



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 January 1 2022-
December 31, 2022**

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 Fiscal year January 1, 2022 to December 31, 2022. 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	Incidence 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 Fiscal Period January 1 2022- December 31, 2022

Opinion

We have audited the financial statements of the Incident Management System (IMS) Covid-19 Response Fiscal Year January 1, 2022 to December 31, 2022, 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, the accompanying financial statements Incident Management System (IMS) Covid-19 Response present fairly, in all material respects, the statement of Receipts and Payments as at December 31, 2022, 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 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 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.

Other Matters

Non-Disclosure of In-Kind Donations

A number of International and National Partners made in-kind donations for the fight against COVID-19. In addition, we received a list of fixed assets/inventory from the National Reference Lab of various items donated by organizations. However, there were no evidence of estimated costs attached or disclosure in the financial statements. Our opinion is not modified in respect of the matters.

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 FISCAL YEAR JANUARY 1, 2022 – DECEMBER 31, 2022

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 January 1, 2022 to December 31, 2022 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

December 31, 2022
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 January 1, 2022 – December 31, 2022 and of its financial position as at December 31, 2022.

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\$17,457,396.05 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\$387,300.00 and LR\$33,094,360.00 as contributions towards the fight against COVID-19 during the period. (January 1, 2022 – December 31, 2022).

Other Receipts

The total amounts of US\$3,524,945.61 was accounted for as other receipts during the period under review. These receipts were from revenue sources that included COVID testing fees.

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\$105,597.94, while Mwentana (Outgoing Travellers data point) received US\$318,701.72; whereas, LAA/RIA received US\$379,864.80.

Expenditure – Operational Fund

a. Compensation of Employee (Surge staff)

During the period under review, the IMS paid US\$1,015,914.37 representing total monthly stipends to all COVID-19 responders for the twelve (12) months.

b. Use of Goods and Services

During the period under review, the IMS incurred US\$3,001,527.00 on goods and services for the response.

c. Grants and Transfers

During the period under review, grants and transfers amounted to US\$229,140.00 for the response.

Purchase of Capital Items/Assets

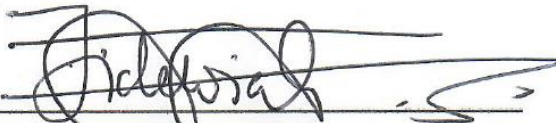
During the period, the IMS incurred US\$48,837.00 on capital expenditures.

Cash Balances

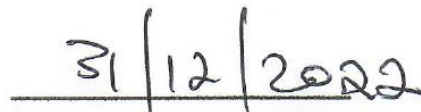
The aggregated ending cash balance for all bank accounts for the period under review was **US\$1,197,076.68.**

Conclusion

The Financial Statements for the period January 1, 2022 – December 31, 2022 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 JANUARY 2022-DECEMBER 2022

RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE

FUND/ACCOUNT S DESCRIPTION	NOTE S	RECEIPTS/ PAYMENTS CONTROLLED BY ENTITY	
		JANUARY 1, 2022 - DECEMBER 31, 2022 USD	JANUARY 1, 2021 - DECEMBER 31, 2021 USD
OPERATIONAL FUND			
RECEIPTS	4		
Other Receipts		3,524,945.61	8,128,754.35
External Assistance:			
Grants From Multilateral Agencies		-	-
Grants From Bilateral & Other Agencies		-	-
Other Grants and Aid		-	0.00
Total Receipts - Operational Fund		4.68	0.07
PAYMENTS			
Operations:	5		
Wages, Salaries and Employee Benefits		14.37	2.00
Goods and Services		27.00	0.41
Total - Operations		1.37	2.41
TRANSFERS:			
Grants		10.00	7.48
Total - Transfers		0.00	7.48
CAPITAL EXPENDITURES:			
Purchase/Construction of Property, plant and Equipment	3	535,070.74	535,070.74
Total - Capital Expenditures		48,837.00	535,070.74



AUDITOR GENERAL'S REPORT On the Financial Statements
 Audit of Incident Management System (IMS) Covid-19 Response
 for Fiscal Period January 1 2022- December 31, 2022

**LOAN &
 INTEREST
 REPAYMENTS:**

Loan Repayments
 Interest Payments

Other Payments

**Total Payments -
 Operational Fund**

4,295,418.37

20,755,441.26

**Net change in
 cash (receipts
 less payments)**

(162,543.69)

(10,703,971.19)

Cash at the
 beginning of the
 year

1,359,620.37

12,063,591.56

Foreign currency
 translation
 difference

**Cash at the End
 of the year -
 Operational Fund**

1,197,

359,620.37

Notes on pages 13-25 are integral part of these Financial Statements



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

FOR THE PERIOD JANUARY 2022-DECEMBER 2022

RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE

Budget Approved on the Cash Basis

	Actual Amounts July 2020 - December 2021	Actual Amounts January 2022 - December 2022	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	3,362,048.44	607,929.07	3,969,977.51	49,322,211.57	(45,352,234.06)	(11.42)
Grants	99,960.00	-	99,960.00	-	99,960.00	1.00
Borrowings	-	-	-	-	-	-
Other receipts	9,045,426.28	1,524,945.61	12,570,371.89	-	12,571,371.89	1.00
Total Cash Receipts	12,507,434.72	1,132,874.68	16,640,309.40	49,322,211.57	(32,681,902.17)	(1.96)
CASH OUTFLOWS						
Compensation	2,941,528.55	1,015,914.37	3,957,442.92	6,455,200.00	2,497,757.08	0.63
Use of Goods and Services	9,373,572.67	3,001,527.00	12,375,099.67	37,722,511.57	25,347,411.90	2.05
Capital Expenditure	580,389.23	48,837.00	629,226.23	5,164,500.00	4,535,273.77	7.21
Transfers	266,487.23	229,140.00	495,627.23	-	(495,627.23)	(1.00)
Total Cash Payments	13,161,977.68	4,295,418.37	17,457,396.05	49,322,211.57	31,864,815.52	1.83



*AUDITOR GENERAL'S REPORT On the Financial Statements
 Audit of Incident Management System (IMS) Covid-19 Response
 for Fiscal Period January 1 2022- December 31, 2022*

NET CASH					
FLOW -					
OPERATIONAL	(654,542.96	(162,543.69	(817,086.6	(817,086.65	
FUND))	5))	1.00
				-	

Notes on pages 13-25 are integral part of these Financial Statements



STATEMENT OF CASH POSITION (ALL PUBLIC FUNDS)

AS AT 31 DECEMBER 2022

Cash/Bank Account Details	Currency Held In	As at December 31, 2022
		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	3,095.66
322232 - CBL 1601003072GOL COVID-19 Response	LRD	3,175.21
322234 - UBA 53030030026161GOL COVID 19 Response	LRD	4.09
322235 - UBA 53030030026154 GOL COVID 19 Response	USD	753.52
322237 - UBA 53030030027465 GOL COVID-19 Response Incoming Collection	USD	1,287.50
322237 - UBA 53030030029933 GOL COVID-19 Response Outgoing Collection	USD	18,481.20
UBA 53030030032582 GOL COVID-19 Vaccine Account	USD	1,170,279.50
Total held in Bank Accounts:		1,197,076.68
Total Cash and Bank Balances at the end of the period (Operational Fund):		1,197,076.68

Notes on pages 13-25 are integral part of these Financial Statements



NOTES TO THE FINANCIAL STATEMENTS

1 General Information and Accounting Policies

a. 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 31st December 2022 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.

b. 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.

c. 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.

d. Reporting currency and translation of foreign currencies

i. 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.

ii. 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.

e. Reporting Period

The reporting period for these financial statements is for the fiscal year (12months) of the Government's financial year, which runs from January 1, 2022 to December 31, 2022.

f. 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.

i. Grants

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

g. 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.

h. 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.

i. 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:



NOTE 1: CASH AND BANK

(ALL PUBLIC FUNDS-BANK BALANCES)

Cash/Bank Account Details	Currency Held In	As at January 1, 2022	As at December 31, 2022	Change in Bank Balance
		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	35,450.66	3,095.66	(32,355.00)
322232 - CBL 1601003072GOL COVID-19 Response	LRD	14,015.43	3,175.21	(10,840.22)
322234 - UBA 53030030026161GOL COVID 19 Response	LRD	805.09	4.09	(801.00)
322235 - UBA 53030030026154 GOL COVID 19 Response	USD	128,285.95	753.52	(127,532.43)
322237 - UBA 53030030027465 GOL COVID- 19 Response Incoming Collection	USD	116,113.45	1,287.50	(114,825.95)
322237 - UBA 53030030029933 GOL COVID- 19 Response Outgoing Collection	USD	55,050.29	18,481.20	(36,569.09)
UBA 53030030032582 GOL COVID-19 Vaccine Account	USD	1,009,899.50	1,170,279.50	160,380.00
Total held in Bank Accounts		1,359,620.37	1,197,076.68	(162,543.69)
Total Cash and Bank Balances at the end of the period (Operational Fund):		1,359,620.37	1,197,076.68	(162,543.69)



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.

NOTE 4: RECEIPTS

(ALL PUBLIC FUNDS)

FOR THE PERIOD JANUARY 2022-DECEMBER 2022

Account Title	Ref.	Amount	Amount
		USD	USD
Comparative Analysis by Economic Classification			
Authorized Allocation/Appropriation			
GOL Contribution		607,929.07	
Sub-total			607,929.07
Other Receipts			
Funds from COVID Screening and Testing:			
COVID Testing Fees - Incoming Passengers		1,185,202.45	
COVID Testing Fees - Outgoing Passengers		2,339,743.16	
Sub-total			3,524,945.61
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	4,132,874.68

NOTE 4.1 - DETAILS OF RECEIPTS FOR THE PERIOD JANUARY 1, 2022 - DECEMBER 31, 2022

Month	Covid Fees - Net Receipts			Don or Sup port	GoL Contributio n	Oth er Sup port	Total Contributio n
	Incoming Collections	Outgoing Collections	Total				
	USD	USD	USD				
Receipts							
Details:							
January 2022	357,757.07	549,654.50	907,411.57	-	-	-	907,411.57
February 2022	277,469.92	347,628.50	625,098.42	-	-	-	625,098.42
March 2022	406,396.97	441,050.50	847,447.47	-	-	-	847,447.47
April 2022	123,931.99	418,622.99	542,554.98	-	-	-	542,554.98
May 2022	9,160.50	205,030.50	214,191.00	-	-	-	214,191.00
June 2022	5,096.00	192,689.01	197,785.01	-	487,506.68	-	685,291.69
July 2022	2,964.50	54,398.15	57,362.65	-	-	-	57,362.65
August 2022	661.50	47,445.51	48,107.01	-	-	-	48,107.01
September 2022	882.00	39,873.50	40,755.50	-	120,422.39	-	161,177.89
October 2022	269.50	22,275.00	22,544.50	-	-	-	22,544.50



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 for Fiscal Period January 1 2022- December 31, 2022*

November 2022	171.50	13,500.00	13,671.50	-	-	-	13,671.50
December 2022	441.00	7,575.00	8,016.00	-	-	-	8,016.00
TOTALS	1,185,202.45	2,339,743.16	3,524,945.61	-	607,929.07	-	4,132,874.68



B. Revenue Sharing

NOTE 4.2 - COVID FEES REVENUE SHARING FOR THE PERIOD JANUARY 1, 2022 - DECEMBER 31, 2022

Month	Covid Fees - Net Receipts						Tuma Enterprise	Mwentana Consulting	Liberia Airport Authority	Incident Management System (IMS)
	Incoming Collections		Outgoing Collections		Total					
	Passengers	USD	Passengers	USD	Passengers	USD				
Covid Fees Details:										
January 2022	5845	357,757.07	7943	549,654.50	13788	907,411.57	39,844.91	59,506.00	99,350.91	708,709.75
February 2022	4561	277,469.92	5178	347,628.50	9739	625,098.42	31,368.10	37,808.00	69,176.10	486,746.22
March 2022	6704	406,396.97	6472	441,050.50	13176	847,447.47	46,004.67	48,264.00	94,268.67	658,910.13
April 2022	2000	123,931.99	6030	418,622.99	8030	542,554.98	13,952.03	45,310.00	59,262.03	424,030.92
May 2022	139	9,160.50	2790	205,030.50	2929	214,191.00	1,026.00	22,022.00	23,048.00	168,095.00
June 2022	84	5,096.00	2610	192,689.01	2694	197,785.01	584.00	20,642.00	21,226.00	155,333.01
July 2022	49	2,964.50	740	54,398.15	789	57,362.65	340.00	5,832.00	6,172.00	45,018.65
August 2022	11	661.50	639	47,445.51	650	48,107.01	76.00	5,074.00	5,150.00	37,807.01
September 2022	13	882.00	547	39,873.50	560	40,755.50	98.00	4,284.00	4,382.00	31,991.50



*AUDITOR GENERAL'S REPORT On the Financial Statements
 Audit of Incident Management System (IMS) Covid-19 Response
 for Fiscal Period January 1 2022- December 31, 2022*

October 2022	5	269.50	305	22,275.00	310	22,544.50	32.00	2,392.00	2,424.00	17,696.50
November 2022	3	171.50	185	13,500.00	188	13,671.50	20.00	1,450.00	1,470.00	10,731.50
December 2022	7	441.00	106	7,575.00	113	8,016.00	50.00	818.00	868.00	6,280.00
TOTALS	19421	1,185,202.45	33545	2,339,743.16	52966	3,524,945.61	133,395.71	253,402.00	386,797.71	2,751,350.19



C. COVID-19 FEES PAYMENTS TO PROVIDERS

**NOTE 2.3 - COVID FEES PAYMENTS TO PROVIDERS FOR THE PERIOD JANUARY 1, 2022 -
 DECEMBER 31, 2022**

Date	Service Provider	Payment Reference	Amount USD	Bank	Post Reference	Account
1/20/2022	TUMA ENTERPRISE INC	848216	58,798.04	26154	CB-2022-26154	Specialized Materials and Services
2/17/2022	TUMA ENTERPRISE INC	887566	15,680.00	26154	CB-2022-26154	Specialized Materials and Services
4/11/2022	TUMA ENTERPRISE INC	887646	15,680.00	26154	CB-2022-26154	Specialized Materials and Services
5/23/2022	TUMA ENTERPRISE INC	822066	7,840.00	26154	CB-2022-26154	Specialized Materials and Services
7/7/2022	TUMA ENTERPRISE INC	822089	7,599.90	26154	CB-2022-26154	Specialized Materials and Services
	Sub-total		<u>105,597.94</u>			
1/21/2022	LIBERIA AIRPORT AUTHORITY	00848222	154,849.80	26154	CB-2022-26154	Specialized Materials and Services
3/23/2022	LIBERIA AIRPORT AUTHORITY	0887614	125,010.00	26154	CB-2022-26154	Specialized Materials and Services
5/12/2022	LIBERIA AIRPORT AUTHORITY	00887695	100,005.00	26154	CB-2022-26154	Specialized Materials and Services
	Sub-total		<u>379,864.80</u>			
1/27/2022	MWETANA CONSULTING & TECHNOLOGY GROUP	00848217	49,307.00	26154	CB-2022-26154	Specialized Materials and Services
2/18/2022	MWETANA CONSULTING & TECHNOLOGY GROUP	0887562	62,371.12	26154	CB-2022-26154	Specialized Materials and Services
3/21/2022	MWETANA CONSULTING & TECHNOLOGY GROUP	0887616	42,092.96	26154	CB-2022-26154	Specialized Materials and Services
4/14/2022	MWETANA CONSULTING & TECHNOLOGY GROUP	BS 2022	49,043.12	26154	CB-2022-26154	Specialized Materials and Services
5/17/2022	MWETANA CONSULTING & TECHNOLOGY GROUP	00887697	49,315.56	26154	CB-2022-26154	Specialized Materials and Services



6/9/2022	MWETANA CONSULTING & TECHNOLOGY GROUP	0822073	30,272.20	26154	26154	CB-2022-	Specialized Materials and Services
8/17/2022	MWETANA CONSULTING & TECHNOLOGY GROUP	0887549	25,886.28	26154	26154	CB-2022-	Specialized Materials and Services
10/10/2022	MWETANA CONSULTING & TECHNOLOGY GROUP	0887722	10,413.48	26154	26154	CB-2022-	Specialized Materials and Services
	Sub-total		318,701.72				
	Total		804,164.46				

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.

NOTE 3: PAYMENTS/EXPENSES

(ALL PUBLIC FUNDS)

FOR THE PERIOD JANUARY 2022-DECEMBER 2022

Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	Percenta ge Variance
	USD	USD	USD	USD	% Variance
Employee Compensation	1,015,914.37	1,015,914.37	1,015,914.37	-	
Goods and Services	3,001,527.00	3,001,527.00	3,001,527.00	-	
Capital Expenditure	48,837.00	48,837.00	48,837.00	-	
Transfers	229,140.00	229,140.00	229,140.00	-	
Total					
Payments/Expenses	4,295,418.37	4,295,418.37	4,295,418.37	-	



5A COMPENSATION OF EMPLOYEES

NOTE 3.1 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COMPENSATION PAYMENTS MADE DURING THE PERIOD JANUARY 1, 2022 - DECEMBER 31, 2022

Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance
	USD	USD	USD	USD	
Comparative Analysis by Economic Classification					
21 - Compensation					
211110 - General Allowance	967,910.26	967,910.26	967,910.26	-	-
211104 - Honorarium	48,004.11	48,004.11	48,004.11	-	-
TOTALS	1,015,914.37	1,015,914.37	1,015,914.37	-	-

5B. USE OF GOODS AND SERVICES

NOTE 3.2 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL GOODS AND SERVICES PAYMENTS MADE DURING THE PERIOD JANUARY 1, 2022 - DECEMBER 31, 2022

Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance
	USD	USD	USD	USD	
Comparative Analysis by Economic Classification					
Goods and Services					
221100 - Travel Expenses:					
221101 - Foreign Travel Means of Travel	1,973.00	1,973.00	1,973.00	-	-
Sub-totals	1,973.00	1,973.00	1,973.00	-	-
221200 - Utilities:					
Utilities - 221208 - Internet Provider Services	38,430.70	38,430.70	38,430.70	-	-
Sub-totals	38,430.70	38,430.70	38,430.70	-	-
221400 - Fuel and Lubricants	190,421.06	190,421.06	190,421.06	-	-
Sub-totals	190,421.06	190,421.06	190,421.06	-	-



221500 - Repairs and Maintenance					
221501 - Repairs & Maintenance - Civil	66,648.18	66,648.18	66,648.18	-	-
221502 - Repairs & Maintenance - Vehicles	139,425.00	139,425.00	139,425.00	-	-
Sub-totals	206,073.18	206,073.18	206,073.18	-	-
221600 - Office Materials, Consumables & Services					
221601 - Cleaning Materials & Services	20,839.29	20,839.29	20,839.29	-	-
221602 - Stationery	29,121.32	29,121.32	29,121.32	-	-
221603 - Printing, Binding & Publication Services	78,651.67	78,651.67	78,651.67	-	-
Sub-totals	128,612.28	128,612.28	128,612.28	-	-
221800 - Specialized Materials and Services:					
221801 - Laboratory Consumables	577,268.98	577,268.98	577,268.98	-	-
221805 - Drugs and Medical Consumables	2,233.00	2,233.00	2,233.00	-	-
221811 - Other Specialized Materials	1,035,514.46	1,035,514.46	1,035,514.46	-	-
221814 - Vaccines & Vaccination Supplies	188,937.00	188,937.00	188,937.00	-	-
Sub-totals	1,803,953.44	1,803,953.44	1,803,953.44	-	-
222100 - Other General Expenses & Arrears:					
222103 - Food & Catering Services	134,621.90	134,621.90	134,621.90	-	-
222109 - Operational Expenses	486,865.69	486,865.69	486,865.69	-	-
222116 - Bank Charges	10,575.75	10,575.75	10,575.75	-	-
Sub-totals	632,063.34	632,063.34	632,063.34	-	-
TOTALS	3,001,527.00	3,001,527.00	3,001,527.00	-	-



5C. GRANTS AND TRANSFERS

COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL TRANSFER PAYMENTS MADE DURING THE PERIOD JANUARY 1, 2022 - DECEMBER 31, 2022

Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance
	USD	USD	USD	USD	
Comparative Analysis by Economic Classification					
263000 - Grants & Transfers					
263300 - Transfers to CHTs	144,640.00	144,640.00	144,640.00	-	-
263400 - Transfers to MACs	84,500.00	84,500.00	84,500.00	-	-
TOTALS	229,140.00	229,140.00	229,140.00	-	-

5D. CAPITAL EXPENDITURES

NOTE 3.4 - COMPARATIVE ANALYSIS OF CAPITAL EXPENDITURE PAYMENTS MADE DURING THE PERIOD JANUARY 1, 2022 - DECEMBER 31, 2022

Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance
	USD	USD	USD	USD	
Comparative Analysis by Economic Classification					
31 - CAPITAL EXPENDITURES:					
312203 - Furniture and Fixtures	10,437.00	10,437.00	10,437.00	-	-
312205 - Machinery and other Equipment	38,400.00	38,400.00	38,400.00	-	-
TOTALS	48,837.00	48,837.00	48,837.00	-	-



NOTE 6: 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 2022. 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 2022) as for the financial statements – as explained in Note 9 above. There was no supplemental appropriation for the period ended 31st December 2022.

