

REPUBLIC OF LIBERIA
MINISTRY OF FINANCE AND DEVELOPMENT PLANNING

Budget Call Circular FY2025

**Guidelines on the Processes and Procedures for the
Preparation of the National Budget**



TO: ALL CENTRAL GOVERNMENT INSTITUTIONS

FROM: HON. TANNEH G. BRUNSON
DEPUTY MINISTER

DEPARTMENT OF BUDGET AND DEVELOPMENT PLANNING
MINISTRY OF FINANCE AND DEVELOPMENT PLANNING

DATE: OCTOBER 2024

SUBJECT: ISSUANCE OF FY2025 BUDGET CALL CIRCULAR

PURPOSE

This Call Circular is issued pursuant to Section 17 of the Amendment and Restatement of the Public Financial Management Act of 2009, authorizing the Ministry of Finance and Development Planning (MFDP) to provide guidelines in preparing the Draft National Budget. The guidelines apply to all Spending Entities when developing their strategic plans and programs that will align with the National Development Agenda. The purpose of the Call Circular is to communicate the entities' indicative budget ceilings for recurrent and

capital expenditures, and indicate timelines for submitting budgetary proposals for the ensuing fiscal year. It also provides guidelines for budget execution and reporting. It contains the following key sections:

1. **BACKGROUND**
2. **MACROECONOMIC OUTLOOK**
3. **MEDIUM-TERM FISCAL FRAMEWORK**
4. **BUDGET PRIORITIES**
5. **NATIONAL BUDGET POLICIES**
6. **RECURRENT BUDGET CEILINGS**
7. **CAPITAL BUDGET CEILINGS**
8. **COUNTERPART FUNDING**
9. **BUDGET POLICY NOTES**
10. **REINTRODUCTION OF MTEF**
11. **MIGRATION TO IFMIS PLATFORM**
12. **GENDER STATEMENT FOR FISCAL YEAR 2025**
13. **BUDGET CLASSIFICATION**
14. **IMPLEMENTATION OF PUBLIC GRANTS & SUBSIDIES POLICY**
15. **FISCAL DECENTRALIZATION**
16. **FISCAL TRANSPARENCY INITIATIVE**
17. **STATE-OWNED ENTERPRISES (SOEs)**
18. **THE ROLE OF BUDGET MANAGEMENT COMMITTEE**
19. **BUDGET POLICY NOTES AND CHECKLIST**
20. **ANNEXUES**
 - **Annex 1: Budgetary Proposals Preparation Checklist**
 - **Annex 2: PSIP**
 - **Annex 3: Counterpart Funding Projects**
 - **Annex 4: GRPB Pilot Implementation Institutions**
 - **Annex 5: Cabinet Institutions**
 - **Annex 6: MFDP Resource Persons**
 - **Annex 7: FY2025 Budget Ceilings**

1. BACKGROUND

The FY2025 Draft National Budget marks the fourth Budget of the new fiscal year (January 1 – December 31), consistent with Section 65.1 of the Amendment and Restatement of the PFM Act of 2009. Considering the timing of the submission and approval, all planning and budgeting processes under both the Strategic and Operational phases of the budget cycles have been consolidated into a single phase. However, consultations on the consolidation of the single phase will be held through the Cabinet and decisions thereof will be communicated to all Spending Entities.

2. MACROECONOMIC OUTLOOK

The Liberian economy is projected to grow by 5.8 percent in 2025, up from a forecast of 5.1 percent in 2024. The 2025 projections are based on strong performances in the mining and panning sector (8.5 percent), the manufacturing sector (6.9 percent), the Agriculture & Fisheries sector (5.2 percent) and the services sector (5.0 percent). The 2024 projections show a 0.2 percentage point downgrade on the earlier forecast. This downgrade is occasioned by a slash in the midyear projections for Agriculture & Fisheries, Mining & Panning and Services sectors.

Despite this reduction in the projections, growth expectation is still driven by relatively strong performances in the agriculture and fisheries, services, and mining sectors. The medium-term growth forecast remains promising, with an average growth rate of 5.9 percent. This forecast is informed by investments in public sector projects and in mining, coupled with structural reforms in key sectors such as energy, trade, transportation, and financial services. In 2023, Liberia experienced a growth rate of 4.6 percent, slightly lower than the 4.8 percent growth rate observed in 2022. This decline can be attributed to increased global uncertainties and a shock to commodity prices.

Inflationary pressures are forecasted to moderate on average to 6.0 percent in 2025 and to fall further to 5.2 in 2026, up from 7.7 percent projected on average in 2024. The revised annual forecast for inflation in 2024 has risen by 1.3 percentage points when compared to the earlier one. Food Inflation (Year-on-Year) for September 2024 was 2.9 percent. This is up by 4 percentage points from the previous month, while Non-food Year-on-Year Inflation for the month of September is 10.0 percent, increasing by 5.5 percentage points from what was recorded in September 2023. Changes in consumer prices are forecasted to average 5.4 percent in the medium-term (2025-2027).

In 2025, the current account deficit is projected 2.9 percent, mainly due to anticipated improvement in the trade deficit. Both merchandise exports and imports are expected to increase in 2025 and in the medium-term due largely to anticipated rise in Foreign Direct Investments (FDI). The projected growth in exports is expected to be led largely by gold, rubber, and diamond, whereas for imports, it is expected to be occasioned mainly by machinery & transport equipment, chemicals & related products, and animals & vegetable oil.

Prospects for **FDI** in 2025 remain high. The peaceful transition to a new government in Liberia has implication to boast the country's investment profile as indicators are pointed to potential scale up of FDI in the country.

Downside risks include an escalation of the geo-political tension in between Russian and Ukraine and in the Middle East and a deterioration of the terms of trade for gold and rubber. The key upside risk is an increase in the prices of Liberia’s exports. Mitigation measures could include fiscal consolidation and improved governance.

Table 1: Macroeconomic Indicator (GDP Growth Estimates)

Macroeconomic Indicators	Estimates				Projections			
	2022	2023	2024	2025	2026	2027	2028	2029
Real GDP Growth (%)	4.8	4.6	5.1	5.8	5.9	6.0	6.0	6.0
Nominal GDP Growth (%)	4.0	4.4	4.8	5.1	5.4	5.7	6.1	6.5
Exchange Rate	152.9	175.0	195.8	197.9	205.6	210.0	214.4	218.3
Consumer Price Growth (period Average)	7.6	10.1	7.7	6.0	5.2	4.9	4.8	4.8
Consumer Price Growth (End of period)	9.2	10.0	6.6	5.7	5.0	4.8	4.8	4.8
Current Account Balance (% of GDP)	-19.0	-26.4	-22.6	-21.9	-21.3	-19.4	-18.9	-16.6

2.1. Macroeconomic Assumptions

- a. Macroeconomic condition is projected to remain favorable with Real GDP growth averaging 5.9 percent in the medium term, based on increased activities in the primary and the services sectors;
- b. Export is projected to rise due to an anticipated increase in the output of major primary commodities (Mining & Panning and Agriculture and Fisheries);
- c. Government revenue is anticipated to increase given the expected rise in primary commodity export
- d. Imports are expected to increase with increased activities in the economy;
- e. Government expenditure is projected to edge upwards based on anticipated increase in spending on projects; and
- f. Inflation is anticipated to fall to single digit (6.0 percent) and to average 5.4 percent in the medium term

3. Medium-Term Fiscal Framework (FY2025-2027)

FY2025 FISCAL TABLE						
USD '000	FY2023 ACTUAL	FY2024 APPROVED RECAST BUDGET	FY2024 EST. OUTTURN	FY2025 BUDGET	FY2026 PROJECTION	FY2027 PROJECTION
TOTAL DOMESTIC REVENUE	606,301	690,860	690,861	740,400	786,098	832,820
CURRENT REVENUE	606,301	686,472	690,861	740,400	786,098	832,820
Tax Revenue	523,521	575,265	571,539	605,490	640,667	678,552
NOn Tax Revenue	82,780	111,206	119,322	134,911	145,432	154,268
OTHER REVENUE	-	-	-	-	-	-
Carried Forward	-	-	-	-	-	-
Unclassified Revenue	-	4,388	-	-	-	-
<i>o/w Unprocessed Revenue in Transit to LRA system FY-2022</i>	-	4,388	-	-	-	-
TOTAL EXPENDITURE (RECURRENT & PSIP)	824,495	738,860	746,850	821,600	825,257	831,941
TOTAL RECURRENT	815,158	671,424	652,375	718,063	711,853	685,636
COMPENSATION	301,161	302,161	304,485	314,166	314,166	314,166
USE OF GOODS AND SERVICES	293,305	121,699	146,352	114,502	110,358	94,350
SUBSIDIES	3,102	3,638	3,450	3,714	3,343	3,343
GRANTS	81,429	111,956	86,942	122,295	122,295	110,066
SOCIAL BENEFITS	16,768	20,188	17,034	24,098	21,688	21,688
NON-FINANCIAL ASSETS(RECURRENT)	24,798	4,889	17,528	2,287	3,002	5,023
DOMESTIC LIABILITIES: INTEREST PMT	51,278	51,750	27,333	61,869	61,869	61,869
FOREIGN LIABILITIES	43,318	55,142	49,252	75,131	75,131	75,131
TOTAL PUBLIC SECTOR INVESTMENT PLAN (O)	9,337	67,436	94,475	103,537	113,404	146,305
FUNDING GAP (REVENUE MINUS EXPENDITURE)	(218,194)	(48,000)	(55,990)	(81,200)	(39,159)	879
FINANCING	187,015	48,000	48,000	81,200	40,000	-
DOMESTIC FINANCING	83,050	8,000	8,000	18,800	-	-
CORE	83,050	8,000	8,000	-	-	-
Grants	-	-	-	-	-	-
Loans	83,050	8,000	8,000	-	-	-
CONTINGENT	-	-	-	18,800	-	-
Grants	-	-	-	18,800	-	-
Loans	-	-	-	-	-	-
EXTERNAL FINANCING	103,965	40,000	40,000	62,400	40,000	-
CORE	103,965	40,000	40,000	62,400	40,000	-
Grants	38,965	-	-	22,400	-	-
Loans	65,000	40,000	40,000	40,000	40,000	-
CONTINGENT	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Loans	-	-	-	-	-	-
FISCAL BALANCE	(31,179)	0	(7,990)	(0)	841	879

4. Budget Policies for FY2025

Ensuring fiscal prudence is critical to executing a credible budget. Henceforth, the FY2025 National Budget will be guided by the following policies:

- a. The cost of utilities for spending entities and SOEs has increased exponentially since the payment of bills was centralized under the auspices of the MFDP, which does not have the functional expertise to monitor, track, or verify the actual consumption by public institutions. As of January 2025, spending entities will have to directly negotiate their access to and cost of utilities with the relevant providers, preferably on prepaid basis, and account for associated costs in their recurrent budget. This will remove the current challenges of under-budgeting and utility providers having to sustain losses from services they provide to public institutions.
- b. The IFMIS Budget Module System will be operationalized to migrate from the BMS which will allow Spending Entities to prepare and submit their budget proposals and allotments requests to the MFDP for processing and disbursement of funds. Twenty four (24) Spending Entities will be piloted during the first phase of the operationalization.
- c. Budget holders, such as the Ministries of Health and Education, will be responsible to determine the eligibility of recipients of Grants and Subsidies in keeping with the policy governing this program.
- d. Given the critical nature of compensation and medical consumables, no adjustments will be allowed to or from these major expenditure lines.
- e. To ensure fiscal prudence, compensation and consultancy services will jointly be managed by the Ministry of Finance and Development Planning (MFDP) and the Civil Service Agency (CSA). The intent is to ensure the proper management of the fiscal impact of compensation and consultancy services.
- f. Provision for domestic and foreign travels must be in compliance with GoL Fiscal Rules and the Revised Travel Ordinance.
- g. GoL will mobilize resources and plan for immediate response to unforeseen natural disaster including the outbreak of plagues that pose threat to human existence.
- h. The General Services Agency (GSA) and the Public Procurement and Concession Commission (PPCC) will continue to review recurrent cost of rental and lease agreements for cost effectiveness and value for money.

5. National Budget Priorities

The priorities for FY2025 will focus on all Spending Entities' plans, programs, and activities to be tailored to the ARREST Agenda for Inclusive Development (AAID). Spending entities' budgetary proposals must also align with the AAID. Henceforth, the FY2025 Draft National Budget will reflect key government's priorities in the following areas:

- a. Government's full commitment to payment of domestic and external debts will be reflected in the FY2025 budget as key priority to maintain global financial credibility to its creditors.
- b. Addressing the compensation and its related issues of the national budget with national stakeholders to the budget process.
- c. Capital investment in agriculture, infrastructure and basic social services, including water and sanitation, health care delivery, education and provision of cleaned energy environment.

- d. Proper allocation of domestic resources that will promote economic and sustainable growth for the purpose of human resources and capacity development.
- e. Maintaining Counterpart funded projects and ongoing projects, while bringing on board key projects that are aligned with the ARREST Agenda for Inclusive Development.

6. Recurrent Budget Ceilings

The budget baseline ceilings are meant to serve as a basis against which Spending Entities set their priorities consistent with their budgets and in line with the national priorities. They are also required to design programs and activities and prepare Budget Policy Notes for the FY2025 National Budget. These ceilings were derived based on the performance of the FY2023 Budget and FY2024 year-to-date using the following methodology:

- a. Outer year one projections of the Approved Budget as baseline
- b. All one-off expenditures were removed
- c. Non-discretionary expenditure allocations such as contractual obligations were protected
- d. Allocations for compensation were adjusted to reflect current payroll levels and revenue performance

7. Capital Budget Ceilings

Allocations for capital investment for FY2025 budget will be informed by the past budget performance review outcomes of FY2023 and FY2024 National Budgets, and ongoing projects, consistent with the AAID. Each entity is expected to work with the Public Investment Unit (PIU) seated at the Ministry of Finance and Development Planning and use the approved project proposal templates to develop their detailed project proposals for their entities. These proposals must consider the spending entity's detailed project summary, situational analysis, strategic alignments to the national plans, project objectives, expected outcomes, project work plan, project management & implementation framework, results framework, monitoring and evaluation matrix, risk analysis, project sustainability plan, cash plan, approved PPCC procurement plan as their detailed budget plan. The projects will be appraised for completeness and compliance with national standards as a pre-requisite for project approval. All entities construction designs and architectural drawing must be approved by the Ministry of Public Works. Only fully developed projects will be recommended for approval and implementation for the FY2025 Budget. All sector entities responsible for the implementation of projects must refer to **Annex 2** for the full list of projects and their corresponding indicative ceilings. All Ongoing Projects must submit the quarterly execution reports to be validated by the Monitoring & Evaluation Unit at Ministry of Finance and Development Planning as precondition to receiving funding.

8.

Counterpart Funding

A database of all donors' financed projects held by the Division of External Resources and Debt Management will be examined, and the total obligation of Government's contributions is **US\$20,867,710 million**. Of this total amount, road projects constitute **US\$12,867,710 million**, while non-road projects amount to **US\$8,000,00.00** consistent with Government's policy and priorities for FY2025. Counterpart funds intended for FY2025 will be directed to the following key sectors: Public Administration, Infrastructures & Basic Services, Social Development Services, Energy & Environment, Industry and Commerce, and Municipal Government sectors. Estimating the cost of projects and programs with cost-sharing implications for accountability on the National Budget demonstrate openness and credibility to the


budget process. To validate this, please refer to **Annex 3** of the projects funded through the Counterpart Funding arrangement and their associated budget ceilings.

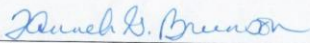

9. Budget Policy Note

The preparation of budgetary proposals by Spending Entities will be guided by the following:

- a. The environments, time and budgetary constraints within which Spending Entities operate.
- b. Allocations for projects should consider the medium-term budget planning implications, and the underlying assumptions should reasonably consider the prevailing global economic pressures.
- c. Project interventions or activities in sector planning should link directly to the priorities of Government and the AAID.

Due to compressed timelines, Spending Entities' technicians are to work closely with their budget counterparts at the Department of Budget and Development Planning at the Ministry of Finance of Development Planning to enable them meet deadlines for submission as stipulated in the Compressed FY2025 Budget Calendar and the FY2025 Budget Ceiling Transmittal Letter. Below is the compressed calendar:

 Ministry of Finance and Development Planning Department of Budget and Development Planning April 1, 2024 to October 31, 2024		
No.	Activity	Deadlines
1	MFDP: Conducts AAID Leadership meetings	01-Apr-24
2	MFDP: Conducts AAID Sector Meetings	10-Apr-24
3	MFDP: Conducts Pillar Meetings	19-Apr-24
4	MFDP: National Streeting Committee Meeting	25-Apr-24
5	FTAG: Pre-Budget Consultations	17-May-24
6	Cabinet: Cabinet adopts SWG outputs and CSO Budget Options	30-May-24
7	BWG: Submit Preliminary FY2025 Budget Data (macroeconomic, debt, aid, etc)	20-Jun-24
8	BWG: Submit FY2025 Revenue Estimates	15-Jul-24
9	BWG: Submit FY2025 Expenditure Estimates	19-Jul-24
10	Cabinet: Adopts First Draft of the FY2025 Budget Framework Paper	22-Jul-24
11	MFDP: Presents First Draft of the FY2025 Budget Framework Paper to the National Legislature	23-Jul-24
12	BWG: Issuance of the Budget Call Circular	15-Aug-24
13	Spending Entities: Submit Budgetary Proposals, including BNPs, Annexes	15-Sep-24
14	MFDP: Finalize BFP	16-Sep-24
15	Cabinet: Adopts FY2025 Final BFP	20-Sep-24
16	MFDP: Submit BFP to the National Legislature	24-Sep-24
17	MFDP: Conduct Executive Budget Hearing and Final the National Budget	05-Oct-24
18	MFDP: Presents FY2025 Draft National Budget to the National Legislature	31-Oct-24

Signed by:  DEPUTY MINISTER FOR BUDGET AND DEVELOPMENT PLANNING	Approved by:  MINISTER OF FINANCE AND DEVELOPMENT PLANNING
---	--

10. Reintroduction of the Medium-Term Expenditure Framework (MTEF) Budgeting

The Government learned a great deal of lessons since the introduction of the MTEF budgeting in 2012/2013 and its subsequent implementation in 2013/2014 and 2014/2015. Following its introduction, there have been numerous independent but separate evaluations of the MTEF program by the World Bank and IMF missions, as well as a self-assessment conducted by the government in 2019 and 2021. To reintroduce MTEF,

an MTEF Capacity Needs Assessment was conducted with support from the World Bank and partners, and recommendations have been accepted by the Government.

As part of the implementation of the recommendations, the new MTEF program provides an opportunity to depart from Line-Item Budgeting to Program-Based Budgeting and will integrate Gender Responsive Planning and Budgeting, Climate Change Adaptation, and Performance Management and Compliance System interventions.

- a. Establishment of prerequisite institutional structures at the Department of Budget and Development Planning, and nine other Spending Entities
- a. Build the technical and logistical capacities of the Medium Terms Expenditure Framework (MTEF) Core Team at the Department of Budget and Development Planning
- b. Develop National Planning and Budgeting Tools for integrating Gender Responsive Planning and Budgeting (GRPB), Climate Change Adaption (CCA), and Performance Management and Compliance Systems (PMCS)
- c. Strengthen external relations with key stakeholders through institutional consultations and to effectively roll out the MTEF program.
- d. The Government will introduce a Program-Based Budgeting in the context of MTEF 2025 fiscal year, using four sectors as pilot, to ensure that the budget is aligned to the ARREST Agenda for Inclusive Development. The four sectors include: Infrastructure and Basic Services, Energy & Environment, Agriculture and Health/Sanitation.

For the PMCS compliance standard, the following are guidelines for all Spending Entities to follow when setting the below listed performance targets:

- a. Develops an institutional Strategic Plan that should align to the outcomes, goals, and objectives of the Sector Strategic Plan in line with the National Development Plan.
- b. Develop and publish the institution's Service Delivery Charter (SDC), whereas, standard format of the charter will be issued by the Cabinet Secretariat.
- c. Creation of a Repository of all existing Policies arising within all Government's institution, emphasizing policies, regulations, and laws enacted from 2018 to date, and a standard format of the repository will be issued by the Cabinet Secretariat
- d. Compliance with the PMCS requirements will form part of the evaluation criteria checklist for enabling access to allotments.
- e. The Cabinet Secretariat will provide hands-on support, including refresher training and workshops in completing the various templates and developing the Performance Targets.
- f. Timelines for the Completion of the Performance Targets and submission to the Cabinet Secretariat shall be the same as indicated in the compressed budget calendar.

11. Migration to IFMIS Platform for Budget Planning, Management and Execution

In November 2023, a Training Needs Assessment was conducted for technicians and users of the IFMIS Platform in the 24 pilot entities. The IFMIS Budget Module go-live was officially launched on July 28, 2023 alongside the legacy system (The Budget Management System), which will be used side by side for the preparation of the FY2025 National Budget. As the operation of the two systems work simultaneously, it requires an additional hours of work by staff from Spending Entities who will be recommended by their

Entities to work with budget technicians from the Department of Budget and Development at the Ministry to input their budget into the system. The Department of Budget and Development Planning will communicate with all spending entities regarding the training exercise for technical staff to familiarize them with the usage of the Budget Module.

12. Gender Statements for FY2025

For the ongoing Gender Responsive Planning & Budgeting (GRPB) pilot initiatives, all spending entities in the program are to consider the following guidelines when preparing their budget policy notes:

- a. Preparation and submission of work plan in line with the National Gender Responsive Planning & Budgeting Policy
- b. Budget proposals from Spending Entities should reflect the gender disaggregated data per sector and department by program using the below template:

Table 5: FY2025 Gender Disaggregated by Sector, Agency and Department

FTE BY SECTOR, AGENCY and DEPARTMENT	GRAND TOTAL FTEs	GENDER	
SECTOR	-	M	F
01 - Public Administration	-	-	-
101 - National Legislature	-	-	-
10101 - Office of the Pro Tempore		-	-
10102 - The Liberian Senate			
10103 - Office of the Speaker			
10104 - Office of the Deputy Speaker			
10105 - House of Representatives			

13. Budget Classification

The use of budget codes must be consistent with the Chart of Accounts which is an established standard that has met the requirements of Government Financial Statistics (GFS) policy of 2014. This presentation of budget classification applies to all Spending Entities regardless of managing projects with recurrent implications. Request for the creation of new codes by spending entities must be directed to the relevant Unit at the Department of Budget and Development Planning for guidance and approval.

14. Implementation of the Public Grants & Subsidies Policy

The government's policy on the implementation of the approved Public Grants & Subsidy Policy shall remain unchanged until further decisions are reached by relevant authorities. **Hence, the Ministries of Health, Education, Youth & Sports, Information, Cultural Affairs & Tourism, Gender, Children & Social Protection** are urged to continue the implementation of this Policy. These institutions are to ensure that recipients of the Grant & Subsidy funds meet the necessary criteria, and must submit the list of those recipients to MFDP for prudent fiscal transparency and compliance in the management of public resources.

15. Fiscal Decentralization and the Implementation of the Local Government Act of 2018

The Government of Liberia has made a significant progress on fiscal decentralization, and has taken another giant step with the passage of the Local Government Law. Full implementation of the Local Government Act will begin following the formation of the Ministry of Local Government otherwise known as Ministry of Internal Affairs. However, implementation of the County Development Funds, Social Development Funds, Revenue Sharing Agreements with Forestry, and other types of revenue-sharing agreements, as well as special funds agreement shall be administered by provisions of the Local Government Act of 2018.

16. Fiscal Transparency Initiatives (Public Access and Participation)

The Government of Liberia remains committed to continued improvements of its fiscal transparency and public participation indices, as well as PFM ratings. As part of the effort in this regard, FY2025 will focus on the development of a dedicated online platform, expanding public participation mechanisms to all counties, timely publication of fiscal information, including Budget Performance Reports and strengthening of the Fiscal Transparency Advisory Group (FTAG). Therefore, all Spending Entities are required to ensure the submission of quarterly budget performance reports, as well as the comprehensive and timely availability of budgetary information in keeping with Section 48.2 of the Amendment and Restatement of the PFM Law of 2009.

17. State-Owned Enterprise Budget Performance and Financial Proposals

Section 18.1(f) of the Amendment and Restatement of the PFM Act of 2009, requires the Minister to present along with the budget an “annex summarizing the annual financial plans (budget) and operations of each SOE or financial institutions’ specific format for such annex will be prescribed in regulation issued under this act.” In addition, Section 58.1 of the Amendment and Restatement of the PFM Act states that “the strategic and annual financial plans of each State-Owned Enterprise shall be approved by the board and copies thereof submitted to the Sector Minister and the Minister.” Therefore, SOEs are required to submit their Board-approved Financial Plans for the FY2025 National Budget, utilizing the format of the National Budget, within the timetable outlined in this Call Circular. The financial plans should include:

- a. Actual Performance Budget of FY2023
- b. Approved FY2024 Budget
- c. Estimated Outturn for FY2024 Budget
- d. FY2025 Budget Estimates
- e. FY2026 Budget Projections
- f. FY2027 Budget Projections

18. The Roles of Budget Management Committee

The role of the Budget Management Committee is provided for in the Public Financial Management Regulations. Each head of government institution is required to establish the Budget Committee that will be charged with the responsibility to formulate the budget execution plan, implement, monitor, and evaluate policies. MFDP will hold the Budget Committee responsible for oversight responsibility and mandate thereof. The constituent Budget Committees shall comprise the following:

- a. The Head of Government Agency (Chairperson)
- b. Heads of Budget Management Centers or Cost Centers
- c. Assigned Budget and Planning Analysts as forum facilitators, and

- d. It is necessary that Finance and Procurement Officers and other key technical staff be member of the committee to encourage broad participation that will reflect budget credibility to the public.

The Budget Management Committee must approve all submissions to incorporate Gender Responsive Planning and Budgeting (GRPB), Climate Change Adaptation (CCA), and Performance Management Compliance System (PMCS). The committee shall in all-time be prepared to defend its proposals at the Executive Budget Hearings as may be required by Cabinet.

The following templates are required for submission of the budget proposals for FY2025:

- a. Budget Preparation Checklist, signed by the Head of the Entity
- b. Budget Policy Note prepared and submitted by the entity
- c. Gender Budget Statements
- d. Performance Management and Compliance System (PMCS).

19. Budget Policy Notes and Checklist

Budget Policy Notes (BPNs) are outputs plan that is required by each Spending Entity to outline their key policy priorities and programs that shows measurable outcomes and provides performance indicators for planned activities of the preceding fiscal year. BPNs will be used by MFDP to verify whether policies, programs, and budget estimates are aligned with GOL priorities as stated therein. Spending Entities are required to attach copies of any specific provision or regulations as legal reliance to support their BPNs. See Annex 8 for the BPN Template.

20. Annexures

Annex 1: Budgetary Proposals Preparation Checklist

Does your entity have a Budget Management Committee ?	
If so, did your Budget Management Committee meet to review the budget policy notes in order to formulate a detailed budget estimates during Budget Preparation for FY2025?	
Is there a gender focal point on the Budget Management Committee as member?	

Performance Management and Compliance System (For Cabinet Members Only)

Is your institution a Cabinet Level Institution? If no, write “n/a” in succeeding columns	
Have you completed the PMCS Template (template xxx)?	
Have you completed Draft Performance Contract with the Cabinet Secretariat?	
Have you completed negotiations and signed your Performance Contract for FY2025?	

Sector Strategic Plan

Have you participated in the Sector Working Group meetings?	
Are there any counterpart funding requirements for FY2025? <ul style="list-style-type: none"> Are the requirements specified in terms of cash value or in-kind value? 	
If so, have you completed and attached the requirements (template xxx)?	
Have you been awarded funding for ongoing projects in the PSIP? <ul style="list-style-type: none"> Do all ongoing projects have updated work plans, spending plans and procurement plans? 	
Are there new projects recommended for the FY2025? <ul style="list-style-type: none"> Have you provided a concept note of each new project? Has the concept note been approval by your sector or Steering Committee of the ARREST Agenda for Inclusive Development (AAID)? 	

Budget Policy Note

Have you completed and attached your institution’s Budget Policy Note ?	
Are the strategic objectives in the BPN aligned to the National Development Plan (AAID)?	
Are the activities consistent with your entity’s routine function and in line with planned objectives?	

Gender Responsive Planning and Budgeting (For Pilot Institutions Only)

Have you updated your responses to the questions regarding gender-sensitive analysis on institutional assessment/appraisal in the BPN ?	
Have you updated your responses to the specific questions regarding gender-sensitive analysis on budgeting or resource allocations, including utilizing “Conditional	

Transfer” allocations in the BPN?	
Have you provided a revised Annual Work Plan for FY2024 to the GRPB National Coordination Unit?	

Supporting Legal Document

Have you attached copy (soft or hard) of the Act of Legislature creating your entity as supporting legal document to this BPN?	
---	--

SIGNED (head of spending entity): _____

DATE: _____

The Checklist for preparing Budgetary Proposals and signed by the Head of the Spending Entity must accompany the detailed entity’s submissions. This checklist is designed to assist and guide the Spending Entity in ensuring that all the requirements are met and formalized the ownership of their submission as final prior to submission to the MFDP.

Checklists “NOT” signed by the appropriate authority before submission will not be considered.

Annex 2: PSIP Ceiling

PSIP	FY2025 DRAFT BUDGET
Total	106,074,937
Public Administration	6,535,000
Renovation of the Executive Ma	1,000,000
Renovation and Rehabilitation	250,000
Construction of National Conference Center	600,000
Tourism Development and Marketing	500,000
Development of Sector Strategic Plans	300,000
Construction of MFDP New Headquarter	980,000
Upgrading Existing Conference Center	150,000
CFP: Support to improve Liberia shareholding within the AfDB	1,000,000
Special Presidential Back-to-School Program	255,000
Digitizing Revenue Transaction Systems Across Government (DRTS)	500,000
Accelerated Community Development Project	1,000,000
Municipal Government	4,690,000
County Development Agenda Projects	1,500,000
CPF: Liberia Decentralization Support Program	800,000
Landfill and Urban Sanitation Project	500,000
Transparency and Accountability	917,866
Delimitation	500,000
Electoral Legal Reform	417,866
Security and Rule of Law	4,703,000
Renovation and Rehabilitation	275,000
Construct Justice Complex	200,000
Construct Modern Prison facilities in Cheesemanburg	150,000
Renovation and Rehabilitation of Prison	600,000
Renovation of AFL Barracks	900,000
Renovation of LNP Barracks	500,000
Construction of Memorials on Mass Grave Across the Country	78,000
Judiciary Project	1,000,000
KUSH must go Project” (Fight against illicit drugs)	1,000,000
Health	5,350,000
Rural Housing for Health Workers	100,000
Upgrade Jackson F. Doe Hospital to second national referral Hospital	500,000
JFK Power Project	400,000
Strengthen and expand JFK Hospital's Capacities	1,500,000
National Drugs Revolving Programme	1,600,000
Renovation of Public Health Facilities-C.H. Rennie Hospital	500,000

Establishing Regional Diagnostic Center	250,000
National Mental Health project	500,000
Social Development Services	6,020,910
Renovation and Rehabilitation	519,000
Street Child Project	500,000
Support to national Commission on Disability	400,000
National Service Program (NSP)	1,500,000
Albino Society Headquarters Project	150,000
SGBV Roadmap Implementation Programme	51,910
CFP: Contribution to At Risk Youth Rehabilitation Programme	500,000
District Development Projects	2,400,000
Education	6,500,000
Renovation and Rehabilitation	700,000
National Digital Transformation Project	1,000,000
Expand and Improve Education Infrastructure	3,000,000
Strengthen National School Monitoring and Supervision Program	300,000
Expand and Strengthen the National School Feeding Program	1,000,000
Scholarships Arrears Payment (Local and Foreign Students)	500,000
Energy and Environment	6,100,000
Expansion and Modernization of Water Facilities	1,200,000
CPF: Enhancing Climate Information System for Resilient Development in Liberia (Liberia CIS)	400,000
CPF: CLSG Allocation	3,000,000
CPF: Monrovia Metropolitan Climate Resilience Project	500,000
CPF-River Gee Hydropower Project	1,000,000
Agriculture	8,000,000
Agriculture Value Chain Project	8,000,000
Infrastructure and Basic Services	56,758,161
Road Financing-NRF	37,615,451
CPF: Sehyikimpa tp Loguatu Road Corridor-Cracked Structures (Mano River Union II)-NRF	543,122
CPF: Gbarnga Salayea Road (Beyan Town to Salayea Road Corridor)-NRF	1,271,608
Tappita to Toe's Town Road Corridor	1,500,000
CPF: ECOWAS Bank for Development Barclaville-Klowne-Sasstown Road Construction Project-NRF	670,000
CPF: Ministerial Complex Bye Pass (Allison Street)-NRF	172,612
CPF: Resettlement Action Plan (RAP) for the Gabriel Tucker Bridge to Freeport Road Rehabilitation-NRF	89,109
CPF: Labor Based Public Works-PR	864,710
CPF: Southeast Corridor Road Assest Management Project (SECRAMP)-PR	7,925,000
CPF: Construction of Loguatu Joint Border Post (Mano River-II)-PR	1,331,549

Community Road Maintenance & Zoning Intervention (CRMZI)400k-PR	400,000
Expension of Liberia Broadcasting System	300,000
Ministerial Complex & SKD Boulevard Bye-Pass	575,000
Robert International Airport Up-Grade	2,000,000
Purchase of Spare Parts	200,000
National Postal Address System	500,000
CPF-RIA Runway Project	300,000
Office Equipment including vehicle	500,000
Industry and Commerce	500,000
CPF: Support to expand Domestic Private Sector-led Economic growth and development via SME development	500,000

Annex 3: Counterpart Funding

PSIP	FY2025 DRAFT BUDGET
Total	20,867,710
CFP: Support to improve Liberia shareholding within the AfDB	1,000,000
CPF: Liberia Decentralization Support Program	800,000
CFP: Contribution to At Risk Youth Rehabilitation Programme	500,000
CPF: Enhancing Climate Information System for Resilient Development in Liberia (Liberia CIS)	400,000
CPF: CLSG Allocation	3,000,000
CPF: Monrovia Metropolitan Climate Resilience Project	500,000
CPF-River Gee Hydropower Project	1,000,000
CPF: Sehyikimpa tp Loguatu Road Corridor-Cracked Structures (Mano River Union II)-NRF	543,122
CPF: Gbarnga Salayea Road (Beyan Town to Salayea Road Corridor)-NRF	1,271,608
CPF: ECOWAS Bank for Development Barclaville-Klowne-Sasstown Road Construction Project-NRF	670,000
CPF: Ministerial Complex Bye Pass (Allison Street)-NRF	172,612
CPF: Resettlement Action Plan (RAP) for the Gabriel Tucker Bridge to Freeport Road Rehabilitation-NRF	89,109
CPF: Labor Based Public Works-PR	864,710
CPF: Southeast Corridor Road Assest Management Project (SECRAMP)-PR	7,925,000
CPF: Construction of Loguatu Joint Border Post (Mano River-II)-PR	1,331,549
CPF-RIA Runway Project	300,000
CPF: Support to expand Domestic Private Sector-led Economic growth and development via SME development	500,000

Annex 4: GRPB Pilot Implementation Program Entities' Ceilings

No	Gender Responsive Planning and Budget Pilot entities allocation	Appropriation
1.	Ministry of Agriculture	50,000
2.	Ministry of Education	60,000
3.	Ministry of Health	50,000
4.	Ministry of Internal Affairs	60,000
5.	Liberia Institute of Statistics & Geo-Information Services	20,000
6.	Ministry of Finance and Development Planning	150,000
7.	Ministry of Justice	99,552
8.	Ministry of Gender, Children and Social Protection	60,000
9.	Governance Commission	20,000
	Grand Total	569,562

Annex 5: List of Cabinet –Level Institutions

No.	Name of Institution
•	Ministry of Agriculture
•	National Investment
•	Ministry of Health
•	Ministry of Commerce and Industry
•	Ministry of Finance and Development Planning
•	Ministry of Labor
•	Ministry of Education
•	Ministry of State for Presidential Affairs
•	Ministry of Youth and Sports
•	Ministry of Gender, Children and Social Protection
•	Civil Service Agency
•	Ministry of Justice
•	Ministry of Defense
•	Ministry of Internal Affairs
•	Ministry of Posts and Telecommunication
•	Ministry of Foreign Affairs and internal corporations
•	Ministry of Mines, Lands and Energy
•	General Services Agency
•	Ministry of Public Works
•	Ministry of Transport
•	Ministry of information, Culture and Tourism

Annex 6: Contact List of Resource Persons

Budget Planning Offices	Contact Persons	Contacts
Economic Services Unit (ESU)	Stanley Boah, Director	088 626 1015
	Patrick Togba, Assistant Director	088 656 8263
	Roland S. Gaye, Assistant Director	
Social and Community Services Unit (SCSU)	Saye-Maye Cole, Director	077 722 3333
	Yassah C. Solo, Assistant Director	088 061 4271
	Samuel Cummings, Assistant Director	0770654590
General Administrative Services Unit (GASU)	John Monger, Director	088 656 3465
	Tarnue B. Jallah, Assistant Director	088 665 3474
	Menwo Kallon, Assistant Director	088 651 4526
	Leo Wilson, Assistant Director	088 070 0922

Budget Policy and Coordination Unit (BPCU)	Julius M. Boakai, Director Musa Barmadia, Assistant Director Carolyn Myers, Assistant Director	0886931460/0777108445 077 758 2850 0886814181/0770814181
Plan Development and Coordination Unit (PDCU)	Saliho Donzo, Director Numene B. Reeves, Assistant Director Mulbah Sakah, Assistant Director	088 665 3704 088 671 6666 077 755 9182
Public Investment Unit (PIU)	Emmanuel Williams, Director Sedekie Kamara, Assistant Director Odecious Fatoma, Senior Project Appraisal Analyst	088 651 3670 077 637 6145 077 052 4369
Monitoring & Evaluation Unit (M&EU)	Jerry Zangar, Director Robert Gaye, Assistant Director	088 6551628 -----
Gender Responsive Planning and Budgeting Unit (GRPB)	Kpanah L. Mason/ Act. Coordinator	0886536169
Medium Term Expenditure Framework (MTEF) Budgeting	J. Kpadeh, Coordinator	077 5676846 0880680741
Compensation and Expenditure Control Unit	Adwoa Prempeh, Director Amelia M. Gweh, Assistant Director	0886909014/0770120105 0886454015

Annex 7: Budget Policy Note Template¹

BUDGET POLICY NOTE FISCAL YEAR 2025

[SE CODE, SE NAME]

1. Purpose and Mandate:

2. Medium Term Strategic Overview

2a) Strategic objectives, linkages to sector strategy² and key services (outputs) delivered:

[GUIDANCE: Refer to the BCC annex containing the policy area mappings for each spending entity.]

Strategic Objectives (in spending entity Strategic Plan)	Link to Sector Strategy (SWG Decisions)	Link to National Medium Term Priorities (AAID Goals)
Policy Area 1:		

¹ Electronic copy of the Budget Policy Note (BPN), Personnel data and Pension Schedule template are provided with this BCC.

Strategic Objectives (in spending entity Strategic Plan)	Link to Sector Strategy (SWG Decisions)	Link to National Medium Term Priorities (AAID Goals)
Policy Area 2:		
Policy Area 3:		

2b) Past Budget Performance

Discuss the extent to which routine activities or project(s) funded in FY2019/2020 and FY2020/21 has (have) been implemented

<i>Activities or Project(s)</i>	Extent of Implementation

2c) New (or Ongoing) Project Planning (Concept³) (see project profile below)

3. Budget Performance Planning and Monitoring

3a) Key Performance Indicators (KPIs), by Policy Area

³ If an institution has more than one project, they should be included using the same format

Delivery Unit	Performance Indicator	Contribution to Sector outcome indicators (as mentioned in the sector strategy)	Baseline		Cumulative target		
			(year)	(value)	Target (2023)	Achieved to date	Progress made since Baseline year
Policy Area 1:							
Output Indicators							
1.	[type text here]	[overall contributions to sector priority]		0	0	0	0
2.	[type text here]			0	0	0	0
Policy Area 2:							
Output Indicators							
1.	[type text here]			0	0	0	0
2.	[type text here]			0	0	0	0

4. Annual Work Plan (AWP)

4a) Key Activities *planned* for FY2025 with recurrent cost implication of projects funded by Government – within the budget ceilings given in the BCC

--	--	--	--	--	--	--	--

4b) Key Activities *planned* for FY2025 with recurrent cost implication of projects funded by Donor

5. Past Performance

5a) Key Achievements (to date) in FY2024 (Government)

--	--	--	--	--	--	--	--

5a) Key Achievements (to date) in FY2023 (Donor)

--	--	--	--	--	--	--	--

6. Medium Term Budget Planning

6a) Spending Entity Medium-Term Budget Projections by Economic Classification

Classification	FY2023 Budget	FY2024 Outturn YTD	FY2025 projection	FY 2026 Projection	FY 2027 Projection
A					
B					
C					

D					
E					
GRAND TOTAL					

6b) Medium Term Budget Projections by Policy Area

Policy Area	FY2023 Budget	FY2024 Outturn YTD	FY2025 projection	FY 2026 Projection	FY 2027 Projection
PA 1:					
PA 2:					
PA 3:					
Sub Total					
PSIP					
GRAND TOTAL					

6c) List of all projects in the Public Sector Investment Plan (PSIP) – GoL funding

Project Code (GOL)	Name	FY2023 Budget	FY2024 Outturn YTD	FY2025 projection	FY 2026 Projection	FY 2027 Projection
Total GoL						

6d) List of all projects in the Public Sector Investment Plan (PSIP) – Donor funding

Verify information from the dashboard

Project Code (Donor)	Name	FY2023 Budget	FY2024 Outturn YTD	FY2025 projection	FY 2026 Projection	FY 2027 Projection
Total Donor						

6e) Spending Entity Expenditures by County

County	FY2023 Budget	FY2024 Outturn YTD	FY2025 projection	FY 2026 Projection

	GOL		Donor	GOL		Donor	GOL		Donor	GOL		Donor
	Recurrent	PSIP		Recurrent	PSIP		Recurrent	PSIP		Recurrent	PSIP	
TOTAL												

7. Gender Sensitivity Analysis

Table 7a: Gender Budget Statement Format

Programme: Name of the Programme and Total Budget Allocation					
Gender Situational Analysis (clearly state the problem)	Output	Activity	Indicator (disaggregated by sex)	Target (disaggregated by sex)	Approved Budget
Total GBS Percentage vs Annual Appropriation					

Table 7b: Gender Budget Statement Format

Project: Name of the Project and Total Budget Allocation					
Components: List the Project Components (e.g. Component 1.1; Component 2.1; etc.)					
Gender Situational Analysis (clearly state the problem)	Output	Activity	Target (disaggregated by sex)	Indicator (disaggregated by sex)	Approved Budget
Total GBS Percentage vs Annual Appropriation					

• Table 7c: Gender Budget Statement Reporting Template

Report of the Implementation of Gender Budget Statement FY2022
<p>Introduction:</p> <p>The annual Gender Budget Statement implementation report is a document that indicates how the GBS plans were implemented. While reporting, it is helpful to show the progress and how the achieved interventions reduced the gender gaps that were identified in the gender situation analysis. In addition, the use of sex disaggregated data while reporting is equally important in showing</p>

progress. The table below serves as the reporting format FY2024						
Gender Budget Statement Annual Implementation Report FY2024						
Reporting Entity						
Fiscal Year						
Name of Programme/Project						
Title of Activity/Component						
Gender Situational Analysis						
Output	Planned activities	Planned Targets	Achievements against planned activities	Briefly describe immediate impact that were achieved through the planned interventions	Total executed budget vs approved Budget FY2024 and reasons for variance	% of execution

Table 3a. Civil Service Employment (Gender Distribution of Employment)				
Level	Total	Number of Women	Number of Men	Women as a % of All Employees
Top Management <i>(Heads of Entity, Deputies, Assistants)</i>				
Director Level <i>(Directors and Assistants)</i>				
Professional Staff				
Support Staff (e.g. Office Assistants, etc.)				
Total				
Prepared by Director				

8. **Targets Setting for Performance Management and Compliance System Programme - Cabinet Members ONLY**

Policy Outcome: Specific Priority Targets 1 ...
a)
[Please provide your response here –]:
Policy Outcome: Specific Priority Targets 2 ...
a)

[Please provide your response here –]:

How are your interventions contributing towards making our environment safe(Climate Change interventions)?

Annex 8: FY2025 Budget Ceiling

ECON. CLASSIFICATION BY SPENDING ENTITY	FY2025 DRAFT BUDGET
01 - Public Administration	320,274,302
101 - National Legislature	39,886,910
Recurrent	39,886,910
21 - COMPENSATION OF EMPLOYEES	25,785,311
22 - USE OF GOODS AND SERVICES	10,255,357
26 -GRANTS	3,846,242
31 - NON-FINANCIAL ASSETS	-
PSIP	-
102 - Ministry of State for Presiden	14,547,476
Recurrent	14,292,476
21 - COMPENSATION OF EMPLOYEES	4,740,494
22 - USE OF GOODS AND SERVICES	6,062,308
26 -GRANTS	1,713,590
27 - SOCIAL BENEFITS	100,650
31 - NON-FINANCIAL ASSETS	1,675,434
PSIP	255,000
Special Presidential Back-to-School Program	255,000
103 - Office of the Vice President	3,759,152
Recurrent	3,759,152
21 - COMPENSATION OF EMPLOYEES	1,793,652
22 - USE OF GOODS AND SERVICES	1,605,500
31 - NON-FINANCIAL ASSETS	360,000
PSIP	-
107 - Civil Service Agency	17,713,523
Recurrent	17,713,523
21 - COMPENSATION OF EMPLOYEES	2,978,399

22 - USE OF GOODS AND SERVICES	1,907,796
26 -GRANTS	269,700
27 - SOCIAL BENEFITS	12,557,628
PSIP	-
108 - General Services Agency	3,774,882
Recurrent	2,024,882
21 - COMPENSATION OF EMPLOYEES	1,411,116
22 - USE OF GOODS AND SERVICES	613,766
PSIP	1,750,000
Executive Mansion Renovation	1,000,000
upgrading Existing Conference Center	150,000
Construction of National Conference Center	600,000
109 - Ministry of Information, Cultu	4,280,320
Recurrent	3,530,320
21 - COMPENSATION OF EMPLOYEES	2,106,757
22 - USE OF GOODS AND SERVICES	1,033,523
26 -GRANTS	390,040
PSIP	750,000
31- PSIP(Tourism Development and Marketing)	500,000
PSIP(Renovation and Rehabilitation(MICAT))	250,000
111 - Ministry of Foreign Affairs	22,036,250
Recurrent	22,036,250
21 - COMPENSATION OF EMPLOYEES	12,937,867
22 - USE OF GOODS AND SERVICES	8,917,675
26 -GRANTS	180,708
27 - SOCIAL BENEFITS	-
31 - NON-FINANCIAL ASSETS	-
PSIP	-
112 - Liberia Inst. of Public Admin.	1,161,424
Recurrent	1,161,424
21 - COMPENSATION OF EMPLOYEES	771,576
22 - USE OF GOODS AND SERVICES	389,848
31 - NON-FINANCIAL ASSETS	-
PSIP	-
114 - Liberia Inst. of Stat \& Geo-In	1,800,640
Recurrent	1,800,640
21 - COMPENSATION OF EMPLOYEES	1,679,444
22 - USE OF GOODS AND SERVICES	101,196
26 -GRANTS	20,000
PSIP	-
115 - Bureau of State Enterprises	731,916
Recurrent	731,916

21 - COMPENSATION OF EMPLOYEES	484,361
22 - USE OF GOODS AND SERVICES	228,835
31 - NON-FINANCIAL ASSETS	18,720
PSIP	-
130 - Ministry of Finance and Dev Pl	193,539,521
Recurrent	191,259,521
21 - COMPENSATION OF EMPLOYEES	10,507,472
22 - USE OF GOODS AND SERVICES	8,505,244
25 - SUBSIDIES	1,242,988
26 -GRANTS	30,725,681
CUSHION FOR POLICY ACTIONS	3,075,495
31 - NON-FINANCIAL ASSETS	202,641
41 - DOMESTIC LIABILITIES	61,868,721
42 - FOREIGN LIABILITIES	75,131,279
PSIP	2,280,000
CPF: Support to improve Liberia shareholdings within the AfDB	1,000,000
Development of Sector Strategic Plans	300,000
Contruction of MFDP New Headquarter	980,000
140 - Liberia Revenue Authority(LRA)	15,869,428
Recurrent	15,869,428
21 - COMPENSATION OF EMPLOYEES	11,709,250
22 - USE OF GOODS AND SERVICES	3,160,178
26 -GRANTS	1,000,000
31 - NON-FINANCIAL ASSETS	-
PSIP	-
141 - Tax Appeal Board	664,160
Recurrent	664,160
21 - COMPENSATION OF EMPLOYEES	380,456
22 - USE OF GOODS AND SERVICES	283,704
31 - NON-FINANCIAL ASSETS	-
PSIP	-
315 - National Food Assistance Agenc	508,700
Recurrent	508,700
21 - COMPENSATION OF EMPLOYEES	258,700
22 - USE OF GOODS AND SERVICES	250,000
PSIP	-
02 - Municipal Government	32,526,412
105 - Ministry of Internal Affairs	25,361,219
Recurrent	23,061,219
21 - COMPENSATION OF EMPLOYEES	12,116,025

22 - USE OF GOODS AND SERVICES	436,900
26 -GRANTS	10,508,294
27 - SOCIAL BENEFITS	-
31 - NON-FINANCIAL ASSETS	-
PSIP	2,300,000
CPF-Liberia Decentralization Support Programme (LDSPPI)	800,000
County Development Agenda Projects	1,500,000
127 - National Council of Chief/Elde	237,492
Recurrent	237,492
21 - COMPENSATION OF EMPLOYEES	237,492
22 - USE OF GOODS AND SERVICES	-
PSIP	-
142 - National Identification Registry	798,528
Recurrent	798,528
21 - COMPENSATION OF EMPLOYEES	715,842
22 - USE OF GOODS AND SERVICES	82,686
PSIP	-
143 - National Disaster Management Agency	746,887
Recurrent	746,887
21 - COMPENSATION OF EMPLOYEES	569,028
22 - USE OF GOODS AND SERVICES	177,859
31 - NON-FINANCIAL ASSETS	-
PSIP	-
318 - Monrovia City Corporation	4,060,965
Recurrent	3,060,965
21 - COMPENSATION OF EMPLOYEES	2,824,053
22 - USE OF GOODS AND SERVICES	236,912
31 - NON-FINANCIAL ASSETS	-
PSIP	1,000,000
MCC Clean Cities Campaign	500,000
Landfill and Urban Sanitation Project	500,000
325 - Paynesville City Corporation	1,321,321
Recurrent	821,321
21 - COMPENSATION OF EMPLOYEES	471,321
22 - USE OF GOODS AND SERVICES	350,000
31 - NON-FINANCIAL ASSETS	-
PSIP	500,000
PPCC Clean Cities Campaign	500,000
03 - Transparency and Accountabilit	25,396,837
110 - General Auditing Commission	5,855,053

Recurrent	5,855,053
21 - COMPENSATION OF EMPLOYEES	4,252,986
22 - USE OF GOODS AND SERVICES	1,602,067
PSIP	-
113 - National Elections Commission	3,640,316
Recurrent	3,640,316
21 - COMPENSATION OF EMPLOYEES	3,342,256
22 - USE OF GOODS AND SERVICES	298,060
PSIP	-
117 - Governance Commission	2,261,180
Recurrent	2,261,180
21 - COMPENSATION OF EMPLOYEES	1,991,964
22 - USE OF GOODS AND SERVICES	249,216
26 -GRANTS	20,000
PSIP	-
118 - Public Procure. \& Concess. Com	1,542,250
Recurrent	1,542,250
21 - COMPENSATION OF EMPLOYEES	975,024
22 - USE OF GOODS AND SERVICES	567,226
31 - NON-FINANCIAL ASSETS	-
PSIP	-
119 - Center for National Documents,	880,560
Recurrent	880,560
21 - COMPENSATION OF EMPLOYEES	749,952
22 - USE OF GOODS AND SERVICES	130,608
31 - NON-FINANCIAL ASSETS	-
PSIP	-
123 - Liberia Anti-Corruption Comm.	2,153,716
Recurrent	2,153,716
21 - COMPENSATION OF EMPLOYEES	1,186,980
22 - USE OF GOODS AND SERVICES	966,736
PSIP	-
128 - Independent Information Comm	400,805
Recurrent	400,805
21 - COMPENSATION OF EMPLOYEES	214,744
22 - USE OF GOODS AND SERVICES	186,061
31 - NON-FINANCIAL ASSETS	-
PSIP	-
129 - Liberia Land Authority	1,821,559
Recurrent	1,821,559
21 - COMPENSATION OF EMPLOYEES	1,696,951
22 - USE OF GOODS AND SERVICES	124,608

PSIP	-
132 - Internal Audit Agency	3,901,792
Recurrent	3,901,792
21 - COMPENSATION OF EMPLOYEES	3,156,792
22 - USE OF GOODS AND SERVICES	745,000
PSIP	-
345 - Office of the Ombudsman	650,565
Recurrent	650,565
21 - COMPENSATION OF EMPLOYEES	450,565
22 - USE OF GOODS AND SERVICES	200,000
31 - NON-FINANCIAL ASSETS	-
PSIP	-
431 - Liberia Extr. Ind.Inst (LEITI)	657,485
Recurrent	657,485
21 - COMPENSATION OF EMPLOYEES	157,052
22 - USE OF GOODS AND SERVICES	500,433
PSIP	-
451 - Financial Intelligence Agency	1,631,556
Recurrent	1,631,556
21 - COMPENSATION OF EMPLOYEES	869,472
22 - USE OF GOODS AND SERVICES	762,084
PSIP	-
04 - Security and Rule of Law	114,257,389
124 - Law Reform Commission	776,171
Recurrent	776,171
21 - COMPENSATION OF EMPLOYEES	536,867
22 - USE OF GOODS AND SERVICES	209,304
31 - NON-FINANCIAL ASSETS	30,000
PSIP	-
201 - Judiciary	23,719,964
Recurrent	22,719,964
21 - COMPENSATION OF EMPLOYEES	7,600,982
22 - USE OF GOODS AND SERVICES	3,729,816
27 - SOCIAL BENEFITS	11,389,166
PSIP	1,000,000
Judiciary Project	1,000,000
202 - Ministry of Justice	44,674,516
Recurrent	42,224,516
21 - COMPENSATION OF EMPLOYEES	32,522,612
22 - USE OF GOODS AND SERVICES	8,796,200
26 - GRANTS	905,704

27 - SOCIAL BENEFITS	-
31 - NON-FINANCIAL ASSETS	-
PSIP	2,450,000
Construct Justice Complex	200,000
Construct Modern Prison facilities in Cheesemanburg	150,000
Renovation and Rehabilitation of Prisons	600,000
KUSH must go Project” (Fight against illicit drugs)	1,000,000
Renovation of LNP Barracks	500,000
20201 - Liberia National Police	21,768,193
Recurrent	21,268,193
21 - COMPENSATION OF EMPLOYEES	16,432,215
22 - USE OF GOODS AND SERVICES	4,335,978
31 - NON-FINANCIAL ASSETS	-
PSIP	500,000
Renovation of LNP Barracks	500,000
20202 - Bureau of Immigration and Natu	7,923,816
Recurrent	7,923,816
21 - COMPENSATION OF EMPLOYEES	6,548,268
22 - USE OF GOODS AND SERVICES	875,548
26 -GRANTS	500,000
PSIP	-
20203 - National Fire Service	3,267,807
Recurrent	3,267,807
21 - COMPENSATION OF EMPLOYEES	2,021,400
22 - USE OF GOODS AND SERVICES	1,246,407
31 - NON-FINANCIAL ASSETS	-
PSIP	-
20204 - National Police Training Acade	80,921
Recurrent	80,921
22 - USE OF GOODS AND SERVICES	80,921
PSIP	-
20205 - Drug Enforcement Agency	2,875,056
Recurrent	1,875,056
21 - COMPENSATION OF EMPLOYEES	1,522,080
22 - USE OF GOODS AND SERVICES	352,976
31 - NON-FINANCIAL ASSETS	-
PSIP	1,000,000
KUSH must go Project” (Fight against illicit drugs)	1,000,000
Ministry of Justice(Central)	9,258,723
Recurrent	8,308,723
21 - COMPENSATION OF EMPLOYEES	5,998,649

22 - USE OF GOODS AND SERVICES	1,904,370
26 -GRANTS	405,704
27 - SOCIAL BENEFITS	-
31 - NON-FINANCIAL ASSETS	-
PSIP	950,000
Construct Justice Complex	200,000
Construct Modern Prison facilities in Cheesemanburg	150,000
Renovation and Rehabilitation of Prisons	600,000
203 - Ministry of National Defense	20,527,270
Recurrent	19,627,270
21 - COMPENSATION OF EMPLOYEES	12,415,426
22 - USE OF GOODS AND SERVICES	5,861,444
26 -GRANTS	1,300,000
27 - SOCIAL BENEFITS	50,400
31 - NON-FINANCIAL ASSETS	-
PSIP	900,000
Renovation of AFL Barracks	900,000
204 - National Security Agency	12,989,116
Recurrent	12,989,116
21 - COMPENSATION OF EMPLOYEES	989,116
22 - USE OF GOODS AND SERVICES	12,000,000
PSIP	-
205 - Executive Protection Services	8,638,480
Recurrent	8,638,480
21 - COMPENSATION OF EMPLOYEES	6,448,872
22 - USE OF GOODS AND SERVICES	2,189,608
31 - NON-FINANCIAL ASSETS	-
PSIP	-
208 - Human Rights Commission	1,292,360
Recurrent	1,292,360
21 - COMPENSATION OF EMPLOYEES	1,103,056
22 - USE OF GOODS AND SERVICES	162,304
26 -GRANTS	27,000
PSIP	-
448 - Liberia National Commission on Arms	999,222
Recurrent	999,222
21 - COMPENSATION OF EMPLOYEES	628,692
22 - USE OF GOODS AND SERVICES	370,530
PSIP	-
452 - National Center for Coordination of Response Mechanism	640,289

Recurrent	640,289
21 - COMPENSATION OF EMPLOYEES	480,000
22 - USE OF GOODS AND SERVICES	160,289
PSIP	-
05 - Health	84,082,192
310 - Ministry of Health \& Soc. Welf	62,597,516
Recurrent	59,497,516
21 - COMPENSATION OF EMPLOYEES	43,291,313
22 - USE OF GOODS AND SERVICES	8,660,200
25 - SUBSIDIES	725,000
26 -GRANTS	6,821,003
31 - NON-FINANCIAL ASSETS	-
PSIP	3,100,000
Establishing Regional Diagnostic Center	250,000
National Mantal Health Project	500,000
Rural Housing for Health Workers	100,000
Solarization of Health Facilities	150,000
Reconstruction of Public Health Facilities - C.H. Rennie Hospital	500,000
Drugs Revolving Fund(Community Pharmacy Center)	1,600,000
311 - John F. Kennedy Medical Center	9,072,401
Recurrent	7,172,401
21 - COMPENSATION OF EMPLOYEES	6,484,628
22 - USE OF GOODS AND SERVICES	687,773
PSIP	1,900,000
JFK Power Project	400,000
Strengthen and expand JFK Hospital's Capacities	1,500,000
312 - Phebe Hospital \& School of Nur	1,278,299
Recurrent	1,278,299
21 - COMPENSATION OF EMPLOYEES	873,099
22 - USE OF GOODS AND SERVICES	377,600
26 -GRANTS	27,600
31 - NON-FINANCIAL ASSETS	-
PSIP	-
336 - Lib Board for Nurse Midwifer	172,489
Recurrent	172,489
21 - COMPENSATION OF EMPLOYEES	153,876
22 - USE OF GOODS AND SERVICES	18,613
PSIP	-
337 - Liberia Pharmacy Board	257,111
Recurrent	257,111

21 - COMPENSATION OF EMPLOYEES	219,459
22 - USE OF GOODS AND SERVICES	37,652
PSIP	-
338 - Liberian Medical Dental Coun	592,462
Recurrent	592,462
21 - COMPENSATION OF EMPLOYEES	429,358
22 - USE OF GOODS AND SERVICES	163,104
PSIP	-
339 - Lib College of Physicians	1,338,941
Recurrent	1,338,941
21 - COMPENSATION OF EMPLOYEES	1,077,240
22 - USE OF GOODS AND SERVICES	261,701
PSIP	-
434 - Liberia Med.\& Health Prdts Reg	1,480,496
Recurrent	1,480,496
21 - COMPENSATION OF EMPLOYEES	1,308,192
22 - USE OF GOODS AND SERVICES	172,304
PSIP	-
435 - National Aids Commission	670,894
Recurrent	670,894
21 - COMPENSATION OF EMPLOYEES	625,752
22 - USE OF GOODS AND SERVICES	45,142
PSIP	-
436 - Jackson F Doe Hospital	2,979,417
Recurrent	2,479,417
21 - COMPENSATION OF EMPLOYEES	1,746,716
22 - USE OF GOODS AND SERVICES	732,701
PSIP	500,000
Upgrade Jackson F. Doe Hospital to second National Referral Hospital	500,000
439 - National Public Health Institute of Liberia	3,642,166
Recurrent	3,642,166
21 - COMPENSATION OF EMPLOYEES	2,653,369
22 - USE OF GOODS AND SERVICES	808,797
26 -GRANTS	180,000
PSIP	-
06 - Social Development Services	15,569,382
314 - Ministry of Youth and Sports	6,088,458
Recurrent	4,088,458
21 - COMPENSATION OF EMPLOYEES	1,612,598
22 - USE OF GOODS AND SERVICES	631,715
26 -GRANTS	1,844,145

31 - NON-FINANCIAL ASSETS	-
PSIP	2,000,000
CPF: Contribution to At Risk Youth Rehabilitation Programme	500,000
National Youth Service Program	1,500,000
319 - Liberia Refugee Repat. \& Reset	714,036
Recurrent	714,036
21 - COMPENSATION OF EMPLOYEES	601,732
22 - USE OF GOODS AND SERVICES	112,304
31 - NON-FINANCIAL ASSETS	-
PSIP	-
321 - National Comm. on Disabilities	721,669
Recurrent	321,669
21 - COMPENSATION OF EMPLOYEES	169,152
22 - USE OF GOODS AND SERVICES	108,223
26 -GRANTS	44,294
PSIP	400,000
Support to National Commission on Disability	400,000
322 - National Veterans Bureau	454,598
Recurrent	454,598
21 - COMPENSATION OF EMPLOYEES	439,294
22 - USE OF GOODS AND SERVICES	15,304
PSIP	-
323 - Liberia Agen for Commu Empower	4,538,260
Recurrent	619,260
21 - COMPENSATION OF EMPLOYEES	566,956
22 - USE OF GOODS AND SERVICES	52,304
PSIP	3,919,000
Renovation of Judy Juah Vocational Center	200,000
Renovation of Panama Agriculture Vocational Training Center	200,000
Renovation of County Youth Centers	119,000
CPF: Accelerated Community Development Project	1,000,000
District Development Projects	2,400,000
340 - Ministry of Gender, Children and Social Protection	3,052,361
Recurrent	2,402,361
21 - COMPENSATION OF EMPLOYEES	1,744,844
22 - USE OF GOODS AND SERVICES	308,824
25 - SUBSIDIES	288,693
26 -GRANTS	60,000

31 - NON-FINANCIAL ASSETS	
PSIP	650,000
Street Child Project	500,000
Albino Society Headquarters Project	150,000
07 - Education	113,217,252
301 - Ministry of Education	49,798,456
Recurrent	43,998,456
21 - COMPENSATION OF EMPLOYEES	37,959,399
22 - USE OF GOODS AND SERVICES	3,064,557
25 - SUBSIDIES	1,457,750
26 -GRANTS	1,516,750
31 - NON-FINANCIAL ASSETS	-
PSIP	5,800,000
National Digital Transformation Project	1,000,000
Expand and Improve School Infrastructure	3,000,000
Strengthen National School Monitoring and Supervision Program	300,000
Expand and Strengthen the National School Feeding Program	1,000,000
Scholarships Arrears Payment (Local and Foreign students)	500,000
302 - University of Liberia	32,981,284
Recurrent	32,981,284
26 -GRANTS	32,481,284
31 - NON-FINANCIAL ASSETS	500,000
PSIP	-
303 - Monrovia Consol. School System	4,267,417
Recurrent	4,267,417
21 - COMPENSATION OF EMPLOYEES	3,917,417
22 - USE OF GOODS AND SERVICES	350,000
PSIP	-
304 - Booker Washington Institute	1,769,995
Recurrent	1,769,995
21 - COMPENSATION OF EMPLOYEES	1,174,495
22 - USE OF GOODS AND SERVICES	595,500
31 - NON-FINANCIAL ASSETS	-
PSIP	-
306 - Cuttington University College	155,216
Recurrent	155,216
22 - USE OF GOODS AND SERVICES	155,216
PSIP	-
307 - National Commission on Higher	393,712

Recurrent	393,712
21 - COMPENSATION OF EMPLOYEES	291,504
22 - USE OF GOODS AND SERVICES	102,208
31 - NON-FINANCIAL ASSETS	-
PSIP	-
308 - William V.S. Tubman University	5,805,308
Recurrent	5,805,308
26 -GRANTS	5,805,308
31 - NON-FINANCIAL ASSETS	-
PSIP	-
309 - West African Examinations Coun	5,425,624
Recurrent	5,425,624
21 - COMPENSATION OF EMPLOYEES	401,016
22 - USE OF GOODS AND SERVICES	5,024,608
PSIP	-
316 - Agricultural \& Indust. Train.	469,734
Recurrent	469,734
21 - COMPENSATION OF EMPLOYEES	282,430
22 - USE OF GOODS AND SERVICES	187,304
PSIP	-
326 - Zorzor Rural Teacher Training	800,793
Recurrent	800,793
26 -GRANTS	800,793
PSIP	-
327 - Webbo Rur. Teacher Training Ins	664,877
Recurrent	664,877
26 -GRANTS	664,877
PSIP	-
328 - Kakata Rural Teacher Training	1,065,149
Recurrent	1,065,149
26 -GRANTS	1,065,149
PSIP	-
329 - Bassa County Community College	871,802
Recurrent	871,802
22 - USE OF GOODS AND SERVICES	
26 -GRANTS	871,802
31 - NON-FINANCIAL ASSETS	-
PSIP	-
330 - Bomi County Community College	875,961
Recurrent	875,961
26 -GRANTS	875,961
PSIP	-

333 - Nimba Community College	1,573,360
Recurrent	1,573,360
26 -GRANTS	1,573,360
PSIP	-
334 - Lofa Community College	1,638,927
Recurrent	1,638,927
26 -GRANTS	1,638,927
PSIP	-
335 - Bong Community College	1,511,799
Recurrent	1,511,799
26 -GRANTS	1,511,799
PSIP	-
341 - Grand Gedeh Community College	859,147
Recurrent	859,147
26 -GRANTS	859,147
PSIP	-
342 - Harbel College	581,434
Recurrent	581,434
26 -GRANTS	581,434
31 - NON-FINANCIAL ASSETS	-
PSIP	-
343 - Sinoe Community College	644,970
Recurrent	644,970
26 -GRANTS	644,970
PSIP	-
444 - Grand Kru Technical College	605,144
Recurrent	605,144
26 -GRANTS	605,144
PSIP	-
449 - River Gee Technical College	257,143
Recurrent	257,143
26 -GRANTS	257,143
31 - NON-FINANCIAL ASSETS	-
PSIP	-
450 - Pleebo Technical College	200,000
Recurrent	200,000
26 -GRANTS	200,000
31 - NON-FINANCIAL ASSETS	-
PSIP	-
08 - Energy and Environment	20,397,062
120 - Environmental Protection Agenc	2,414,466
Recurrent	1,514,466

21 - COMPENSATION OF EMPLOYEES	1,260,927
22 - USE OF GOODS AND SERVICES	253,539
PSIP	900,000
CPF: Monrovia Metropolitan Climate Resilience Project	500,000
CPF: Enhancing Climate Information Systems for Resilient Development in Liberia (Liberia CIS)	400,000
134 - National water sanitation and Hygiene Commission	846,800
Recurrent	846,800
21 - COMPENSATION OF EMPLOYEES	596,800
22 - USE OF GOODS AND SERVICES	250,000
PSIP	-
305 - Forestry Training Institute	465,700
Recurrent	465,700
21 - COMPENSATION OF EMPLOYEES	137,250
22 - USE OF GOODS AND SERVICES	328,450
PSIP	-
407 - Forestry Development Authority	3,684,144
Recurrent	3,684,144
21 - COMPENSATION OF EMPLOYEES	2,837,244
22 - USE OF GOODS AND SERVICES	100,608
26 -GRANTS	746,292
PSIP	-
413 - Liberia Water and Sewer Corp.	4,042,000
Recurrent	3,042,000
22 - USE OF GOODS AND SERVICES	3,042,000
31 - NON-FINANCIAL ASSETS	-
PSIP	1,000,000
Expansion and Modernization of Water Facilities	1,000,000
416 - Liberia Electricity Corp.	3,785,000
Recurrent	785,000
22 - USE OF GOODS AND SERVICES	785,000
31 - NON-FINANCIAL ASSETS	-
PSIP	3,000,000
CPF: CLSG Allocation	3,000,000
438 - Rural Renewable Energy Agency	1,439,841
Recurrent	439,841
21 - COMPENSATION OF EMPLOYEES	339,385
22 - USE OF GOODS AND SERVICES	100,456
31 - NON-FINANCIAL ASSETS	-
PSIP	1,000,000

CPF: River Gee Hydropower project	1,000,000
443 - Ministry of Mines & Energy	3,719,111
Recurrent	3,719,111
21 - COMPENSATION OF EMPLOYEES	2,246,748
22 - USE OF GOODS AND SERVICES	721,363
26 -GRANTS	751,000
31 - NON-FINANCIAL ASSETS	-
PSIP	-
09 - Agriculture	15,130,747
131 - Liberia Agriculture Commodity Regulatory Authority	557,118
Recurrent	557,118
21 - COMPENSATION OF EMPLOYEES	456,510
22 - USE OF GOODS AND SERVICES	100,608
31 - NON-FINANCIAL ASSETS	-
PSIP	-
401 - Ministry of Agriculture	11,980,713
Recurrent	3,980,713
21 - COMPENSATION OF EMPLOYEES	3,477,084
22 - USE OF GOODS AND SERVICES	447,545
26 -GRANTS	56,084
31 - NON-FINANCIAL ASSETS	-
PSIP	8,000,000
Agriculture Value Chain Project	8,000,000
405 - Cooperative Development Agency	835,055
Recurrent	835,055
21 - COMPENSATION OF EMPLOYEES	469,248
22 - USE OF GOODS AND SERVICES	365,807
31 - NON-FINANCIAL ASSETS	-
PSIP	-
426 - Central Agriculture Research Institute	1,659,228
Recurrent	1,659,228
21 - COMPENSATION OF EMPLOYEES	1,408,620
22 - USE OF GOODS AND SERVICES	250,608
26 -GRANTS	
PSIP	-
441 - Rubber Development Fund Incorporated	98,632
Recurrent	98,632
21 - COMPENSATION OF EMPLOYEES	58,320
22 - USE OF GOODS AND SERVICES	40,312
PSIP	-
10 - Infrastructure and Basic Servi	71,942,379
121 - Liberia Broadcasting System	1,857,341

Recurrent	1,457,341
21 - COMPENSATION OF EMPLOYEES	837,341
22 - USE OF GOODS AND SERVICES	620,000
31 - NON-FINANCIAL ASSETS	-
PSIP	400,000
Expension of Liberia Broadcasting System(LBS)	400,000
324 - National Housing Authority	733,186
Recurrent	733,186
21 - COMPENSATION OF EMPLOYEES	693,186
22 - USE OF GOODS AND SERVICES	40,000
31 - NON-FINANCIAL ASSETS	-
PSIP	-
404 - Ministry of Post and Telecomm.	2,428,816
Recurrent	1,928,816
21 - COMPENSATION OF EMPLOYEES	1,607,066
22 - USE OF GOODS AND SERVICES	300,000
26 -GRANTS	21,750
31 - NON-FINANCIAL ASSETS	
PSIP	500,000
National Postal Address System	500,000
406 - Ministry of Transport	3,440,246
Recurrent	3,440,246
21 - COMPENSATION OF EMPLOYEES	2,120,832
22 - USE OF GOODS AND SERVICES	199,863
26 -GRANTS	1,119,551
PSIP	-
409 - Ministry of Public Works	57,636,723
Recurrent	3,153,562
21 - COMPENSATION OF EMPLOYEES	2,847,483
22 - USE OF GOODS AND SERVICES	306,079
31 - NON-FINANCIAL ASSETS	-
PSIP	54,483,161
National Road Fund	42,436,902
Road Financing	34,631,176
CPF: Sehyikimpa to Loguatuo Road Corridor -Cracked Structures(Mano River Union II)	543,122
CPF:Gbarnga Salayea Road (Beyan Town to Salayea Road Corridor)	1,271,609
CPF:RETRAP (Saclepiea to Toe Town and Zwedru Road Corridor)	2,625,000

CPF: ECOWAS Bank for Investment and Development Barclayville - Klowne -Sasstown Road Construction Project	670,000
CPF: Ministerial Complex Bye Pass (Allison Street)	172,612
Feasibility Study for Buchana to Sinoe Road Corridor	2,434,275
CPF: Resettlement Action Plan (RAP) for the Gabriel Tucker Bridge to Freeport Road Rehabilitation	89,109
Pliable Road(GOL)	12,046,259
CPF: Labor Based Public Works	864,710
CPF: Southeast Corridor Road Assesment Management Project (SECRAMP)	9,450,000
CPF: Construction of Loguatu Joint Border Post(Mano River-II)	1,331,549
Installation of Street and Traffic Lights	400,000
415 - National Transit Authority	2,314,093
Recurrent	2,314,093
21 - COMPENSATION OF EMPLOYEES	1,459,263
22 - USE OF GOODS AND SERVICES	354,830
31 - NON-FINANCIAL ASSETS	500,000
PSIP	-
419 - National Housing \& Savings Ban	57,176
Recurrent	57,176
21 - COMPENSATION OF EMPLOYEES	57,176
PSIP	-
429 - Liberia Airport Authority	2,944,798
Recurrent	644,798
21 - COMPENSATION OF EMPLOYEES	572,494
22 - USE OF GOODS AND SERVICES	72,304
25 - SUBSIDIES	-
PSIP	2,300,000
Robert International Airport Upgrade	2,000,000
CPF: RIA Runway project	300,000
XXX - Aircraft & Accident Bereau	530,000
Recurrent	530,000
21 - COMPENSATION OF EMPLOYEES	530,000
PSIP	-
11 - Industry and Commerce	8,806,472
116 - National Investment Commission	1,093,330
Recurrent	1,093,330
21 - COMPENSATION OF EMPLOYEES	708,674
22 - USE OF GOODS AND SERVICES	384,656

PSIP	-
403 - Ministry of Commerce and Indus	3,143,897
Recurrent	2,643,897
21 - COMPENSATION OF EMPLOYEES	1,907,520
22 - USE OF GOODS AND SERVICES	564,877
26 -GRANTS	171,500
31 - NON-FINANCIAL ASSETS	-
PSIP	500,000
CPF-Support to expand Domestic Private sector-led Economic growth and development via SMEs development	500,000
408 - Ministry of Labour	2,025,820
Recurrent	2,025,820
21 - COMPENSATION OF EMPLOYEES	1,522,500
22 - USE OF GOODS AND SERVICES	261,520
26 -GRANTS	241,800
31 - NON-FINANCIAL ASSETS	-
PSIP	-
420 - Liberia Industrial Free Zone A	22,164
Recurrent	22,164
21 - COMPENSATION OF EMPLOYEES	22,164
22 - USE OF GOODS AND SERVICES	-
26 -GRANTS	-
31 - NON-FINANCIAL ASSETS	-
PSIP	-
422 - National Insurance Corp.of Lib	262,780
Recurrent	262,780
21 - COMPENSATION OF EMPLOYEES	241,858
22 - USE OF GOODS AND SERVICES	20,922
26 -GRANTS	-
31 - NON-FINANCIAL ASSETS	-
PSIP	-
425 - National Lottery	281,263
Recurrent	281,263
21 - COMPENSATION OF EMPLOYEES	246,312
22 - USE OF GOODS AND SERVICES	34,951
PSIP	-
432 - National Bureau of Concessions	1,162,319
Recurrent	1,162,319
21 - COMPENSATION OF EMPLOYEES	917,711
22 - USE OF GOODS AND SERVICES	244,608
PSIP	-
440 - Liberia Intellectual Property Office	292,499

Recurrent	292,499
21 - COMPENSATION OF EMPLOYEES	257,577
22 - USE OF GOODS AND SERVICES	34,922
PSIP	-
XXX - National Standard Authority	522,400
Recurrent	522,400
21 - COMPENSATION OF EMPLOYEES	372,400
22 - USE OF GOODS AND SERVICES	150,000
PSIP	-
Grand Total	821,600,425