

**MACRO-FISCAL ANALYSIS UNIT**  
**MINISTRY OF FINANCE**  
**MONROVIA, LIBERIA**  
**SUMMARY ANALYSIS OF MONTHLY EXPENDITURE REPORTS**  
**JULY 2004 - MARCH 2005**

|             | CATEGORY                            | JULY                | AUGUST              | SEPTEMBER           | OCTOBER             | NOVEMBER            | DECEMBER            | JANUARY             | FEBRUARY            | MARCH               | APRIL               | MAY                  | JUNE                | CUMM.                |
|-------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|----------------------|
|             | <b>TOTAL (CURRENT + CAPITAL)</b>    |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                      |                     |                      |
| <b>CODE</b> | <b>CURRENT EXPENDITURES</b>         |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                      |                     |                      |
|             | <b>Wages &amp; Salaries</b>         |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                      |                     |                      |
| 1100-01     | Basic Salary-Civic Service          | 702,510.16          | 312,914.34          | 941,220.60          | 535,554.00          | 1,980,065.00        | 3,240,137.00        | 1,054,288.00        | 1,995,095.69        | 585,007.00          | 2,219,595.80        | 1,165,372.00         | 2,816,763.00        | 17,548,522.59        |
| 1100-02     | Basic Salary-Military Service       | 300,918.00          | 405,261.00          | 0.00                | 172,310.00          | 302,455.00          | 916,548.00          | 39,341.00           | 277,819.06          | 325,797.00          | 180,907.20          | 1,006,768.00         | 3,000,000.00        | 6,928,124.26         |
|             | <b>SOCIAL SECTOR</b>                |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                      |                     |                      |
|             | DDRR                                | 142,977.00          | 213,277.00          | 0.00                | 85,000.00           | -                   | 92,104.40           | 190,012.00          | 100,000.00          | 282,000.00          | 130,408.00          | 1,255,000.00         | 70,000.00           | 2,560,778.40         |
|             | EDUCATION                           | 475,993.20          | 425,811.00          | 488,915.00          | 263,258.52          | 120,364.80          | 970,082.00          | 315,754.54          | 444,403.76          | 705,883.08          | 756,653.00          | 442,507.00           | 1,451,011.00        | 6,860,636.90         |
|             | HEALTH                              | 380,575.64          | 170,410.00          | 176,556.74          | 195,624.12          | 87,406.20           | 350,708.56          | 384,271.74          | 315,312.60          | 794,028.24          | 481,932.00          | 400,909.00           | 318,368.00          | 4,056,102.84         |
|             | <b>OTHER GOODS SERVICES</b>         |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                      |                     |                      |
| 1100-03     | Gen. Allowance & Others             | 875,985.00          | 6,850.00            | 228,485.00          | 222,539.00          | 442,592.00          | 250,160.00          | 556,053.00          | 448,889.00          | 483,509.48          | 213,932.00          | 474,616.00           | 148,888.00          | 4,352,498.48         |
| 1300-01     | Fuel                                | 70,158.00           | 218,969.00          | 31,349.00           | 30,117.36           | 320,981.00          | 69,392.00           | 204,465.00          | 220,070.00          | 161,169.83          | 175,900.00          | 492,780.00           | 208,390.00          | 2,203,741.19         |
| 1300-02     | Vehicle Servicing, Maint. & Repairs | 0.00                | 2,160.00            | 1,828.00            | 0.00                | -                   | 1,853.00            | -                   | -                   | 100,877.38          | -                   | 229,638.00           | -                   | 336,356.38           |
| 1300-06     | Other Transport Expenses            | 9,370.00            | -                   | 0.00                | 0.00                | -                   | 0.00                | 32,315.00           | -                   | -                   | 110,000.00          | 6,093.00             | -                   | 157,778.00           |
| 1301        | Specialized Oper. Mat. & Supplies   | 566,897.00          | 9,996.00            | 235,324.00          | 399,440.00          | 446,454.00          | 227,772.00          | 392,962.00          | 459,893.00          | 1,208,773.70        | -                   | 5,000.00             | -                   | 3,952,511.70         |
| 1302        | Gen. & Office Material & Supplies   | 342,178.56          | 1,088,875.10        | 213,765.00          | 240,702.00          | 164,235.00          | 92,637.00           | 353,824.72          | 329,699.00          | 1,007,311.42        | 1,000,000.00        | 959,480.00           | 127,195.00          | 5,919,902.80         |
| 1303        | Rental & Leases                     | 155,213.00          | -                   | 34,604.00           | 21,450.00           | 40,000.00           | 18,641.00           | 67,471.00           | 127,944.00          | 80,584.91           | 95,000.00           | 111,000.00           | 56,977.00           | 808,884.91           |
| 1304        | Utility Service                     | 0.00                | -                   | 0.00                | 0.00                | -                   | 0.00                | -                   | -                   | -                   | -                   | -                    | -                   | -                    |
| 1305        | Domestic Travel Expenses            | 0.00                | -                   | 0.00                | 0.00                | -                   | 0.00                | -                   | 227,197.00          | -                   | -                   | 35,370.00            | -                   | 262,567.00           |
| 1306        | Foreign Travel Expenses             | 83,929.00           | 269,456.00          | 286,538.50          | 37,012.00           | 61,151.00           | 116,554.00          | 317,096.00          | 114,437.00          | 140,877.37          | 175,524.00          | 436,953.00           | -                   | 2,039,527.87         |
| 1307        | Routine Repairs & Maintenance       | 0.00                | -                   | 0.00                | 0.00                | -                   | 0.00                | -                   | -                   | -                   | 43,632.00           | 214,638.00           | 100,512.00          | 358,782.00           |
| 1312-01     | National Security Requests          | 0.00                | -                   | 0.00                | 61,725.00           | 61,725.00           | 0.00                | -                   | -                   | -                   | -                   | 800,000.00           | 84,892.00           | 1,008,342.00         |
| 1604        | Current Tranfers and Subsidies      | 571,279.00          | 87,750.00           | 33,884.00           | 322,941.00          | 497,941.00          | 481,851.00          | 867,063.00          | 629,668.00          | 846,141.59          | 701,224.00          | 801,430.00           | 135,463.00          | 5,976,635.59         |
|             | Other Operational Expenditure       | 0.00                | -                   | 0.00                | 0.00                | -                   | 0.00                | -                   | -                   | -                   | -                   | -                    | -                   | -                    |
|             | <b>CAPITAL EXPENDITURES</b>         | 0.00                |                     |                     |                     |                     |                     |                     |                     |                     |                     |                      |                     |                      |
|             | <b>Internally Financed</b>          | 0.00                |                     |                     |                     |                     |                     |                     |                     |                     |                     |                      |                     |                      |
| 2500        | Capital Assets                      | 4,252,855.00        | 1,471,584.00        | 624,188.50          | 69,664.00           | 232,000.00          | 210,719.04          | 20,000.00           | 342,176.72          | 570,986.00          | 159,657.00          | 983,419.00           | 377,846.00          | 9,315,095.26         |
| 7100-01     | Loan Repayment to CBL**             | 92,543.00           | 679,944.00          | 1,181,701.64        | 1,996,295.15        | -                   | 0.00                | -                   | -                   | 9,540.00            | 72,931.00           | -                    | -                   | 4,032,954.79         |
| 7101-01     | LBDI Bridge Loan                    | 0.00                | -                   | 0.00                | 0.00                | -                   | 0.00                | -                   | -                   | -                   | -                   | -                    | -                   | -                    |
| 7105-01     | Loan from ECOBANK                   | 0.00                | -                   | 0.00                | 0.00                | -                   | 0.00                | -                   | -                   | -                   | -                   | -                    | -                   | -                    |
| 7103-01     | Bank Charges & Interest             | 0.00                | 109,686.00          | 216,017.52          | 36,569.00           | 36,569.00           | 103,975.00          | 56,340.00           | 51,536.00           | 65,650.00           | 58,723.00           | 98,636.00            | 84,788.00           | 918,489.52           |
|             | Capital Notes                       |                     |                     |                     | 42,000.00           | 42,000.00           | 82,000.00           | 42,000.00           | 47,564.00           | 42,000.00           | 42,000.00           | 42,000.00            | 44,000.00           | 425,564.00           |
| 7106-01     | ITC/IB Laon                         | 0.00                | -                   | 0.00                | 0.00                | -                   | 0.00                | -                   | -                   | -                   | -                   | -                    | -                   | -                    |
|             | Externally Financed                 | 0.00                |                     | 0.00                | 0.00                |                     |                     |                     |                     |                     |                     |                      |                     |                      |
| 7200        | Loans F/Gov't Multi Orgs.-IMF       | 0.00                | 50,000.00           | 50,000.00           | 100,000.00          | 50,000.00           | 50,000.00           | 50,000.00           | 100,000.00          | 100,000.00          |                     | 50,000.00            | 50,000.00           | 650,000.00           |
| 8000        | Interest on External Debt           | 0.00                | -                   | 0.00                | 0.00                | -                   | -                   | -                   | -                   | -                   | -                   | -                    | -                   | -                    |
| 9000        | Interest on Domestic Debt           | 0.00                | -                   | 0.00                | 0.00                | -                   | -                   | -                   | -                   | -                   | 10,461.00           | -                    | -                   | 10,461.00            |
|             | Overdraft at CBL*                   |                     |                     | 0.00                | 718,938.92          |                     |                     |                     |                     |                     |                     |                      |                     | 718,938.92           |
|             | <b>TOTAL</b>                        | <b>9,023,381.56</b> | <b>5,522,943.44</b> | <b>4,744,377.50</b> | <b>5,551,140.07</b> | <b>4,885,939.00</b> | <b>7,275,134.00</b> | <b>4,943,257.00</b> | <b>6,231,704.83</b> | <b>7,510,137.00</b> | <b>6,628,480.00</b> | <b>10,011,609.00</b> | <b>9,075,093.00</b> | <b>81,403,196.40</b> |