



**Promoting Accountability of Public Resources**

# **AUDITOR GENERAL'S REPORT**

**On the Ministry of Foreign Affairs (MoFA)  
Financial Statements**

**For the Fiscal Period ended June 30, 2017**

**December 2024**

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



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## Acronyms

Acronyms/Abbreviations/Symbol	Meaning
AG	Auditor General
CBL	Central Bank of Liberia
CPA	Certified Public Accountant
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Professional
CPA	Certified Public Accountant
COSO	Committee of Sponsoring Organizations of the Treadway Commission
CSA	Civil Service Agency
DMA	Deputy Minister for Administration
FCCA	Fellow Member of the Association of Chartered Certified Accountants
FSI	Foreign Service Institute
GAC	General Auditing Commission
GoL	Government of Liberia
HR	Human Resources
ICT	Information and Communications Technology
IFMIS	Integrated Financial Management Information System
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
LRA	Liberia Revenue Authority
M&E	Monitoring & Evaluation
MOFA	Ministry of Foreign Affairs
NASSCORP	National Social Security and Welfare Corporation
PAN	Personnel Action Notice
PFM Act	Public Finance Management Act
PPCC	Public Procurement and Concession Commission
RL	Republic of Liberia
TOR	Terms of Reference
US\$	United States Dollar

## **Republic of Liberia**



### **TRANSMITTAL LETTER**

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

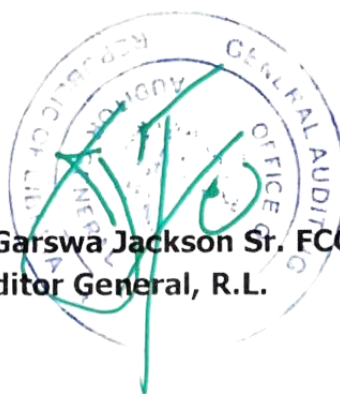
We have undertaken a Financial Statement Audit of the Ministry of Foreign Affairs (MoFA) For the period July 1, 2016 to June 30, 2017. The audit was conducted in line with Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014.

Findings conveyed in this report were formally communicated to the authorities of the MoFA 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 Honourable Speaker and Members of the House of Representatives and the Honourable Pro- Tempore and Members of the Liberia Senate to consider the implementation of the recommendations conveyed in this report with urgency.

**Monrovia, Liberia**  
March 2025

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



March 6, 2025

Hon. Sara B. Nyanti

**Minister**

Ministry of Foreign Affairs (MOFA)

Capitol Hill

Monrovia, Liberia

**RE: AUDITOR GENERAL'S REPORT ON THE FINANCIAL STATEMENTS AUDIT OF THE  
MINISTRY OF FOREIGN AFFAIRS**

**Adverse Opinion**

We have audited the accompanying financial statements of the Ministry of Foreign Affairs (MoFA) for the period July 1, 2016 to June 30 2017. These financial statements comprise the statement of Receipts and Payments, Statement of Comparison of budget and actual amounts, for the year then ended, and a 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, the accompanying financial statements do not give a true and fair view of the financial position of the Ministry of Foreign Affairs (MoFA) as at June 30, 2017 and of its statement of receipts and payments, Statement of Comparison of Budget and Actual Amount for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Cash Basis of Accounting.

**Basis for Opinion**

During our audit of the financial statements of the Ministry of Foreign Affairs for the fiscal year ended June 30, 2017, we identified several significant issues that have led to our adverse opinion.

**1.1 Inaccurate Financial Reporting**

- We noted the variance of US\$1,299,802.00 and US\$8,535.00 between the actual expenditure reported in the Statement of Receipt and Payment and the recomputed amount of actual expenditure reported in notes # eight and ten respectively of the financial statements.
- A total variance of US\$249,108.00 was observed between the figure reported in the entity's financial statements and the figure recorded in the fiscal outturn report generated by the MFDP for the periods under audit. These issues have a pervasive impact on the financial statements and resulted in the Ministry not presenting a true and fair view of their financial position and performance.

**1.2 Undocumented Expenses**

- We identified undocumented expenses recorded in the Foreign Missions Project bank statements amounting to US\$1,299,144.66. These expenses were not supported by documents such as payment receipts, invoices, delivery notes, payment vouchers, tax clearance, business registration etc., which raises concerns about their validity and accuracy. The undocumented expenses materially misstated total payments.

### **1.3 Inadequate Book of Accounts for Expenditures**

- We identified Inadequate Financial Records of expenses amounting to US\$13,777,227.00. Management did not maintain books of accounts and proper records such as cash book, detail ledgers and trial balance, which raises concerns about the completeness and accuracy of the Ministry's financial statements.

### **1.4 Non-disclosure of Internally generated Revenue**

- Management did not provide report and disclose in its financial statements, internally generated revenue for the following revenue sources:
  - Articles of incorporation
  - Consulate fees
  - Dissolution
  - Visa issued
  - Legalization/Notarization
  - Passport fees
  - Laissez Passer etc.

The non-disclosure of Internally generated Revenue is not in accordance with IPSAS Cash basis of accounting which requires an entity that prepares and presents general purpose financial statements to recognize all cash receipts, cash payments and cash balances controlled by the entity. The non-disclosure materially misstates the Ministry's financial statements for the period ended June 30, 2017.

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 MoFA 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 the Ministry of Foreign Affairs is responsible for overseeing the Ministry's financial reporting process.

### **Auditor's Responsibility**

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



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

**Monrovia, Liberia**

March 2025

**Republic of Liberia**



**MINISTRY OF FOREIGN AFFAIRS  
GOVERNMENT OF LIBERIA**

**REPORT AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDING JUNE 30,  
2017**

**(Audited)  
Capitol Hill, Monrovia**

**BACKGROUND**

The Ministry of Foreign Affairs, formerly known as the Department of State, was established in 1848 by constitutional provision and reorganized by an Acts of the National Legislature in 1911, 1945, 1951 and 1971. The Ministry is responsible for conducting Liberia's relations with other States and International Organizations. It protects as well as advances the Nation's economic, political and social interest abroad and renders services to Liberians overseas and foreigners who want to travel to Liberia. The Ministry of Foreign Affairs provides the policy guidance and administrative support necessary to enable the Minister of Foreign Affairs to execute the responsibilities placed on him/her by the Laws of Liberia.

The Ministry of Foreign Affairs is headed by the Foreign Minister. It is divided in to five (5) operational departments as indicated below:

- Department of Foreign Affairs
- Department of Administration and Management
- Department of International Cooperation and Economic Integration
- Department of Legal Affairs
- Department of Protocol

**Statement of Responsibilities**

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



In accordance with the provisions of the Public Financial Management (PFM) Act of 2009, the minister is responsible for the control of and accounting for public funds received, held expended for and on behalf of the Ministry of Foreign Affairs.

Under the provision of the same Act, the minister is required to prepare unaudited Final Account of the Ministry of Foreign Affairs 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 Ministry of Foreign Affairs 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 herein.

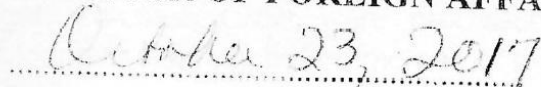
In preparing these Financial Statements, the most appropriate accounting policies have been consistently applied and supported by reasonable and prudent judgement and estimates. To the best of my knowledge and belief, these financial Statements agree with the book of accounts, which have been properly kept.

I accept responsibility for the integrity of these Financial Statements, the Information they contained and their compliance with provision of the Public Financial Management (PFM) Act of 2009.



Marjon V. Kamara

**MINISTER OF FOREIGN AFFAIRS**



Date

## **Report of the Comptroller**

### **1. Introduction**

The report gives explanation and analysis on the cash receipts and payments (as well as financial performance) of performance of the Ministry of Foreign Affairs for the financial year ended 30<sup>th</sup> June 2017 and of its financial position as at date.

### **2. The FY2016/17 Approved Budget**

As the onset of the Fiscal Year 2016/2017, the National Legislature appropriated a total of US\$13,647,112. A net adjustment resulting in from supplementary appropriations and deduction within the budget amounted to a net of **(US\$815,216.00)**, which reduced the appropriation, to 12,831,846. The Ministry of Finance and Development Planning significantly reduced our budget. The deduction include contribution to International Organization US\$500,000, transfer to ECOWAS Secretariat US\$350,000, Special Allowance US\$1,401,636 (Transfer to the presidential Appointee to address the payments of presidential Appointees at the home office). The amount of US\$139,360.00 was also deducted from the basic salary line of the home office budget at the end of the fiscal year.

### **3. Summary**

The personnel category contains five budget lines that are used to pay salary and fees for employees:

- They are: Basic Salary, Honorary, General Allowance, and Special Allowance and Professional
- Services: This category of the budget provision covers logistical and operation support to both the Administration and Management (Home Office) and Foreign Mission.

### **4. Authorized Appropriation/Allocation**

The Authorized Allocation of the Ministry of Foreign Affairs for the period was **US\$13,856,587.00.**

#### **1. Expenditure-Operational Fund**

a. Employees benefits was in the amount of	US\$6,694,200.00
b. Goods and Services	6,587,410.00
c. Purchase of Capital	155,918.00
d. Subsidies (Transfer)	260,000.00
e. General Claims (Other Payment)	79,699.00

### **5. Project Flows**

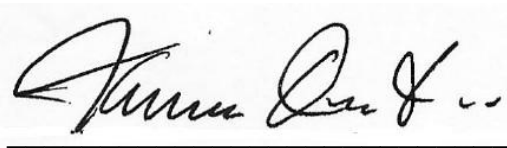
The Ministry Foreign Mission Project for the construction, renovation and refurbishing of selected Embassies, the purchase of representation vehicles land and other properties remains in the progress.

**6. Outstanding Commitments**

The Ministry of Foreign Affairs has an amount of **US\$58,078** committed to the purchase of goods and services. This amount is concentrated in goods and services classification of the Home Office's budget. Purchase Order were processed and approved by the Minister of Finance and Development Planning before the end of the fiscal year.

**7. Conclusion**

The Financial Statement for the financial year ended 30th June 2017 should be read in conjunction with the underlying notes and supplementary disclosures for better understanding and interpretation.



James G. Quiqui  
**Comptroller**

**Date:** Oct. 23, 2017

### Statement of Receipts and Payments

For the Fiscal Period Ended June 30, 2017

Account descriptions	Notes	2016/2017			2015/2016		
		Receipts/Payments Controlled by Entity June 30, 2017	Receipts /Payments made by other Government Entities June 30, 2017	Payment made by External Parties June 30, 2017	Receipts/Payment s Controlled by Entity June 30, 2016	Receipts /Payments made by other Government Entities June 30, 2016	Payment made by External Parties June 30, 2016
		US\$	US\$	US\$	US\$	US\$	US\$
<b>GENERAL FUND</b>							
<b>Receipts:</b>							
Authorized							
Allocation/Appropriation	4	50,676.00	13,726,550.00	-	70,029.00	14,029,315.00	
Other Receipts	5			-	-	-	
<b>External Assistance</b>	6						
Grants from multilateral Agency							
Grants from Bilateral Agencies and other Agency					303,541.00		
Borrowing from multilateral Agency							
Borrowing from Bilateral Agency							
Other Grants and Aids							
Other Borrowings							
<b>Total Receipts General Funds</b>		-	-	-	<b>373,570.00</b>	<b>14,029,315.00</b>	
<b>PAYMENT:</b>							
<b>Operations</b>							
Wages, salaries and Employees							
Benefits	7		6,694,200.00	-		6,345,528.00	
Supplies and Consumable	8	50,676.00	6,536,734.00	-	70,029.00	6,407,590.00	

### TRANSFER:

*Auditor General's Report on the audit of the  
Ministry of Foreign Affairs (MoFA) Financial Statements  
for the Fiscal period ended June 30, 2017*

Grant	<b>9</b>					
Other transfer payment		260,000.00		299,999.00		
Grant (General Claims)					336,352.00	
Other Payments		79,699.00				
<b>Capital Expenditures</b>	<b>10</b>	-	-			
Purchased/Construction of Property, plant and /equipment		155,917.00	-		75,345.00	-
Purchased of Financial Instruments						
<b>LOAN &amp; INTEREST REPAYMENT</b>						
Loan Repayment						
Interest Payment						
<b>Other Payments</b>						
<b>Total Payments-General Fund</b>		<b>50,676.00</b>	<b>13,726,550.00</b>	<b>-</b>	<b>370,028.00</b>	<b>13,164,815.00</b>
<b>Increase/ (Decrease in Cash)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>3,542.00</b>	<b>864,500.00</b>
Cash at the beginning of the year		3,542.00	1,039,029.00	-	-	174,529.00
Foreign Currency Translation- Difference		-	-	-	-	-
<b>Cash at the end of the year</b>		<b>3,542.00</b>	<b>1,039,029.00</b>	<b>-</b>	<b>3,542.00</b>	<b>1,039,029.00</b>

### Statement of Comparison of Budget and Actual Amounts

For the Fiscal Period Ended June 30, 2017

	For the fiscal year ended June 30, 2017					Prior year June 30, 2016 Actual Amount US\$ June 30, 2016
	Actual Amounts US\$ June 30, 2017	Final Budget US\$ June 30, 2017	Original Budget US\$ June 30, 2017	Difference: Final Budget And Actual Amount US\$ June 30, 2017	Percentage Variance (%) June 30, 2017	
<b>Cash Inflows</b>						
Authorized Allocation/Appropriation	13,777,227.00	13,856,587.00	12,831,847.00	79,361.00		14,402,885.00
Other Receipts		-			-	
<b>Total Receipts</b>	<b>13,777,227.00</b>	<b>13,856,587.00</b>	<b>12,831,847.00</b>	<b>79,361.00</b>	<b>-</b>	<b>14,402,885.00</b>
<b>Cash Outflows:</b>						
Wages, Salaries and other	6,694,200.00	6,698,826.00	5,297,201.00	4,627.00		6,345,528.00
Employees Benefits						
Goods and Services Consumed	6,587,410.00	6,619,227.00	6,917,190.00	31,817.00	0.06	6,477,619.00
Capital Expenditure	155,918.00	198,835.00	277,757.00	42,917.00	0.20	75,345.00
Loan Repayment	-	-				
Payment of Interest	-	-				
Transfer to other Government	260,000.00	260,000.00	260,000.00			299,999.00
Other Payments	79,699.00	79,699.00	79,699.00			
Transfer Payments	-	-				336,352.00
<b>Total Cash Payments</b>	<b>13,777,227.00</b>	<b>13,856,587.00</b>	<b>12,831,847.00</b>	<b>79,361.00</b>	<b>0.06</b>	<b>13,534,843.00</b>
<b>Net Cash Flows-General Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>868,042.00</b>

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

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

### **1. General Information-Reporting Entity**

The Financial Statement are for Ministry of Foreign Affairs, a public sector entity of the Government of Liberia. The Financial Statement encompasses the reporting entity as specified in the relevant legislation (Public Finance Act 2009). The Ministry of Foreign Affairs was established by an Act of the National Legislature on December 31, 1971 with a mandate to formulate, interpret, and articulate the foreign policy objectives of the Government of Liberia. It is responsible to conduct Liberia's relations with other nations and international organizations, protect, as well as advance the nation's economic, political and commercial interest above, and render services to Liberians abroad and foreigners who want to travel to Liberia.

The Financial Statement present above reflect the Cash Receipts and payments of the Ministry of Foreign Affairs for the financial year ended 30th June 2017 on the basis moneys received by, held in or paid out by the Ministry of Foreign Affairs during the year under reviewed. The Ministry of Foreign Affairs controls its own bank accounts. Appropriation and allotments are paid by the Ministry of Financial and Development Planning upon submission of appropriate documentation and authorization.

Information to be provided on donor Funded Projects included in the Financial Statements. The principal address of the reporting entity is:

**Ministry of Foreign Affairs  
Capitol Hill, 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 policy adopted in the preparation of the financial statements therein are set below.

#### **a. Basis of Preparation**

These financial statements have been prepared in accordance with the requirements of the Public Financial Management Act of 2009. They are consistent and comply with the Cash Basis International Public Sector Accounting Standards (Cash Bases IPSAS): Financial Reporting under the Cash Basis of Accounting. The measurement basis applied is the historical cost basis, except where otherwise stated in accounting policy below: The accounting policy has been consistently used throughout this report.

**b. Reporting Currency and translation of foreign currencies**

**i. Function and presentation (or reporting) currency**

The republic of Liberia operates a dual currency regime comprising the dollars (LRD) and the United States of America Dollars (USD) 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 Liberian Dollar. The United States Dollars may also be used for financial reporting purposes, but the Liberian Dollar is the base currency."

**ii. Translation of transactions in foreign currency**

Foreign currency transaction and transactions in Liberian Dollar and other foreign currencies are translated in United States Dollar using the exchange rate prevailing at the date of the transaction. Closing monetary balances are translated into reporting currency using rates. Foreign exchange gains and losses resulting from settlement of such translations 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

The year-end (30th June 2017) exchange rate for the Liberian Dollar was 111 LRD per 1 USD

**c. Reporting Period**

The reporting periods for these Financial Statements is the financial year of the Government, which runs from 1st July 2016 to 30th June 2017.

**d. Payments by third parties**

The payments made by other Government Units (Government Projects) and the Third parties do not constitute cash receipts or payment by the Ministry of Foreign Affairs.

**e. Receipts**

Receipt represents cash received by the Ministry of Foreign Affairs during the financial year, comprising Authorized/Appropriations, Grants and other receipts. Recognized as follows:

**i. Authorized Allocation/Appropriation**

Authorized Allocations are recognized when they are received and under the control of the Ministry of Foreign Affairs.

**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 Ministry of Foreign Affairs. 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 Ministry of Foreign Affairs or collected by another entity on its behalf is recognized when receives and under its control.

The Ministry of Foreign Affairs accounts for no other funds collected during the period under reviewed.

**f. Expenses**

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

**g. Property, Plant and Equipment (Physical assets or Fixed assets)**

Property, Plant or equipment principally comprises land, buildings, plants, vehicles, equipment, and any other capital asset controlled by the Ministry of Foreign Affairs.

Under the Government 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 Register at historical cost for all non-current asset of the Ministry of Foreign Affairs. Unrealized gains or losses arising from changes in the value of property, plant and equipment are not recognize in the Financial Statements. Proceeds from disposal property, plant and equipment are recognized as other receipt in the period in which it is received.

**h. Inventories**

Consumable supplies are expense in the period in which they 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 contingency becomes evident and under the cash accounting methods they are recognized only when the contingent event occurs and payment is made, Contingent assets are neither recognized but disclosed when probable.

#### **k. Commitment and Guarantees**

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

### **3. Authorization Date**

The Financial Statements were authorized for issue on 30th September 2017 b Hon. Marjon V. Kamara, Ministry of Foreign Affairs.

### **4. Authorized Allocations/Appropriation**

The total amount of Authorized Allocation received for FY2016/17 was US\$13,856,587 (Thirteen Million Eight Hundred Fifty-Six Thousand Five Hundred Eighty-Seven United States Dollars).

The comparative analysis of Estimated and Receipts for the financial year FY2016/17 is presented below:

#### **Note 4. Comparative Analysis of Estimated and Actual Authorized Allocation Received For Financial Year Ended 30<sup>th</sup> June 2017**

	<b>Actual Amounts</b>	<b>Final Budget</b>	<b>Original Budget</b>	<b>Difference Final Actual</b>	<b>Percentage Variance</b>	<b>Actual 2015/2016 Account</b>
	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>
Wages, Salaries and other Employees Benefits	6,694,200.00	6,698,826.00	5,297,201.00	4,627.00		6,345,528.00
Goods and Services Consumed	6,587,410.00	6,619,227.00	6,917,190.00	31,817.00	0.06	6,477,619.00
Capital Expenditure	155,919.00	198,835.00	277,257.00	42,917.00	0.20	75,345.00
Payment of Interest						
Transfer to other Government Units	260,000	260,000.00	260,000			299,999.00
Other payments	79,699.00	79,699.00	79,699.00			
Transfer Payments						336,352.00
<b>Total</b>	<b>13,777,277.00</b>	<b>13,856,587.00</b>	<b>12,831,347.00</b>	<b>79,361.00</b>	<b>0.26</b>	<b>13,534,843.00</b>

### **5. Other Receipts**

The Ministry accounts for no other receipts representing receipts from Dividends, Rent, and other property Income, Administration Fees & Licenses and Fines, Penalties & Forfeits.

## 6. External Assistance

The Ministry benefit from External Assistance received as Grant for FY2016/17.

## 7. Payments-Operations (Wages, Salaries, and other Employment Benefits)

The total amount of cash payment made against Compensation for Employees during the FY 2016/17 was US\$6,694,200, classified in the same form as in the National Budget. The Comparative Analysis Estimated and Actual payments made for the financial year FY2016/17 is presented below by Economic Classifications:

## 8. Payments Operations (Supplies and Consumables)

The total amount of cash payment made against Goods and Services during FY2016/17 was US\$6,587,410 as classified in the same form as the National Budget. The Comparative Analysis Estimated and Actual payments made for the financial year FY2016/17 is presented below by Economic Classifications:

Comparative Analysis Estimated and Actual payments made during the financial year ended 30th June 20217

### Note 8: Comparative Analysis by Economic Classification for Supplies and Consumable

Comparative Analysis by Economic Classification for Supplies and Consumable	Actual Amount US\$	Final Budget US\$	Original Budget US\$	Difference Final US\$	Percentage Variance US\$
Travel Expenses	687,296	699,638	801,320	(11,342)	(0.00)
Utilities	134,471	134,963	150,000	(491.46)	(0.04)
Rent	3,733,907	3,734,935	3,734,935	(1.028)	(0.03)
<b>Fuel and Lubricants</b>	299,503	299,901	317,445		
<b>Repair and Maintenance</b>	170,021	184,365	192,294		(0.12)
Office Materials, Consumables & Services		109,980	159,306	(1,606)	(0.01)
Consultancy Service/Audit/Studies	106,364		3,750	(3,750)	(1.00)
Specialized Materials and Services		3,750	14,000		(0.02)
Education and Training Related	5,615	5,688			(0.00)
Other General Expenses Arrears	144,129	1,443,067	1,443,067	(1,078)	(0.03)
Insurance, Licenses and Charges	6,302	13,000	13,000	(6,692)	(0.5)
<b>Total</b>	<b>6,587,410.00</b>	<b>6,629,287.00</b>	<b>6,829,117.00</b>	<b>(31,817)</b>	<b>(0.05)</b>

## 9. Grant/Transfer Payments

The total Grant transfers made during FY2016/17 of US\$260,000.00 are classified in the same form as the National Budget. The Comparative Analysis Estimated and Actual payments made for the financial year FY2016/17 is presented below by **Economic Classifications**:

### Note 9: Comparative Analysis of Estimated and Actual Transfer Made During the Financial Year Ended 30<sup>th</sup> June 2017.

Comparative Analysis by Economic Classification for grant and transfer payment	Actual Amount	Final Budget	Original Budget	Difference Final	Percentage Variance
Grant Non-government organization (Current)	260,000	260,000	260,000		
<b>Total</b>	<b>260,000</b>	<b>260,000</b>	<b>260,000</b>		

## 10. Purchase of Capital Items

The amount of US\$155,918 was expended during FY2016/17 to purchase new vehicles, furniture and fixture, and machineries.

### COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL TRANSFER MADE DURING THE FINANCIAL YEAR ENDED 30<sup>TH</sup> JUNE 2017.

Comparative Analysis by Economic Classification for Supplies and Consumable	Actual Amount	Final Budget	Original Budget	Difference Final	Percentage Variance
Transport Equipment	124,170	124,535	169,000	(665)	
Machinery, Furniture & Equipment	26,977	40,000	57,757	(13,023)	
Furniture & Fixtures	13,306	34,000	51,000	(13,305)	
<b>Total</b>	<b>155,918</b>	<b>198,535</b>	<b>277,757</b>	<b>(42,917)</b>	

## 11. External Assistance

- The Ministry of Foreign Affairs did not benefit from bilateral agency funding during the fiscal year.
- Grant from Multilateral Agencies

The Ministry of Foreign Affairs received no grant from Multilateral Agency during the fiscal year under review.

**12. Cash and Cash Equivalent**

Cash and Cash equivalents comprise on hand, demand deposit and cash equivalents. Demand deposit and cash equivalent comprises balances with banks and investments in short-term money market instruments.

**13. 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 period (from 1 July 2016 to 30 June 2017) as for the financial statements as explained in the Notes above. The original budget was approved by the National Legislature on (July 1, 2016 to June 30, 2017). The original objectives and policies, and subsequent revisions are explained more fully in the Report of the Comptroller, issued in conjunction with the financial statements.