

Liberia: FY2021 Fiscal Budget Execution Report,
(In Millions of USD, fiscal year-to-date, as of November 22, 2020)

Table 1: Expenditure Breakdown by Code

Code	Description	Appropriation	Allotment	Financial Budget	IFMIS Expenditures	Cash Expenditures
21	Compensation	0.00	147.29	119.61	99.73	81.64
22	Goods and Services	0.00	70.42	48.92	42.60	34.19
25	Subsidies	0.00	0.06	0.05	0.03	0.03
26	Grants	0.00	17.84	11.80	11.09	8.11
27	Social Benefits	0.00	0.76	0.50	0.49	0.40
31	Capital Expenditures	0.00	1.45	1.10	0.49	0.46
32	Outstanding Advances	0.00	0.00	0.00	0.00	10.88
41	Domestic Liabilities	0.00	15.26	14.12	11.21	6.53
42	International Liabilities	0.00	15.06	15.05	13.83	9.65
XX	Unreconciled	0.00	0.00	0.00	0.00	25.54
Total		0.00	268.16	211.16	179.46	177.43
Memorandum Item:						
Additional liabilities (Commitment basis)			11.59			
Road Fund Expenditure (Cash basis)			7.19			

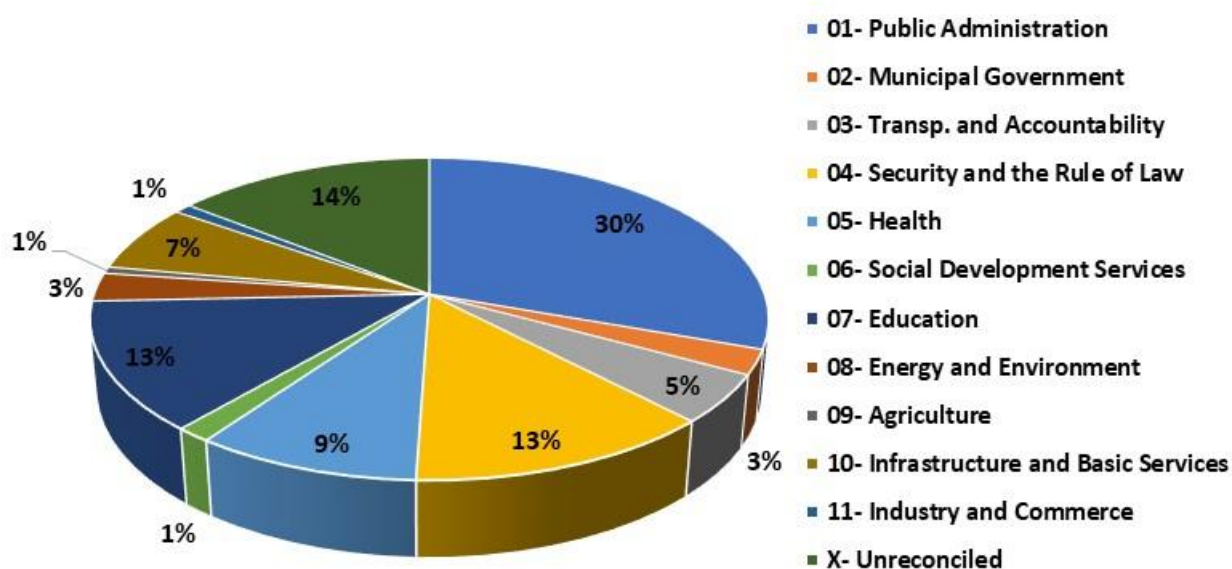
Sources: *Department of Fiscal Affairs-Ministry of Finance and Development Planning (MFDP)*

NB: Appropriation will be provided after the FY 2021 National Budget is approved.

Table 2: Expenditure Breakdown by Sector

Sector	Cash Expenditure
01- Public Administration	53.97
02- Municipal Government	4.40
03- Transp. and Accountability	8.65
04- Security and the Rule of Law	22.65
05- Health	16.58
06- Social Development Services	2.60
07- Education	22.98
08- Energy and Environment	5.08
09- Agriculture	1.21
10- Infrastructure and Basic Services	12.08
11- Industry and Commerce	1.69
X- Unreconciled	25.54
Total	177.43

Figure 1: Expenditure Sectoral Breakdown



Sources: Department of Fiscal Affairs-Ministry of Finance and Development Planning (MFDP)

1/ Cash expenditure is unreconciled at the sector level because withholding tax payments have not been allocated

Table 3: Expenditure Breakdown by Ministries and Agencies

Code	Description	Appropriation	Allotment	IFMIS Expenditures	Cash Expenditures
130	Ministry of Finance and Development Planning	0.00	37.69	29.69	20.69
101	National Legislature	0.00	21.44	16.80	14.45
310	Ministry of Health and Social Welfare	0.00	24.97	15.84	12.72
301	Ministry of Education	0.00	18.60	11.89	9.92
409	Ministry of Public Works	0.00	17.27	6.35	9.19
202	Ministry of Justice	0.00	16.59	10.56	8.42
140	Liberian Revenue Authority	0.00	6.03	2.90	6.59
302	University of Liberia	0.00	8.98	7.31	5.22
201	Judiciary	0.00	7.40	5.06	3.78
107	Civil Service Agency	0.00	3.85	2.48	2.01
Total		0.00	162.81	108.90	92.99

NB: The Table above reflects the Ten highest spending entities for the period

Sources: Department of Fiscal Affairs-Ministry of Finance and Development Planning (MFDP)

Figure 2: Expenditure by M & As

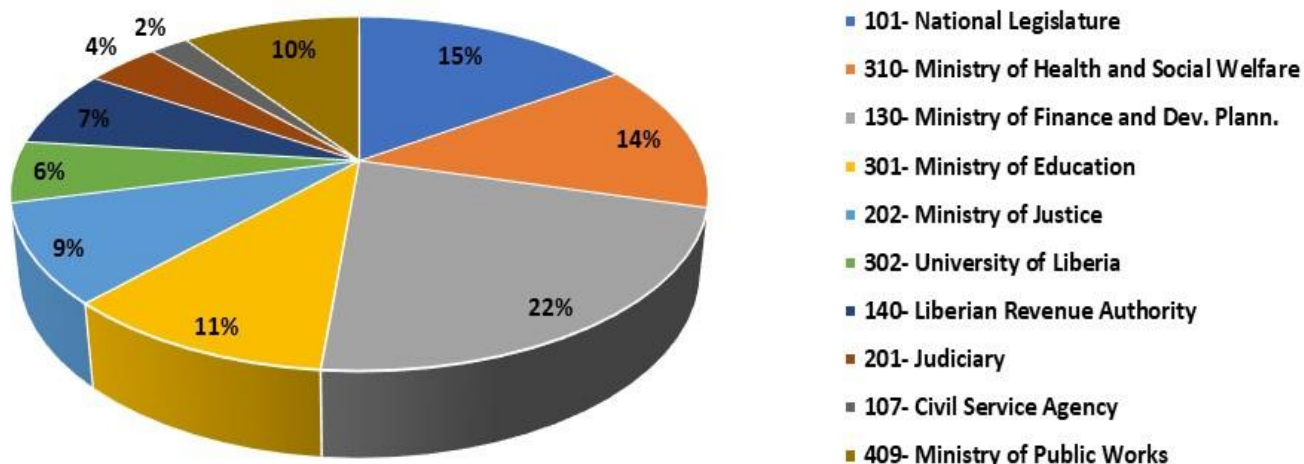
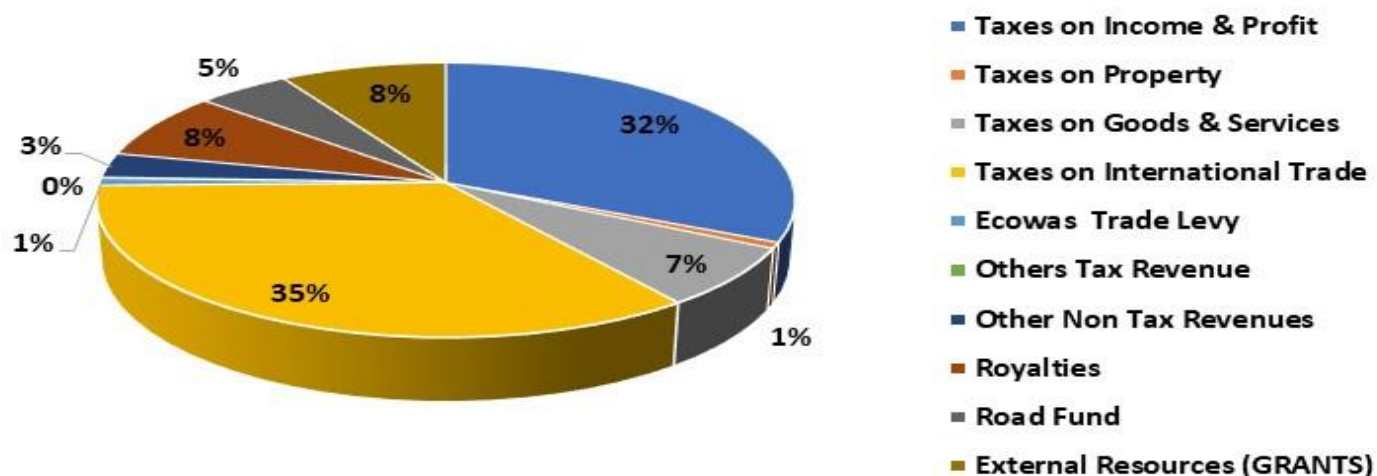


Figure 3: Revenue by Major Tax Code



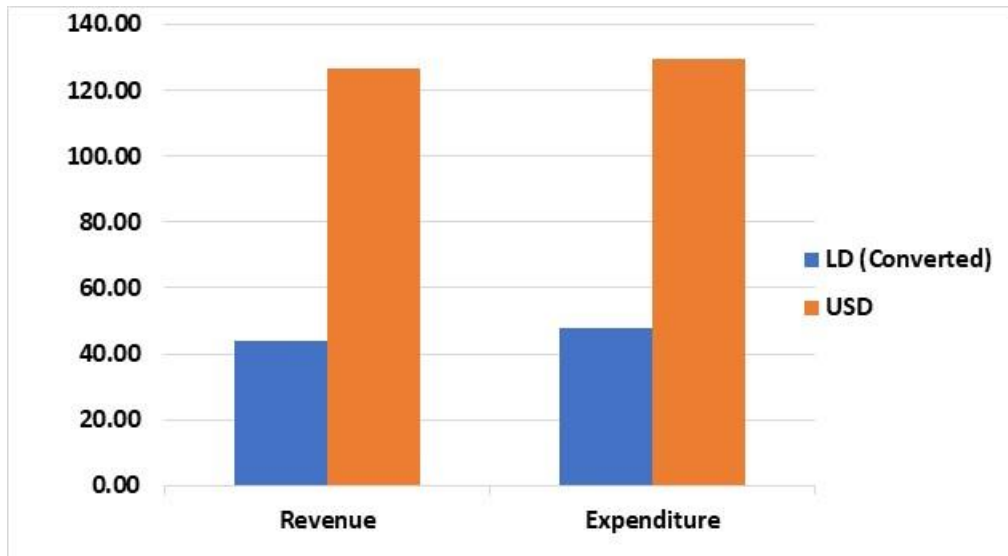
Sources: Tax Administrative System (TAS)

NB: Final Revenue Numbers need to be validated between FY 1920 and FY 2021

Table 4: Currency Split of Cash Revenue and Expenditure

Category	LD (Converted)	USD	Total
Revenue	44.01	128.13	172.14
Expenditure	48.05	129.38	177.43

Figure 4: Currency Split of Cash Revenue and Expenditure



Issued under the authority of the Department of Fiscal Affairs

Signed: Atty. Janga A. Kowo, LLB.

COMPTROLLER AND ACCOUNTANT GENERAL, RL.

Signed: Samora P. Z. Wolokolie, CFE, CA, CPA, FCFIP, FIPA, AFA, PhD.

DEPUTY MINISTER FOR FISCAL AFFAIRS

Approved: Samuel D. Tweah, Jr.

MINISTER