



Promoting Accountability of Public Resources

# AUDITOR GENERAL'S REPORT



**On The Financial Statement Audit  
Of The Liberia Institute of Public  
Administration (LIPA)**

**FOR PERIOD  
ENDED JUNE 30, 2017**

**December 2020**

**Yusador S. Gaye, CPA, CGMA  
Auditor General, R.L.**

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RE: Report on the Audit of the Liberia Institute of Public Administration Financial Statements

## **Adverse Opinion**

We have audited the accompanying financial statements of the Liberia Institute of Public Administration (LIPA) as at June 30, 2017, which comprise the Statement of Financial Position, Statement of Receipts and Payments, Statement of Comparison of Budget and Actual Amounts and a summary of accounting policies and other explanatory notes.

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion section of our report, the accompanying financial statements do not give a true and fair view of the financial position of the Liberia Institute of Public Administration at 30 June, 2017, and of its statement of receipts and payments, Statement of Comparison of GOL Budget and Actual amount and statement of cash flow for the year then ended in accordance with the International Public Sector Accounting Standards (IPSAS).

## **Basis for Adverse Opinion**

We identified multiple issues of significant materiality that affect the financial statement. These issues can be categorized into these areas:

The financial statements submitted for audit did not agree with the cash book. The amount was also traced to the entity's designated bank account for internally generated revenue and material variances were noted.

The total expenditure reported for General and Special allowances and basic salaries per the entity's financial Statements did not agree to the vouches presented for audit and the actual amount reported by the Ministry of Finance, Development Planning (MFDP) Outturn Report.

Payments amounting to US\$ 140,312.60 (One hundred forty thousand Three hundred twelve dollars and sixty cents) and L\$ 1,257,700.00 (One million two hundred fifty seven thousand Liberia Dollars) were not supported by payment vouchers.

## **Management's Responsibility**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards (IPSAS), financial reporting under the Cash Basis of Accounting, and for such internal control as management determines 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 the entity's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless management either intends to liquidate the Ministry or to cease operations, or has no realistic alternative but to do so.

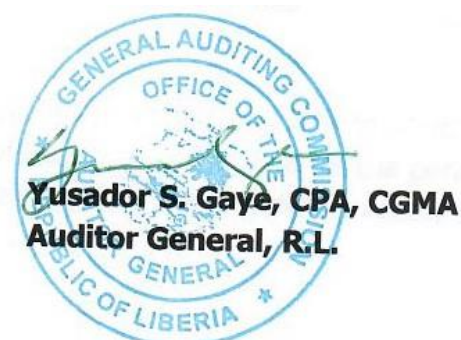
## **Auditor Responsibility**

The objectives of our audit 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 the International Standard of Supreme Audit Institutions (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.

## **Legal and Regulatory Requirements**

We are required by Section 2.1.3 of the New GAC Act of 2014 as well as in accordance with the Public Financial Management Act and Regulations of 2009 to audit the accompanying Liberia Institute of Public Administration Financial Statements which comprises the Statement of Financial Position, Statements of Receipts and Payments, for the fiscal year ended June 30, 2017, Statement of Comparison of GOL Budget and Actual amount , Statement of Cash Flow, a summary of significant accounting policies and other explanatory information.



**Monrovia, Liberia**

December 2020

### STATEMENT OF RESPONSIBILITIES

The Financial Statements as set out on pages 1 to 45 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 Institute of Public Administration.

Under the provisions of the same Act, I am required to prepare unaudited Final Account of the Liberia Institute of Public Administration to be submitted to the Minister of Finance and Development Planning, two months after the end of the financial period 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 LIPA 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.

  
.....

*Hon. Oblayon Blayon Nyemah*

**Director General  
Liberia Institute of Public Administration (LIPA)**

*June 30, 2017*  
.....  
**Date**

## REPORT OF THE COMPTROLLER

### 1 Introduction

The Liberia Institute of Public Administration (LIPA) was established by a revised Act of the National Legislature in 1972 with the mandate to “improve administrative performance and professional capabilities of the Government public service through training of personnel, research in problems of public administration and consultation in public administration with the purpose of developing, for maximum utilization, the potential sources of talent of the manpower of the country”.

This Report provides commentary and analysis of the cash receipts and payments (as well as financial performance) of the Liberia Institute of Public Administration for the fourth financial Quarter ended 30th June 2017 and of its financial position as at that date. This report consists of two parts: Government of Liberia Budgetary support and LIPA Enterprise Activities

### 2 The FY2016/17 Approved Budget

The Liberia Institute of Public Administration had an original Budget of US\$1,344,506, In September 2016, the National Legislature approved the National Budget for the fiscal year 2016-17, which was duly signed by the President of the Republic of Liberia. For the fiscal year FY2016/17, in the first quarter of the fiscal year the National Legislature appropriated additional US\$100,000 thus amounting it to the total of US\$1,444,506 and also in the second quarter an additional amount of US\$47,370 for the clearing of LIPA’s future home site, thus amounting it to US\$1,491,876 which comprises of US \$763,534 for Compensation of Employees; US \$605,342 for Use of Goods and Services; US \$120,000 for Consumption of Fixed Capital; and US \$3,000 for Grants.

### 3 Summary

SUMMARY OF RECEIPTS AND PAYMENTS - (July 16-June 17) FY2016-17												
Description	FY2016-17					Variance				MFDP Payments Annual Budget (Adj.)	Actual to Date as % of Annual Budget	
	Enterprise Fund Actual	MFDP Payments Actual	Total Actual	MFDP Original Payments Budget	MFDP Payments Prior Year	MFDP Original Payments Budget		MFDP Payments Prior Year				
	US \$	US \$	US \$	US \$	US \$	US \$	%	US \$	%			
<b>Operating Activities</b>												
<b>Cash Receipts</b>												
Allotment Received from MFDP	-	1,417,460	1,417,460	1,344,506	1,060,259	(72,954)	-5%	357,201	34%	1,491,876	95%	
Other Revenues	555,131	-	555,131	-	-	-		-				
<b>Total Operating Cash Received</b>	<b>555,131</b>	<b>1,417,460</b>	<b>1,972,591</b>	<b>1,344,506</b>	<b>1,060,259</b>	<b>(72,954)</b>	<b>-5%</b>	<b>357,201</b>	<b>34%</b>	<b>1,491,876</b>	<b>95%</b>	
<b>Expenditures</b>												
Compensation of Employees	225,194	769,093	994,287	763,534	697,773	(5,559)	-1%	(71,320)	-10%	763,534	101%	
Goods and Services	218,537	528,367	746,904	562,972	356,886	34,605	6%	(171,481)	-48%	605,342	87%	
Capital Expenditures	12,840	120,000	132,840	15,000	3,600	(105,000)	-700%	(116,400)		120,000	100%	
Other Expenses	1,183	-	1,183	3,000	2,000	3,000		2,000		3,000	0%	
<b>Total Operating Expenditures</b>	<b>457,754</b>	<b>1,417,460</b>	<b>1,875,214</b>	<b>1,344,506</b>	<b>1,060,259</b>	<b>(72,954)</b>	<b>-5%</b>	<b>(357,201)</b>	<b>-34%</b>	<b>1,491,876</b>	<b>95%</b>	
<b>Operating Surplus/(Deficit)</b>	<b>97,377</b>	<b>-</b>	<b>97,377</b>	<b>-</b>	<b>-</b>					<b>-</b>		

As of July 1, 2016, LIPA Enterprise Fund had opening cash balances totalling USD\$93,238.00 and generated the total amount of USD\$555,131.00 as income in the financial year and with USD\$457,754.00 expended, leaving a total cash balance of US\$190,615.00 as at 30<sup>th</sup> June 2017. Payments processed during the financial period by the Ministry of Finance and Development Planning (MFDP) totalled US\$1,417,460.00.

#### 4 Authorised Appropriation/Allocations

The Liberia Institute of Public Administration (LIPA) budgetary appropriation for FY 2016/2017 is in the amount of US\$1,491,876 with a total allotment of US\$1,417,460.00 in the financial period. The total expenditure for the financial year processed by MFDP was US\$1,417,460.00 and the balance in appropriation is US\$74,416.00.

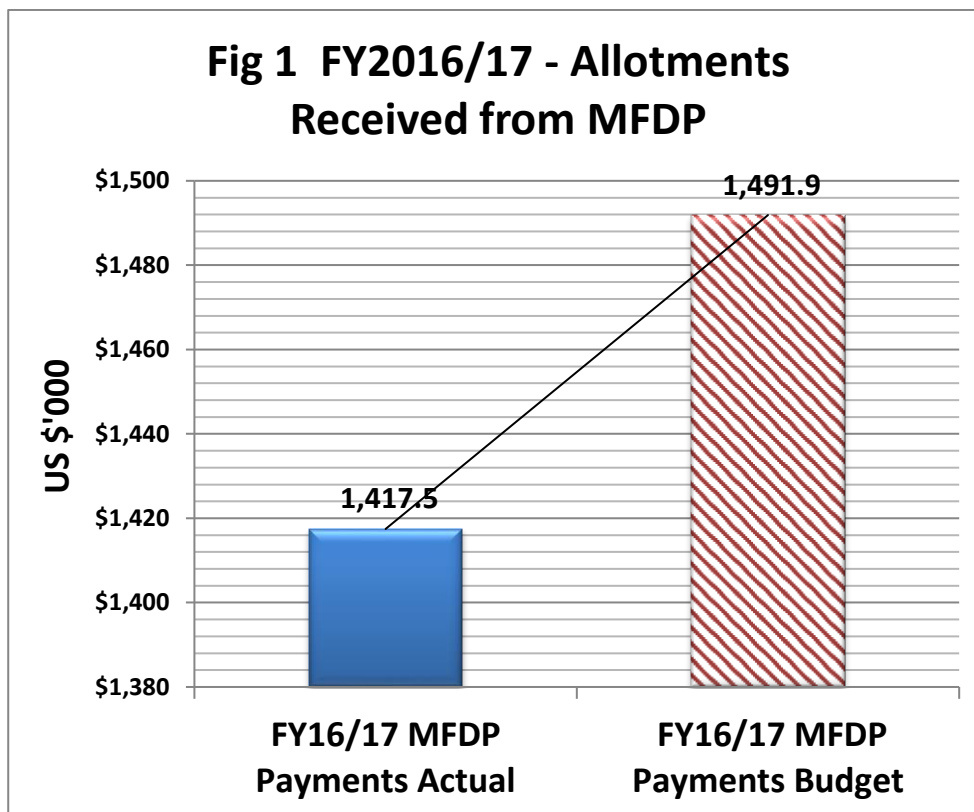


Figure 1 above depicts the Actual Expenditure Payments on Allotments processed by MFDP during the Fiscal Year 2016-17 as against the budgeted amount for the period.

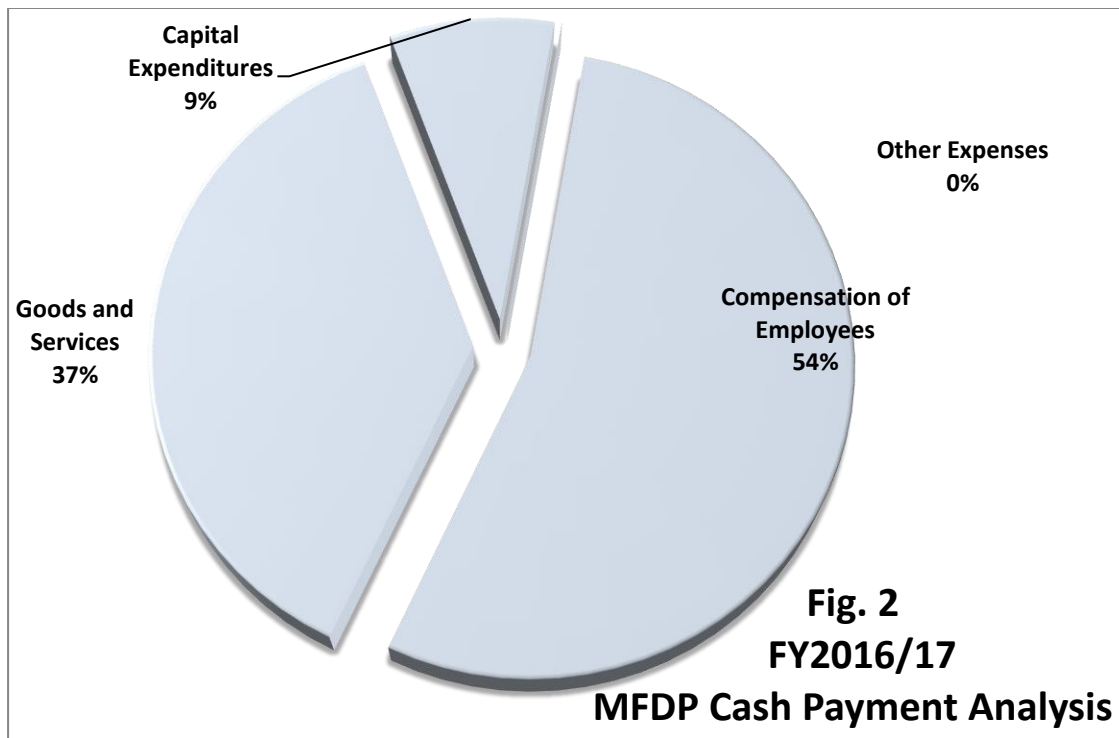
#### 5 Other Receipts

Included in other receipts (under the Enterprise Fund) are monies collected from Training & Facilitation Fees, Research & Consultancy Fees, Application Form Sales, Course Fees, Other income and transfer made, which totalled US\$555,131.00 during the period under review.

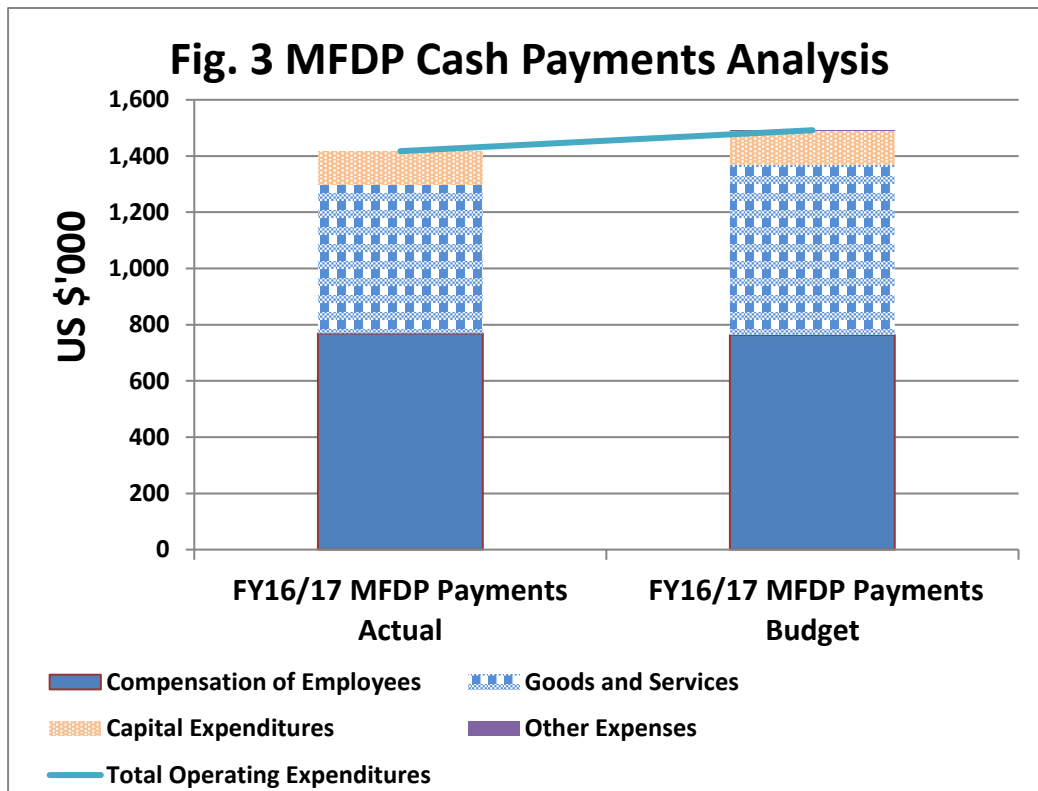
## 6 Expenditure Payments

The total amount expended by LIPA during the financial year 2016-17 was US \$1,875,214.00 with US\$457,754.00 spent under the Enterprise Fund and US \$1,417,460 processed through MFDP.

For amounts processed through MFDP, the information analysis on the percentage distribution of the total amount processed of US\$1,417,460.00 is provided below, with 54% or US\$769,093.00 spent on Compensation of Employees while Goods and Services also processed by MFDP was well below the allocated amount by 37% or US\$528,369.00, Capital Expenditure by US\$120,000.00 9% and Other Expenses 0%.







**Further Information on spending during the fiscal year 2016-17 by Major Economic Classification is given below:**

**a. Employee benefits**

A total amount of US\$991,287.00 was expended during the period FY2016-17 on Compensation of Employees, with US\$225,194.00 spent under the Enterprise Fund and US \$769,093.00 processed through MFDP.

**b. Goods and Services**

For Goods and Services, a total amount of US\$746,906.00 was expended during the period FY2016-17, with US\$218,537.00 spent under the Enterprise Fund and US \$528,369 processed through MFDP.

**c. Purchase of Capital Items & Other Expenses**

For Capital Item, a total amount of US\$132,840.00 was expended during the period FY2016-17.

**7 Outstanding Commitments**

There were Outstanding Commitments as at 30<sup>th</sup> June 2017 totalling US\$146,218.00 relating to motor vehicle purchased, vehicle repairs and maintenance and other expenditure items.

**8 Cash Balances**

The total cash balance as of 30<sup>th</sup> June 2017 amounted to US\$190,615.00 representing an increase of US\$97,377.00 from that of 1st July 2016 (US\$93,238.00).

**9 Contingent Liabilities and Long Term Commitments**

There were no Contingent liabilities at the end of the period.

Also, there were no long term commitments.

**10 Conclusion**

The Financial Statements for the financial period ended 30<sup>th</sup> June 2017 should be read in conjunction with the underlying notes and supplementary disclosures for better understanding and interpretation.



.....  
*Luna M. Harmon*  
**Comptroller**

*June 30, 2017*  
.....  
Date

**FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR 2016-17**  
**(FINANCIAL YEAR ENDED 30<sup>th</sup> JUNE 2017)**

**STATEMENT OF CASH RECEIPTS AND PAYMENTS (ALL FUNDS)  
FOR THE FOURTH QUARTER ENDED 30TH JUNE 2017 (FY2016/17)**

**- RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE**

FUND/ACCOUNTS DESCRIPTION	NOTES	FOR THE FOURTH QUARTER ENDED 30TH JUNE 2017			FOR THE FOURTH QUARTER ENDED 30TH JUNE 2016		
		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
<b><u>ENTERPRISE AND OPERATIONAL FUNDS</u></b>		<b>US \$</b>	<b>US \$</b>	<b>US \$</b>	<b>US \$</b>	<b>US \$</b>	<b>US \$</b>
<b>RECEIPTS</b>							
Authorized Allocation/Appropriation	<b>4</b>		1,417,460	-		1,060,259	-
Other Receipts	<b>5</b>	555,131	-	-	430,383	-	-
<b>Total Receipts</b>		<b>555,131</b>	<b>1,417,460</b>	<b>-</b>	<b>430,383</b>	<b>1,060,259</b>	<b>-</b>
<b>PAYMENTS</b>							
<b>Operations:</b>	<b>6-8</b>						
21 Wages, Salaries and Other Employee Benefits		225,194	769,093	-	98,857	697,773	-
22 Supplies and Consumables		218,537	528,369	-		359,886	-

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Report and Financial Statements for the Financial Year ended 30<sup>th</sup> June 2017

					176,312		
<b>Capital Expenditure:</b>							
23 Purchase of Property, plant and Equipment		12,840	120,000	-	8,617	3,600	-
<b>Other Expenses:</b>							
282 · Miscellaneous Other Expense		1,183	-	-	1,375	2,000	-
<b>Total Payments</b>		<b>457,754</b>	<b>1,417,460</b>	-	<b>285,161</b>	<b>1,060,259</b>	-
<b>Net Cash flow - Increase/(Decrease) in Cash</b>		<b>97,377</b>	-	-	<b>145,223</b>	-	-
Foreign currency translation difference			-	-	-	-	-
<b>Cash at the Beginning of the year</b>	<b>9</b>	<b>93,238</b>	-	-		-	-
<b>Cash at the End of the year</b>	<b>9</b>	<b>190,615</b>	-	-	<b>145,223</b>	-	-

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Report and Financial Statements for the Financial Year ended 30<sup>th</sup> June 2017

<b>FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2017 (FY2016/17)</b>						
<i>- RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE</i>						
<i>- Budget Approved on the Cash Basis</i>						
ACCOUNT TITLE/DESCRIPTION	For the Financial Year Ended 30th June 2017 (FY2016/17)					FY2015/16
	(July 2016-June 2017) Actual Amounts	(July 2016-June 2017) Final Budget	Original Budget	Difference: Final Budget and Actual	Percentage Variance	(July 2016-June 2017) Actual Amounts
	US \$	US \$	US \$	US \$	%	US \$
<b>CASH INFLOWS</b>						
Authorized Allocation/Appropriation	1,417,460	1,491,876	1,344,506	74,416	6%	1,060,259
Grants						
Borrowings						
Other receipts	555,131	555,131	555,131			
<b>Total Cash Receipts</b>	<b>1,972,591</b>	<b>2,047,007</b>	<b>1,899,637</b>	<b>74,416</b>		<b>1,060,259</b>
<b>CASH OUTFLOWS</b>						
Wages, Salaries and Other Employee Benefits	769,093	763,534	763,534	(5,559)	-1%	697,773
Goods and Services Consumed	528,367	605,342	562,972	76,975	14%	356,886
<b>Capital Expenditure</b>	120,000	120,000	15,000	-	0%	3,600
Transport Equipment	120,000	120,000	15,000	-	0%	3,600
Grant		3,000	3,000			
Other Payments	457,754	457,754	457,754	(0)		2,000
<b>Total Cash Payments (Cash Outflows)</b>	<b>1,875,214</b>	<b>1,949,630</b>	<b>1,802,260</b>	<b>71,416</b>	4%	<b>1,060,259</b>
<b>NET CASH FLOW - GENERAL FUND</b>	<b>97,377</b>	<b>97,377</b>	<b>97,377</b>	<b>(0)</b>		<b>-</b>

**STATEMENT OF CASH POSITION (ALL PUBLIC FUNDS)**


**AS AT 30TH JUNE 2017**

Cash/Bank Account Details	Currency Held In	Fund Type	As at 30TH June 2017	As at 31st July 2016	Change in Cash Balances
			<b>US \$</b>	<b>US \$</b>	<b>US \$</b>
<b>OPERATIONAL FUND</b>					
Petty Cash A/c 1	LRD				-
<b>Total held in petty cash:</b>			-	-	-
<b>Bank Accounts</b>					
<b>3211-1 · Currency &amp; Dep.(Cash &amp; Bank)LD</b>					
321041 · Cash - in - Bank (LD) LBDI	LD	Enterprise	19,862	1,684	18,178
321062 · Cash-In-Bank (LD) - CBL	LD	Operational	1,072	1,699	(627)
<b>Total 3211-1 · Currency &amp; Dep.(Cash &amp; Bank)LD</b>			<b>20,933</b>	<b>3,383</b>	<b>17,551</b>
<b>3211 · Currency &amp; Deposit(Cash &amp; Bank)USD</b>					
321010 · Cash Collected (USD)-Cash on Ha	US \$	Enterprise			-
321020 · Cash-in-Bank (USD)-LBDI (002-106)	US \$	Enterprise	19,390	9,018	10,373
321050 · Cash-In-Bank (USD)-LBDI (002-103)	US \$	Enterprise	7,242	27,966	(20,725)
321040 · First Internal Bank (FIB)	US \$	Enterprise	96,611	52,266	44,345
321070 · Cash-In-Bank (USD) - CBL	US \$	Operational	46,439	605	45,834
<b>Total 3211 · Currency &amp; Deposit(Cash &amp; Bank)</b>			<b>169,682</b>	<b>89,855</b>	<b>79,826</b>
<b>Total held in Bank Accounts:</b>			<b>190,615</b>	<b>93,238</b>	<b>97,377</b>
<b>Total Cash and Bank Balances at the end of the year</b>			<b>190,615</b>	<b>93,238</b>	<b>97,377</b>

LD Conversion Rate @ Financial Statement Reporting Date

111.12

The Accounting Policies and Notes set out on pages 14 to 20 form an integral part of the financial statements.

*PP* 

*Hon. Oblayon Blayon Nyemah*

**Director General**

*June 30, 2017*

**Date**



*Luna M. Harmon*

**Comptroller**

*June 30, 2017*

**Date**

## 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 the Liberia Institute of Public Administration (LIPA), a public sector entity of the Government of Liberia. The financial statements encompass the reporting entity as specified in an Act of the Liberia Legislature in 1969, revised in 1972. Liberia Institute of Public Administration’s principal activity is to “improve administrative performance and professional capabilities of the Government public service through training of personnel, research in problems of public administration and consultation in public administration with the purpose of developing, for maximum utilization, the potential sources of talent of the manpower of the country”. The functions and duties of the LIPA are spelt out in the revised Act of 1972.

The Financial Statements presented above reflect the Cash Receipts and Payments of the Liberia Institute of Public Administration for the Fiscal Year 2016-17 ended 30<sup>th</sup> June 2017 on the basis of moneys received by, held in or paid out for and by the *Liberia Institute of Public Administration* during the period under review. The Entity controls its own bank accounts in which fees and other cash receipts are deposited and from which cash expenditures are administered upon presentation of appropriate documentation and authorisation. The LIPA also processes its payments through the Government Treasury (the Comptroller and Accountant General Department in the Ministry of Finance and Development Planning), which operates a centralized treasury function that collects moneys and administers expenditure payments for all ministries, agencies and commissions of Government.

The principal address of the reporting entity is within the diplomatic enclaves of Mamba Point, Old CID Road, North Gibson Street, 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 period-end (30<sup>th</sup> June 2017) exchange rate for the Liberian Dollar was 111.12 LD per US \$.

**(c) Reporting Period**

The reporting period for these financial statements is the fiscal year 2016-17, which runs from 1st July 2016 to the 30<sup>th</sup> June 2017.

**(d) Payments by Third Parties**

Liberia Institute of Public Administration 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 Institute of Public Administration 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**

Receipts represent cash received by LIPA 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 *LIPA*.

**(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 Liberia Institute of Public Administration. 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 Institute of Public Administration 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 Institute of Public Administration*.

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 Institute of Public Administration*. 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 20 September 2017 by Hon. Oblayon Blayon Nyemah /Head of the *Liberia Institute of Public Administration*.

, GOL  
Report and Financial Statements for the Financial Year ended 30<sup>th</sup> June 2017

#### 4 Authorised Allocations/Appropriation

The total amount of Authorised Allocations processed during the Financial Year 2016/17 was US\$1,417,460.00 (US\$1,060,259.00–FY2015/16). The comparative analysis of Estimated and Actual Receipts for the period is presented below:

<b>Summary of Authorized Allocations/Appropriations for Financial Year (July -June) FY2016/17</b>						
<b>Financial Year (July 2016-June 2017) FY 2016-2017</b>					<b>Financial Year 2015-2016</b>	
Description	(July 16 - June 17) Actual	(July 16-June 17) Accumulative Allotment	Difference: Allotment and Actual	Percentage Variance	(July 15-June 16) Actual	Difference in Actuals
	US \$	US \$	US \$	%	US \$	US \$
<b>Payments made by MFDP</b>						
Employee Compensation	769,093	769,093	-	0%	697,773	71,320
Basic Salaries	164,187	164,187	-	0%	137,430	26,757
General Allowance	380,739	380,739	-	0%	375,180	5,559
Special Allowance	224,167	224,167	-	0%	185,163	39,004
Goods & Services	528,367	528,367	-	0%	356,886	171,481
<b>Capital Expenditure</b>	120,000	120,000	-	0%	3,600	116,400
<b>Other Expenses</b>	-		-		2,000	(2,000)
<b>Total</b>	<b>1,417,460</b>	<b>1,417,460</b>	<b>-</b>	<b>0%</b>	<b>1,060,259</b>	<b>357,201</b>
<b>Transfers to LIPA</b>						
Goods & Services - Operational Expenses			-			-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>

#### 5 Other Receipts

The total amount of Other Receipts for FY2016/17 of US\$555,131 (US\$430,383–FY2015/16) represents receipts from Training and Facilitation, Research and Consultancy, Course Fees, Application forms and other Income, as presented in the table below:

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<b>Summary of Other Receipts for Financial Year (July 2016 - June 2017) FY2016/17</b>			
<b>Financial Year (July 2016-June 2017) FY 2016-2017</b>		<b>Financial Year 2015-2016</b>	
<b>Description</b>	<b>(July 16-June 17)Actual</b>	<b>(July 15-June 16) Actual</b>	<b>Difference in Actuals</b>
	<b>US \$</b>	<b>US \$</b>	<b>US \$</b>
<b>01 · Revenue-GOL/Others</b>			
144010 · Training and Facilitation Fee	159,275	76,389	82,885
144020 · Research and Consultancy Fees		13,731	(13,731)
144030 · Course Fees	255,248	221,635	33,613
144040 · Facility Rental Income	2,289		2,289
144050 · Application Forms Sales	8,445	8,243	202
144080 · Other Income	17,146	45,420	(28,274)
144080 · Transfer Made to LIPA	112,728	64,965	47,763
<b>Total Other Receipts</b>	<b>555,131</b>	<b>430,383</b>	<b>124,748</b>

## 6 Expenditure Payments processed by LIPA

The total amount of Cash Payments processed under the LIPA Enterprise Fund during the period was US\$457,754 (US\$285,161 – FY2015/16) and these are classified in the same form as the National Budget. The Comparative Analysis of Estimated and Actual payments made under the LIPA Enterprise Fund for FY2016-17 is presented below by *Economic Classifications*:

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Summary of Expenditure Payments by LIPA for Financial Year (July 2016-June 2017) FY2016/17 by Economic Classification		
Description	Financial Year (July 2016-June 2017) FY 2016-2017	Financial Year 2015-2016
	Enterprise Fund	Enterprise Fund
	July 2016 -June 2017 Actual	July 2015-June 2016 Actual
	US \$	US \$
<b>21 · COMPENSATION OF EMPLOYEES</b>		
211 · Wages and Salaries in cash/ck.	225,194	98,857
<b>Total 21 · COMPENSATION OF EMPLOYEES</b>	225,194	98,857
<b>22 · USE OF GOODS AND SERVICES</b>		
2211 · Travel Expense	43,781	23,728
2212 · Utilities	10,136	12,424
2213 · Rent	2,300	1,200
2214 · Fuel & Lubricants	14,604	1,125
2215 · Repairs & Maintenance	17,904	25,667
2216 · Office Materials, Consumable Se	16,696	18,142
2217 · Consultancy Services	5,990	7,436
2219 · Education & Training Related	4,425	1,710
2221 · Other General Expenses	102,701	84,880
2231 · Property / Personal Insurance	-	-
<b>Total 22 · USE OF GOODS AND SERVICES</b>	218,537	176,312
<b>23 · CONSUMPTION OF FIXED CAPITAL</b>	12,840	8,617
<b>26 · GRANTS</b>	1,183	-
<b>28 · OTHER EXPENSES</b>	1,183	1,375
<b>Total 2 · EXPENSES-CLASS 2</b>	<b>457,754</b>	<b>285,161</b>

**Further details are provided in Appendix 1**

## 7 Expenditure Payments – Operations – processed by MFDP for LIPA

The total amount of Wages and Salaries (Cash Payments) processed for and on behalf of LIPA by MFDP during the financial year was US\$769,093 (US\$697,773 – FY2015/16) and these are classified in the same form as the National Budget. The Comparative Analysis of Estimated and Actual payments made for and on behalf of LIPA by MFDP for FY2016-17 are presented below by **Economic Classifications:**

NOTE 7 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL PAYMENTS MADE DURING THE FINANCIAL YEAR ENDED 30th JUNE 2017										
Account Title	Financial Year Actual Amounts	Financial Year Budget Allotment	Variance	Percentage Variance	Cumulative Actual	Final Budget FY2016/2017	Original Budget FY2016/2017	Variance	Percentage Variance	FY2015/2016 Cumulative Actual
	FY2016/17	FY2016/17	FY2016/17	FY2016/17	FY 2016/17	FY 2016/17	FY 2016/17	FY 2016/2017	FY 2016/17	FY2015/16
	US \$	US \$	US \$	%	US \$	US \$	US \$	US \$	%	US \$
<i>Comparative Analysis by Economic Classification</i>										
Wages, Salaries and other Employee Benefits										
Wages and Salaries	769,093.00	769,093.00	-	0%	769,093.00	191,034.00	763,534.00	(578,059.00)	-303%	697,773.00
Social Contributions			-	0%	-			-	0%	
Other Employee Costs			-	0%	-			-	0%	
<b>GRAND TOTAL</b>	<b>769,093.00</b>	<b>769,093.00</b>	<b>-</b>	<b>0%</b>	<b>769,093.00</b>	<b>191,034.00</b>	<b>763,534.00</b>	<b>(578,059.00)</b>	<b>-303%</b>	<b>697,773.00</b>

Further details are provided in Appendix 2

## 8 Purchase of Capital Items



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For Capital Item, a total amount of US\$132,840 was expended during the fiscal year 2016-17.

**See Notes 6 and 7 above for further details**

## **9 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 short term investments. Cash Balances are provided in the Statement of Cash Position.

## **10 External Assistance**

External Assistance received as Grants during FY2016-17 includes ....

*Payments by Other Government Units and Third Parties* are included in a separate column in the Financial Statements for the financial year ended 30<sup>th</sup> June 2017.

## **11 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 with Budget Allotments issued for the same period (from 1 July 2016-June 30, 2017) as for the financial statements – as explained in Note 4 above. The

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original budget was approved by the National Legislature in September 2016. The Statement of Comparison of Budget and Actual Amounts (for payments by MFDP) is provided with the Financial Statements, with further details provided in Appendix 2.

### SUPPLEMENTARY DISCLOSURES

#### APPENDIX 1-DETAILED SCHEDULE OF PAYMENTS MADE BY LIPA IN THE FINANCIAL YEAR ENDED 30TH JUNE 2017(FY2016/17)

Account Code	Description	Financial Year (July 16-June 17) FY 2016/17					Financial Year 2015/16
		Enterprise Fund				All Funds	Enterprise Fund
		Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	(July 16-June 17) Actual	(July 15-June 16) Actual
		US \$	US \$	US \$	US \$	US \$	US \$
<b>2</b>	<b>EXPENSES-CLASS 2</b>						
<b>21</b>	<b>COMPENSATION OF EMPLOYEES</b>						
<b>211</b>	<b>Wages and Salaries in cash/ck.</b>						
211110	General Allowance	735.00				735	1,290
211104	Honorarium		10,364	2,613	23,911	36,888	21,687
211124	Transportation Reimb.Allowance	785.00	155		697	1,637	7,580
211126	Professionals				33,922		

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		35,939	68,720	43,525		182,106	52,080
211127	Non Professionals		800			800	2,000
211129	Training Stipend (Compensation)					-	6,870
211130	Incapacity, Death Benefits & Funeral Expense	1,055	800	300	874	3,029	7,350
211502	Coordination Cost					-	
211	Total Wages and Salaries in cash/ck.	<b>38,514</b>	<b>80,838</b>	<b>46,438</b>	<b>59,404</b>	<b>225,194</b>	<b>98,857</b>
<b>21</b>	<b>Total Compensation of Employees</b>	<b>38,514</b>	<b>80,838</b>	<b>46,438</b>	<b>59,404</b>	<b>225,194</b>	<b>98,857</b>
<b>22</b>	<b>USE OF GOODS AND SERVICES</b>						
<b>221</b>	<b>General Expenses</b>						
<b>2211</b>	<b>Travel Expense</b>						
221101	Foreign Travel - Means of Travel	2,944	2,385		686	6,015	9,259
221102	Foreign Travel- Daily Sub. Allow	4,000			2,051	6,051	2,330
221103	Foreign Travel Incidental Allow	150		840	280	1,270	1,945
221105	Domestic Travel- Daily Sub. Allowance	1,067	11,729	3,998	13,651	30,445	10,194
<b>2211</b>	<b>Total Travel Expense</b>	<b>8,161</b>	<b>14,114</b>	<b>4,838</b>	<b>16,668</b>	<b>43,781</b>	<b>23,728</b>

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<b>2212</b>	<b>Utilities</b>						
221201	Electricity	3,710				3,710	
221202	Water & Sewage	738	600	1,200	1,805	4,343	4,614
221203	Telecommunication , Internet, Post	415		868	800	2,083	3,683
221204	Postage					-	50
221205	Other Utilities					-	4,077
<b>2212</b>	<b>Total Utilities</b>	<b>4,863</b>	<b>600</b>	<b>2,068</b>	<b>2,605</b>	<b>10,136</b>	<b>12,424</b>
<b>2213</b>	<b>Rent</b>						
221305	Vehicle Rental			1,425		1,425	
221320	Chair Rental					-	
221321	Hall Rental	400	400		1,500	2,300	1,200
<b>2213</b>	<b>Total Rent</b>	<b>400</b>	<b>400</b>	<b>1,425</b>	<b>1,500</b>	<b>2,300</b>	<b>1,200</b>
<b>2214</b>	<b>Fuel &amp; Lubricants</b>						
221401	Fuel & Lubricants - Vehicle			3,640		3,640	375
221402	Fuel & Lubricant- Generator	3,064			7,900	10,964	750
<b>2214</b>	<b>Total Fuel &amp; Lubricants</b>	<b>3,064</b>	<b>-</b>	<b>3,640</b>	<b>7,900</b>	<b>14,604</b>	<b>1,125</b>

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<b>2215</b>	<b>Repairs &amp; Maintenance</b>						
221501	Repair & Maintenance Vehicle		1,610	3,375	3,374	8,359	7,395
221502	Repair & Maintenance - Civil	1,058	722	278		2,058	9,577
221503	Repair & Maintenance Generator	400	200			600	2,896
221504	Repair & Maintenance-Equipment		800	900	70	1,770	2,164
221505	Repair & Maintenance-ICT Equipment	320	2,688	1,369	740	5,117	3,635
<b>2215</b>	<b>Total Repairs &amp; Maintenance</b>	<b>1,778</b>	<b>6,020</b>	<b>5,922</b>	<b>4,184</b>	<b>17,904</b>	<b>25,667</b>
<b>2216</b>	<b>Office Materials, Consumable Se</b>						
221601	Cleaning Materials & Service		1,425	6,500		7,925	2,250
221602	Stationery & Supplies			3,681	1,988	5,669	4,224
221603	Printing, Binding & Publication	90	75	1,685	1,252	3,102	7,915
221603	Publicity					-	275
221604	Newspaper, Books & Periodical					-	42
221605	Computer Supplies & IT Service					-	1,885
221606	Other Office						

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	Materials & Consumables					-	970
221607	Employee ID Cards					-	581
<b>2216</b>	<b>Total Office Materials, Consumable Se</b>	<b>90</b>	<b>1,500</b>	<b>11,866</b>	<b>3,240</b>	<b>16,696</b>	<b>18,142</b>
<b>2217</b>	<b>Consultancy Services</b>						
221701	Consultancy Service	300	1,400		4,290	5,990	7,436
<b>2217</b>	<b>Total Consultancy Services</b>	<b>300</b>	<b>1,400</b>	<b>-</b>	<b>4,290</b>	<b>5,990</b>	<b>7,436</b>
<b>2218</b>	<b>Specialized Material &amp; Service</b>						
221804	Uniform & Special Clothing	84			50	134	
<b>2219</b>	<b>Total Education &amp; Training Related</b>	<b>84</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>134</b>	
<b>2219</b>	<b>Education &amp; Training Related</b>						
221907	Local Scholarship	1,350.00		1,350.00	1,725.00	4,425.00	1,710
<b>2219</b>	<b>Total Education &amp; Training Related</b>	<b>1,350</b>	<b>-</b>	<b>1,350</b>	<b>1,725</b>	<b>4,425</b>	<b>1,710</b>
<b>2221</b>	<b>Other General Expenses</b>						

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222101	Celebration, Commemorations( USD)		200	3,275		3,475	3,589
222102	Equipment & Household Materials	362		1,260	7,640	9,262	3,657
222103	Food & Catering		8,287	4,080		12,367	18,334
222105	Entertainment Represent.& Gift	3,742	24,000	4,540	12,215	44,497	7,346
222106	Conference, Workshop			2,000	1,685	3,685	5,050
222109	Operational Expenses	8,600		2,000		10,600	39,717
222113	Guard & Security Services			-		-	1,090
222114	Subscription	300	1,070	1,760	291	3,421	695
222121	Legal Fees		382	60	300	742	879
222123	Bank Charges	303		286	430	1,019	973
225550	Parking Fees	24		45		69	238
222123	Other Compensation(Emp loyee)	769	2,755	1,930	44	5,498	3,312
225550	Operational Expenses(Suspense )			3,500	700	4,200	
321108	Petty Cash	1,200	1,200	900	567	3,867	
<b>2221</b>	<b>Total Other General Expenses</b>	<b>15,300</b>	<b>37,894</b>	<b>25,636</b>	<b>23,872</b>	<b>102,701</b>	<b>84,880</b>



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<b>2231</b>	<b>Property / Personal Insurance</b>						
223107	Shipping, Storage & Handling					-	
<b>2231</b>	<b>Total Property / Personal Insurance</b>	-	-	-	-	-	-
<b>22</b>	<b>Total Use of Goods and Services</b>	<b>35,306</b>	<b>61,928</b>	<b>56,744</b>	<b>66,034</b>	<b>218,537</b>	<b>176,312</b>
<b>23</b>	<b>CONSUMPTION OF FIXED CAPITAL</b>						
2323	ICT Equipment	300				300	2,496
232301	ICT Infrastructure, Hardware, Network		2,445	1,345	850	4,640	390
232302	Furniture & Fixture		5,500			5,500	4,981
232301	Other Fixed Assets(Air Condition)			2,400		2,400	750
<b>2323</b>	<b>Total Fixed Assets</b>	<b>300</b>	<b>7,945</b>	<b>3,745</b>	<b>850</b>	<b>12,840</b>	<b>8,617</b>
<b>23</b>	<b>Total Consumption of Fixed Capital</b>	<b>300</b>	<b>7,945</b>	<b>3,745</b>	<b>850</b>	<b>12,840</b>	<b>8,617</b>
<b>28</b>	<b>OTHER</b>						

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	<b>EXPENSES</b>						
282	<b>Miscellaneous Other Expense</b>						
282101	Donation	130	679		374	1,183	1,375
282	<b>Total Miscellaneous Other Expense</b>	<b>130</b>	<b>679</b>	<b>-</b>	<b>374</b>	<b>1,183</b>	<b>1,375</b>
28	<b>Total Other Expenses</b>	<b>130</b>	<b>679</b>	<b>-</b>	<b>374</b>	<b>1,183</b>	<b>1,375</b>
	<b>Total 2 · EXPENSES- CLASS 2</b>	<b>74,334</b>	<b>151,390</b>	<b>106,927</b>	<b>126,662</b>	<b>457,888</b>	<b>285,161</b>
	<b>Summary Expenditure Payments by Economic Classification</b>						
	<b>21 · COMPENSATION OF EMPLOYEES</b>						
	211 · Wages and Salaries in cash/ck.	38,514	80,838	46,438	59,404	225,194	98,857
	<b>Total 21 · COMPENSATION OF EMPLOYEES</b>	<b>38,514</b>	<b>80,838</b>	<b>46,438</b>	<b>59,404</b>	<b>225,194</b>	<b>98,857</b>
	<b>22 · USE OF GOODS AND SERVICES</b>						
	2211 · Travel Expense	8,161	14,114	4,838	16,668	43,781	23,728

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	2212 · Utilities	4,863	600	2,068	2,605	10,136	12,424
	2213 · Rent	400	400	1,425	1,500	2,300	1,200
	2214 · Fuel & Lubricants	3,064	-	3,640	7,900	14,604	1,125
	2215 · Repairs & Maintenance	1,778	6,020	5,922	4,184	17,904	25,667
	2216 · Office Materials, Consumable Se	90	1,500	11,866	3,240	16,696	18,142
	2217 · Consultancy Services	300	1,400	-	4,290	5,990	7,436
	2218. Uniform & Special Clothing	84	-	-	50	134	
	2219 · Education & Training Related	1,350	-	1,350	1,725	4,425	1,710
	2221 · Other General Expenses	15,300	37,894	25,636	23,872	102,701	84,880
	2231 · Property / Personal Insurance	-	-	-	-	-	-
	<b>Total 22 · USE OF GOODS AND SERVICES</b>	<b>35,390</b>	<b>61,928</b>	<b>56,744</b>	<b>66,034</b>	<b>218,671</b>	<b>176,312</b>
	23 · CONSUMPTION OF FIXED CAPITAL	300	7,945	3,745	850	12,840	8,617
	26 · GRANTS						
	28 · OTHER EXPENSES	130	679	-	374	1,183	1,375
	<b>Total 2 · EXPENSES-</b>	<b>74,334</b>	<b>151,390</b>	<b>106,927</b>	<b>126,662</b>	<b>457,888</b>	<b>285,161</b>

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<b>CLASS 2</b>							
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**APPENDIX 2 - DETAILED SCHEDULE OF PAYMENTS MADE BY MFDP IN THE FINANCIAL YEAR ENDED 30TH JUNE 2017 (FY2016/17)**

Account Code	Description	Financial Year (July 16-June 17) FY 2016/17								FY2016/17				Financial Year 2015/16	
		Q1 2016/17 Actual	Q2 2016/17 Actual	Q3 2016/17 Actual	Q4 2016/17 Actual	(July 16-June 17) Accumulative Expenditure	(July 16-June 17) Accumulative Allotment	Balance Allotment/Variance	Percentage Variance	Original Annual Budget/Appropriation	Adjusted Annual Budget/Appropriation	Balance in Appropriation	2016/17 Actual to Date as % of Adjusted Annual Budget	(July 15-June 16) Accumulative Expenditure	Difference in Actuals
		US \$	US \$	US \$	US \$	US \$	US \$	US \$	%	US \$	US \$	US \$	%	US \$	US \$
<b>100</b>	<b>TRAINING AND MANPOWER DEVELOPMENT</b>														
<b>21</b>	<b>COMPENSATION OF EMPLOYEES</b>														
211101	Basic Salary - Civil Service	11499	11499	11499	11499	45,996	45,996	-	0%	45,996	45,996	0	100%	40,331	(5,665)
211110	General Allowance	23340	23340	23340	23340	93,360	93,360	-	0%	93,360	93,360	0	100%	93,360	-

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211116	Special Allowance	11583	11583	11583	11583	46,332	46,332	-	0%	46,332	46,332	0	100%	38,277	(8,055)
	<b>Total Compensation of Employees</b>	<b>46,422</b>	<b>46,422</b>	<b>46,422</b>	<b>46,422</b>	<b>185,688</b>	<b>185,688</b>	<b>-</b>	<b>0%</b>	<b>185,688</b>	<b>185,688</b>	<b>0</b>	<b>100%</b>	<b>171,968</b>	<b>(13,720)</b>
<b>22</b>	<b>USE OF GOODS AND SERVICES</b>														
221101	Foreign Travel-Means of travel		1816	0		1,816	1,816	-	0%	3,000	8,000	6,184	23%	5,940	4,124
221102	Foreign Travel-Daily Subsistence Allowance		3470	0		3,470	3,470	-	0%	1,000	3,470	0	100%	5,221	1,751
221103	Foreign Travel-Incidental Allowance		280	0		280	280	-	0%	750	280	0	100%	500	220
221104	Domestic Travel-Means of Travel		0	0		-		-	#DIV/0!	250	250	250	0%		-
221105	Domestic Travel-Daily Subsistence Allowance		0	0		-		-	#DIV/0!			0	#DIV/0!	1,500	1,500
221106	Domestic Travel – Incidental		0	0		-		-	#DIV/0!			0	#DIV/0!		-
221203	Telecommunications, Internet, Postage and Courier	584	800	250		1,634	1,634	-	0%	3,500	3,500	1,866	47%	1,960	326
221303	Office Building Rental and Lease		90000	0		90,000	90,000	-	0%	90,000	90,000	0	100%		(90,000)
221401	Fuel and Lubricants – Vehicles	2352	4000	509		6,861	6,861	-	0%	9,403	9,403	2,542	73%	13,873	7,012
221402	Fuel and Lubricants – Generator	2268	746	256		3,270	3,270	-	0%	9,075	4,547	1,277	72%	6,764	3,494
221502	Repairs and Maintenance –		0	808	1995	2,803	2,803	-	0%	4,850	4,850	2,047	58%	260	(2,543)

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	Vehicles															
221601	Cleaning Materials and Services	816	1000	514	469	2,799	2,799	-	0%		4,900	4,900	2,101	57%	2,498	(301)
221602	Stationery	1180	1500	733	797	4,210	4,210	-	0%		7,075	7,075	2,865	60%	5,502	1,292
221603	Printing, Binding and Publications Services								#DI V/0!				0	#DIV/0!	750	750
221604	Newspapers, Books and Periodicals		0	0					#DI V/0!				0	#DIV/0!		-
221701	Consultancy Services	9045	9045	9048	16555	43,693	43,693	-	0%		36185	36185	-7,508	121%	2,536	(41,157)
221907	Scholarships – Local		0	0					#DI V/0!		0	0	0	#DIV/0!		-
222102	Workshops, Conferences, Symposia and Seminars		0	0					#DI V/0!		0	0	0	#DIV/0!		-
222103	Food and Catering Services		0	0					#DI V/0!		0	0	0	#DIV/0!		-
222113	Guard and Security Services	7890	7890	7890	10520	34,190	34,190	-	0%		31,560	31,560	-2,630	108%	23,670	(10,520)
	<b>Total Use of Goods and Services</b>	<b>24,135</b>	<b>120,547</b>	<b>20,008</b>	<b>30,336</b>	<b>195,026</b>	<b>195,026</b>	<b>-</b>	<b>0%</b>		<b>201,548</b>	<b>204,020</b>	<b>8,994</b>	<b>96%</b>	<b>70,973</b>	<b>(124,053)</b>
	<b>Total Training and Manpower Development</b>	<b>70,557</b>	<b>166,969</b>	<b>66,430</b>	<b>76,758</b>	<b>380,714</b>	<b>380,714</b>	<b>0</b>	<b>0%</b>		<b>387,236</b>	<b>389,708</b>	<b>8,994</b>	<b>98%</b>	<b>242,941</b>	<b>(137,773)</b>
<b>200</b>	<b>RESEARCH AND CONSULTANCY</b>															
<b>21</b>	<b>COMPENSATION OF EMPLOYEES</b>															

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211101	Basic Salary - Civil Service	10149	10149	10149	9549	39,996	39,996	-	0%	39,996	39,996	0	100%	33,335	(6,661)
211110	General Allowance	16275	16275	16275	16275	65,100	65,100	-	0%	65,100	65,100	0	100%	65,100	-
211116	Special Allowance	11583	11583	11583	11583	46,332	46,332	-	0%	46,332	46,332	0	100%	38,277	(8,055)
	<b>Total Compensation of Employees</b>	<b>38,007</b>	<b>38,007</b>	<b>38,007</b>	<b>37,407</b>	<b>151,428</b>	<b>151,428</b>	<b>-</b>	<b>0%</b>	<b>151,428</b>	<b>151,428</b>	<b>0</b>	<b>100%</b>	<b>136,712</b>	<b>(14,716)</b>
<b>22</b>	<b>USE OF GOODS AND SERVICES</b>														
221104	Domestic Travel-Means of Travel		0	0		-		-	#DI V/0!	750	750	750	0%		-
221105	Domestic Travel-Daily Subsistence Allowance		0	0		-		-	#DI V/0!	500	500	500	0%	53	53
221106	Domestic Travel – Incidental		0	0		-		-	#DI V/0!	250	250	250	0%		-
221203	Telecommunications, Internet, Postage and Courier	500	360	357		1,217	1,217	-	0%	3,000	3,000	1,783	41%	1,735	518
221401	Fuel and Lubricants – Vehicles	2013	0	1006	1758	4,777	4,777	-	0%	8,050	8,050	3,273	59%	5,020	243
221402	Fuel and Lubricants – Generator	2358	0	393	858	3,609	3,609	-	0%	9,432	4,716	1,107	77%	4,856	1,247
221502	Repairs and Maintenance – Vehicles		3300	0		3,300	3,300	-	0%	3,300	3,300	0	100%	2,400	(900)
221601	Cleaning Material		1000	250		1,250	1,250	-	0%			-1,250	#DIV/0!	2,485	1,235
221602	Stationery	500	450	0		950	950	-	0%	3,000	3,000	2,050	32%	1,437	487
221603	Printing, Binding		0	0					#DI	450	450	450	0%		

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	and Publications Services					-		-	V/0!						-
221701	Consultancy Services		0	0		-		-	#DI V/0!	0	0	0	#DIV/0!	2,075	2,075
221907	Scholarships – Local		0	0		-		-	#DI V/0!	0	0	0	#DIV/0!		-
221908	Scholarships – Foreign					-		-	#DI V/0!	0	0	0	#DIV/0!		-
	<b>Total Use of Goods and Services</b>	<b>5,371</b>	<b>5,110</b>	<b>2,006</b>	<b>2,616</b>	<b>15,103</b>	<b>15,103</b>	<b>-</b>	<b>0%</b>	<b>28,732</b>	<b>24,016</b>	<b>8,913</b>	<b>63%</b>	<b>20,061</b>	<b>4,958</b>
	<b>Total Research and Consultancy</b>	<b>43,378</b>	<b>43,117</b>	<b>40,013</b>	<b>40,023</b>	<b>166,531</b>	<b>166,531</b>	<b>-</b>	<b>0%</b>	<b>180,160</b>	<b>175,444</b>	<b>8,913</b>	<b>95%</b>	<b>156,773</b>	<b>(9,758)</b>
<b>300</b>	<b>ADMINISTRATI ON AND MANAGEMENT</b>														
<b>21</b>	<b>COMPENSATIO N OF EMPLOYEES</b>														
211101	Basic Salary - Civil Service	19551	19551	19548	19545	78,195	78,195	-	0%	78,198	78,198	3	100%	63,764	(14,431)
211110	General Allowance	54180	54180	54180	59739	222,279	222,279	-	0%	216,720	216,720	-5,559	103%	216,720	(5,559)
211116	Special Allowance	32874	32874	32877	32878	131,503	131,503	-	0%	131,500	131,500	-3	100%	108,609	(22,894)
	<b>Total Compensation of Employees</b>	<b>106,605</b>	<b>106,605</b>	<b>106,605</b>	<b>112,162</b>	<b>431,977</b>	<b>431,977</b>	<b>-</b>	<b>0%</b>	<b>426,418</b>	<b>426,418</b>	<b>-5,559</b>	<b>101%</b>	<b>389,093</b>	<b>(42,884)</b>
<b>22</b>	<b>USE OF GOODS AND SERVICES</b>														
221101	Electricity		0	0		-		-	#DI V/0!		15000	15,000	0%		
221203	Telecommunicatio	804	2000	337					0%	4,825	4,825		65%		



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	ns, Internet, Postage and Courier					3,141	3,141	-				1,684		1,825	(1,316)
221204	Refuse Collection		0	300	300	600	600	-	0%	1,800	1,800	1,200	33%	900	300
221303	Office Building Rental and Lease		0	0		-		-	#DI V/0!			-	#DIV/0!		-
221401	Fuel and Lubricants – Vehicles	2655	3000	828		6,483	6,483	-	0%	10,625	10,625	4,142	61%	4,274	(2,209)
221402	Fuel and Lubricants – Generator	3879	1400	0	790	6,069	6,069	-	0%	15,511	7,755	1,686	78%	13,558	7,489
221501	Repair and Maintenance–Civil		47370	0	47370	94,740	94,740	-	0%		47370	(47,370)	200%		(94,740)
221502	Repairs and Maintenance – Vehicles		4000	774		4,774	4,774	-	0%	8,642	8,642	3,868	55%	6,460	1,686
221503	Repairs and Maintenance– Generators		0	878	875	1,753	1,753	-	0%	5,267	5,267	3,514	33%		(1,753)
221504	Repairs and Maintenance, Machinery, Equipment		0	254	250	504	504	-	0%	1,525	1,525	1,021	33%	8,352	7,848
221505	Repairs and Maintenance – ICT Equipment		2500	359	1000	3,859	3,859	-	0%	2,500	2,500	(1,359)	154%		(3,859)
221601	Cleaning Materials and Services	710	1400	0		2,110	2,110	-	0%	4,264	4,264	2,154	49%	2,922	812
221602	Stationery	650	0	542	884	2,076	2,076	-	0%	3,900	3,900	1,824	53%	7,100	5,024
221604	Newspapers, Books and Periodicals		0	250	250	500	500	-	0%	1,500	1,500	1,000	33%		(500)
221701	Consultancy Services		0	0		-		-	#DI V/0!			-	#DIV/0!	25,500	25,500

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221907	Scholarships – Local		0	0	5900	5,900	5,900	-	0%	5,000	5,000	(900)	118%	4,387	(1,513)
221908	Scholarships – Foreign		85000	2500		87,500	87,500	-	0%	50,000	100,000	12,500	88%	804	(86,696)
222102	Workshops, Conferences, Symposia and Seminars		80230	0	5000	85,230	85,230	-	0%	205,000	145,000	59,770	59%	115,000	29,770
222105	Entertainment Representation and Gifts		0	0		-		-	#DIV/0!	3,000	3,000	3,000	0%	3,000	3,000
222109	Operational Expenses		0	0		-		-	#DIV/0!			-	#DIV/0!	67,000	67,000
222110	Subscriptions		0	0		-		-	#DIV/0!			-	#DIV/0!		-
222113	Guard and Security Services		0	0		-		-	#DIV/0!			-	#DIV/0!		-
223101	Personnel Insurance			8666	4333	12,999	12,999	-	0%	4333	4333	(8,666)	300%		(12,999)
223106	Vehicle Insurance		0	0		-		-	#DIV/0!	5,000	5,000	5,000	0%	4,770	4,770
	<b>Total Use of Goods and Services</b>	<b>8,698</b>	<b>226,900</b>	<b>15,688</b>	<b>66,952</b>	<b>318,238</b>	<b>318,238</b>	<b>-</b>	<b>0%</b>	<b>332,692</b>	<b>377,306</b>	<b>44,068</b>	<b>84%</b>	<b>265,852</b>	<b>(52,386)</b>
<b>23</b>	<b>CONSUMPTION OF FIXED CAPITAL</b>														
232201	Transport Equipment		12000			120,000	120,000	-	0%	15000	120000	-	100%		
232301	ICT Infrastructure, Hardware, Networks and Facilities					-		-	#DIV/0!			-	#DIV/0!	3,600	3,600
	<b>Total Consumption of Fixed Capital</b>	<b>0</b>	<b>120,000</b>	<b>0</b>	<b>0</b>	<b>120,000</b>	<b>120,000</b>	<b>-</b>	<b>0%</b>	<b>15,000</b>	<b>120,000</b>	<b>0</b>	<b>100%</b>	<b>3,600</b>	<b>3,600</b>

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26	<b>GRANTS</b>															
262101	Contributions to International															
	<b>Total Grants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DI V/0!</b>							
	<b>Total Administration and Management</b>	<b>115,303</b>	<b>453,505</b>	<b>122,293</b>	<b>179,114</b>	<b>870,215</b>	<b>870,215</b>	<b>-</b>	<b>0%</b>							
	<b>TOTAL PAYMENTS</b>	<b>229,238</b>	<b>663,591</b>	<b>228,736</b>	<b>295,895</b>	<b>1,417,460</b>	<b>1,417,460</b>	<b>-</b>	<b>0%</b>							
	<b>Expenditure Payments by Department/Section(Program)</b>															
	100 Training and Manpower Development	70,557	166,969	66,430	76,758	380,714	380,714	-	0%							
	200 Research and Consultancy	43,378	43,117	40,013	40,023	166,531	166,531	-	0%							
	300 Administration and Management	115,303	453,505	122,293	179,114	870,215	870,215	-	0%							
	<b>TOTAL PAYMENTS</b>	<b>229,238</b>	<b>663,591</b>	<b>228,736</b>	<b>295,895</b>	<b>1,417,460</b>	<b>1,417,460</b>	<b>-</b>	<b>0%</b>							
	<b>Expenditure Payments by Expenditure Category &amp; by Department/Section</b>															

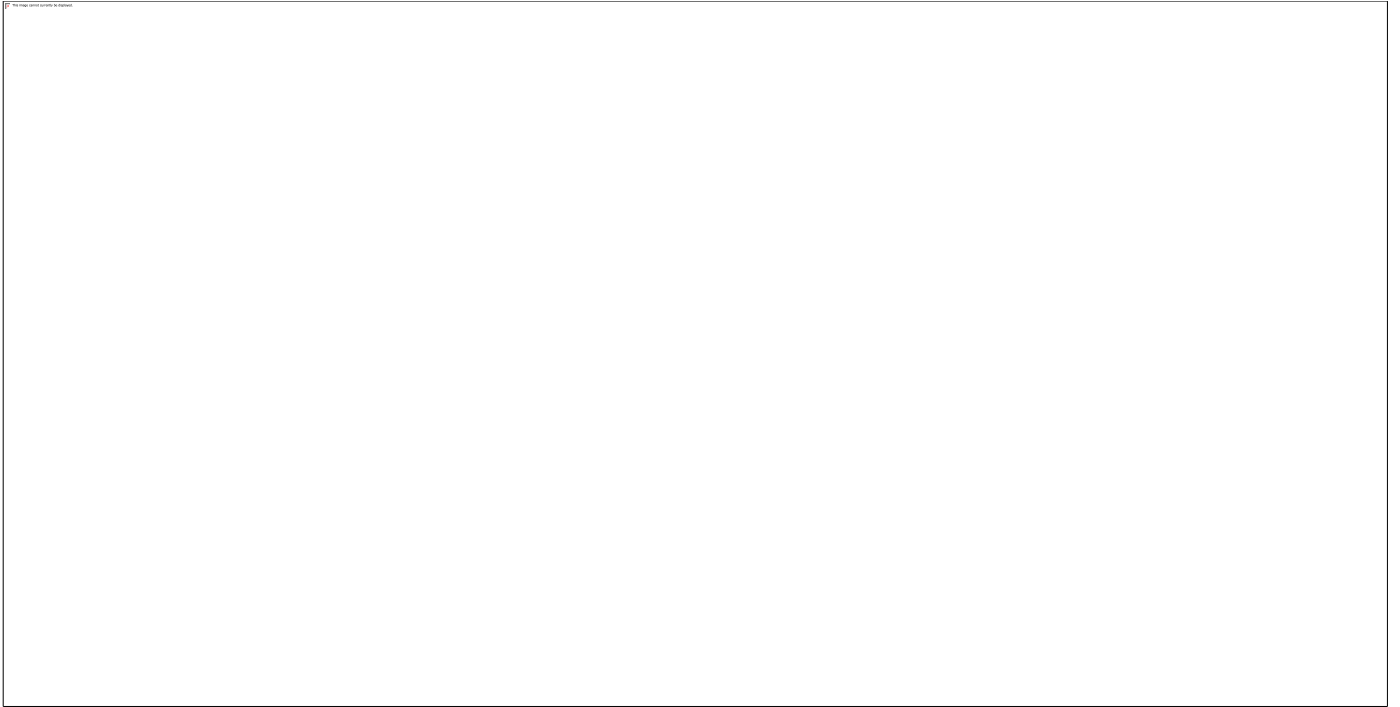
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	<b>on(Program)</b>															
	<b>21 Compensation of Employees</b>	<b>191,034</b>	<b>191,034</b>	<b>191,034</b>	<b>195,991</b>	<b>769,093</b>	<b>769,093</b>	<b>-</b>	<b>0%</b>	<b>763,534</b>	<b>763,534</b>	<b>(5,559)</b>	<b>101%</b>	<b>697,773</b>	<b>(71,320)</b>	
	Training and Manpower Development	46,422	46,422	46,422	46,422	185,688	185,688	-	0%	185,688	185,688	-	100%	171,968	(13,720)	
	Research and Consultancy	38,007	38,007	38,007	37,407	151,428	151,428	-	0%	151,428	151,428	-	100%	136,712	(14,716)	
	Administration and Management	106,605	106,605	106,605	112,162	431,977	431,977	-	0%	426,418	426,418	(5,559)	101%	389,093	(42,884)	
	<b>22 Use of Goods and Services</b>	<b>38,204</b>	<b>352,557</b>	<b>37,702</b>	<b>99,904</b>	<b>528,367</b>	<b>528,367</b>	<b>-</b>	<b>0%</b>	<b>562,972</b>	<b>605,342</b>	<b>61,975</b>	<b>87%</b>	<b>356,886</b>	<b>(171,481)</b>	
	Training and Manpower Development	24,135	120,547	20,008	30,336	195,026	195,026	-	0%	201,548	204,020	8,994	96%	70,973	(124,053)	
	Research and Consultancy	5,371	5,110	2,006	2,616	15,103	15,103	-	0%	28,732	24,016	8,913	63%	20,061	4,958	
	Administration and Management	8,698	226,900	15,688	66,952	318,238	318,238	-	0%	332,692	377,306	44,068	84%	265,852	(52,386)	
	<b>23 Consumption of Fixed Capital</b>	<b>-</b>	<b>120,000</b>	<b>-</b>	<b>-</b>	<b>120,000</b>	<b>120,000</b>	<b>-</b>	<b>0%</b>	<b>15,000</b>	<b>120,000</b>	<b>-</b>	<b>100%</b>	<b>3,600</b>	<b>(116,400)</b>	
	Training and Manpower Development	-	-	-	-	-	-	-	0%	-	-	-	#DIV/0!	-	-	
	Research and Consultancy	-	-	-	-	-	-	-	0%	-	-	-	#DIV/0!	-	-	
	Administration and Management	-	120,000	-	-	120,000	120,000	-	0%	15,000	120,000	-	100%	3,600	(116,400)	
	<b>26 Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0%</b>	<b>2,000</b>	<b>2,000</b>	
	Training and			-	-				0%				#DIV/0!			

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Manpower Development	-	-			-			-			-	-			-	-
Research and Consultancy	-	-	-	-	-	-	-	-	0%		-	-	-	#DIV/0!	-	-
Administration and Management	-	-	-	-	-	-	-	-	#DIV/0!	3,000	3,000	3,000	0%		2,000	2,000
<b>TOTAL PAYMENTS</b>	<b>229,238</b>	<b>663,591</b>	<b>228,736</b>	<b>295,895</b>	<b>1,417,460</b>	<b>1,417,460</b>	<b>-</b>	<b>#DIV/0!</b>		<b>1,344,506</b>	<b>1,491,876</b>	<b>59,416</b>	<b>95%</b>		<b>1,060,259</b>	<b>(357,201)</b>

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**APPENDIX 4 - DETAILS OF FIXED ASSETS PURCHASED DURING THE FOURTH  
QUARTER 1ST APRIL 2107 - 30TH JUNE 2017**

Date	Fixed Asset Type	Qty	Source	Amount
				US \$
	Transport Equipment		MOF	120,000
	ICT Equipment		Enterprise Fund	300
	ICT Infrastructure, Hardware, Network		Enterprise Fund	4,640
	Furniture & Fixture		Enterprise Fund	5,500
	Other Fixed Assets(Air Condition)		Enterprise Fund	2,400
<b>TOTAL</b>		-		132,840

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