



Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT

**On the Financial Statements Audit of
Incident Management System (IMS)
COVID-19 Response for Fiscal Period
January 1, 2023- December 31, 2023**



August 2024

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

Republic of Liberia



TRANSMITTAL LETTER

THE HONORABLE SPEAKER OF THE HOUSE OF REPRESENTATIVES AND THE HONORABLE PRESIDENT PRO- TEMPORE OF THE HOUSE OF SENATE

We have undertaken a financial statements Audit of the Incident Management for the special fiscal year July 1, 2021 to December 31, 2021. The audit was conducted in line with Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014.

Findings conveyed in this report were formally communicated to the authorities of the Incident Management System (IMS) Covid-19 Response for their responses. The reportable issues were submitted through a Management Letter. Where responses were provided, they were evaluated and were incorporated in this report.

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


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

Monrovia, Liberia

August 2024



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ACRONYMS USED

Acronym	Meaning
AG	Auditor General
FCCA	Fellow Chartered Certified Accountant
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Practitioner
GAC	General Auditing Commission
GoL	Government of Liberia
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standard of Supreme Audit Institutions
IMS	Incidence Management System



AUDITOR GENERAL'S REPORT



August 28, 2024

Dr. Dougbeh Chris Nyan
Director General
National Public Health Institute of Liberia (NPHIL)
Congo Town, Montserrado County
Monrovia, Liberia

FINANCIAL STATEMENTS AUDIT OF THE INCIDENT MANAGEMENT SYSTEM (IMS) COVID-19 RESPONSE FOR THE PERIOD JANUARY 1, 2023 TO DECEMBER 31, 2023

Opinion

We have audited the financial statements of the Incident Management System (IMS) COVID-19 Response for Fiscal year January 1, 2023 to December 31, 2023, which comprise the statement of Receipts and Payments, and the statement of Comparison of Budget and Actual Amounts and summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements Incident Management System (IMS) COVID-19 Response present fairly, in all material respects, the statement of Receipts and Payments as at December 31, 2021, the statement of Comparison of Budget and Actual Amounts and summary of significant accounting policies and other explanatory information for the fiscal period then ended in accordance with International Public Sector Accounting Standards (IPSAS 2017) Cash Basis of Accounting.

Basis for Opinion

We conducted our audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Incident Management System (IMS) COVID-19 Response Management in accordance with the ethical requirements that are relevant to our audit of the financial statements in Liberia, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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



Management's Responsibilities

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS Cash Basis, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing its ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to cease operations, or has no realistic alternative but to do so. The IMS COVID 19 Management is responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities

Our responsibility is to express an opinion on Statement of Receipts and Payments based on our audit. We conducted our audit in accordance with International Standards of Supreme Audit Institutions (ISSAI) and the World Bank Guidelines. Those standards and the applicable guidelines required that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depends on the auditor's judgment, including the assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.


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

Monrovia, Liberia

August 2024

Incident Management System (IMS) Covid-19 Response FINANCIAL STATEMENTS FOR THE January 1, 2023 – December 31, 2023

Statement of Responsibility from the Incident Manager

The Financial Statements contained in this report have been prepared in accordance with the provisions (Sections 47 and 48) of the Amendment and Restatement of the Public Financial Management (PFM) Act of 2009, as approved October 22, 2019 and printed October 30, 2019 and in compliance with Cash Basis IPSAS (IPSAS Financial Reporting under Cash Basis of Accounting (2017))

In accordance with the provisions of the Amendment and Restatement of the 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 Incident Management System (IMS) COVID-19 Response under the Ministry of Health.


Sections 48.1 and 48.2 of the Act, I am required to ensure that financial information is reported in a timely, comprehensive and accurate manner; monthly reports on revenues and quarterly expenditures performance reports, as well as quarterly financial statements, which are to be submitted to the Minister of Finance at the end of each quarter to which the financial statements relate.

Accordingly, I am pleased to submit the required financial statements for the period January 1, 2023 to December 31, 2023 in compliance with the Amendment and Restatement of 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 these financial statements.

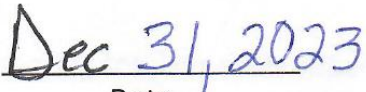
In preparing these Financial Statements, the most appropriate accounting policies have been consistently applied and supported by reasonable and prudent judgment and estimates where applicable.

Based on advice of the Deputy Incident Manager for Administration and Finance, I confirm 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 Amendment and Restatement of the PFM Act of 2009 and its attendant Regulations.



Dr. Wilhelmina Jallah
Minister of Health/Incident Manager



Date



Report of the Deputy Incident Manager for Administration and Finance

Presentation

This Report provides commentary and analysis of the cash receipts and payments (as well as financial performance) of the *Incident Management System (IMS)* for the period January 1, 2023 – December 31, 2023 and of its financial position as at December 31, 2023.

The IMS Approved Budget

At the onset of the COVID-19 fiscal period FY2019/20, the Incident Management System presented a budget of US\$48,486,861.57. To date, US\$18,514,277.04 has been expended. Breakdown of said expenditure will be seen in the statement of receipts and payment. The approved budget was revised on an on-going basis beginning July 2020 based on prevailing circumstances and are provided in the budget section.

Summary

The financial statements presented represents that actual reflection of activities covered during the period under review. The income and expenditure reported are complete and accurate.

Authorised Appropriation/Allocations

There was no Government of Liberia's allotment for the period.

Other Receipts

The total amounts of US\$455,443.50 was accounted for as other receipts during the period under review. These receipts were from COVID testing fees (US\$25,668.50) and other support (US\$429,775.00).

Revenue Sharing

There was no revenue sharing of funds generated Covid-19 testing and certificates during the period. This was due to the discontinuation of such activity and the rapid scale down of Response activities as the result of pronouncement by the Minister of Health of the end of the COVID-19 Epidemic.

Expenditure – Operational Fund

a. Compensation of Employee (Surge staff)

During the period under review, the IMS paid US\$543,502.75 representing total monthly stipends to all COVID-19 responders for the period.

b. Use of Goods and Services

During the period under review, the IMS incurred US\$587,652.56 on goods and services for the response.

c. Grants and Transfers

During the period under review, grants and transfers amounted to US\$7,074.50 for the response.

Purchase of Capital Items/Assets

During the period, the IMS did not incur fund on capital expenditures.

Cash Balances

The aggregated ending cash balance for all bank accounts for the period under review was **US\$514,290.37**.

Conclusion

The Financial Statements for the period January 1, 2023 – December 31, 2023 should be read in conjunction with the underlying notes and supplementary disclosures for better understanding and interpretation.



Fidel D. Wiah
Deputy Incident Manager for Finance

Dec-31, 2023
Date



MINISTRY OF HEALTH			
INCIDENT MANAGEMENT SYSTEM (IMS)			
STATEMENT OF CASH RECEIPTS AND PAYMENTS			
(ALL PUBLIC FUNDS)			
FOR THE PERIOD JANUARY 1, 2023-DECEMBER 31, 2023			
RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE			
FUND/ACCOUNTS DESCRIPTION	NOTES	JANUARY-DECEMBER 2023	JANUARY-DECEMBER 2022
		USD	USD
OPERATIONAL FUND			
RECEIPTS	2		
Authorized Allocation/Appropriation		-	607,929.07
Other Receipts		25,668.50	3,524,945.61
External Assistance:	2		
Grants From Multilateral Agencies		-	-
Grants From Bilateral & Other Agencies		-	-
Other Grants and Aid		429,775.00	-
Total Receipts - Operational Fund		455,443.50	4,132,874.68
PAYMENTS			
Operations:	3		
Wages, Salaries and Employee Benefits		543,502.75	1,015,914.37
Goods and Services		587,652.56	3,001,527.00
Total - Operations		1,131,155.31	4,017,441.37
TRANSFERS:	3		
Grants		7,074.50	229,140.00
Total - Transfers		7,074.50	229,140.00
CAPITAL EXPENDITURES:	3		
Purchase/Construction of Property, Plant and Equipment		-	48,837.00
Total - Capital Expenditures		-	48,837.00



LOAN & INTEREST REPAYMENTS:			
Loan Repayments		-	-
Interest Payments		-	-
Other Payments			
Total Payments - Operational Fund		1,138,229.81	4,295,418.37
Net change in cash (receipts less payments)		(682,786.31)	(162,543.69)
Cash at the beginning of the year		1,197,076.68	1,359,620.37
Foreign currency translation difference		-	-
Cash at the End of the year - Operational Fund		514,290.37	1,197,076.68

Notes on pages 14-26 are integral part of these Financial Statements



MINISTRY OF HEALTH
INCIDENT MANAGEMENT SYSTEM (IMS)
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT (OPERATIONAL FUND)

FOR THE PERIOD JANUARY 1, 2023-DECEMBER 31, 2023
 RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE

Budget Approved on the Cash Basis

	Actual Amounts July 2020 - December 2022	Actual Amounts January 2023 - December 2023	Year-to- Date Actuals	Original Budget	Difference: Final Budget and Actual	Percenta ge Variance
	USD	USD	USD	USD	USD	% Variance
CASH INFLOWS						
Authorized Allocation/Appropriation	3,969,977.51	-	3,969,977.51	49,322,211.57	(45,352,234.06)	(11.42)
Grants	99,960.00	-	99,960.00	-	99,960.00	1.00
Borrowings	-	-	-	-	-	-
Other receipts	12,570,371.89	455,443.50	13,025,815.39	-	13,025,815.39	1.00
Total Cash Receipts	16,640,309.40	455,443.50	17,095,752.90	49,322,211.57	(32,226,458.67)	(1.89)
CASH OUTFLOWS						
Compensation	3,957,442.92	543,502.75	4,500,945.67	6,435,200.00	1,934,254.33	0.43
Use of Goods and Services	12,375,099.67	587,652.56	12,962,752.23	37,722,511.57	24,759,759.34	1.91
Capital Expenditure	629,226.23	-	629,226.23	5,164,500.00	4,535,273.77	7.21
Transfers	495,627.23	7,074.50	502,701.73		(502,701.73)	(1.00)
Total Cash Payments	17,457,396.05	1,138,229.81	18,595,625.86	49,322,211.57	30,726,585.71	1.65
NET CASH FLOW - OPERATIONAL FUND	(817,086.65)	(682,786.31)	(1,499,872.96)	-	(1,499,872.96)	1.00

MINISTRY OF HEALTH
INCIDENT MANAGEMENT SYSTEM (IMS)
STATEMENT OF CASH POSITION (ALL PUBLIC FUNDS)
AS AT 31 DECEMBER 2023

		As at December 31, 2023
Cash/Bank Account Details	Currency Held In	USD
<u>OPERATIONAL FUND</u>		
Petty Cash or Imprest	-	-
Petty Cash A/c 1		-
Petty Cash A/c 2		-
Total held in petty cash:		-
Bank Accounts		
322231 - CBL 1602003969 GOL COVID-19 Response	USD	3,095.66
322232 - CBL 1601003072 GOL COVID-19 Response	LRD	2,574.49
322234 - UBA 53030030026161 GOL COVID 19 Response	LRD	-
322235 - UBA 53030030026154 GOL COVID 19 Response	USD	3,271.22
322237 - UBA 53030030027465 GOL COVID-19 Response Incoming Collection	USD	18.00
322237 - UBA 53030030029933 GOL COVID-19 Response Outgoing Collection	USD	1,541.20
UBA 53030030032582 GOL COVID-19 Vaccine Account	USD	503,789.80
Total held in Bank Accounts:		514,290.37
Total Cash and Bank Balances at the end of the period (Operational Fund)		514,290.37

NOTES TO THE FINANCIAL STATEMENTS

1 General Information and Accounting Policies

A. General Information

The financial statements are for The Incidence Management System (IMS) COVID-19 Response, a public sector entity of the Government of Liberia. The financial statements encompass the reporting entity as specified in the relevant legislation (*Amendment and Restatement of the Public Finance Act 2009*)

The Financial Statements presented above reflect the Cash Receipts and Payments of the Incidence Management System (IMS) for the financial year ended 30th June 2021 on the basis of moneys received by, held in or paid out by the *Incidence Management System (IMS)* during the year under review. The IMS controls its own bank accounts. Appropriations and other cash receipts are deposited into its bank accounts, from which cash expenditures are administered upon presentation of appropriate documentation and authorisation.

B. Accounting Policies

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies will be consistently applied to all years presented, unless otherwise stated.

C. Basis of preparation

Consistent with the requirement of the Public Financial Management Act (2009) as amended and reinstated (October 30, 2019), the financial statements have been prepared in accordance with Cash Basis IPSAS (Financial Reporting under the Cash Basis of Accounting (2017)).

The measurement basis applied is the historical cost basis, except where otherwise stated in the accounting policies below. The accounting policies adopted have been consistently used throughout.

D. Reporting currency and translation of foreign currencies

i. Functional and presentation currency

The functional currency is United States Dollar (US\$) and the reporting currency is the United States Dollar (US\$), which is one of the legal tender of the Republic of Liberia. Items included in the financial statements are measured in the currency of the primary economic environment in which the entity operates.

ii. Translation of transactions in foreign and/or other currency

Foreign currency transactions are translated into United States Dollar (US\$) using the exchange rates prevailing at the date of the transaction. Closing monetary balances are translated into the reporting currency using the closing rates. Foreign exchange gains and



losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of financial performance.

E. Reporting Period

The reporting period for these financial statements is for twelve (12) months, which runs from January 1, 2023 to December 31, 2023.

F. Receipts

Receipts represent cash received by the IMS from the Government of Liberia, Donors/Partners, Covid-19 Testing fees, and other contributions from entities during the period under review. Receipts are recognized when they are received and under the control of the IMS.

G. Expenses

In general, all expenses are recognized in the statement of Cash Receipts and Payments when paid. However, in the Statement of Budget and Actual, expenses are recognized when incurred. Expenses incurred but not paid are recognized as liabilities. Payments/expenses include Compensation of Employees, Use of Goods and Services, Grants and Transfer, and Capital Expenditures.

H. Property, Plant and Equipment (physical assets or fixed assets)

Property, plant and equipment principally comprise land, buildings, plant, vehicles, equipment, and any other capital assets controlled by the IMS through the Ministry and NPHIL.

Under government's cash basis of accounting, purchases of property, plant and equipment are expensed fully in the year of purchase. However, a memorandum record is maintained in the Fixed Asset Registers at historical cost for all non-current assets of the IMS through the Ministry and NPHIL.

Unrealized gains or losses arising from changes in the values of property, plant and equipment are not recognized in the financial statements. Proceeds from disposal of property, plant and equipment are recognized as non-tax receipt in the period in which it is received.

I. Financial Software

The Incident Management System (IMS) uses the Ministry's Oracle Netsuite for processing and preparation of its financial Statement.

2 Cash and Cash Equivalents

Cash comprises cash on hand, demand deposits and cash equivalents. Demand deposits and cash equivalents consist of balances with banks and investments in short-term money market instruments. The amount of cash and cash equivalents at year-end was US\$514,290.37 (Five Hundred Fourteen Thousand Two Ninety United States Dollars and Thirty-Seven cents), Cash included in the statement of cash receipts and payments comprise the following amounts:

NOTE 2: CASH AND BANK

(ALL PUBLIC FUNDS-BANK BALANCES)

		As at December 31, 2022	As at December 31, 2023	Change in Bank Balance
Cash/Bank Account Details	Currency Held In	USD	USD	USD
<u>OPERATIONAL FUND</u>				
Petty Cash or Imprest	-	-	-	-
Petty Cash A/c 1		-	-	-
Petty Cash A/c 2		-	-	-
Total held in petty cash		-	-	-
Bank Accounts				
322231 - CBL 1602003969 GOL COVID-19 Response	USD	3,095.66	3,095.66	-
322232 - CBL 1601003072GOL COVID-19 Response	LRD	3,175.21	2,574.49	(600.71)
322234 - UBA 53030030026161GO L COVID 19 Response	LRD	4.09	-	(4.09)
322235 - UBA 53030030026154 GOL COVID 19 Response	USD	753.52	3,271.22	2,517.70
322237 - UBA 53030030027465 GOL COVID-19 Response Incoming Collection	USD	1,287.50	18.00	(1,269.50)
322237 - UBA 53030030029933 GOL COVID-19 Response Outgoing Collection	USD	18,481.20	1,541.20	(16,940.00)
UBA 53030030032582 GOL COVID-19 Vaccine Account	USD	1,170,279.50	503,789.80	(666,489.70)



Total held in Bank Accounts		1,197,076.68	514,290.37	(682,786.30)
Total Cash and Bank Balances at the end of the period (Operational Fund):		1,197,076.68	514,290.37	(682,786.30)

3. Receipts

Receipts represent cash received by the IMS from the Government of Liberia, Donors/Partners, Covid-19 Testing Fees, and other contributions from entities during the period under review.

NOTE 3: RECEIPTS

(ALL PUBLIC FUNDS)

FOR THE PERIOD JANUARY 1, 2023-DECEMBER 31, 2023

Account Title	Ref.	January-December 2023 USD	January-December 2022 USD
Comparative Analysis by Economic Classification			
Authorized Allocation/Appropriation			
GOL Contribution	-		607,929.07
Sub-total		-	607,929.07
Other Receipts			
Funds from COVID Screening and Testing:			
COVID Testing Fees - Incoming Passengers		893.50	1,185,202.45
COVID Testing Fees - Outgoing Passengers		24,775.00	2,339,743.16
Sub-total		25,668.50	3,524,945.61
Donor Partners' Support:			
WHO		-	-
World Bank		-	-



African Development Bank	-	-
Other Partners	-	-
Sub-total	-	-
Other Funds:		
Grants - Foreign Governments (Current)	-	-
Grants - Foreign Governments (Capital)	-	-
Grants – International Organizations (Current)	-	-
Grants – International Organizations (Capital)	-	-
Grants- Non-Governmental Organizations (Current)	-	-
Grants- Non-Governmental Organizations (Capital)	-	-
Grants- Private Entities (Current)	-	-
Grants- Private Entities (Capital)	-	-
Other Grants and Aid	429,775.00	-
Sub-total	429,775.00	-
TOTAL OTHER RECEIPTS	455,443.50	4,132,874.68



NOTE 3.1 - DETAILS OF RECEIPTS FOR THE PERIOD JANUARY 1, 2023 - DECEMBER 31, 2023

Month	Covid Fees - Net Receipts			Donor Support	GoL Contribution	Other Support	Total Contribution
	Incoming Collections	Outgoing Collections	Total				
	USD	USD	USD	USD	USD	USD	USD
Receipts Details:							
January 2023	122.50	6,875.00	6,997.50	-	-	-	6,997.50
February 2023	147.00	5,200.00	5,347.00	-	-	-	5,347.00
March 2023	475.00	7,000.00	7,475.00	-	-	-	7,475.00
April 2023	-	4,425.00	4,425.00	-	-	-	4,425.00
May 2023	49.00	1,275.00	1,324.00	-	-	-	1,324.00
June 2023	100.00	-	100.00	-	-	429,775.00	429,875.00
July 2023	-	-	-	-	-	-	-
August 2023	-	-	-	-	-	-	-
September 2023	-	-	-	-	-	-	-
October 2023	-	-	-	-	-	-	-
November 2023	-	-	-	-	-	-	-
December 2023	-	-	-	-	-	-	-
TOTALS	893.50	24,775.00	25,668.50	-	-	429,775.00	455,443.50



NOTE 3.2 - COVID FEES REVENUE SHARING FOR THE PERIOD JANUARY 1, 2023 - DECEMBER 31, 2023

Month	Incoming Collections		Covid Fees - Net Receipts		Total		Tuma Enterprise	Mwentana Consulting	Liberia Airport Authority	Incident Management System (IMS)
	Passengers	USD	Passengers	USD	Passengers	USD	USD	USD	USD	USD
Covid Fees Details:										
January 2023	2	122.50	283	6,875.00	285	6,997.50	-	-	-	6,997.50
February 2023	3	147.00	69	5,200.00	72	5,347.00	-	-	-	5,347.00
March 2023	10	475.00	91	7,000.00	101	7,475.00	-	-	-	7,475.00
April 2023		-	59	4,425.00	59	4,425.00	-	-	-	4,425.00
May 2023	1	49.00	17	1,275.00	18	1,324.00	-	-	-	1,324.00
June 2023		100.00	2	-	2	100.00	-	-	-	100.00
July 2023		-	6	-	6	-	-	-	-	-
August 2023		-		-	0	-	-	-	-	-
September 2023		-		-	0	-	-	-	-	-
October 2023		-		-	0	-	-	-	-	-



*Auditor General Report on the Financial Statement
Audit of the Incident Management System (IMS) COVID-19 Response
For the Period January 1, 2023 to December 31, 2023*

November 2023	-	-	0	-	-	-	-	-	-
December 2023	-	-	0	-	-	-	-	-	-
TOTALS	16	893.50	527	24,775.00	543	25,668.50	-	-	25,668.50



4. Operations

In general, all expenses are recognized in the statement of Cash Receipts and Payments when paid. However, in the Statement of Budget and Actual, expenses are recognized when incurred.

Payments/expenses include Compensation of Employees, Use of Goods and Services, Grants and Transfer, and Capital Expenditures.

NOTE 4: PAYMENTS/EXPENSES

(ALL PUBLIC FUNDS)

FOR THE PERIOD JANUARY 1, 2023-DECEMBER 31, 2023

Account Title	January-December 2023	January-December 2022
	USD	USD
Employee Compensation	543,502.75	1,015,914.37
Goods and Services	587,652.56	3,001,527.00
Capital Expenditure	-	48,837.00
Transfers	7,074.50	229,140.00
Total Payments/Expenses	1,138,229.81	4,295,418.37

4a Compensation of employees

NOTE 4.1 - COMPENSATION PAYMENTS JANUARY 1, 2023 - DECEMBER 31, 2023

Account Title	January-December 2023	January-December 2022
	USD	USD
Comparative Analysis by Economic Classification		
21 - Compensation		
211110 - General Allowance	-	967,910.26
211104 - Honorarium	543,502.75	48,004.11
TOTALS	543,502.75	1,015,914.37

4b. Use of Goods and Services

NOTE 4.2 - GOODS AND SERVICES PAYMENTS MADE DURING THE PERIOD JANUARY 1, 2023 - DECEMBER 31, 2023

Account Title	January-December 2023 USD	January-December 2022 USD
Comparative Analysis by Economic Classification		
Goods and Services		
221100 - Travel Expenses:		
221101 - Foreign Travel Means of Travel	-	1,973.00
221105 - Domestic Travel DSA	4,175.00	-
Sub-totals	4,175.00	1,973.00
221200 - Utilities:		
Utilities - 221208 - Internet Provider Services	5,240.00	38,430.70
Utilities - 221209 - Scratch Cards	3,533.00	-
Sub-totals	8,773.00	38,430.70
221400 - Fuel and Lubricants		
221401 - Fuel and Lubricants Vehicles	4,060.00	-
221400 - Fuel and Lubricants Generators	39,967.80	190,421.06
Sub-totals	44,027.80	190,421.06
221500 - Repairs and Maintenance		
221501 - Repairs & Maintenance - Civil	-	66,648.18
221502 - Repairs & Maintenance - Vehicles	10,301.00	139,425.00
221505 - Repairs & Maintenance - Equipment	4,400.00	-
Sub-totals	14,701.00	206,073.18
221600 - Office Materials, Consumables & Services		
221601 - Cleaning Materials & Services	-	20,839.29
221602 - Stationery	22,548.00	29,121.32



221603 - Printing, Binding & Publication Services	281,965.00	78,651.67
Sub-totals	304,513.00	128,612.28
221700 - Consultancy Services/Audit/Studies		
221700 - Audit Services	14,500.00	-
Sub-totals	14,500.00	-
221800 - Specialized Materials and Services:		
221801 - Laboratory Consumables	12,300.00	577,268.98
221805 - Drugs and Medical Consumables	-	2,233.00
221811 - Other Specialized Materials	12,000.00	1,035,514.46
221814 - Vaccines & Vaccination Supplies	3,000.00	188,937.00
Sub-totals	27,300.00	1,803,953.44
222100 - Other General Expenses & Arrears:		
222103 - Food & Catering Services	23,940.00	134,621.90
222109 - Operational Expenses	144,350.81	486,865.69
222116 - Bank Charges	1,371.95	10,575.75
Sub-totals	169,662.76	632,063.34
TOTALS	587,652.56	3,001,527.00

4C. Grants and Transfers

NOTE 4.3 - TRANSFER PAYMENTS MADE DURING THE PERIOD JANUARY 1, 2023 - DECEMBER 31, 2023

Account Title	January-December 2023 USD	January-December 2022 USD
Comparative Analysis by Economic Classification		
263000 - Grants & Transfers		
263300 - Transfers to CHTs	7,074.50	144,640.00
263400 - Transfers to MACs	-	84,500.00



TOTALS

7,074.50

229,140.00

4D. Capital Expenditures

NOTE 4.4 - CAPITAL EXPENDITURES FOR THE PERIOD JANUARY 1, 2023 - DECEMBER 31, 2023

Account Title	January-December 2023 USD	January-December 2022 USD
Comparative Analysis by Economic Classification		
31 - CAPITAL EXPENDITURES		
312203 - Furniture and Fixtures	-	10,437.00
312205 - Machinery and Other Equipment	-	38,400.00
TOTALS	-	48,837.00

NOTE 6: EXPLANATION FOR MATERIAL VARIANCES FROM THE STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

It is required that an amount of variance, whether favourable or adverse, is explained in as much as it is material.

The budget is approved on a modified cash basis. The approved budget covers the period from 1 February 2020 to 31 December 2023. The variance/difference is due to activities which could not be implemented during the fiscal year and is being carried forward.

The approved budget is developed on the same accounting basis (cash basis), same classification basis, and for the same period (from 1 February 2020 to 31 December 2021) as for the financial statements. There was no supplemental appropriation for the period ended 31th December 2023.

