



**Promoting Accountability of Public Resources**

# **AUDITOR GENERAL'S REPORT**



**On the Financial Statements Audit of the  
Liberia Immigration Service (LIS)**

**For the Period July 1, 2018 to June 30, 2019**

**December 2024**

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

## **Table of Contents**

Adverse Opinion .....	5
Basis for Adverse Opinion .....	5
Management's Responsibility .....	6
Auditor's Responsibility .....	6

## **Acronyms Used**

<b>Acronym</b>	<b>Meaning</b>
FCCA	Fellow Association of Chartered Certified Accountant
AG	Auditor General
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Practitioner
COSO	Committee of Sponsoring Organization of the Treadway Commission
GAAP	General Accepted Accounting Principles
GAC	General Auditing Commission
HR	Human Resource
IA	Internal Audit
IAU	Internal Audit Unit
ISSAI	International Standard of Supreme Audit Institutions
IT	Information Technology
LIS	Liberia Immigration Service
PFM	Public Financial Management
PPCA	Public Procurement and Concessions Act
PPCC	Public Procurement and Concessions Commission
CSA	Civil Service Agency

## **Republic of Liberia**



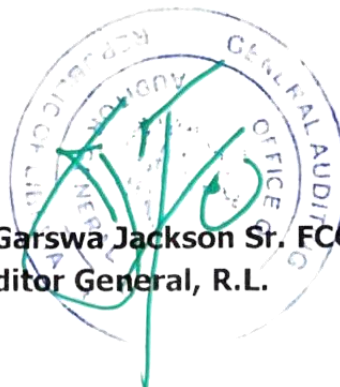
## **TRANSMITTAL LETTER**

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

We have undertaken Financial Statements Audit of the Liberia Immigration Service (LIS) for the fiscal years from July 1, 2018 through to June 30, 2019. The audit was conducted in line with Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014.

The findings conveyed in this report were formally communicated to the authorities of the Liberia Immigration Service (LIS) for their responses. The reportable issues were submitted through a Management Letter. Where responses were provided, they were evaluated and 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 urgently.



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

**Monrovia, Liberia**

March 2025



March 10, 2025

Hon. Elijah F. Rufus

**Acting Commissioner General**

Liberia Immigration Service

UN Drive, Mamba Point

Monrovia, Liberia

**Ref: AUDITOR GENERAL'S REPORT ON THE FINANCIAL STATEMENTS AUDIT OF THE  
LIBERIA IMMIGRATION SERVICE (LIS)**

### **Adverse Opinion**

We have audited the financial statements of the Liberia Immigration Service (LIS) for Fiscal Period July 1, 2018- June 30, 2019, 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, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraphs below, the financial statements do not present fairly, in all material respects, the statement of Receipts and Payments as at June 30, 2019, 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 Adverse Opinion**

During our audit of the financial statements of the Liberia Immigration Service (LIS) for the fiscal year ending June 30, 2019, we identified several significant issues that have led to our adverse opinion.

### **Expenditure**

#### **No Detailed Ledger for Salary payment**

During the audit, we observed that Management did not prepare detailed ledger for salary payments amounting to **US\$4,580,420.00**. Management is in breach of Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 which require the head of Government entity to keep books of accounts and proper records of all transactions. The non-maintenance of detailed ledger for salary payments has a pervasive impact on the financial statements, causing material misstatements and raising concerns about the accuracy and reliability of the reported financial position and performance.

#### **Inadequate Documentation of Expenses**

We identified Inadequate Documentation of expenses amounting to **US\$25,906.00**. These expenses were not supported by adequate documentation such as payment vouchers, invoices, and delivery notes, which raises concerns about the validity and accuracy of the LIS's financial statements. The payments contravene Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019.

### **Inconsistency between LIS Financial statements and GOL/IFMIS system.**

A total variance of **US\$9,781.69** exists between the MFDP's IFMIS ledgers and the financial statements. The inconsistency has a material impact on the financial statements and resulted in the LIS management not presenting a true and fair view of the Entity's financial position and performance for the period under audit.

### **Discrepancy between the MFDP Fiscal Outturn (MFDP) and LIS Financial Statements**

A total variance of **US\$142,105.00** exists between the MFDP's IFMIS ledgers and the Fiscal Outturn. The inconsistency has a material impact on the financial statements and resulted in the LIS management not presenting a true and fair view of the Entity's financial position and performance for the period under audit.

### **Lack of Segregation of Duties in Payroll Management**

We identified significant deficiencies in the internal control system, including lack of segregation of duties and inadequate authorization in the LIS payroll management system. In addition, there is no approved Human Resource Policy and Procedures to guide the human resource activities at the entity. Management did not adopt the Civil Service Standing Order to guide its human resources activities. These deficiencies are pervasive and increase the risk of fraud and errors, thus compromising the reliability of the LIS's internal control system.

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 Liberia Immigration Service (LIS) Management 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 opinion.

### **Management's Responsibility**

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 the 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.

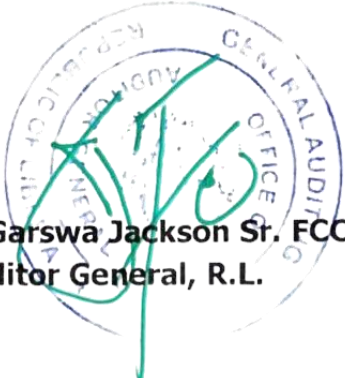
The Management of Liberia Immigration Service (LIS) is responsible for overseeing the LIS's financial reporting process.

### **Auditor's Responsibility**

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 World Bank guidelines

required that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement of Receipts and Payments are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Receipts and Payments. 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 Statement of Receipts and Payments 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 Statement of Receipts and Payments.

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

**Monrovia, Liberia**

March 2025



**LIBERIA IMMIGRATION SERVICE**  
**GOVERNMENT OF LIBERIA**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**30, JUNE 2019**  
**(Unaudited)**

LIBERIA IMMIGRATION SERVICE  
MAMBA POINT, MONROVIA



LIBERIA IMMIGRATION SERVICE  
, GOVERNMENT OF LIBERIA  
Report and Financial Statements for the Financial Year Ended 30<sup>th</sup> June 2019

**STATEMENT OF RESPONSIBILITIES**

The Financial Statements as set out on pages x to xx have been prepared in accordance with the provisions of the Amendment and Restatement of the Public Financial Management (PFM) Act of 2009 and its attendant Regulations, and in compliance with Cash Basis International Public Accounting Standards (Cash-IPSAS of 2017) adopted by the Government of Liberia.

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 Liberia Immigration Service.

Under the provisions of the same Act, I am required to prepare unaudited Final Account of the Liberia Immigration Service to be submitted to the Minister of Finance and Development Planning, two months after the end of the financial year to which it relates. However, I have delegated the preparation of the unaudited Final Account to the Comptroller for my transmittal to the Minister, as provided in the attendant Regulations of the Public Financial Management Act of 2009. Accordingly, I am pleased to submit the required Annual Public Account of the Liberia Immigration Service in compliance with 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 the financial statements presented therein.

In preparing these Financial Statements, the most appropriate accounting policies have been consistently applied and supported by reasonable and prudent judgment and estimates. To the best of my knowledge and belief, 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 provisions of the Amendment and Restatement of the Public Financial Management (PFM) Act of 2009

  
.....

Robert W. Budy Sr.

Commissioner- General  
Liberia Immigration Service

July 15, 2019  
.....  
Date

LIBERIA IMMIGRATION SERVICE  
, GOVERNMENT OF LIBERIA  
Report and Financial Statements for the Financial Year Ended 30<sup>th</sup> June 2019

**REPORT OF THE COMPTROLLER**

**1 Introduction**

This Report provides commentary and analysis of the cash receipts and payments (as well as financial performance) of the Liberia Immigration Service for the financial year ended 31<sup>st</sup> December 2022 and of its financial position as at that date.

**2 The FY2018/2019 Approved Budget/ Ceiling**

At the onset of the fiscal period FY2018/2019, the National Legislature appropriated a total of US\$6,009,330.00 million ..... During the period under review, no supplemental budget .....

**3 Summary**

**4 Authorised Appropriation/Allocations 6,009,330.00 million**

**5 Other Receipts**

**6 Expenditure – Operational Fund**

- a. Employee benefits 4,580,420.00
- b. Goods and Services 987,140.00
- c. Purchase of Capital Items

**7 Project Flows**

**8 Outstanding Commitments**

LIBERIA IMMIGRATION SERVICE  
, GOVERNMENT OF LIBERIA  
Report and Financial Statements for the Financial Year Ended 30<sup>th</sup> June 2019

**9 Cash Balances**

**10 Contingent Liabilities and Commitments**

Contingent liabilities at the end of the financial year totalling **US \$...** million comprise various matters under litigation, as presented in Statement No. X – Statement of Contingent Liabilities as at 30, June 2019.

There were no long term commitments.

**11 Conclusion**

The Financial Statements for the financial Year ended June 30, 2019 should be read in conjunction with the underlying notes and supplementary disclosures for better understanding and interpretation.

.....  
*Broderick T. Nenneh*

Broderick T. Nenneh

**Comptroller**

.....  
*July 13, 2019*  
Date



STATEMENT OF CASH RECEIPTS AND PAYMENTS (ALL PUBLIC FUNDS) FOR THE FINANCIAL YEAR ENDE JUNE 30th 2019 (FY 2018-2019) RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE			
FUND/ACCOUNTS DESCRIPTION	NOTES	FY 2018-2019	FY2017-2018
		RECEIPTS/ PAYMENTS	RECEIPTS/ PAYMENTS
		US \$'000	US \$'000
<b>RECEIPTS</b>			
Authorized Allocation/Appropriation	4	5,567,560.00	5,735,598
Other Receipts	5		
Donations, Grants and Other Aid	6		
<b>Total Receipts - Operational Fund</b>		<b>5,567,560.00</b>	<b>5,735,598.00</b>
<b>PAYMENTS</b>			
<b>Operations:</b>			
Wages, Salaries and Employee Benefits	7	4,580,420.00	4,580,420
Supplies and Consumables	8	987,140	1,155,178
<b>TRANSFERS:</b>	9		
Grants			
Other transfer payments			
<b>CAPITAL EXPENDITURES:</b>	10		
Purchase/Construction of Property, plant and Equipment			
Purchase of Financial Instruments			
<b>Total Payments - Operational Fund</b>		<b>5,567,560.00</b>	<b>5,735,598.00</b>
<b>Increase/Decrease in Cash</b>		<b>-</b>	<b>-</b>
Cash at the beginning of the year			
Foreign currency translation difference			
<b>Cash at the End of the year</b>	2	<b>-</b>	<b>-</b>

**LIBERIA IMMIGRATION SERVICE**  
**, GOVERNMENT OF LIBERIA**  
Report and Financial Statements for the Financial Year Ended 30<sup>th</sup> June 2019

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT**  
**FOR THE FINANCIAL YEAR ENDED JUNE 30, 2019 (FY-2018-2019)**

- RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE

For the Financial Year Ended JUNE 30, 2019 (FY2018-2019)				
ACCOUNT TITLE/DESCRIPTION	Actual Amounts	Final Budget	Original Budget	Difference: Final Budget and Actual
	US \$'000	US \$'000	US \$'000	US \$'000
<b>CASH INFLOWS</b>				
Authorized Allocation/Appropriation	5,567,560.00	6,009,330.00	6,009,330.00	(441,770.00)
Other receipts	-	-		
Donations, Grants and Other Aid				
<b>Total Cash Receipts</b>	<b>5,567,560.00</b>	<b>6,009,330.00</b>	<b>6,009,330.00</b>	
<b>CASH OUTFLOWS</b>				
Wages, Salaries and Other Employee Benefits	4,580,420.00	4,580,420.00	4,580,420.00	-
Goods and Services Consumed	987,140.00	1,428,910.00	1,428,910.00	441,770.00
Capital Expenditure				-
Transfers to other Government Units				-
Other Payments				
<b>Total Cash Payments</b>	<b>5,567,560.00</b>	<b>6,009,330.00</b>	<b>6,009,330.00</b>	<b>441,770.00</b>
<b>NET CASH FLOW - OPERATIONAL FUND</b>	<b>5,567,560.00</b>	<b>6,009,330.00</b>	<b>6,009,330.00</b>	<b>(441,770.00)</b>


LIBERIA IMMIGRATION SERVICE  
, GOVERNMENT OF LIBERIA  
Report and Financial Statements for the Financial Year Ended 30<sup>th</sup> June 2019

STATEMENT OF CASH POSITION (ALL PUBLIC FUNDS)

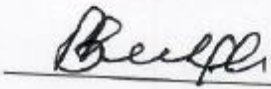
AS AT 30 OF JUNE FY 2018/19

Cash/Bank Account Details	Currency Held In	Notes	As at 30 JUNE 2019	As at 30 JUNE 2019	Change in Cash Balances
<b>OPERATIONAL FUND</b>		15	US \$'000	US \$'000	US \$'000
Petty Cash or Imprest					
Petty Cash A/c 1					
Petty Cash A/c 2					
Total held in petty cash:			-	-	-
Bank Accounts					
CBL USD AC 1					
CBL LRD AC 2					
BIN Operation A/C					
BIN Operation Fund					
BIN Special Fund					
Immigration Staff Training					
Immigration Staff Training					
Rehabilitation of BIN					
Rehabilitation of BIN					
Total held in Bank Accounts:			-	-	-
Total Cash and Bank Balances at the end of the period (Operational Fund):			-	-	-

The Accounting Policies and Notes set out on pages x to xx form an integral part of the financial statements.

  
Robert W. Budy Sr.  
Commissioner General  
Liberia Immigration Service

Date: July 15, 2019

  
Broderick T. Nennch

Comptroller

Date: July 15, 2019





LIBERIA IMMIGRATION SERVICE  
, GOVERNMENT OF LIBERIA  
Report and Financial Statements for the Financial Year Ended 30<sup>th</sup> June 2019

## NOTES OF EXPLANATIONS AND ELABORATION RELATING TO THE FINANCIAL STATEMENTS

The numbered notes that follow relate directly to the content of the Financial Statements above and are numbered accordingly.

### 1 General Information – Reporting Entity

The financial statements are for *Liberia Immigration Service*, 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 Financial Management (PFM) Act of 2009). *Liberia Immigration Service* principal activity is to provide [identify type of] services to constituents.

The Financial Statements presented above reflect the Cash Receipts and Payments of the LIBERIA IMMIGRATION SERVICE for the financial year ended 30, of June 2019 on the basis of moneys received by, held in or paid out by the *Liberia Immigration Service* during the year under review. The Entity 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 authorisation.

Information to be provided on Donor Funded Projects included in the Financial Statements.

The principal address of the reporting entity is *Liberia Immigration Service Mamba Point, Monrovia, Liberia*.

### Accounting Policies

These are the specific principles, bases, conventions, rules and practices adopted by the Government of the Republic of Liberia in preparing and presenting the financial statements. The principal accounting policies adopted in the preparation of the financial statements therein are set out below.

#### (a) Basis of preparation

These financial statements have been prepared in accordance with the requirements of the Public Financial Management Act, 2009 and comply with the Cash Basis International Public Sector Accounting Standard (Cash Basis IPSAS): Financial Reporting under the Cash Basis of Accounting. 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.

#### (b) Reporting currency and translation of foreign currencies



LIBERIA IMMIGRATION SERVICE  
, GOVERNMENT OF LIBERIA  
Report and Financial Statements for the Financial Year Ended 30<sup>th</sup> June 2019

**(i) Functional and presentation (or reporting) currency**

The Republic of Liberia operates a dual currency regime comprising the Liberian Dollar (LD) and the United States of America Dollar (US \$) both of which are legal tenders. The attendant Financial Regulations to the PFM Act of 2009 states that:

“ the monetary unit of Liberia for all government agency accounting and financial reporting shall be the Liberian Dollar. The United States Dollars **may** also be used for financial reporting purposes, but the Liberian Dollar is the base currency.”

Hence, for the purpose of the Financial Statements being submitted, the United States Dollar is used as the reporting currency, which is permitted under the attendant Financial Regulations to the PFM Act of 2009 and adopted by the Government of Liberia as its reporting currency.

**(ii) Translation of transactions in foreign currency**

Foreign currency transactions and transactions in Liberian Dollar and other foreign currencies are translated into United States Dollar using the exchange rates prevailing at the dates of the transactions. 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 recognised in the statement of financial performance.

The year-end (30, June 2019 ) exchange rate for the Liberian Dollar was 150 LD per US \$.

**(c) Reporting Period**

The reporting period for these financial statements is the financial year of the Government, which runs from July 1, 2018 to the 30<sup>st</sup> June 2019.

**(d) Payments by Third Parties**

*Liberia Immigration Service* also benefits from goods and services purchased on its behalf as a result of cash payments made by third parties during the period by way of loans and contributions. The payments made by Other Government Units (Government Projects) and the Third Parties do not constitute cash receipts or payments by *Liberia Immigration Service* but do benefit it. They are disclosed in the *Payments by Third Parties* column in the Statement of Cash Receipts and Payments and other financial statements.

**(e) Receipts**



**LIBERIA IMMIGRATION SERVICE**  
**, GOVERNMENT OF LIBERIA**  
Report and Financial Statements for the Financial Year Ended 30<sup>th</sup> June 2019

Receipts represent cash received by *LIBERIA IMMIGRATION SERVICE* during the financial year, comprising Authorised allocations/appropriations, Grants and other receipts. Receipts are recognized as follows:

**(i) Authorized Allocations/Appropriations**

Authorized Allocations are recognized when they are received and under the control of the *Liberia Immigration Service*.

**(ii) Grants**

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

**(iii) Other Receipts**

Other Receipts are fees/charges collected and proceeds from sales of designated services by the *Liberia Immigration Service* on . Sales of services are recognized in the period in which the payment for the service is received and not necessarily when the Service is rendered. Other Receipts, whether directly collected by the *Liberia Immigration Service* or collected by another entity on its behalf is recognized when received and under its control.

**(f) Expenses**

In general, all expenses are recognised in the statement of Cash Receipts and Payments when paid for.

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

Property, plant and equipment principally comprises land, buildings, plant, vehicles, equipment, and any other capital assets controlled by the *Liberia Immigration Service*.

Under the 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 Assets Register at historical cost for all non-current assets of the *Liberia Immigration Service*. 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 other receipt in the period in which it is received.

**(h) Inventories**

Consumable supplies are expensed in the period in which they are paid for.

**LIBERIA IMMIGRATION SERVICE**  
**, GOVERNMENT OF LIBERIA**  
Report and Financial Statements for the Financial Year Ended 30<sup>th</sup> June 2019

**(i) Employee benefits**

Employee benefits include salaries, wages, allowances, pensions and other related-employment costs. Employee benefits are recognized when they are paid. No provision is made for accrued leave or reimbursable duty allowances.

**(j) Contingencies**

Contingent liabilities are recorded in the Statement of Contingent Liabilities (on memorandum basis) when the contingency becomes evident and under the cash accounting method they are recognized only when the contingent event occurs and payment is made. Contingent assets are neither recognized but disclosed where probable.

**(k) Commitments and Guarantees**

Long term Commitments, including operating and capital commitments arising from non-cancellable contractual or statutory obligations as well as Guarantees made, will be reported as Notes to the Financial Statements.

**2 Cash and Cash Equivalents**

Cash and Cash Equivalents comprise Cash on hand, demand deposits and cash equivalents. Demand deposits and cash equivalents comprise balances with banks and investments in short-term money market instruments. Cash included in the statement of cash receipts and payments comprise the following amounts:

**3 Authorization Date**

The financial statements were authorized for issue on JULY 2019, by Robert W. Budy Sr.  
Commissioner- General of the *Liberia Immigration Service*.

**4 Authorised Allocations/Appropriation**

The total amount of Authorised Allocations received for the Year ended FY2018/2019 was US\$ 996,076. 00 thousand represents .

The comparative analysis of Estimated and Actual Receipts for the financial year FY2018/2019 is presented below:



**LIBERIA IMMIGRATION SERVICE**  
**, GOVERNMENT OF LIBERIA**  
Report and Financial Statements for the Financial Year Ended 30<sup>th</sup> June 2019

**NOTE 4 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL AUTHORISED ALLOCATIONS RECEIVED FOR THE FINANCIAL YEAR ENDED 30<sup>th</sup> JUNE 2019 (FY 2018-2019)**

	Actual	Final Budget	Original Budget	Difference: Final Budget and Actual	Percentage Variance
	FY 2018-2019	FY 2018-2019	FY 2018-2019	FY 2017-2018	FY 2017-2018
	US \$'000	US \$'000	US \$'000	US \$'000	
Employee Compensation	4,580,420.00	4,580,420.00	4,580,420.00	-	-
Goods and Services	987,140.00	1,428,910.00	1,428,910.00	(441,770.00)	(0.31)
Capital Expenditure				-	-
Transfers to other Government Units					
<b>TOTAL RECEIPTS</b>	<b>5,567,560.00</b>	<b>6,009,330.00</b>	<b>6,009,330.00</b>	<b>(441,770.00)</b>	<b>(0.07)</b>

## 5 Other Receipts

The total amount of Other Receipts for FY2018/2019 of US \$x represents receipts from Dividends, Rent, Other Property Income, Administrative Fees & Licences, and Fines, Penalties & Forfeits, State the materiality Variances between the final budgets and actual Amount. as presented in the table below:

**NOTE 5 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL OTHER RECEIPTS FOR THE FINANCIAL STATEMENT YEAR ENDED 30 JUNE 2019, (FY 2018-2019)**

	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance
	FY 2018-2019	FY 2018-2019	FY 2018-2019	FY 2017-2018	FY 2017-2018
	US \$'000	US \$'000	US \$'000	US \$'000	
Dividends				-	-
Rent	70,000.00	70,000.00	70,000.00		-
Other Property Income				-	-
Administrative Fees and Licenses				-	-
Fines, Penalties and Forfeits				-	-
Miscellaneous receipts	-			-	-
<b>TOTAL OTHER RECEIPTS</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>-</b>	<b>-</b>

**LIBERIA IMMIGRATION SERVICE**  
**, GOVERNMENT OF LIBERIA**  
Report and Financial Statements for the Financial Year Ended 30<sup>th</sup> June 2019

**6. Donations, Grants and Other Aid**

The total amount received in cash for Donations, Grants and Other Aid for FY2022 was US \$0 million represent... The comparative analysis of Estimated and Actual Receipts for the financial year FY2023 is presented below

NOTE 6- COMPARATIVE ANALYSIS OF DONATIONS, GRANTS, AND OTHER AID RECEIVED DURING THE FINANCIAL YEAR ENDED 30 JUNE 2019					
Account Title	Actual FY 2018/19 US \$'000	Final Budget FY 2018/19 US \$'000	Original Budget FY 2018/19 US \$'000	Variance (Actual vs. Revised Estimates) FY 2018/19 US \$'000	% Variance FY 2018/19
<b>Comparative Analysis by Economic Classification</b>					
Grants - Foreign Governments (Current)				-	-
Grants - Foreign Governments (Capital)				-	-
Grants - International Organisations (Current)				-	-
Grants - International Organisations (Capital)				-	-
Multi-laterals Loans				-	-
Bi-lateral Loans				-	-
Other Loans				-	-
<b>GRAND TOTAL</b>	-	-	-	-	-

**7. Payments – Operations (Wages, Salaries and other Employee Benefits)**

The total amount of Cash Payments made against Compensations of Employee during FY2018/2019 of US\$4,580,420.00million are classified in the same form as the National Budget. State the materiality Variances between the final budgets and actual Amount. The Comparative Analysis of Estimated and Actual payments made for the financial year FY2023 is presented below by *Economic Classifications*:

**LIBERIA IMMIGRATION SERVICE**  
**, GOVERNMENT OF LIBERIA**  
**Report and Financial Statements for the Financial Year Ended 30<sup>th</sup> June 2019**

**NOTE 7 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL PAYMENTS MADE ON COMPENSATIONS OF EMPLOYEE DURING THE FINANCIAL YEAR ENDED 30 JUNE 2018/19**

Account Title	Actual FY 2018/19 US \$'000	Final Budget FY 2018/19 US \$'000	Original Budget FY 2018/19 US \$'000	Variance (Actual vs. Revised Estimates) FY 2018/19 US \$'000	% Variance FY 2018/19
<i>Comparative Analysis by Economic Classification</i>					
<b>Wages, Salaries and other Employee Benefits</b>					
Wages and Salaries	4,580,420.00	4,580,420.00	4,580,420.00	-	-
Social Contributions				-	-
Other Employee Costs				-	-
<b>GRAND TOTAL</b>	<b>4,580,420.00</b>	<b>4,580,420.00</b>	<b>4,580,420.00</b>	<b>-</b>	<b>-</b>

**8. Payments – Operations (Supplies and Consumables)**

The total amount of Cash Payments made against Goods and Services during the FY2018/2019 US 987,140.00 thousand are classified in the same form as the National Budget.

State the materiality Variances between the final budgets and actual Amount.

The Comparative Analysis of Estimated and Actual payments made for the financial year FY2018/2019, the Variance occurred as a result of Goods /Services not paid in the tone of USD 441,770.00 is presented below by *Economic Classifications*: