



Promoting Accountability of Public Resources

# AUDITOR GENERAL'S REPORT

**On the Financial Statement Audit of  
Civil Service Agency**

**For the Period July 1, 2018 - June 30,  
2019**



**June 2021**

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

## Republic of Liberia



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


We have undertaken the audit of the Civil Service Agency (CSA) financial statement Audit for the fiscal period ended June 30, 2019. The audit was conducted under the Auditor General's statutory mandate, as provided for under section 2.1.3 of the GAC Act of 2014.

Findings conveyed in this report have been formally communicated to the Management of the Civil Service Agency (CSA). Where responses have been provided by the Management on the audit findings, these have been evaluated and incorporated in this report. We encourage you to pay particular attention to the following:

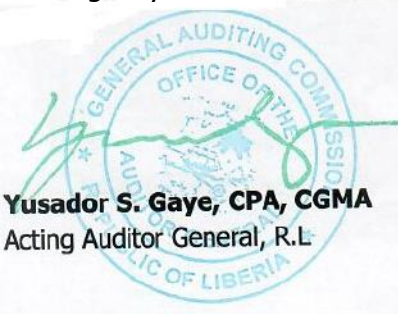
- Expenditures amounting to US\$1,673,475.83 were incurred for goods and services without supporting documents.
- Uncommitted cash balances amounting to US\$15,463.17 and L\$834,733.52 were not redeposited into GOL Consolidated Fund at the close of the fiscal period.
- Assets totaling US\$62,000.00 donated by Partners were not presented for verification.

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

**Monrovia, Liberia**  
June 2021



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



## **AUDITOR GENERAL'S REPORT ON THE FINANCIAL STATEMENT AUDIT OF THE CIVIL SERVICE AGENCY (CSA) FOR THE FINANCIAL PERIOD ENDED JUNE 30, 2019**

### **Adverse Opinion**

We have audited the accompanying financial statement Audit of the Civil Service Agency as at June 30, 2019, which comprise the Statement of Financial Position, Statement of Receipts and Payments, Statement of Comparison of Budget and Actual Amounts and a summary of accounting policies and other explanatory notes.

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion section of our report, the accompanying financial statements do not give a true and fair view of the financial position of the Civil Service Agency as at 30 June, 2019, and of its statement of receipts and payments, Statement of Comparison of GOL Budget and Actual amount and statement of cash flow for the year then ended in accordance with the International Public Sector Accounting Standards (IPSAS).

### **Basis for Adverse Opinion**

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

Expenditures amounting to US\$1,673,475.83 were incurred for goods and services without supporting documents.

Uncommitted cash balances amounting to US\$15,463.17 and L\$834,733.52 were not redeposited into GOL Consolidated Fund at the close of the fiscal period.

Assets totaling US\$62,000.00 donated by Partners were not presented for verification.

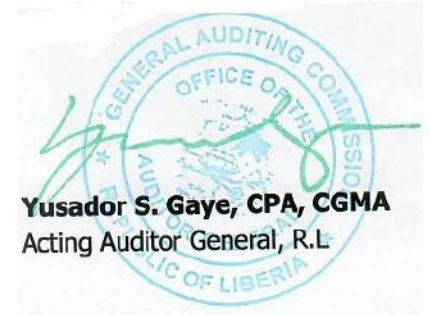
### **Auditor's Responsibilities for the Audit of the Financial Statements**

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the International Standard of Supreme Audit Institutions (ISSAIs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to Influence the economic decisions of users taken on the basis of these financial statements.

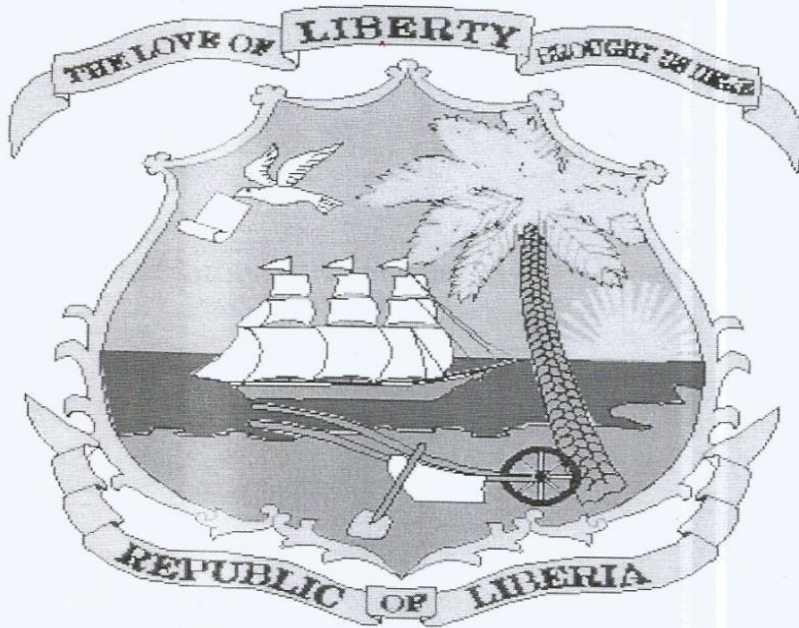
## **Legal and Regulatory Requirements**

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



**Monrovia, Liberia**

June 2021



**CIVIL SERVICE AGENCY  
GOVERNMENT OF LIBERIA**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**June 30th 2019**

Civil Service Agency  
Carey Street  
Monrovia, Liberia

## STATEMENT OF RESPONSIBILITIES

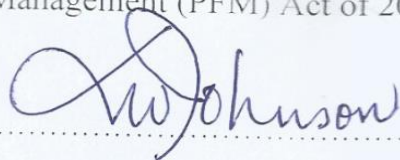
The Financial Statements as set out on pages 1. to 33 have been prepared in accordance with the provisions of the Public Financial Management Act of 2009 and in compliance with the Cash Basis International Public Sector Accounting Standards (Cash IPSAS), adopted by the Government of Liberia.

In accordance with the provisions of the Public Financial Management (PFM) Act of 2009, I am responsible for the control of and accounting for public funds received, held, and expended for and on behalf of the Civil Service Agency.

Under the provisions of the same Act, I am required to prepare unaudited Final Account of the Civil Service Agency to be submitted to the Minister of Finance and Development Planning, two months after the end of the financial year to which it relates. However, I have delegated the preparation of the unaudited Final Account to the Comptroller for my transmittal to the Minister, as provided in the attendant Regulations of the Public Financial Management Act of 2009. Accordingly, I am pleased to submit the required Annual Public Account of the Civil Service Agency in compliance with the PFM Act and its attendant Regulations. I have provided, and will continue to provide, all the information and explanations as may be required in connection with the financial statements presented therein.

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

I accept responsibility for the integrity of these financial statements, the financial information they contain and their compliance with the provisions of the Public Financial Management (PFM) Act of 2009.



Hon. Laurine Wede Johnson  
Director General

CIVIL SERVICE AGENCY

September 5, 2019

Date

CIVIL SERVICE AGENCY, GOVERNMENT OF LIBERIA  
Report and Financial Statements for the Financial Period ended 30<sup>th</sup> JUNE  
2019

The Report and Financial Statements  
For the year ended 30<sup>TH</sup> June 2019  
Are presented before audit examination  
By the Auditor General for the financial Period 2018/2019

Legend

✓ = correct  
X = Wrong  
? = Question

CIVIL SERVICE AGENCY, GOVERNMENT OF LIBERIA  
Report and Financial Statements for the Financial Period ended 30<sup>th</sup> JUNE  
2019

**REPORT OF THE COMPTROLLER**

**1. Introduction**

This Report provides commentary and analysis of the cash receipts and payments (as well as financial performance) of the *Civil Service Agency* for the financial Period ended 30<sup>th</sup> September 2019 and of its financial position as at that date.

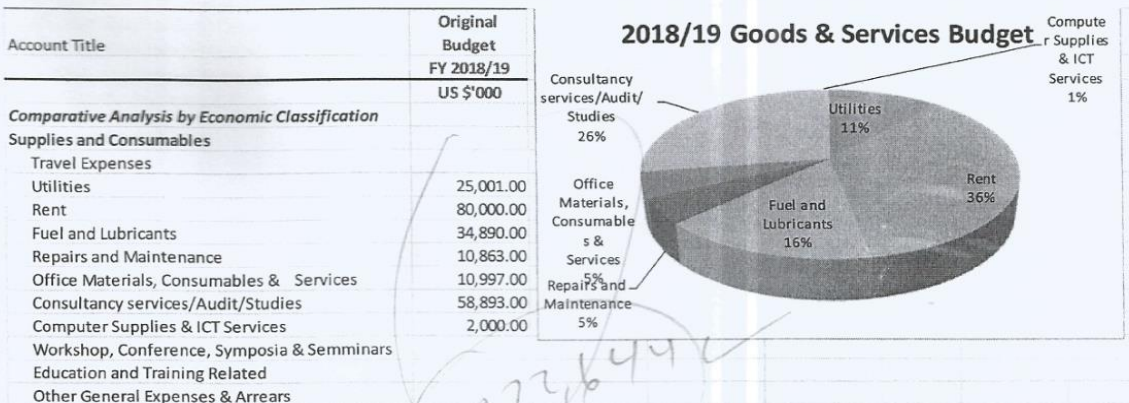
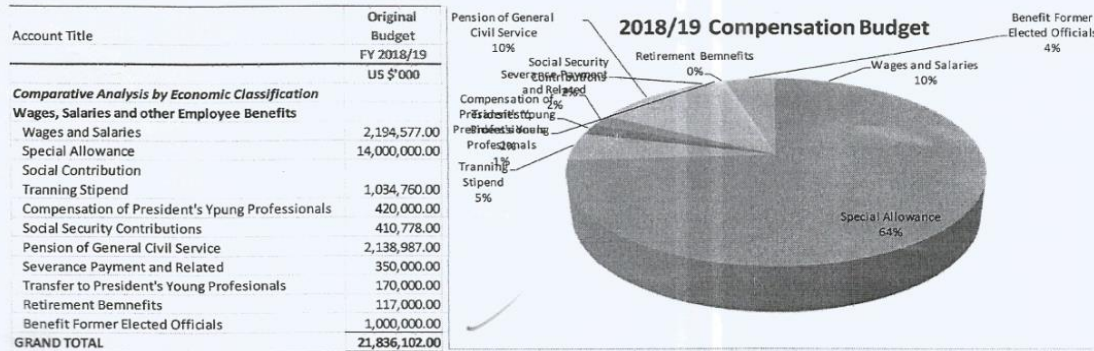
**2. The FY2018/19 Approved Budget**

**Budget 2018/2019**

The National Legislature approved the total US\$22,058,746.00 (Twenty Two Million Fifty Eight Thousand, Seven Hundred Forty Eight United States Dollar) as authorized allocations for the Civil Service Agency for the Fiscal year 2018/2019.

The amount budgeted for salary and other economic Classifications is US\$21,836,102.00 (Twenty One Million, Eight Hundred Thirty Six Thousand, One Hundred Two United States Dollar) constituting about 98.71 percent of the total budget while the remaining US\$222,644.00 (Two Hundred Twenty Two Thousand, Six Hundred Fifty Four United States Dollar) constituting about 1.29 percent representing Goods and Services.

**Summary**



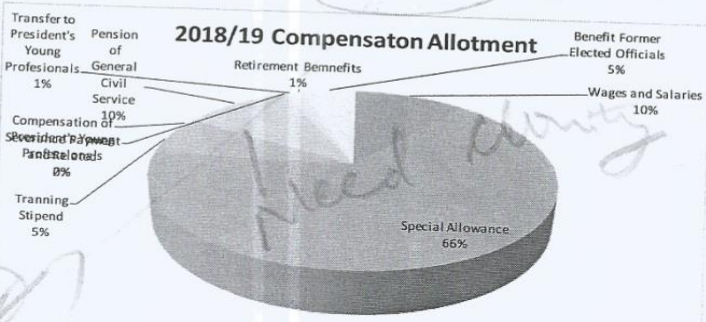


CIVIL SERVICE AGENCY, GOVERNMENT OF LIBERIA  
Report and Financial Statements for the Financial Period ended 30<sup>th</sup> JUNE  
2019

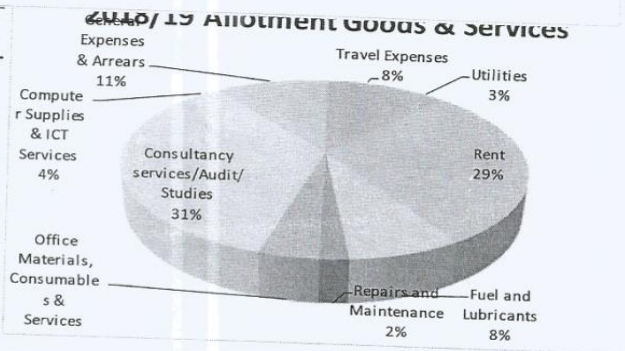
**1 Authorised Appropriation/Allocations**

The total allotments received from the Ministry of Finance and Development Planning (MFDP) amounted to US\$21,288,336.38 (Twenty One Million Two Hundred Eighty Eight Thousand Three Hundred Thirty Six Thirty Eight Cents United States Dollar) constituting 96.51 percent of the total budget of US\$22,058,746.00 Allotment representing Employees' Compensations and other Economic Classifications constitutes about 98.71 percent of the total allotment and the rest 1.29 percent representing allotment for Goods and Services (US\$273,997.20).

Account Title	Final Budget FY 2018/19 US \$'000
<b>Comparative Analysis by Economic Classification</b>	
<b>Wages, Salaries and other Employee Benefits</b>	
Wages and Salaries	2,194,577.00
Special Allowance	13,812,931.00
Social Contribution	
Tranning Stipend	1,034,760.00
Compensation of President's Yung Professionals	420,000.00
Social Security Contributions	
Pension of General Civil Service	2,138,987.00
Severance Payment and Related	50,800.00
Transfer to President's Young Professionals	170,000.00
Retirement Bemnefits	181,839.00
Benefit Former Elected Officials	1,010,445.18
<b>GRAND TOTAL</b>	<b>21,014,339.18</b>



Account Title	Final Budget FY 2018/19 US \$'000
<b>Comparative Analysis by Economic Classification</b>	
<b>Supplies and Consumables</b>	
Travel Expenses	21,792.40
Utilities	9,087.40
Rent	80,000.00
Fuel and Lubricants	21,280.00
Repairs and Maintenance	5,350.00
Office Materials, Consumables & Services	10,929.00
Consultancy services/Audit/Studies	86,548.40
Computer Supplies & ICT Services	9,940.00
Workshop, Conference, Symposia & Seminars	
Education and Training Related	
Other General Expenses & Arrears	29,070.00



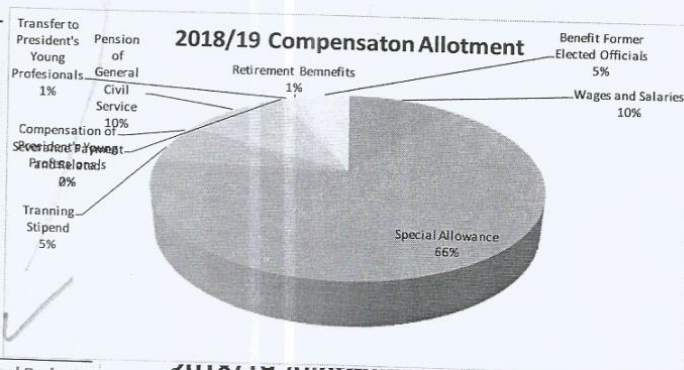
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CIVIL SERVICE AGENCY, GOVERNMENT OF LIBERIA  
 Report and Financial Statements for the Financial Period ended 30<sup>th</sup> JUNE  
 2019

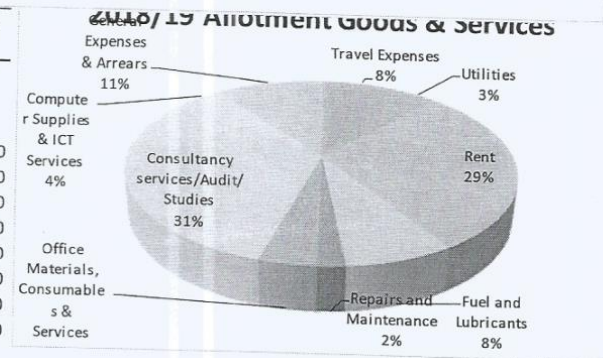
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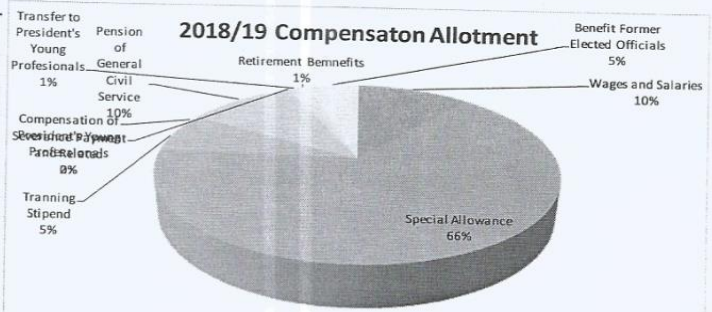
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CIVIL SERVICE AGENCY, GOVERNMENT OF LIBERIA  
Report and Financial Statements for the Financial Period ended 30<sup>th</sup> JUNE  
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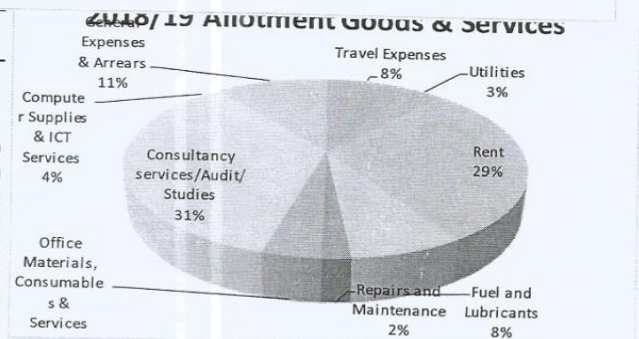
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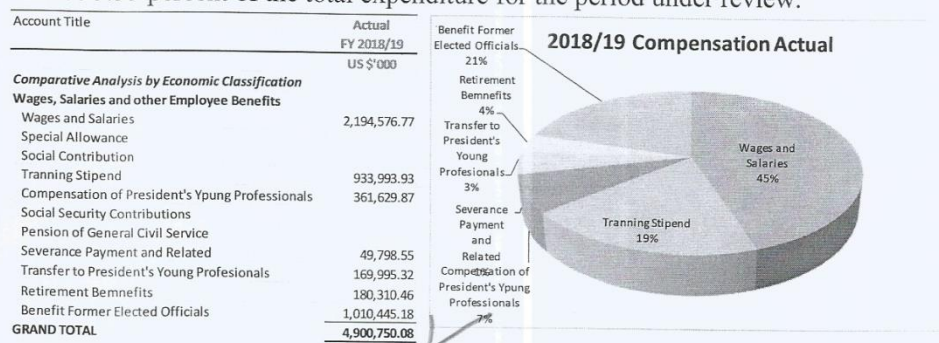
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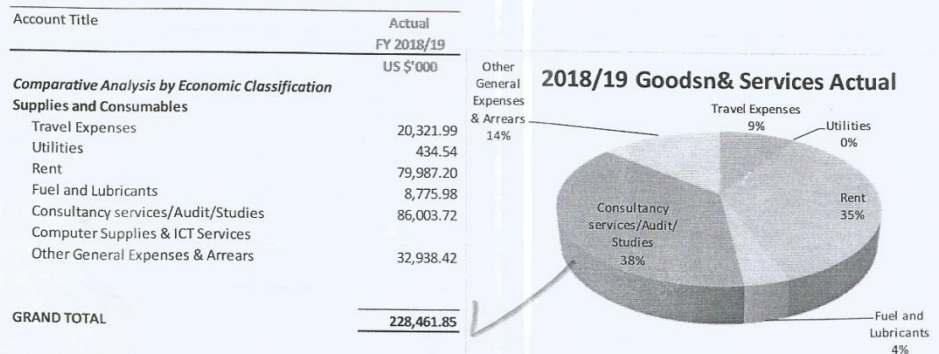
**1. Expenditure – Operational Fund**

**a. Employee benefits**

The total amount spent on Employees Benefits and other Economic Classifications in the tone of US\$4,900,750.08 (Four Million Nine Hundred Thousand Seven Hundred Fifty Eight Cents United States Dollar) constituting about 95.55 percent of the total expenditure for the period under review.



**b. Goods and Services**



The amount of US\$228,461.85(Two Hundred Twenty Eight Thousand Four Hundred Sixty One Eighty Five Cents United States Dollar) constituting about 4.5 present of the total expenditure for the period under review was spent on Goods and Services.

**1. Travel**

Foreign Means of Travel.....	\$6,400.00
Foreign DSA.....	8,591.80
Foreign Incidental .....	560.00
Domestic DSA.....	4,770.19

CIVIL SERVICE AGENCY, GOVERNMENT OF LIBERIA  
Report and Financial Statements for the Financial Period ended 30<sup>th</sup> JUNE  
2019

<b>Total Travel</b> .....	<b>20,321.99</b>
2. Utilities:	
Water.....	\$434.54
3. Fuel:	
Fuel Vehicle .....	\$4,775.99
Fuel Generator .....	3,999.99
<b>Total Fuel</b> .....	<b>8,775.98</b>
4. Rent.....	79,987.20
5. Consultancy.....	86,003.72
6. Operational Expenses .....	32,938.42

**c. Purchase of Capital Items**

For the period under review there was no purchase of Capital Items.

**2 Project Flows**

The Public Sector Modernization Project at the Civil Service Agency is financially managed by PFMU seated at the Ministry of Finance and Development Planning.

**3 Outstanding Commitments**

There are no outstanding Commitments for the period under review.

**6. Cash Balances**

The cash balance as indicated in the table below reflects Cash balance of US333.36 (Three Hundred Thirty Three Thirty Six Cents United States Dollar for the period under review.

CIVIL SERVICE AGENCY, GOVERNMENT OF LIBERIA  
Report and Financial Statements for the Financial Period ended 30<sup>th</sup> JUNE  
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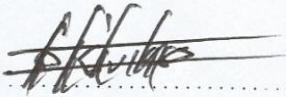
**7. Contingent Liabilities and Commitments**

There are no liabilities for the period under review.

There were no long term commitments.

**8. Conclusion**

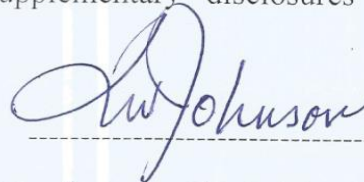
The Financial Statements for the period ended 31st March 2019 should be read in conjunction with the underlying notes and supplementary disclosures for better understanding and interpretation.

  
.....

Boakai Varney

**Comptroller**

Aug 27, 2019  
Date

  
.....

Hon. Laurine Wede Johnson

**Director-General/CSA**

September 5, 2019  
Date

**STATEMENT OF CASH RECEIPTS AND PAYMENTS**  
(ALL PUBLIC FUNDS)

**YEAR ENDED JUNE 30, (FY2018/19)**

RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE

FUND/ACCOUNTS DESCRIPTION	NOTES	FOR THE FINANCIAL PERIOD JUNE 30, 2019		FOR THE FINANCIAL PERIOD ENDED JUNE 30, 2017		
		RECEIPTS/ PAYMENTS CONTROLLED BY ENTITIES	PAYMENTS BY OTHER GOVERNMENT ENTITIES	RECEIPTS/ PAYMENTS CONTROLLED BY ENTITIES	PAYMENTS BY OTHER GOVERNMENT ENTITIES	PAYMENTS BY EXTERNAL PARTIES
<b>OPERATIONAL FUND</b>		US \$'000000000	US \$'000000000	US \$'000000000	US \$'000000000	US \$'000000000
<b>RECEIPTS</b>						
Authorized Allocation/Appropriation	4	33,271.78	5,129,211.93	64,783.53	3,571,173.73	
Other Receipts	5					
<b>External Assistance:</b>	6					
Grants From Bilateral & Other Agencies		-		-		
Borrowings from Multilateral Agencies		-		-		
Borrowings from Bilateral Agencies		-		-		
Other Grants and Aid		-		-		
Other Borrowings		-		-		
<b>Total Receipts - Operational Fund</b>		<b>33,271.78</b>	<b>5,129,211.93</b>	<b>64,783.53</b>	<b>3,571,173.73</b>	
<b>PAYMENTS</b>						
<b>Operations:</b>						
Wages, Salaries and Employee Benefits	7		4,900,750.08		3,426,392.99	
Supplies and Consumables	8	32,938.42	228,461.85		144,780.74	
<b>TRANSFERS:</b>	9					
Grants		-				
Other transfer payments		-				
<b>CAPITAL EXPENDITURES:</b>	10					

**STATEMENT OF CASH RECEIPTS AND PAYMENTS**  
(ALL PUBLIC FUNDS)

**YEAR ENDED JUNE 30, (FY2018/19)**

RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE

FUND/ACCOUNTS DESCRIPTION	NOTES	FOR THE FINANCIAL PERIOD JUNE 30, 2019		FOR THE FINANCIAL PERIOD ENDED JUNE 30, 2017		
		RECEIPTS/ PAYMENTS CONTROLLED BY GOVERNMENT ENTERPRISES	PAYMENTS BY OTHER GOVERNMENT ENTERPRISES	RECEIPTS/ PAYMENTS CONTROLLED BY GOVERNMENT ENTERPRISES	PAYMENTS BY OTHER GOVERNMENT ENTERPRISES	PAYMENTS BY EXTERNAL PARTIES
Purchase/Construction of Property, plant and Equipment		US \$'000000000	US \$'000000000	US \$'000000000	US \$'000000000	US \$'000000000
Purchase of Financial Instruments		-	-	-	-	-
<b>Total Payments - Operational Fund</b>		32,938.42	5,129,211.93	56,533.53	3,571,173.73	-
Increase/Decrease in Cash		333.36	-	8,250.00	-	-
Cash at the beginning of the period		-	-	-	-	-
Net change in cash (receipts less payments)		-	-	-	-	-
Foreign currency translation difference		-	-	-	-	-
<b>Cash at the End of the year - Operational Fund</b>		333.36	-	8,250.00	-	-
<b>CAPITAL DEVELOPMENT FUNDS (DONOR FINANCED PROJECTS)</b>						
RECEIPTS						
External Assistance:	11					
Grants						
Loans						
<b>Total Receipts - Capital Development Funds</b>		-	-	-	-	-
PAYMENTS						
Operations:	12					
Wages, Salaries and Employee Benefits						



**STATEMENT OF CASH RECEIPTS AND PAYMENTS**  
(ALL PUBLIC FUNDS)

**YEAR ENDED JUNE 30, (FY2018/19)**

RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE

FUND/ACCOUNTS DESCRIPTION	NOTES	FOR THE FINANCIAL PERIOD JUNE 30, 2019		FOR THE FINANCIAL PERIOD ENDED JUNE 30, 2017		
		RECEIPTS/ PAYMENTS CONTROLLED BY PROPERTY SAVINGS	PAYMENTS BY OTHER GOVERNMENT ENTITIES	PAYMENTS BY EXTERNAL PARTIES	RECEIPTS/ PAYMENTS CONTROLLED BY PROPERTY SAVINGS	PAYMENTS BY OTHER GOVERNMENT ENTITIES
Supplies and Consumables		US \$'000000000	US \$'000000000	US \$'000000000	US \$'000000000	US \$'000000000
<b>TRANSFERS:</b>	13	-	-	-	-	-
Grants		-	-	-	-	-
Other transfer payments		-	-	-	-	-
<b>CAPITAL EXPENDITURES:</b>	14	-	-	-	-	-
Purchase/Construction of Property, plant and Equipment		-	-	-	-	-
Purchase of Financial Instruments		-	-	-	-	-
<b>Total Payments - Capital Development Funds</b>		-	-	-	-	-
<b>Increase/Decrease in Cash</b>		-	-	-	-	-
Cash at the beginning of the year		-	-	-	-	-
Net change in cash (receipts less payments)		-	-	-	-	-
Foreign currency translation difference		-	-	-	-	-
<b>Cash at the End of the year - Capital Development Funds</b>		-	-	-	-	-
<b>Cash at the Beginning of the year - All Funds</b>	15	-	-	-	-	-
<b>Cash at the End of the year - All Funds</b>	15	333.36	-	-	8,250.00	-

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT (OPERATIONAL FUND)**

**FOR THE FINANCIAL PERIOD ENDED JUNE 2019**

- RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE

- Budget Approved on the Cash Basis

ACCOUNT TITLE/DESCRIPTION	For the Financial Year Ended 30th June 2019 (FY2018/19)				FY2017/18	
	Actual Amounts	Final Budget	Original Budget	Difference: Final Budget and Actual		Percentage Variance
	US \$'000000000	US \$'000000000	US \$'000000000	US \$'000000000	%	US \$'000000000
<b>CASH INFLOWS</b>						
Authorized Allocation/Appropriation	5,162,483.71	21,288,336.38	22,058,746.00	16,125,852.67	0.76	3,635,957.26
Grants	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total Cash Receipts</b>	<b>5,162,483.71</b>	<b>21,288,336.38</b>	<b>22,058,746.00</b>	<b>16,125,852.67</b>	<b>0.76</b>	<b>3,635,957.26</b>
<b>CASH OUTFLOWS</b>						
Wages, Salaries and Other Employee Benefits	4,900,750.08	21,014,339.18	21,836,102.00	16,113,589.10	0.77	3,426,392.99
Goods and Services Consumed	228,461.85	273,997.20	222,644.00	45,535.35	0.17	201,314.27
Capital Expenditure	-	-	-	-	-	-
Transfers to other Government Units	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
<b>Total Cash Payments</b>	<b>5,129,211.93</b>	<b>21,288,336.38</b>	<b>22,058,746.00</b>	<b>16,159,124.45</b>	<b>0.76</b>	<b>3,627,707.26</b>
<b>NET CASH FLOW - OPERATIONAL FUND</b>						<b>8,250.00</b>

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

**AS AT 30 June 2019**

Cash/Bank Account Details	Currency Held In	Notes	As at June 30th 2019	As at 30th June 2017	Change in Cash Balances
		15	US \$'000	US \$'000	US \$'000
<b>OPERATIONAL FUND</b>					
Petty Cash or Imprest					
Petty Cash A/c 1	US\$				
Petty Cash A/c 2					
<b>Total held in petty cash:</b>			-	-	-
<b>Bank Accounts</b>					
Bank AC 1 US\$	US\$		300.00	5,250.00	
Bank AC 2 LRD @162.57			33.36	3,000.00	
<b>Total held in Bank Accounts:</b>			333.36	8,250.00	-
<b>Total Cash and Bank Balances at the end of the period (Operational Fund):</b>			333.36	8,250.00	-
<b>CAPITAL DEVELOPMENT FUNDS (DONOR FINANCED PROJECTS)</b>					
Petty Cash or Imprest		21			
Petty Cash A/c 1					
Petty Cash A/c 2					
<b>Total held in petty cash:</b>			-	-	-
<b>Bank Accounts</b>					
Project 1 Bank AC					
Project 2 Bank AC					
<b>Total held in Bank Accounts:</b>			-	-	-
<b>Total Cash and Bank Balances at the end of the period (Donor Financed Projects):</b>			-	-	-
<b>TOTAL CASH AND BANK BALANCES - ALL PUBLIC FUNDS</b>			333.36	8,250.00	-

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

	Actual FY 2018/19	Final Budget FY 2018/19	Original Budget FY 2018/19	Difference: Final Budget and Actual FY 2018/19	Percentage Variance FY 2018/19	Actual FY 2017/18
	US \$'000	US \$'000	US \$'000	US \$'000		US \$'000
Employee Compensation	4,900,750.08	21,014,339.18	21,836,102.00	16,113,589.10	0.77	2,469,995.00
Goods and Services	228,461.85	273,997.20	222,644.00	45,535.35	0.17	175,941.53
Capital Expenditure						
<b>TOTAL RECEIPTS</b>	<b>5,129,211.93</b>	<b>21,288,336.38</b>	<b>22,058,746.00</b>	<b>16,159,124.45</b>	<b>0.76</b>	<b>2,645,936.53</b>

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NOTE 7 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL PAYMENTS MADE DURING THE FINANCIAL YEAR ENDED 30TH JUNE 2019

Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)		% Variance	Actual
	FY 2018/19	FY 2018/19	FY 2018/19	FY 2018/19	FY 2018/19	FY 2017/18	
	US \$'000	US \$'000	US \$'000	US \$'000	US \$'000	US \$'000	
<i>Comparative Analysis by Economic Classification</i>							
<b>Wages, Salaries and other Employee Benefits</b>							
Wages and Salaries	2,194,576.77	2,194,577.00	2,194,577.00	0.23	0.00	2,130,886.00	
Special Allowance		13,812,931.00	14,000,000.00	13,812,931.00	1.00		
Social Contribution							
Tranning Stipend	933,993.93	1,034,760.00	1,034,760.00	100,766.07	0.10		
Compensation of President's Ypung Professionals	361,629.87	420,000.00	420,000.00	58,370.13	0.14		
Social Security Contributions			410,778.00		-		
Pension of General Civil Service		2,138,987.00	2,138,987.00	2,138,987.00	1.00		
Severance Payment and Related	49,798.55	50,800.00	350,000.00	1,001.45	0.02		
Transfer to President's Young Professionals	169,995.32	170,000.00	170,000.00	4.68	0.00		
Retirement Bemnefits	180,310.46	181,839.00	117,000.00	1,528.54		312,905.00	
Benefit Former Elected Officials	1,010,445.18	1,010,445.18	1,000,000.00			26,204.00	
<b>GRAND TOTAL</b>	<b>4,900,750.08</b>	<b>21,014,339.18</b>	<b>21,836,102.00</b>	<b>16,113,589.10</b>	<b>0.77</b>	<b>2,469,995.00</b>	

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NOTE 7 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL PAYMENTS MADE DURING THE FINANCIAL YEAR ENDED 30TH JUNE 2019

Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)		% Variance	Actual
	FY 2018/19 US \$'000	FY 2018/19 US \$'000	FY 2018/19 US \$'000	FY 2018/19 US \$'000	FY 2018/19 US \$'000	FY 2018/19	FY 2017/18 US \$'000
<i>Comparative Analysis by Economic Classification</i>							
<b>Wages, Salaries and other Employee Benefits</b>							
Wages and Salaries	2,194,576.77	2,194,577.00	2,194,577.00		0.23	0.00	2,130,886.00
Special Allowance		13,812,931.00	14,000,000.00	13,812,931.00		1.00	
Social Contribution							
Tranning Stipend	933,993.93	1,034,760.00	1,034,760.00	100,766.07		0.10	
Compensation of President's Ypung Professionals	361,629.87	420,000.00	420,000.00	58,370.13		0.14	
Social Security Contributions			410,778.00	-		-	
Pension of General Civil Service		2,138,987.00	2,138,987.00	2,138,987.00		1.00	
Severance Payment and Related	49,798.55	50,800.00	350,000.00	1,001.45		0.02	
Transfer to President's Young Professionals	169,995.32	170,000.00	170,000.00	4.68		0.00	
Retirement Bemnefits	180,310.46	181,839.00	117,000.00	1,528.54			312,905.00
Benefit Former Elected Officials	1,010,445.18	1,010,445.18	1,000,000.00	-			26,204.00
<b>GRAND TOTAL</b>	<b>4,900,750.08</b>	<b>21,014,339.18</b>	<b>21,836,102.00</b>	<b>16,113,589.10</b>		<b>0.77</b>	<b>2,469,995.00</b>

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NOTE 8 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL PAYMENTS MADE DURING THE FINANCIAL YEAR ENDED 30th June 2019

Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance	Actual
	FY 2018/19 US \$'000	FY 2018/19 US \$'000	FY 2018/19 US \$'000	FY 2018/19 US \$'000	FY 2018/19	2017/18 US \$'000
<b>Comparative Analysis by Economic Classification</b>						
<b>Supplies and Consumables</b>						
Travel Expenses	20,321.99	21,792.40		1,470.41	0.07	7,932.00
Utilities	434.54	9,087.40	25,001.00			
Rent	79,987.20	80,000.00	80,000.00	12.80	0.00	13,000.00
Fuel and Lubricants	8,775.98	21,280.00	34,890.00	12,504.02	0.59	34,890.00
Repairs and Maintenance		5,350.00	10,863.00	5,350.00	1.00	18,000.00
Office Materials, Consumables & Services		10,929.00	10,997.00			
Consultancy services/Audit/Studies	86,003.72	86,548.40	58,893.00	544.68	0.01	19,386.00
Computer Supplies & ICT Services		9,940.00	2,000.00	9,940.00	1.00	13,200.00
Workshop, Conference, Symposia & Seminars						
Education and Training Related						
Other General Expenses & Arrears	32,938.42	29,070.00				13,000.00
<b>GRAND TOTAL</b>	<b>228,461.85</b>	<b>273,997.20</b>	<b>222,644.00</b>	<b>45,535.35</b>	<b>0.17</b>	<b>119,408.00</b>

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 P. Perera

CIVIL SERVICE AGENCY, GOVERNMENT OF LIBERIA  
Report and Financial Statements for the Financial Period ended 30<sup>th</sup> JUNE  
2019

*Hon Layrime Wede Johnson*

Director-General/CSA

Date .....

*Bodikai Varney*

Comptroller

Date *Aug 27 2019* .....