133 PV	Regular food provision	211201	Ministry of Internal security	1,500	Delivery note, procurement process missing. Also, CPO is not certified by the line Ministry.
18/07/2016	16/00000134 PV	Regular food provision	211201	Ministry of Internal security	1,950	Delivery note, procurement process missing. Also, CPO is not certified by the line Ministry.
19/07/2016	16/00000136 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal security	954	Delivery note missing. Also, CPO is not certified by the line Ministry.
19/07/2016	16/00000137 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal security	318	Delivery note missing. Also, CPO is not certified by the line Ministry.
21/07/2016	16/00000139 PV	Regular food provision	211201	Ministry of Internal security	1,540	Delivery note, procurement process missing. Also, CPO is not certified by the line Ministry.
21/07/2016	16/00000140 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal security	2,200	Delivery note, procurement process missing. Also, CPO is not certified by the line Ministry.
23/07/2016	16/00000159 PV	Regular food provision	211201	Ministry of Internal Security	1,500	Delivery note, procurement process missing. Also, CPO is not certified by the line Ministry.
23/07/2016	16/00000160 PV	Regular food provision	211201	Ministry of Internal Security	2,500	Delivery note, procurement process missing. Also, CPO is not certified by the line Ministry.
23/07/2016	16/00000161 PV	IGA state Formation	282102	Ministry of Finance	1,000	Delivery note and procurement process missing.
23/07/2016	16/00000162 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal security	13,000	Delivery note and procurement process missing. Also, CPO not certified by the line Ministry.
23/07/2016	16/00000163 PV	Regular food provision	211201	Ministry of Internal Security	1,000	Delivery note, procurement process missing. Also, CPO is not certified by the line Ministry.
23/07/2016	16/00000164 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal security	1,420	Delivery note, procurement process missing. Also, CPO is not certified by the line Ministry.

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
26/07/2016	16/00000170 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal security	1,600	Receipt, delivery note and procurement process missing.
26/07/2016	16/00000171 PV	IGA state Formation	282102	Ministry of Finance	1,000	Delivery note and procurement process missing.
26/07/2016	16/00000174 PV	IGA state Formation	282102	Ministry of Finance	5,000	Receipt, delivery note and procurement process missing.
27/07/2016	16/00000176 PV	Regular food provision	211201	Ministry of Internal security	1,600	Receipt, delivery note and procurement process missing.
27/07/2016	16/00000177 PV	Regular food provision	211201	Ministry of Internal security	1,600	Receipt, delivery note and procurement process missing.
30/07/2016	16/00000180 PV	Regular food provision	211201	Ministry of Internal security	2,865	Receipt, delivery note and procurement process missing.
30/07/2016	16/00000182 PV	Office Equipment	311222	Civil Service Commission	1,562	Delivery note missing.
30/07/2016	16/00000183 PV	Office Equipment	311222	Civil Service Commission	1,500	Delivery note missing.
1/8/2016	16/00000194 PV	Regular food provision	211201	Ministry of Internal security	1,433	Delivery note, procurement process missing. Also, CPO is not certified by the line Ministry.
1/8/2016	16/00000195 PV	Regular food provision	211201	Ministry of Internal security	1,233	Delivery note, procurement process missing. Also, CPO is not certified by the line Ministry.
7/8/2016	16/00000226 PV	Stationary	222401	Ministry of Finance	300	Delivery note. Also,
11/8/2016	16/00000242 PV	Regular food provision	211201	Ministry of Internal security	1,525	Delivery note and procurement process missing. Also, CPO is not certified by the line Ministry.
18/08/2016	16/00000259 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal Security	840	Delivery note, missing. Also, the DG of the Ministry not approved.
18/08/2016	16/00000260 PV	Regular food provision	211201	Ministry of Internal Security	365	Delivery note, missing. Also, the DG of the Ministry not approved.

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
20/08/2016	16/00000261 PV	Regular food provision	211201	Ministry of Internal Security	3,050	Delivery note and procurement process missing. Also, the DG of the Ministry not approved.
20/08/2016	16/00000262 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal Security	2,500	Delivery note and procurement process missing. Also, the DG of the Ministry not approved.
20/08/2016	16/00000263 PV	Regular food provision	211201	Ministry of Internal Security	2,141	Delivery note and procurement process missing. Also, the DG of the Ministry not approved.
20/08/2016	16/00000264 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal Security	1,450	Delivery note and procurement process missing. Also, the DG of the Ministry not approved.
20/08/2016	16/00000265 PV	Regular food provision	211201	Ministry of Internal Security	2,500	Delivery note and procurement process missing. Also, the DG of the Ministry not approved.
20/08/2016	16/00000268 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal Security	150	Delivery note, missing. Also, the DG of the Ministry not approved.
20/08/2016	16/00000269 PV	Security force (Police, Internal forces and prison)	211106	Ministry of Internal Security	738	Delivery note, missing. Also, the DG of the Ministry not approved.
21/08/2016	16/00000270 PV	Regular food provision	211201	Ministry of Internal Security	1,525	Delivery note and procurement process missing. Also, the DG of the Ministry not approved.
22/08/2016	16/00000272 PV	Regular food provision	211201	Ministry of Internal Security	2,737	Delivery note and procurement process missing. Also, the DG of the Ministry not approved.
22/08/2016	16/00000273 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal Security	5,500	Delivery note and procurement process missing. Also, the DG of the Ministry not approved.
22/08/2016	16/00000274 PV	Regular food provision	211201	Ministry of Internal Security	1,525	Delivery note and procurement process missing. Also, the DG of the Ministry not approved.
22/08/2016	16/00000275 PV	Regular food provision	211201	Ministry of Internal Security	640	Delivery note, missing. Also, the DG of the Ministry not approved.
22/08/2016	16/00000276 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal Security	300	Delivery note, missing. Also, the DG of the Ministry not approved.

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
22/08/2016	16/00000277 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal Security	325	Delivery note, missing. Also, the DG of the Ministry not approved.
22/08/2016	16/00000278 PV	Regular food provision	211201	Ministry of Internal Security	250	Delivery note, missing. Also, the DG of the Ministry not approved.
23/08/2016	16/00000279 PV	Regular food provision	211201	Ministry of Internal Security	1,525	Delivery note and procurement process missing. Also, the DG of the Ministry not approved.
23/08/2016	16/00000280 PV	Regular food provision	211201	Ministry of Internal Security	1,313	Delivery note and procurement process missing. Also, the DG of the Ministry not approved.
23/08/2016	16/00000281 PV	IGA state Formation	282102	Ministry of Finance	100	Delivery note, missing.
24/08/2016	16/00000282 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal Security	8,000	Delivery note and procurement process missing. Also, the DG of the Ministry not approved.
24/08/2016	16/00000283 PV	Regular food provision	211201	Ministry of Internal Security	1,525	Delivery note and procurement process missing. Also, the DG of the Ministry not approved.
24/08/2016	16/00000285 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal Security	300	Delivery note, missing. Also, the DG of the Ministry not approved.
24/08/2016	16/00000286 PV	Regular food provision	211201	Ministry of Internal Security	200	Delivery note, missing. Also, the DG of the Ministry not approved.
24/08/2016	16/00000287 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal Security	1,100	Delivery note and procurement process missing. Also, the DG of the Ministry not approved.
24/08/2016	16/00000288 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal Security	200	Delivery note, missing. Also, the DG of the Ministry not approved.
24/08/2016	16/00000289 PV	Regular food provision	211201	Ministry of Internal Security	164	Delivery note, missing. Also, the DG of the Ministry not approved.
24/08/2016	16/00000291 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal Security	625	Delivery note, missing. Also, the DG of the Ministry not approved.

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
24/08/2016	16/00000292 PV	IGA state Formation	282102	Ministry of Finance	100	Delivery note, missing.
25/08/2016	16/00000293 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal Security	3,000	Delivery note, procurement process missing. Also, the DG of the Ministry not approved.
27/08/2016	16/00000296 PV	Regular food provision	211201	Ministry of Internal security	3,050	Delivery note, procurement process missing. Also, CPO not certified by the line Ministry.
30/08/2016	16/00000309 PV	Security force (Police, Internal forces and prison)	211201	Ministry of Internal Security	1,500	Delivery note and procurement process missing. Also, CPO no certified by the Line Ministry.
30/08/2016	16/00000310 PV	Regular food provision	211201	Ministry of Internal Security	1,288	Delivery note and procurement process missing. Also, CPO no certified by the Line Ministry.
1/9/2016	16/00000323 PV	IGA state Formation	282102	Ministry of Finance	138	Deliver note missing.
1/9/2016	16/00000324 PV	IGA state Formation	282102	Ministry of Finance	138	Deliver note missing.
1/9/2016	16/00000325 PV	Security force (Police, Internal forces and prison)	211201	Ministry of Internal Security	240	Deliver note missing. Also, CPO no certified by the Line Ministry.
1/9/2016	16/00000326 PV	Security force (Police, Internal forces and prison)	211201	Ministry of Internal Security	333	Deliver note missing. Also, CPO no certified by the Line Ministry.
1/9/2016	16/00000328 PV	Regular food provision	211201	Ministry of Internal Security	290	Deliver note missing. Also, CPO no certified by the Line Ministry.
3/9/2016	16/00000329 PV	Security force (Police, Internal forces and prison)	211201	Ministry of Internal Security	1,998	Delivery note and procurement process missing. Also, CPO no certified by the Line Ministry.
3/9/2016	16/00000330 PV	Regular food provision	211201	Ministry of Internal Security	1,506	Delivery note and procurement process missing. Also, CPO no certified by the Line Ministry.
3/9/2016	16/00000331 PV	Regular food provision	211201	Ministry of Internal Security	2,868	Delivery note and procurement process missing. Also, CPO no certified by the Line Ministry.

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
4/9/2016	16/00000355 PV	Regular food provision	211201	Ministry of Internal Security	1,326	Delivery note and procurement process missing. Also, CPO no certified by the Line Ministry.
5/9/2016	16/00000364 PV	Regular food provision	211201	Ministry of Internal Security	1,506	Invoice, receipt, delivery note and procurement process missing. Also, CPO no certified by the Line Ministry.
11/9/2016	16/00000381 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal Security	3,000	Delivery note and procurement process missing. Also, CPO no certified by the Line Ministry.
14/09/2016	16/00000385 PV	Regular food provision	211201	Ministry of Internal Security	3,036	Delivery note and procurement process missing. Also, CPO no certified by the Line Ministry.
19/09/2016	16/00000388 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal Security	1,600	Delivery note and procurement process missing. Also, CPO no certified by the Line Ministry.
21/09/2016	16/00000395 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal Security	52,000	Delivery note and procurement process missing. Also, CPO no certified by the Line Ministry.
21/09/2016	16/00000396 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal Security	13,200	Delivery note and procurement process missing. Also, CPO no certified by the Line Ministry.
21/09/2016	16/00000397 PV	Regular food provision	211201	Ministry of Internal Security	10,340	Delivery note and procurement process missing. Also, CPO no certified by the Line Ministry.
21/09/2016	16/00000399 PV	Regular food provision	211201	Ministry of Internal Security	10,340	Delivery note and procurement process missing. Also, CPO no certified by the Line Ministry.
21/09/2016	16/00000400 PV	IGA state Formation	282102	Ministry of Finance	5,000	Delivery note and procurement process missing.
2/10/2016	16/00000463 PV	Regular food provision	211202	Ministry of Internal Security	1,257	Delivery note, procurement process missing. Also, CPO not approved by the DG.
2/10/2016	16/00000465 PV	Regular food provision	211202	Ministry of Internal Security	600	Delivery note missing. Also, CPO not approved by the line Ministry
2/10/2016	16/00000467 PV	Regular food provision	211202	Ministry of Internal Security	1,948	Delivery note, procurement process missing. Also, CPO not approved by the DG.

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
4/10/2016	16/00000468 PV	Regular food provision	211202	Ministry of Internal Security	600	Delivery note missing. Also, CPO not approved by the DG.
4/10/2016	16/00000470 PV	Regular food provision	211202	Ministry of Internal Security	1,948	Delivery note, procurement process missing. Also, CPO not approved by the DG.
4/10/2016	16/00000473 PV	Security force (Police, Internal forces and prison)	211201	Ministry of Internal Security	4,000	Delivery note, procurement process missing. Also, CPO not approved by the DG.
7/10/2016	16/00000474 PV	Security force (Police, Internal forces and prison)	211202	Ministry of Internal Security	6,000	Delivery note, procurement process missing. Also, CPO not approved by the DG.
7/10/2016	16/00000475 PV	Regular food provision	211202	Ministry of Internal Security	1,257	Delivery note, procurement process missing. Also, CPO not approved by the DG.
7/10/2016	16/00000478 PV	Security force (Police, Internal forces and prison)	211201	Ministry of Internal Security	1,948	Delivery note, procurement process missing. Also, CPO not approved by the DG.
7/10/2016	16/00000479 PV	Security force (Police, Internal forces and prison)	211202	Ministry of Internal Security	666	Delivery note missing. Also, CPO not approved by the DG.
7/10/2016	16/00000482 PV	Security force (Police, Internal forces and prison)	211201	Ministry of Internal Security	4,000	Delivery note, procurement process missing. Also, CPO not approved by the DG.
15/10/2016	16/00000484 PV	Regular food provision	211201	Ministry of Internal Security	1,214	Delivery note, procurement process missing. Also, CPO not approved by the DG.
15/10/2016	16/00000485 PV	Regular food provision	211202	Ministry of Internal Security	2,428	Delivery note, procurement process missing. Also, CPO not approved by the DG.
15/10/2016	16/00000486 PV	IGA state Formation	282102	Ministry of Finance	800	Delivery note.
15/10/2016	16/00000487 PV	Regular food provision	211201	Ministry of Internal Security	7,690	Delivery note, procurement process missing. Also, CPO not approved by the DG.
15/10/2016	16/00000488 PV	Security force (Police, Internal forces and prison)	211105	Ministry of Internal Security	1,665	Delivery note, procurement process missing. Also, CPO not approved by the DG.

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
15/10/2016	16/00000490 PV	Regular food provision	211201	Ministry of Internal Security	1,200	Delivery note, procurement process missing. Also, CPO not approved by the DG.
17/10/2016	16/00000493 PV	Regular food provision	211201	Ministry of Internal Security	1,968	Delivery note, procurement process missing. Also, CPO not approved by the DG.
18/10/2016	16/00000494 PV	Regular food provision	211201	Ministry of Internal Security	1,250	Delivery note, procurement process missing. Also, CPO not approved by the DG.
18/10/2016	16/00000495 PV	Regular food provision	211201	Ministry of Internal Security	1,250	Delivery note, procurement process missing. Also, CPO not approved by the DG.
20/10/2016	16/00000496 PV	IGA state Formation	282102	Ministry of Finance	600	Delivery note missing.
20/10/2016	16/00000497 PV	Regular food provision	211201	Ministry of Internal Security	1,908	Delivery note, procurement process missing. Also, CPO not approved by the DG.
24/10/2016	16/00000498 PV	Regular food provision	211201	Ministry of Internal Security	2,008	Delivery note, procurement process missing. Also, CPO not approved by the DG.
21/05/2016	16/00000003 PV	Regular Food provision	211201	Ministry of Internal Security	30,100	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
29/05/2016	16/00000007 PV	IGA state Formation obligation	282102	Ministry of Finance	5,019	Delivery note and procurement missing.
29/05/2016	16/00000008 PV	IGA state Formation obligation	282102	Ministry of Finance	2,529	Delivery note and procurement missing.
29/05/2016	16/00000009 PV	IGA state Formation obligation	282102	Ministry of Finance	2,452	Delivery note and procurement missing.
16/06/2016	16/00000051 PV	IGA state Formation obligation	282102	Ministry of Finance	10,000	Delivery note and procurement missing.
20/06/2016	16/00000060 PV	Regular Food provision	211201	Ministry of Internal Security	5,015	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
22/06/2016	16/00000063 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	3,270	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
22/06/2016	16/00000065 PV	IGA state Formation obligation	282102	Ministry of Finance	1,535	Delivery note and procurement missing.

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
29/06/2016	16/00000079 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	5,950	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
1/7/2016	16/00000083 PV	Regular Food provision	211201	Ministry of Internal Security	35,000	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
2/7/2016	16/00000084 PV	Regular Food provision	211201	Ministry of Internal Security	6,880	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
2/7/2016	16/00000085 PV	Regular Food provision	211201	Ministry of Internal Security	6,050	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
2/7/2016	16/00000086 PV	Regular Food provision	211201	Ministry of Internal Security	5,004	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
2/7/2016	16/00000087 PV	IGA state Formation obligation	282101	Ministry of Finance	2,000	Delivery note and procurement missing.
3/7/2016	16/00000091 PV	Regular Food provision	211201	Ministry of Internal Security	1,000	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
3/7/2016	16/00000092 PV	IGA state Formation obligation	282101	Ministry of Finance	2,000	Delivery note and procurement missing.
5/7/2016	16/00000096 PV	IGA state Formation obligation	282102	Ministry of Finance	2,000	Delivery note and procurement missing.
5/7/2016	16/00000097 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	1,000	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
21/07/2016	16/00000141 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	1,500	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
21/07/2016	16/00000142 PV	Regular Food provision	211201	Ministry of Internal Security	2,000	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
21/07/2016	16/00000143 PV	Regular Food provision	211201	Ministry of Internal Security	1,400	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
21/07/2016	16/00000144 PV	Regular Food provision	211201	Ministry of Internal Security	1,125	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
21/07/2016	16/00000145 PV	Regular Food provision	211201	Ministry of Internal Security	600	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
23/07/2016	16/00000149 PV	IGA state Formation obligation	282102	Ministry of Finance	19,500	Delivery note and procurement missing.
23/07/2016	16/00000150 PV	IGA state Formation obligation	282102	Ministry of Finance	3,000	Delivery note and procurement missing.
23/07/2016	16/00000151 PV	IGA state Formation obligation	282102	Ministry of Finance	2,000	Delivery note and procurement missing.
23/07/2016	16/00000152 PV	Regular Food provision	211201	Ministry of Internal Security	3,000	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
23/07/2016	16/00000153 PV	Regular Food provision	211201	Ministry of Internal Security	3,000	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
23/07/2016	16/00000154 PV	Regular Food provision	211201	Ministry of Internal Security	1,000	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
23/07/2016	16/00000156 PV	Regular Food provision	211201	Ministry of Internal Security	1,000	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
2/8/2016	16/00000196 PV	Regular Food provision	211201	Ministry of Internal Security	1,525	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
2/8/2016	16/00000197 PV	IGA state Formation obligation	282102	Ministry of Finance	500	Delivery note and procurement missing.
2/8/2016	16/00000198 PV	Regular Food provision	211201	Ministry of Internal Security	1,283	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
2/8/2016	16/00000199 PV	IGA state Formation obligation	282102	Ministry of Finance	250	Delivery note and procurement missing.
2/8/2016	16/00000200 PV	IGA state Formation obligation	282102	Ministry of Finance	540	Delivery note and procurement missing.
2/8/2016	16/00000201 PV	Regular Food provision	211201	Ministry of Internal Security	1,600	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
2/8/2016	16/00000202 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	180	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
2/8/2016	16/00000203 PV	Regular Food provision	211201	Ministry of Internal Security	1,200	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
2/8/2016	16/00000204 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	6,000	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
3/8/2016	16/00000206 PV	Regular Food provision	211201	Ministry of Internal Security	1,525	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
3/8/2016	16/00000207 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	1,308	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
3/8/2016	16/00000208 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	2,000	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
3/8/2016	16/00000209 PV	IGA state Formation obligation	282102	Ministry of Finance	1,265	Delivery note and procurement missing.
3/8/2016	16/00000210 PV	IGA state Formation obligation	282102	Ministry of Finance	500	Delivery note and procurement missing.
3/8/2016	16/00000211 PV	Regular Food provision	211201	Ministry of Internal Security	3,000	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
4/8/2016	16/00000214 PV	Regular Food provision	211201	Ministry of Internal Security	1,525	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
4/8/2016	16/00000215 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	5,000	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
4/8/2016	16/00000216 PV	Regular Food provision	211201	Ministry of Internal Security	1,258	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
6/8/2016	16/00000218 PV	Regular Food provision	211201	Ministry of Internal Security	3,050	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
7/8/2016	16/00000224 PV	Regular Food provision	211201	Ministry of Internal Security	1,308	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
7/8/2016	16/00000227 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	840	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
8/8/2016	16/00000228 PV	Regular Food provision	211201	Ministry of Internal Security	1,525	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
8/8/2016	16/00000229 PV	Regular Food provision	211201	Ministry of Internal Security	1,835	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
9/8/2016	16/00000231 PV	Regular Food provision	211201	Ministry of Internal Security	1,525	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
9/8/2016	16/00000232 PV	Regular Food provision	211201	Ministry of Internal Security	1,313	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
9/8/2016	16/00000233 PV	IGA state Formation obligation	282102	Ministry of Finance	1,000	Delivery note and procurement missing.
9/8/2016	16/00000234 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	8,000	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
9/8/2016	16/00000235 PV	Regular Food provision	211201	Ministry of Internal Security	1,650	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
10/8/2016	16/00000237 PV	Regular Food provision	211201	Ministry of Internal Security	1,525	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
10/8/2016	16/00000238 PV	Regular Food provision	211201	Ministry of Internal Security	1,308	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
10/8/2016	16/00000239 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	2,000	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
10/8/2016	16/00000240 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	382	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
11/8/2016	16/00000244 PV	Regular Food provision	211201	Ministry of Internal Security	783	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
11/8/2016	16/00000245 PV	Regular Food provision	211201	Ministry of Internal Security	150	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
11/8/2016	16/00000246 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	200	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
13/08/2016	16/00000248 PV	Regular Food provision	211201	Ministry of Internal Security	1,891	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
14/08/2016	16/00000253 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	3,000	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
17/08/2016	16/00000254 PV	Regular Food provision	211201	Ministry of Internal Security	2,050	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
17/08/2016	16/00000255 PV	IGA state Formation obligation	282102	Ministry of Finance	250	Delivery note and procurement missing.
18/08/2016	16/00000256 PV	Regular Food provision	211201	Ministry of Internal Security	1,525	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
18/08/2016	16/00000257 PV	Regular Food provision	211201	Ministry of Internal Security	1,525	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
18/08/2016	16/00000258 PV	Regular Food provision	211201	Ministry of Internal Security	2,364	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
28/08/2016	16/00000298 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	8,500	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
28/08/2016	16/00000299 PV	Regular Food provision	211201	Ministry of Internal Security	1,525	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
28/08/2016	16/00000300 PV	Regular Food provision	211201	Ministry of Internal Security	1,288	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
29/08/2016	16/00000301 PV	Regular Food provision	211201	Ministry of Internal Security	1,525	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
29/08/2016	16/00000303 PV	Regular Food provision	211201	Ministry of Internal Security	1,288	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
29/08/2016	16/00000304 PV	IGA state Formation obligation	282102	Ministry of Finance	1,000	Delivery note and procurement missing.
30/08/2016	16/00000313 PV	IGA state Formation obligation	282102	Ministry of Finance	762	Delivery note and procurement missing.
31/08/2016	16/00000316 PV	Regular Food provision	211201	Ministry of Internal Security	1,525	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
31/08/2016	16/00000317 PV	Regular Food provision	211201	Ministry of Internal Security	2,038	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
1/9/2016	16/00000319 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	434	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
1/9/2016	16/00000320 PV	Regular Food provision	211201	Ministry of Internal Security	1,506	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
1/9/2016	16/00000321 PV	Regular Food provision	211201	Ministry of Internal Security	1,360	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
1/9/2016	16/00000322 PV	IGA state Formation obligation	282102	Ministry of Finance	741	Delivery note and procurement missing.
3/9/2016	16/00000332 PV	Regular Food provision	211201	Ministry of Internal Security	868	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
3/9/2016	16/00000333 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	480	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
3/9/2016	16/00000334 PV	Office rent	223101	Presidency	580	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
3/9/2016	16/00000335 PV	IGA state Formation obligation	282102	Ministry of Finance	1,482	Delivery note and procurement missing.
3/9/2016	16/00000336 PV	IGA state Formation obligation	282102	Ministry of Finance	532	Delivery note and procurement missing.
3/9/2016	16/00000337 PV	IGA state Formation obligation	282102	Ministry of Finance	276	Delivery note and procurement missing.
3/9/2016	16/00000338 PV	Security Forces (Police, intel forces	211105	Ministry of Internal Security	200	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
		and prison)				
3/9/2016	16/00000339 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	2,000	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
3/9/2016	16/00000340 PV	IGA state Formation obligation	282102	Ministry of Finance	2,000	Delivery note and procurement missing.
3/9/2016	16/00000341 PV	Regular Food provision	211201	Ministry of Internal Security	1,506	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
3/9/2016	16/00000343 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	80,000	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
3/9/2016	16/00000344 PV	IGA state Formation obligation	282102	Ministry of Finance	20,058	Delivery note and procurement missing.
3/9/2016	16/00000346 PV	IGA state Formation obligation	282102	Ministry of Finance	10,857	Delivery note and procurement missing.
3/9/2016	16/00000347 PV	Regular Food provision	211201	Ministry of Internal Security	320	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
4/9/2016	16/00000349 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	1,790	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
4/9/2016	16/00000350 PV	Regular Food provision	211201	Ministry of Internal Security	1,506	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
4/9/2016	16/00000351 PV	Regular Food provision	211201	Ministry of Internal Security	333	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
4/9/2016	16/00000352 PV	Regular Food provision	211201	Ministry of Internal Security	434	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
21/09/2016	16/00000401 PV	IGA state Formation obligation	282102	Ministry of Finance	2,900	Delivery note and procurement missing.
21/09/2016	16/00000403 PV	Regular Food provision	211201	Ministry of Internal Security	2,000	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
21/09/2016	16/00000404 PV	IGA state Formation obligation	282102	Ministry of Finance	5,100	Delivery note and procurement missing.
21/09/2016	16/00000407 PV	IGA state Formation obligation	282102	Ministry of Finance	9,600	Delivery note and procurement missing.
21/09/2016	16/00000410 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	14,500	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
21/09/2016	16/00000411 PV	IGA state Formation obligation	282102	Ministry of Finance	1,000	Delivery note and procurement missing.
21/09/2016	16/00000412 PV	IGA state Formation obligation	282102	Ministry of Finance	1,000	Delivery note and procurement missing.
24/09/2016	16/00000418 PV	Regular Food provision	211201	Ministry of Internal Security	1,948	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
25/09/2016	16/00000422 PV	Regular Food provision	211201	Ministry of Internal Security	1,124	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
30/10/2016	16/00000505 PV	Regular Food provision	211201	Ministry of Internal Security	2,370	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
30/10/2016	16/00000506 PV	IGA state Formation obligation	282102	Ministry of Finance	744	Delivery note and procurement missing.
31/10/2016	16/00000508 PV	Regular Food provision	211201	Ministry of Internal Security	607	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
2/11/2016	16/00000509 PV	Regular Food provision	211201	Ministry of Internal Security	1,284	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
2/11/2016	16/00000510 PV	Regular Food provision	211201	Ministry of Internal Security	1,284	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
2/11/2016	16/00000511 PV	Regular Food provision	211201	Ministry of Internal Security	600	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
2/11/2016	16/00000512 PV	Regular Food provision	211201	Ministry of Internal Security	1,034	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
2/11/2016	16/00000513 PV	Regular Food provision	211201	Ministry of Internal Security	1,284	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
3/11/2016	16/00000514 PV	Regular Food provision	211201	Ministry of Internal Security	1,284	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
3/11/2016	16/00000516 PV	Regular Food provision	211201	Ministry of Internal Security	1,284	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
3/11/2016	16/00000518 PV	Regular Food provision	211201	Ministry of Internal Security	300	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
6/11/2016	16/00000519 PV	Regular Food provision	211201	Ministry of Internal Security	900	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
6/11/2016	16/00000521 PV	Regular Food provision	211201	Ministry of Internal Security	1,590	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
6/11/2016	16/00000522 PV	Regular Food provision	211201	Ministry of Internal Security	1,284	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
6/11/2016	16/00000523 PV	Regular Food provision	211201	Ministry of Internal Security	1,284	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
6/11/2016	16/00000524 PV	Regular Food provision	211201	Ministry of Internal Security	1,284	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
8/11/2016	16/00000527 PV	Regular Food provision	211201	Ministry of Internal Security	1,574	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
8/11/2016	16/00000528 PV	Regular Food provision	211201	Ministry of Internal Security	1,284	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
8/11/2016	16/00000529 PV	Regular Food provision	211201	Ministry of Internal Security	300	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
8/11/2016	16/00000530 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	600	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
8/11/2016	16/00000531 PV	Regular Food provision	211201	Ministry of Internal Security	1,284	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
8/11/2016	16/00000532 PV	IGA state Formation obligation	282102	Ministry of Finance	1,000	Delivery note and procurement missing.

Date	Ref No#	Description	Budget Code	Line Ministry	Amount (USD)	Missing Documents
9/11/2016	16/00000533 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	1,684	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
9/11/2016	16/00000534 PV	Regular Food provision	211201	Ministry of Internal Security	1,284	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
9/11/2016	16/00000537 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	600	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
12/11/2016	16/00000539 PV	Regular Food provision	211201	Ministry of Internal Security	1,284	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
12/11/2016	16/00000540 PV	Regular Food provision	211201	Ministry of Internal Security	1,284	Delivery note and procurement missing. Also CPO not certified by the Line Ministry.
31/08/2016	16/00000315 PV	Security Forces (Police, intel forces and prison)	211105	Ministry of Internal Security	5,000	Delivery note and procurement missing. Invoice amounted USD 5,500 while other document shows USD 5,000. Also CPO not certified by the Line Ministry.
Total Amount					1,308,899	

Annex 2: Lack of Competitive bidding for goods and services procured transactions.

Date	Ref No#	Description	Supplier Name	Budget Code	Line Ministry	Amount (USD)	Missing Documents
6/6/2016	16/00000016 PV	Regular food provision	Abdu Hussein Mohamed	211201	Ministry of Internal Security	41,000	Delivery note and procurement process missing.
24/07/2016	16/00000168 PV	IGA state Formation	Biiriye Abdi Ali	282102	Ministry of Finance	2,000	Delivery note and procurement process missing.
27/07/2016	16/00000175 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211105	Ministry of Internal security	3,000	Delivery note and procurement process missing.
27/07/2016	16/00000178 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211105	Ministry of Internal security	3,000	Delivery note and procurement process missing.
28/07/2016	16/00000179 PV	Regular food provision	Khaliif Abshir dirie	211201	Ministry of Internal security	1,980	Delivery note and procurement process missing.
30/07/2016	16/00000185 PV	Security force (Police, Internal forces and prison)	Mohamed Nur Cigaal	211105	Ministry of Internal security	5,000	Delivery note and procurement process missing.
30/07/2016	16/00000186 PV	Security force (Police, Internal forces and prison)	Abdi Nasir Dirie Xalane	211105	Ministry of Internal security	1,000	Delivery note and procurement process missing.
31/07/2016	16/00000187 PV	Regular food provision	Mohamud Farah Mohamed	211201	Ministry of Internal security	1,254	Delivery note and procurement process missing.
31/07/2016	16/00000190 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211105	Ministry of Internal security	3,000	Delivery note and procurement process missing.
27/08/2016	16/00000294 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211105	Ministry of Internal Security	12,000	Delivery note and procurement process missing.
30/08/2016	16/00000311 PV	Regular food provision	Mohamed Abdi Adan	211202	Ministry of Internal Security	765	Delivery note and procurement process missing.

Date	Ref No#	Description	Supplier Name	Budget Code	Line Ministry	Amount (USD)	Missing Documents
30/08/2016	16/00000314 PV	Regular food provision	Omar Osman Diblawe	211201	Ministry of Internal Security	1,525	Delivery note and procurement process missing.
5/9/2016	16/00000364 PV	Regular food provision	Omar Osman Diblawe	211201	Ministry of Internal Security	1,506	Delivery note and procurement process missing.
8/9/2016	16/00000376 PV	Diesel	Abdirahman Yusuf Kheyre	222302	Ministry of Interior and Local government	1,774	Delivery note and procurement process missing.
21/09/2016	16/00000398 PV	Regular food provision	Abdi Omar Gedi	211202	Ministry of Internal Security	10,340	Delivery note and procurement process missing.
15/10/2016	16/00000491 PV	Regular food provision	Abdi Omar Gedi	211201	Ministry of Internal Security	2,428	Delivery note and procurement process missing.
6/6/2016	16/00000019 PV	Regular food provision	Omar Osman Diblawe	211201	Ministry of Internal Security	21,000	Delivery note and procurement process missing.
15/06/2016	16/00000043 PV	office Furniture	Carwo hilaac furniture	311223	Ministry of Finance	1,321	Delivery note and procurement process missing.
15/06/2016	16/00000045 PV	office Furniture	Carwo hilaac furniture	311223	Civil Service Commission	1,500	Delivery note and procurement process missing.
23/07/2016	16/00000146 PV	Regular Food provision	abdi Husein	211201	Ministry of Internal Security	6,000	Delivery note and procurement process missing.
23/07/2016	16/00000147 PV	Security Forces (Police, intel forces and prison)	Abdi Ahmed Dhuhulow	211105	Ministry of Internal Security	40,000	Delivery note and procurement process missing.
23/07/2016	16/00000148 PV	Security Forces (Police, intel forces and prison)	Sadaq Omar Mohamed	211105	Ministry of Internal Security	45,000	Delivery note and procurement process missing.
23/07/2016	16/00000155 PV	Regular Food provision	Abdikadir Moalin Abdi	211201	Ministry of Internal Security	1,500	Delivery note and procurement process missing.
23/07/2016	16/00000157 PV	Regular Food provision	Jama Mohamed Farah	211201	Ministry of Internal Security	1,000	Delivery note and procurement process missing.

Date	Ref No#	Description	Supplier Name	Budget Code	Line Ministry	Amount (USD)	Missing Documents
5/6/2016	16/00000014 PV	Regular food provision	Ahmed Omar Mohamed	211201	Ministry of Internal Security	5,000	Delivery note and procurement process missing.
5/6/2016	16/00000015 PV	Regular food provision	Nur Moallim Dheere	211201	Ministry of Internal Security	2,000	Delivery note and procurement process missing.
6/6/2016	16/00000017 PV	Regular food provision	Abdulkadir Moallim Ali Abdi	211201	Ministry of Internal Security	4,000	Delivery note and procurement process missing.
7/6/2016	16/00000020 PV	IGA state Formation	Abdullahi Nur Shuriye	282102	Ministry of Finance	20,000	Delivery note and procurement process missing.
10/6/2016	16/00000026 PV	Regular food provision	Liiban Ahmed Hassan	211201	Ministry of Internal Security	35,000	Delivery note and procurement process missing.
10/6/2016	16/00000031 PV	Security force (Police, Internal forces and prison)	Hormud Adado	211105	Ministry of Internal Security	48,000	Delivery note and procurement process missing.
15/06/2016	16/00000036 PV	Security force (Police, Internal forces and prison)	Dahir Sheikh Ahmed	211105	Ministry of Internal Security	10,000	Delivery note and procurement process missing.
15/06/2016	16/00000037 PV	IGA state Formation	Mohmaed Nur Cigaal	282102	Ministry of Finance	15,000	Delivery note and procurement process missing.
18/06/2016	16/00000053 PV	IGA state Formation	Abdi Hussein Mohamed	282102	Ministry of Finance	5,019	Delivery note and procurement process missing.
18/06/2016	16/00000054 PV	IGA state Formation	Omar Osman Diblawe	282102	Ministry of Finance	2,529	Delivery note and procurement process missing.
20/06/2016	16/00000061 PV	Regular food provision	Abdi Hussein Mohamed	211201	Ministry of Internal security	4,998	Delivery note and procurement process missing.
22/06/2016	16/00000062 PV	Security force (Police, Internal forces and prison)	Abdi Nasir Dirie Xalane	211105	Ministry of Internal security	3,500	Delivery note and procurement process missing.
22/06/2016	16/00000067 PV	IGA state Formation	Abdullahi Nur Shuriye	282102	Ministry of Finance	3,000	Delivery note and procurement process missing.

Date	Ref No#	Description	Supplier Name	Budget Code	Line Ministry	Amount (USD)	Missing Documents
28/06/2016	16/00000074 PV	IGA state Formation	Abdulkadir Sheik Mohamud	282102	Ministry of Finance	2,400	Delivery note and procurement process missing.
5/7/2016	16/00000099 PV	IGA state Formation	Abdulkadir Sheik Mohamud	282102	Ministry of Finance	385	Delivery note and procurement process missing.
9/7/2016	16/00000102 PV	IGA state Formation	Mohamed Nur Cigaal	282102	Ministry of Finance	3,000	Delivery note and procurement process missing.
10/7/2016	16/00000112 PV	Regular food provision	Abdi Omar Gedi	211201	Ministry of Internal security	1,500	Delivery note and procurement process missing.
10/7/2016	16/00000113 PV	Regular food provision	Omar Osman Diblawe	211202	Ministry of Internal security	1,100	Delivery note and procurement process missing.
10/7/2016	16/00000114 PV	Regular food provision	Abdi Hussein Mohamed	211203	Ministry of Internal security	1,350	Delivery note and procurement process missing.
10/7/2016	16/00000115 PV	IGA state Formation	Biiriye Abdi Ali	282102	Ministry of Finance	2,000	Delivery note and procurement process missing.
12/7/2016	16/00000117 PV	IGA state Formation	Biiriye Abdi Ali	282102	Ministry of Finance	2,000	Delivery note and procurement process missing.
12/7/2016	16/00000118 PV	IGA state Formation	Fahin Mohamud Ali	282102	Ministry of Finance	1,000	Delivery note and procurement process missing.
13/07/2016	16/00000119 PV	Regular food provision	Liiban Ahmed Hassan	211201	Ministry of Internal security	9,000	Delivery note and procurement process missing.
16/07/2016	16/00000122 PV	Security force (Police, Internal forces and prison)	Ruqia Mohamed Kulmiye	211105	Ministry of Internal security	2,000	Delivery note and procurement process missing.
16/07/2016	16/00000123 PV	Regular food provision	Liiban Ahmed Hassan	211201	Ministry of Internal security	17,000	Delivery note and procurement process missing.
16/07/2016	16/00000124 PV	IGA state Formation	Biiriye Abdi Ali	282102	Ministry of Finance	2,000	Delivery note and procurement process missing.
18/07/2016	16/00000126 PV	IGA state Formation	Biiriye Abdi Ali	282102	Ministry of Finance	2,000	Delivery note and procurement process missing.

Date	Ref No#	Description	Supplier Name	Budget Code	Line Ministry	Amount (USD)	Missing Documents
18/07/2016	16/00000132 PV	Regular food provision	Omar Osman Diblawe	211201	Ministry of Internal security	1,100	Delivery note and procurement process missing.
18/07/2016	16/00000133 PV	Regular food provision	Abdi Omar Gedi	211201	Ministry of Internal security	1,500	Delivery note and procurement process missing.
18/07/2016	16/00000134 PV	Regular food provision	Abdi Hussein Mohamed	211201	Ministry of Internal security	1,950	Delivery note and procurement process missing.
21/07/2016	16/00000139 PV	Regular food provision	Abukar Muhidin	211201	Ministry of Internal security	1,540	Delivery note and procurement process missing.
21/07/2016	16/00000140 PV	Security force (Police, Internal forces and prison)	Mohamed Nur	211105	Ministry of Internal security	2,200	Delivery note and procurement process missing.
23/07/2016	16/00000159 PV	Regular food provision	Dahir Sheikh Ahmed	211201	Ministry of Internal Security	1,500	Delivery note and procurement process missing.
23/07/2016	16/00000160 PV	Regular food provision	Abdi Ismail Nur	211201	Ministry of Internal Security	2,500	Delivery note and procurement process missing.
23/07/2016	16/00000161 PV	IGA state Formation	Ahmed Omar Ahmed	282102	Ministry of Finance	1,000	Delivery note and procurement process missing.
23/07/2016	16/00000162 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211105	Ministry of Internal security	13,000	Delivery note and procurement process missing.
23/07/2016	16/00000163 PV	Regular food provision	Nur Moallim Dheere	211201	Ministry of Internal Security	1,000	Delivery note and procurement process missing.
23/07/2016	16/00000164 PV	Security force (Police, Internal forces and prison)	Khaliif Abshir dirie	211105	Ministry of Internal security	1,420	Delivery note and procurement process missing.
26/07/2016	16/00000170 PV	Security force (Police, Internal forces and prison)	Abdi Hussein Mohamed	211105	Ministry of Internal security	1,600	Delivery note and procurement process missing.
26/07/2016	16/00000171 PV	IGA state Formation	Abdulkadir abdi dirshe	282102	Ministry of Finance	1,000	Delivery note and procurement process missing.

Date	Ref No#	Description	Supplier Name	Budget Code	Line Ministry	Amount (USD)	Missing Documents
26/07/2016	16/00000174 PV	IGA state Formation	Omar Osman Diblawe	282102	Ministry of Finance	5,000	Delivery note and procurement process missing.
27/07/2016	16/00000176 PV	Regular food provision	Abdi Omar Gedi	211201	Ministry of Internal security	1,600	Delivery note and procurement process missing.
27/07/2016	16/00000177 PV	Regular food provision	Omar Osman Diblawe	211201	Ministry of Internal security	1,600	Delivery note and procurement process missing.
30/07/2016	16/00000180 PV	Regular food provision	Abdi Hussein Mohamed	211201	Ministry of Internal security	2,865	Delivery note and procurement process missing.
1/8/2016	16/00000194 PV	Regular food provision	Abdi Hussein Mohamed	211201	Ministry of Internal security	1,433	Delivery note and procurement process missing.
1/8/2016	16/00000195 PV	Regular food provision	Mohamud Farah Mohamed	211201	Ministry of Internal security	1,233	Delivery note and procurement process missing.
11/8/2016	16/00000242 PV	Regular food provision	Abdi Omar Gedi	211201	Ministry of Internal security	1,525	Delivery note and procurement process missing.
20/08/2016	16/00000261 PV	Regular food provision	Omar Osman Diblawe	211201	Ministry of Internal Security	3,050	Delivery note and procurement process missing.
20/08/2016	16/00000262 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211105	Ministry of Internal Security	2,500	Delivery note and procurement process missing.
20/08/2016	16/00000263 PV	Regular food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	2,141	Delivery note and procurement process missing.
20/08/2016	16/00000264 PV	Security force (Police, Internal forces and prison)	Mohamed Abdi Adan	211105	Ministry of Internal Security	1,450	Delivery note and procurement process missing.
20/08/2016	16/00000265 PV	Regular food provision	Abshiro Isse Yusuf	211201	Ministry of Internal Security	2,500	Delivery note and procurement process missing.
21/08/2016	16/00000270 PV	Regular food provision	Abdi Omar Gedi	211201	Ministry of Internal Security	1,525	Delivery note and procurement process missing.
22/08/2016	16/00000272 PV	Regular food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	2,737	Delivery note and procurement process missing.

Date	Ref No#	Description	Supplier Name	Budget Code	Line Ministry	Amount (USD)	Missing Documents
22/08/2016	16/00000273 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211105	Ministry of Internal Security	5,500	Delivery note and procurement process missing.
22/08/2016	16/00000274 PV	Regular food provision	Abdi Hussein Mohamed	211201	Ministry of Internal Security	1,525	Delivery note and procurement process missing.
23/08/2016	16/00000279 PV	Regular food provision	Omar Osman Diblawe	211201	Ministry of Internal Security	1,525	Delivery note and procurement process missing.
23/08/2016	16/00000280 PV	Regular food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	1,313	Delivery note and procurement process missing.
24/08/2016	16/00000282 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211105	Ministry of Internal Security	8,000	Delivery note and procurement process missing.
24/08/2016	16/00000283 PV	Regular food provision	Abdi Omar Gedi	211201	Ministry of Internal Security	1,525	Delivery note and procurement process missing.
24/08/2016	16/00000287 PV	Security force (Police, Internal forces and prison)	Mohamed Mohamud Abdi	211105	Ministry of Internal Security	1,100	Delivery note and procurement process missing.
25/08/2016	16/00000293 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211105	Ministry of Internal Security	3,000	Delivery note and procurement process missing.
27/08/2016	16/00000296 PV	Regular food provision	Abdi Hussein Mohamed	211201	Ministry of Internal security	3,050	Delivery note and procurement process missing.
30/08/2016	16/00000309 PV	Security force (Police, Internal forces and prison)	Abdirahman Mire Ali	211201	Ministry of Internal Security	1,500	Delivery note and procurement process missing.
30/08/2016	16/00000310 PV	Regular food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	1,288	Delivery note and procurement process missing.
3/9/2016	16/00000329 PV	Security force (Police, Internal forces and prison)	Dagmada Galkayo	211201	Ministry of Internal Security	1,998	Delivery note and procurement process missing.

Date	Ref No#	Description	Supplier Name	Budget Code	Line Ministry	Amount (USD)	Missing Documents
3/9/2016	16/00000330 PV	Regular food provision	Omar Osman Diblawe	211201	Ministry of Internal Security	1,506	Delivery note and procurement process missing.
3/9/2016	16/00000331 PV	Regular food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	2,868	Delivery note and procurement process missing.
4/9/2016	16/00000355 PV	Regular food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	1,326	Delivery note and procurement process missing.
5/9/2016	16/00000364 PV	Regular food provision	Omar Osman Diblawe	211201	Ministry of Internal Security	1,506	Delivery note and procurement process missing.
11/9/2016	16/00000381 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211105	Ministry of Internal Security	3,000	Delivery note and procurement process missing.
14/09/2016	16/00000385 PV	Regular food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	3,036	Delivery note and procurement process missing.
19/09/2016	16/00000388 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211105	Ministry of Internal Security	1,600	Delivery note and procurement process missing.
21/09/2016	16/00000395 PV	Security force (Police, Internal forces and prison)	Sadak Omar Mohamed	211105	Ministry of Internal Security	52,000	Delivery note and procurement process missing.
21/09/2016	16/00000396 PV	Security force (Police, Internal forces and prison)	Omar Mohamed Hassan	211105	Ministry of Internal Security	13,200	Delivery note and procurement process missing.
21/09/2016	16/00000397 PV	Regular food provision	Abdi Hussein Mohamed	211201	Ministry of Internal Security	10,340	Delivery note and procurement process missing.
21/09/2016	16/00000399 PV	Regular food provision	Omar Osman Diblawe	211201	Ministry of Internal Security	10,340	Delivery note and procurement process missing.
21/09/2016	16/00000400 PV	IGA state Formation	Ahmed Omar Mohamed	282102	Ministry of Finance	5,000	Delivery note and procurement process missing.
2/10/2016	16/00000463 PV	Regular food provision	Omar Osman Diblawe	211202	Ministry of Internal Security	1,257	Delivery note and procurement process missing.

Date	Ref No#	Description	Supplier Name	Budget Code	Line Ministry	Amount (USD)	Missing Documents
2/10/2016	16/00000467 PV	Regular food provision	Mohamud Farah Mohamed	211202	Ministry of Internal Security	1,948	Delivery note and procurement process missing.
4/10/2016	16/00000470 PV	Regular food provision	Mohamud Farah Mohamed	211202	Ministry of Internal Security	1,948	Delivery note and procurement process missing.
4/10/2016	16/00000473 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211201	Ministry of Internal Security	4,000	Delivery note and procurement process missing.
7/10/2016	16/00000474 PV	Security force (Police, Internal forces and prison)		211202	Ministry of Internal Security	6,000	Delivery note and procurement process missing.
7/10/2016	16/00000475 PV	Regular food provision	Abdi Omar Gedi	211202	Ministry of Internal Security	1,257	Delivery note and procurement process missing.
7/10/2016	16/00000478 PV	Security force (Police, Internal forces and prison)	Mohamud Farah Mohamed	211201	Ministry of Internal Security	1,948	Delivery note and procurement process missing.
7/10/2016	16/00000482 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211201	Ministry of Internal Security	4,000	Delivery note and procurement process missing.
15/10/2016	16/00000484 PV	Regular food provision	Abdi Hussein Mohamed	211201	Ministry of Internal Security	1,214	Delivery note and procurement process missing.
15/10/2016	16/00000485 PV	Regular food provision	Omar Osman Diblawe	211202	Ministry of Internal Security	2,428	Delivery note and procurement process missing.
15/10/2016	16/00000487 PV	Regular food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	7,690	Delivery note and procurement process missing.
15/10/2016	16/00000488 PV	Security force (Police, Internal forces and prison)	Galkayo Custom	211105	Ministry of Internal Security	1,665	Delivery note and procurement process missing.
15/10/2016	16/00000490 PV	Regular food provision	Mohamed Abdi Adan	211201	Ministry of Internal Security	1,200	Delivery note and procurement process missing.

Date	Ref No#	Description	Supplier Name	Budget Code	Line Ministry	Amount (USD)	Missing Documents
17/10/2016	16/00000493 PV	Regular food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	1,968	Delivery note and procurement process missing.
18/10/2016	16/00000494 PV	Regular food provision	Abdi Hussein Mohamed	211201	Ministry of Internal Security	1,250	Delivery note and procurement process missing.
18/10/2016	16/00000495 PV	Regular food provision	Omar Osman Diblawe	211201	Ministry of Internal Security	1,250	Delivery note and procurement process missing.
20/10/2016	16/00000497 PV	Regular food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	1,908	Delivery note and procurement process missing.
24/10/2016	16/00000498 PV	Regular food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	2,008	Delivery note and procurement process missing.
21/05/2016	16/00000003 PV	Regular Food provision	Liban Ahmed Hassan	211201	Ministry of Internal Security	30,100	Delivery note and procurement process missing.
29/05/2016	16/00000007 PV	IGA state Formation obligation	abdi Husein	282102	Ministry of Finance	5,019	Delivery note and procurement process missing.
29/05/2016	16/00000008 PV	IGA state Formation obligation	Omar Osman Dhiblawe	282102	Ministry of Finance	2,529	Delivery note and procurement process missing.
29/05/2016	16/00000009 PV	IGA state Formation obligation	abdi Omar	282102	Ministry of Finance	2,452	Delivery note and procurement process missing.
16/06/2016	16/00000051 PV	IGA state Formation obligation	Farah Ahmed Ali	282102	Ministry of Finance	10,000	Delivery note and procurement process missing.
20/06/2016	16/00000060 PV	Regular Food provision	abdi Omar Gedi	211201	Ministry of Internal Security	5,015	Delivery note and procurement process missing.
22/06/2016	16/00000063 PV	Security Forces (Police, intel forces and prison)	Abdirashid Musse Ibrahim	211105	Ministry of Internal Security	3,270	Delivery note and procurement process missing.
22/06/2016	16/00000065 PV	IGA state Formation obligation	Abdirashid Musse Ibrahim	282102	Ministry of Finance	1,535	Delivery note and procurement process missing.
29/06/2016	16/00000079 PV	Security Forces (Police, intel forces and prison)	Abdirashid Musse Ibrahim	211105	Ministry of Internal Security	5,950	Delivery note and procurement process missing.

Date	Ref No#	Description	Supplier Name	Budget Code	Line Ministry	Amount (USD)	Missing Documents
1/7/2016	16/00000083 PV	Regular Food provision	Liban Ahmed Hassan	211201	Ministry of Internal Security	35,000	Delivery note and procurement process missing.
2/7/2016	16/00000084 PV	Regular Food provision	abdi Omar Gedi	211201	Ministry of Internal Security	6,880	Delivery note and procurement process missing.
2/7/2016	16/00000085 PV	Regular Food provision	abdi Husein	211201	Ministry of Internal Security	6,050	Delivery note and procurement process missing.
2/7/2016	16/00000086 PV	Regular Food provision	Omar Osman Dhiblawe	211201	Ministry of Internal Security	5,004	Delivery note and procurement process missing.
2/7/2016	16/00000087 PV	IGA state Formation obligation	Biriye Abdi Ali	282101	Ministry of Finance	2,000	Delivery note and procurement process missing.
3/7/2016	16/00000091 PV	Regular Food provision	Mohamed Nur Ali	211201	Ministry of Internal Security	1,000	Delivery note and procurement process missing.
3/7/2016	16/00000092 PV	IGA state Formation obligation	Biriye Abdi Ali	282101	Ministry of Finance	2,000	Delivery note and procurement process missing.
5/7/2016	16/00000096 PV	IGA state Formation obligation	Biriye Abdi Ali	282102	Ministry of Finance	2,000	Delivery note and procurement process missing.
5/7/2016	16/00000097 PV	Security Forces (Police, intel forces and prison)	Sicid Mohamed Ahmed	211105	Ministry of Internal Security	1,000	Delivery note and procurement process missing.
21/07/2016	16/00000141 PV	Security Forces (Police, intel forces and prison)	Abdirsak Mohamed Sheikh Yusuf	211105	Ministry of Internal Security	1,500	Delivery note and procurement process missing.
21/07/2016	16/00000142 PV	Regular Food provision	Mohamud Haji Mohamed	211201	Ministry of Internal Security	2,000	Delivery note and procurement process missing.
21/07/2016	16/00000143 PV	Regular Food provision	abdinasir dirie Halane	211201	Ministry of Internal Security	1,400	Delivery note and procurement process missing.
21/07/2016	16/00000144 PV	Regular Food provision	Mohamud Abdulahi Hashi	211201	Ministry of Internal Security	1,125	Delivery note and procurement process missing.
21/07/2016	16/00000145 PV	Regular Food provision	Nur Ali Weheliye	211201	Ministry of Internal Security	600	Delivery note and procurement process missing.

Date	Ref No#	Description	Supplier Name	Budget Code	Line Ministry	Amount (USD)	Missing Documents
23/07/2016	16/00000149 PV	IGA state Formation obligation	ALBARAKA through Hormud Adaado	282102	Ministry of Finance	19,500	Delivery note and procurement process missing.
23/07/2016	16/00000150 PV	IGA state Formation obligation	Mohamed Sigid Sheikh Hassan	282102	Ministry of Finance	3,000	Delivery note and procurement process missing.
23/07/2016	16/00000151 PV	IGA state Formation obligation	Bishar Ibrahim Dahir	282102	Ministry of Finance	2,000	Delivery note and procurement process missing.
23/07/2016	16/00000152 PV	Regular Food provision	abdi Omar Gedi	211201	Ministry of Internal Security	3,000	Delivery note and procurement process missing.
23/07/2016	16/00000153 PV	Regular Food provision	Omar Osman Dhiblawe	211201	Ministry of Internal Security	3,000	Delivery note and procurement process missing.
23/07/2016	16/00000154 PV	Regular Food provision	Ali Bashi Aden Dirie	211201	Ministry of Internal Security	1,000	Delivery note and procurement process missing.
23/07/2016	16/00000156 PV	Regular Food provision	Dahir Moalim Ali	211201	Ministry of Internal Security	1,000	Delivery note and procurement process missing.
2/8/2016	16/00000196 PV	Regular Food provision	Omar Osman Dhiblawe	211201	Ministry of Internal Security	1,525	Delivery note and procurement process missing.
2/8/2016	16/00000197 PV	IGA state Formation obligation	Biriye Abdi Ali	282102	Ministry of Finance	500	Delivery note and procurement process missing.
2/8/2016	16/00000198 PV	Regular Food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	1,283	Delivery note and procurement process missing.
2/8/2016	16/00000199 PV	IGA state Formation obligation	Fahin Mohamud Ali	282102	Ministry of Finance	250	Delivery note and procurement process missing.
2/8/2016	16/00000200 PV	IGA state Formation obligation	hawo husein mohamed	282102	Ministry of Finance	540	Delivery note and procurement process missing.
2/8/2016	16/00000201 PV	Regular Food provision	mukhtar abdi hassan	211201	Ministry of Internal Security	1,600	Delivery note and procurement process missing.
2/8/2016	16/00000202 PV	Security Forces (Police, intel forces and prison)	Osman isse nur	211105	Ministry of Internal Security	180	Delivery note and procurement process missing.

Date	Ref No#	Description	Supplier Name	Budget Code	Line Ministry	Amount (USD)	Missing Documents
2/8/2016	16/00000203 PV	Regular Food provision	bishaar husein jimaale	211201	Ministry of Internal Security	1,200	Delivery note and procurement process missing.
2/8/2016	16/00000204 PV	Security Forces (Police, intel forces and prison)	Liban Ahmed Hassan	211105	Ministry of Internal Security	6,000	Delivery note and procurement process missing.
3/8/2016	16/00000206 PV	Regular Food provision	abdi Omar Gedi	211201	Ministry of Internal Security	1,525	Delivery note and procurement process missing.
3/8/2016	16/00000207 PV	Security Forces (Police, intel forces and prison)	Mohamud Farah Mohamed	211105	Ministry of Internal Security	1,308	Delivery note and procurement process missing.
3/8/2016	16/00000208 PV	Security Forces (Police, intel forces and prison)	Sadaq Omar Mohamed	211105	Ministry of Internal Security	2,000	Delivery note and procurement process missing.
3/8/2016	16/00000209 PV	IGA state Formation obligation	Abdirashid Musse Ibrahim	282102	Ministry of Finance	1,265	Delivery note and procurement process missing.
3/8/2016	16/00000210 PV	IGA state Formation obligation	Jama Ali Hashi	282102	Ministry of Finance	500	Delivery note and procurement process missing.
3/8/2016	16/00000211 PV	Regular Food provision	Liban Ahmed Hassan	211201	Ministry of Internal Security	3,000	Delivery note and procurement process missing.
4/8/2016	16/00000214 PV	Regular Food provision	abdi Husein	211201	Ministry of Internal Security	1,525	Delivery note and procurement process missing.
4/8/2016	16/00000215 PV	Security Forces (Police, intel forces and prison)	Liban Ahmed Hassan	211105	Ministry of Internal Security	5,000	Delivery note and procurement process missing.
4/8/2016	16/00000216 PV	Regular Food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	1,258	Delivery note and procurement process missing.
6/8/2016	16/00000218 PV	Regular Food provision	Omar Osman Dhiblawe	211201	Ministry of Internal Security	3,050	Delivery note and procurement process missing.
7/8/2016	16/00000224 PV	Regular Food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	1,308	Delivery note and procurement process missing.

Date	Ref No#	Description	Supplier Name	Budget Code	Line Ministry	Amount (USD)	Missing Documents
7/8/2016	16/00000227 PV	Security Forces (Police, intel forces and prison)	Abdiaziz abdullahi abdi	211105	Ministry of Internal Security	840	Delivery note and procurement process missing.
8/8/2016	16/00000228 PV	Regular Food provision	abdi Husein	211201	Ministry of Internal Security	1,525	Delivery note and procurement process missing.
8/8/2016	16/00000229 PV	Regular Food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	1,835	Delivery note and procurement process missing.
9/8/2016	16/00000231 PV	Regular Food provision	Omar Osman Dhiblawe	211201	Ministry of Internal Security	1,525	Delivery note and procurement process missing.
9/8/2016	16/00000232 PV	Regular Food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	1,313	Delivery note and procurement process missing.
9/8/2016	16/00000233 PV	IGA state Formation obligation	Biriye Abdi Ali	282102	Ministry of Finance	1,000	Delivery note and procurement process missing.
9/8/2016	16/00000234 PV	Security Forces (Police, intel forces and prison)	Liban Ahmed Hassan	211105	Ministry of Internal Security	8,000	Delivery note and procurement process missing.
9/8/2016	16/00000235 PV	Regular Food provision	Khalif Abshur Dirie	211201	Ministry of Internal Security	1,650	Delivery note and procurement process missing.
10/8/2016	16/00000237 PV	Regular Food provision	abdi Omar Gedi	211201	Ministry of Internal Security	1,525	Delivery note and procurement process missing.
10/8/2016	16/00000238 PV	Regular Food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	1,308	Delivery note and procurement process missing.
10/8/2016	16/00000239 PV	Security Forces (Police, intel forces and prison)	Mohamed Nur cigal	211105	Ministry of Internal Security	2,000	Delivery note and procurement process missing.
10/8/2016	16/00000240 PV	Security Forces (Police, intel forces and prison)	Abdirashid Musse Ibrahim	211105	Ministry of Internal Security	382	Delivery note and procurement process missing.
11/8/2016	16/00000244 PV	Regular Food provision	Abdirashid Musse Ibrahim	211201	Ministry of Internal Security	783	Delivery note and procurement process missing.

Date	Ref No#	Description	Supplier Name	Budget Code	Line Ministry	Amount (USD)	Missing Documents
11/8/2016	16/00000245 PV	Regular Food provision	Osman isse nur	211201	Ministry of Internal Security	150	Delivery note and procurement process missing.
11/8/2016	16/00000246 PV	Security Forces (Police, intel forces and prison)	liban Abdullahi Ali	211105	Ministry of Internal Security	200	Delivery note and procurement process missing.
13/08/2016	16/00000248 PV	Regular Food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	1,891	Delivery note and procurement process missing.
14/08/2016	16/00000253 PV	Security Forces (Police, intel forces and prison)	Liban Ahmed Hassan	211105	Ministry of Internal Security	3,000	Delivery note and procurement process missing.
17/08/2016	16/00000254 PV	Regular Food provision	abdi Omar Gedi	211201	Ministry of Internal Security	2,050	Delivery note and procurement process missing.
17/08/2016	16/00000255 PV	IGA state Formation obligation	Fahin Mohamud Ali	282102	Ministry of Finance	250	Delivery note and procurement process missing.
18/08/2016	16/00000256 PV	Regular Food provision	Omar Osman Dhiblawe	211201	Ministry of Internal Security	1,525	Delivery note and procurement process missing.
18/08/2016	16/00000257 PV	Regular Food provision	abdi Husein	211201	Ministry of Internal Security	1,525	Delivery note and procurement process missing.
18/08/2016	16/00000258 PV	Regular Food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	2,364	Delivery note and procurement process missing.
28/08/2016	16/00000298 PV	Security Forces (Police, intel forces and prison)	Liban Ahmed Hassan	211105	Ministry of Internal Security	8,500	Delivery note and procurement process missing.
28/08/2016	16/00000299 PV	Regular Food provision	abdi Omar Gedi	211201	Ministry of Internal Security	1,525	Delivery note and procurement process missing.
28/08/2016	16/00000300 PV	Regular Food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	1,288	Delivery note and procurement process missing.
29/08/2016	16/00000301 PV	Regular Food provision	abdi Husein	211201	Ministry of Internal Security	1,525	Delivery note and procurement process missing.

Date	Ref No#	Description	Supplier Name	Budget Code	Line Ministry	Amount (USD)	Missing Documents
29/08/2016	16/00000303 PV	Regular Food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	1,288	Delivery note and procurement process missing.
29/08/2016	16/00000304 PV	IGA state Formation obligation	Nur ahmed Ibarhim	282102	Ministry of Finance	1,000	Delivery note and procurement process missing.
30/08/2016	16/00000313 PV	IGA state Formation obligation	Nur ahmed Ibarhim	282102	Ministry of Finance	762	Delivery note and procurement process missing.
31/08/2016	16/00000316 PV	Regular Food provision	Abdi Omar Gedi	211201	Ministry of Internal Security	1,525	Delivery note and procurement process missing.
31/08/2016	16/00000317 PV	Regular Food provision	Mohamud farah Mohamed	211201	Ministry of Internal Security	2,038	Delivery note and procurement process missing.
1/9/2016	16/00000319 PV	Security Forces (Police, intel forces and prison)	Mohamud Haji Mohamed	211105	Ministry of Internal Security	434	Delivery note and procurement process missing.
1/9/2016	16/00000320 PV	Regular Food provision	abdi Husein	211201	Ministry of Internal Security	1,506	Delivery note and procurement process missing.
1/9/2016	16/00000321 PV	Regular Food provision	Mohamud farah Mohamed	211201	Ministry of Internal Security	1,360	Delivery note and procurement process missing.
1/9/2016	16/00000322 PV	IGA state Formation obligation	abdulkadir Moalim Ali	282102	Ministry of Finance	741	Delivery note and procurement process missing.
3/9/2016	16/00000332 PV	Regular Food provision	Mohamud Haji Mohamed	211201	Ministry of Internal Security	868	Delivery note and procurement process missing.
3/9/2016	16/00000333 PV	Security Forces (Police, intel forces and prison)	Mohamud Abdulahi Hashi	211105	Ministry of Internal Security	480	Delivery note and procurement process missing.
3/9/2016	16/00000335 PV	IGA state Formation obligation	abdulkadir Moalim Ali	282102	Ministry of Finance	1,482	Delivery note and procurement process missing.
3/9/2016	16/00000336 PV	IGA state Formation obligation	Dahir Moalim Ali	282102	Ministry of Finance	532	Delivery note and procurement process missing.
3/9/2016	16/00000337 PV	IGA state Formation obligation	Abdulkadir kul Abdi dirshe	282102	Ministry of Finance	276	Delivery note and procurement process missing.

Date	Ref No#	Description	Supplier Name	Budget Code	Line Ministry	Amount (USD)	Missing Documents
3/9/2016	16/00000338 PV	Security Forces (Police, intel forces and prison)	Mamulka Gobolka Mudug	211105	Ministry of Internal Security	200	Delivery note and procurement process missing.
3/9/2016	16/00000339 PV	Security Forces (Police, intel forces and prison)	abdi Husein	211105	Ministry of Internal Security	2,000	Delivery note and procurement process missing.
3/9/2016	16/00000340 PV	IGA state Formation obligation	Abdirisak Mohamed Sheikh yusuf	282102	Ministry of Finance	2,000	Delivery note and procurement process missing.
3/9/2016	16/00000341 PV	Regular Food provision	Abdi Omar Gedi	211201	Ministry of Internal Security	1,506	Delivery note and procurement process missing.
3/9/2016	16/00000343 PV	Security Forces (Police, intel forces and prison)	Liban Ahmed Hassan	211105	Ministry of Internal Security	80,000	Delivery note and procurement process missing.
3/9/2016	16/00000344 PV	IGA state Formation obligation	abdi Husein	282102	Ministry of Finance	20,058	Delivery note and procurement process missing.
3/9/2016	16/00000346 PV	IGA state Formation obligation	Abdi Omar Gedi	282102	Ministry of Finance	10,857	Delivery note and procurement process missing.
3/9/2016	16/00000347 PV	Regular Food provision	abdi Jama Abdulle	211201	Ministry of Internal Security	320	Delivery note and procurement process missing.
4/9/2016	16/00000349 PV	Security Forces (Police, intel forces and prison)	Mohamed Abdi Aden	211105	Ministry of Internal Security	1,790	Delivery note and procurement process missing.
4/9/2016	16/00000350 PV	Regular Food provision	abdi Husein	211201	Ministry of Internal Security	1,506	Delivery note and procurement process missing.
4/9/2016	16/00000351 PV	Regular Food provision	Degmada kalkacyo	211201	Ministry of Internal Security	333	Delivery note and procurement process missing.
4/9/2016	16/00000352 PV	Regular Food provision	Mohamud Haji Mohamed	211201	Ministry of Internal Security	434	Delivery note and procurement process missing.
21/09/2016	16/00000401 PV	IGA state Formation obligation	Farah Ahmed Ali	282102	Ministry of Finance	2,900	Delivery note and procurement process missing.

Date	Ref No#	Description	Supplier Name	Budget Code	Line Ministry	Amount (USD)	Missing Documents
21/09/2016	16/00000403 PV	Regular Food provision	Mohamed Abdi Aden	211201	Ministry of Internal Security	2,000	Delivery note and procurement process missing.
21/09/2016	16/00000404 PV	IGA state Formation obligation	Fahin Mohamud Ali	282102	Ministry of Finance	5,100	Delivery note and procurement process missing.
21/09/2016	16/00000407 PV	IGA state Formation obligation	Abdulkadir Mohamed Kulmiye	282102	Ministry of Finance	9,600	Delivery note and procurement process missing.
21/09/2016	16/00000410 PV	Security Forces (Police, intel forces and prison)	Liban Ahmed Hassan	211105	Ministry of Internal Security	14,500	Delivery note and procurement process missing.
21/09/2016	16/00000411 PV	IGA state Formation obligation	Abdulkadir sheikh mohamud	282102	Ministry of Finance	1,000	Delivery note and procurement process missing.
21/09/2016	16/00000412 PV	IGA state Formation obligation	Yusuf Garad Olol	282102	Ministry of Finance	1,000	Delivery note and procurement process missing.
24/09/2016	16/00000418 PV	Regular Food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	1,948	Delivery note and procurement process missing.
25/09/2016	16/00000422 PV	Regular Food provision	Mohamud farah Mohamed	211201	Ministry of Internal Security	1,124	Delivery note and procurement process missing.
30/10/2016	16/00000505 PV	Regular Food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	2,370	Delivery note and procurement process missing.
30/10/2016	16/00000506 PV	IGA state Formation obligation	Dahir Abdulle Hassan	282102	Ministry of Finance	744	Delivery note and procurement process missing.
31/10/2016	16/00000508 PV	Regular Food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	607	Delivery note and procurement process missing.
2/11/2016	16/00000509 PV	Regular Food provision	Omar Osman Dhiblawe	211201	Ministry of Internal Security	1,284	Delivery note and procurement process missing.
2/11/2016	16/00000510 PV	Regular Food provision	abdi Husein	211201	Ministry of Internal Security	1,284	Delivery note and procurement process missing.
2/11/2016	16/00000511 PV	Regular Food provision	Mohamed Abdi Aden	211201	Ministry of Internal Security	600	Delivery note and procurement process missing.

Date	Ref No#	Description	Supplier Name	Budget Code	Line Ministry	Amount (USD)	Missing Documents
2/11/2016	16/00000512 PV	Regular Food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	1,034	Delivery note and procurement process missing.
2/11/2016	16/00000513 PV	Regular Food provision	Abdi Omar Gedi	211201	Ministry of Internal Security	1,284	Delivery note and procurement process missing.
3/11/2016	16/00000514 PV	Regular Food provision	Omar Osman Dhiblawe	211201	Ministry of Internal Security	1,284	Delivery note and procurement process missing.
3/11/2016	16/00000516 PV	Regular Food provision	Abdi Omar Gedi	211201	Ministry of Internal Security	1,284	Delivery note and procurement process missing.
3/11/2016	16/00000518 PV	Regular Food provision	Mohamed Abdi Aden	211201	Ministry of Internal Security	300	Delivery note and procurement process missing.
6/11/2016	16/00000519 PV	Regular Food provision	Mohamed Abdi Aden	211201	Ministry of Internal Security	900	Delivery note and procurement process missing.
6/11/2016	16/00000521 PV	Regular Food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	1,590	Delivery note and procurement process missing.
6/11/2016	16/00000522 PV	Regular Food provision	abdi Husein	211201	Ministry of Internal Security	1,284	Delivery note and procurement process missing.
6/11/2016	16/00000523 PV	Regular Food provision	Abdi Omar Gedi	211201	Ministry of Internal Security	1,284	Delivery note and procurement process missing.
6/11/2016	16/00000524 PV	Regular Food provision	Omar Osman Dhiblawe	211201	Ministry of Internal Security	1,284	Delivery note and procurement process missing.
8/11/2016	16/00000527 PV	Regular Food provision	Mohamud Farah Mohamed	211201	Ministry of Internal Security	1,574	Delivery note and procurement process missing.
8/11/2016	16/00000528 PV	Regular Food provision	abdi Husein	211201	Ministry of Internal Security	1,284	Delivery note and procurement process missing.
8/11/2016	16/00000529 PV	Regular Food provision	ahmed Abdullahi Mohamud	211201	Ministry of Internal Security	300	Delivery note and procurement process missing.
8/11/2016	16/00000530 PV	Security Forces (Police, intel forces and prison)	Mohamed Abdi Aden	211105	Ministry of Internal Security	600	Delivery note and procurement process missing.

Date	Ref No#	Description	Supplier Name	Budget Code	Line Ministry	Amount (USD)	Missing Documents
8/11/2016	16/00000531 PV	Regular Food provision	Abdi Omar Gedi	211201	Ministry of Internal Security	1,284	Delivery note and procurement process missing.
8/11/2016	16/00000532 PV	IGA state Formation obligation	Fahin Mohamud Ali	282102	Ministry of Finance	1,000	Delivery note and procurement process missing.
9/11/2016	16/00000533 PV	Security Forces (Police, intel forces and prison)	Mohamud Farah Mohamed	211105	Ministry of Internal Security	1,684	Delivery note and procurement process missing.
9/11/2016	16/00000534 PV	Regular Food provision	Omar Osman Dhiblawe	211201	Ministry of Internal Security	1,284	Delivery note and procurement process missing.
9/11/2016	16/00000537 PV	Security Forces (Police, intel forces and prison)	Mohamed Abdi Aden	211105	Ministry of Internal Security	600	Delivery note and procurement process missing.
12/11/2016	16/00000539 PV	Regular Food provision	Abdi Omar Gedi	211201	Ministry of Internal Security	1,284	Delivery note and procurement process missing.
12/11/2016	16/00000540 PV	Regular Food provision	Omar Osman Dhiblawe	211201	Ministry of Internal Security	1,284	Delivery note and procurement process missing.
31/08/2016	16/00000315 PV	Security Forces (Police, intel forces and prison)	Liban Ahmed Hassan	211105	Ministry of Internal Security	5,000	Delivery note and procurement process missing.
Total Amount						1,118,416	

	Description	Amount	%
282102	IGA state Formation	189,725	17%
211201	Regular Food provision	461,497	41%
211105	Security Forces (Police, intel forces and prison)	462,599	41%
311223 & 222302	Other procurement	4,595	0%
Total		1,118,416	100%

Annex 3: Excessive use of cash payment transactions

Date	Ref No#	Description	Supplier Name	Budget Code	Line Ministry	Amount (USD)	Auditor's comment
23/07/2016	16/00000148 PV	Security Forces (Police, intel forces and prison)	Sadaq Omar Mohamed	211105	Ministry of Internal Security	45,000	Sadak was Chief of intelligence during the period and collected these amounts from bank.
10/6/2016	16/00000026 PV	Regular food provision	Liiban Ahmed Hassan	211201	Ministry of Internal Security	35,000	Paid to Liban Ahmed Hassan and have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.
21/09/2016	16/00000395 PV	Security force (Police, Internal forces and prison)	Sadak Omar Mohamed	211105	Ministry of Internal Security	52,000	Sadak was Chief of intelligence during the period and collected these amounts from bank.
21/05/2016	16/00000003 PV	Regular Food provision	Liban Ahmed Hassan	211201	Ministry of Internal Security	30,100	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.
1/7/2016	16/00000083 PV	Regular Food provision	Liban Ahmed Hassan	211201	Ministry of Internal Security	35,000	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.
3/9/2016	16/00000343 PV	Security Forces (Police, intel forces and prison)	Liban Ahmed Hassan	211105	Ministry of Internal Security	80,000	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.
21/05/2016	16/00000001 PV	Salaries to Ministers and staturies appointments	N/A	211106	Office of Speaker of the Parliament	50,000	The bank statement shows MPs of Galmudug and no evidence of individual MPs receiving money.
16/07/2016	16/00000123 PV	Regular food provision	Liiban Ahmed Hassan	211201	Ministry of Internal security	17,000	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.
27/07/2016	16/00000175 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211105	Ministry of Internal security	3,000	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.

Date	Ref No#	Description	Supplier Name	Budget Code	Line Ministry	Amount (USD)	Auditor's comment
27/07/2016	16/00000178 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211105	Ministry of Internal security	3,000	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.
31/07/2016	16/00000190 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211105	Ministry of Internal security	3,000	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.
27/08/2016	16/00000294 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211105	Ministry of Internal Security	12,000	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.
13/07/2016	16/00000119 PV	Regular food provision	Liiban Ahmed Hassan	211201	Ministry of Internal security	9,000	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.
23/07/2016	16/00000162 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211105	Ministry of Internal security	13,000	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.
20/08/2016	16/00000262 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211105	Ministry of Internal Security	2,500	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.
22/08/2016	16/00000273 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211105	Ministry of Internal Security	5,500	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.
24/08/2016	16/00000282 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211105	Ministry of Internal Security	8,000	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.
25/08/2016	16/00000293 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211105	Ministry of Internal Security	3,000	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.
11/9/2016	16/00000381 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211105	Ministry of Internal Security	3,000	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.

Date	Ref No#	Description	Supplier Name	Budget Code	Line Ministry	Amount (USD)	Auditor's comment
19/09/2016	16/00000388 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211105	Ministry of Internal Security	1,600	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.
4/10/2016	16/00000473 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211201	Ministry of Internal Security	4,000	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.
7/10/2016	16/00000482 PV	Security force (Police, Internal forces and prison)	Liiban Ahmed Hassan	211201	Ministry of Internal Security	4,000	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.
2/8/2016	16/00000204 PV	Security Forces (Police, intel forces and prison)	Liban Ahmed Hassan	211105	Ministry of Internal Security	6,000	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.
3/8/2016	16/00000208 PV	Security Forces (Police, intel forces and prison)	Sadaq Omar Mohamed	211105	Ministry of Internal Security	2,000	Sadak was Chief of intelligence during the period and collected these amounts from bank and paid to suppliers.
3/8/2016	16/00000211 PV	Regular Food provision	Liban Ahmed Hassan	211201	Ministry of Internal Security	3,000	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.
4/8/2016	16/00000215 PV	Security Forces (Police, intel forces and prison)	Liban Ahmed Hassan	211105	Ministry of Internal Security	5,000	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.
9/8/2016	16/00000234 PV	Security Forces (Police, intel forces and prison)	Liban Ahmed Hassan	211105	Ministry of Internal Security	8,000	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.
14/08/2016	16/00000253 PV	Security Forces (Police, intel forces and prison)	Liban Ahmed Hassan	211105	Ministry of Internal Security	3,000	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.
28/08/2016	16/00000298 PV	Security Forces (Police, intel forces and prison)	Liban Ahmed Hassan	211105	Ministry of Internal Security	8,500	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.

Date	Ref No#	Description	Supplier Name	Budget Code	Line Ministry	Amount (USD)	Auditor's comment
21/09/2016	16/00000410 PV	Security Forces (Police, intel forces and prison)	Liban Ahmed Hassan	211105	Ministry of Internal Security	14,500	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.
31/08/2016	16/00000315 PV	Security Forces (Police, intel forces and prison)	Liban Ahmed Hassan	211105	Ministry of Internal Security	5,000	Paid to Liban Ahmed Hassan and we have been told he is Military Head of section not a supplier. Then liban paid to the suppliers.