



Promoting Accountability of Public Resources

# AUDITOR GENERAL'S REPORT

**ON THE FINANCIAL  
STATEMENTS AUDIT OF THE  
NATIONAL DISASTER  
MANAGEMENT AGENCY  
(NDMA)  
FINANCIAL STATEMENTS**

**For the Fiscal Period  
Ended June 30, 2019**

**October, 2020**

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



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## **Republic of Liberia**

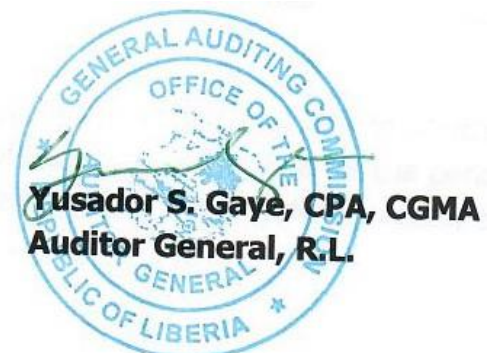


### **The Honorable Speaker of the House of Representatives, and the President Pro-Tempore of the House of Senate:**

We have undertaken the audit of the National Disaster Management Agency (NDMA) financial statements for the financial year ended June 30, 2019. The audit was conducted under the Auditor General's statutory mandate, as provided for 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 National Disaster Management Agency (NDMA). Where responses have been provided by the Management on 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 members of 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.



**Monrovia, Liberia**

October, 2020

## **AUDITOR GENERAL'S REPORT ON THE FINANCIAL STATEMENT AUDIT OF THE NATIONAL DISASTER MANAGEMENT AGENCY (NDMA) FOR THE FISCAL PERIOD ENDED JUNE 30, 2019.**

We have audited the financial statements of the National Disaster Management Agency (NDMA) for the period ended June 30, 2019. These financial statements comprise the Statement of Receipts and Payments, Statement of Comparison of Budget and Actual amounts for the fiscal period then ended, and a summary of significant accounting policies and other explanatory information.

### **Qualified Opinion**

Except for the effects of the matter/s described in the Basis for qualified opinion paragraphs below, in our opinion, the accompanying financial statements of the National Disaster Management Agency (NDMA) present fairly, in all material respects, the Statement of Receipts and Payments as at June 30, 2019, Statement of Comparison of Budget and Actual Amounts and a summary of other accounting policies and explanatory notes for the fiscal period then ended in accordance with International Public Sector Accounting Standards (IPSAS) Cash Basis of Accounting.

### **Basis for Qualified Opinion**

The NDMA Management did not provide appropriate explanatory notes for items on the face of the financial statements such as external assistance, transfers, and cash for the financial year under audit.

The NDMA Management did not provide supporting documents such as valid cash receipts and invoices to validate the disbursements of US\$4,000.00 and L\$266,040 received from the Government of Liberia by the NDMA Management to respond to a gold mine disaster that occurred in Gbanipea, Nimba County.

The NDMA Management made total payment of L\$1,328,725.20 for the purchase of a 5KVA generator, wires and cables without evidence of supporting documents such as cash payment receipts and delivery or goods receive notes

### **Management's Responsibility**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standard (ISPSAS) Cash Basis, 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.

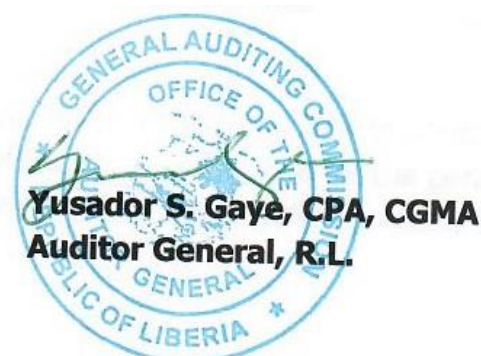
### **Auditor Responsibility**

We conducted our audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's

judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate, which set a basis for our audit opinion.



**Monrovia, Liberia**  
October, 2020

## STATEMENT OF RESPONSIBILITIES

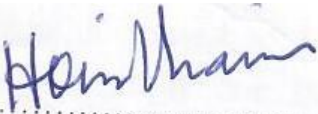
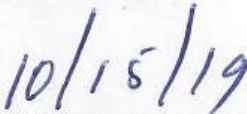
The Financial Statements as set out on pages 7 to 28 have been prepared in accordance with the provisions of the Public Financial Management Act of 2009 and in compliance with the Cash Basis International Public Sector Accounting Standards (Cash IPSAS), adopted by the Government of Liberia.

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 National Disaster Management Agency.

Under the provisions of the same Act, I am required to prepare unaudited Final Account of the National Disaster Management Agency 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 National Disaster Management Agency 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.

  
.....  
Henry O. Williams  
*Executive Director/ Head of Agency*  
National Disaster Management Agency  
  
  
.....  
Date

## MANAGEMENT DISCUSSION AND ANALYSIS OF THE FINANCIAL STATEMENTS

### Introduction

This Report provides commentary and analysis of the cash receipts and payments (as well as financial performance) of the National Disaster Management Agency for the financial year ended 30<sup>th</sup> June 2019 and of its financial position as at that date.

Note: all transactions in this report, are reported in the United States Dollars.

### 1 The FY2018/19 Approved Budget

At the onset of the fiscal period FY2018/19, the National Legislature appropriated a total of US \$ 930,000.000. During the period under review, there were two transferred which shifted our budget to **US-\$1,071,428.00**.

### 2 Summary

The total original approved Budget for 2018/2019 was **US-\$930,000.00**; of this amount, **US-\$347,280.00** was approved for Compensation, while **US-\$317,165.00** was approved for Goods & Services and **US-\$265,555.00** for Non-Financial Assets. The budget was later re-shifted due to insufficient fund to cover the fiscal year 2018/2019 compensation budget for employees.

Later in September 2018, the amount of **US-\$ 131,428.00** was transferred for Honorarium & general allowances for the two newly appointed (August 1, 2018) Deputy Executive Directors and their staffs. In February 2019 another **US-\$10,000.00** was transferred for Nimba County Gold Mine Landslide disaster response. Thus, the total of **US-\$ 141,428.00** was added to the original budget thereby giving us a revised budget increased to **US-\$1,071,428.00**. However, there were also major internal transfers from one budget line to another which shifted the budget of total compensation to **US-\$914,876.00**. The total compensation comprises of Honorarium **US-\$154,875.00**, General Allowances **US-\$ 750,001.00** and Overtime **US-\$ 10,000.00** thus, Goods & Services **US-\$141,552.00** and Capital Expense **US-\$15,000.00**.

For the period under review, the amount of US-\$**996.85** and LR-\$**1,540,245.92** totalling the amount of US-\$**11,265.16** was balance brought forward from FY 2017/2018. The total of **US-\$21,334.00** was allotted as operational fund for FY 2018/2019.

4. **Authorised Appropriation/Allocations- The total of US-\$ 930,000.00 was appropriated by the National Legislature during the year under review.**
5. **Other Receipts/ Transfer from MFDP- The total of US-\$ 141,428.00 was transferred by the MFDP to the agency as Compensation for the two deputy directors and their staff who were employed after the passage of the budget.**
6. **Expenditure – Operational Fund- US-\$ 1,071,428.00**
  - a. **Employee benefits- US-\$ 914,876.00**
  - b. **Goods and Services- US-\$ 141,552.00**

**c. Purchase of Capital Items- US-\$ 15,000.00**

**7. Project Flows**

**8. Outstanding Commitments**

**9. Cash Balances as per bank- The closing cash balance as of the under review is US-\$ 67.89.**

**10. Conclusion**

The Financial Statements for the financial year ended 30<sup>th</sup> June 2019 should be read in conjunction with the underlying notes and supplementary disclosures for better understanding and interpretation.



.....  
Rolando K. Woheel  
Comptroller

.....  
Date Oct. 15, 2019



**National Disaster Management Agency**  
Government of Liberia Report  
**Financial Statement for the Financial Year Ended 30th JUNE 2019 (FY2018/19)**  
*RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE*

FUND/ACCOUNTS DESCRIPTION	NOTES	FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019			FOR THE FINANCIAL YEAR ENDED 30 JUNE 2018		
		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>US \$'000</b>	<b>US \$'000</b>	<b>US \$'000</b>	<b>US \$'000</b>	<b>US \$'000</b>	<b>US \$'000</b>
<b><u>OPERATIONAL FUND</u></b>							
<b>RECEIPTS</b>							
Authorized Allocation/Appropriation	4	21,334.00	967,427.69		98,333.00	201,122.80	
Other Receipts	5	-			-		
<b>External Assistance:</b>	6						
Grants From Multilateral Agencies		-			-		
Grants From Bilateral & Other Agencies		-			-		
Borrowings from Multilateral Agencies		-			-		
Borrowings from Bilateral Agencies		-			-		
Other Grants and Aid		-	0	-	-		
Other Borrowings		-			-		

FUND/ACCOUNTS DESCRIPTION	NOTES	FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019			FOR THE FINANCIAL YEAR ENDED 30 JUNE 2018		
		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>Total Receipts - Operational Fund</b>		<b>21,334.00</b>	<b>967,427.69</b>	-	<b>98,333.00</b>	<b>201,122.80</b>	-
<b>PAYMENTS</b>							
<b>Operations:</b>							
Wages, Salaries and Employee Benefits	<b>7</b>	0.00	914,022.94		-	201,122.80	
Supplies and Consumables	<b>8</b>	32,127.96	41,454.75		69,584.09		
<b>TRANSFERS:</b>	<b>9</b>						
Grants		-			-		
Other transfer payments		-			-		
<b>CAPITAL EXPENDITURES:</b>	<b>10</b>						
Purchase/Construction of Property, plant and Equipment		-	11,950.00		10,301.66		
Purchase of Financial Instruments		-			-		

FUND/ACCOUNTS DESCRIPTION	NOTES	FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019			FOR THE FINANCIAL YEAR ENDED 30 JUNE 2018		
		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>Total Payments - Operational Fund</b>		<b>32,127.96</b>	<b>967,427.69</b>	-	<b>79,885.75</b>	<b>201,122.80</b>	-
<b>Increase/Decrease in Cash</b>		<b>(10,793.96)</b>	=	=	<b>18,447.25</b>	=	=
Cash at the beginning of the year		11,265.17					
Net change in cash (receipts less payments)		(10,793.96)	-	-	18,447.25	-	-
Foreign currency translation difference		<u>403.32</u>			<u>\$7,182.07</u>		
<b>Cash at the End of the year - Operational Fund</b>		<b>67.89</b>	-	-	<b>11,265.17</b>	-	-
<b>Cash at the Beginning of the year - All Funds</b>	<b>11</b>	<b>11,265.17</b>	-	-	-	-	-
<b>Cash at the End of the year - All Funds</b>	<b>11</b>	<b>67.89</b>	-	-	<b>11,265.17</b>	-	-

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT (OPERATIONAL FUND)  
 FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019  
 - RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE  
 - Budget Approved on the Cash Basis**

	For the Financial Year Ended 30 June 2019					FY2017/18
ACCOUNT TITLE/DESCRIPTION	Actual Amounts	Final Budget	Original Budget	Difference: Final Budget and Actual	Percentage Variance	Actual Amounts
	US \$'000	US \$'000	US \$'000	US \$'000	%	US \$'000
<b>CASH INFLOWS</b>						
Authorized Allocation/Appropriation	988,761.69	1,071,428.00	930,000.00	82,666.31	0.08	299,455.80
Grants	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-
Other receipts				-	-	
<b>Total Cash Receipts</b>	<b>988,761.69</b>	<b>1,071,428.00</b>	<b>930,000.00</b>	<b>82,666.31</b>	<b>0.08</b>	<b>299,455.80</b>
<b>CASH OUTFLOWS</b>						
Wages, Salaries and Other Employee Benefits	914,022.94	914,876.00	347,280.00	853.06	0.00	201,122.80

*Auditor General's Report on the Financial Statement Audit  
Of the National Disaster Management Agency (NDMA)  
For the fiscal period ended June 30, 2019*

	For the Financial Year Ended 30 June 2019					FY2017/18
ACCOUNT TITLE/DESCRIPTION	Actual Amounts	Final Budget	Original Budget	Difference: Final Budget and Actual	Percentage Variance	Actual Amounts
Goods and Services Consumed	73,582.71	141,552.00	317,165.00	67,969.29	0.48	69,584.09
Capital Expenditure	11,950.00	15,000.00	265,555.00	3,050.00	0.20	10,301.66
Transfers to other Government Units	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
<b>Total Cash Payments</b>	<b>999,555.65</b>	<b>1,071,428.00</b>	<b>930,000.00</b>	<b>71,872.35</b>	0.07	<b>281,008.55</b>
<b>NET CASH FLOW - OPERATIONAL FUND</b>	(10,793.96)	-	-	10,793.96	-	18,447.25



**STATEMENT OF CASH POSITION (ALL PUBLIC FUNDS)  
 AS AT 30 JUNE 2019**

	Notes		As at 30 June 2019	As at 30 June 2018	Change in Cash Balances	FY2016/17
Cash/Bank Account Details	Currency Held In	11	US \$'000	US \$'000	US \$'000	Actual Amounts
<b>OPERATIONAL FUND</b>						<b>US \$'000</b>
<b>Petty Cash or Imprest</b>						
Petty Cash A/c 1			-	40.34	-	
Petty Cash A/c 2			-			-
<b>Total held in petty cash:</b>			-	40.34	-	-
						-
<b>Bank Accounts</b>						
8Central Bank AC #- USD 0010011601002549	USD		67.89	11,265.17		-
Central Bank AC #- 2 LRD 0010011602003316						
<b>Total held in Bank Accounts:</b>			67.89	11,265.17	-	



Auditor General's Report on the Financial Statement Audit  
 Of the National Disaster Management Agency (NDMA)  
 For the fiscal period ended June 30, 2019

	Notes		As at 30 June 2019	As at 30 June 2018	Change in Cash Balances	FY2016/17
Cash/Bank Account Details	Currency Held In	11	US \$'000	US \$'000	US \$'000	Actual Amounts
<b>Total Cash and Bank Balances at the end of the period (Operational Fund):</b>			67.89	11,305.51	-	-
<b><u>CAPITAL DEVELOPMENT FUNDS (DONOR FINANCED PROJECTS)</u></b>		21				-
<b>Petty Cash or Imprest</b>			-	-	-	-
Petty Cash A/c 1						-
Petty Cash A/c 2						
<b>Total held in petty cash:</b>			-	-	-	-



*Auditor General's Report on the Financial Statement Audit  
Of the National Disaster Management Agency (NDMA)  
For the fiscal period ended June 30, 2019*

	Notes		As at 30 June 2019	As at 30 June 2018	Change in Cash Balances	FY2016/17
<b>Cash/Bank Account Details</b>	<b>Currency Held In</b>	11	<b>US \$'000</b>	<b>US \$'000</b>	US \$'000	<b>Actual Amounts</b>
<b>Bank Accounts</b>			-	-	-	
Project 1 Bank AC						
Project 2 Bank AC						
<b>Total held in Bank Accounts:</b>			-	-	-	
<b>Total Cash and Bank Balances at the end of the period (Donor Financed Projects):</b>			-	-	-	
<b>TOTAL CASH AND BANK BALANCES -</b>			67.89	11,305.51	-	





*Auditor General's Report on the Financial Statement Audit  
Of the National Disaster Management Agency (NDMA)  
For the fiscal period ended June 30, 2019*

	Notes		As at 30 June 2019	As at 30 June 2018	Change in Cash Balances	FY2016/17
<b>Cash/Bank Account Details</b>	<b>Currency Held In</b>	11	<b>US \$'000</b>	<b>US \$'000</b>	US \$'000	<b>Actual Amounts</b>
<b>ALL PUBLIC FUNDS</b>						

The Accounting Policies and Notes set out on pages 16 to 23 form an integral part of the financial statements.

  
 .....  
 Rolando K. Woheel  
 Comptroller  
  
 Oct. 15, 2019  
 .....  
 Date

  
 .....  
 Rolando K. Woheel  
 Comptroller  
  
 Oct. 15, 2019  
 .....  
 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 National Disaster Management Agency*, a public sector entity of the Government of Liberia. The financial statements encompass the reporting entity as specified in the relevant legislation (*Public Finance Act 2009*). *National Disaster Management Agency* principal activity is to *coordinate all disaster related activities across the Country*.

The Financial Statements presented above reflect the Cash Receipts and Payments of the National Disaster Management Agency for the financial year ended 30th June 2019 on the basis of moneys received by, held in or paid out by the National Disaster Management Agency during the year under review. The Entity controls its own bank accounts. Appropriation of operational expenses and other cash receipts are deposited into its bank accounts, from which cash expenditures are administered upon presentation of appropriate documentation and authorisation.

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

The principal address of the reporting entity is National Disaster Management Agency, Gurley Street & U.N. Drive Intersection, Monrovia, Liberia.

### **2 Accounting Policies**

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

#### **(a) Basis of preparation**

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

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

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

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

‘ the monetary unit of Liberia for all government agency accounting and financial reporting

shall be the Liberian Dollar. The United States Dollars **may** also be used for financial reporting purposes, but the Liberian Dollar is the base currency."

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

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

Foreign currency transactions and transactions in Liberian Dollar and other foreign currencies are translated into United States Dollar using the exchange rates prevailing at the dates of the transactions. Closing monetary balances are translated into the reporting currency using the closing rates. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance.

The year-end (30<sup>th</sup> June 2019) exchange rate for the Liberian Dollar was LD 200.1 per US 1\$.

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

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

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

National Disaster Management Agency 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 National Disaster Management Agency 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 National Disaster Management Agency 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 National Disaster Management Agency.

## **(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 *National Disaster Management Agency*. 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 *National Disaster Management Agency* 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 National Disaster Management Agency.

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 National Disaster Management Agency. 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 July 30, 2019 by Mr. Henry O. Williams, Head of the National Disaster Management Agency.

### 4 Authorised Allocations/Appropriation

The total amount of Authorised Allocations received for FY2018/19 US 988,761.69 (US 299,455.80 - FY2017/18) represents.

The comparative analysis of Estimated and Actual Receipts for the financial year FY2018/19 is presented below:

**NOTE 4 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL AUTHORISED ALLOCATIONS RECEIVED FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2019**

	Actual	Final Budget	Original Budget	Difference: Final Budget and Actual	Percentage Variance	Actual
	FY 2018/19 US \$'000	FY 2018/19 US \$'000	FY 2018/19 US \$'000	FY 2018/19 US \$'000	FY 2018/19	FY 2017/18 US \$'000
Employee Compensation	914,022.94	914,876.00	347,280.00	853.06	0.00	201,122.80
Goods and Services	62,788.75	141,552.00	317,165.00	78,763.25	0.56	98,333.00
Capital Expenditure	11,950.00	15,000.00	265,555.00	3,050.00	0.20	
<b>TOTAL RECEIPTS</b>	<b>988,761.69</b>	<b>1,071,428.00</b>	<b>930,000.00</b>	<b>82,666.31</b>	<b>0.08</b>	<b>299,455.80</b>

### 5. Payments – Operations (Wages, Salaries and other Employee Benefits)

The total amount of Cash Payments made against Compensations of Employee during FY2018/19 of US \$ 914, 022.94 (US \$201,122.80 - FY2018/19 are classified in the same form as the National Budget. The Comparative Analysis of Estimated and Actual payments made for the financial year FY2018/19 is presented below by **Economic Classifications**.

**NOTE 5 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL PAYMENTS MADE DURING THE FINANCIAL YEAR ENDED 30TH JUNE 2019**

Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance	Actual
	FY 2018/19	FY 2018/19	FY 2018/19	FY 2018/19	FY 2018/19	FY 2017/18
	US \$'000	US \$'000	US \$'000	US \$'000		US \$'000
<b>Comparative Analysis by Economic Classification</b>						
<b>Wages, Salaries and other Employee Benefits</b>						
Wages and Salaries	914,022.94	914,876.00	347,280.00	853.06	0.00	201,122.80
Social Contributions				-	-	
Other Employee Costs				-	-	
<b>GRAND TOTAL</b>	<b>914,022.94</b>	<b>914,876.00</b>	<b>347,280.00</b>	<b>853.06</b>	<b>0.00</b>	<b>201,122.80</b>

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

The total amount of Cash Payments made against Goods and Services during FY2018/19 of US \$ 73,582.71 (US \$69,584.09 - FY2017/18 are classified in the same form as the National Budget. The Comparative Analysis of Estimated and Actual payments made for the financial year FY2018/19 is presented below by **Economic Classifications**.

**NOTE 8 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL PAYMENTS MADE DURING THE FINANCIAL YEAR ENDED 30TH JUNE 2019**

Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance	Actual
	FY 2018/19	FY 2018/19	FY 2018/19	FY 2018/19	FY 2018/19	FY 2017/18
	US \$'000	US \$'000	US \$'000	US \$'000		US \$'000

**Comparative Analysis by Economic Classification**

**Supplies and Consumables**

Travel Expenses			25,600.00	-	-	13,419.41
Utilities	1,225.00	12,600.00	15,600.00	11,375.00	0.90	520.38
Rent						
Fuel and Lubricants	13,452.31	24,072.00	52,920.00	10,619.69		7,288.00
Repairs and Maintenance	17,677.75	36,000.00	141,165.00	18,322.25		20,102.88
Office Materials, Consumables & Services	9,100.00	22,380.00	16,380.00	13,280.00	0.59	5,508.19
Consultancy services/Audit/Studies						
Specialized Materials and Services			15,000.00			
Education and Training Related			16,500.00			
Other General Expenses & Arrears	32,127.65	46,500.00	34,000.00	14,372.35	0.31	22,745.23
<b>GRAND TOTAL</b>	<b>73,582.71</b>	<b>141,552.00</b>	<b>317,165.00</b>	<b>67,969.29</b>	<b>0.48</b>	<b>69,584.09</b>

## 7. Purchase of Capital Items

Capital Expenditure of US 11,950.00 was expended during FY2018/19 on a Furniture and Fixture (US 10,606.45 – FY2017/18).

### NOTE 7 - COMPARATIVE ANALYSIS OF CAPITAL EXPENDITURE PAYMENTS MADE DURING THE FINANCIAL YEAR ENDED 30TH JUNE 2019

Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance	Actual
	FY 2018/19 US \$'000	FY 2018/19 US \$'000	FY 2018/19 US \$'000	FY 2018/19 US \$'000	FY 2018/19	FY 2017/18 US \$'000

#### Comparative Analysis by Economic Classification

#### CAPITAL EXPENDITURES:

Non-residential buildings				-	-	
Residential Buildings	-	-		-	-	
Roads and Bridges	-	-		-	-	
Other Structures	-	-		-	-	
Computer hardware			106,500.00	-	-	
Telecommunication Infrastructure			15,545.00	-	-	

Visual aids Radio and Audio Equipment	3,000.00	71,759.00	3,000.00	1.00		
Statellite Cabling Equipment and Television		71,751.00	-	-		
Other Fixed Assets			-	-		
Machinery, Furniture and Equipment			-	-		
Transport Equipment			-	-		
Machinery and other Equipment			-	-		
Security Equipment			-	-		
Furniture and Fixtures	11,950.00	12,000.00	50.00	0.00	4,593.16	
ICT Infrastructure			-	-		
ICT infrastr., Hardware, Networks & Facilities			-	-	5,708.50	
Strategic Stocks & Other fixed assets			-	-		
<b>GRAND TOTAL</b>	<b>11,950.00</b>	<b>15,000.00</b>	<b>265,555.00</b>	<b>3,050.00</b>	<b>1.00</b>	<b>10,301.66</b>

### **15 Cash and Cash Equivalents**

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

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

The approved budget is developed on the same accounting basis (cash basis), same classification basis, and for the same period (from 1 July 2014 to 30 June 2015) as for the financial statements – as explained in Note X above. The original budget was approved by the National Legislature on (date). There was no supplemental appropriation for financial year ended 30<sup>th</sup> June 2015. The original budget objectives and policies, and subsequent revisions are explained more fully in the Report of the Comptroller issued in conjunction with the financial statements. The excess of actual

### **17 External Assistance - Payment by Other Government Units and Third Parties**

*Payments by Other Government Units and Third Parties* is included below as memorandum item to the Financial Statements for the financial year ended 30<sup>th</sup> June 2015.



**SUPPLEMENTARY DISCLOSURES**

<b>APPENDIX 1 - DETAILS OF FIXED ASSETS PURCHASED DURING THE PERIOD 1ST JULY 2015 - 30TH JUNE 2016</b>				
<b>Date</b>	<b>Fixed Asset Type</b>	<b>Qty</b>	<b>Description</b>	<b>Amount</b>
				<b>US \$</b>
Aug. 10, 2018	Generator	1	Purchase of one Karma for Used by the NDMA	1,450.00
Jan. 4, 2019	Furniture and Fixture	3	Purchase of three Executive desks with L-shape and drawers for the three executive directors.	4,425.00
Jan. 4, 2019	Furniture and Fixture	3	Purchase of three Executive chairs for the three executive directors.	1,170.00
Jan. 4, 2019	Furniture and Fixture	3	Purchase of three Conference Tables for the three executive directors.	2,120.00
Jan. 4, 2019	Furniture and Fixture	3	Purchase of three Air conditioner (18000, 12000, and 9000 BTUs)	1,860.00
<b>GRAND TOTAL</b>			-	11,025