



Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT

ON THE FINANCIAL STATEMENTS AUDIT OF THE INCIDENT MANAGEMENT SYSTEM (IMS) COVID-19 RESPONSE

For the Fiscal Year Ended June 30, 2021



August 2024

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 from July 1, 2020, to June 30, 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
GSA	General Services Agency
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standard of Supreme Audit Institutions
IMS	Incidence Management System
NRL	National Reference Lab

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 FISCAL YEAR ENDED JUNE 30, 2021

Qualified Opinion

We have audited the financial statements of the Incident Management System (IMS) COVID-19 Response for the fiscal period ended June 30, 2021 which comprise the statement of cash receipts and payments, statement of comparison of budget and actual amount and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraphs below, the financial statements 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

We identified issues of significant materiality that affect the financial statements. These issues can be categorized into these areas:

Disclosures and Notes to the financial statements

The financial statements did not provide disclosure of comparability information in compliance with IPSAS Cash Basis (2017).

Discrepancies per Financial information

Management made payments amounting to **US\$15,124.41** without evidence of supporting documents such as payment vouchers and invoices to validate the transactions.

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 in accordance with the ethical requirements that are relevant to our audit of the financial statements 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 adverse opinion.

Other Matters

Non-Disclosure of In-Kind Donations

A number of International and National Partners made in-kind donations towards the fight against COVID-19 that were not disclosed in the fixed assets register and financial statements. Furthermore, we received a list of fixed assets/inventory from the National Reference Lab (NRL) and General Services Agency (GSA) for various items donated by Partners without evidence of estimated cost and subsequent disclosure in the financial statements. Our opinion is not modified in respect of the matters.

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

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 for the Audit of the Financial Statements

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

*Auditor General's Report on The
Financial Statements Audit of The Incident Management System (IMS) COVID-19 Response
For the Fiscal Year Ended June 30, 2021*

An audit in accordance with ISSAIs involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of 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
JULY 1, 2020 – JUNE 30, 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, 2020 to June 30, 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


MINISTER
REPUBLIC OF LIBERIA

30/06/21
Date

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, 2020 – June 30, 2021 and of its financial position as at June 30, 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\$8,452,266.07 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.

Authorised Appropriation/Allocations

The Government of Liberia authorised and allotted US\$1,110,000.00 and LR\$145,622,858.59 as contributions towards the fight against COVID-19 during the period. (July 2020 – June 2021).

Other Receipts

The total amounts of US\$4,988,225.00 was accounted for as other receipts during the period under review. These receipts were from revenue sources that included COVID testing fees—US\$4,729,265.00; Donor Support—US\$99,960.00; and Other Support—US\$159,000.00.

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:

- ECOWAS passengers (US\$ 50.00 per passenger):
 - Incoming Passengers—Tuma Enterprise US\$ 9.98 per passenger; LAA/RIA US\$ 10.00 per passenger; and IMS US\$ 30.02 per passenger.
 - Outgoing Passengers—Mwetana Consulting US\$ 15.00 per passenger; LAA/RIA US\$ 10.00 per Passenger; and IMS US\$25.00 per passenger.
- NON-ECOWAS passengers (US\$ 75.00 per passenger):
 - Incoming Passengers—Tuma Enterprise US\$ 14.12 per passenger; LAA/RIA US\$ 15.00 per passenger; and IMS US\$ 45.88 per passenger. Outgoing Passengers—Mwetana Consulting from US\$ 20.00 to US\$ 8.00; LAA/RIA from US\$ 15.00 to US\$ 8.00; and IMS

from US\$40.00 to US\$ 59.00.

- For the period under review, Tuma Enterprise (Incoming Travellers Software Developer) received US\$468,241.71, while Mwentana (Outgoing Travellers data point) received US\$529,013.60; whereas, LAA/RIA received US\$730,520.00.

Expenditure – Operational Fund

Compensation of Employee (Surge staff)

During the period under review, the IMS paid US\$2,058,977.28 representing total monthly stipends to all COVID-19 responders for the twelve (12) months.

Use of Goods and Services

During the period under review, the IMS incurred US\$5,826,005.41 on goods and services for the response.

Grants and Transfers

During the period under review, grants and transfers amounted to US\$183,987.23 for the response.

Purchase of Capital Items/Assets

During the period, the IMS incurred US\$383,296.15 on the purchase/construction of property, plant and equipment as well purchase of an 18-seated bus.

Cash Balances

The ending cash balances for the period under review was US\$415,154.84.

Conclusion

The Financial Statements for the period July 1, 2020-June 30, 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

30/06/2021
Date

Republic of Liberia Ministry of Health The Incidence Management System (IMS) COVID-19 Response STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE FINANCIAL YEAR ENDED JUNE 30, 2021		
Account Title/Description	Notes	Amount in USD
Receipts	4	
GOL - Authorized Allocation/Appropriation		1,865,032.58
Covid-19 Testing Fees		4,729,265.00
Donor Support to Covid-19 Response		99,960.00
Other Support to Covid-19 Response		159,000.00
Total – Receipts	6,853,257.58	6,853,257.58
Payments		
Operations	5	8,068,969.92
Wages, Salaries & Employee Benefits		2,058,977.28
Goods and Services		5,826,005.41
Grants and Transfers	6	183,987.23
Capital Expenditures	7	383,296.15
Total Payments		8,452,266.07
Increase/(Decrease) in Cash and Cash Equivalent	2	(1,599,008.49)
Cash at the beginning of the year		2,014,163.33
Ending cash as at June 30th 2021		415,154.84

Notes on page 12-17 are integral part of these Financial Statements.

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

FOR THE PERIOD JULY 1, 2020 - JUNE 30, 2021

RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE

Budget Approved on the Cash Basis

	Actual Amounts July 1, 2020 -June 30, 2021	Actuals Year-to- Date	Original Budget	Difference: Final Budget and Actual	Perce tage Varian ce
	US \$'000	US \$'000	US \$'000	US \$'000	% Varian ce
CASH INFLOWS					
Authorized Allocation/App ropriation	1,865,032.58	1,865,032.58	48,486,861.5 7	(46,621,828.99)	-2500%
Grants	-	-	-	-	0%
Borrowings	-	-	-	-	0%
Other Receipts	4,988,225.00	4,988,225.00	-	4,988,225.00	100%
Total Cash Receipts	6,853,257.58	6,853,257.58	48,486,861.5 57	(41,633,603.99)	-608%
CASH OUTFLOWS					
Compensation of Employees	2,058,977.28	2,058,977.28	6,235,200.00	4,176,222.72	203%
Goods and Services	5,826,005.41	5,826,005.41	37,087,161.5 7	31,261,156.16	537%
Capital Expenditures	383,296.15	383,296.15	5,164,500.00	4,781,203.85	1247%
Grants	183,987.23	183,987.23		(183,987.23)	-100%
Total Cash Payments	8,452,266.07	8,452,266.07	48,486,861.5 7	40,034,595.50	474%
NET CASH FLOW - OPERATION AL FUND	(1,599,008.49)	(1,599,008.49)	-	(1,599,008.49)	100%

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 the fiscal year (12months) of the Government's financial year, which runs from July 1, 2020 to June 30, 2021.

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 year-end was US\$415,154.84 (Four hundred fifteen thousand one hundred-fifty-four United States dollars and eighty-four cents), Cash included in the statement of cash receipts and payments comprise the following amounts:

(ALL PUBLIC FUNDS-BANK BALANCES)

		As at July 1, 2020	As at June 31, 2021	Change in Bank Balance
Cash/Bank Account Details	Currency Held In	USD	USD	USD
OPERATIONAL FUND		July 1, 2020	June 30, 2021	Difference
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	USD	505,181.00	(3,205.69)	(508,386.69)
322232 - CBL 1601003072GOL COVID-19 Response LRD	LRD	526,380.35	480.32	(525,900.04)
322234 - UBA 53030030026161GOL COVID 19 RESPONSE ACCT LRD	LRD	399,121.98	717.93	(398,404.05)
322235 - UBA 53030030026154 GOL COVID 19 RESPONSE ACCT USD	USD	583,480.00	7,596.60	(575,883.40)
322237 - UBA 53030030027465 GOL COVID-19 Collection Account	USD	-	118,701.05	118,701.05
322237 - UBA 53030030029933 GOL COVID-19 Collection Account	USD	-	290,864.63	290,864.63
Total held in Bank Accounts		2,014,163.33	415,154.84	(1,599,008.49)
Total Cash and Bank Balances at the end of the period (Operational Fund):		2,014,163.33	415,154.84	(1,599,008.49)

3. Borrowings

There were no borrowings during the period under review to support COVID-19 response activities.

4. 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.

A. Summary of Receipts

Republic of Liberia

Ministry of Health

Incident Management System (IMS)

Covid-19 Response

Revenue Report For the Period July 2020-June 2021

Note 4a

Description	Quarter One (July-Sept 2020)	Quarter Two (Oct-Dec 2020)	Quarter Three (Jan-Mar 2021)	Quarter Four (Apr- June 2021)	Total USD
GOL Support to Covid-19 Response	\$1,448,367.48	\$ -	\$ 416,665.09	\$ -	\$1,865,032.58

During the period under review, the IMS received USD 1,865,032.58 from GOL as support to the response.

Note 4b

Description	Quarter One (July-Sept 2020)	Quarter Two (Oct-Dec 2020)	Quarter Three (Jan-Mar 2021)	Quarter Four (Apr- June 2021)	Total USD
Covid-19 Testing Fees	\$ 17,370.00	\$ 821,024.47	\$1,974,196.49	\$1,916,676.58	\$4,729,265.00

USD **\$4,729,265.00** accounts for the amount generated from Covid-19 testing fees during the period under review.

Note 4c

Description	Quarter One (July-Sept 2020)	Quarter Two (Oct-Dec 2020)	Quarter Three (Jan-Mar 2021)	Quarter Four (Apr- June 2021)	Total USD
World Health Organization (WHO) Support to Covid-19 Response	\$ -	\$ 99,960.00	\$ -	\$ -	\$ 99,960.00

During the period under review, WHO contributed USD 99,960 as support to Covid-19 response.

Note 4 d

Description	Quarter One (July-Sept 2020)	Quarter Two (Oct-Dec 2020)	Quarter Three (Jan-Mar 2021)	Quarter Four (Apr- June 2021)	Total USD
Other Support to Covid-19 Response (UBA & Lions Club)	\$ -	\$ 150,000.00	\$ 9,000.00	\$ -	\$ 159,000.00

*Auditor General's Report on The
Financial Statements Audit of The Incident Management System (IMS) COVID-19 Response
For the Fiscal Year Ended June 30, 2021*

The IMS received USD 150,000 from the United Bank of Africa (UBA) and USD 9,000 from the Lions Clubs of Liberia as support to Covid-19 response.

Total Receipts/Incomes	\$1,465,737.48	\$ 1,070,984.47	\$ 1,983,196.49	\$ 1,916,676.58	\$6,853,257.58
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B. Revenue Sharing

Republic of Liberia

Ministry of Health

Incident Management System (IMS)

Covid-19 Response

Covid-19 Testing Fees-Revenue Distribution-Incoming and Outgoing Passengers Collections

Month	Tuma Enterprise-Incoming Passengers		Mwentana Consulting-Outgoing Passengers		Liberia Airport Authority				IMS			
	Revenue Sharing Ratio		Revenue Sharing Ratio		Revenue Sharing Ratio-Incoming Passengers		Revenue Sharing Ratio-Outgoing Passengers		Revenue Sharing Ratio-Incoming Passengers		Revenue Sharing Ratio-Outgoing Passengers	
	50USD (9.98/6.00)	75USD (14.12/8.00)	50USD (15.00/6.00)	75USD (20.00/8.00)	50USD (10.00/6.00)	75USD (15.00/8.00)	50USD (10.00/6.00)	75USD (15.00/8.00)	50USD (15.02/32.00)	75USD (25.88/59.00)	50USD (25.00/32.00)	75USD (25.88/59.00)
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
July 2020	-	-	-	-	-	-	-	-	-	-	-	-
August 2020	-	-	-	-	-	-	-	-	-	-	-	-
September 2020	-	-	-	-	-	-	-	-	-	-	-	-
Sub-totals	-	-	-	-	-	-	-	-	-	-	-	-
October 2020	-	-	-	-	-	-	-	-	-	-	-	-
Novem							-					

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For the Fiscal Year Ended June 30, 2021*

Month	Tuma Enterprise-Incoming Passengers		Mwentana Consulting-Outgoing Passengers		Liberia Airport Authority				IMS			
	Revenue Sharing Ratio		Revenue Sharing Ratio		Revenue Sharing Ratio-Incoming Passengers		Revenue Sharing Ratio-Outgoing Passengers		Revenue Sharing Ratio-Incoming Passengers		Revenue Sharing Ratio-Outgoing Passengers	
	50USD (9.98/6.00)	75USD (14.12/8.00)	50USD (15.00/6.00)	75USD (20.00/8.00)	50USD (10.00/6.00)	75USD (15.00/8.00)	50USD (10.00/6.00)	75USD (15.00/8.00)	50USD (15.02/32.00)	75USD (25.88/59.00)	50USD (25.00/32.00)	75USD (25.88/59.00)
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
ber 2020	-	240.04	-	-	-	255.00		-	-	779.96	-	-
Decem ber 2020	12,538.87	135,206.17	18,843.50	189,428.00	12,564.00	143,321.00	-	-	18,893.63	238,649.83	-	-
Sub-totals	12,538.87	135,446.21	18,843.50	189,428.00	12,564.00	143,576.00	-	-	18,893.63	239,429.79	-	-
January 2021	4,934.71	130,343.24	7,416.90	182,540.00	4,944.60	138,155.00	-	-	7,426.79	229,736.76	-	-
Februar y 2021	13,473.00	77,194.04	2,190.00	8,800.00	13,500.00	82,005.00	1,460.00	6,600.00	40,527.00	250,825.96	3,650.00	17,600.00
March 2021	12,435.08	63,354.09	22,132.50	78,700.00	12,460.00	67,302.50	14,755.00	59,025.00	37,404.92	215,855.91	36,937.50	157,400.00
Sub-totals	30,842.66	270,891.40	31,739.40	270,040.00	30,904.60	287,462.50	16,215.00	65,625.00	85,358.71	696,418.66	40,587.50	175,000.00

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Financial Statements Audit of The Incident Management System (IMS) COVID-19 Response
For the Fiscal Year Ended June 30, 2021*

Month	Tuma Enterprise-Incoming Passengers		Mwentana Consulting-Outgoing Passengers		Liberia Airport Authority				IMS			
	Revenue Sharing Ratio		Revenue Sharing Ratio		Revenue Sharing Ratio-Incoming Passengers		Revenue Sharing Ratio-Outgoing Passengers		Revenue Sharing Ratio-Incoming Passengers		Revenue Sharing Ratio-Outgoing Passengers	
	50USD (9.98/6.00)	75USD (14.12/8.00)	50USD (15.00/6.00)	75USD (20.00/8.00)	50USD (10.00/6.00)	75USD (15.00/8.00)	50USD (10.00/6.00)	75USD (15.00/8.00)	50USD (15.02/32.00)	75USD (25.88/59.00)	50USD (25.00/32.00)	75USD (25.88/59.00)
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
	79	37	0	00	0	50	0	0		3		0
April 2021	13,667.61	44,252.08	21,157.50	79,440.00	13,695.00	47,010.00	14,105.00	59,580.00	41,082.39	144,292.60	35,265.50	158,880.00
May 2021	16,586.76	42,717.05	22,020.00	81,092.00	16,620.00	45,379.30	14,680.00	57,069.00	49,893.24	139,101.29	36,700.00	152,184.00
June 2021	16,563.84	40,942.16	20,805.00	72,334.00	16,597.00	43,493.80	13,870.00	54,250.50	49,874.16	148,918.26	34,675.00	144,668.00
Sub-totals	46,818.21	127,911.29	63,982.50	232,866.00	46,912.00	135,883.10	42,655.00	170,899.50	140,849.79	432,312.15	106,640.50	455,732.00
Totals	90,199.87	534,248.87	114,565.40	692,334.00	90,380.60	566,921.60	58,870.00	236,524.50	245,102.13	1,368,160.57	147,228.00	630,732.00

5 Operations

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.

5a Compensation of employees

	July 1, 2020-June 30, 2021
21 - Compensation of Employees	
211100 - Wages and Salaries in Cash	27,641.84
211104 - Honorarium	77,725.00
211110 - General Allowance	1,946,234.72
211116 - Special Allowance	2,190.16
211127 - Non-professionals (Casual Workers)	5,185.56
Total-Compensation of Employees	2,058,977.28

5B Goods and Services

	July 1, 2020-June 30, 2021
22 - Use of Goods and Services	
221100 - Travel Expenses	33,366.32
221300 - Rental and Lease	347,264.37
221400 - Fuel and Lubricants	289,195.48
221500 - Repairs and Maintenance	145,549.19
221600 - Office Materials, Consumables & Services	282,055.99
221800 - Specialized Materials and Services	2,204,996.15
222100 - Other General Expenses	2,523,577.91

Total-Use of Goods and Services **5,826,005.41**

6. Grants and Transfers

	July 1, 2020-June 30, 2021
263000 - Grants	
263000 Grants and Transfers	183,987.23
Total - Grants	183,987.23

Capital Expenditures

	July 1, 2020-June 30, 2021
Capital Expenditures	
312200 - Transport Equipment-Vehicles	35,000.00
312203 - Furniture and Fixtures	148,767.15
312300 - ICT Infrastructure	47,474.00
312205 - Machinery and Other Equipment	152,055.00
Total - Capital Expenditures	383,296.15

Note 8: 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 30th June 2021.

Procurement Activities

Procurement activities were done for recurring needs such as (medical supplies, laboratory supplies, office supplies, stationery items, and other fixed assets), services and works in support of the Response. Procurements were notably done for 18-seated bus assigned to the Lab and a 350kva generator for Star base Hospital. Procurement was also done for recurring and ongoing expenditures for Oxygen Cylinders, Oxygen Regulators, Rapid Antigens Test Kits, Laboratory Supplies (swabs, Viral Transport medium etc.), IPC supplies and other civil works at all COVID sites.