

	DISTRICTS	ANNUALIZED TOTAL NUMBER 2006/2007	PROJECTED TOTAL NUMBER 2007/2008
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ACCOUNTABLE AND TRANSPARENT GOVERNMENT

14. Total Medical Facilities Built Per District

	DISTRICTS	ANNUALIZED TOTAL NUMBER 2006/2007	PROJECTED TOTAL NUMBER 2007/2008
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	DISTRICTS	ANNUALIZED TOTAL NUMBER 2006/2007	PROJECTED TOTAL NUMBER 2007/2008
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ACCOUNTABLE AND TRANSPARENT GOVERNMENT

15. Total New Medical Doctors Per District

	DISTRICTS	ANNUALIZED TOTAL NUMBER 2006/2007	PROJECTED TOTAL NUMBER 2007/2008
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	DISTRICTS	ANNUALIZED TOTAL NUMBER 2006/2007	PROJECTED TOTAL NUMBER 2007/2008
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ACCOUNTABLE AND TRANSPARENT GOVERNMENT

16. Total New Nurses Per District

	DISTRICTS	ANNUALIZED TOTAL NUMBER 2006/2007	PROJECTED TOTAL NUMBER 2007/2008
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	DISTRICTS	ANNUALIZED TOTAL NUMBER 2006/2007	PROJECTED TOTAL NUMBER 2007/2008
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ACCOUNTABLE AND TRANSPARENT GOVERNMENT

17. Total Spent on Healthcare Per District

	DISTRICTS	ANNUALIZED TOTAL COSTS 2006/2007	PROJECTED TOTAL COSTS 2007/2008
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	DISTRICTS	ANNUALIZED TOTAL COSTS 2006/2007	PROJECTED TOTAL COSTS 2007/2008
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ACCOUNTABLE AND TRANSPARENT GOVERNMENT

PUBLIC WORKS STATISTICS---A SPECIAL CASE 3

1. Total Public Buildings Renovated Per District

	DISTRICTS	ANNUALIZED TOTAL NUMBER 2006/2007	PROJECTED TOTAL NUMBER 2007/2008
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	DISTRICTS	ANNUALIZED TOTAL NUMBER 2006/2007	PROJECTED TOTAL NUMBER 2007/2008
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ACCOUNTABLE AND TRANSPARENT GOVERNMENT

2. Total Public Buildings Built Per District

	DISTRICTS	ANNUALIZED TOTAL NUMBER 2006/2007	PROJECTED TOTAL NUMBER 2007/2008
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	DISTRICTS	ANNUALIZED TOTAL NUMBER 2006/2007	PROJECTED TOTAL NUMBER 2007/2008
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ACCOUNTABLE AND TRANSPARENT GOVERNMENT

3. Total Roads Renovated Per District

	DISTRICTS	ANNUALIZED TOTAL NUMBER 2006/2007	PROJECTED TOTAL NUMBER 2007/2008
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	DISTRICTS	ANNUALIZED TOTAL NUMBER 2006/2007	PROJECTED TOTAL NUMBER 2007/2008
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ACCOUNTABLE AND TRANSPARENT GOVERNMENT

4. Total Roads Built Per District

	DISTRICTS	ANNUALIZED TOTAL NUMBER 2006/2007	PROJECTED TOTAL NUMBER 2007/2008
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	DISTRICTS	ANNUALIZED TOTAL NUMBER 2006/2007	PROJECTED TOTAL NUMBER 2007/2008
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ACCOUNTABLE AND TRANSPARENT GOVERNMENT

NATIONAL EMPLOYMENT INFORMATION---A SPECIAL CASE 4

1. Public Sector Formal Employment Per District

	DISTRICTS	ANNUALIZED TOTAL NUMBER 2006/2007	PROJECTED TOTAL NUMBER 2007/2008
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	DISTRICTS	ANNUALIZED TOTAL NUMBER 2006/2007	PROJECTED TOTAL NUMBER 2007/2008
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ACCOUNTABLE AND TRANSPARENT GOVERNMENT

2. Private Sector Formal Employment Per District

	DISTRICTS	ANNUALIZED TOTAL NUMBER 2006/2007	PROJECTED TOTAL NUMBER 2007/2008
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	DISTRICTS	ANNUALIZED TOTAL NUMBER 2006/2007	PROJECTED TOTAL NUMBER 2007/2008
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ACCOUNTABLE AND TRANSPARENT GOVERNMENT

EXTRA FUNDING CONSIDERATION---DIRECT FUNDING TO THE DISTRICTS

- A revised draft National Budget should also seek to promote direct financing to District Commissioners, with a set of mandated criteria including:
 - Recruitment of budget, finance and accounting staff to manage budgets.
 - Recruit of internal auditors to put into place effective internal controls to safeguard assets and ensure compliance with legal execution of the budget.
 - Quarterly audit of district financial execution by the General Auditing Commission.
 - Annual audits of the accounts of the Districts by the General Auditing Commission.
 - This could seek to improve the problems associated with the aggregated "County Development Fund."
 - It is best practice; the administration could learn from the Ghana experience because it is yielding good results.
 - The Liberian state is a composition of districts, just like Ghana is a composition of provinces.

Signed: _____

John Sembe Morlu, II
Auditor General, Republic of Liberia

REVENUE BUDGET NOTES AND DISCLOSURES			
Note 1A-Corporate Taxes	Number of Business Entities	Avg. Estimated Receipts	Total
Large Tax Payers	XXX	x \$	\$ -
Medium Tax Payers	XXX	x \$	\$ -
Small Tax Payers	XXX	x \$	\$ -
Total			\$ -
Note 1B-Payroll Taxes	Number of Employees	Avg. Estimated Receipts	Total
Government Employees	XXX	x \$	\$ -
INGO Employees	XXX	x \$	\$ -
Local NGO Employees	XXX	x \$	\$ -
Concession Employees	XXX	x \$	\$ -
Other Private Entities Employees	XXX	x \$	\$ -
Total			\$ -
Note 1C-Property Taxes	Number Taxable Entities	Avg. Estimated Receipts	Total
Commercial Complexes	XXX	x \$	\$ -
Lands	XXX	x \$	\$ -
Residential Complexes	XXX	x \$	\$ -
Total			\$ -
Note 1D-Tax on Rental Income	Number Taxable Entities	Avg. Estimated Receipts	Total
Renting to Government	XXX	x \$	\$ -
Renting to Private Entities	XXX	x \$	\$ -
Renting to INGOs	XXX	x \$	\$ -
Renting to Individuals	XXX	x \$	\$ -
Hotels	XXX	x \$	\$ -
Total			\$ -
Note 2-Custom Services	Number of Taxable Units	Avg. Estimated Receipts	Total
Import Taxes	XXX	x \$	\$ -
Import sub-charges	XXX	x \$	\$ -
Export Taxes	XXX	x \$	\$ -
BIVAC	XXX	x \$	\$ -
Total			\$ -
Note 3-Fees	Number of Taxable Units	Avg. Estimated Receipts	Total
Telecommunication (Cellular)	XXX	x \$	\$ -
Stamps Sales	XXX	x \$	\$ -
Work Permits	XXX	x \$	\$ -
Driver License	XXX	x \$	\$ -
Vehicle Registration	XXX	x \$	\$ -
ID Card Fees	XXX	x \$	\$ -
Property Deals	XXX	x \$	\$ -
Health Certificates	XXX	x \$	\$ -
Other records-National Archives	XXX	x \$	\$ -
Passport Fees	XXX	x \$	\$ -
Visa Fees	XXX	x \$	\$ -
Business Registration	XXX	x \$	\$ -
Court Fees	XXX	x \$	\$ -
Fees Collected at CBL (income)	XXX	x \$	\$ -
Others (1)	XXX	x \$	\$ -
Total			\$ -
Note 4-Fines	Average Number Taxable Units	Avg. Estimated Receipts	Total
Imposed by Police	XXX	x \$	\$ -
Imposed by the Judiciary (Courts)	XXX	x \$	\$ -
Others (2)	XXX	x \$	\$ -
Total			\$ -

Note 8B—Other Direct GoL Commercial Activities												
Gross Annual Revenue												
Others 1	\$	-										
Others 2	\$	-										
Others 3	\$	-										
Others 4	\$	-										
Others 5	\$	-										
Other etc	\$	-										
Note 9—Component Units—Shareholdings												
Gross Annual Revenue												
Investment 1	\$	-										
Investment 2	\$	-										
Investment 3	\$	-										
Investment 4	\$	-										
Investment 5	\$	-										
Note 10—Exercise Taxes												
Average Number of Taxable Units												
Bonded Warehouses	xxx	x	\$	-		\$	-					
Note 11—Scrap Material												
Average Number of Tonnes												
Scrap Material	xxx	x	\$	-		\$	-					
Note 12—Natural Resources												
Estimated Receipts												
Diamond	\$	-										
Gold	\$	-										
Fishery	\$	-										
Others	\$	-										
Total	\$	-										
Note 13—Fines on criminal activities												
Average number of cases												
Average dollar value												
Probability of Successful Prosecutions (0-1)												
Expected value												
Percent of Recovery												
Revenue												
Fines for criminal offenses	xxx	x	\$	-	x	xxx	\$	-	x	xxx	\$	-
Fines for economic crimes	xxx	x	\$	-	x	xxx	\$	-	x	xxx	\$	-
Note 14—Collection of back taxes												
Average Number of Taxable Units												
\$	xxx	x	\$	-		\$	-					
Average number of post audits												
Average dollar value												
Probability of Successful Prosecutions (0-1)												
Expected value												
Percent of Recovery												
Revenue												
Back Taxes (post audits)	xxx	x	\$	-	x	xxx	\$	-	x	xxx	\$	-