



Promoting Accountability of Public Resources

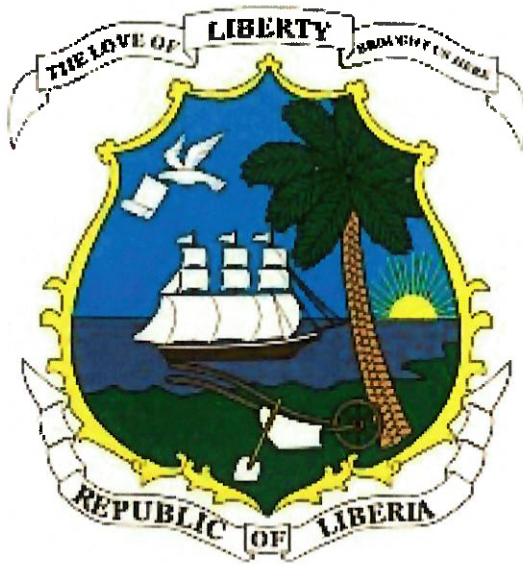
# AUDITOR GENERAL'S REPORT

**On the Financial Statements Audit of the  
Ministry of Education (MOE)**

**for the Period Ended June 30, 2021**

**March 2026**

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



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## **ACRONYMS USED**

<b>Acronyms/Abbreviations /Symbol</b>	<b>Meaning</b>
COSO	Committee of Sponsoring Organizations of the Treadway Commission
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Practitioner
GOL	Government of Liberia
GRN	Good Received Notes
FCCA	Fellow Chartered Certified Accountant
LR\$/L\$	Liberian Dollars
MOF	Ministry of Education
MOU	Memorandum of Understanding
PFM	Public Financial Management
PPCC	Public Procurement and Concession Commission
TOR	Term of Reference
US\$	United States Dollars

**Republic of Liberia**



**The Honorable Speaker of the House of Representatives, and the President Pro-Tempore of the Liberian Senate:**

We have undertaken the audit of the Ministry of Education (MOE) Financial Statements for the financial year ended June 30, 2021. The audit was conducted under the Auditor General's mandate, as provided under section 2.1.3 of the GAC ACT of 2014.

Findings conveyed in this report have been formally communicated to the Management of the Ministry of Education (MOE), where the Management has responded to the audit findings, these have been evaluated and incorporated in this report.

Given the significance of the matters raised in this report, we urge the Hon. Speaker and the House of Representatives and Hon. Pro-Tempore and members of the Liberian Senate to consider the implementation of the recommendations conveyed herein with urgency.

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

**Monrovia, Liberia**

April 2026



## **Auditor General's Report**

April 7, 2026

Hon. Dr. Jarso Maley Jallah  
**Minister**  
Ministry of Education  
Congo Town  
Monrovia, Liberia

### **RE: AUDITOR GENERAL'S REPORT ON THE FINANCIAL STATEMENTS AUDIT OF THE MINISTRY OF EDUCATION (MOE) FOR THE FISCAL PERIOD JULY 1, 2020 TO JUNE 30, 2021**

#### **Adverse Opinion**

In our opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of our report, the accompanying financial statements do not present fairly, in all material respect, the financial position of the MOE as at June 30, 2021, and its financial performance for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs).

We have audited the financial statements of MOE, which comprise the statement of cash position as at June 30, 2021, and the statement of receipts and payments for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

#### **Basis for Adverse Opinion**

During the audit of the financial statements of the Ministry of Education (MOE) for the fiscal period ended June 30, 2021, we identified several significant issues that have led to our adverse opinion:

#### **Variance between IFMIS Ledger and Financial Statements**

A variance amounting to US\$17,699.46 exists between the allotment from the IFMIS Ledger and the amount reported in the financial statements which resulted in the financial statements not accurately reflecting the MOE's financial position, and performance for the fiscal period then ended.

#### **Irregularities Associated with Scholarships' Payments**

The MOE Management made payments for scholarships totaling US\$585,646.50 without evidence of supporting documentation, which raises concerns about the validity and accuracy of the

transactions.

### **Payments without adequate Supporting Documents**

Management made payments for goods and services without evidence of adequate supporting documents such as payment requests, invoices, certificates of completion, goods received notes, payment logs, attendance sheets, assessment reports, receipts, etc amounting to US\$585,646.50.

### **Irregularities Associated with Registration Fees and Remittance Records**

Students' registration fees collected from sampled schools across seven (7) counties were not remitted into MOE authorized mobile money platform during the period under review amounting to US\$14,414,280. The unremitted amount materially misstates the Other Receipts account balance for the fiscal period then ended June 30, 2021.

The above issues have a pervasive impact on the MOE financial statements, causing material misstatements and raising concerns about the accuracy and reliability of the reported financial position and performance for the fiscal period ended June 30, 2021.

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 Ministry of Education in accordance with the ethical requirements that are relevant to our audit of financial statements in Liberia, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Management's Responsibilities**

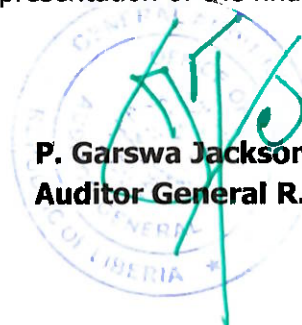
Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSASs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing its ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to cease operations, or has no realistic alternative but to do so. The MOE Management is responsible for overseeing the financial reporting process.

### **Auditor's Responsibilities**

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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depends on the auditor's judgment, including the assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the 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 financial statements.



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

**Monrovia, Liberia**  
April 2026

## **FINANCIAL STATEMENTS**



*Auditor General's Report on the On the Financial Statement Audit of the Ministry of Education (MOE) for the Period Ended June 30, 2021*

**STATEMENT OF CASH RECEIPTS & PAYMENTS  
For the Financial Year ended 30th June 2021**

Fund/Accounts Description	Notes	2020/2021		2019/2020	
		Receipts/payments controlled by entity	Payments by other Government entities	Receipts/payments controlled by entity	Payments by other Government entities
<b>OPERATIONAL FUND</b>					
<b>Receipts</b>					
Authorized Allocation / Appropriation	4	356,250.00	36,584,759.81		
Other Receipts	5	695,289.41		10,612,709.68	
<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 Aids					
Other Borrowings					
<b>Total Receipts- Operational Fund</b>		<b>1,051,539.41</b>	<b>36,584,759.81</b>	<b>10,612,709.68</b>	
<b>PAYMENTS</b>					
Operations:					
<b>Wages, Salaries and Employee Benefits</b>	7		33,266,234.61	10,437,529.75	
<b>Supplies and Consumables</b>	8	573,673.57	3,046,309.11	32,155.45	145,180.00
<b>TRANFERS:</b>	9				
Grants/subsidies			272,216.09		29,999.93



*Auditor General's Report on the Ministry of Education (MOE)  
for the Period Ended June 30, 2021*

Other transfer payments to Eos			
<b>CAPITAL EXPENDITURES:</b>	10		
Purchase/construction of property, plant and Equipment			
Purchase of Financial Instruments			
<b>Total Payments-Operational Fund</b>		<b>573,673.57</b>	<b>36,584,759.81</b>
Increase/Decrease in Cash		477,865.84	-32,155.45
Cash at the beginning of the year		411,733.97	172,918.80
Net change in cash (receipts less payments)			
Foreign currency translation difference			
Cash at the End of the year-Operational Fund		889,599.81	140,763.35
<b>CAPITAL DEVELOPMENT FUNDS (DONOR FINANCED PROJECTS)</b>			
<b>RECEIPTS</b>			
<b>EXTERNAL ASSISTANCE:</b>	11		
Grants		1,771,948.60	40,276.84
Loans			
<b>Total Receipts- Capital Development Funds</b>		<b>1,771,948.60</b>	<b>40,276.84</b>
<b>PAYMENTS</b>			
<b>Operations:</b>	12		
Wages, salaries and Employee Benefits		205,238.26	109,259.96
Supplies and Consumables		1,363,282.27	14,843.37



*Auditor General's Report on the Ministry of Education (MOE)  
for the Period Ended June 30, 2021*

<b>TRANSFER</b>	<b>13</b>	
Grants		
Other transfer payments		
<b>CAPITAL EXPENDITURES:</b>	<b>14</b>	
Purchase/construmment of property, plant and Equipment		
Purchase of Financial Instruments		
<b>LOAN &amp; INTEREST REPAYMENTS:</b>		
Loan & Repayments		
Interest Payments		
<b>Total Payments-Capital Development Fund</b>		<b>124,103.33</b>
Increase/Decrease IN cash		-83,826.49
Cash at the beginning of the year		213,544.67
Net change in cash(receipts less payment)		
Foreign currency translation difference		
Cash at the End of the year-Capital Development Funds		129,718.18
<b>Cash at the Beginning of the year-All Funds</b>	<b>15</b>	<b>270,481.53</b>
<b>Cash at the End of the year-All Funds</b>	<b>15</b>	<b>270,481.53</b>



**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT(OPERATIONAL FUND)  
FOR THE FINANCIAL QUARTER April 1- June 30, 2021 (FY2020/2021)  
RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE**

Budget Approved on the cash Basis

2019/2020

ACCOUNT DESCRIPTION	ACTUAL AMOUNTS	FINAL BUDGET	ORIGINAL BUDGET	Difference: Final Budget & Actual	% Variance	Actual Amounts
<b>CASH INFLOWS</b>						
Authorized Allocation/ Appropriation	36,584,759.81	38,030,596.00	40,818,818.00	(1,445,836.19)	(0.04)	14,056,084.89
Grants						
Borrowings						
<b>Total Cash Receipts</b>	<b>36,584,759.81</b>	<b>38,030,596.00</b>	<b>40,818,818.00</b>	<b>(1,445,836.19)</b>	<b>(0.04)</b>	<b>14,056,084.89</b>
<b>CASH OUTFLOWS</b>						
Wages, salaries and other Employee Benefits	33,266,234.61	33,266,235.00	35,671,013.00	0.39	0	13,859,225.50
Goods and services Consumed	3,046,309.11	4,206,635.00	4,501,305.00	1,160,325.89	0.28	169,998.78
Capital Expenditure						
Grants	207,226.27	310,062.00	280,000.00			
Subsidies	64,989.82	247,664.00	366,500.00			26,860.61
NON- FINANCIAL ASSETS						
Other Payments						
<b>Total Cash Payments</b>	<b>36,584,759.81</b>	<b>38,030,596.00</b>	<b>40,818,818.00</b>	<b>(1,445,836.19)</b>	<b>(0.04)</b>	<b>14,056,084.89</b>

**STATEMENT OF CASH POSITION (ALL PUBLIC FUNDS) AS AT 30, JUNE 2021**  
**Change in Cash Balances**

Cash/Bank Account Details	Notes	Currency Held In	As at 30		Variance
			JUNE 2021	JUNE 2020	
OPERATIONAL FUND					
Petty Cash or Imprest					
Petty Cash A/C 1					
Petty Cash A/C 2					
<b>Total holding petty cash:</b>			-	-	-
<b>Bank Accounts</b>					
CBL OPERATING ACCT NO 0120630006205 LRD EQUIV		LRD	108,159.16	2,347.97	(105,811.19)
CBL OPERATING ACCT NO 0220630006205		USD	13,173.55	2,165.63	(11,007.92)
ECOBANK SPELLING BEE. NO 10610018522021		USD	(491.60)	283.03	208.57
LBDI UNESCO ACCT. NO 0221223060401		USD	2,999.58	8.49	(2,991.09)
LBDI UNESCO ACCT. NO 0221223060401USDEQU		LRD	(75.49)	67.84	143.33
LRD MOE PUB SCHOOL HSCH ACCT. NO 50134726531505		LRD	209.03	303.67	94.64
ECO MOE PUBSCH HSCH ACCT.NO 001LRD21389755501		LRD	(\$410.24)	(165.86)	244.38
SCH RENOVA ESCROW USD(CBL) ACCT NO 50134726531501		USD	303,132.43	10,384.16	(292,748.27)
SCH RENOVA ESCROW USD(LBDI) AC NO. 001USD21322287401		USD	5,587.04	5,947.04	360
SCHOOL for the BLIND(LBDI)		USD	59.20		
School for the Blind LRD (LBDI) USD EQU		LRD	38.28		
Mobile money platform Lone Star MTNUSD EQUV		LRD	457,218.87	119,987.46	(337,231.41)
<b>Total Cash and Bank Balances at the end of the</b>			<b>889,599.81</b>	<b>140,763.37</b>	<b>(748,738.96)</b>

period(Operational Fund);

**CAPITAL DEVELOPMENT FUNDS( DONOR FINANCED PROJECTS)**

**Petty CASH or Imprest**

Petty Cash A/C 1  
Petty Cash A/C 2

**Total held in Petty Cash**

BANK Accounts

Project 1 Bank A/C NO. 022151103202- LBDI- SPECIAL PROJ

Project 2 Bank A/C NO.1030105491 GLOBAL SCIENC PROJ  
USD

Project 3 Bank A/C NO. 001124701660501 ECO SCH FEEDING

Project 4 Bank A/C NO. 001USD21511003203 LRD EDU

Project 5 Bank A/C NO. 3060030001149/ UBA MOE-UNICEF FUNDED

INTEGRATED PROJECT ACCOUNT  
Project 6 Bank A/C NO.53060030000070-UBA MOE SCHOOL HEALTH INTEGRATED

Project 7 Bank A/C NO.53060030001130- UBA MOE IFISE PROJECT DLIS ACCOUNT

**TOTAL held in Bank Accounts:**

**Total Cash and Bank Balances at the end of the period (Donor Financed Project):**

**TOTAL CASH AND BANK BALANCES- ALL PUBLIC FUNDS**

21

	USD	11,733.74	36,108.47	24,374.73
	USD	206.29	206.29	
	USD	4,538.97	2,375.81	(2,163.16)
	USD	16,676.86	33,047.51	16,370.65
	USD	12,523.00	4,804.10	(7,718.90)
	USD	71,689.73	53,176.00	(18,513.73)
	USD	249,093.80		(249,093.80)
		<b>366,462.39</b>	<b>129,718.18</b>	<b>(236,744.21)</b>
		<b>366,462.39</b>	<b>129,718.18</b>	<b>(236,744.21)</b>
		<b>1,256,062.20</b>	<b>270,481.55</b>	<b>(985,483.17)</b>

*Auditor General's Report on the Ministry of Education (MOE)  
for the Period Ended June 30, 2021*

**NOTE 4**

Account Description	Actual	Final Budget	Original Budget	DIFFERENCE: Final Budget and Actual		Actual
	FY 2020/21	FY 2020/21	FY 2020/21	FY 2020/21	FY 2020/21	FY 2019/20
Employee Compensation	33,266,234.61	33,266,235.00	35,671,013.00	0.39	0.00	6,427,385.05
Goods and Services	3,046,309.11	4,206,635.00	4,501,305.00	1,160,325.89	0.28	1,233,111.32
<b>Capital Expenditure/OTHER</b>						
<b>FIXED ASSETS</b>						
Subsidy	64,989.82	247,664.00	280,000.00			53,706.86
Grants	207,226.27	310,062.00	366,500.00	102,835.73	33.00	42,498.95
<b>TOTAL RECEIPTS</b>	<b>36,584,759.81</b>	<b>38,030,596.00</b>	<b>40,818,818.00</b>	<b>1,263,162.01</b>	<b>0.61</b>	<b>7,756,702.18</b>

**NOTE-5-Comparative Analysis**  
of Estimated And Actual Other  
Receipts For The Financial  
Quarter Beginning July 1,2020-  
June 30, 2021(FY2020/21)

Item	Quarter One	Quarter Two	Quarter Three	Quarter Four	Total
	LRD USD Equivalent	LRD USD Equivalent	LRD USD Equivalent	LRD USD Equivalent	LRD USD Equivalent
Currency		163,303.80	452,477.8902	61,349.26471	677,130.95
MM Registration				81480	81,480
School Permit			11,726.16	6,432.29	18,158.45



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<b>Total</b>	<b>25802000</b>	<b>54,684,080</b>	<b>10,510,855.00</b>	<b>90,996,935</b>
	<b>163,303.80</b>	<b>464,204.05</b>	<b>67,781.55</b>	<b>695,289.40</b>

	<b>Actual</b>	<b>Final Budget</b>	<b>Original Budget</b>	<b>Variance (Actual vs Revised Estimated)</b>	<b>% variance</b>	<b>Actual</b>
	<b>FY 2020/21</b>	<b>FY 2020/21</b>	<b>FY 2020/21</b>	<b>FY 2020/21</b>	<b>FY 2020/21</b>	<b>FY 2020/21</b>

Dividends						
Rent						
Other Property Income						
Administrative Fees and Licenses						
Fine, Penalties and Forfeits						
Miscellaneous receipts	695,289.40			695,289.40		
<b>TOTAL OTHER RECEIPTS</b>	<b>695,289.40</b>			<b>695,289.40</b>		

**External Assistance**

Fund/Development Partner  
Contribution to the Education to  
the Education Sector. Republic  
of Liberia. for the  
year(2018/2019) of the G2B-ESP  
Operational Plan

Project Program  
Budget



*Auditor General's Report on the Ministry of Education (MOE)  
for the Period Ended June 30, 2021*

<b>Name of project program</b>	<b>Duration</b>	<b>USD</b>	<b>EURO</b>	<b>Funding Donor Organization</b>	<b>Project Program Implementing Organization</b>
Liberia Getting To Best In Education Project	June 25 to June 30, 2022	11,000,000		GPE	MOE-PIU
Maximum County Allocation (MCA)G2B	July 13, 2021 - December 31, 2023	5,900,000		GPE	MOE-PIU
Project (IRISE)	Oct. 15, 2019-Nov. 30, 2023	4,700,00		WB	MOE-PIU
World Bank-Integrated Public Financial Reform Project	July 2019 - June 30, 2024	2,000,000		WB	MOE
Liberia GPE Education In Education Emergency Response Project	June 24, 2020- December 31, 2021	7,000,000		GPE	MOE-UNICEF
Youth Rising Youth Empowerment Through Technical and Vocational Educational Vocation and Training(TVET)	2018 -2021			EU	UNDO
Promoting youth Empowerment through Technical and vocational in Liberia STRIVE	2020 -2024		25,500,000	Swedish Government	UNDO
	2020 -2025	6,213,870.00	0	French Government	ICED
		0	10M		
<b>ECONOMIC CLASSIFICATION</b>					
Grant-Foreign Government (Currency)		0	0		0
Grant-Foreign International (Capital)					0



*Auditor General's Report on the Ministry of Education (MOE)  
for the Period Ended June 30, 2021*

Multilateral loans  
Bilateral loans  
Other loans  
**Grand Total**

**NOTE 7: Payments-  
Operations (Wages, salaries  
and and other Employee  
Benefits)**

Wages and Salaries	33,266,234.61	33,266,235.00	35,671,013.00	0.39	0	6,427,385.05
Social Contribution						
Other Employee costs						
<b>Grand Total</b>	<b>33,266,234.61</b>	<b>33,266,235.00</b>	<b>35,671,013.00</b>	<b>0.39</b>	<b>0</b>	<b>6,427,385.05</b>

**NOTE 8: Payments-  
Operations (Supplies and  
Consumables)**

Supplies and Consumables						
2211- Travel expense			117,500.00			
2212- Utilities	3,999.92	29,682.00	62,816.00			
2213- Rent			375,000.00			
2214- Fuel and Lubricants	33,600.00	213,545.00	242,607.50			
2215- Repairs and Maintenance			159,875.00			
2216- Office materials, Consumables & Services	51,487.66	315,998.00	364,249.00			



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2217- Consultancy Services/Audit/Studies		35,000.00		
2218- Specialised materials and services		110,000.00		
2219- Education and Training Related	932,860.62	1,501,660.00	1,865,830.00	
2221- Other general expenses	2,024,360.91			
2231- Property/Personnel Insurance and other charges/fees		15,000.00	17,500.00	
<b>Grand Total</b>	<b>3,046,309.11</b>	<b>4,206,635.00</b>	<b>4,501,305.00</b>	

**NOTE 9: Grant/Transfer payments**

Grant-Foreign Government (Currency)				
Grants-Foreign Government (Capital)				
Grant-Foreign International (Capital)				
Grant- Non Governmental Organization (Current)				
Grant- Non Governmental Organization (Capital)				
Grants-GOL Schools (Current)	207,266.27	310,062.00	280,000.00	102,835.73
Grants-Private Entities (Capital)	64,989.82	247,664.00	366,500.00	182,674.18
Other Transfer payment (Transfer to school and Eos)				0.33
				0.74
				26,860.61
				64,485.00



<b>Grand Total</b>	<b>272,256.09</b>	<b>557,726.00</b>	<b>646,500.00</b>	<b>285,509.91</b>	<b>1.07</b>	<b>91,345.61</b>
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**NOTE 10: Purchase of Capital Items**

Non residential Building	-	-	-	-	-	-
Residential Building	-	-	-	-	-	-
Roads and Bridges	-	-	-	-	-	-
Other Structures	-	-	-	-	-	-
Machinery, Furnitures and Equipments	-	-	-	-	-	-
Transport Equipment	-	-	-	-	-	-
Security equipment	-	-	-	-	-	-
Furniture and Fixtures	-	-	-	-	-	-
ICT Infrastructure	-	-	-	-	-	-
iCT Infrastructure, Harware, Network and Facilities	-	-	-	-	-	-
Strategy stocks and other fixed assets	-	-	-	-	-	-

**Grand Total**

**NOTE 11: External Assistance**

**Wages, Salaries and Other Employee Benefits**

Wages and salaries	205,238.26
Social Contributions	
Other Employee costs	

**Total Compensation**

**89,489.96**



*Auditor General's Report on the Ministry of Education (MOE)  
for the Period Ended June 30, 2021*

Supplies and Consumables		
Travel expenses		
Utilities		
Rent		
Fuel and Lubricants		
Repair and Maintenance		
Office materials, consumables and supplies		
Consultancies/Audit/Studies		
Specialized materials and services		
Education and Training Related		
Other General Expenses and Arrears	1,363,282.27	172,997.47
<b>Total Goods and Services</b>	<b>1,363,282.27</b>	<b>172,997.47</b>

**NOTE 13: Grand Transfer  
payments (Capital  
Development, Donor  
Financed Project)**  
Grant-Foreign Government  
(Currency)  
Grants-Foreign Government  
(Capital)  
Grant-Foreign International  
Organization (Current)  
Grant-Foreign International  
Organization (Capital)



*Auditor General's Report on the Ministry of Education (MOE)  
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Grant- Non Governmental  
Organization (Current)  
Grant- Non Governmental  
Organization (Capital)  
Grants-Private Entities (Current)  
Other Transfer payment  
(Transfer to school and Eos)  
**Grand Total**

**NOTE 14: Purchase of Capital  
Items (Capital Development,  
Donor Financed Project)** No capital  
expenditure was  
expended during the  
financial year ended  
30th June 2021  
capital related for  
Donor Financed  
Projects

