



Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT

**On the Financial Statements Audit of
Incident Management System (IMS)
COVID-19 Response for Fiscal Period July
1 2021- December 31, 2021,**



August 2024

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

Republic of Liberia



TRANSMITTAL LETTER

THE HONORABLE SPEAKER OF THE HOUSE OF REPRESENTATIVES AND THE HONORABLE PRESIDENT PRO-TEMPORE OF THE HOUSE OF SENATE

We have undertaken a financial statements Audit of the Incident Management for the special fiscal year July 1, 2021, to December 31, 2021. The audit was conducted in line with Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014.

Findings conveyed in this report were formally communicated to the authorities of the Incident Management System (IMS) Covid-19 Response for their responses. The reportable issues were submitted through a Management Letter. Where responses were provided, they were evaluated and were incorporated in this report.

Given the significance of the matters raised in this report, we urge the Honorable Speaker and Members of the House of Representatives and the Honorable Pro-Tempore and Members of the Liberia Senate to consider the implementation of the recommendations conveyed in this report with urgency.


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

Monrovia, Liberia

August 2024



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ACRONYMS USED

Acronym	Meaning
AG	Auditor General
FCCA	Fellow Chartered Certified Accountant
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Practitioner
GAC	General Auditing Commission
GoL	Government of Liberia
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standard of Supreme Audit Institutions
IMS	Incident Management System



AUDITOR GENERAL'S REPORT



August 28, 2024

Dr. Dougbeh Chris Nyan
Director General
National Public Health Institute of Liberia (NPHIL)
Congo Town, Montserrado County
Monrovia, Liberia

FINANCIAL STATEMENTS AUDIT OF THE INCIDENT MANAGEMENT SYSTEM (IMS) COVID-19 RESPONSE FOR THE PERIOD JULY 1, 2021 TO DECEMBER 31, 2021

Qualified Opinion

We have audited the financial statements of the Incident Management System (IMS) Covid-19 Response Special Fiscal year July 1, 2021 to December 31, 2021, which comprise the statement of Receipts and Payments, and the statement of Comparison of Budget and Actual Amounts and summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraphs below, the accompanying financial statements of the Incident Management System (IMS) COVID-19 Response present fairly, in all material respects, the statement of Receipts and Payments as at December 31, 2021, the statement of Comparison of Budget and Actual Amounts and summary of significant accounting policies and other explanatory information for the fiscal period then ended in accordance with International Public Sector Accounting Standards (IPSAS 2017) Cash Basis of Accounting.

Basis for Opinion

- Management made payments amounting to US\$3,950.00 without evidence of supporting documents such as payment vouchers, invoices and receipts to validate the transactions.
- A total disbursement of US\$3,000.00 was made by Management to County Health Teams for Covid-19 response preparedness, operation and Human resource cost without evidence of retirement/liquidation reports to validate the authenticity of the transactions.
- Management made several payments totaling US\$4,916.17 for equipment and assorted materials without evidence of delivery notes to validate the authenticity of the transactions and receipt of goods



We conducted our audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Incident Management System (IMS) Covid-19 Response Management in accordance with the ethical requirements that are relevant to our audit of the financial statements in Liberia, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

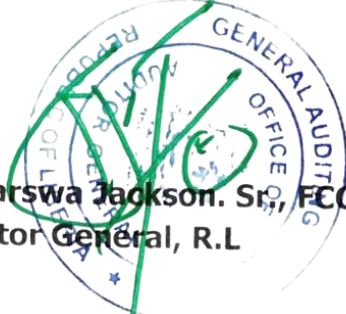
Management's Responsibilities

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS Cash Basis, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing its ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to cease operations, or has no realistic alternative but to do so. The IMS COVID 19 Management is responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities

Our responsibility is to express an opinion on Statement of Receipts and Payments based on our audit. We conducted our audit in accordance with International Standards of Supreme Audit Institutions (ISSAI) and the World Bank Guidelines. Those standards and the applicable guidelines required that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depends on the auditor's judgment, including the assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.


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

Monrovia, Liberia

August 2024

Incident Management System (IMS) COVID-19 Response FINANCIAL STATEMENTS FOR THE SPECIAL FISCAL YEAR JULY 1, 2021 – December 31, 2021

Statement of Responsibility from the Incident Manager

The Financial Statements contained in this report have been prepared in accordance with the provisions (Sections 47 and 48) of the Amendment and Restatement of the Public Financial Management (PFM) Act of 2009, as approved October 22, 2019 and printed October 30, 2019 and in compliance with Cash Basis IPSAS (IPSAS Financial Reporting under Cash Basis of Accounting (2017))

In accordance with the provisions of the Amendment and Restatement of the PFM Act of 2009, I am responsible for the control of and accounting for public funds received, held, and expended for and on behalf of the Incident Management System (IMS) COVID-19 Response under the Ministry of Health.


Sections 48.1 and 48.2 of the Act, I am required to ensure that financial information is reported in a timely, comprehensive and accurate manner; monthly reports on revenues and quarterly expenditures performance reports, as well as quarterly financial statements, which are to be submitted to the Minister of Finance at the end of each quarter to which the financial statements relate.

Accordingly, I am pleased to submit the required financial statements for the period July 1, 2021 to December 31, 2021 in compliance with the Amendment and Restatement of the PFM Act and its attendant Regulations. I have provided and will continue to provide all the information and explanations as may be required in connection with these financial statements.

In preparing these Financial Statements, the most appropriate accounting policies have been consistently applied and supported by reasonable and prudent judgment and estimates where applicable.

Based on advice of the Deputy Incident Manager for Administration and Finance, I confirm these financial statements agree with the books of accounts, which have been properly kept.

I accept responsibility for the integrity of these financial statements, the financial information they contain and their compliance with the Amendment and Restatement of the PFM Act of 2009 and its attendant Regulations.



Dr. Wilhelmina Jallah
Minister of Health/Incident Manager

Date: 31-12-21

Report of the Deputy Incident Manager for Administration and Finance

Presentation

This Report provides commentary and analysis of the cash receipts and payments (as well as financial performance) of the Incident Management System (IMS) for the period July 1, 2021 – December 31, 2021 and of its financial position as at December 31, 2021.

The IMS Approved Budget

At the onset of the COVID-19 fiscal period FY2019/20, the Incident Management System presented a budget of US\$48,486,861.57. To date, US\$13,161,994.99 has been expended. Breakdown of said expenditure will be seen in the statement of receipts and payment. The approved budget was revised on an on-going basis beginning July 2020 based on prevailing circumstances and are provided in the budget section.

Summary

The financial statements presented represents that actual reflection of activities covered during the period under review. The income and expenditure reported are complete and accurate.

Authorized Appropriation/Allocations

The Government of Liberia authorized and allotted US\$900,000.00 and LR\$102,424,035.52 as contributions towards the fight against COVID-19 during the period (July 2021 – December 2021).

Other Receipts

The total amounts of US\$4,174,511.28 were accounted for as other receipts during the period under review. These receipts were from revenue sources that included COVID testing fees (incoming collections—US\$2,061,427.41 and outgoing collections—2,113,083.87. There was no receipt from donors and no contributions from individuals and organizations.

Revenue Sharing

Funds generated Covid-19 testing and certificates were shared on a USD dollar basis per passenger amongst the LAA/Roberts International Airport (RIA), software developers and providers (Tuma and Mwentana) of the system used to generate Covid-19 information on testing, and the IMS. It was agreed that revenue sharing be based on the following as at August 2021:

ECOWAS passengers (US\$ 50.00 per passenger):

Incoming Passengers—Tuma Enterprise received US\$6.00 per passenger; LAA/RIA received US\$6.00 per passenger; and IMS retained US\$38.00 per passenger.

Outgoing Passengers—Mwetana Consulting received US\$6.00 per passenger; LAA/RIA received US\$6.00 per passenger; and IMS retained US\$38.00 per passenger.

NON-ECOWAS passengers (US\$ 75.00 per passenger):

- Incoming Passengers—Tuma Enterprise received US\$8.00 per passenger; LAA/RIA received US\$8.00 per passenger; and IMS retained US\$59.00 per passenger.
- Outgoing Passengers—Mwetana Consulting received US\$8.00 per passenger; LAA/RIA received US\$8.00 per passenger; and IMS retained US\$59.00 per passenger.
- For the period under review, Tuma Enterprise (Incoming Travellers Software Developer) received US\$221,023.31, while Mwentana (Outgoing Travellers data point) received US\$304,100.82; whereas, LAA/RIA received US\$443,307.70.

Expenditure – Operational Fund

Compensation of Employee (Surge staff)

During the period under review, the IMS paid US\$886,247.00 representing total monthly stipends to all COVID-19 responders for six (6) months.

Use of Goods and Services

During the period under review, the IMS incurred US\$3,523,948.28 on goods and services for the response.

Grants and Transfers

During the period under review, grants and transfers amounted to US\$119,805.48 for the response.

Purchase of Capital Items/Assets

During the period, the IMS incurred US\$197,095.62 on the purchase/construction of property, plant and equipment.

Cash Balances

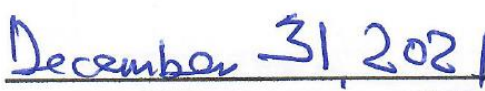
The ending cash balances for the period under review was **US\$1,359,620.37**.

Conclusion

The Financial Statements for the period July 1, 2021-December 31, 2021 should be read in conjunction with the underlying notes and supplementary disclosures for better understanding and interpretation.



Fidel D. Wiah
Deputy Incident Manager for Finance



Date

STATEMENT OF CASH RECEIPTS AND PAYMENTS
 (ALL PUBLIC FUNDS)
 FOR THE PERIOD JULY 1, 2021-DECEMBER 31, 2021
 RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE

FUND/ACCOUNTS DESCRIPTION	NOTES	RECEIPTS/ PAYMENTS CONTROLLED BY ENTITY	
		JULY 1, 2021 - DECEMBER 31, 2021 USD	JULY 1, 2020 - JUNE 30, 2021 USD
<u>OPERATIONAL FUND</u>			
RECEIPTS	3		
Authorized Allocation/Appropriation		1,497,050.63	1,865,032.58
Other Receipts		4,174,511.28	4,775,267.54
External Assistance:			
Donor Support to Covid-19 Response		-	99,960.00
Other Support to Covid-19 Response		-	159,000.00
Borrowings from Multilateral Agencies		-	-
Borrowings from Bilateral Agencies		-	-
Other Grants and Aid		-	-
Other Borrowings		-	-
Total Receipts - Operational Fund		5,671,561.91	6,899,260.12
PAYMENTS			
Operations:	4		
Wages, Salaries and Employee Benefits		883,047.00	2,055,281.55
Goods and Services		3,527,148.28	5,875,703.68
Total - Operations		4,410,195.28	7,930,985.23
TRANSFERS:			
Grants		119,805.48	183,987.23
Other transfer payments		-	-
Total - Transfers		119,805.48	183,987.23
CAPITAL EXPENDITURES:			
Purchase/Construction of Property, plant and Equipment		197,095.62	383,296.15
Purchase of Financial Instruments		-	-
Total - Capital Expenditures		197,095.62	383,296.15
Total Payments - Operational Fund		4,727,096.38	8,498,268.61
Net change in cash (receipts less payments)		944,465.53	(1,599,008.49)
Cash at the beginning of the period		415,154.84	2,014,163.83
Foreign currency translation difference		-	-
Cash at the End of the period - Operational Fund		1,359,620.37	415,154.84

Notes on pages 12-22 are integral part of these Financial Statements



STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT (OPERATIONAL FUND)

FOR THE PERIOD JULY 1 2021-DECEMBER 31, 2021

RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE

Budget Approved on the Cash Basis

	Actual Amounts July 2020 - June 2021	Actual Amounts July 2021 - December 2021	Year-to-Date Actuals	Original Budget	Difference: Final Budget and Actual	Percent age Varianc e
	USD	USD	USD	USD	USD	% Varianc e
CASH INFLOWS						
Authorized Allocation/Appropriation	1,865,032.58	1,497,050.63	3,362,083.21	48,486,861.57	45,124,778.36	13.42
Grants	99,960.00	-	99,960.00	-	99,960.00	1.00
Borrowings	-	-	-	-	-	-
Other receipts	4,934,267.54	4,174,511.28	9,045,406.28	-	9,045,406.28	1.00
Total Cash Receipts	6,899,260.12	5,671,561.91	12,507,449.49	48,486,861.57	54,270,144.64	4.34
CASH OUTFLOWS						
Wages, Salaries and Other Employee Benefits	2,055,281.55	886,247.00	2,941,528.55	6,235,200.00	3,293,671.45	1.12
Goods and Services Consumed	5,875,703.68	3,523,948.28	9,336,281.96	37,087,161.57	27,750,879.61	2.97
Capital Expenditure	383,296.15	197,095.62	580,391.77	5,164,500.00	4,584,108.23	7.90
Transfers to other Government Units	183,987.23	119,805.48	303,792.71	-	(303,792.71)	(1.00)
Other Payments	-	-	-	-	-	-
Total Cash Payments	8,498,268.61	4,727,096.38	13,161,994.99	48,486,861.57	35,324,866.58	2.68
NET CASH FLOW - OPERATIONAL FUND	(1,599,008.49)	944,465.53	(654,545.50)	-	18,945,278.06	(28.94)



Notes on pages 12-22 are integral part of these Financial Statements

STATEMENT OF CASH POSITION (ALL PUBLIC FUNDS)

AS AT 31 DECEMBER 2021

Cash/Bank Account Details	Currency In	Held USD
OPERATIONAL FUND	-	
Petty Cash or Imprest		-
Petty Cash A/c 1		-
Petty Cash A/c 2		-
Total held in petty cash:		-
Bank Accounts		
322231 - CBL 1602003969 GOL COVID-19 Response	USD	35,450.66
322232 - CBL 1601003072GOL COVID-19 Response	LRD	14,015.43
322234 - UBA 53030030026161GOL COVID 19 Response	LRD	805.09
322235 - UBA 53030030026154 GOL COVID 19 Response	USD	128,285.95
322237 - UBA 53030030027465 GOL COVID-19 Response Incoming Collection	USD	116,113.45
322237 - UBA 53030030029933 GOL COVID-19 Response Outgoing Collection	USD	55,050.29
UBA 53030030032582 GOL COVID-19 Vaccine Account	USD	1,009,899.50
Total held in Bank Accounts:		1,359,620.37
Total Cash and Bank Balances at the end of the period (Operational Fund):		1,359,620.37

Notes on pages 12-22 are integral part of these Financial Statements



NOTES TO THE FINANCIAL STATEMENTS

1 General Information and Accounting Policies

General Information

The financial statements are for The Incidence Management System (IMS) COVID-19 Response, a public sector entity of the Government of Liberia. The financial statements encompass the reporting entity as specified in the relevant legislation (*Amendment and Restatement of the Public Finance Act 2009*)

The Financial Statements presented above reflect the Cash Receipts and Payments of the Incidence Management System (IMS) for the financial year ended 30th June 2021 on the basis of moneys received by, held in or paid out by the *Incidence Management System (IMS)* during the year under review. The IMS controls its own bank accounts. Appropriations and other cash receipts are deposited into its bank accounts, from which cash expenditures are administered upon presentation of appropriate documentation and authorization.

Accounting Policies

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies will be consistently applied to all years presented, unless otherwise stated.

Basis of preparation

Consistent with the requirement of the Public Financial Management Act (2009) as amended and reinstated (October 30, 2019), the financial statements have been prepared in accordance with Cash Basis IPSAS (Financial Reporting under the Cash Basis of Accounting (2017)).

The measurement basis applied is the historical cost basis, except where otherwise stated in the accounting policies below. The accounting policies adopted have been consistently used throughout.

Reporting currency and translation of foreign currencies

Functional and presentation currency

The functional currency is United States Dollar (US\$) and the reporting currency is the United States Dollar (US\$), which is one of the legal tender of the Republic of Liberia. Items included in the financial statements are measured in the currency of the primary economic environment in which the entity operates.

Translation of transactions in foreign and/or other currency

Foreign currency transactions are translated into United States Dollar (US\$) using the exchange rates prevailing at the date of the transaction. Closing monetary balances are translated into the reporting currency using the closing rates. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of financial performance.

Reporting Period

The reporting period for these financial statements is for six (6) months, which runs from July 1, 2021 to December 31, 2021. This is the Special Fiscal Year (SFY) 2021 as the Government of Liberia migrates to Calendar Year as Fiscal Year in 2022.

Comparative Information Reported in the Financial Statements

The comparative information reported in the Statement of Receipts and Payments are for two separate and unrelated periods. The past period is for July 1, 2020 to June 30, 2021; while the current period is for July 1, 2021 to December 31, 2021. These periods are incomparable. Therefore, the comparative information reported are for information purpose ONLY.

Receipts

Receipts represent cash received by the IMS from the Government of Liberia, Donors/Partners, Covid-19 Testing fees, and other contributions from entities during the period under review. Receipts are recognized when they are received and under the control of the IMS.

Grants

Grants are recognized when received. Similarly, grants and transfers to other entities of Government are recognized when disbursement is made.

Expenses

In general, all expenses are recognized in the statement of Cash Receipts and Payments when paid. However, in the Statement of Budget and Actual, expenses are recognized when incurred. Expenses incurred but not paid are recognized as liabilities. Payments/expenses include Compensation of Employees, Use of Goods and Services, Grants and Transfer, and Capital Expenditures.

Property, Plant and Equipment (physical assets or fixed assets)

Property, plant and equipment principally comprise land, buildings, plant, vehicles, equipment, and any other capital assets controlled by the IMS through the Ministry and NPHIL.

Under government's cash basis of accounting, purchases of property, plant and equipment are expensed fully in the year of purchase. However, a memorandum record is maintained in the Fixed Asset Registers at historical cost for all non-current assets of the IMS through the Ministry and NPHIL.

Unrealized gains or losses arising from changes in the values of property, plant and equipment are not recognized in the financial statements. Proceeds from disposal of property, plant and equipment are recognized as non-tax receipt in the period in which it is received.

Financial Software

The Incident Management System (IMS) uses the Ministry's Oracle Netsuite for processing and preparation of its financial Statement.

2 Cash and Cash Equivalents

Cash comprises cash on hand, demand deposits and cash equivalents. Demand deposits and cash equivalents consist of balances with banks and investments in short-term money market instruments. The amount of cash and cash equivalents at end of six (6) month ended December 31, 2021 was US\$1,359,620.37 (One Million Three Hundred Fifty-Nine Thousand Six Hundred Twenty United States dollars and Thirty-Seven Cents), Cash included in the statement of cash receipts and payments comprise the following amounts:

NOTE 1: CASH AND BANK (ALL PUBLIC FUNDS-BANK BALANCES)

Cash/Bank Account Details	Currency Held In	As at June 30, 2021	As at July 1, 2021	As December 31, 2021	at Change in Bank Balance
		USD	USD	USD	USD
OPERATIONAL FUND	-				
Petty Cash or Imprest		-	-	-	-
Petty Cash A/c 1		-	-	-	-
Petty Cash A/c 2		-	-	-	-
Total held in petty cash:		-	-	-	-
Bank Accounts					
322231 - CBL 1602003969 GOL COVID-19 Response	USD	(3,205.69)	(3,205.69)	35,450.66	38,656.35
322232 - CBL 1601003072GOL COVID-19 Response	LRD	480.32	480.32	14,015.43	13,535.11
322234 - UBA 53030030026161GOL COVID 19 Response	LRD	717.93	717.93	805.09	87.16
322235 - UBA 53030030026154 GOL COVID 19 Response	USD	7,596.60	7,596.60	128,285.95	120,689.35
322237 - UBA 53030030027465 GOL COVID-19 Response Incoming Collection	USD	118,701.05	118,701.05	116,113.45	(2,587.60)
322237 - UBA 53030030029933 GOL COVID-19 Response Outgoing Collection	USD	290,864.63	290,864.63	55,050.29	(235,814.34)
UBA 53030030032582 GOL COVID-19 Vaccine Account	USD	-	-	1,009,899.50	1,009,899.50
Total held in Bank Accounts:		415,154.84	415,154.84	1,359,620.37	944,465.53
Total Cash and Bank Balances at the end of the period (Operational Fund):		415,154.84	415,154.84	1,359,620.37	944,465.53

3. Receipts

Receipts represent cash received by the IMS from the Government of Liberia, Donors/Partners, Covid-19 Testing Fees, and other contributions from entities during the period under review.

NOTE 3: RECEIPTS

(ALL PUBLIC FUNDS)

FOR THE PERIOD JULY 2021 - DECEMBER 2021

Account Title	Ref.	Amount USD	Amount USD
<i>Comparative Analysis by Economic Classification</i>			
Authorized Allocation/Appropriation			
GOL Contribution		1,497,050.63	
Sub-total			1,497,050.63
Other Receipts			
Funds from COVID Screening and Testing:			
Covid Testing Fees		4,174,511.28	
Sub-total			4,174,511.28
Donor Partners' Support:			
WHO		-	
World Bank		-	
African Development Bank		-	
Other Partners		-	
Sub-total			-
Other Funds:			
Grants - Foreign Governments (Current)		-	
Grants - Foreign Governments (Capital)		-	
Grants – International Organizations (Current)		-	
Grants – International Organizations (Capital)		-	
Grants- Non-Governmental Organizations (Current)		-	
Grants- Non-Governmental Organizations (Capital)		-	
Grants- Private Entities (Current)		-	
Grants- Private Entities (Capital)		-	
Other Grants and Aid		-	
Sub-total			-
TOTAL OTHER RECEIPTS			5,671,561.91

NOTE 3.1 - DETAILS OF RECEIPTS FOR THE PERIOD JULY 1, 2021 - DECEMBER 31, 2021

Month	Covid Fees - Net Receipts						
	Incoming Collections	Outgoing Collections	Total	Donor Support	GoL Contribution	Other Support	Total Contribution
	USD	USD	USD	USD	USD	USD	USD
Receipts Details:							
July 2021	254,852.13	373,098.84	627,950.97	-	1,497,050.63	-	2,125,001.60
August 2021	250,645.38	325,304.50	575,949.88	-	-	-	575,949.88
September 2021	288,096.76	323,606.00	611,702.76	-	-	-	611,702.76
October 2021	301,799.00	299,691.50	601,490.50	-	-	-	601,490.50
November 2021	430,275.56	336,044.02	766,319.58	-	-	-	766,319.58
December 2021	535,758.58	455,339.01	991,097.59	-	-	-	991,097.59
TOTALS	2,061,427.41	2,113,083.87	4,174,511.28	-	1,497,050.63	-	5,671,561.91

B. Revenue Sharing

NOTE 3.2 - COVID FEES REVENUE SHARING FOR THE PERIOD JULY 1, 2021 - DECEMBER 31, 2021

Month	Covid Fees - Net Receipts									
	Incoming Collections	Outgoing Collections	Total	Tuma Enterprise	Mwenta Consulting	Liberia Airport Authority	Incident Management System (IMS)			
	Passengers	Passengers	Passengers	USD	USD	USD	USD	USD	USD	USD
Covid Fees Details:										
July 2021	3929	254,852.13	5567	373,098.84	9496	627,950.97	48,662.35	42,040.00	-	537,248.62
August 2021	4022	250,645.38	4881	325,304.50	8903	575,949.88	24,006.53	93,114.70	114,022.00	344,806.65
September 2021	3910	288,096.76	4894	323,606.00	8804	611,702.76	40,487.72	61,963.44	-	509,251.60
October 2021	4778	301,799.00	4623	299,691.50	9401	601,490.50	32,835.88	35,142.80	85,410.00	448,101.82
November	5939		5377		11316					



mber		430,275.		336,044.		766,319.	28,845.	34,650.	-	702,823.
2021		56		02		58	32	84		42
Dece										
mber	7469	535,758.	6984	455,339.	14453	991,097.	46,185.	37, 89.	243, 175	66, 847.
2021		58		01		59	51	04	.70	34
TOTAL	30047	2,061,4	32325.	2,113,0	62373	4,174,5	221,02	304,10	443,30	3,206,0
LS		27.41	7	83.87		11.28	3.31	0.82	7.70	79.45

4 PAYMENTS/EXPENSES

In general, all expenses are recognized in the statement of Cash Receipts and Payments when paid. However, in the Statement of Budget and Actual, expenses are recognized when incurred. Expenses incurred but not paid are recognized as liabilities. Payments/expenses include Compensation of Employees, Use of Goods and Services, Grants and Transfer, and Capital Expenditures.

NOTE 4: PAYMENTS/EXPENSES

(ALL PUBLIC FUNDS)

FOR THE PERIOD JULY 1, 2021 - DECEMBER 31, 2021

Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	Percentage Variance
	USD	USD	USD	USD	% Variance
Employee Compensation	886,247.00	886,247.00	886,247.00	-	
Goods and Services	3,523,948.28	3,523,948.28	3,523,948.28	-	
Capital Expenditure	197,095.62	197,095.62	197,095.62	-	
Transfers	119,805.48	119,805.48	119,805.48	-	
Total Payments/Expenses	4,727,096.38	4,727,096.38	4,727,096.38	-	



4a Compensation of employees

NOTE 4.1 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL PAYMENTS MADE DURING THE PERIOD JULY 1, 2021 - DECEMBER 31, 2021

Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance
	USD	USD	USD	USD	
Comparative Analysis by Economic Classification					
Wages, Salaries and other Employee Benefits					
211101 - Basic Salary	844,197.00	844,197.00	844,197.00	-	-
211104 - Honorarium	31,350.00	31,350.00	31,350.00	-	-
211127 - Non-professionals (Casual Workers)	10,700.00	10,700.00	10,700.00	-	-
TOTALS	886,247.00	886,247.00	886,247.00	-	-

5b. Use of Goods and Services

NOTE 3.2 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL GOODS AND SERVICES PAYMENTS MADE DURING THE PERIOD JULY 1, 2021 - DECEMBER 31, 2021

Account Title	Actual USD	Final Budget USD	Original Budget USD	Variance (Actual vs. Revised Estimates) USD	% Variance
Comparative Analysis by Economic Classification					
Goods and Services					
221100 - Travel Expenses					
221102 - Foreign Travel	12,157.56	12,157.56	12,157.56	-	-
221104 - Domestic Travel	25,770.00	25,770.00	25,770.00	-	-
Sub-totals	37,927.56	37,927.56	37,927.56	-	-
221200 - Utilities					
221203 - Telecommunication	14,753.75	14,753.75	14,753.75	-	-
221205 - Other Utilities	3,819.88	3,819.88	3,819.88	-	-
Sub-totals	18,573.63	18,573.63	18,573.63	-	-
221400 - Fuel and Lubricants					
221401 - Fuel & Lubricants - Vehicles	90,620.06	90,620.06	90,620.06	-	-
221402 - Fuel & Lubricants - Generators	86,719.34	86,719.34	86,719.34	-	-
Sub-totals	177,339.40	177,339.40	177,339.40	-	-



221500 - Repairs and Maintenance					
221501 - Repairs & Maintenance - Civil	1,828.68	1,828.68	1,828.68	-	-
221502 - Repairs & Maintenance - Vehicles	41,977.95	41,977.95	41,977.95	-	-
221504 - Repairs & Maintenance - Machinery	1,828.68	1,828.68	1,828.68	-	-
Sub-totals	45,635.31	45,635.31	45,635.31	-	-
221600 - Office Materials, Consumables & Services					
221601 - Cleaning Materials and Services	7,905.55	7,905.55	7,905.55	-	-
221602 - Stationery	28,797.70	28,797.70	28,797.70	-	-
221603 - Printing, Binding & Publication Services	3,517.93	3,517.93	3,517.93	-	-
221604 - Newspapers, Books & Periodicals	12,885.31	12,885.31	12,885.31	-	-
221606 - Other Office Materials	2,911.00	2,911.00	2,911.00	-	-
Sub-totals	56,017.49	56,017.49	56,017.49	-	-
221800 - Specialized Materials and Services					
221801 - Laboratory Consumables	638,890.11	638,890.11	638,890.11	-	-
221804 -Uniforms & Specialized Materials	812.00	812.00	812.00	-	-
221805 -Drugs & Medical Consumables	14,520.66	14,520.66	14,520.66	-	-
221811 -Other Specialized Materials	510,660.78	510,660.78	510,660.78	-	-
Sub-totals	1,164,883.55	1,164,883.55	1,164,883.55	-	-
222100 - Other General Expenses & Arrears					
222109 - Operational expenses	1,992,169.08	1,992,169.08	1,992,169.08	-	-
222110 - Subscriptions	31,402.26	31,402.26	31,402.26	-	-
Sub-totals	2,023,571.34	2,023,571.34	2,023,571.34	-	-
TOTALS	3,523,948.28	3,523,948.28	3,523,948.28	-	-



4C. Grants

NOTE 3.3 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL GRANTS/TRANSFER PAYMENTS MADE DURING THE PERIOD JULY 1, 2021 - DECEMBER 31, 2021

Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance
	USD	USD	USD	USD	
Comparative Analysis by Economic Classification					
Grants					
263000 - Grants	119,805.48	119,805.48	119,805.48	-	-
TOTALS	119,805.48	119,805.48	119,805.48	-	-

4D. Capital Expenditures

NOTE 3.4 - COMPARATIVE ANALYSIS OF CAPITAL EXPENDITURE PAYMENTS MADE DURING THE PERIOD JULY 1, 2021 - DECEMBER 31, 2021

Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance
	USD	USD	USD	USD	
Comparative Analysis by Economic Classification					
CAPITAL EXPENDITURES:					
312203 - Furniture and Fixtures	27,335.62	27,335.62	27,335.62	-	-
312205 - Machinery and other Equipment	169,760.00	169,760.00	169,760.00	-	-
TOTALS	197,095.62	197,095.62	197,095.62	-	-

NOTE 5: EXPLANATION FOR MATERIAL VARIANCES FROM THE STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

It is required that an amount of variance, whether favourable or adverse, is explained in as much as it is material.

The budget is approved on a modified cash basis. The approved budget covers the period from 1 February 2020 to 31 December 2021. The variance/difference is due to activities which could not be implemented during the fiscal year and is being carried forward.

The approved budget is developed on the same accounting basis (cash basis), same classification basis, and for the same period (from 1 February 2020 to 31 December 2021) as for the financial statements – as explained in Note 9 above. There was no supplemental appropriation for the period ended 31st December 2021.