

Management Letter

On the Audit of GOL Consolidated Funds Account Financial Statements

For Fiscal Year Ended June 30, 2018



Promoting Accountability of Public Resources

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

Monrovia, Liberia

December 2020

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Hon. Samuel D. Tweah Jr.
Minister of Finance and Development Planning

Monrovia, Liberia

December 3, 2020

Dear Hon. Tweah:

RE: Management Letter on the Financial Statements Audit of the Government of Liberia Consolidated Fund for the Fiscal Period Ended June 30, 2018.

The Government of Liberia Consolidated Fund Financial statements are subject to audit by the Auditor-General in terms of Section 2.1.3 of the AC Act of 2014 as well as in accordance with the Public Financial Management Act and Regulations of 2009. The audit covered the fiscal year 2017/2018.

INTRODUCTION

The audit of the Government of Liberia Consolidated Fund financial statements for the year ended June 30, 2018 was completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

SCOPE AND DETERMINATION OF RESPONSIBILITY

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). These standards require that the audit is planned and performed so as to obtain reasonable assurance that, in all material respects, fair presentation is achieved in the annual financial statements.

An audit includes:

- Examination on a test basis of evidence supporting the amounts and disclosures in the financial statements;
- Assessment of the accounting principles used and significant estimates made by management; and
- Evaluation of the overall financial statement presentation.

The audit will also include an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations which came to our attention and are applicable to financial matters.

The matters mentioned in this letter are therefore those that were identified through tests considered necessary for the purpose of the audit and it is possible that there might be other matters and/or weaknesses that were not identified.

The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of the Accounting Officer. Our responsibility is to express our opinion on these financial statements.

KEY MANAGEMENT PERSONNEL


| No. | Name | Rank | Time Served |
|-----|---------------------------|-----------------|-----------------|
| 1. | Hon. Samuel D. Tweah, Jr. | Minister | 2018 to Present |
| 2. | Hon. Boima S. Kamara | Former Minister | 2016 to 2018 |

| | | | |
|-----|----------------------------|---|-----------------|
| 3. | Hon. Rebecca Y Mcgill | Deputy Minister for Administration | 2018 to Present |
| 4. | Mrs. Juah Feika | Former Deputy Minister for Administration | 2016 to 2018 |
| 5. | Dr. Samora P. Z. Wolokolie | Deputy Minister for Fiscal Affairs | 2018 to Present |
| 6. | Mr. Adolphus Forkpa | Former Deputy Minister for Fiscal Affairs | 2016 to 2018 |
| 7. | Hon. Augustus J. Flomo | Deputy Minister for Economic Management | 2018 to Present |
| 8. | Mr. Alvin Attah | Former Deputy Minister- Economic Management | 2016 to 2018 |
| 9. | Hon. Tenneh G. Brunson | Deputy Minister for Budget and Development Planning | 2013 to Present |
| 10. | Mr. Hanson S. Kiazolu | Former Comptroller & Accountant General | 2016 to 2017 |
| 11. | Ezekiel B. Korvah | Former Comptroller & Accountant General | 2017 to 2018 |
| 12. | Hon. Atty. Janga Kowo | Comptroller and Accountant General | 2018 to Present |
| 12. | Mr. Prince M. Lighe | Audit Focal Person | 2013 to Present |

APPRECIATION

We would like to express our appreciation for the courtesy and assistance rendered by the staff of the Ministry of Finance and Development Planning during the audit.

Yours Faithfully,



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

ACRONYMS USED

| Acronym | Meaning |
|----------------|--|
| AG | Auditor General |
| CAG | Comptroller and Accountant General |
| CGMA | Chartered Global Management Accountant |
| CPA | Certified Public Accountant |
| CSA | Civil Service Agency |
| GAC | General Auditing Commission |
| GC | Governance Commission |
| GoL | Government of Liberia |
| IFMIS | Integrated Financial Management Information system |
| IPSAS | International Public Sector Accounting Standards |
| ISSAI | International Standard of Supreme Audit Institutions |
| IT | Information Technology |
| MACs | Ministries Agencies and Commissions |
| MFDP | Ministry of Finance and Development Planning |
| MOS | Ministry of State for Presidential Affairs |
| PFM | Public Finance Management |

1. DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Issues

1.1.1 Inadequate Disclosure of Cash and Cash Equivalent

Observation

1.1.1.1 Part 1.2.2 to 1.2.4 of the IPSAS Cash Basis of Accounting provides that Financial statements prepared under the cash basis provide readers with information about the sources of cash raised during the period, the purposes for which cash was used and the cash balances at the reporting date. The measurement focus in the financial statements is balances of cash and changes therein. Notes to the financial statements may provide additional information about liabilities, such as payables and borrowings, and some non-cash assets, such as receivables, investments and property, plant and equipment.

1.1.1.2 An investment normally qualifies as a cash equivalent only when it has a short maturity of, say, three months or less from the date of acquisition. Equity investments are excluded from cash equivalents unless they are, in substance, cash equivalents.

1.1.1.3 Bank borrowings are generally considered to give rise to cash inflows. However, in some jurisdictions, bank overdrafts which are repayable on demand form an integral part of an entity's cash management. In these circumstances, bank overdrafts are included as a component of cash. A characteristic of such banking arrangements is that the bank balance often fluctuates from being positive to overdrawn.

1.1.1.4 It was observed that the notes to the Government of Liberia Consolidated Funds Financial Statements for the period under audit did not disclose in the Cash and Cash Equivalent section:

- Investments which qualify as cash and cash equivalent
- Bank borrowings which give rise to cash flows, i.e. bank overdraft

Risk

1.1.1.5 The failure to adequately provide full disclosure about cash and cash equivalent could deny the intended users of the financial statement the information needed to make informed decision.

Recommendation

1.1.1.6 The Comptroller and Accountant General should ensure that all relevant information regarding cash and cash equivalent are disclosed for in the notes to Consolidated Fund Account Financial Statement of the Government of Liberia.

Management's Response

1.1.1.7 *Management do include in the financial statements the disclosure of Cash and Cash equivalent. Table 38: Cash and Cash equivalent at the end of the period as reported on page 47 reflect the details of Government of Liberia (GoL). This clearly indicate the detail of what constitute the Cash and Cash equivalent reported on the statement of Cash receipt and payment on page 26. Although the investments were disclosed in Table 38 of \$299,725,*

going forward we will provided additional details on the nature of the investment moving forward.

1.1.1.8 Management also included in investment in Appendix 4 Government of Liberia's equity in States Owned Enterprises for the period ended under review. However, Management take note of the Auditor's observation on bank borrowing-Bank Overdraft (how GoL decides to address the overdraft), and appropriate actions will be taken moving forward.

Auditor General's Position

1.1.1.9 The Consolidated Funds Account financial statements should disclose information about cash receipts, cash payments and cash balance of the government which is necessary for fair presentation. The information about cash should provide inputs useful for assessment of the government ability to generate cash in the future and the likely sources and uses of cash.

1.1.1.10 The information provided by the MFDP Management were not included in the cash and cash equivalent section neither was there a cross reference made to the table or schedule being referred to as required by the part 1.2.2 to 1.2.4 of standards. Therefore, we maintain our recommendation.

1.1.2 Cash Controlled by the Reporting Entity

Observation

1.1.2.1 Part 1.4.9 of the IPSAS Cash Basis of Accounting requires that an entity should disclose in the notes to the financial statements together with a commentary, the nature and amount of:

- Significant cash balances that are not available for use by the entity
- Significant cash balances that are subject to external restrictions

1.1.2.2 It was observed that the notes to the Consolidated Fund Account Financial Statements for the period under audit the Comptroller and Account Genera (CAG) did not disclose in the Cash and Cash Equivalent section:

- Cash controlled by the reporting entity for use its own objective and cash amount which the government collected and deposited in its own bank account before transferred to other account.

Risk

1.1.2.3 The failure to adequately provide full disclosure about cash and cash equivalent could deny users of the financial statements the ability to make informed decision.

1.1.2.4 The accuracy and correctness of Consolidated Funds Account financial statement cannot be assured in the absence of full disclosure about cash and cash equivalent.

Recommendation

1.1.2.5 The Comptroller and Accountant General (CAG) should ensure that all relevant information regarding cash and cash equivalent are disclosed in the notes to Consolidated Fund Financial Statement of the Government of Liberia.

Management's Response

1.1.2.6 *Cash controlled by the reporting entity are essentially managed at the level of individual Line ministries and agencies. They are responsible for reporting the unused balances. It is an ongoing challenge to ascertain the balances that are subject to external restriction. This is a serious situation that Management is working along with some of the partners in mitigating this concern. Management agrees with the Auditor General's observation and to address this condition GoL has started the process of implementing the Treasury Single Account (TSA) which is geared towards sweeping all balances of GoL accounts at any given time and set to capture all receipts including projects and donor funds.*

Auditor General's Position

1.1.2.7 We acknowledge Management's acceptance of our finding and recommendation. We will make a follow – up on the implementation of our finding and recommendation in subsequent audit.

1.1.3 Restriction on Cash Balances and Access to Borrowing

Observation

1.1.3.1 Part 1.4.9 of the IPSAS Cash Basis of Accounting requires that an entity should disclose in the notes to the financial statements together with a commentary, the nature and amount of:

- (a) Significant cash balances that are not available for use by the entity;
- (b) Significant cash balances that are subject to external restrictions; and
- (c) Undrawn borrowing facilities that may be available for future operating activities and
to settle capital commitments, indicating any restrictions on the use of these facilities.

1.1.3.2 It was observed that the notes to the Consolidated Fund Financial Statements for the period under audit did not disclose the nature and amount of:

- Significant cash balances that are not available for use
- Significant cash balances that are subjected to external restriction and,
- The undrawn borrowing facilities that may be available for future operating activities and to settle capital commitments.

Risk

1.1.3.3 The failure to adequately provide full disclosure about cash could deny users of the financial statements the ability to make informed decision.

1.1.3.4 The accuracy and correctness of Consolidated Funds Account financial statement cannot be assured in the absence of full disclosure.

Recommendation

1.1.3.5 The CAG should ensure that all relevant information regarding restriction on cash balances and access to borrowing must be disclosed in the notes to the Consolidated Fund Financial Statement of the Government of Liberia.

Management's Response

- 1.1.3.6 *Management agrees with the Auditor General's observation. The Annual Consolidated Fund Statements do not include donor fund projects or donor-controlled accounts. Therefore, to address this situation, GoL has started the process of implementing the Treasury Single Account (TSA) which is geared towards sweeping all balances of GoL accounts at any given time and set to capture all receipts including projects and donor funds.*

Auditor General's Position

- 1.1.3.7 We acknowledge Management's acceptance of our finding and recommendation. We will make a follow – up on the implementation of our finding and recommendation in subsequent audit.

1.1.4 Bank Reconciliation

Observation

- 1.1.4.1 Section 27(3) of the PFM Act of 2009 states that "In order to facilitate proper accounting and reconciliation of the Consolidated Fund, the Minister shall establish new bank accounts at the start of each fiscal year for the collection of revenues against the new fiscal year's budget. After ninety (90) days following the end of the preceding fiscal year, all accounts established for the execution of the budget of the preceding fiscal year shall be closed and balances therein transferred to the new accounts established for the new fiscal year".
- 1.1.4.2 According Section R 3 (6) of the 2009 Regulation to the PMF Act of 2009, "the balance of every bank account as shown in a bank statement shall be reconciled with the corresponding cashbook balance at least once every month and the reconciliation statement shall be filed or recorded in the cash book or the reference to the date and number thereof".
- 1.1.4.3 During the conduct of the audit it was observed that that the Ministry of Finance and Development Planning had maintained two hundred ninety-two (292) accounts with the Central Banks of Liberia. There was no evidence provided that every bank account held by GoL was reconciled. See annexure 1 for details.

Risk

- 1.1.4.4 Failure by the Management at the MFDP to reconcile every bank account maintain by the GoL could cause the cash position reported in the financial statement to be misstated.

Recommendation

- 1.1.4.5 The Management at the MFDP should provide justification why every bank account of the GoL during the period under audit was not reconciled.
- 1.1.4.6 The Management at the MFDP should reconcile every unreconciled bank account of the GoL regularly and submit copies of the reconciliation report to the office of the Auditor General.
- 1.1.4.7 Management of the MFDP/CAG should ensure that all Banks accounts are reconciled monthly and were applicable bank accounts should be consolidated to enable the

performance of monthly reconciliations.

Management's Response

1.1.4.8 *Management has taken note of this observation and as part of the corrective action is the implementation of the Treasury Single Accounts which is going to help address this issue.*

Auditor General's Position

1.1.4.9 We acknowledge Management's acceptance of our finding and recommendation. We will make a follow – up on the implementation of our finding and recommendation in subsequent audit.

1.1.5 Correction of Errors

Observation

1.1.5.1 Part 1.5.1 to 1.5.2 of the IPSAS Cash Basis of Accounting requires when an error arises in relation to a cash balance reported in the financial statements, the amount of the error that relates to prior periods should be reported by adjusting the cash at the beginning of the period. Comparative information should be restated, unless it is impracticable to do so.

1.1.5.2 An entity should disclose in the notes to the financial statements the following:

- The nature of the error;
- The amount of the correction; and
- The fact that comparative information has been restated or that it is impracticable to do so.

1.1.5.3 It was observed during the audit of the 2015/16 fiscal year that the cash balance brought forward from fiscal year 2014/15 was understate by US\$ 21.547 million (beginning cash was shown as zero when it should have been US\$21.547).

1.1.5.4 It was further observed that the error has not been corrected which has an adverse effect on current year cash balance and the three (3) succeeding fiscal years (2017/2018, 2018/19 and 2019/20) cash balance of the Consolidated Fund Financial Statements.

Risk

1.1.5.5 Failure to timely correct the reported error in cash balance invalidates the true cash position of the Government of Liberia.

1.1.5.6 The accuracy of the Consolidated Fund Statement cannot be assured.

Recommendation

1.1.5.7 The CAG should ensure that the error in the cash balance is corrected and the financial statement is restated in a timely manner to enhance fair presentation.

Management's Response

1.1.5.8 *On page 22 of FY 14/15 the Statement of Cash Receipt and Payments indicate the Closing balance of US\$21.5 million. This amount was carried forward to FY15/16 as "Unspent*

Revenue" as indicated on page 17 of the Statement of Cash Receipts and Payments. The disclosure distinguishes the brought forward amount in the Consolidated Fund at the close of the FY14/15 from the cash receipts generated for the period FY15/16. This amount needed to be disclosed separately from cash receipts for FY15/16 budgetary amount of US\$570.76 million.

1.1.5.9 The schedule on page 18 of the FY16/17 represents statement on expenditure only and not cash receipts. Hence, the budget lines comprising how expenditure was actually spent includes those of the B/F and the Cash Receipts. Accordingly, the US\$568.256 million representing total payment and the Increase/Decrease in Cash and Cash Equivalents of US\$2.506 million result to US\$570.761 million which balances off with the total Receipts and B/F amount on page 7 of the FY15/16 report.

1.1.5.10 However, Management appreciates the observation, takes due cognizance and note that appropriate corrective action(s) will be taken where necessary.

Auditor General's Position

1.1.5.11 We acknowledge Management's acceptance of our finding and recommendation. We will make a follow – up on the implementation of our finding and recommendation in subsequent audit.

1.1.6 Consolidation Disclosures

Observation

1.1.6.1 Part 1.6.20 of the IPSAS Cash Basis of Accounting requires the following disclosures should be made in consolidated financial statements:

- A listing of significant controlled entities including the name, the jurisdiction in which the controlled entity operates (when it is different from that of the controlling entity); and
- The reasons for not consolidating a controlled entity.

1.1.6.2 It was observed that the notes to the Consolidated Fund Financial Statements for the period under audit did not disclose a list of significant controlled entities and the reason for not consolidating controlled entities.

Risk

1.1.6.3 Failure to list significant controlled entities and reason for consolidation in the notes to the financial statement may undermine fair presentation.

Recommendation

1.1.6.4 The Comptroller and Accountant General should ensure full and adequate disclosure is provided for all significant controlled entities and reason for not consolidating controlled entities.

Management's Response

1.1.6.5 Information on these controlled entities are captured at the Ministries and Agencies level, for example, Health or Education Ministries which controlled the various counties offices

that submit quarterly and annual reports to the respective ministry. These ministries when reporting includes all controlled entities financial reports in their reports and are included in the Consolidated Financial Statements.

1.1.6.6 *However, Management has taken note of this observation and corrective action has been taken in subsequent reports.*

Auditor General's Position

1.1.6.7 We acknowledge Management's acceptance of our finding and recommendation. We will make a follow – up on the implementation of our finding and recommendation in subsequent audit.

1.1.7 Translation of Foreign Currency Transaction

Observation

1.1.7.1 Part 1.7.5 and 1.7.6 of the IPSAS Cash Basis of Accounting requires that an entity should disclose the amount of exchange differences included as reconciling items between opening and closing cash balances for the period.

1.1.7.2 When the reporting currency is different from the currency of the country in which the entity is domiciled, the reason for using a different currency should be disclosed. The reason for any change in the reporting currency should also be disclosed.

1.1.7.3 It was observed that the notes to the Government of Liberia Consolidated Fund Financial Statements for the period under audit did not disclose:

- The closing rate used in translating foreign currency transaction to the presentation currency during fiscal year.
- The amount of exchange difference included as reconciling item between the opening and closing cash balance for the fiscal year.

Risk

1.1.7.4 Failure to disclose the closing rate and the amount of exchange difference could undermine fair presentation.

Recommendation

1.1.7.5 The Comptroller and Accountant General should ensure full and adequate disclosure is made for all foreign currencies.

Management's Response

1.1.7.6 *Management has taken note of this observation and corrective action will be taken in subsequent reports.*

Auditor General's Position

1.1.7.7 We acknowledge Management's acceptance of our finding and recommendation. We will make a follow – up on the implementation of our finding and recommendation in subsequent audit.

1.1.8 Variances - Comparison of Budget and Actual Amount

Observation

- 1.1.8.1 Part 1.9.8 (c) of the IPSAS Cash Basis of Accounting requires that by way of note disclosure, an explanation of material differences between the budget for which the entity is held publicly accountable and actual amounts, unless such explanation is included in other public documents issued in conjunction with the financial statements, and a cross reference to those documents is made in the notes.
- 1.1.8.2 Also, Part 1.9.33 of the IPSAS Cash Basis of Accounting states that an entity shall explain in notes to the financial statements the budgetary basis and classification basis adopted in the approved budget.
- 1.1.8.3 The Consolidated Fund Accounts financial statements for fiscal year 2017/2018 contained a Statement of Comparison of Budget and Actual Amount which shows material variances; however, the statement did not include notes or explanations for the material variances.

Risk

- 1.1.8.4 The failure to include notes or explanations for material differences between budgetary amounts and actual amounts in the financial statements could deny users of the financial statements the information needed to make informed decision.

Recommendation

- 1.1.8.5 The Comptroller and Accountant General should ensure full and adequate disclosure for material differences between the budget and actual amounts.

Management's Response

- 1.1.8.6 *Disclosures of the variance between the budgeted and actual amount is included in the report of the Comptroller and Accountant General and explained in notes below the financial statements. These are done in accordance with the budget classifications (Chart of Account) adopted in the approved budget.*
- 1.1.8.7 *Point 13 to 15 on page 11-14 discusses the material variances in the revenue budget and actual comparison, while expenditure begins from point 16 to 23 on Page 14-22.*

Auditor General's Position

- 1.1.8.8 The notes referred to by Management were not presented in a systemic manner. Also, the Statement of Comparison of Budget vs Actual Amount were not cross referenced to the related information in the notes to the financial.
- 1.1.8.9 Explanation of material differences between actual and budget amounts will be included in notes to the financial statements unless included in other public reports or documents issued in conjunction with the financial statements, and the notes to the financial

statements identify the reports or documents in which the explanation can be found as required by Part 1.9.15 of the standards. Therefore, we maintain our recommendation.

1.1.9 Note Disclosure of Budgetary Basis, Period and Scope

Observation

1.1.9.1 Part 1.9.33 of the IPSAS Cash Basis of Accounting (2004) requires that an entity shall explain in notes to the financial statements the budgetary basis and classification basis adopted in the approved budget.

1.1.9.2 It was noted that the financial statements of the Consolidated Funds Account for fiscal year 2017/2018 did not include explanatory notes on budgetary and classification basis adopted in the approved budget.

Risk

1.1.9.3 Failure to disclose the budgetary and classification basis adopted in approved budgets may deny users of financial statements the ability to evaluate budgetary performance and financial performance.

Recommendation

1.1.9.4 The Comptroller and Accountant General should ensure that the financial statements for the Consolidated Fund Account for fiscal year 2017/2018 have adequate disclosure notes on the budgetary and classification basis adopted in the approved budget.

Management's Response

1.1.9.5 *Management differs with the Auditors General's assertion. The report of the Comptroller and Accountant General R.L (page 2-22) discusses the budgetary basis and classification basis adopted in the approved budget. It also reports on the budgetary performance and financial performance. Management remain committed to providing any other additional information based on the IPSAS for inclusion into its financial reports where applicable.*

Auditor General's Position

1.1.9.6 The formats and classification schemes adopted for the presentation of the approved national budget for the fiscal period 2017/2018 clearly differs from the format adopted for the statement of Cash Receipts and Payments. Disclosure notes to the financial statements, as required by Part 1.9.36, will assist users to better understand the relationship between the budget and accounting information. Therefore, we maintain our recommendation.

1.1.10 Non-Reconciliation of Actual Amounts on a Comparable Basis to Budget and Actual Amounts in the Financial Statements

Observation

1.1.10.1 Part 1.9.41 of the IPSAS Cash Basis of Accounting (2004) requires that "the actual amounts presented on a comparable basis to the budget in accordance with paragraph 1.9.25 shall, where the financial statements and the budget are not prepared on a comparable basis, be reconciled to total cash receipts and total cash payments, identifying separately any basis, timing and entity differences. The reconciliation shall be disclosed on the face of the statement of comparison of budget and actual amounts or in the notes to the financial

statements". There may also be differences in formats and classification schemes adopted for presentation of financial statements and the budget.

- 1.1.10.2 It was noted that the classification schemes adopted for the presentation of the Statement of Receipts and Payments in the Consolidated Funds Account of 2017/2018 financial statements was by economic nature while the classification scheme adopted for the presentation of Approved National Budget for fiscal years was by national programs. However, the financial statements provided no disclosure notes detailing the reconciliation between the two-basis adopted.

Risk

- 1.1.10.3 Failure to reconcile differences in the classification schemes adopted by the budget and financial statements may deny assurance about MFDP accountability obligations in the budget execution process.

Recommendation

- 1.1.10.4 The comptroller and Accountant General should ensure that the financial statements for the Consolidated Fund Account of 2017/2018 has adequate disclosure notes on the reconciliation between difference classification schemes adopted by the budget and financial statements.

Management's Response

- 1.1.10.5 *Management respectfully disagrees with the Audit observation. The Government of Liberia Financial Statements are prepared on the same Cash Basis and not different schemes. Management again refer the auditor to the report of the Comptroller and Accountant General on page 2 clearly points to the basis of classification adopted. Management wants to reaffirms GoL commitment to the MTEF budgeting process which is in line with our adopted cash basis and not a program-based budget as implied by the auditor's observation.*

Auditor General's Position

- 1.1.10.6 There is a difference in the formats and classification schemes adopted for the presentation of the Statement of Cash Receipts and Payments and approved national budget. The standard requires a disclosure of information reconciling the two schemes in the note to the financial statement as required by Part 1.9.42 of the standard. Therefore, we maintain our recommendation.

1.1.11 External Assistance

Observation

- 1.1.11.1 Part 1.10.18 of the IPSAS Cash Basis of Accounting provides that the entity should disclose in the notes to the financial statements the balance of undrawn external assistance loans and grants available at reporting date to fund future operations when, and only when, the amount of the loans or grants available to the recipient is specified in a binding agreement and the satisfaction of any substantial terms and conditions that determine, or affect access to, that amount is highly likely, showing separately in the reporting currency:
- Total external assistance loans; and
 - Total external assistance grants.

1.1.11.2 Part 1.10.18 of the IPSAS Cash Basis of Accounting also stipulates that an entity should disclose in the notes to the financial statements the amount of external assistance debt rescheduled or cancelled during the period, together with any related terms and conditions.

1.1.11.3 It was observed that the notes to the Government of Liberia Consolidated Fund Financial Statements for the period under audit did not disclose:

- The balance of undrawn external assistance in loans and grants available at the reporting date.
- The amount of external assistance debt rescheduled or cancelled during the reporting period together with any related terms and conditions.

Risk

1.1.11.4 The accuracy and completeness cannot be assured in the absence of documents to verified undrawn external assistance in loans and grants, debt rescheduling or cancellations.

1.1.11.5 External users may not have the readily available current debt profile for the current period in making informed decisions.

Recommendation

1.1.11.6 The Comptroller and Accountant General should ensure full and adequate disclosure are made on the balances of undrawn external assistance: loans and grants as well as external assistance debt rescheduling or cancellation during the reporting period.

Management's Response

1.1.11.7 *Management has taken note of this observation and corrective action will be taken.*

Auditor General's Position

1.1.11.8 We acknowledge Management's acceptance of our finding and recommendation. We will make a follow – up on the implementation of our finding and recommendation in subsequent audit.

1.1.12 Variance - Financial Statement Amounts vs. General Ledger Amount

Observation

1.1.12.1 Part B.23 (1)(3) of the PFM Regulation of 2010 requires that the Comptroller-General, acting under the authority of the Minister, may carry out inspections that he/she considers necessary to ensure the integrity of the internal control system operating in a government agency. The inspection check shall verify that the cash books and ledgers have be posted up to date.

1.1.12.2 Our analysis of the statement of Receipt and Payments by economic classification and general ledger figures by economic classification for the period under audit showed significant variances. A comparison of financial statement figures by economic classification and a drilled down of general ledger from the IFMIS by economic classification revealed a variance of **US \$ 29,501,834.07. See Table 2 below for detail.**

Table 2: Variance Between Financial Statements and Ledger Amounts

| ACCT. TITLE | FINANCIAL STATEMENT AMOUNT (A)US\$ | LEDGER AMOUNT (B) US\$ | VARIANCE C= (A)-(B) US\$ |
|---|---|---------------------------------------|-------------------------------------|
| Payments | US \$'000 | US \$'000 | US \$'000 |
| Wages, Salaries and other Employee Benefits | 293,213,000.00 | 293,281,815.47 | (68,815.47) |
| Supplies and Consumables | 128,471,000.00 | 115,235,952.20 | 13,235,047.80 |
| Subsidies | 1,856,000.00 | 1,857,542.90 | (1,542.90) |
| Grants | 50,222,000.00 | 50,244,478.85 | (22,478.85) |
| Purchase/Construction of plant and equipment | 7,009,000.00 | 7,008,556.63 | 443.37 |
| Repayment of borrowings | 7,059,000.00 | 589,185.91 | 6,469,814.09 |
| Interest payments | 12,459,000.00 | 2,569,464.33 | 9,889,535.67 |
| Social Benefits | 787,000.00 | 787,169.64 | (169.64) |
| Direct Debts | 0 | | - |
| Total | 501,076,000.00 | 471,574,165.93 | 29,501,834.07 |

Risk

- 1.1.12.3 The accuracy of consolidated fund account financial statements cannot be assured in light of the significant variances noted.

Recommendation

- 1.1.12.4 The Management of MFDP/CAG should provide substantive justification for the variances reported between the financial statements and the general ledger.

Management's Response

- 1.1.12.5 *Management recognizes the concerns raised by the Auditor and has been working along with the relevant units to remedy this situation to avoid future occurrence. It was observed that the constant updating of the system after the end of the fiscal period leading to automatic adjustments has created these serious concerns.*
- 1.1.12.6 *However, corrective measures have been put in place by the CAG in that the service provider has configured a timelock on the system after each fiscal period.*
- 1.1.12.7 *Management remains committed to providing all necessary supporting documents to the auditors upon the submission of the detailed listings.*

Auditor General's Position

- 1.1.12.8 We acknowledge Management's acceptance of our finding and recommendation. We will make a follow – up on the implementation of our finding and recommendation in subsequent audit.

1.1.13 Outstanding Payment Vouchers

Observation

- 1.1.13.1 Regulation A.3(1) of the PFM Regulation of 2009 states that "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General , the relevant internal auditor or any officers authorized by them, by the Minister".
- 1.1.13.2 PFM Regulation Section A.3 (Paragraph 1-3) states that "any public officer concerned with the conduct of financial matters of the government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister. (2) A public officer who fails to keep or produce any records under this regulation is in a breach of financial discipline as defined in Regulation A.20".
- 1.1.13.3 During the period under audit, management failed to provide US\$108,664,635.93 or 22% of the payment vouchers that were requested to confirm the completeness test for entries recorded in the general ledger. **See annexure 2 for detailed.**

Risk

- 1.1.13.4 The accuracy and completeness of the consolidated account fund statement cannot be assured.

Recommendation

- 1.1.13.5 The Management at the MFDP should provide the explanation why it failed by present payment vouchers requested during audit.
- 1.1.13.6 The Comptroller and Accountant General should ensure that going forward the Archive Unit is trained in filing documents that can be readily retrieved for internal and external purposes audit.

Management's Response

- 1.1.13.7 *Management has and is continuously working with the Auditors in the provision of all requested documents, however, management request that documents received by the Auditors should be thoroughly reviewed to avoid repetition of requests, for examples vouchers with multiple transaction containing several electronic voucher numbers (EV), at times the auditors would tick some of the EVs pertaining to a particular transactions and leaving out some EVs that relates to other transactions that they are also looking for.*
- 1.1.13.8 *Management remains committed to the provision of all requested documents. Though the submission of the list of "unsupported Transactions" whereas the initial requested vouchers are still in the possession of the Auditors. Management is working tirelessly and the listed vouchers would be provided soonest. Management is already providing the requested documents for the Auditor's review.*

Auditor General's Position

- 1.1.13.9 The manner and form in which the Management of MFDP is unprecedented in our audit engagement. The initial request of the payment vouchers was made on August 10, 2020 as at yet the Management of the MFDP is still unable to present all of the payment vouchers request for audit purposes. The MFDP Management is still in the process of submitting payment voucher after the submission of the management letter. As we are concluding the A.G Position to the management letter, the Management of MFDP is yet to provide payment vouchers for transactions amounting to US\$ 88,980,055.43.

1.1.14 Quarterly Government Agency or Fund accounts

Observation

- 1.1.14.1 Regulation I.9 (1) of the PFM requires that there shall be prepared by each head of government agency and transmitted to the Auditor-General, the Minister and the Comptroller-General in respect of each quarter commencing from the beginning of the fiscal year, the accounts covering all Public Funds under his/her control.
- 1.1.14.2 During the audit, we noted that there was no evidence that all the Managements of Government Ministries and Agencies prepared and transmitted to the Auditor General the quarterly accounts of public funds under the control of the M/As.

Risk

- 1.1.14.3 1.1.16.3 The failure to submit Quarterly Funds Accounts to the Auditor General could undermine public sector transparency and accountability.

Recommendation

- 1.1.14.4 1.1.16.4 The CAG should ensure that the Managements of MACs prepare and submit to the Auditor General Quarterly Funds Account report of public funds under their control for audit validation.

Management's Response

- 1.1.14.5 *Management notes the recommendation and will work with the line Ministries and Agencies comply with the Auditor General's observation.*
- 1.1.14.6 *It is quite interesting to note that the Amended and Restated PFM Acts of 2019 has placed all Comptrollers and Financial managers under the newly established Department of the Comptroller and Accountant General which placed them under the CAG direct supervision.*
- 1.1.14.7 *Again, the CAG will work with MACs to enable the implementation of this observation.*

Auditor General's Position

- 1.1.14.8 We acknowledge Management's acceptance of our finding and recommendation. We will make a follow – up on the implementation of our finding and recommendation in subsequent audit.

1.1.15 Imbalanced Trial Balance

Observation

- 1.1.15.1 In any general-purpose financial reporting framework, the first step toward the preparation of credible financial statements is having at least a balanced trial balance. Whilst this does not mean an absence of misstatements, it creates some comfort in recording and posting processes.
- 1.1.15.2 It was observed during the audit that the trial balance generated from IFMIS which was used as the basis for the financial statements out of balance. The total debit balance report on the trial balance is US\$ 1,114,658,340.58 while the total credit balance is US\$ **1,114,643,144.78 thus an unexplained variance of US\$ 15,195.80.**

Risk

- 1.1.15.3 The accuracy and completeness of the consolidated fund account statements cannot be assured in light of the difference noted.

Recommendation

- 1.1.15.4 The CAG should explain the variance between the total debit and credit in the trial balance and update the trail balance to reflect the correct totals of the debit and credit.
- 1.1.15.5 Management needs to determine the causes of this problem and take concrete actions to solve it. In the future financial statements should only be prepared from a balanced trial balance.

Management's Response

- 1.1.15.6 *Management recognized this issue months ago and logged a case with Freebalance Inc. (SERVICE PROVIDER) through our Database Officer. The problem with the report is that it lacks the requisite filters to filter out Donor off-budget (DFP) data that were being piloted on the production environment from 2014/15 to 2017/18. Any Trial balance generated for any of these periods will have a problem because it contains DFP data.*
- 1.1.15.7 *As at today's date, Freebalance Inc. has not resolved the case. However, we are still following up with them and hope the filters will be added to the report as soon as possible.*

Auditor General's Position

- 1.1.15.8 We acknowledge Management's acceptance of our finding and recommendation. We will make a follow – up on the implementation of our finding and recommendation in subsequent audit.

1.1.16 Underlying Records Tax and Non-Tax Revenue Generation

Observation

- 1.1.16.1 Section 805 of the Revenue Code of Liberia Act of 2000 as amended in 2011 states that "income is from a source in Liberia if it is derived in respect of the performance of services

or employment exercised in Liberia whether or not the gains or profits from the services or employment are received in Liberia”.

- 1.1.16.2 During the audit, we observed that there was no evidence of supporting underlying records, reports, ledgers, books of original entry, Bank Payment Slip, deposit slips and copies of receipt to support the validation and completeness of total revenue amounting to **US\$375,870,000.00** recorded in the Statement of Receipt and Payments of GoL Consolidated Funds Account financial statements for FY 2017/2018. The documents were repeatedly requested during the audit but the Management at the MFDP to provide the documents during the audit.

Risk

- 1.1.16.3 The completeness of Tax and Non-Tax Revenue reported in the financial statements cannot be assured in the absence of relevant underlying records and reports on revenue collection.

Recommendation

- 1.1.16.4 The Management of MFDP/CAG should ensure that revenue collections are documented and the records used for the compilation of the Consolidated Funds Accounts financial statements are available for internal and external audits.
- 1.1.16.5 Further, an annual documented reconciliation should be performed for the Liberia Revenue Authority, Central Bank of Liberia and the Ministry of Finance, Development Planning that should be presented to the Auditor General during the audit.

Management's Response

- 1.1.16.6 *As it relates to recommendation 1.1.18.4, the LRA hereby confirms that all revenue collections are supported by appropriate documents. We are pleased to state that because of the continual modernization of the LRA's business processes, the form of those documents within the relevant fiscal period changed from being totally physical (hard copies) to electronic documents. In March 2018, the Customs ASYCUDA system was put online and began to electronically receive and process all supporting documents for every declaration. All ASYCUDA records from that period onward are virtually stored and can be accessed with the appropriate credential. The same is true for the Tax system. During the same period or there about, all Large Taxpayers were required to and began filing their returns through the electronic filling platform developed for the LRA by the USAID RG3 project. Prior to that, the LRA enhanced its tax returns into PDF fillable forms that taxpayers are required to complete and submit via email. All of those records are captured, recorded and stored virtually. Again with the proper credential, a person can ascertain the existence of these information. Finally, during the 2017/2018 Fiscal years, LRA took the decision to discontinue the use of the De La Rue Preprinted Flag Receipts and to rely solely on the LRA system for receipt generation and verification. Thus, all system generated receipts are printed on plain continuous three-ply paper with all validation conducted electronically via TAS. In view of the above, the LRA confirms that all documents of revenue transactions for the Fiscal Period 2017/2018 are available and can be validated in the virtual storage. The GAC was offered and is still being offered the opportunity to verify all of these documents in the LRA system. The GAC only needs to provide the name and email addresses of the requisite staff so that those rights can be granted immediately. This offer*

was earlier given but was not taken up by the GAC.

1.1.16.7 In response to recommendation 1.1 18.5, the LRA informs the GAC that for the Fiscal Years 2016/2017 and 2017/2018 no tripartite reconciliation was conducted for the following reasons:

1.1.16.8 There was a disagreement between the LRA and MFDP, which was formally brought to the attention of the Auditor-General. The disagreement was about the recognition of revenues budgeted in prior year but not received until the subsequent year commenced. This issue though occurred between FY2015/2016, however, affected FY 2016/2017 and 2017/2018 opening and closing balances. The MFDP was of the view that revenues budgeted for prior year (FY 2015/2016) though not received (and therefore not earned in accordance with the cash basis IPSAS) should be recognized in the prior year when said revenues were actually received in the subsequent year (FY2016/2017). LRA on the other hand, was of the view that the revenue is recognized on cash receipt basis, when the taxpayers (debtors) pay taxes into government's consolidated revenue or transitory account(s) and not when bills are served to taxpayers, amount becomes due or budgeted for but not received.

1.1.16.9 Due to the disagreement, the year-end reconciliation statement was never signed off by the parties.

1.1.16.10 However, the LRA is pleased to inform the GAC that following those periods, reconciliations have been conducted for all subsequent periods and will be made available to GAC during the audit of the relevant periods.

Auditor General's Position

1.1.16.11 The Management of the MFDP assertion is not backed by documentary evidence. Therefore, we maintain our recommendation.

1.1.17 Borrowing during the Year

Observation

1.1.17.1 Regulation A.3(1) of the PFM Regulation of 2009 states that "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister".

1.1.17.2 During the fiscal year under audit, a total borrowing of US\$40,690,000.00 was reflected on the Consolidated Funds Accounts Financial Statements; however, upon repeated requests, the Management of MDP failed to provide all supporting, relevant documents for the total borrowings.

Risk

1.1.17.3 The completeness of total borrowings reported in the financial statements cannot be

assured in the absence of relevant underlying records and reports.

Recommendation

- 1.1.17.4 The CAG should ensure that all relevant documentation related to borrowings used for the compilation of the Consolidated Funds Accounts financial statements are properly filed to enable easier retrieval whenever the documents are needed for audit and other administrative purposes.
- 1.1.17.5 Further, the Management of MFDP/CAG should ensure that all relevant documentation related to borrowings reported in the Consolidated Funds Accounts financial statement are made available during the audit to enable the auditors to validate, re-perform and recalculate (interest and timely payments, etc.) on borrowings.

Management's Response

- 1.1.17.6 *As part of Government expected revenue envelope, borrowing are captured by the Liberia Revenue Agency (LRA). The LRA has for the period under review improved the data capturing by automating their processes on the Tax Administrative System and ASYCUDA platform. All revenue collections information are processed on their online platforms and with the right credentials assigned the requested data can be readily accessed.*
- 1.1.17.7 *The LRA have agreed that all access be given to the Auditors in their review of the underlying information on Tax and Non-Tax revenue data.*

Auditor General's Position

- 1.1.17.8 This assertion was not made to the auditors during after a request was sent on the MFDP Management on August 10, 2020. In that communication the auditors requested the MFDP to submit all reports and underlying records for revenue recorded in the Statement of Receipts and Payment.
- 1.1.17.9 The MFDP Management compiled the Consolidated Funds Account Statement for the period under audit. Therefore, they should present all documents for the total borrowings. The auditor may verify with the LRA on the authenticity of documents provided. in the absence of making those documents available, we maintain our recommendation.

1.1.18 Interest and Loan Repayments

Observation

- 1.1.18.1 PFM Regulation Section A.3 (Paragraph 1-3) states that any public officer concerned with the conduct of financial matters of the government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister.

1.1.18.2 During the period under audit it was observed that the Management at the MFDP paid interests and loan repayments amounting to US\$ 19,518,000.00 as recorded in the Statement of Receipts and Payments in the Consolidated Funds Account financial statement. The audit team was provided no supporting documents after several request and numeral follow ups were made.

Risk

1.1.18.3 The accuracy and completeness of the consolidated fund account financial statements cannot be assured.

Recommendation

1.1.18.4 The Management at the MFDP should provide reasonable explanation for failure to submit all requested supporting documentations relative to interests and loan repayments recorded in the financial statement

Management's Response

1.1.18.5 *The Debt Management Unit has a google box platform where all debt and debt related information are scanned and stored. This platform provides easy access to all relevant audit requested documents, and the Auditors were given access and the documents are available for the auditors' review.*

1.1.18.6 *However, the auditor's access credentials are active and the staff in debt management unit are readily available to assist in getting the auditors logged in and access the requested data.*

Auditor General's Position

1.1.18.7 The Management of MFDP did not provide payment vouchers to support the payment of interest and loan repayment reported on the google box platform. The Management of MFDP ensure that payments vouchers prepare for the payment of interest and loan repayments.

1.2 Administrative Issue

1.2.1 Prior Year Audit Irregularities

Observation

1.2.1.1 Part K.9 of the PFM Regulation states that the Comptroller and Accountant General shall maintain a register of irregularities cited in reports of the Auditor-General to the Ways, Means and Finance Committee and monitor Heads of agencies' responses to irregularities raised in audit reports and management letters and address matters requiring changes in government-wide systems.

1.2.1.2 It was observed during the period under audit that there exists no evidence that the

Comptroller and Accountant General maintain a register of irregularities cited in the Management Letter for the audit of the Consolidated Funds Account for the fiscal period 2016/2017.

- 1.2.1.3 Also, the Comptroller and Accountant General did not provide evidence documenting the implementation of prior year audit findings. **See Annexure 3 for details.**

Risk

- 1.2.1.4 The correct measures to improve accountability and transparency cannot be implemented where audit recommendations are not implemented.

- 1.2.1.5 Failure to develop and maintain a register of irregularities may not leave a trail of possible action plan.

Recommendation

- 1.2.1.6 The Comptroller and Accountant General should state reason why no register of irregularities and an action plan for the implementation of prior year audit recommendations was prepared.

Management's Response

- 1.2.1.7 *Management agrees with the audit observation, even though there is not a registry prior year audit irregularity, Management has made significant strides in addressing previous audit recommendations.*

- 1.2.1.8 *Notable mentions include the engagement with the service provider of the IFMIS to tackle issues of configuration, glitches, and lack of some functionality leading to limited-service provision. Currently there has been some major progress made with evidence of improvements in future reports from the system. The LRA and Debt Management Unit have all automated their data platform now making more easily accessible. There has also been progressive improvement in the storing and arrangement of payment vouchers within the archive section. Substantial improvement has been made in the area of reconciliation with the regular triparty (LRA, CBL, & MFDP) reconciliation on a monthly, quarterly and annual basis.*

Auditor General's Position

- 1.2.1.9 We acknowledge Management's acceptance of our finding and recommendation. We will make a follow – up on the implementation of our finding and recommendation in subsequent audit.

ANNEXURES

Annexures 1: Unpresented Payments Vouchers

I. Expenditure by Economic Classification: Supplies and Consumables

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US \$ |
|--------------|----------------|-------------------|------------------------|---|-----------------|
| 1010200 | 223118 | 867553 | 138463 | consultancy Sept 2017 Sen. | 100,000.00 |
| 4090200 | 222153 | 880822 | 142803 | 40% Payment for the cost for installation of pipe on the RIA Highway, concrete patching of UN Drive from Clara Town to Mombo Town and Patching of Duala Bye pass through Mombo Town | 41,089.69 |
| 4090200 | 222153 | 957438 | 154968 | Payment for Bridge Materials | 199,991.88 |
| 4090200 | 222153 | 957470 | 154969 | Payment for Bridges Materials | 300,000.00 |
| 4090200 | 222153 | 986413 | 162877 | Payment for the repair of traffic light which was earmarked as one of the President's 150-day deliverables | 150,000.00 |
| 1300400 | 222137 | 994790 | 163382 | Central Bank of Liberia | 800,000.00 |
| 1130100 | 222126 | 998051 | 2018-000000000000339 | Payment for all categories of training for the Montserrado and Bong Counties By-election | 45,734.00 |
| 1130100 | 222126 | 869222 | 139138 | Payment for CVE Regional consultations across the country for the 2017 elections | 349,949.87 |
| 1130100 | 222126 | 869235 | 139368 | DSA for temporary staff recruitment across the country | 40,690.28 |
| 1130100 | 222126 | 869254 | 139414 | General elections allowance for commissioners and staff of the NEC | 214,065.20 |
| 1130100 | 222126 | 869277 | 138914 | Payment for the temporary poll workers staff at all levels across the country for the 2017 elections | 880,890.30 |
| 1130100 | 222126 | 871196 | 140578 | Payment for monthly salary and transportation for CVE and Gender Mobilizers | 203,736.16 |
| 1130100 | 222126 | 871975 | 140967 | Vehicles rental services rendered the commission during the replacement | 38,375.39 |
| 1130100 | 222126 | 871988 | 140980 | Payment for four Nissan Patrol SUVs and one Urvan Bus for the commission use | 279,047.65 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US \$ |
|--------------|----------------|-------------------|------------------------|--|-----------------|
| 1130100 | 222126 | 871996 | 140988 | Payment for polling staff meal and elections day logistics for inaccessible places | 191,946.53 |
| 1130100 | 222126 | 872006 | 141018 | Payment for materials for elections and runoff for the 2017 Elections | 2,280,047.00 |
| 1130100 | 222126 | 872014 | 140903 | Elections day operational found for the use of the commission | 50,000.00 |
| 1130100 | 222126 | 872023 | 141015 | Payment for services rendered the commission for the 2017 elections | 84,645.00 |
| 1130100 | 222126 | 872024 | 141138 | Payment for entertainment allowance to the offices of the Board of Commissioners and ED | 479,020.00 |
| 1130100 | 222126 | 872034 | 141177 | Honorarium for commissioners and staff for the month of September 2017 LBDI | 113,273.02 |
| 1130100 | 222126 | 872037 | 141182 | Payment represents 50% DSA for 16 days of extra hours work for HQ staff | 45,742.07 |
| 1130100 | 222126 | 984988 | 162021 | Final payment for media out-reach program for the upcoming By-election | 64,750.00 |
| 1130100 | 222126 | 985016 | 162031 | Fuel for Commissioners and senior staff for the month of May 2018 | 31,925.88 |
| 1130100 | 222123 | 905209 | 145697 | Payment for the printing of "No Your Candidates" for both Presidential and Representatives | 88,200.00 |
| 2020800 | 222121 | 881033 | 142879 | MOJ 60% LRD of Legal Fees for the months of August, September and October, 2017 | 37,499.40 |
| 1130100 | 222121 | 937724 | 151047 | Payment for research and legal services rendered the Commission 80% | 60,000.00 |
| 1300100 | 222116 | 994790 | 163382 | Central Bank of Liberia | 115,056.20 |
| 1400100 | 222113 | 861939 | 136586 | GUARD & SECURITY SERVICES FOR THE MONTH OF AUGUST & SEPT 2017 | 43,625.50 |
| 1300400 | 222112 | 862757 | 136820 | Payment as 100% costs to cover up IFMIS employees and consultants salaries for the month of August 2017. | 31,688.39 |
| 1010500 | 222109 | 847882 | 132239 | Payment for special operational fund July 2017 | 124,991.45 |
| 1130100 | 222109 | 908550 | 146706 | Payment for services rendered the Commission during the voter registration | 35,067.05 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US \$ |
|--------------|----------------|-------------------|------------------------|---|-----------------|
| 1130100 | 222109 | 908795 | 146705 | Payment for services rendered the Commission during the voter registration | 41,532.07 |
| 4180100 | 222109 | 862394 | 136792 | Payment for operational expenses August 2017 | 199,980.17 |
| 1270100 | 222109 | 867608 | 138508 | OPERATIONAL EXPENSE | 39,998.91 |
| 4020800 | 222109 | 869936 | 139897 | payment representing the cost to facilitate the emplementation of resettlement action plan (RAP) for monrovia consoldation project. | 84,729.67 |
| 4180100 | 222109 | 866315 | 137905 | Payment Represents Bills in favor of LIBTELCO Covering August 2017 / MFDP | 49,995.04 |
| 4180100 | 222109 | 866317 | 137907 | Payment Represents Bills in favor of LIBTELCO Covering August 2017 / MFDP | 49,995.04 |
| 4180100 | 222109 | 866318 | 137908 | Payment Represents Bills in favor of LIBTELCO Covering August 2017 / MFDP | 49,995.04 |
| 4180100 | 222109 | 866320 | 137911 | Payment Represents Bills in favor of LIBTELCO Covering August 2017 / MFDP | 49,995.04 |
| 1130100 | 222109 | 872043 | 141186 | Payment to Data entry clerks and supervisors for replacement and duplication of FRR and physical count | 59,874.58 |
| 1130100 | 222109 | 905053 | 143173 | Elections allowance for the region and local offices staff | 88,883.00 |
| 1130100 | 222109 | 905055 | 143176 | Elections allowance for the senior staff and others | 187,203.00 |
| 1130100 | 222109 | 905056 | 143178 | Elections allowance for the senior staff and others | 136,078.00 |
| 1130100 | 222109 | 905058 | 143182 | Purchase of 30 seated coaster bus for the commissions general staff use | 73,431.00 |
| 1130100 | 222109 | 905060 | 143189 | Elections allowance for the commissioners and staff for the period of two months | 185,781.65 |
| 1130100 | 222109 | 905076 | 145318 | Payment for run-off poll workers training across the country for the 2017 elections | 334,027.45 |
| 4130100 | 222109 | 872067 | 141244 | OPERATIONAL EXPENSES | 83,386.95 |
| 4290100 | 222109 | 871924 | 141125 | LAA SUBSIDY FOR EMERGENCY REPAIR WORKS AT THE AIRPORT AMOUNTING | 200,000.00 |
| 1130100 | 222109 | 904955 | 145250 | Payment on behalf of Cetus D.D. for the printing of Ballot papers and elections forms | 150,000.00 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US \$ |
|--------------|----------------|-------------------|------------------------|---|-----------------|
| 1130100 | 222109 | 904976 | 145198 | Payment for printing services rendered the Commission | 76,146.00 |
| 1300400 | 222109 | 901606 | 144347 | Payment as replenishment of the second quarter petty cash for the department of Administration and the Ministry's Central Float Operational Fund to finance approved request in Liberia Dollar. | 40,578.57 |
| 3240100 | 222109 | 881311 | 143005 | OPERATIONAL FUND IN FAVOR NHA FOR CONTINUITY OF ONGOING NHA/VOA'S PROJECT | 30,000.00 |
| 1130100 | 222109 | 908549 | 146709 | Payment for fuel for the used of the Commission for the Run-off election | 40,612.38 |
| 1130100 | 222109 | 950207 | 151608 | Transport services rendered the Commission during the Oct. 10, 2017 election | 50,000.00 |
| 1130100 | 222109 | 950242 | 151568 | Payment to poll workers for services rendered the Commission during the Run-off election | 288,300.00 |
| 1420100 | 222109 | 916445 | 147737 | LRD 40% INTERNET SERVICES AND SCRATCH CARD FOR THE MONTH OF DECEMBER 2017/ CARI | 250,000.00 |
| 1430100 | 222109 | 916822 | 148034 | OPERATIONAL EXPENSE JUL - NOV 2017 NDMA | 39,333.20 |
| 1430100 | 222109 | 916823 | 148035 | OPERATIONAL EXPENSE JUL - NOV 2017 NDMA | 58,847.69 |
| 3180100 | 222109 | 916287 | 147669 | PAYMENT AS OPERATIONAL EXPENSES FOR THE MONROVIA CITY CORPORATION FOR IT SOLID WASTE MANAGEMENT PROGRAM | 100,000.00 |
| 3180100 | 222109 | 916393 | 147698 | PAYMENT AS OPERATIONAL EXPENSES IN FAVOR OF THE MONROVIA CITY CORPORATION FOR IT SOLID WASTE MANAGEMENT PROGRAM (CLUS PROJECT) FOR THE MONTH OF DECEMBER 2017 | 150,000.00 |
| 3180100 | 222109 | 918425 | 149038 | MCC SOLID WASTE MANAGEMENT PROGRAM - OPERATIONAL EXPENSES. | 99,998.93 |
| 3180100 | 222109 | 916342 | 147706 | PAYMENT AS OPERATIONAL EXPENSES IN FAVOR OF THE MONROVIA CITY CORPORATION FOR IT SOLID WASTE MANAGEMENT PROGRAM (CLUS PROJECT) FOR THE MONTH OF DECEMBER 2017 | 100,000.00 |
| 3240100 | 222109 | 917998 | 148838 | Operational Fund for the Month of January '18 / NHA | 49,999.47 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US \$ |
|--------------|----------------|-------------------|------------------------|--|-----------------|
| 3250100 | 222109 | 918953 | 149280 | cleaning arrears for equipment and trucks jan 2018 pcc | 30,000.00 |
| 4160100 | 222109 | 930688 | 150365 | MFDG FACILITATE PURCHASE OF HFO FOR TERMINAL GENERATION IN FAVOR OF LEC | 2,500,000.00 |
| 1010500 | 222109 | 938497 | 151275 | Payment represents Special Operational Expense in favor of the House of Representatives. | 300,000.00 |
| 1300400 | 222109 | 964514 | 155606 | Payment as Replenishment of the Second trench Petty Cash for the Department of Administration and the Ministry's Central Float-Operational Fund to be utilized in the Fourth Quarter for the FY'2017/18. | 50,000.00 |
| 4020800 | 222109 | 972731 | 157826 | PAYMENT REPRESENTING THE COST TO FACILITATE THE IMPLEMENTATION OF THE RESETTLEMENT ACTION PLAN (RAP) FOR MONROVIA CONSOLIDATION OF ELECTRICITY TRANSMISSION DISTRIBUTION PROJECT. | 84,729.67 |
| 1010200 | 222109 | 985489 | 162360 | payment of special Legislative Operational Expense for the Liberian Senate, June, 2018 | 4,000,000.00 |
| 1010200 | 222109 | 985490 | 162364 | payment of special Legislative Operational Expense for the Liberian Senate, June, 2018 | 1,000,000.00 |
| 1050400 | 222109 | 975845 | 159046 | Payment represents Other Operational Expenses for the Ministry of Internal Affairs | 164,979.46 |
| 3100600 | 222109 | 994790 | 163382 | Central Bank of Liberia | 400,000.00 |
| 3240100 | 222109 | 975722 | 158980 | Operational Fund to Conduct Feasibility Studies | 70,000.00 |
| 4030500 | 222109 | 982270 | 160947 | Payment representing the establishment of MSME Loan Scheme as part of the President (150) days deliverable. | 1,000,000.00 |
| 4130100 | 222109 | 994790 | 163382 | Central Bank of Liberia | 750,000.00 |
| 1010200 | 222109 | 1005862 | 2018-000000000000583 | USD 100% OPERATIONAL EXPENSE/TS | 200,000.00 |
| 1010200 | 222109 | 1005863 | 2018-000000000000582 | USD 100% OPERATIONAL EXPENSE/TS | 100,000.00 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US \$ |
|--------------|----------------|-------------------|------------------------|---|-----------------|
| 4160100 | 222109 | 998838 | 2018-000000000000442 | representing pro-poor project 2018 | 254,000.00 |
| 1130100 | 222108 | 905018 | 145397 | Purchase of fuel for the General elections September 2017 | 53,650.00 |
| 1130100 | 222108 | 905021 | 145384 | Payment to electoral supervisors for the October 2017 elections | 167,200.00 |
| 1130100 | 222108 | 905581 | 140105 | Regional Consultation across the country for the 2017 Election | 110,933.58 |
| 1130100 | 222108 | 950244 | 151572 | Payment to poll workers for services rendered the Commission during the Run-off election | 250,000.00 |
| 1130100 | 222108 | 950245 | 151575 | Payment to poll workers for services rendered the NEC during the Run-off Election 2017 | 250,000.00 |
| 1130100 | 222108 | 950258 | 151564 | Payment balance for transport services rendered the Commission during the October 10, 2017 Election | 45,000.00 |
| 1300400 | 222105 | 916402 | 147140 | Payment for the procurement of Food stuff (Mailed Rice 25kg, Red Oil 3gallons tin, and Chicken) for the MFDP staff from Selma Agriculture Development Corporation | 41,700.00 |
| 3060100 | 222103 | 916075 | 146979 | Subsidy for the Month of December '17 / CUC | 30,000.00 |
| 2030100 | 222103 | 961822 | 155450 | AFL DRY RATION (RICE) | 63,312.00 |
| 2030100 | 222103 | 961823 | 155451 | AFL DRY RATION (RICE) | 42,207.59 |
| 2020601 | 222103 | 974939 | 158661 | MOJ 100% LRD of Food and Catering Services for the month of May, 2018 | 33,941.00 |
| 2020602 | 222103 | 974939 | 158661 | MOJ 100% LRD of Food and Catering Services for the month of May, 2018 | 37,901.00 |
| 2030100 | 222103 | 986765 | 162923 | AFL RATION (RICE) | 56,280.00 |
| 2030100 | 222103 | 986766 | 162926 | AFL RATION (RICE) | 37,518.60 |
| 2030100 | 222103 | 986770 | 162949 | AFL DRY RATION (RICE) | 63,312.00 |
| 2030100 | 222103 | 986772 | 162951 | AFL DRY RATION (RICE) | 42,206.43 |
| 3110100 | 222103 | 1008276 | 2018-000000000000705 | payment for office equipment and fixtures and furniture for the month of may 2018. | 32,316.95 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US \$ |
|--------------|----------------|-------------------|------------------------|--|-----------------|
| 4350100 | 222102 | 986576 | 162519 | goods and services June 2018 NAC | 30,000.00 |
| 1110200 | 222101 | 917183 | 148243 | Payment of inaugural program of the 25th President of the Republic of Liberia slated for January 22, 2018 | 1,037,875.00 |
| 3280100 | 221910 | 983185 | 160874 | Goods and Services for B-Certificate Pilot Project for the Month of June '18 / KRTTI | 25,200.00 |
| 1120300 | 221909 | 975493 | 158821 | Amount represents payment of accommodation & general up-keeps for 8 of the 9 GOL-Sponsored students at the Ghana Institute of Management and Public Administration. | 30,000.00 |
| 1120300 | 221908 | 910966 | 147266 | Amount represents payment of tuition for 9 students for the GOL-Sponsored foreign scholarship in Master Degree training in Public Sector Management to be held at the Ghana Institute of Public Administration (GIMPA) | 77,850.00 |
| 3011000 | 221908 | 917598 | 148536 | PAYMENT OF BILATERAL SCHOLARSHIP FEES FOR QUARTER 2 ALLOWANCE & CAPACITY DEVELOPMENT SUPPORT FOR 2017/2018 IN FAVOR OF JEROLINMEK PIAH. | 138,891.00 |
| 3011000 | 221908 | 918431 | 149072 | ADDITIONAL PAYMENT FOR BILATERAL SCHOLARSHIP TO COVER QUARTER 2 ALLOWANCE & CAPACITY DEVELOPMENT | 153,950.00 |
| 3010900 | 221907 | 918281 | 148473 | PAYMENT OF FINANCIAL BILLS FOR THE FIRST SEMESTER 201/2018 FOR GOL LOCAL SCHOLARSHIP SPONSOR STUDENTS AT UL GRADUATE SCHOOL. | 48,599.48 |
| 3010900 | 221907 | 918282 | 148524 | PAYMENT OF FINANCIAL BILLS FOR THE FIRST SEMESTER 201/2018 FOR GOL LOCAL SCHOLARSHIP SPONSOR STUDENTS AT CUTTINGTON GRADUATE SCHOOL. | 33,038.65 |
| 3010900 | 221907 | 918289 | 148560 | PAYMENT OF FINANCIAL BILLS FOR THE FIRST SEMESTER 201/2018 FOR GOL LOCAL SCHOLARSHIP SPONSOR STUDENTS AT STELLA MARIS POLYTECHNIC. | 41,999.55 |
| 1010200 | 221907 | 979488 | 160113 | Payment of Local Scholarship for the Liberian Senate for the Fiscal year 2017/2018 | 40,200.00 |
| 1400100 | 221904 | 1029264 | 158328 | STAFF TRAINING-FOREIGN | 200,000.00 |
| 1420100 | 221903 | 951313 | 153564 | Payment for staff training March 2018 | 63,000.00 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US \$ |
|--------------|----------------|-------------------|------------------------|--|-----------------|
| 3010500 | 221901 | 985281 | 161852 | Payment for the Supply of Teaching Materials for the Ministry of Education | 36,754.25 |
| 3010500 | 221901 | 1029233 | 2018-000000000001331 | Payment for the supply of Educational Materials | 128,710.00 |
| 3010700 | 221901 | 1029232 | 2018-000000000001333 | Payment for the supply of Education Materials | 49,999.50 |
| 4390100 | 221814 | 917220 | 148238 | operation Dec 2017 NPHL | 55,797.60 |
| 4390100 | 221814 | 917221 | 148273 | Operational Dec 2017 NPHI | 83,366.85 |
| 4390100 | 221814 | 985245 | 162271 | Payment Represents the Cost of Vaccines | 100,000.00 |
| 2030100 | 221812 | 862603 | 136975 | SPECIAL OPERATIONS | 74,999.99 |
| 2040100 | 221812 | 858873 | 134659 | Special Operation services for the month of July, 2017 | 41,667.00 |
| 2040100 | 221812 | 917165 | 147925 | Special operation service for the months of September, 2017 | 78,000.00 |
| 2040100 | 221812 | 917210 | 147844 | Special Operation Services for the month of September, 2017 | 169,185.93 |
| 2040100 | 221812 | 917212 | 147903 | Special Operation Services for the month of October, 2017 | 122,553.45 |
| 2040100 | 221812 | 917213 | 147915 | Special Operation Service for the month of October, 2017 | 130,000.00 |
| 2030100 | 221812 | 881194 | 142971 | MoD Special Operation Services, October 2017 | 72,493.00 |
| 2030100 | 221812 | 881195 | 142972 | MoD Special Operation Services, October 2017 | 72,493.00 |
| 2030100 | 221812 | 881196 | 142968 | MoD Special Operation Services, October 2017 | 72,500.00 |
| 2030100 | 221812 | 881197 | 142969 | MoD Special Operation Services, October 2017 | 72,500.00 |
| 2040100 | 221812 | 950174 | 153593 | Special operation for the months January-March 2018 | 1,500,000.00 |
| 2040100 | 221812 | 985600 | 162386 | PAYMENT FOR SPECIAL OPERATIONS FOR THE MONTH OF MARCH 2018 | 1,500,000.00 |
| 2040100 | 221812 | 1007893 | 2018-000000000000714 | PAYMENT FOR SPECIAL OPERATION SERVICE FOR THE MONTH OF JUNE 2018 | 1,900,000.00 |
| 2020100 | 221811 | 871067 | 140499 | Cost for goods and services | 293,991.97 |



| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US \$ |
|---------------------|-----------------------|--------------------------|-------------------------------|--|------------------------|
| 2020100 | 221811 | 871067 | 140499 | Cost for goods and services | 103,597.17 |
| 2040100 | 221809 | 858875 | 134661 | Security Operation for the month of July, 2017 | 125,000.00 |
| 2040100 | 221809 | 866663 | 138042 | Payment for security operation July 2017 | 399,960.34 |
| 2040100 | 221809 | 917208 | 147845 | Security Operations for the months of October-December, 2017 | 306,844.41 |
| 2040100 | 221809 | 917217 | 147923 | Security Operation for the months of October-December, 2017 | 325,000.00 |
| 2040100 | 221809 | 950183 | 153637 | security operations for the months January-March 2018 | 250,000.00 |
| 2040100 | 221809 | 950188 | 153545 | security operations for the months January-March 2018 | 250,000.00 |
| 2040100 | 221809 | 985484 | 162303 | BALANCE PAYMENT FOR SECURITY OPERATIONS FOR THE MONTH OF APRIL-JUNE 2018 | 200,000.00 |
| 2040100 | 221809 | 1032749 | 162304 | PAYMENT FOR SECURITY OPERATIONS FOR THE MONTH OF APRIL-JUNE 2018 | 418,162.15 |
| 2020500 | 221808 | 861273 | 136112 | DEA 70% Intelligence Services for the month of August, 2017 | 60,333.70 |
| 2040100 | 221808 | 858872 | 134658 | Intelligence services for the month of July, 2017 | 116,667.00 |
| 2040100 | 221808 | 917227 | 148283 | Intelligence Services for the months of October to December, 2017 | 225,000.00 |
| 2040100 | 221808 | 917228 | 148296 | Intelligence Services for the months of October to December, 2017 | 224,978.28 |
| 2040100 | 221808 | 950186 | 153543 | Intelligence services for the months January-March 2018 | 350,000.00 |
| 2040100 | 221808 | 985457 | 162299 | ADDITIONAL PAYMENT FOR INTELLIGENCE SERVICES FOR THE MONTH OF JUNE | 330,500.00 |
| 2040100 | 221808 | 985478 | 162300 | BALANCE PAYMENT FOR INTELLIGENCE SERVICES FOR THE MONTH OF APRIL-JUNE 2018 | 800,000.00 |
| 2040100 | 221808 | 985479 | 162301 | BALANCE PAYMENT FOR INTELLIGENCE SERVICES FOR THE MONTH OF APRIL-JUNE 2018 | 150,000.00 |
| 2040100 | 221808 | 985487 | 162305 | PAYMENT FOR INTELLIGENCE FOR THE MONTH OF APRIL-JUNE 2018 | 600,000.00 |
| 3120100 | 221805 | 855268 | 133978 | Drugs and Medical Consumables | 36,357.51 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US \$ |
|--------------|----------------|-------------------|------------------------|--|-----------------|
| 3120100 | 221805 | 867358 | 138345 | Drugs and Medical Consumables | 39,998.91 |
| 3120100 | 221805 | 870401 | 140162 | Drugs and Medical Consumables | 219,993.99 |
| 3110100 | 221805 | 975424 | 158515 | Operational funds for the month of September 2017 | 46,187.02 |
| 3120100 | 221805 | 937426 | 150826 | Drugs and Medical Supplies | 32,000.00 |
| 3120100 | 221805 | 937427 | 150827 | Drugs and Medical Supplies | 47,991.84 |
| 3100100 | 221805 | 976163 | 159271 | Payment for drugs for fiscal year 2017/2018 | 1,400,000.00 |
| 3100100 | 221805 | 984795 | 162001 | Partial payment of the final 50% payment for drug and medical supplies for use by MOH at various health facilities | 406,429.08 |
| 3100100 | 221805 | 984798 | 161991 | 50% advance payment for drug and medical supplies for use by MOH at various health facilities for FY 2017/18 | 776,061.88 |
| 3100100 | 221805 | 984799 | 161995 | 50% advance payment for drug and medical supplies for use by MOH at various health facilities for FY 2017/18 | 101,392.12 |
| 3100100 | 221805 | 984800 | 161996 | 50% final payment for drug and medical supplies for use by MOH at various health facilities | 101,392.12 |
| 3100100 | 221805 | 986148 | 162757 | 82.6%payment for drug and medical supplies for use by MOH at various health facilities for fiscal year 2017/18 | 1,282,490.90 |
| 3100100 | 221805 | 986354 | 162766 | payment for additional medical supplies for use by MOH at various health facilities for fiscal year 2017/18 | 200,000.00 |
| 3100100 | 221805 | 1017783 | 2018-000000000000840 | Payment for Drugs and assorted medical supplies for MOH health facilities for fiscal year 2017/208 | 202,784.23 |
| 3110100 | 221805 | 1008304 | 2018-000000000000713 | Payment for building material for memorial hospital February 2018. | 75,000.00 |
| 2030100 | 221704 | 994790 | 163382 | Central Bank of Liberia | 750,000.00 |
| 1130100 | 221701 | 950252 | 140733 | Payment for distribution and installation of computer supplies and ICT Equipment | 134,554.00 |
| 1130100 | 221701 | 950253 | 140740 | Vehicles rental services rendered the NEC in ground Bassa, Rivercess and Margibi Counties | 85,536.00 |
| 1300400 | 221701 | 859776 | 135000 | Payment as cost to cover consultants fees for two(2)months July and August 2017. | 66,545.20 |



| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US \$ |
|--------------|----------------|-------------------|------------------------|--|-----------------|
| 1300400 | 221701 | 859782 | 135002 | Payment as 60% cost to cover consultants fees for two(2)months July and August 2017 in Liberian Dollars. | 99,817.80 |
| 1300400 | 221701 | 865133 | 137244 | Payment as 100% costs to cover up Consultants salaries in favor of PFM Secretariat for the month of August 2017 in Liberian Dollars. | 166,363.00 |
| 2040100 | 221701 | 858952 | 134651 | Consultancy Services for the month of July, 2017 | 38,126.44 |
| 4090600 | 221701 | 859496 | 134943 | 60% consultancy payment for the upgrading of the Gbarnga to Salayea Road | 133,515.00 |
| 4090600 | 221701 | 859497 | 134946 | 40% consultancy payment for the upgrading of the Gbarnga to Salayea Road | 89,001.18 |
| 4090600 | 221701 | 865994 | 137780 | 60% consultancy payment for the upgrading of the Gbarnga to Salayea Road | 130,831.73 |
| 4030101 | 221701 | 871692 | 140588 | Payment for fixing of the Liberia Business Registry (LBR) bugs and implementation of system modifications as per the covenants of a system support contract. | 33,620.00 |
| 2040100 | 221701 | 1032854 | 147842 | Consultancy Services for the months of October-December, 2017 | 43,429.91 |
| 2040100 | 221701 | 917209 | 147843 | Consultancy Services for the months of October-December, 2017 | 68,999.40 |
| 2040100 | 221701 | 950187 | 153538 | consultancy for the months January-March 2018 | 68,999.40 |
| 1020100 | 221701 | 951036 | 154235 | Feb and March Supplementary Payroll | 89,000.00 |
| 1020100 | 221701 | 983683 | 161742 | 80% compensation for 85 staffers & 25 persons at MOS from March- June, 2018 | 43,753.00 |
| 2040100 | 221701 | 985609 | 162375 | PAYMENT FOR CONSULTANCY SERVICES FOR THE MONTHS OF APRIL - JUNE 2018 | 114,995.00 |
| 1130100 | 221605 | 950247 | 141259 | Payment representing procurement and delivery of four SUVs to the Commission | 183,000.00 |
| 1130100 | 221603 | 869257 | 139420 | Payment for printing services rendered the Commission | 54,766.69 |
| 1130100 | 221603 | 869259 | 139423 | Payment for printing services rendered the Commission | 31,655.42 |
| 1130100 | 221603 | 869260 | 139424 | Payment for printing services rendered the Commission | 58,706.63 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US \$ |
|--------------|----------------|-------------------|------------------------|---|-----------------|
| 1130100 | 221603 | 905103 | 145584 | Payment for Magisterial voting precinct for the October 10, 2017 elections | 50,957.09 |
| 1130100 | 221603 | 905120 | 145531 | Purchase of material for the packaging of FRR for the Commission | 34,213.55 |
| 1130100 | 221603 | 920314 | 147289 | Payment for the run-off elections day logistics for inaccessible areas | 43,183.64 |
| 1130100 | 221603 | 904998 | 145512 | Payment for printing services rendered the Commission | 46,243.24 |
| 1130100 | 221603 | 905008 | 145427 | Payment for printing services rendered the Commission | 115,991.98 |
| 1130100 | 221603 | 905012 | 145420 | Payment for assorted materials for the elections for the Data Center Staff | 48,627.24 |
| 1130100 | 221603 | 905210 | 145702 | Payment for the printing of "No Your Candidates" for both Presidential and Representatives | 193,494.00 |
| 1130100 | 221603 | 908514 | 146698 | Payment for printing services rendered the Commission | 43,200.00 |
| 1130100 | 221603 | 908523 | 146723 | Payment for assorted materials for the use of the warehouse | 33,585.68 |
| 1130100 | 221603 | 950258 | 151564 | Payment balance for transport services rendered the Commission during the October 10, 2017 Election | 41,044.00 |
| 1130100 | 221603 | 937856 | 151121 | Payment for printing services rendered the Commission during the Run-off Election | 40,915.00 |
| 1130100 | 221603 | 937862 | 151127 | Payment for printing services rendered the Commission during the Run-off Election | 115,150.00 |
| 3120100 | 221601 | 870401 | 140162 | Cleaning Material and Services | 36,292.01 |
| 3110100 | 221601 | 1032837 | 2018-000000000000870 | Payment for electrical materials at the hospital. | 42,861.06 |
| 1300400 | 221504 | 1005117 | 2018-000000000000367 | Payment for the maintenance & servicing of two (2) elevators of the MFDP in favor of CFAO Equipment | 30,600.00 |
| 1130100 | 221502 | 950249 | 141431 | Payment to polling staff across the country, Lower Montserrado Dist. 7 | 156,840.00 |
| 2020200 | 221502 | 994394 | 163243 | Air Filter, Pressure plate, Engine Oil, etc | 36,274.80 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US \$ |
|--------------|----------------|-------------------|------------------------|--|-----------------|
| 3120100 | 221501 | 870401 | 140162 | Repairs and Maintenance - Civil | 79,997.81 |
| 3380100 | 221501 | 868931 | 139234 | Payment for repairs and maintenance Sept. 2017 | 31,499.14 |
| 3100600 | 221501 | 910181 | 147273 | PARTIAL PAYMENT REPRESENTING ADDITIONAL ALTERNATE PRICE FOR THE CONSTRUCTION OF NDS WAREHOUSE, INCLUDING (187.5 KVA GENERATOR) | 350,000.00 |
| 1021100 | 221501 | 981007 | 160351 | USD 100% FOR MINISTRY OF STATE FROM THE EXECUTIVE MANSION RENOVATION FOR THE PAYMENT TO CONTRACTORS/ MFDP | 10,000,000.00 |
| 1080400 | 221501 | 986912 | 162927 | Assorted building materials | 92,000.00 |
| 1110200 | 221501 | 986728 | 162309 | Repair Maintenance-Civil | 37,785.67 |
| 1110200 | 221501 | 995758 | 163573 | Repair Maintenance-Civil | 37,785.67 |
| 1020700 | 221501 | 996062 | 2018-000000000000164 | REHABILITATION OF 205 HOUSING UNITES IN GILBRATA COMMUNITY | 300,000.00 |
| 1080400 | 221501 | 996092 | 2018-000000000000157 | Assorted building materials | 141,000.00 |
| 1130100 | 221402 | 950251 | 153852 | Compensation to NEC staff for the nomination exercise at the SKD Sport Complex | 69,300.00 |
| 2030100 | 221402 | 906012 | 146342 | PETROLEUM PRODUCTS FOR DECEMBER 2017 | 71,602.40 |
| 1130100 | 221402 | 951491 | 141412 | Payment to polling staff across the country, Lower Montserrado Dist. 16 | 36,975.00 |
| 1400100 | 221402 | 987107 | 163174 | Payment for fuel for Generators for the 4th quarter of FY 2017/18 | 46,260.90 |
| 1020700 | 221402 | 998684 | 2018-000000000000398 | For 38,000 gals of fuel for Oct-Nov, 2018 & Domestic travels | 97,992.00 |
| 3060100 | 221402 | 996614 | 160256 | Fuel and Lubricants - Generator | 32,000.00 |
| 3060100 | 221402 | 996615 | 160257 | Fuel and Lubricants - Generator | 47,995.08 |
| 1010500 | 221401 | 869312 | 139175 | Gasoline in coupons in favor of the Honorable Members of the House of Representatives for the Month of July | 53,779.40 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US \$ |
|--------------|----------------|-------------------|------------------------|---|-----------------|
| 3010200 | 221401 | 869317 | 139485 | Purchase of Fuel for vehicles and generator for the month of August September 2017 | 31,785.60 |
| 1010500 | 221401 | 888159 | 144031 | Gasoline in coupons in favor of the Honorable House of Representatives which represent outstanding payment for the Month of June in favor of Super Petroleum Company | 64,990.20 |
| 1010500 | 221401 | 888642 | 144033 | Gasoline in coupons in favor of the Honorable House of Representatives which represents outstanding payment for the Month of June in favor of Super Petroleum Company | 259,960.80 |
| 1300400 | 221401 | 881393 | 142515 | Payment for petroleum products (Gasoline) for the months of July, August and September 2017 from Super Petroleum | 38,080.21 |
| 1300400 | 221401 | 881393 | 142515 | Payment for petroleum products (Diesel) for the months of July, August and September 2017 from Super Petroleum | 56,572.83 |
| 1021100 | 221401 | 910902 | 147025 | For Outstanding obligations of Fuel for May & June, 2017 | 49,600.00 |
| 1300400 | 221401 | 916547 | 147586 | Payment for the procurement of Petroleum products (Gasoline) for the month of October, November and December 2017 to run the operations of the ministry from Super petroleum | 40,270.12 |
| 1300400 | 221401 | 916547 | 147586 | Payment for the procurement of Petroleum products (Fuel & Gasoline) for the month of October, November and December 2017 to run the operations of the ministry from Super petroleum | 60,405.18 |
| 1010200 | 221401 | 979479 | 160003 | Fuel & Lubricants-Vehicle | 43,976.53 |
| 1010200 | 221401 | 981118 | 160475 | Fuel & Lubricant-Vehicle | 175,928.00 |
| 1010500 | 221401 | 975640 | 158895 | Gasoline in coupons in favor of the Honorable Members of the House of Representatives// this payment represent the month April 2018 | 215,117.60 |
| 1300400 | 221401 | 986958 | 161295 | Payment for the supply and delivery of petroleum product (Diesel) for operational use from Super Petroleum | 40,500.00 |
| 1400100 | 221401 | 987106 | 163155 | Payment for fuel for vehicle for 4th quarter | 50,000.00 |
| 3010200 | 221401 | 986993 | 163094 | Payment for the supply for petroleum products | 49,048.00 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US \$ |
|--------------|----------------|-------------------|------------------------|--|-----------------|
| 1010500 | 221401 | 995876 | 2018-000000000000018 | USD 80% Gasoline in Coupons in favor of the Honorable Members of the House of Representatives// this payment represent the Month of June 2018 | 215,116.80 |
| 1010500 | 221401 | 995877 | 2018-000000000000022 | LRD 20% Gasoline in Coupons in favor of the Honorable Members of the House of Representatives// this payment represent the Month of June 2018 | 53,777.76 |
| 1010500 | 221401 | 995965 | 2018-000000000000025 | USD 80% Gasoline in coupons in favor of the Honorable Members of the House of Representatives// this additional payment represent the Month of June 2018 | 66,715.19 |
| 1021100 | 221401 | 998677 | 2018-0000000000000394 | 38,695.786 gals of fuel for MOS from October-November, 2017 and June, 2018 | 115,650.00 |
| 1021100 | 221401 | 998797 | 2018-0000000000000409 | Outstanding obligation of 62,000 worth of fuel for MOS for June, 2017 | 32,189.29 |
| 1130100 | 221306 | 998047 | 2018-0000000000000338 | Payment for all categories of training for the Montserrado and Bong Counties By-election | 50,000.00 |
| 1130100 | 221306 | 950205 | 151601 | Transport services rendered the Commission during the Oct. 10, 2017 election | 98,000.00 |
| 1130100 | 221306 | 950206 | 151602 | Transport services rendered the Commission during the Oct. 10, 2017 election | 98,000.00 |
| 1130100 | 221306 | 950250 | 147241 | Payment to facilitate the first phase of the poll workers training for the run-off election | 128,000.00 |
| 1130100 | 221305 | 905544 | 145785 | Vehicles rental services during the exhibition exercise | 87,173.48 |
| 1130100 | 221305 | 951219 | 145812 | Payment for spare parts supplied for the repair of NEC vehicle | 46,217.17 |
| 1130100 | 221305 | 905589 | 145809 | Payment for transportation services rendered the commission during the exhibition | 70,055.43 |
| 1130100 | 221305 | 950255 | 145744 | Payment for IT Services and accessories for the Data Center | 62,654.00 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US \$ |
|--------------|----------------|-------------------|------------------------|---|-----------------|
| 1130100 | 221305 | 908544 | 146692 | Payment to the CVE and Gender Mobilizers for services rendered the Commission | 197,100.00 |
| 1130100 | 221305 | 950243 | 151569 | Payment to poll workers for services rendered the Commission during the Run-off election | 250,000.00 |
| 1130100 | 221305 | 937847 | 151108 | Payment for vehicles transport services rendered the Commission for the 2017 Run-off election | 103,689.60 |
| 1130100 | 221305 | 937848 | 151109 | Payment for vehicles transport services rendered the Commission for the 2017 Run-off election | 71,828.72 |
| 1130100 | 221305 | 937850 | 151115 | Payment for vehicles transport services rendered the Commission for the 2017 Run-off election | 105,187.20 |
| 1130100 | 221305 | 937859 | 151124 | Payment for vehicles transport services rendered the Commission for the 2017 Run-off election | 82,360.00 |
| 1130100 | 221305 | 937860 | 151125 | Payment for vehicles transport services rendered the Commission for the 2017 Run-off election | 129,188.00 |
| 1130100 | 221305 | 950214 | 153807 | Payment for services rendered the Commission during the 2017 Run-off election | 44,438.40 |
| 1130100 | 221305 | 950215 | 153808 | Payment for services rendered the Commission during the 2017 Run-off election | 35,021.60 |
| 1130100 | 221305 | 950246 | 153797 | Payment for vehicles rental services rendered the NEC for Run-off election | 100,298.10 |
| 3180100 | 221304 | 994827 | 163395 | OPERATION | 30,000.00 |
| 1230100 | 221303 | 904862 | 143004 | OFFICE BUILDING RENTAL (RENTAL FEES FOR JULY 1, 2017 TO JUNE 30, 2018) | 31,499.14 |
| 1230200 | 221303 | 904862 | 143004 | OFFICE BUILDING RENTAL (RENTAL FEES FOR JULY 1, 2017 TO JUNE 30, 2018) | 31,499.14 |
| 1230300 | 221303 | 904862 | 143004 | OFFICE BUILDING RENTAL (RENTAL FEES FOR JULY 1, 2017 TO JUNE 30, 2018) | 31,499.14 |
| 1160100 | 221303 | 918609 | 149088 | Payment made for NIC office building for the period September 1, 2017 - August 31, 2018. | 110,228.93 |
| 1300400 | 221303 | 882285 | 143080 | Payment as office building, rental and lease for property occupied by LEITI and FMTP for the period July 1 2017 to June 30, 2018 in Liberian Dollars. | 38,500.00 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US \$ |
|--------------|----------------|-------------------|------------------------|---|-----------------|
| 1360100 | 221303 | 881387 | 142749 | RENTAL | 110,000.00 |
| 2080100 | 221303 | 947169 | 153023 | Payment for office rent Nov. 2017 | 34,818.07 |
| 1110200 | 221303 | 904414 | 145158 | Balance payment pf six(6) months rent in favor of chanceries at the Liberia permanent mission tot the united nation and the consulate general new york, USA for the period covering February 2017-July 2017 | 272,199.74 |
| 2020300 | 221303 | 916757 | 147966 | L.N.F.S. 100% LRD of Rent for premises located on Carey Street the month of January 1 thru. December 31, 2017 | 45,000.00 |
| 2020300 | 221303 | 918476 | 149098 | Rental services | 45,000.00 |
| 2021000 | 221303 | 1021118 | 2018-000000000000909 | MOJ 100% USD COST OF MOJ CENTRAL/DEPT. OF ADMINISTRATION OFFICE BUILDING RENTAL OR LEASE FOR FY-2017/2018. | 184,000.00 |
| 3390100 | 221303 | 938488 | 151149 | Payment represents one-year rental fees oct 2017 to oct 2018 | 60,000.00 |
| 1110200 | 221303 | 950498 | 153205 | Payment of three months rent and electricity bill in favor of the Chancery near Permanent Mission, New York United States of America for period covering April-June 2018 | 143,872.50 |
| 2020200 | 221303 | 949442 | 153240 | RENTAL ACCOUNT for the periods of July 2017 to June 2018 | 70,000.00 |
| 2020200 | 221303 | 957457 | 154986 | RENTAL ACCOUNT for the periods of July 2017 to June 2018 | 70,000.00 |
| 2021000 | 221303 | 947142 | 152942 | MOJ 100% LRD Rental and Lease for FY 2017/2018 | 184,000.00 |
| 1110200 | 221303 | 974022 | 158070 | Payment of one year rent to Tony Hage for building used as the Economic Communities of West African States(ECOWAS) Zonal Security Headquarter in Liberia from March 2018- February 2019. | 130,000.00 |
| 1240100 | 221303 | 962815 | 155436 | LRD 100% OFFICE BUILDING RENTAL/LEASE FOR ONE YEAR COMMENCING JANUARY 25TH 2018 - JANUARY 24TH 2019/ LRC | 50,000.00 |
| 1070500 | 221303 | 986440 | 162853 | Annual Rent Payment for CSA Central/Main Office (Carey Street) Office for FY: 2017/2018 | 53,000.00 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US \$ |
|--------------|----------------|-------------------|------------------------|--|-----------------|
| 1110200 | 221303 | 983482 | 161501 | Payment of one year rent to Tony T. Hage for building used as Headquarter of the ECOWAS Zonal Security of Economic Community of West Africa (ECOWAS) from March 2018-February 2019 | 130,000.00 |
| 1120100 | 221303 | 976947 | 159939 | Amount represents annual rental settlement in favor of Elie Daher, sub-leaser for the period 2017/2018 for both the annex and main building, program I. | 89,990.78 |
| 1170100 | 221303 | 994832 | 163401 | Operation | 50,000.00 |
| 1400100 | 221303 | 975129 | 158017 | OFFICE BUILDING RENTAL & LEASE FOR MAY 2018 | 132,540.00 |
| 2020500 | 221303 | 982464 | 161177 | RENTAL ACCOUNT May 1, 2018 to May 1, 2019 | 40,000.00 |
| 2020500 | 221303 | 983566 | 161699 | RENTAL ACCOUNT May 1, 2018 to May 1, 2019 | 40,000.00 |
| 2020500 | 221303 | 1020589 | 2019-000000000004635 | DEA 100% USD of Rental Account for the premises situated in Fiamah, Adjacent the Ministry of Lands, Mines and Energy survey department and opposite the Liberia Water and Sewage Cooperation Leases by Gov. of Lib. for the period of May 1, 2018 - May,1 2019 | 40,000.00 |
| 2020500 | 221303 | 1020800 | 2018-000000000000903 | DEA 100% USD of Rental Account for the premises situated in Fiamah, Adjacent the Ministry of Lands, Mines and Energy survey department and opposite the Liberia Water and Sewage Cooperation Leases by Gov. of Lib. for the period of May 1, 2018 - May,1 2019 | 40,000.00 |
| 1110200 | 221302 | 870133 | 139936 | Payment of three months rent in favor the staff at the Liberia Embassy, Paris, France, for the period October-December, 2017 | 37,909.90 |
| 1110200 | 221302 | 870758 | 140369 | Payment of three months rent in favor Amb. George Patten and staff at the Liberia Embassy, Addis Ababa, for the period October-December, 2017 | 35,100.00 |
| 1110200 | 221302 | 871077 | 140498 | Payment of three months rent for the Chancery, three months rent for the Ambassador and staff and balance security deposit in favor the Liberia Embassy, Beijing, for the period October-December, 2017 | 51,472.68 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US \$ |
|--------------|----------------|-------------------|------------------------|---|-----------------|
| 1110200 | 221302 | 871344 | 140681 | Payment of three months rent in favor of Ambassador George Patten of the Liberia Embassy, Addis Ababa for the period October-December, 2017 | 35,100.00 |
| 1110200 | 221302 | 910726 | 147375 | Payment of six(6) months rent in favor of Amb. Lewis Brown and three months for the staff at the Liberia Permanent Mission near New York, USA for the period October 2017-March 2018 and Jan-March 2018 | 61,689.00 |
| 1110200 | 221302 | 917128 | 148155 | Payment of three months rent in favor of the Amb. Thomas and Staff at the Liberia Embassy near Beijing, China for the period January-march 2018 | 47,989.85 |
| 1110200 | 221302 | 917131 | 145988 | Payment of three months rent in favor of Zukolee Knongo, staff and chancery at the Liberia embassy near Tokyo, Japan for the period January to March 2018. | 34,521.21 |
| 1030200 | 221302 | 984564 | 161848 | Payment for property rental and lease for VP from March 1, 2018-March 1, 2019 | 67,000.00 |
| 1030200 | 221302 | 985249 | 162294 | Machinery and other Equipment month of June 2018 VPO | 67,000.00 |
| 1110200 | 221302 | 975048 | 157829 | Payment of four months rent and one security deposit in favor of Kaddieyatu Darreh Findley, counselor and Talifa Roger Suah, 2nd Security/Vice consul from March-June 2018 and three months rent in favor of staff April- | 46,490.48 |
| 1110200 | 221302 | 975048 | 157829 | June 2018. | 46,490.48 |
| 1110200 | 221302 | 987028 | 163140 | Payment of three(3) months rent in favor of staff at the Liberia Embassy near Washington D.C, USA for the period April-June 2018 | 36,641.00 |
| 1110200 | 221302 | 987042 | 163151 | Payment of three(3) months rent in favor of Ambassador Lewis Browne and staff at the Liberia Permanent Mission, New York, USA for the period April-June 2018 | 53,739.00 |
| 1400100 | 221302 | 975129 | 158017 | PROPERTY RENTAL AND LEASE FOR MAY 2018 | 35,100.00 |
| 4130100 | 221205 | 984789 | 161961 | PURCHASE OF CHEMICALS TO BE USED AT THE WATER TREATMENT PLANT IN WHITE PLAINS IN FAVOR OF LIBERIA WATER AND SEWER CORPORATION | 106,362.00 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US \$ |
|--------------|----------------|-------------------|------------------------|--|----------------------|
| 1300400 | 221203 | 916591 | 147791 | Payment for the procurement of Scratch Cards (Lonestar MTN) for the month of July, August, September, October, November and December 2017 from Harbel Supermarket | 31,185.60 |
| 1130100 | 221201 | 1018842 | 2018-000000000000854 | Payment for printing of polling precinct index for the By-election | 39,605.76 |
| 1130100 | 221105 | 950200 | 151583 | Payment for catering services rendered the Commission during the 2017 election | 449,510.00 |
| 1130100 | 221105 | 950256 | 151562 | Payment balance for transport services rendered the Commission during the October 10, 2017 Election | 61,568.50 |
| 1130100 | 221105 | 938803 | 151188 | Elections Bonus for the Commissioners and staff for the 2017 elections | 32,367.00 |
| 1130100 | 221105 | 938804 | 151190 | Elections Bonus for the Commissioners and staff for the 2017 elections | 50,000.00 |
| 1130100 | 221105 | 938805 | 151192 | Elections Bonus for the Commissioners and staff for the 2017 elections | 50,000.00 |
| 1130100 | 221105 | 950248 | 141264 | Payment for the polling staff across the country, Margibi County | 137,670.00 |
| 1130100 | 221105 | 951308 | 141410 | Payment to polling staff across the country, Lower Montserrado | 31,350.00 |
| 1010500 | 221105 | 986932 | 163092 | Domestic Travel in favor of Members of the House of Representatives | 43,500.00 |
| 1020100 | 221102 | 994790 | 163382 | Central Bank of Liberia | 101,561.74 |
| 1020100 | 221101 | 861443 | 136297 | Advance Hotel accommodation for UNGA SEPT.18-22,2017. | 56,985.00 |
| 1020100 | 221101 | 867447 | 138402 | tickets for the President and delegation to USA and Kenya. | 38,642.00 |
| 1300400 | 221101 | 964706 | 154914 | Payment as Foreign Travel Air-ticket in favor of Hon. Samuel D. Tweah, Jr. and delegates to attend the World Bank/IMF 2018 Spring Meeting in Washington, D.C., from April 13-22, 2018. | 36,799.00 |
| Total | | | | | 64,651,233.52 |

II. Expenditure by Economic Classification: Subsidies

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US\$ |
|--------------|----------------|-------------------|------------------------|---|-------------------|
| 3100100 | 253102 | 964997 | 156015 | Payment of grant for fiscal year 2017/18 | 33,000.00 |
| 3100100 | 253102 | 984441 | 161789 | PAYMENT OF SUBSIDY FOR FISCAL YEAR 2017/2018 | 30,000.15 |
| 3100100 | 253102 | 984442 | 161790 | PAYMENT OF SUBSIDY FOR FISCAL YEAR 2017/2018 | 45,000.19 |
| 3010900 | 255203 | 881670 | 143250 | PAYMENT OF GOL 2017/2018 SUBSIDY FIRST ALLOTMENT IN FAVOR OF LIB. CHRISTIAN COMMUNITY COLLEGE. | 41,998.52 |
| 3010900 | 255224 | 881413 | 143099 | PAYMENT OF GOL 2017/2018 SUBSIDY SECOND ALLOTMENT IN FAVOR OF LOIC | 74,000.00 |
| 3010900 | 255224 | 881417 | 143101 | PAYMENT OF GOL 2017/2018 SUBSIDY SECOND ALLOTMENT IN FAVOR OF LOIC | 110,989.28 |
| 3010900 | 255224 | 975486 | 158793 | PAYMENT OF GOL 2017/2018 SUBSIDY SECOND ALLOTMENT IN FAVOR OF LIBERIA OPPORTUNITIES INDUSTRIALIZATION CENTER. | 53,993.28 |
| 3010900 | 255224 | 975558 | 158792 | PAYMENT OF GOL 2017/2018 SUBSIDY SECOND ALLOTMENT IN FAVOR OF LIBERIA OPPORTUNITIES INDUSTRIALIZATION CENTER. | 36,000.00 |
| 3400400 | 256208 | 871307 | 140607 | 80% LRD transfer to Liberia Community Development, September, 2017 | 55,998.47 |
| 3400400 | 256209 | 871305 | 140614 | 80% lrd transfer to the Foundation for the Empowerment of Rural Dwellerst, September, 2017 | 55,998.47 |
| Total | | | | | 536,978.36 |

III. Expenditure by Economic Classification: Social Benefits

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US\$ |
|--------------|----------------|-------------------|------------------------|--|----------------|
| 1070500 | 271102 | 862387 | 136148 | RETIREMENT BENEFITS FOR 53RD LEGISLATURE FOR JULY 2017 | 31,027.23 |
| 1070500 | 271102 | 865361 | 137380 | Retirement Benefits and Association Due for former members of the Liberian Legislature for JULY - 2017 | 32,475.20 |
| 1070500 | 271102 | 865366 | 137388 | Retirement Benefits for former members of the Liberian Legislature for JULY - 2017 | 39,508.54 |



| | | | | | |
|--------------|--------|--------|--------|--|-------------------|
| 1070500 | 271102 | 869129 | 139327 | Retirement Benefits for former members of the Liberian Legislature for August - 2017 | 39,507.04 |
| 1070500 | 271102 | 869132 | 139316 | Retirement Benefits and Association Due for former members of the Liberian Legislature for August - 2017 | 32,973.00 |
| 1070500 | 271102 | 896098 | 144205 | 80% Retirement benefits for Former Legislators for November - 2017 | 32,106.03 |
| 1070500 | 271102 | 907227 | 146309 | 80% Retirement benefits for Former Legislators for December - 2017 | 32,946.01 |
| Total | | | | | 240,543.05 |

IV. Expenditure by Economic Classification: Interest Repayment

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US\$ |
|--------------|----------------|-------------------|------------------------|---|---------------------|
| 1300200 | 241107 | 859542 | 134934 | Payment Represents Interest & Administrative Charges Plus Transfer Fees / MFDP | 679,401.42 |
| 1300200 | 241107 | 859543 | 134935 | Payment Represents Interest & Administrative Charges Plus Transfer Fees / MFDP | 48,466.90 |
| 1300200 | 241107 | 868781 | 139124 | interest and commitment fees in favor of ADF September 2017 MFDP | 177,995.04 |
| 1300200 | 241107 | 869890 | 139784 | USD 100% INTEREST AND ADMINISTRATIVE CHARGES PLUS TRANSFER FEE OF US\$50.00/ MFDP | 105,709.00 |
| 1300200 | 241107 | 869893 | 139796 | USD 100% INTEREST & COMMITMENTEE PLUS TRANSFER/ MFDP | 90,694.39 |
| 1300200 | 241107 | 870305 | 139999 | interest charges IDA Sept 2017 MFDP | 146,437.85 |
| 1300200 | 241107 | 870507 | 140219 | INTEREST AND COMMITMENT FEE PLUS TRANSFER FEE | 309,723.64 |
| 1300200 | 242103 | 869891 | 139787 | USD 100% FACILITATE DUMMY VOUCHER AS GOL DEBT OBLIGATION TO CBL/ MFDP | 394,859.87 |
| 1300200 | 242103 | 869892 | 139795 | USD 100% GOL OBLIGATION TO CBL/ MFDP | 280,676.58 |
| 1300200 | 242103 | 888558 | 144052 | USD 100% GOL MONTHLY OBLIGATION TO CBL/ MFDP | 389,011.68 |
| Total | | | | | 2,622,976.37 |

V. Expenditure by Economic Classification: Basic Salary

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US\$ |
|---------------------|-----------------------|--------------------------|-------------------------------|--|-----------------------|
| 1110102 | 211101 | 871270 | 140044 | Payment of three months special allowance and salary in favor of Ambassador Brutus and staff at the Liberia Embassy, Washington D.C., for the period October-December, 2017 | 69,764.00 |
| 1110102 | 211101 | 917193 | 148258 | Payment of three months Salary in favor of staff at the Liberia Embassy near Washington D.C , USA for the period January-March 2017 | 94,849.52 |
| 1110102 | 211101 | 952751 | 154246 | Payment of three months salary in favor of staff at the Liberia Embassy near Washington D.C, USA for the period April-June 2018 | 94,849.52 |
| 1110101 | 211101 | 869926 | 139840 | Payment of three months salary and special allowance in favor of the Ambassador and staff at the Liberia Permanent Missions to the United Nations, for the period October-December, 2017 | 61,581.00 |
| 1110101 | 211101 | 917196 | 148257 | Payment of three months Salary in favor of staff at the Liberia Permanent Mission near New York, USA for the period January-March 2018 | 78,784.52 |
| 1110101 | 211101 | 952091 | 153339 | Payment of three months salary in favor of staff at the Liberia Embassy near Permanent Mission, New York for the period April-June 2018 | 78,784.52 |
| 1110106 | 211101 | 871323 | 140033 | Payment of three months special allowance and salary in favor of the Ambassador and staff at the Liberia Embassy, London, for the period October-December, 2017 | 49,977.00 |
| 1110115 | 211101 | 952748 | 154238 | Payment of three months salary in favor of staff at the Liberia Embassy near Addis Ababa, Ethiopia for the period April-June 2018 | 40,887.02 |
| 1110111 | 211101 | 869937 | 139853 | Payment of salary and special allowance in favor of the Ambassador and staff at the Liberia Embassy, Tokyo, Japan, for the period October - December, 2017 | 57,045.00 |
| 1110111 | 211101 | 949929 | 153300 | Payment of three months salary in favor of staff at the Liberia Embassy near Tokyo, Japan for the period April-June 2018 | 51,279.00 |
| 1110104 | 211101 | 871271 | 139868 | Payment of salary and special allowance in favor of the Ambassador and staff at the Liberia Embassy, Paris, France, for the period October - December, 2017 | 56,486.65 |
| 1110122 | 211101 | 952749 | 154240 | Payment of three months salary in favor of staff at the Liberia Embassy near Freetown, Sierra Leone for the period April-June 2018 | 36,875.24 |
| 1110109 | 211101 | 917199 | 148263 | Payment of three months Salary in favor of the Ambassador at the the Liberia Embassy near Riyadh, Saudi Arabia for the period Jaunuary-March 2018 | 34,989.02 |
| 1110109 | 211101 | 957849 | 155136 | Payment of three months salary in favor of staff at the Liberia Embassy near Consulate New York, USA for the period covering April-June 2018 | 32,981.53 |
| 1110114 | 211101 | 952752 | 154241 | Payment of three months salary in favor of staff at the Liberia Embassy near Cairo, Egypt for the period April-June 2018 | 34,575.00 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US\$ |
|---------------------|-----------------------|--------------------------|-------------------------------|---|-----------------------|
| 1110103 | 211101 | 870302 | 140055 | Payment of three months salary in favor of the staff at the Liberia Consulate, NY for the period October-December, 2017 | 40,074.00 |
| 1110103 | 211101 | 917195 | 148261 | Payment of three months Salary in favor of staff at the Liberia Consulate General New York for the period January-March 2018 | 49,041.00 |
| 1110105 | 211101 | 869938 | 139856 | Payment of salary and special allowance in favor of the Ambassador and staff at the Liberia Embassy, Brussels, Belgium, for the period October - December, 2017 | 40,695.00 |
| 1110105 | 211101 | 917197 | 148268 | Payment of three months Salary in favor of the staff at the the Liberia Embassy near Brussels, Belgium for the period January-March 2018 | 54,411.12 |
| 1110105 | 211101 | 952425 | 154720 | Payment of three months salary in favor staff at the Liberia Embassy near Paris for the period April- June 2018 | 54,411.12 |
| 1110108 | 211101 | 869940 | 139859 | Payment of salary and special allowance in favor of the Ambassador and staff at the Liberia Embassy, Berlin, Germany, for the period October - December, 2017 | 42,854.00 |
| 1110108 | 211101 | 917192 | 148256 | Payment of three months Salary in favor of staff at the Liberia Embassy near Berlin, Germany for the period January-March 2018 | 61,111.91 |
| 1110108 | 211101 | 950650 | 153326 | Payment of three months salary in favor of staff at the Liberia Embassy near Berlin, Germany for the period April-June 2018 | 61,113.54 |
| 1110110 | 211101 | 869930 | 139843 | Payment of salary and special allowance in favor of the Ambassador and staff at the Liberia Embassy, Beijing, China, for the period October - December, 2017 | 43,236.00 |
| 1110116 | 211101 | 917960 | 148447 | Payment of three months salary in favor of staff at the Liberia Embassy near Pretoria, South Africa covering the period January-March 2018 | 30,447.00 |
| 1110118 | 211101 | 917200 | 148265 | Payment of three months Salary in favor of the staff at the the Liberia Embassy near Accra, Ghana for the period January-March 2018 | 37,433.12 |
| 3250100 | 211101 | 872404 | 141520 | Salary Sept 2017 PCC | 32,333.88 |
| 1070500 | 211101 | 872217 | 141285 | CSA - ECOBANK 80% USD BASIC SALARY FOR OCTOBER 2017 | 88,732.00 |
| 1070500 | 211101 | 882651 | 143816 | CSA - ECOBANK 80% USD BASIC SALARY FOR NOVEMBER 2017 | 91,340.00 |
| 1070500 | 211101 | 907980 | 146149 | CSA - ECOBANK 80% USD BASIC SALARY FOR DECEMBER 2017 | 61,572.00 |
| 1070500 | 211101 | 927399 | 149895 | CSA - ECOBANK 80% USD BASIC SALARY FOR CSA - ECOBANK 80% USD BASIC SALARY FOR FEBRUARY 2018 | 91,820.00 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US\$ |
|---------------------|-----------------------|--------------------------|-------------------------------|---|-----------------------|
| 1070500 | 211101 | 938624 | 151311 | CSA - ECOBANK 80% USD BASIC SALARY FOR CSA - ECOBANK 80% USD BASIC SALARY FOR MARCH 2018 2018 | 44,986.00 |
| 1070500 | 211101 | 963998 | 155963 | CSA - ECOBANK 80% USD BASIC SALARY FOR MAY 2018 | 86,187.40 |
| 1070500 | 211101 | 964345 | 156202 | CSA - ECOBANK 80% USD BASIC SALARY FOR MAY 2018 | 84,989.40 |
| 1070500 | 211101 | 966696 | 157672 | CSA - ECOBANK 80% USD GENERAL ALLOWANCE FOR MAY 2018 | 30,430.00 |
| 1070500 | 211101 | 972689 | 157884 | CSA - ECOBANK 80% USD GENERAL ALLOWANCE FOR MAY 2018 | 30,430.00 |
| 1070500 | 211101 | 979496 | 160137 | CSA - ECOBANK 80% USD HONORARIUM | 30,833.12 |
| 1070500 | 211101 | 850191 | 132951 | CSA - ECOBANK 80% USD BASIC SALARY FOR JULY 2017 | 84,194.00 |
| 1070500 | 211101 | 853951 | 133372 | CSA - ECOBANK 80% USD BASIC SALARY FOR JULY 2017 | 84,194.00 |
| 1070500 | 211101 | 860161 | 135247 | CSA - ECOBANK 80% USD BASIC SALARY FOR AUGUST 2017 | 89,028.00 |
| 3100100 | 211101 | 862494 | 136859 | Payment of general allowance for the month of August 2017 | 329,783.61 |
| 3100100 | 211101 | 862495 | 136865 | Payment of general allowance for the month of August 2017 | 364,848.17 |
| 1050400 | 211101 | 994755 | | GOL Payroll Deduction | 843,543.31 |
| 1050400 | 211101 | 994800 | 163387 | COMPENSATION FOR EMPLOYEES FOR 2017/2018 | 204,766.21 |
| 1050400 | 211101 | 995592 | 163520 | COMPENSATION FOR EMPLOYEES FOR 2017/2018 | 204,766.21 |
| 1050400 | 211101 | 996360 | 2018-000000000000183 | COMPENSATION FOR EMPLOYEES FOR 2017/2018 | 204,766.21 |
| 1070200 | 211101 | 938624 | 151311 | CSA - ECOBANK 80% USD BASIC SALARY FOR MARCH 2018 | 32,332.00 |
| 1160100 | 211101 | 850394 | 132918 | Payment for salary for July 2017 | 56,560.00 |
| 1160100 | 211101 | 905306 | 141102 | NIC Salary for the month of July 2017 | 37,088.51 |
| 1160100 | 211101 | 905294 | 141105 | NIC Salary for the month of August 2017 | 58,905.02 |
| 1160100 | 211101 | 916969 | 141106 | NIC Salary for the month of September 2017 | 58,284.11 |
| 1160100 | 211101 | 916885 | 146384 | NIC EMPLOYEES USD SALARY FOR OCTOBER 2017 | 33,557.72 |
| 1160100 | 211101 | 916887 | 146388 | NIC EMPLOYEES USD SALARY FOR NOVEMBER 2017 | 34,813.50 |
| 1160100 | 211101 | 916891 | 147856 | NIC employees USD salary for December 2017 | 37,660.46 |
| 1160100 | 211101 | 981243 | 155688 | Payment for NIC Employees' USD bank submission for the month of April 2018 | 39,105.65 |



| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US\$ |
|---------------------|-----------------------|--------------------------|-------------------------------|--|-----------------------|
| 1160100 | 211101 | 974631 | 152899 | Payment for NIC Employees' USD Bank Submission for the month of March 2018 | 38,332.16 |
| 1160100 | 211101 | 985192 | 161861 | Payment for the Commission %80 USD Salary for the month of June 2018 | 40,312.41 |
| 1160100 | 211101 | 985205 | 157483 | Payment for NIC Employees' USD Bank Submission for the month of May 2018 | 46,508.61 |
| 1160100 | 211101 | 994808 | 163389 | Employees Compensation | 643,663.35 |
| 1160100 | 211101 | 995358 | 163447 | Employees Compensation | 643,663.35 |
| 1140400 | 211101 | 994755 | | GOL Payroll Deduction | 54,162.44 |
| 1200100 | 211101 | 964573 | 155584 | Payment of Basic Salary for the month of May 2018 | 45,449.38 |
| 1200100 | 211101 | 964735 | 156411 | Payment represents basic salary for the month of may, 2018 | 45,253.59 |
| 1180100 | 211101 | 994808 | 163389 | Employees Compensation | 131,136.00 |
| 1180100 | 211101 | 995358 | 163447 | Employees Compensation | 131,136.00 |
| 1300100 | 211101 | 849456 | 132572 | Payment as Basic salary in favor of (639) employees of the MFDP, representing 80% of their salaries United States Dollars for the month of July 2017 | 38,768.00 |
| 1300100 | 211101 | 849458 | 132577 | Payment as Basic salary in favor of (639) employees of the MFDP, representing 80% of their salaries United States Dollars for the month of July 2017 | 125,558.80 |
| 1300100 | 211101 | 849467 | 132584 | Payment as basic salary infavor of (639) employees of the MFDP representing 20% of their salary in Liberian Dollars for the month of July 2017 | 33,419.85 |
| 1300100 | 211101 | 860303 | 135182 | Payment as basic salary infavor of (642) employees of the MFDP representing 20% of their salaries in Liberian Dollars for the month of August 2017. | 34,392.29 |
| 1300100 | 211101 | 860327 | 135179 | Payment as basic salary in favor of (642) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of August 2017. | 39,192.00 |
| 1300100 | 211101 | 860328 | 135181 | Payment as basic salary in favor of (642) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of August 2017. | 125,802.80 |
| 1300100 | 211101 | 869452 | 139494 | Payment as basic salary in favor of (646) Employees of the MFDP, representing 100% of their salaries in Liberian Dollars for the month September 2017. | 52,388.57 |
| 1300100 | 211101 | 869453 | 139496 | Payment as basic salary in favor of (646) Employees of the MFDP, representing 100% of their salaries in Liberian Dollars for the month September 2017. | 172,723.78 |
| 1300100 | 211101 | 872687 | 141575 | Payment as basic salary in favor 645 employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of October 2017. | 39,152.00 |
| 1300100 | 211101 | 872688 | 141577 | Payment as basic salary in favor 645 employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of October 2017. | 128,541.38 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US\$ |
|---------------------|-----------------------|--------------------------|-------------------------------|---|-----------------------|
| 1300100 | 211101 | 872698 | 141600 | Payment as basic salary in favor 645 employees of the MFDP, representing 20% of their salaries in Liberian Dollars for the month of October 2017. | 34,609.86 |
| 1300100 | 211101 | 890655 | 143964 | Payment as basic salary in favor of 654 employees of the MFDP, representing 80% of their salarie in United States Dollars for the month of November 2017 | 40,008.00 |
| 1300100 | 211101 | 890771 | 143969 | Payment as basic salary in favor of 654 employees of the MFDP, representing 80% of their salarie in United States Dollars for the month of November 2017 | 131,496.80 |
| 1300100 | 211101 | 891296 | 144306 | Payment as basic salary infavor of (654) employees of the MFDP representing 20% of their salaries in Liberian Dollars for the month of November 2017 | 34,806.99 |
| 1300100 | 211101 | 908661 | 146599 | Payment as Basic salary in favor of 658 employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of December 2017 | 43,080.00 |
| 1300100 | 211101 | 908662 | 146601 | Payment as Basic salary in favor of 658 employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of December 2017 | 137,704.80 |
| 1300100 | 211101 | 908673 | 146616 | Payment as basic salary infavor of (658) employees of the MFDP representing 20% of their salaries in Liberian Dollars for the month of December 2017. | 36,846.60 |
| 1300100 | 211101 | 917801 | 148337 | Payment as Basic Salary in favor of 658 employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of January 2018. | 44,480.00 |
| 1300100 | 211101 | 917802 | 148341 | Payment as Basic Salary in favor of 658 employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of January 2018. | 142,904.80 |
| 1300100 | 211101 | 917813 | 148334 | Payment as basic salary infavor of (658) employees of the MFDP, representing 20% of their salaries in Liberian Dollars for the month of January 2018 | 38,124.80 |
| 1300100 | 211101 | 930758 | 150326 | Payment as basic salary in favor of (659) employees of the MFDP, representing 20% of their salaries in Liberian Dollars for the month of February 2018. | 36,707.58 |
| 1300100 | 211101 | 930768 | 150320 | Payment as basic salary in favor (659) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month Feb 2018 | 45,280.00 |
| 1300100 | 211101 | 930769 | 150322 | Payment as basic salary in favor (659) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month Feb 2018 | 139,096.00 |
| 1300100 | 211101 | 943427 | 152302 | Payment as basic salary infavor of (664) employees of the MFDP, representing 20% of their salaries in Liberian Dollars for the month of March 2018. | 36,746.05 |
| 1300100 | 211101 | 943456 | 152297 | Payment as basic salary in favor of (664) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of March 2018. | 46,760.00 |
| 1300100 | 211101 | 943458 | 152299 | Payment as basic salary in favor of (664) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of March 2018. | 139,496.00 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US\$ |
|---------------------|-----------------------|--------------------------|-------------------------------|--|-----------------------|
| 1300100 | 211101 | 951663 | 153672 | Payment as basic salary infavor of (688) employees of the MFDP, representing 20% of their salaries in Liberian Dollars for the month of April 2018. | 35,871.33 |
| 1300100 | 211101 | 951679 | 153673 | Payment as basic salary in favor (688) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of April 2018. | 47,480.00 |
| 1300100 | 211101 | 951681 | 153676 | Payment as basic salary in favor (688) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of April 2018. | 138,776.00 |
| 1300100 | 211101 | 965687 | 156937 | Payment as basic salary in favor of (743) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of May 2018. | 48,565.20 |
| 1300100 | 211101 | 965688 | 156938 | Payment as basic salary in favor of (743) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of May 2018. | 131,881.90 |
| 1300100 | 211101 | 965697 | 156933 | Payment as basic salary infavor of (743) employees of the MFDP, representing 20% of their salaries in Liberian Dollars for the Month of May 2018. | 33,467.74 |
| 1300100 | 211101 | 980873 | 160096 | Payment as basic salary in favor of (749) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of June 2018. | 49,394.00 |
| 1300100 | 211101 | 980874 | 160100 | Payment as basic salary in favor of (749) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of June 2018. | 132,483.50 |
| 1300100 | 211101 | 980890 | 160144 | Payment as basic salary infavor of (749) employees of the MFDP, representing 20% of their salaries in Liberian Dollars for the month of June 2018. | 33,514.18 |
| 1300100 | 211101 | 982849 | 160821 | Payment as basic Salary in favor of (749) employees of the MFDP, representing 20% if their salaries in Liberian Dollars for the month June 2018 | 33,514.18 |
| 1300200 | 211101 | 849463 | 132583 | Payment as Basic salary in favor of (639) employees of the MFDP, representing 80% of their salaries United States Dollars for the month of July 2017 | 72,608.00 |
| 1300200 | 211101 | 860349 | 135194 | Payment as basic salary in favor of (642) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of August 2017. | 59,638.80 |
| 1300200 | 211101 | 869459 | 139502 | Payment as basic salary in favor of (646) Employees of the MFDP, representing 100% of their salaries in Liberian Dollars for the month September 2017. | 76,557.91 |
| 1300200 | 211101 | 872692 | 141587 | Payment as basic salary in favor 645 employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of October 2017. | 61,937.38 |
| 1300200 | 211101 | 890724 | 143979 | Payment as basic salary in favor of 654 employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of November 2017 | 72,034.80 |
| 1300200 | 211101 | 908665 | 146608 | Payment as Basic salary in favor of 658 employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of December 2017 | 76,928.80 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US\$ |
|---------------------|-----------------------|--------------------------|-------------------------------|--|-----------------------|
| 1300200 | 211101 | 917807 | 148348 | Payment as Basic Salary in favor of 658 employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of January 2018. | 78,680.00 |
| 1300200 | 211101 | 930772 | 150327 | Payment as basic salary in favor (659) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month Feb 2018 | 78,328.80 |
| 1300200 | 211101 | 943524 | 152305 | Payment as basic salary in favor of (664) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of March 2018. | 78,640.00 |
| 1300200 | 211101 | 951687 | 153695 | Payment as basic salary in favor (688) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of April 2018. | 72,760.00 |
| 1300200 | 211101 | 965691 | 156961 | Payment as basic salary in favor (743) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of May 2018 | 77,678.30 |
| 1300200 | 211101 | 980877 | 160125 | Payment as basic salary in favor of (749) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of June 2018. | 78,165.70 |
| 1300200 | 211101 | 982846 | 161279 | Payment as basic salary in favor of (749) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month June 2018 | 77,638.50 |
| 1300300 | 211101 | 849461 | 132585 | Payment as Basic salary in favor of (639) employees of the MFDP, representing 80% of their salaries United States Dollars for the month of July 2017 | 155,029.20 |
| 1300300 | 211101 | 849470 | 132595 | Payment as basic salary infavor of (639) employees of the MFDP representing 20% of their salary in Liberian Dollars for the month of July 2017 | 38,007.35 |
| 1300300 | 211101 | 860311 | 135205 | Payment as basic salary infavor of (642) employees of the MFDP representing 20% of their salaries in Liberian Dollars for the month of August 2017. | 36,613.07 |
| 1300300 | 211101 | 860352 | 135198 | Payment as basic salary in favor of (642) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of August 2017. | 149,720.00 |
| 1300300 | 211101 | 869460 | 139503 | Payment as basic salary in favor of (646) Employees of the MFDP, representing 100% of their salaries in Liberian Dollars for the month September 2017. | 187,383.38 |
| 1300300 | 211101 | 872695 | 141588 | Payment as basic salary in favor 645 employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of October 2017. | 153,140.00 |
| 1300300 | 211101 | 872702 | 141609 | Payment as basic salary in favor of 645 employees of the MFDP, representing 20% of their salaries in Liberian Dollars for the month of October 2017. | 37,518.72 |
| 1300300 | 211101 | 890732 | 143984 | Payment as basic salary in favor of 654 employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of November 2017 | 161,928.00 |
| 1300300 | 211101 | 890849 | 143992 | Payment as basic salary infavor of (654) employees of the MFDP representing 20% of their salaries in Liberian Dollars for the month of November 2017 | 39,342.28 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US\$ |
|---------------------|-----------------------|--------------------------|-------------------------------|---|-----------------------|
| 1300300 | 211101 | 908666 | 146610 | Payment as Basic salary in favor of 658 employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of December 2017 | 168,640.00 |
| 1300300 | 211101 | 908677 | 146624 | Payment as basic salary infavor of (658) employees of the MFDP representing 20% of their salaries in Liberian Dollars for the month of December 2017. | 41,048.02 |
| 1300300 | 211101 | 917811 | 148509 | Payment as Basic Salary in favor of 658 employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of January 2018. | 167,511.20 |
| 1300300 | 211101 | 917817 | 148566 | Payment as basic salary infavor of (658) employees of the MFDP, representing 20% of their salaries in Liberian Dollars for the month of January 2018 | 41,326.31 |
| 1300300 | 211101 | 930762 | 150339 | Payment as basic salary in favor of (659) employees of the MFDP, representing 20% of their salaries in Liberian Dollars for the month of February 2018. | 40,582.10 |
| 1300300 | 211101 | 930773 | 150330 | Payment as basic salary in favor (659) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month Feb 2018 | 166,720.00 |
| 1300300 | 211101 | 943431 | 152320 | Payment as basic salary infavor of (664) employees of the MFDP, representing 20% of their salaries in Liberian Dollars for the month of March 2018. | 41,097.41 |
| 1300300 | 211101 | 943525 | 152311 | Payment as basic salary in favor of (664) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of March 2018. | 168,600.00 |
| 1300300 | 211101 | 951671 | 153685 | Payment as basic salary infavor of (688) employees of the MFDP, representing 20% of their salaries in Liberian Dollars for the month of April 2018. | 40,430.16 |
| 1300300 | 211101 | 951690 | 153698 | Payment as basic salary in favor (688) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of April 2018. | 165,840.00 |
| 1300300 | 211101 | 965692 | 156964 | Payment as basic salary in favor (743) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of May 2018 | 162,365.00 |
| 1300300 | 211101 | 965701 | 156942 | Payment as basic salary infavor of (743) employees of the MFDP, representing 20% of their salaries in Liberian Dollars for the Month of May 2018. | 39,516.90 |
| 1300300 | 211101 | 980878 | 160131 | Payment as basic salary in favor of (749) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of June 2018. | 163,779.00 |
| 1300300 | 211101 | 980894 | 160168 | Payment as basic salary infavor of (749) employees of the MFDP, representing 20% of their salaries in Liberian Dollars for the month of June 2018. | 39,211.02 |
| 1300400 | 211101 | 849461 | 132585 | Payment as Basic salary in favor of (639) employees of the MFDP, representing 80% of their salaries United States Dollars for the month of July 2017 | 35,014.80 |
| 1300400 | 211101 | 849462 | 132587 | Payment as Basic salary in favor of (639) employees of the MFDP, representing 80% of their salaries United States Dollars for the month of July 2017 | 87,360.00 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US\$ |
|---------------------|-----------------------|--------------------------|-------------------------------|--|-----------------------|
| 1300400 | 211101 | 849464 | 132588 | Payment as Basic salary in favor of (639) employees of the MFDP, representing 80% of their salaries United States Dollars for the month of July 2017 | 41,688.00 |
| 1300400 | 211101 | 860353 | 135203 | Payment as basic salary in favor of (642) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of August 2017. | 88,640.00 |
| 1300400 | 211101 | 860359 | 135208 | Payment as basic salary in favor of (642) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of August 2017. | 42,568.00 |
| 1300400 | 211101 | 869461 | 139506 | Payment as basic salary in favor of (646) Employees of the MFDP, representing 100% of their salaries in Liberian Dollars for the month September 2017. | 142,424.61 |
| 1300400 | 211101 | 869462 | 139509 | Payment as basic salary in favor of (646) Employees of the MFDP, representing 100% of their salaries in Liberian Dollars for the month September 2017. | 57,708.42 |
| 1300400 | 211101 | 872693 | 141589 | Payment as basic salary in favor 645 employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of October 2017. | 90,080.00 |
| 1300400 | 211101 | 872694 | 141591 | Payment as basic salary in favor 645 employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of October 2017. | 42,568.00 |
| 1300400 | 211101 | 890732 | 143984 | Payment as basic salary in favor of 654 employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of November 2017 | 32,038.80 |
| 1300400 | 211101 | 890743 | 143991 | Payment as basic salary in favor of 654 employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of November 2017 | 44,152.00 |
| 1300400 | 211101 | 890750 | 143987 | Payment as basic salary in favor of 654 employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of November 2017 | 90,936.00 |
| 1300400 | 211101 | 908666 | 146610 | Payment as Basic salary in favor of 658 employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of December 2017 | 39,024.80 |
| 1300400 | 211101 | 908667 | 146611 | Payment as Basic salary in favor of 658 employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of December 2017 | 95,236.00 |
| 1300400 | 211101 | 908668 | 146614 | Payment as Basic salary in favor of 658 employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of December 2017 | 45,140.00 |
| 1300400 | 211101 | 908678 | 146625 | Payment as basic salary infavor of (658) employees of the MFDP representing 20% of their salaries in Liberian Dollars for the month of December 2017. | 30,377.55 |
| 1300400 | 211101 | 917808 | 148355 | Payment as Basic Salary in favor of 658 employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of January 2018. | 96,876.00 |
| 1300400 | 211101 | 917809 | 148359 | Payment as Basic Salary in favor of 658 employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of January 2018. | 46,540.00 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US\$ |
|---------------------|-----------------------|--------------------------|-------------------------------|---|-----------------------|
| 1300400 | 211101 | 917811 | 148509 | Payment as Basic Salary in favor of 658 employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of January 2018. | 42,624.80 |
| 1300400 | 211101 | 917818 | 148353 | Payment as basic salary infavor of (658) employees of the MFDP, representing 20% of their salaries in Liberian Dollars for the month of January 2018 | 30,862.65 |
| 1300400 | 211101 | 930763 | 150341 | Payment as basic salary in favor of (659) employees of the MFDP, representing 20% of their salaries in Liberian Dollars for the month of February 2018. | 30,852.83 |
| 1300400 | 211101 | 930773 | 150330 | Payment as basic salary in favor (659) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month Feb 2018 | 45,193.60 |
| 1300400 | 211101 | 930774 | 150331 | Payment as basic salary in favor (659) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month Feb 2018 | 95,796.00 |
| 1300400 | 211101 | 930775 | 150335 | Payment as basic salary in favor (659) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month Feb 2018 | 48,700.00 |
| 1300400 | 211101 | 943432 | 152321 | Payment as basic salary infavor of (664) employees of the MFDP, representing 20% of their salaries in Liberian Dollars for the month of March 2018. | 30,991.24 |
| 1300400 | 211101 | 943525 | 152311 | Payment as basic salary in favor of (664) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of March 2018. | 43,624.80 |
| 1300400 | 211101 | 943527 | 152314 | Payment as basic salary in favor of (664) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of March 2018. | 95,556.00 |
| 1300400 | 211101 | 943528 | 152318 | Payment as basic salary in favor of (664) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of March 2018. | 52,508.80 |
| 1300400 | 211101 | 951670 | 153687 | Payment as basic salary infavor of (688) employees of the MFDP, representing 20% of their salaries in Liberian Dollars for the month of April 2018. | 30,586.83 |
| 1300400 | 211101 | 951690 | 153698 | Payment as basic salary in favor (688) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of April 2018. | 43,984.80 |
| 1300400 | 211101 | 951696 | 153701 | Payment as basic salary in favor (688) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of April 2018 | 93,556.00 |
| 1300400 | 211101 | 951699 | 153703 | Payment as basic salary in favor of (688) employees of the MFDP, representing 80% salaries in United States Dollars for the month of April 2018 | 55,908.80 |
| 1300400 | 211101 | 965692 | 156964 | Payment as basic salary in favor (743) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of May 2018 | 46,492.14 |
| 1300400 | 211101 | 965693 | 156967 | Payment as basic salary in favor (743) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of May 2018 | 92,935.36 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US\$ |
|---------------------|-----------------------|--------------------------|-------------------------------|---|-----------------------|
| 1300400 | 211101 | 965694 | 156970 | Payment as basic salary in favor (743) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of May 2018 | 65,279.74 |
| 1300400 | 211101 | 980878 | 160131 | Payment as basic salary in favor of (749) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of June 2018. | 49,048.74 |
| 1300400 | 211101 | 980879 | 160135 | Payment as basic salary in favor of (749) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of June 2018. | 94,479.40 |
| 1300400 | 211101 | 980880 | 160147 | Payment as basic salary in favor of (749) employees of the MFDP, representing 80% of their salaries in United States Dollars for the month of June 2018. | 65,129.74 |
| 1300400 | 211101 | 980895 | 160173 | Payment as basic salary infavor of (749) employees of the MFDP, representing 20% of their salaries in Liberian Dollars for the month of June 2018. | 30,437.01 |
| 1320100 | 211101 | 859940 | 135373 | 20% LRD SALARY FOR AUGUST 2017 | 56,721.38 |
| 1320100 | 211101 | 859941 | 135371 | 80% USD SALARY FOR AUGUST 2017 | 226,908.00 |
| 1320100 | 211101 | 865600 | 137521 | LRD 80% Salary for the Month of August '17 / IAA | 204,217.20 |
| 1320100 | 211101 | 871958 | 141227 | 20% LRD FOR SALARY | 56,642.11 |
| 1320100 | 211101 | 927434 | 150035 | ALLOTMENT FOR 80% USD SALARY | 226,908.00 |
| 1320100 | 211101 | 927435 | 150036 | ALLOTMENT FOR 20% LRD FEBRUARY 2018 SALARY | 56,722.03 |
| 1320100 | 211101 | 928438 | 150085 | BASIC SALARY | 56,724.52 |
| 1320100 | 211101 | 976437 | 159336 | 80% USD JUNE 2018 SALARY | 233,243.99 |
| 1400100 | 211101 | 849665 | 132806 | Amount represents July 2017 employees salary in the amount of Eight Hundred Seventy Thousand Seven Hundred Ninety One United States Dollars Twenty Cents | 870,791.20 |
| 1400100 | 211101 | 849666 | 132830 | Amount represents July 2017 employees salary in the amount of Twenty Four Million Five Hundred Forty Nine Thousand seven Hundred Eighty Liberian Dollars Ninety One Cents | 217,682.91 |
| 1400100 | 211101 | 849674 | 132871 | Amount represents July 2017 employees salary in the amount of Twenty Four Million Five Hundred Forty Nine Thousand seven Hundred Eighty Liberian Dollars Ninety One Cents | 217,682.91 |
| 1400100 | 211101 | 849677 | 132876 | Amount represents July 2017 employees salary in the amount of Eight Hundred Seventy Thousand Seven Hundred Ninety One United States Dollars Twenty Cents | 870,791.20 |
| 1400100 | 211101 | 861058 | 135739 | AMOUNT REPRESENTS SALARY FOR THE MONTH OF AUGUST & SEPT 2017 | 1,741,582.40 |



| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US\$ |
|---------------------|-----------------------|--------------------------|-------------------------------|--|-----------------------|
| 1400100 | 211101 | 861065 | 135850 | SALARY FOR THE MONTH OF AUGUST & SEPT 2017 | 434,704.19 |
| 1400100 | 211101 | 861562 | 136326 | AMOUNT REPRESENTS SALARY FOR THE MONTH OF AUGUST & SEPT 2017 | 1,741,582.40 |
| 1400100 | 211101 | 862281 | 136718 | EMPLOYEES SALARY FOR THE MONTH Of AUGUST & SEPT 2017 | 725,650.94 |
| 1400100 | 211101 | 862331 | 136761 | EMPLOYEES SALARY FOR THE MONTH Of AUGUST & SEPT 2017 | 725,650.94 |
| 1400100 | 211101 | 862333 | 136723 | EMPLOYEES SALARY FOR THE MONTH Of AUGUST & SEPT 2017 | 725,650.94 |
| 1400100 | 211101 | 872136 | 141256 | EMPLOYEES SALARY FOR THE 2ND QUARTER FY 17/18 | 870,791.20 |
| 1400100 | 211101 | 872138 | 141258 | EMPLOYEES SALARY FOR THE 2ND QUARTER FY 17/18 | 870,791.20 |
| 1400100 | 211101 | 872139 | 141263 | EMPLOYEES SALARY FOR THE 2ND QUARTER FY 17/18 | 653,085.62 |
| 1400100 | 211101 | 917845 | 148596 | EMPLOYEES SALARY FOR THE 3RD QUARTER FY 17/18 | 217,695.68 |
| 1400100 | 211101 | 917846 | 148594 | EMPLOYEES SALARY FOR THE 3RD QUARTER FY 17/18 | 217,695.68 |
| 1400100 | 211101 | 918909 | 148589 | EMPLOYEES SALARY FOR THE 3RD QUARTER FY 17/18 | 217,695.68 |
| 1400100 | 211101 | 952145 | 154647 | EMPLOYEES SALARY FOR THE 4TH QUARTER | 870,791.47 |
| 1400100 | 211101 | 952146 | 154649 | EMPLOYEES SALARY FOR THE 4TH QUARTER | 870,791.47 |
| 1400100 | 211101 | 952147 | 154650 | EMPLOYEES SALARY FOR THE 4TH QUARTER | 870,791.47 |
| 1400100 | 211101 | 952148 | 154652 | EMPLOYEES SALARY FOR THE 4TH QUARTER | 217,689.02 |
| 1400100 | 211101 | 952149 | 154653 | EMPLOYEES SALARY FOR THE 4TH QUARTER | 217,689.02 |
| 1400100 | 211101 | 952150 | 154654 | EMPLOYEES SALARY FOR THE 4TH QUARTER | 217,689.02 |
| 1400100 | 211101 | 964279 | 156153 | EMPLOYEES SALARY FOR THE MONTH OF MAY & JUNE 2018 | 842,244.88 |
| 1400100 | 211101 | 964280 | 156154 | EMPLOYEES SALARY FOR THE MONTH OF MAY & JUNE 2018 | 842,244.88 |
| 1400100 | 211101 | 964281 | 156159 | EMPLOYEES SALARY FOR THE MONTH OF MAY & JUNE 2018 | 210,558.38 |
| 1400100 | 211101 | 964282 | 156162 | EMPLOYEES SALARY FOR THE MONTH OF MAY & JUNE 2018 | 210,558.38 |
| 1400100 | 211101 | 964864 | 156581 | EMPLOYEES SALARY FOR THE MONTH OF MAY & JUNE 2018 | 831,564.72 |
| 1400100 | 211101 | 964865 | 156592 | EMPLOYEES SALARY FOR THE MONTH OF MAY & JUNE 2018 | 831,564.72 |
| 1400100 | 211101 | 964866 | 156598 | EMPLOYEES SALARY FOR THE MONTH OF MAY & JUNE 2018 | 207,886.99 |
| 1400100 | 211101 | 964867 | 156599 | EMPLOYEES SALARY FOR THE MONTH OF MAY & JUNE 2018 | 207,886.99 |
| 1400100 | 211101 | 994808 | 163389 | Employees Compensation | 98,138.90 |
| 1400100 | 211101 | 995358 | 163447 | Employees Compensation | 98,138.90 |



| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US\$ |
|---------------------|-----------------------|--------------------------|-------------------------------|---|-----------------------|
| 4070100 | 211101 | 994801 | 163386 | Salary compensation June 2018 MFDP | 149,202.46 |
| 4070200 | 211101 | 858586 | 134480 | Salaries Payment for Commercial Forestry Dept for the month of July 2017 | 40,262.24 |
| 4070200 | 211101 | 906096 | 143861 | Salaries Payment for Commercial Forestry Dept for the month of August 2017 | 38,658.35 |
| 4070200 | 211101 | 906100 | 144222 | Salaries Payment for Commercial Forestry Dept for the month of September 2017 | 31,448.23 |
| 4070200 | 211101 | 906101 | 144234 | Salaries Payment for Commercial Forestry Dept for the month of October 2017 | 40,055.68 |
| 4070200 | 211101 | 906102 | 146395 | Salaries Payment for Commercial Forestry Dept for the month of November 2017 | 34,533.81 |
| 4070200 | 211101 | 996387 | 154614 | Salaries Payment for Commercial Forestry Dept for the month of December 2017 | 36,571.36 |
| 4070200 | 211101 | 996388 | 154657 | Salaries Payment for Commercial Forestry Dept for the month of January 2018 | 39,865.21 |
| 4070200 | 211101 | 975753 | 154763 | 80% Salaries Payment for Commercial Forestry Dept for the month of March 2018 | 32,045.12 |
| 4070200 | 211101 | 996219 | 159644 | 80% Salaries Payment for Commercial Forestry Dept for the month of April 2018 | 32,045.12 |
| 4070200 | 211101 | 996224 | 159671 | 80% Salaries Payment for Commercial Forestry Dept for the month of May 2018 | 31,900.52 |
| 4070200 | 211101 | 994801 | 163386 | Salary compensation June 2018 MFDP | 258,188.73 |
| 4070200 | 211101 | 1005101 | 2018-000000000000452 | 80% Salaries Payment for Commercial Forestry Dept for the month of June 2018 | 31,900.52 |
| 4070300 | 211101 | 994801 | 163386 | Salary compensation June 2018 MFDP | 77,523.01 |
| 4070400 | 211101 | 858586 | 134480 | Salaries Payment for Conservation Dept. for the month of July 2017 | 64,821.57 |
| 4070400 | 211101 | 906096 | 143861 | Salaries Payment for Conservation Dept. for the month of August 2017 | 64,061.89 |
| 4070400 | 211101 | 906100 | 144222 | Salaries Payment for Conservation Dept. for the month of September 2017 | 54,494.70 |
| 4070400 | 211101 | 906101 | 144234 | Salaries Payment for Conservation Dept. for the month of October 2017 | 64,797.33 |
| 4070400 | 211101 | 906102 | 146395 | Salaries Payment for Conservation Dept. for the month of November 2017 | 54,426.18 |
| 4070400 | 211101 | 996387 | 154614 | Salaries Payment for Conservation Dept. for the month of December 2017 | 55,760.95 |
| 4070400 | 211101 | 996388 | 154657 | Salaries Payment for Conservation Dept. for the month of January 2018 | 62,065.75 |
| 4070400 | 211101 | 975753 | 154763 | 80% Salaries Payment for Conservation Dept. for the month of March 2018 | 51,680.30 |



| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US\$ |
|---------------------|-----------------------|--------------------------|-------------------------------|---|-----------------------|
| 4070400 | 211101 | 996219 | 159644 | 80% Salaries Payment for Conservation Dept. for the month of April 2018 | 51,680.30 |
| 4070400 | 211101 | 996224 | 159671 | 80% Salaries Payment for Conservation Dept. for the month of May 2018 | 51,609.07 |
| 4070400 | 211101 | 994801 | 163386 | Salary compensation June 2018 MFDP | 410,711.52 |
| 4070400 | 211101 | 1005101 | 2018-000000000000452 | 80% Salaries Payment for Conservation Dept. for the month of June 2018 | 51,609.07 |
| 4070500 | 211101 | 858586 | 134480 | Salaries Payment for Adm. & Mang. Dept. for the month of July 2017 | 121,519.69 |
| 4070500 | 211101 | 906096 | 143861 | Salaries Payment for Adm. & Mang. Dept. for the month of August 2017 | 120,586.13 |
| 4070500 | 211101 | 906100 | 144222 | Salaries Payment for Adm. & Mang. Dept. for the month of September 2017 | 114,766.07 |
| 4070500 | 211101 | 906101 | 144234 | Salaries Payment for Adm. & Mang. Dept. for the month of October 2017 | 119,799.00 |
| 4070500 | 211101 | 906102 | 146395 | Salaries Payment for Adm. & Mang. Dept. for the month of November 2017 | 121,344.97 |
| 4070500 | 211101 | 996387 | 154614 | Salaries Payment for Adm. & Mang. Dept. for the month of December 2017 | 121,485.22 |
| 4070500 | 211101 | 996388 | 154657 | Salaries Payment for Adm. & Mang. Dept. for the month of January 2018 | 119,377.42 |
| 4070500 | 211101 | 975753 | 154763 | 80% Salaries Payment for Adm. & Mang. Dept. for the month of March 2018 | 111,920.42 |
| 4070500 | 211101 | 996219 | 159644 | 80% Salaries Payment for Adm. & Mang. Dept. for the month of April 2018 | 113,501.29 |
| 4070500 | 211101 | 996224 | 159671 | 80% Salaries Payment for Adm. & Mang. Dept. for the month of May 2018 | 112,218.84 |
| 4070500 | 211101 | 994801 | 163386 | Salary compensation June 2018 MFDP | 719,611.39 |
| 4070500 | 211101 | 1005101 | 2018-000000000000452 | 80% Salaries Payment for Adm. & Mang. Dept. for the month of June 2018 | 112,218.84 |
| 4080300 | 211101 | 994755 | | GOL Payroll Deduction | 35,755.63 |
| 4090600 | 211101 | 994755 | | GOL Payroll Deduction | 108,067.94 |
| 4380100 | 211101 | 963532 | 155704 | USD 80% MEDICAL AND SALARY FOR STAFF FOR THE MONTH OF APRIL 2018/ MFDP | 30,974.40 |
| 4380100 | 211101 | 994801 | 163386 | Salary compensation June 2018 MFDP | 36,556.65 |
| 4380100 | 211101 | 995851 | 2018-000000000000047 | Salary compensation June 2018 MFDP | 36,556.65 |

| Coding Block | Component code | Journal Voucher # | Source Document Number | Description | Amount In US\$ |
|--------------|----------------|-------------------|------------------------|--|----------------------|
| 4380100 | 211101 | 996382 | 2018-000000000000192 | Salary compensation June 2018 MFDP | 36,556.65 |
| 4380100 | 211101 | 900820 | 144281 | 80% General Allowance for the Month of November '17 / MFDP | 37,209.60 |
| 3400300 | 211101 | 908039 | 146125 | 90% general allowance, December, 2017 | 57,750.00 |
| 3400300 | 211101 | 946940 | 152724 | 80% MGCSF salary, Marech, 2018 | 54,750.00 |
| 1010400 | 211101 | 994755 | | GOL Payroll Deduction | 684,977.63 |
| 1010400 | 211101 | 994800 | 163387 | COMPENSATION FOR EMPLOYEES FOR 2017/2018 | 102,243.80 |
| 1010400 | 211101 | 995592 | 163520 | COMPENSATION FOR EMPLOYEES FOR 2017/2018 | 102,243.80 |
| 1010400 | 211101 | 996360 | 2018-000000000000183 | COMPENSATION FOR EMPLOYEES FOR 2017/2018 | 102,243.80 |
| Total | | | | | 40,412,904.63 |

Annexures 2: Prior Year Audit Findings

| No. | Source of the finding | Particulars of paragraph |
|-----|--|--|
| 1 | Basis for Disclaimer of Opinion paragraph from the 2015/16 Auditor General Report. | Imbalanced Trail Balance The audit found that the trial balance generated from the IFMIS system and used as the basis for the financial statements was out of balance. |
| 2 | Basis for Disclaimer of Opinion paragraph from the 2015/16 Auditor General Report. | Revenue Reconciliation Statement Not Provided By the LRA The LRA did not provide copy of the Consolidated Revenue Accounts Reconciliation for FY 2016-17. LRA's Management asserts that no Consolidated Revenue Accounts Reconciliation was prepared for the fiscal year under audit because they could not agree with the MFDP on the final revenue amount for the year due to issues relating to two payments. |
| 3 | Basis for Disclaimer of Opinion paragraph from the 2015/16 Auditor General Report. | Mismatched Amounts for Cash and cash equivalents held by the Government The Cash and Cash Equivalent at year-end as reported in the Statement of Cash Receipts and Payments is US\$8.75 million. However, Table 24 on page 34 reported amount of US\$255.79 million. This includes US\$253.223 million of investments with no explanation of the type and nature of these investments. |

| No. | Source of the finding | Particulars of paragraph |
|-----|--|---|
| | | <p>Additionally, three (3) of the listed five bank accounts owned and operated by the GoL totaled US\$23.982 million. The other two accounts are in overdraft totaling US\$21.414. Management did not provide any overdraft facility agreement for the purpose of the audit. In the absence of the overdraft facility agreement(s) and the related bank reconciliation statements for each bank account we are unable to establish the correct and true cash balance of the Consolidated Funds as at the reporting date.</p> <p>In the trial balance the total normal balance for Revenue Bank Accounts and Project Bank Accounts is US\$175,682,582.77 whilst the total for Expenditure Bank Accounts and Ministry and Agency Bank Account is abnormal and totalled US\$564,063,067.61, leaving a net cash balance of US\$(388,380,484.84). These figures indicate that the IFMIS system is unreliable as the overdraft generated is almost equal to the entire national budget.</p> |
| 4 | Basis for Disclaimer of Opinion paragraph from the 2015/16 Auditor General Report. | <p>Inability to Confirm Transfer Payments/Grant Expenditures A total of 123 entities (70.3% of sample) which received a total amount of US\$36,207,426.21 did not respond to the letters for confirmation of payments received from the MFDP/Consolidated Funds. Eighteen (18) entities or 10.3% of the sample confirmed a total amount of US\$2,587,451.69 as compare to an amount of US\$3,651,783.06 reported as paid to them. Nine (9) entities or 5.3% of the institutions sampled, for whom a total amount of US\$1,655,173.14 was reported as disbursed, confirmed receipt of a total amount US\$1,860,136.06.</p> |
| 5 | Basis for Disclaimer of Opinion paragraph from the 2015/16 Auditor General Report. | <p>Other Supporting Documents Not Provided Management did not provide 188 transaction payment vouchers (or 42 per cent of sample items) amounting to US\$3,020,550.10.</p> |
| 6 | Basis for Disclaimer of Opinion paragraph from the 2015/16 Auditor General Report. | <p>Non-disclosure of Capital Receipts Management did not disclose the amount of capital receipts for the period under audit. Management did not provide the bank statements and related reconciliations for the Fleet Management Account for the period under audit.</p> |
| 7 | Basis for Disclaimer of Opinion paragraph from the 2015/16 Auditor General Report. | <p>Misstatements in Comparative Financial Statement The total cash receipts for the FY 2015-16 are overstated by US\$22 million resulting from the inclusion into the Cash Receipts Section of SCRPs the Cash and Cash Equivalence at the end of FY 2014-15 (or at the beginning of FY 2015-16). Cash and Cash Equivalence at the beginning of FY 2015-16 is reported as NIL whereas FY 2014-15 ended with US\$21.547 million. Increase in cash is stated to be US\$2.505 million but was found to be a decrease in cash of US\$19.495 million when recalculated. The ending cash balance is also reported to be US\$2.505 million but was found to be US\$2.052 million when re-computed, leaving an overstatement of US\$0.453 million or US\$453,000. The Payments by Third Party (External) reports an Increase in Cash of U\$3.455 million.</p> |

| No. | Source of the finding | Particulars of paragraph |
|-----|--|--|
| 8 | Basis for Disclaimer of Opinion paragraph from the 2015/16 Auditor General Report. | Difference in Grants Amounts as Recorded by the LRA and As Reported by the MFDP LRA data account for US5, 685,510.42 in grants whilst the MFDP has reported US\$116,872, 000.00 in the SCRP for the year under audit. |
| 9 | Basis for Disclaimer of Opinion paragraph from the 2015/16 Auditor General Report. | Difference in Debt Receipts as Recorded by the LRA and As Reported by the MFDP LRA's data accounted for US\$56,389,707.50 as loan proceeds whilst the MFDP is reporting US\$53.1 million. |
| 10 | Basis for Disclaimer of Opinion paragraph from the 2015/16 Auditor General Report. | Contingent Revenue – Debts The audit found that an amount of US\$16.750 million (Note 11 of the Statement of Cash Receipts and Payments) is reported as Contingent Revenue although it is disclosed in the said Note 11 as borrowing. The source and nature of the borrowing is not disclosed as well. The final budget column for the Statement of Comparison of Budget and Actual Amounts for this amount carries a NIL balance, an indication that it was not approved by the Legislature. |
| 11 | Basis for Disclaimer of Opinion paragraph from the 2015/16 Auditor General Report. | Improper Disclosure of Borrowings, Debt Repayments and Interest Payments The creditors, interest rates, and any other terms and conditions of the loans are not disclosed. Note some grants (condition grants) may give rise to future obligation to refund money if certain conditions are not met. Management neither disclosed the method of interest calculation nor did they provide documents relating to the basis of the calculation. Without these details, we could not recalculate the interest paid. |
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