



MINISTRY OF FOREIGN AFFAIRS

GOVERNMENT OF LIBERIA

REPORT AND FINANCIAL STATEMENTS

FOR THE QUARTER ENDED

September 30, 2025

(UNAUDITED)

**GOVERNMENT OF LIBERIA,
MINISTRY OF FOREIGN AFFAIRS
REPORT AND FINANCIAL STATEMENTS
FOR THE QUARTER ENDED SEPTEMBER 30, 2025**



**REPUBLIC OF LIBERIA
MINISTRY OF FOREIGN AFFAIRS
MONROVIA, LIBERIA**

Office of the Minister

October 15, 2025

Hon. Augustine Kpehe Ngafuan
Minister of Finance and Development Planning
Ministry of Finance
Broad Street
Monrovia, Liberia

Dear Hon. Ngafuan:

Re: Transmittal of Ministry of Foreign Affairs Quarter Three (July - September) 2025 Financial Statement:

I present my compliments and write to transmit the Ministry's Third quarter financial statements (July - September) 2025 unaudited financial statements as required by section 8.1.6 of the amended 2019 PFM Law which states "*Each Head of entity (HOE) prepares and submits to the Auditor General, the Minister of Finance and the Comptroller and Accountant General (CAG) the accounts covering all public funds under his/her control within a period of 15 days after the end of each quarter, or such other period as the Legislature appoints by resolution, and include statements and documents in accordance with the cash basis IPSAS and as specified in the manual*".

Kind regards.

Very truly yours,

**Sara Beysolow Nyanti, (H.E)
MINISTER**

**GOVERNMENT OF LIBERIA,
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STATEMENT OF RESPONSIBILITIES

The Financial Statements as set out on pages five to seven have been prepared under 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.

Per the provisions of the Public Financial Management (PFM) Act of 2009, I am responsible for controlling and accounting for public funds received, held, and expended for and on behalf of the Ministry of Foreign Affairs.

Under the provisions of the same Act, I am required to prepare an unaudited Final Account of the Ministry of Foreign Affairs to be submitted to the Minister of Finance and Development Planning, within fifteen days after the end of the quarter 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 Quarter Three Account of the Ministry of Foreign Affairs 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 Quarterly 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.

Sara Beysolow Nyanti, (H.E)
MINISTER OF FOREIGN AFFAIRS

Date

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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 Ministry of Foreign Affairs for Quarter ending September 30, 2025 and its financial position at that date.

2 The Recurrent Budget Ceiling for Quarter Three (July- September) 2025

The Ministry of Foreign Affairs has a final budgetary appropriation from the National Budget for Quarter Three (July-September) 2025, the amount of **US\$6,789,389.91 and other receipt of 902,247.08 totalling US\$7,691,636.99**

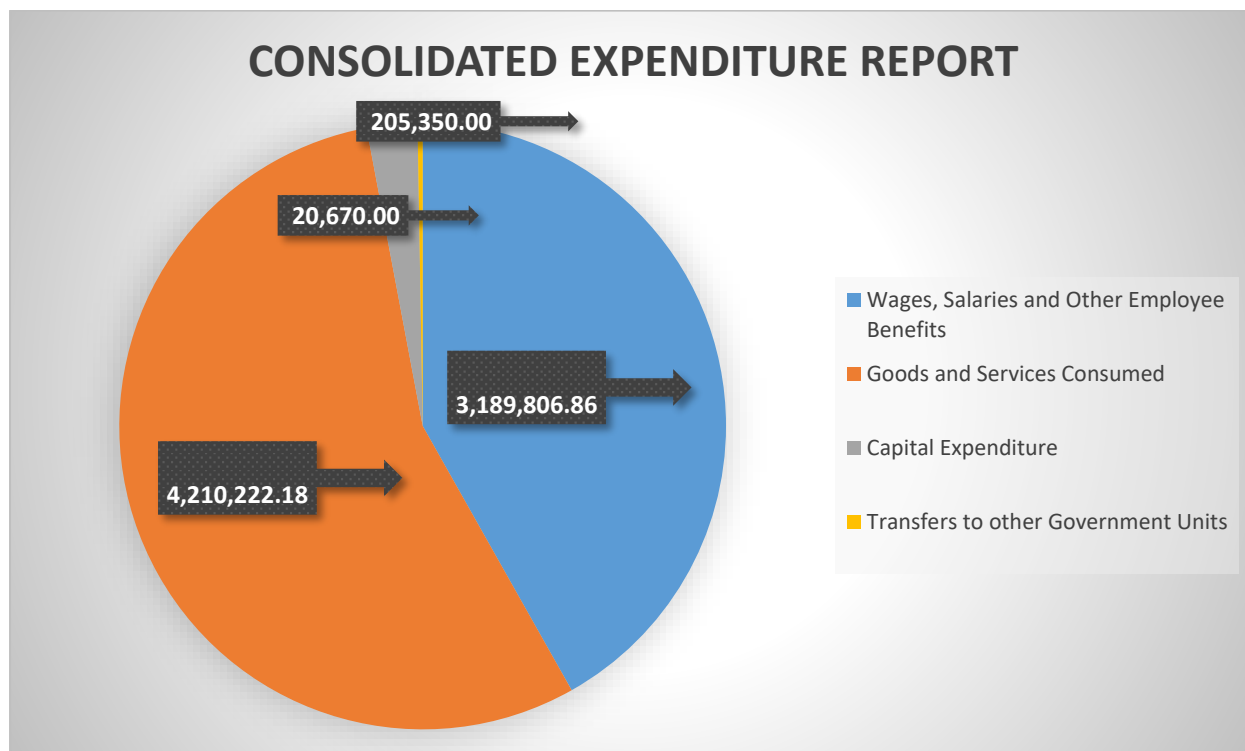
3 Summary:

The total allotment received during the quarter was **US\$6,789,389.91** Out of the total allotment, home office account for **US\$ 2,133,443.34** while foreign mission's account for **US\$ 4,655,946.53**

4. Consolidated Expenditures – Operational Funds:

a. Employee benefits:	US\$ 3,189,806.86
b. Goods and Services	US\$ 4,170,509.28
c. Grant	US\$ 20,670.00
d. Contribution to Int'l Org:	US\$ 00.00
e. Capital Expenditure	US\$ 205,350.00
Total:	<u>US: 7,586,336.14</u>

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1. Unaudited Cash Balances as of September 30, 2025:

A/C Title	A/C Number	Currency	Amount
UNSC Account	1502026583	USD	126,498.18
UNSC Account	1501013399	LRD	121.01
Kenya Acct	1502026600	USD	787.77
MOFA/Foreign Service Institute	1501010680	LRD	3,466.06
MOFA/Foreign Service Institute	1502022145	USD	31,995.57
MOFA Donation Acct	1502022190	USD	895.93
Ministry of Foreign Affairs Donation Acct	1502022176	USD	215,334.57
MOFA Operation Acct	1501010707	LRD	40,152.46
MOFA Operation Acct	1502022183	USD	14,626.36
Total			<u>433,877.91</u>

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Source: MOFA-CBL Bank Statements-2025: Total Cash in Bank as at September 30, 2025 (Rate: 199.9)

4 Conclusion

The Financial Statements for the Third quarter 2025 should be read with the underlying notes and supplementary disclosures for better understanding and interpretation.

James S. Paye
COMPTROLLER

Date

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**FINANCIAL STATEMENTS
FOR THE QUARTER ENDED
SEPTEMBER 30, 2025**



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STATEMENT OF CASH RECEIPTS AND PAYMENTS (ALL PUBLIC FUNDS) FOR THE 3RD QUARTER ENDED SEPTEMBER 30, 2025 (FY2025) RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE			
FUND/ACCOUNTS DESCRIPTION	NOTES	Q3 FY2025	Q2 FY2025
		RECEIPTS/ PAYMENTS	RECEIPTS/ PAYMENTS
		US \$'000	US \$'000
RECEIPTS			
Authorized Allocation/Appropriation	4	6,789,389.91	4,536,882.39
Other Receipts	5	902,247.08	654,613.80
Donations, Grants and Other Aid	6	-	-
Total Receipts - Operational Fund		7,691,636.99	5,191,496.19
PAYMENTS			
Operations:			
Wages, Salaries and Employee Benefits	7	3,189,806.86	2,451,555.98
Supplies and Consumables	8	4,170,509.28	2,163,603.22
TRANSFERS:			
Grants	9		
Other transfer payments		20,670.00	278,114.00
CAPITAL EXPENDITURES:			
Purchase/Construction of Property, plant and Equipment	10	205,350.00	137,500.00
Purchase of Financial Instruments			-
Total Payments - Operational Fund		7,586,336.14	5,030,773.20
Increase/Decrease in Cash		105,300.85	160,722.99
Cash at the beginning of the period		328,590.75	167,867.76
Foreign currency translation difference		-	0
Cash at the End of the Period		433,891.60	328,590.75

Source: MFDP-MOFA Financial Budget 2025

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STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT				
FOR THE 3RD FINANCIAL QUARTER 2025				
- RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE				
For the Financial Period Ended September 30, 2025				
ACCOUNT TITLE/DESCRIPTION	Actual Amounts	Final Budget	Approved Budget	Difference: Final Budget and Actual
	US \$'000	US \$'000	US \$'000	US \$'000
CASH INFLOWS				
Authorized Allocation/Appropriation	6,789,389.91	8,067,470.73	22,236,250.10	1,278,080.82
Other receipts	902,247.08	-	-	902,247.08
Donations, Grants and Other Aid	-			
Total Cash Receipts	7,691,636.99	8,067,470.73	22,236,250.10	2,180,327.90
CASH OUTFLOWS				
Wages, Salaries and Other Employee Benefits	3,189,806.86	4,077,327.40	11,931,224.03	887,520.54
Goods and Services Consumed	4,170,509.28	3,668,805.00	9,891,026.07	(501,704.28)
Capital Expenditure	205,350.00	245,000.00	245,000.00	39,650.00
Transfers to other Government Units	20,670.00	76,338.33	162,000.00	55,668.33
Other Payments	-	-	-	-
Total Cash Payments	7,586,336.14	8,067,470.73	22,229,250.10	481,134.59
NET CASH FLOW - OPERATIONAL FUND	105,300.85	-	7,000.00	105,300.85

Source: MFDP-MOFA Financial Budget 2025

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STATEMENT OF CASH POSITION (ALL PUBLIC FUNDS)					
AS AT 30th September 2025					
		Notes	As at 30, September 2025	As at 30, June 2025	Change in Cash Balances
Cash/Bank Account Details	Currency Held In	5	US \$'000	US \$'000	US \$'000
OPERATIONAL FUND					
Petty Cash or Imprest					
Petty Cash A/c 1	USD		-	-	-
Petty Cash A/c 2			-		
Total held in petty cash:				-	-
Bank Accounts					-
UNSC Account	USD		126,498.18	269,481.62	(142,983.44)
UNSC Account	LRD		121.47	2,488.43	(2,366.95)
Kenya Acct	USD		787.77	5,374.69	(4,586.92)
MOFA/Foreign Service Institute	LRD		3,479.28	4,640.34	(1,161.05)
MOFA/Foreign Service Institute	USD		31,995.57	38,158.57	(6,163.00)
MOFA Donation Account	USD		895.93	4,658.86	(3,762.93)
MOFA Operation Account	LRD		40,152.46	3,348.68	36,803.78
MOFA Operation Account	USD		14,626.36	439.56	14,186.80
Min. of Foreign Affairs Donation	USD		215,334.57	-	215,334.57
Total held in Bank Accounts:			433,891.60	328,590.75	105,300.85
Total Cash and Bank Balances at the end of the period (Operational Fund):			433,891.60	328,590.75	105,300.85

Source: MOFA Bank Statements 2025

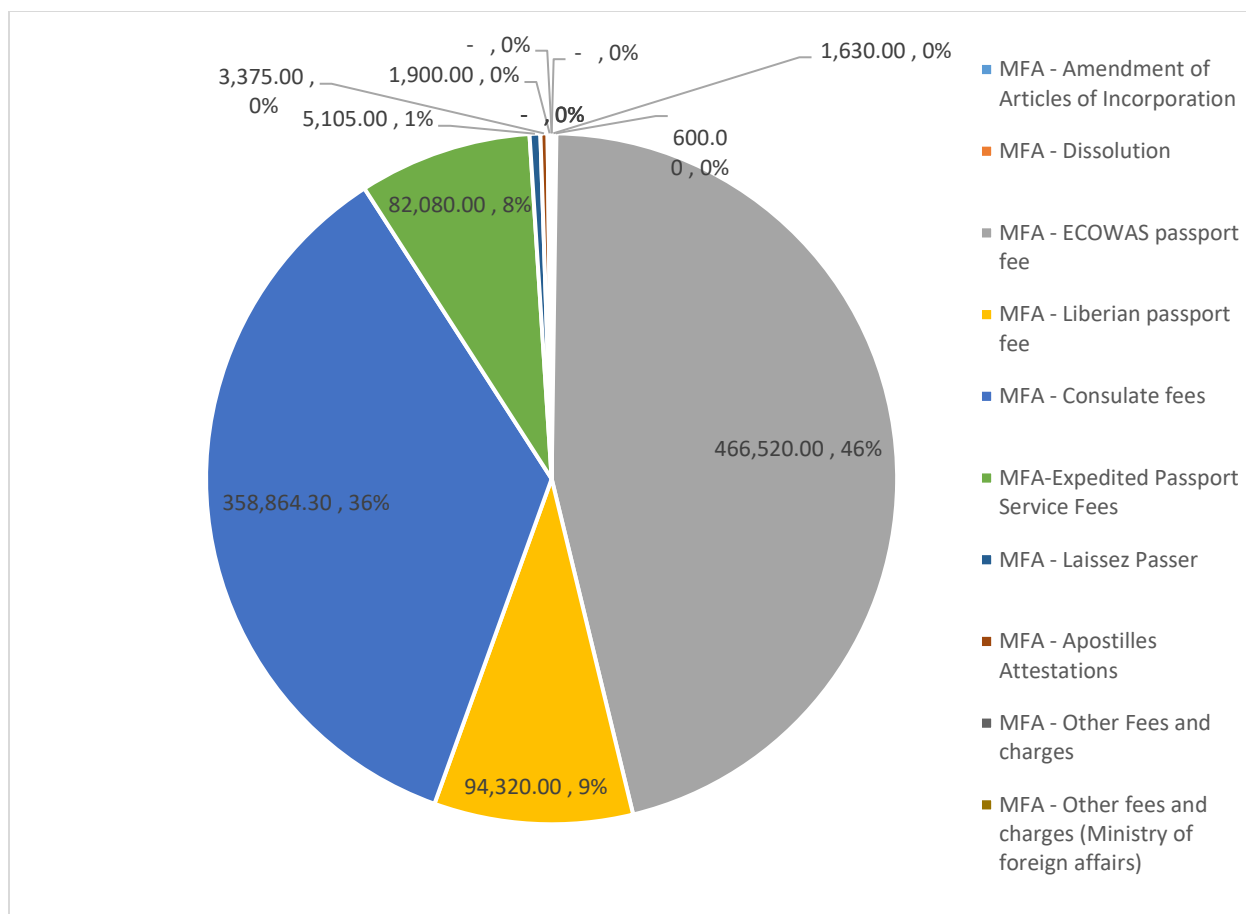
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12a. Revenue remitted to GOL Consolidated Account:

As per the fiscal year 2025 budget, the revenue target for the Ministry of Foreign Affairs stands at **US\$ 2,974,000.000**. The aggregate per quarter stands at **US\$ 743,500.00**. The Third quarter revenue report and matrix below indicate an under performance. For this reporting quarter, the actual target by LRA for the Ministry stands at **US\$ 811,000.00** while the actual performance against the target stands at **US\$708,266.03** with a variance of **US\$ (102,733.97)**. In addition, due to time constraints for submission, coupled with transfer bottle necks, additional inflow from other missions could not form part of this quarter revenue report.

Revenue Report for Third Quarter 2025				Consolidated	
Description	GENERAL REVENUE ACCOUNT		Pending Remittance		
TAX KIND	AMOUNT USD	AMOUNT LRD	AMOUNT USD	AMOUNT USD	AMOUNT LRD
MFA - Amendment of Articles of Incorporati	1,630.00	-	0	1,630.00	-
MFA - Dissolution	600.00	-		600.00	-
MFA - ECOWAS passport fee	466,520.00	-	0.00	466,520.00	-
MFA - Liberian passport fee	94,320.00	-		94,320.00	-
MFA - Consulate fees	52,736.03	-	306,128.27	358,864.30	-
MFA-Expedited Passport Service Fees	82,080.00	-		82,080.00	-
MFA - Laissez Passer	5,105.00	-		5,105.00	
MFA - Apostilles Attestations	3,375.00	-		3,375.00	-
MFA - Other Fees and charges	1,900.00	-		1,900.00	-
MFA - Other fees and charges (Ministry of fo	-	-		-	-
Visa		-		-	-
Birth Affidavit		-		-	-
Authentication				-	-
Mortuary Certificate				-	-
	708,266.03	-	306,128.27	1,014,394.30	-

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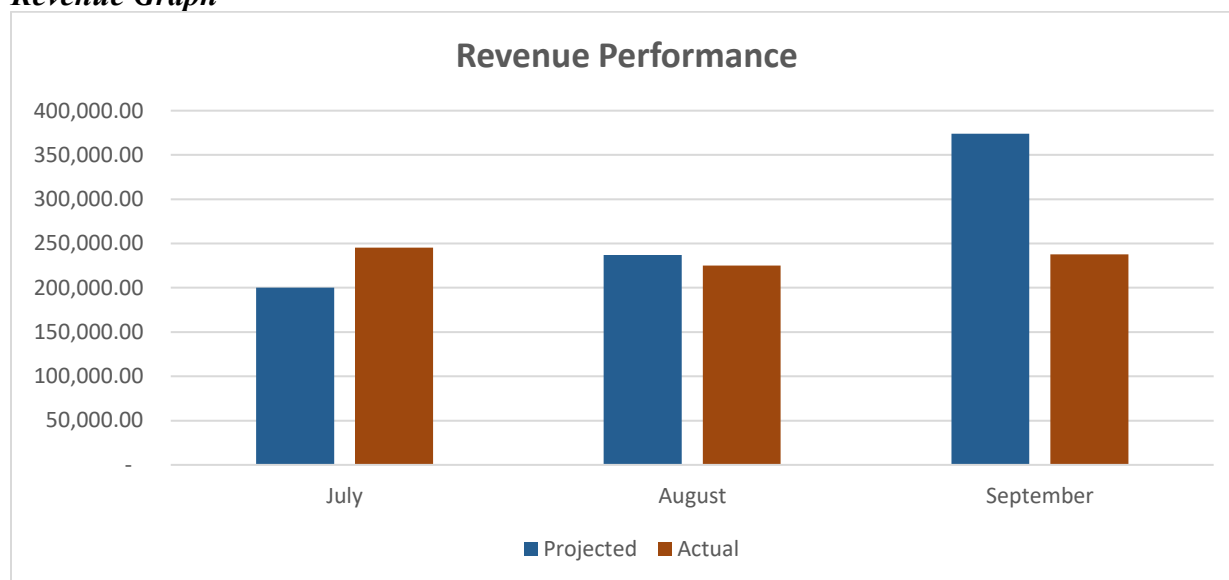


12.b

MOFA Revenue Performance Report			
Period	Projected	Actual	%
July	200,000.00	245,317.29	123%
August	237,000.00	225,225.64	95%
September	374,000.00	237,723.10	64%
	811,000.00	708,266.03	87%

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Revenue Graph



Source: Liberia-MOFA Revenue Authority 2025

The Accounting Policies and Notes set out on pages 8 to 23 form an integral part of the financial statements

Hon. Sara Beysolow Nyanti

James S. Paye

Minister of Foreign Affairs

Comptroller

Date: _____

Date: _____

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**NOTES OF EXPLANATIONS AND ELABORATION RELATING TO THE
FINANCIAL STATEMENTS**

The numbered notes that follow relate directly to the content of the Financial Statements above and are numbered accordingly.

1 General Information – Reporting Entity

The financial statements are for the Ministry of Foreign Affairs, a public sector entity of the Government of Liberia. The financial statements encompass the reporting entity as specified in the relevant legislation (Public Finance Act 2009). An Act of the National Legislature established the Ministry of Foreign Affairs on December 31, 1971, with a mandate to formulate, interpret, and articulate the foreign policy objectives of the Government of Liberia. It is responsible for conducting Liberia's relations with other nations and international organizations, protecting and advancing the nation's economic, political, and commercial interests abroad, and rendering services to Liberians abroad and foreigners who want to travel to Liberia.

The Financial Statements presented above reflect the Cash Receipts and Payments of the Ministry of Foreign Affairs for the financial period ended 30th September 2025 based on amounts of money received by, held in, or paid out by the Ministry of Foreign Affairs during the period under review. The Ministry of Foreign Affairs controls its bank accounts. Appropriations and allotments are paid by the Ministry of Finance and Development Planning upon the submission of appropriate documentation and authorization.

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

The principal address of the reporting entity is:

**Ministry of Foreign Affairs
Capitol Hill,
Monrovia, Liberia.**

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2 Accounting Policies:

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

(a) Basis of preparation:

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

(b) Reporting currency and translation of foreign currencies

(i) Functional and presentation (or reporting) currency

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

“The monetary unit of Liberia for all government agency accounting and financial reporting shall be the Liberian Dollar. The United States Dollars **may** also be used for financial reporting purposes, but the Liberian Dollar is the base currency.”

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

(ii) Translation of transactions in foreign currency

Foreign currency transactions and transactions in Liberian Dollar and other foreign currencies are translated into United States Dollar using the exchange rates prevailing at the dates of the transactions. Closing monetary balances are translated into the reporting currency using the closing rates. Foreign exchange gains and losses resulting

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

The period-end (30th September 2025) exchange rate for the Liberian Dollar was **199.9 LD** per 1 USD.

(c) Reporting Period

The reporting period for these financial statements is the annual of the Government financial period, which runs from July 1, 2025, to September 30, 2025.

(d) Payments by Third Parties

The payments made by other Government Units (Government Projects) and the Third Parties do not constitute cash receipts or payments by the Ministry of Foreign Affairs.

(e) Receipts

Receipts represent cash received by the Ministry of Foreign Affairs during the financial year and comprise Authorised allocations/appropriations, Grants, and other receipts. Receipts are recognized as follows:

(i) Authorized Allocations/Appropriations

Authorized Allocations are recognized when they are received and under the control of the Ministry of Foreign Affairs.

(ii) Grants

Grants are recognized when received. Similarly, grants/transfers to other entities of Government are recognized when disbursement is made.

(iii) Other Receipts

During the period, the Ministry of Foreign Affairs received amounts totalling

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US\$ 902,247.08 representing cost for the Liberia Bid for the United Nation's Security Council, Contribution to International organizations and fees from property in Kenya.

Other Receipts are fees/charges collected and proceed from sales of designated services by the Ministry of Foreign Affairs. Sales of services are recognized in the period in which the payment for the service is received and not necessarily when the service is rendered. Other Receipts, whether directly collected by the *Ministry of Foreign Affairs* or collected by another entity on its behalf is recognized when received and under its control.

(f) Expenses

In general, all expenses are recognised in the statement of Cash Receipts and Payments when paid for.

(g) Property, Plant, and Equipment (physical assets or fixed assets)

Property, plant, and equipment principally comprise land, buildings, plant, vehicles, equipment, and any other capital assets controlled by the *Ministry of Foreign Affairs*.

Under the Government's cash basis of accounting, purchases of property, plant, and equipment are expensed fully in the year of purchase. However, a memorandum record is maintained in the Fixed Assets Register at historical cost for all non-current assets of the *Ministry of Foreign Affairs*. Unrealized gains or losses arising from changes in the values of property, plant and equipment are not recognized in the financial statements. Proceeds from the disposal of property, plant, and equipment are recognized as other receipts in the period in which it is received.

(h) Inventories

Consumable supplies are expensed in the period in which they are paid for.

(i) Employee benefits

Employee benefits include salaries, wages, allowances, pensions, and other related employment costs. Employee benefits are recognized when they are paid. No provision is made for accrued leave or reimbursable duty allowances.

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(j) Contingencies

Contingent liabilities are recorded in the Statement of Contingent Liabilities (on a memorandum basis) when the contingency becomes evident and under the cash accounting method, they are recognized only when the contingent event occurs and payment is made. Contingent assets are neither recognized nor disclosed where probable.

(k) Commitments and Guarantees

Long-term Commitments, including operating and capital commitments arising from non-cancellable contractual or statutory obligations as well as Guarantees made, will be reported as Notes to the Financial Statements.

Authorization Date

The financial statements were authorized for issue on **15th October 2025** by Sara Beysolow Nyanti, (H.E) Minister of Foreign Affairs.

(l) Commitments and Guarantees

Long-term Commitments, including operating and capital commitments arising from non-cancellable contractual or statutory obligations as well as Guarantees made, will be reported as Notes to the Financial Statements.

4 Authorised Allocations/Appropriation

The total amount of Authorised Allocations received for Third Quarter **2025** is **US\$7,586,432.56** representing the comparative analysis of Estimated and Actual Receipts for FY2025 is presented below:

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NOTE 4 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL AUTHORISED ALLOCATIONS RECEIVED FOR THE 3RD QUARTER					
	Actual	Final Budget	Revised Budget	Difference: Final Budget and Actual	Percentage Variance
	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025
	US \$'000	US \$'000	US \$'000	US \$'000	
Employee Compensation	3,189,806.86	4,077,327.40	4,077,327.40	887,520.54	22%
Goods and Services	4,170,509.28	3,668,805.00	3,668,805.00	(501,704.28)	-14%
Capital Expenditure	205,350.00	245,000.00	245,000.00	39,650.00	16%
Transfers to other Government Units	20,766.42	76,338.33	76,338.33	55,571.91	73%
TOTAL RECEIPTS	7,586,432.56	8,067,470.73	8,067,470.73	481,038.17	6%

Source: MFDP-MOFA Financial Budget

5. Other Receipts

The total amount of Other Receipts for Third Quarter 2025 of **US\$ 902,247.08** represents receipts from Rent and refund as presented in the table below:

NOTE 5 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL OTHER RECEIPTS FOR THE 3RD QUARTER					
	Actual	Final Budget	Revised Budget	Variance (Actual vs. Revised Estimates)	% Variance
	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025
	US \$'000	US \$'000	US \$'000	US \$'000	
Dividends				-	-
Rent	33,930.00	-	-	33,930.00	-
Other Property Income	-	-	-	-	-
Administrative Fees and Licenses	868,317.08	-	-	868,317.08	-
Fines, Penalties and Forfeits	-	-	-	-	-
Refund from FY2025	-	-	-		
Miscellaneous receipts	-	-	-	-	-
TOTAL OTHER RECEIPTS	902,247.08	-	-	902,247.08	-

Source: MFDP-MOFA Financial Budget 2025

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

The total amount of Cash Payments made against Compensations of Employees during quarter Three of 2025 of US\$ **3,189,806.86** is classified in the same form as the National Budget. The Comparative Analysis of Estimated and Actual payments made for the year ended 30th September 2025 is presented below by ***Economic Classifications***.

NOTE 7 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL PAYMENTS MADE ON COMPENSATIONS OF EMPLOYEE DURING THE 3RD QUARTER					
	Actual	Final Budget	Revised Budget	Variance (Actual vs. Revised Estimates)	% Variance
Account Title					
	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025
	US \$'000	US \$'000	US \$'000	US \$'000	
<i>Comparative Analysis by Economic Classification</i>					
Wages, Salaries and other Employee Benefits					
Wages and Salaries	3,189,806.86	4,077,327.40	4,077,327.40	887,520.54	22%
Social Contributions		-		-	0%
Other Employee Costs	-	-		-	0%
GRAND TOTAL	3,189,806.86	4,077,327.40	4,077,327.40	887,520.54	22%

Source: MFDP-MOFA Financial Budget-2025

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8. Payments – Operations (Supplies and Consumables)

The total amount of Cash Payments made against Goods and Services during the Quarter ended 30th September 2025 of **US\$4,170,509.28** are classified in the same form as the National Budget. The Comparative Analysis of Estimated and Actual payments made for the financial year FY2025 is presented below by *Economic Classifications*:

NOTE 8 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL PAYMENTS MADE ON SUPPLIES AND CONSUMABLES DURING THE 3RD QUARTER					
Account Title	Actual	Final Budget	Revised Budget	Variance (Actual vs. Revised Estimates)	% Variance
	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025
	US \$'000	US \$'000	US \$'000	US \$'000	
<i>Comparative Analysis by Economic Classification</i>					
Supplies and Consumables					
Travel Expenses	782,918.25	440,689.00	440,689.00	(342,229.25)	(0.78)
Utilities	-	-	-	-	
Rent	2,061,172.27	2,044,623.00	2,044,623.00	(16,549.27)	(0.01)
Fuel and Lubricants	15,424.00	47,526.00	47,526.00	32,102.00	0.68
Repairs and Maintenance	50,210.00	220,000.00	220,000.00	169,790.00	0.77
Office Materials, Consumables & Services	66,982.38	143,350.00	143,350.00	76,367.62	0.53
Consultancy services/Audit/Studies		18,000.00	18,000.00	18,000.00	
Specialized Materials and Services	-	6,000.00	6,000.00	6,000.00	1.00
Education and Training Related	-	5,000.00	5,000.00	5,000.00	1.00
Incapacity, Death Benefits and Funeral Expenses	-	-			
Celebrations, Commemorations and State Visits	600,000.00	600,000.00	600,000.00	-	-
Workshops, Conferences, Symposia and Seminars	-	43,617.00	43,617.00	43,617.00	1.00
Other General Expenses & Arrears	493,802.38		-	(493,802.38)	-
Operations	100,000.00	100,000.00	100,000.00	-	
Capital Expenditure from donor Acct				-	
Insurance, Licenses, & Charges	-	-	-	-	-
GRAND TOTAL	4,170,509.28	3,668,805.00	3,668,805.00	(501,704.28)	(0.14)

Source: MFDP-MOFA Financial Budget 2025

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9. Grant/Transfer payments

The total amount of Grant transferred during the period ended 30th September 2025 of **US\$20,670.00** is classified in the same form as the National Budget.

State the material variances between the final budgets and the actual amount.
The Comparative Analysis of Estimated and Actual transfers made for the financial period ended 30th September 2025 is presented below by Economic Classifications

NOTE 9 - COMPARATIVE ANALYSIS OF TRANSFER MADE DURING THE 3rd QUARTER					
Account Title	Actual	Final Budget	Approved Budget	Variance (Actual vs. Revised Estimates)	% Variance
	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025
	US \$'000	US \$'000	US \$'000	US \$'000	
<i>Comparative Analysis by Economic Classification</i>					
Grants - Foreign Governments (Current)		-		-	-
Grants - Foreign Governments (Capital)		-		-	-
Contribution to International Organisations	-	-		-	-
Grants – International Organisations (Capital)		-		-	-
Grants- Non-Governmental Organisations (Current)		-		-	-
Grants- Non-Governmental Organisations (Capital)		-		-	-
Transfer to Foreign Institute	-	45,001.67		(45,001.67)	(1.00)
Transfer to Angie Brooks International Center	20,670.00	41,340.00		(20,670.00)	(0.50)
GRAND TOTAL	20,670.00	86,341.67	-	(65,671.67)	(0.76)

Source: MFDP-MOFA Financial Budget 2025

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10. Purchase of Capital Items

Capital Expenditure of **US\$205,350** was used for the purchase of Six Vehicles for Operation for the Minister of Foreign Affairs.

NOTE 10 - COMPARATIVE ANALYSIS OF CAPITAL EXPENDITURE PAYMENTS MADE DURING THE THIRD QUARTER					
Account Title	Actual	Final Budget	Revised Budget	Variance (Actual vs. Revised Estimates)	% Variance
	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025
	US \$'000	US \$'000	US \$'000	US \$'000	
<i>Comparative Analysis by Economic Classification</i>					
CAPITAL EXPENDITURES:		-			
Non-residential buildings				-	0%
Residential Buildings				-	0%
Roads and Bridges		-		-	-
Other Structures	-	-		-	-
Machinery, Furniture and Equipment	-	-		-	-
Transport Equipment	160,350.00	150,000.00		(10,350.00)	(0.07)
Machinery and other Equipment	-	-		-	-
Security Equipment	-	-		-	-
Furniture and Fixtures	5,000.00	5,000.00		-	-
ICT Infrastructure	-	-		-	-
ICT infrastr., Hardware, Networks & Facilities	40,000.00	90,000.00		50,000.00	0.56
Strategic Stocks & Other fixed assets	-	-		-	-
GRAND TOTAL	205,350.00	245,000.00	-	39,650.00	0.49

Source: MFDP-MOFA Financial Budget 2025

11. Original and Final Approved Budget and Comparison of Actual and Budget Amounts

The approved budget is developed on the same accounting basis (cash basis), same classification basis, and for the same period (from 1 July 2025 to 30th September 2025) as for the financial statements.

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12. UNSC Financial Contributions

As part of the Government of Liberia International Image Building, it sorts membership for a non-permanent seat on the UN Security Council. As part of this effort, the Ministry sort support from partners in addition to Government contributions. Below is a schedule of funds received:

MINISTRY OF FOREIGN AFFAIRS				
UNITED NATION SECURITY COUNCIL CONTRIBUTORS UPDATED LISTING				
DATE	CONTRIBUTORS	DESCRIPTION	AMOUNT RECEIVED	
			USD	LID
April-1-'25	Government of Liberia	GOL Budgeted Amount	140,000.00	11,762,399.52
April-1-'25	Fameton Hotel	Contribution to the UNSC-Bid for Non permanent Seat	500.00	
April-1-'25	NASSCORP Liberia Petroleum Refining Company	Contribution to the UNSC-Bid for Non permanent Seat	250,000.00	
April-24-'25	(LPRC)	Contribution to the UNSC-Bid for Non permanent Seat	25,000.00	
April-30-'25	Central Bank of Liberia (CBL)	Contribution to the UNSC-Bid for Non permanent Seat	25,000.00	
April-30-'25	National Port Authority	Contribution to the UNSC-Bid for Non permanent Seat	15,000.00	
May-02-'25	Liberia Telecommunication Authority	Contribution to the UNSC-Bid for Non permanent Seat	25,000.00	
May-19-'25	Liberia Maritime Authority	Contribution to the UNSC-Bid for Non permanent Seat	25,000.00	
May 27, 2025	F. Sakila Nyumalia Sr (Minister, MIA)	Contribution to the UNSC-Bid for Non permanent Seat	500.00	
May 10, 2025	Olubanke-King Akerele	Contribution to the UNSC-Bid for Non permanent Seat	500.00	
May-25	Transfer from Ministry of Foreign Affairs Budget	Contribution From MOFA Budget	206,000.00	
June-3-2025	Liberia Electricity Corporation (LEC)	Contribution to the UNSC-Bid for Non permanent Seat	15,000.00	
TOTAL RECEIPTS:			727,500.00	11,762,399.52

Source: UNSC Account Statement