



**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, 2020 to June 30,  
2021**

**December 2024**

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

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## **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**

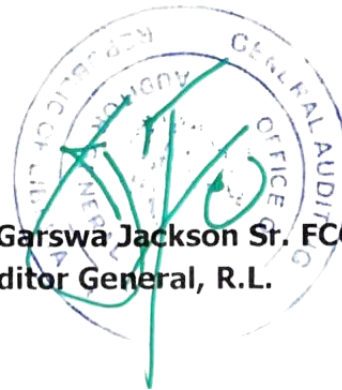
**THE HONORABLE SPEAKER OF THE HOUSE OF REPRESENTATIVES AND THE HONORABLE  
PRESIDENT PRO-TEMPORE OF THE HOUSE OF SENATE**

We have undertaken Financial Statements Audit of the Liberia Immigration Service (LIS) for the fiscal years from July 1, 2020 through to June 30, 2021. 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, 2020- June 30, 2021, which comprise the statement of Receipts and Payments, and the statement of Comparison of Budget and Actual Amounts and summary of significant accounting policies and other explanatory information.

In our opinion, 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, 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 Adverse Opinion**

During our audit of the financial statements of the Liberia Immigration Service (LIS) for the fiscal year ending June 30, 2021, 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\$5,241,076.78. 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.

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

A total variance of US\$5,348,749.27 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\$232,818.22 exists between the MFDP's IFMIS ledgers and the Fiscal Outturn. The inconstancy 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.

### **Inadequate Documentation of Expenses**

We identified Inadequate Documentation of expenses amounting to US\$35,194.15. 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.

### **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  
Ministry of Justice**

**GOVERNMENT OF LIBERIA**

**REPORT AND FINANCIAL STATEMENTS  
FOR YEAR ENDED FY2020/2021**

**(Unaudited)**

LIBERIA IMMIGRATION SERVICE  
GBANGAY'S TOWN, AIRFIELD, SINKOR  
MONROVIA.LIBERIA





## STATEMENT OF RESPONSIBILITIES

The Financial Statements as set out on pages 4 to 20 have been prepared in accordance with the provisions of the Public Financial Management Act of 2009 and in compliance with the Cash Basis International Public Sector Accounting Standards (Cash IPSAS), adopted by the Government of Liberia.

In accordance with the provisions of the Public Financial Management (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 LIS 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 Public Financial Management (PFM) Act of 2009.

  
\_\_\_\_\_  
**Col. Robert Budy, Sr.**  
**COMMISSIONER GENERAL**  
Liberia Immigration Service

Date: July 15, 2021

## REPORT OF THE COMPTROLLER

The Liberia Immigration service of Liberia, as established by the 1956 Act, draws its mandate from three statutory frameworks. These include the Constitution of Liberia, the Aliens and Nationality Laws of Liberia and the ECOWAS Protocols on free movements, residence and establishment of Persons. The LIS therefore has the broad mandate to control entry and exit, safeguard and protect the borders of Liberia against illegal entry of aliens into the country, as well as regulating the residence of foreigners by creating and maintaining a database; and providing them with the required immigration status.

### 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 YEAR Quarter Fiscal Year FY2020/2021 and of its financial position as at that date.

The Liberia Immigration service of Liberia, as established by the 1956 Act, draws its mandate from three statutory frameworks. These include the Constitution of Liberia, the Aliens and Nationality Laws of Liberia and the ECOWAS Protocols on free movements, residence and establishment of Persons. In so doing, Liberia Immigration service has the broad mandate to control, protect and guard the borders and boundaries of Liberia against illegal entry of aliens into the country in the implementation of its primary responsibility to enforce the Alien and Nationality Law of Liberia.

The Liberia Immigration service besides being one of the major components of our national commission, it also served as a major revenue generating agency for Government in the discharge of its statutory mandate delegated by the National Legislature. The Bureau Generates Money for Government from the various services renders to the general public, particularly the alien communities.

### 2. The FY2019/20 Approved Budget

At the onset of the fiscal period FY2020/2021, the National Legislature appropriated a total of US\$ **6,421,472.00** million, no supplemental budget.

### 3. Summary

	Actual Amounts (F/Y 2020/2021)	Final Budget (F/Y 2020/2021)	Original Budget(Annual )
<b>INFLOWS</b>			
Authorized Allocation/Appropriation	1,288,623.38	1,079,426.00	6,421,472.00
<b>OUTFLOWS</b>			
Wages, Salaries and Other Employee Benefits	1,218,623.38	934,426	5,313,687.00
Goods and Services Consumed	70,000.00	145,000.00	1,107,785.00
Net Increase/decrease in cash	(0.00)		

<b>2 Authorised Appropriation/Allocations</b>	-	<b>5,568,780.01</b>
<b>3 Other Receipts</b>	-	-
<b>4 Expenditure – Operational Fund</b>	-	<b>5,587,172.64</b>

**a. Employee benefits** - - - **5,794,593**

DISCRIPTION	YEAR Quarter 2020/21 TOTAL
211103 - Basic Salary – Para milt.Servic	5,794,593
211110 - General Allowance	00.00
211116 - Special Allowance	<b>00.00</b>

**b. Goods and Services** - - **333,785.26**

DISCRIPTION	F/Y 2020/2021	TOTAL
Lease and Rent building		70,000.00
Utilities		1,500.00
Travel Expenses		5,761.49
Fuel		33,000.00
Repair & Maintenance-vehicles		12,000.89
Special operation		109,955.25
Intelligence service		73,392.63
Stationery		5,500.00
General Expenses		2,600.00
Printing binding		20,075.00

**c. Purchase of Capital Items**

**5 Project Flows**

**6 Outstanding Commitments**

**Cash Balances** - - **\$ 22,533.73**

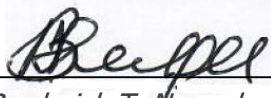
DESCRIPTION	AMOUNT
Total receipt	<b>5,568,780.01</b>
Cash at the beginning of the year	<b>40,926.36</b>
Total payment	<b>5,587,172.64</b>
Cash at the end of the year general fund	<b>22,533.73</b>

**7 Contingent Liabilities and Commitments**

There were no "Contingent liabilities" at the end of F/Y 2020/2021. There were no long term commitments.

## **8 Conclusion**

The Financial Statements for the YEAR quarter ended 30 June 2021 should be read in conjunction with the underlying notes and supplementary disclosures for better understanding and interpretation.



*Broderick T. Nenneh*

**Comptroller**

Date: July 15, 2021

*AUDITOR GENERAL'S REPORT On the  
Financial Statements Audit of the Liberia Immigration Service (LIS)  
For the Period July 1, 2020 to June 30, 2021*

STATEMENT OF CASH RECEIPTS AND PAYMENTS							
(ALL PUBLIC FUNDS)							
FOR THE FIRST QUARTER ENDED 30 JUNE 2020(FY2019/20)							
FUND/ACCOUNTS DESCRIPTION	NOTES	FOR THE QUARTER ENDED 30 JUNE 2020			FOR THE QUARTER ENDED 30 JUNE 2019		
		RECEIPTS/ PAYMENTS CONTROLLED BY ENTITY	PAYMENTS BY OTHER GOVERNMENT ENTITIES	PAYMENTS BY EXTERNAL PARTIES	RECEIPTS/ PAYMENTS CONTROLLED BY ENTITY	PAYMENTS BY OTHER GOVERNMENT ENTITIES	PAYMENTS BY EXTERNAL PARTIES
		US \$'000	US \$'000	US \$'000	US \$'000	US \$'000	US \$'000
<b>OPERATIONAL FUND</b>							
<b>RECEIPTS</b>							
Authorized Allocation/Appropriation	4	194,392.63	5,374,387.38				
Other Receipts	5						
<b>External Assistance:</b>	6						
Grants From Multilateral Agencies		-			-		
Grants From Bilateral & Other Agencies		-			-		
Borrowings from Multilateral Agencies		-			-		
Borrowings from Bilateral Agencies		-			-		
Other Grants and Aid		-	-	-	-		
Other Borrowings		-			-		
<b>Total Receipts - Operational Fund</b>		<b>194,392.63</b>	<b>5,374,387.38</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PAYMENTS</b>							
<b>Operations:</b>							
Wages, Salaries and Employee Benefits	7		5,253,387.38				
Supplies and Consumables	8	212,785.26	121,000.00				
<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>212,785.26</b>	<b>5,374,387.38</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Increase/Decrease in Cash</b>		<b>(18,392.63)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash at the beginning of the year		40,926.36					
Foreign currency translation difference							
<b>Cash at the End of the year - Operational Fund</b>		<b>22,533.73</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

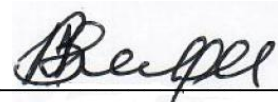
*The Accounting Policies and Notes set out on pages 14 to 24 form an integral part of the financial statement*



STATEMENT OF CASH POSITION (ALL PUBLIC FUNDS)					
AS AT 30 JUNE 2020					
Cash/Bank Account Details	Currency Held In	Notes	As at 30 JUNE 2020	As at 30 JUNE 2019	Change in Cash Balances
		15	US \$'000	US \$'000	US \$'000
<b>OPERATIONAL FUND</b>					
<b>Bank Accounts</b>					
BIN Operation A/C	US		3,363.29		3,363.29
BIN Operation Fund	LD		16,145.21		16,145.21
BIN Special Fund	US		494.08		494.08
Immigration Staff Training	LD		375.47		375.47
Immigration Staff Training	US		1,958.50		1,958.50
Rehabilitation of BIN	US		186.69		186.69
Rehabilitation of BIN	LD		10.49		10.49
<b>Total held in Bank Accounts:</b>			<b>22,533.73</b>	<b>-</b>	<b>22,533.73</b>
<b>Total Cash and Bank Balances at the end of the period (Operational Fund):</b>			<b>22,533.73</b>	<b>-</b>	<b>22,533.73</b>
<b>TOTAL CASH AND BANK BALANCES - ALL PUBLIC FUNDS</b>			<b>22,533.73</b>	<b>-</b>	<b>22,533.73</b>

The Accounting Policies and Notes set out on pages 14 to 24 form an integral part of the financial statement

  
Col. Robert W. Budy, Sr.  
**COMMISSIONER GENERAL**  
**Liberia Immigration Services**  
Date: July 15, 2021

  
Broderick T. Nenneh  
**Comptroller**  
Date: July 15, 2021

## 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 (*Public Finance Act 2009*). The Liberia Immigration service (LIS) of Liberia, as established by the 1956 Act, draws its mandate from three statutory frameworks. These include the Constitution of Liberia, the Aliens and Nationality Laws of Liberia and the ECOWAS Protocols on free movements, residence and establishment of Persons. The LIS therefore has the broad mandate to control entry and exit, safeguard and protect the borders of Liberia against illegal entry of aliens into the country, as well as regulating the residence of foreigners by creating and maintaining a database; and providing them with the required immigration status.

The Financial Statements presented above reflect the Cash Receipts and Payments of the Liberia Immigration service for the YEAR Quarter ended 30th June 2021 on the basis of moneys received by, held in or paid out by the 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 Gbankay's Town, Air Field, and Monrovia, Liberia.

### 2 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**

### **(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 2020) exchange rate for the Liberian Dollar was 198.47 LD per US \$.

### **(c) Reporting Period**

The reporting period for these financial statements is the YEAR quarter FY20/21 of the Government, which runs from 1st JULY 2020 to the 30 JUNE 2021.

### **(d) Payments by Third Parties**

The Liberia Immigration service didn't benefit 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.

### **(e) Receipts**

Receipts represent cash received by Liberia Immigration service during the financial year ended FY2020/21, comprising Authorised allocations/appropriations from Government's budget only.



**(i) Authorized Allocations/Appropriations**

Authorized Allocations are recognized when they are received and under the control of the LIS.

**(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 proceed from sales of designated services by the LIS. 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 LIS 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)**

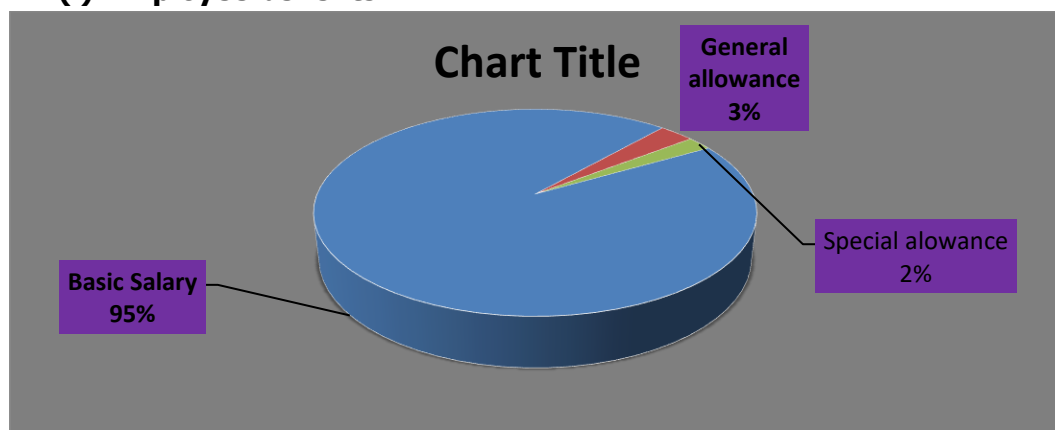
Property, plant and equipment principally comprises land, buildings, plant, vehicles, equipment, and any other capital assets controlled by the LIS.

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.

**(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.

**3 Authorization Date**

The financial statements were authorized for issue on 10 September 2021 by

Col. Robert W. Budy, Sr.  
***Liberia Immigration Services.***

Date: July 15, 2021

#### 4 Authorised Allocations/Appropriation

The total amount of Authorised Allocations received for FY2020/21 US \$ **5,587,172.64**

The comparative analysis of Estimated and Actual Receipts for the financial year FY2020/21 is presented below:

NOTE 4 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL AUTHORISED ALLOCATIONS RECEIVED FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020						
	Actual	YEAR ENDED 30 JUNE 2021		ifference: Final	Percentage	Actual
		Final Budget	Original Budget	Budget and Actual	Variance	
	FY 2019/20	FY 2019/20	FY 2019/20	FY 2019/20	FY 2019/20	FY 2018/19
Employee Compensation	5,253,387.38	934,426.00	5,313,687.00	4,318,961.38	4.62	-
Goods and Services	333,785.26	145,000.00	1,107,785.00	188,785.26	1.30	-
Capital Expenditure			-	-	-	-
<b>TOTAL RECEIPTS</b>	<b>5,587,172.64</b>	<b>1,079,426.00</b>	<b>6,421,472.00</b>	<b>4,507,746.64</b>	<b>4.18</b>	<b>-</b>

#### 5 Other Receipts

The total amount of Other Receipts for FY2019/20 of US \$ (US \$0million - FY2018/19) represents receipts from Dividends, Rent, Other Property Income, Administrative Fees & Licences, and Fines, Penalties & Forfeits, as presented in the table below:

**NOTE 5 – COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL OTHER RECEIPTS FOR THE QUARTER ENDED 30 JUNE FY 2020/21**

	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance	Actual
	FY 2020/21	FY 2020/21	FY 2020/21	FY 2020/21	FY 2020/21	FY 2020/21
Dividends				-	-	
Rent				-	-	
Other Property Income				-	-	
Administrative Fees and Licenses				-	-	
Fines, Penalties and Forfeits				-	-	
Miscellaneous receipts					-	-
<b>TOTAL OTHER RECEIPTS</b>	-	-	-	-	-	

## 6 External Assistance

The total amount of External Assistance received as Grants for FY2020/21 was US \$0 million (US \$0 million - FY2020/21) representing receipts of .....

**NOTE 6 – COMPARATIVE ANALYSIS OF EXTERNAL ASSISTANCE RECEIVED DURING THE FINANCIAL YEAR ENDED 30 JUNE 2021**

	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance	Actual
Account Title	FY 2019/20	FY 2019/20	FY 2019/20	FY 2019/20	FY 2019/20	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 FY20/21 of US \$5,794,593 million (US \$ million 0.00 - FY2018/19 are classified in the same form as the National Budget. The Comparative Analysis of Estimated and Actual payments made for the financial year FY2019/20 is presented below by ***Economic Classifications***.

NOTE 7 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL PAYMENTS MADE DURING THE FINANCIAL YEAR ENDED 30 JUNE 2020						
Account Title	Actual FY 2019/20	Final Budget FY 2019/20	Original Budget FY 2019/20	Variance (Actual vs. Revised Estimates) FY 2019/20	% Variance FY 2019/20	Actual FY 2018/19
<b>Comparative Analysis by Economic Classification</b>						
<b>Wages, Salaries and other Employee Benefits</b>						
Wages and Salaries	5,253,387.38	934,426.00	5,313,687.00	(4,318,961.38)	(4.62)	-
Social Contributions		-		-	-	
Other Employee Costs		-		-	-	
<b>GRAND TOTAL</b>	<b>5,253,387.38</b>	<b>934,426.00</b>	<b>5,313,687.00</b>	<b>4,318,961.38</b>	<b>4.62</b>	<b>-</b>

## 8 Payments – Operations (Supplies and Consumables)

The total amount of Cash Payments made against Goods and Services during FY2019/20 of US \$333,785.26 million (US \$ - FY2018/19 are classified in the same form as the National Budget. The Comparative Analysis of Estimated and Actual payments made for the financial year FY2019/20 is presented below by ***Economic Classifications***.

*AUDITOR GENERAL'S REPORT On the  
Financial Statements Audit of the Liberia Immigration Service (LIS)  
For the Period July 1, 2020 to June 30, 2021*

NOTE 8 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL PAYMENTS MADE DURING THE FINANCIAL YEAR ENDED 30 JUNE 2020						
Account Title	Actual FY 2019/20 US \$'000	Final Budget FY 2019/20 US \$'000	Original Budget FY 2019/20 US \$'000	Variance (Actual vs. Revised Estimates) FY 2019/20 US \$'000	% Variance FY 2019/20	Actual FY 2018/19 US \$'000
<b>Comparative Analysis by Economic Classification</b>						
<b>Supplies and Consumables</b>						
Travel Expenses	5,761.49	5,761.49		-	-	
Utilities	1,500.00	1,500.00	9,600.00	-	-	
Rent	70,000.00	70,000.00	70,000.00	-	-	
Fuel and Lubricants	33,000.00	33,000.00	145,000.00	-	-	
Repairs and Maintenance	12,000.89	12,000.89	100,000.00	-	-	
Office Materials, Consumables & Services	5,500.00	5,500.00	82,000.00	-	-	
PRINTING & BINDING	20,075.00	20,075.00				
Consultancy services/Audit/Studies		-		-	-	
Special OPERATION SERVICE	109,955.25	91,562.62	300,000.00	(18,392.63)	(0.20)	
Education and Training Related		-	101,185.00	-	-	
INTELLIGENCES SERVICES	73,392.63	73,392.63				
General ExpenseS/	2,600.00	2,600.00	300,000.00	-	-	0.00
INSURANCE LICENSES AND CHARGES						
<b>GRAND TOTAL</b>	<b>333,785.26</b>	<b>315,392.63</b>	<b>1,107,785.00</b>	<b>18,392.63</b>	<b>0.06</b>	<b>-</b>

## 9. COMPARATIVE ANALYSIS OF TRANSFER MADE DURING THE FINANCIAL YEAR.

NOTE 9 - COMPARATIVE ANALYSIS OF TRANSFER MADE DURING THE FINANCIAL YEAR ENDED 30 JUNE 2020						
Account Title	Actual FY 2019/20	Final Budget FY 2019/20	Original Budget FY 2019/20	Variance (Actual vs. Revised Estimates) FY 2019/20	% Variance FY 2019/20	Actual 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)				-	-	
Grants- Non-Governmental Organisations (Current)				-	-	
Grants- Non-Governmental Organisations (Capital)				-	-	
Grants- Private Entities (Current)				-	-	
Grants- Private Entities (Capital)				-	-	

## 10. COMPARATIVE ANALYSIS OF CAPITAL EXPENDITURE PAYMENTS MADE DURING THE FINANCIAL YEAR.

NOTE 10 - COMPARATIVE ANALYSIS OF CAPITAL EXPENDITURE PAYMENTS MADE DURING THE FINANCIAL YEAR ENDED 30 JUNE 2020						
Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance	Actual
	FY 2019/20	FY 2019/20	FY 2019/20	FY 2019/20	FY 2019/20	FY 2018/19
	US \$'000	US \$'000	US \$'000	US \$'000		US \$'000
<b>Comparative Analysis by Economic Classification</b>						
<b>CAPITAL EXPENDITURES:</b>						
Non-residential buildings				-	-	
Residential Buildings				-	-	
Roads and Bridges				-	-	
Other Structures				-	-	
Machinery, Furniture and Equipment				-	-	
Transport Equipment				-	-	
Machinery and other Equipment				-	-	
Security Equipment				-	-	
Furniture and Fixtures				-	-	
ICT Infrastructure				-	-	
ICT infrastr., Hardware, Networks & Facilities				-	-	
Strategic Stocks & Other fixed assets				-	-	
<b>GRAND TOTAL</b>	-	-	-	-	-	-

## **15 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:

## **16 Original and Final Approved Budget and Comparison of Actual and Budget Amounts**

The approved budget is developed on the same accounting basis (cash basis), same classification basis, and for the same period (from 1 July 2019 to 30 June 2020) as for the financial statements – as explained in Note 4 above. The original budget was approved by the National Legislature on (June 2019). There was no supplemental appropriation for quarter ended 30 June 2020. The original budget objectives and policies, and subsequent revisions are explained more fully in the Report of the Comptroller issued in conjunction with the financial statements. The excess of actual