



Citizens Guide to the National Budget

The FY2026 Draft National Budget
November, 2025



Message from the President

Fellow Liberians,

I am pleased to inform you that I have submitted the Draft FY2026 National Budget to the National Legislature for review and approval, in keeping with Section 17.1 of the PFM Act.

For Fiscal Year 2026, we anticipate mobilizing US\$1.2 billion in total revenue, including US\$1.13 billion in domestic revenue and US\$72.0 million in support from our development partners. These resources represent our collective commitment

to financing the priorities of our nation and improving the lives of our people.

The FY2026 National Budget is anchored in our ARREST Agenda for Inclusive Development (AAID) and is designed to direct public resources toward the areas that matter most to the people of Liberia. Our priorities will include investments in roads and critical infrastructure; agriculture and food security; health and education; youth empowerment; water and sanitation; and reliable

electricity. We will also strengthen our efforts to combat corruption, address sexual and gender-based violence, and tackle the growing challenge of substance abuse.

By this, we believe that we will lay a solid foundation for national renewal and development of our country that can not be reversed.

Therefore, we must all Think Liberia, Love Liberia, and Build Liberia.

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MESSAGE FROM THE MINISTER



My fellow Liberians,

It is with great pleasure that I present to you the Citizen's Guide to the Draft National Budget for Fiscal Year 2026, covering the period from January 1 to December 31, 2026. This is the fifth edition we are publishing under this Administration.

We are committed to managing the economy and public resources in a participatory, transparent, and accountable manner. We will continue to work diligently to ensure that the national budget responds to the needs of our people and contributes to improving their living conditions.

Despite Liberia's many challenges, and guided by our national development plan, the ARREST Agenda for Inclusive Development (AAID) and the 15 County Development Agendas (CDA), we remain committed to opening the economy through improved road connectivity and expanded access to energy. We will also invest in agriculture, education, sanitation, the rule of law and tourism. We want to make the economy work better for all Liberians by creating opportunities and jobs, particularly in the private sector. Through the CDA, County Development Fund (CDF), and District Development Projects, we will invest in the counties, especially in projects identified by you, the people. These investments are intended to improve your lives today and create a better future for generations to come.

We have set aside US\$281.5 million for development projects, including the implementation of the 15 County Development Agendas. Of this amount, US\$15.1 million is to respond to some of the priorities you identified during the pre-budget consultations. Some of those projects include housing facilities for health workers, community drug store, improving school facilities, strengthening school monitoring and supervision, expanding the school feeding program, and at-risk youth rehabilitation.

In this Draft National Budget for FY2026, the Government expects to collect a total of US\$1.2 billion. Our development partners are expected to provide US\$72.9 million, while US\$726.9 million will come from taxes. Your Government will not spend more than the total resources it expects to raise. We will use US\$174.9 million to service our debts to domestic and external creditors; US\$329.0 million for government salaries; US\$179.4 million for goods and services to support the day-to-day operations of Government; US\$109.4 million for roads and bridges; US\$50.0 million for electricity; US\$18.4 million for drugs, medical supplies, and transfers to government hospitals and clinics across the country; and US\$21.6 million for the County Development Fund, Social Development Fund, District Development Projects, County Development Agenda, and Forest Sharing Agreement, as detailed in the County Budgets of this Citizen's Guide.

As part of Government's efforts to improve the working conditions of civil servants, about 28,000 civil servants will benefit from various adjustments in FY2026, amounting to US\$12.9 million. These measures include the inclusion of additional health workers and teachers on Government's payroll, regularization of employees, and salary adjustments for selected social and security sector employees, including doctors, nurse anesthetists, and security officers, to at least the minimum wage in keeping with the Decent Work Act of 2015. This means that no civil servant will earn below US\$150.00 in wages. Moreover, the continuation of insurance coverage for all police officers will remain a priority in the FY2026 Budget.

I am therefore calling on you, fellow Liberians, to join in supporting your Government's efforts to rescue Liberia, put our country on the right path, and build a better future for all.

I wish you a happy and prosperous year of 2026!

Augustine Kpehe Ngafuan

MINISTER,

**MINISTRY OF FINANCE AND DEVELOPMENT
PLANNING**

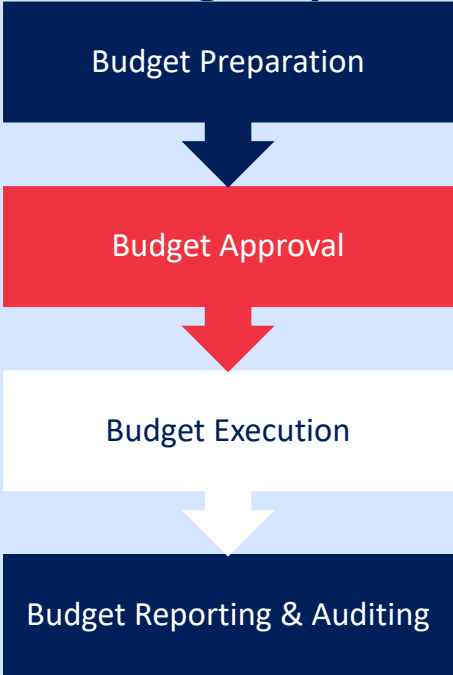
WHAT IS THE DRAFT NATIONAL BUDGET

The **National Budget** is the Government’s spending plan for the year. It shows how much money the Government expects to collect and how it plans to use that money to provide services and support development across the country.

The Budget Calendar for 2026

January 1	Start of the fiscal year.
February to July	Line ministries (Education, Heath, etc.) produce plans for how they will spend public money to achieve government objectives.
July	The Ministry of Finance and Development Planning (MFDP) publishes the Budget Framework Paper outlining how money will be collected and how it will be spent.
August to September	MFDP and spending entities discuss how much money will be available in the coming year and how much is needed by each spending entity.
October 15	Draft Budget presented to the Cabinet.
October 31	President sends the Draft Budget to the Legislature for discussion and approval.
December 31	End of the fiscal year.

The Budget Cycle



THE ECONOMIC OUTLOOK

Economic Growth: In 2026, the economy is expected to grow by 5.4 percent, up from 5.1 percent in 2025 and 4.0 percent in 2024. Growth is expected to remain strong in the coming years, averaging 5.6 percent between 2027 and 2029, supported by stability and increased private sector activity.

Growth Sector: Economic growth in 2026 will be driven by strong performance across key sectors. Mining and panning is expected to grow by 11.0 percent, while agriculture and fisheries will expand by 4.7 percent. The services sector is projected to grow by 4.2 percent, and manufacturing and forestry are expected to remain stable, growing by 5.9 percent and 1.2 percent, respectively.

Inflation (General Price Level): Inflation: Inflation is expected to ease to 6.1 percent in 2026, remaining within single digit levels. Prices were already slowing by the end of 2025, with inflation at 4.0 percent in December, down from 4.8 percent in November.

MACROECONOMIC ASSUMPTIONS

Focus	Assumption
Global Economic Growth	Moderate recovery sustained, averaging 3.2% globally; demand for primary commodities stable.
Commodity Prices	Gold, iron ore, and rubber prices remain relatively stable; oil prices average US\$75–80/barrel.
Exchange Rate Policy	The exchange rate is determined by market forces with periodic intervention by the Central Bank to smooth volatility.
Inflation Management	Inflation declines gradually as food prices stabilize, and monetary policy tightens.
Fiscal Policy Stance	Fiscal consolidation continues, emphasizing revenue mobilization and expenditure control.
Development Assistance	Stable flows from multilateral and bilateral partners; moderate growth in project grants and concessional loans.
Monetary Policy	Focused on price stability and reserve accumulation; no anticipated shocks to interest rates.
Investment Climate	Improved due to reforms in land administration, tax administration, judicial, and financial sector regulation.
Demographic Trends	Population growth is steady at 2.4–2.5%, contributing to labor supply and domestic demand.
Climate and Environmental Factors	No major natural disasters anticipated; moderate seasonal variability factored into projections.

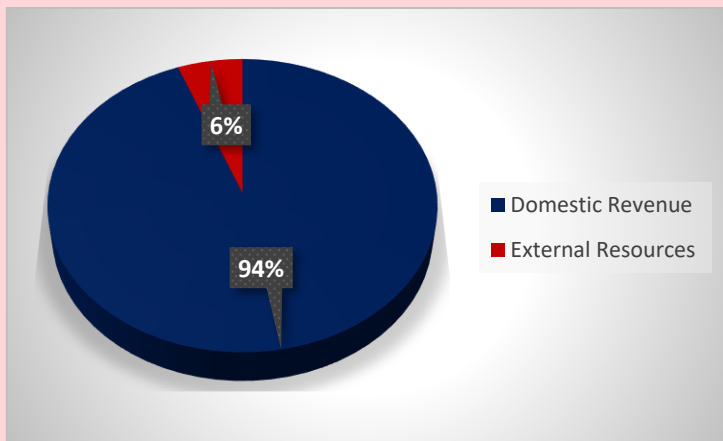
BUDGET POLICIES

Policy Area	Description and Key Measures
1. Coordinated Multi-Sectoral Initiatives	All national initiatives (e.g., anti-drug programs) must be approved by a Steering Committee comprising MFDP and relevant sectors. - No funds will be released without a written approval and validated funding plan. - The committee will review priorities and reallocate resources to align with national goals.
2. Utility Cost Management	Entities must manage utility costs directly. - MFDP has worked with providers to determine demand, reflected in ceilings. - Entities must negotiate directly, preferably on a prepaid basis. - MFDP will no longer centrally manage utility payments. - Utility allocations are non-discretionary.
3. Compensation and Consultancy Controls	MFDP and CSA jointly manage compensation and consultancy to ensure fiscal prudence. - All decisions related to compensation and consultancy (whether adjustments, approvals, or exceptions) require the joint approval of CSA and MFDP - Absolutely NO top-ups, promotions, or additions will be made without the expressed approval of the availability of funds by the MFDP. - Any spending entities requesting top-ups, promotions, or additions MUST submit to the MFDP a fiscal impact analysis for review and approval. - Entities' payroll MUST accompany all requests for allotment, as the MFDP will not issue any allotment without said document
4. Internal Revenue Disclosure	Entities must: - Project and disclose internally generated revenues. - Provide realistic, source-specific usage plans. - Integrate revenues into an overall resource envelope and align with ceilings.
5. Rental and Lease Oversight	GSA and PPCC will: - Review all rental and lease agreements. - Ensure cost-effectiveness and value for money.
6. Vehicle and Fleet Management	Entities may purchase used vehicles (up to 20% of acquisitions). - Supports local businesses and reduces costs. - Part of broader fleet reforms.
7. Grants and Subsidies Eligibility	Ministries of Health and Education must: - Determine eligibility of recipients. - Ensure compliance with policy frameworks.
8. Protected Expenditure Lines	No adjustments allowed to/from: - Compensation - Medical consumables
9. Travel Compliance	All travel must: - Comply with GoL Fiscal Rules. - Follow the Revised Travel Ordinance.
10. Continued Rental Oversight	GSA and PPCC will maintain oversight of: - Recurrent rental and lease agreements. - Ensure efficiency and cost justification.

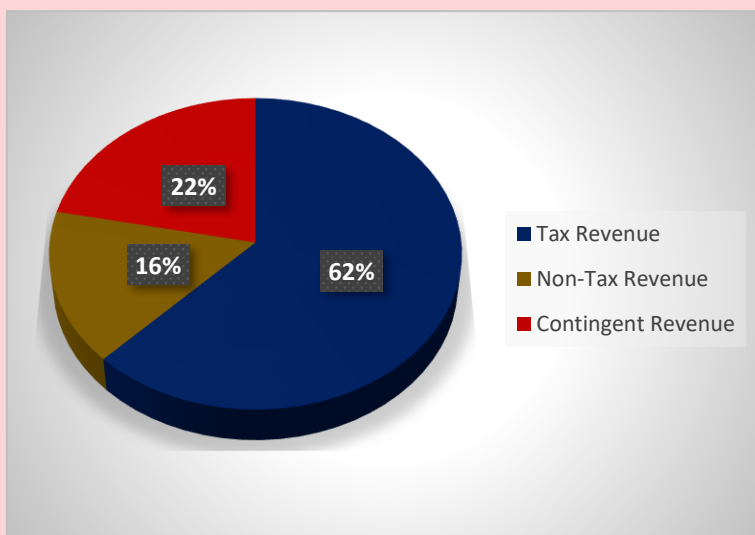
REVENUE: HOW MONEY IS COLLECTED

Total Government Revenue

For Fiscal Year 2026, the Government of Liberia expects to collect a total of **1,302,665,191 (One Billion, Three Hundred two Million, Six Hundred Sixty-Five Thousand, One Hundred Ninety-One United States Dollars)**. Of this amount, **US\$1,182,665,191 (One Billion, One Hundred Eighty-Two Million, Six Hundred Sixty-Five Thousand, One Hundred Ninety-One United States Dollars)**, representing **91 percent** of total revenue, will be raised from within the country. The remaining **US\$120,000,000 (One Hundred-Two Million United States Dollars)**, about **9 percent**, will come from external partners.

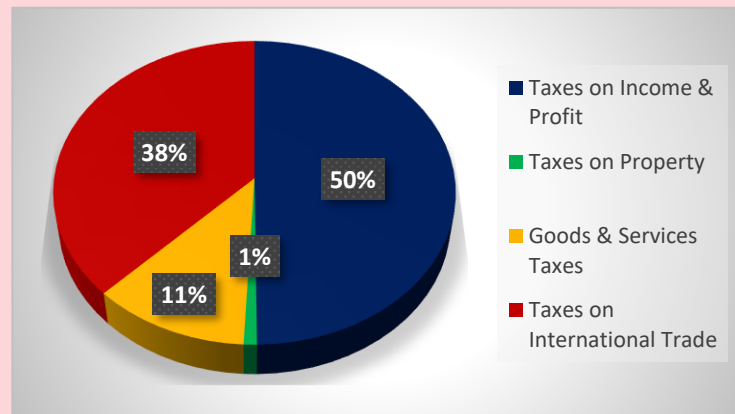


For Domestic Revenue, Of the **US\$1,82.6 billion**, the government will collect, **US\$ US\$733.5 million or (62 percent)** will come from taxes. These taxes help pay for schools, hospitals, roads, and other public services that improve people's lives. About **US\$187.0 million (16 percent)** will come from **non-tax revenue**, such as fees, licenses, and income from government services. Additionally, **US\$256.2 million (22 percent)** is expected to be **contingent revenue**. This means government will collect this amount based on certain policies that will put in place in FY2026. This includes US\$200 million when the Government renews Arcelor Mittal agreement.



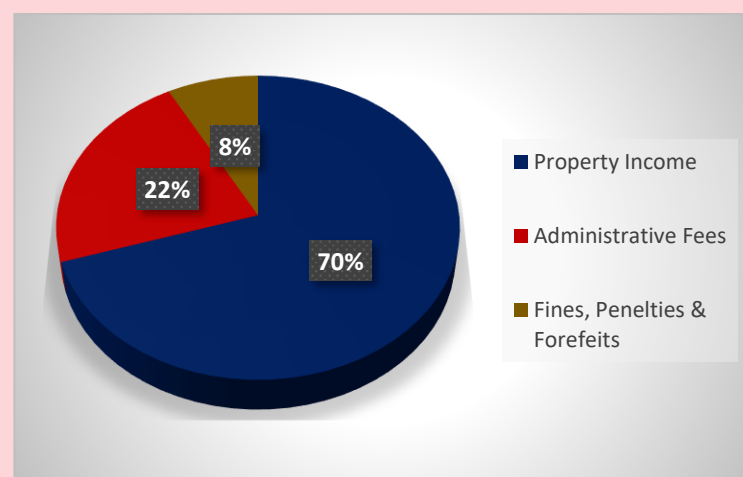
Tax Revenue

Of the **US\$733.5 million** in tax revenue the government expects to collect, **50 percent (US\$360.3 million)** will come from taxes on the income and profits of businesses. Another major share, **37 percent (US\$272.1 million)** will come from trade at the borders through duties on imported and exported goods. Smaller portions will come from taxes on goods and services (**US\$83.7 million, or 11 percent**), property taxes on land and buildings (**US\$7 million**) and other taxes (**US\$10.3 million**).



Non-Tax Revenue

Of the **US\$187.0 million** in non-tax revenue the government expects to collect, **131.1 million (70 percent)** from property income. **US\$ 41.1 million (22 percent)** will come from administrative fees and charges; and **US\$14.8 million (8 percent)** will come from fines, penalties, and profits.



EXPENDITURE: HOW MONEY IS SPENT

All the money received is spent on running the government and providing basic goods and services to citizens. These include education, health, public administration, roads, electricity, security and rule of law, transportation, along with personnel to manage all of these and more. Total spending for the 2026 Draft National Budget is estimated as **US\$1,211,085,220**

Public Spending by Economic Classification



COMPENSATION

US\$336.4 million

The salaries of all government employees, in line with the National Remuneration Standardization Law (2019).



NON-FINANCIAL ASSETS

US\$8.1 million

Support for investment projects. For example, construction and maintenance of roads and bridges, purchase of office and transport equipment, furniture, computers, etc.



GRANTS

US\$170.2 million

Funds for the delivery of basic services. This also includes government hospitals, county development funds, and transfer payments to the Economic Community of West Africa (ECOWAS) for regional taxes collected.



FOREIGN LIABILITIES

US\$56.7 million

Principal and interest payments on foreign loans.



GOODS & SERVICES

US\$203.9 million

All the goods and services are consumed for day-to-day government operations. Examples include education materials, medicines, and vaccines



SOCIAL BENEFITS

US\$31.5 million

Retirement benefits to former elected officials.



DOMESTIC LIABILITIES

US\$120.3 million

Payments made on loans borrowed within Liberia, including both principal and interest.



SUBSIDIES

US\$8.4 million

Transfer payments to private institutions. For example, support for orphanages, the school of the blind, women's groups, the albino society, and private schools and clinics.



PUBLIC SECTOR INVESTMENT PLAN (PSIP)

US\$312.1 million

Funding for long term development projects such as roads, schools, health facilities, and other public infrastructure.



INTEREST CHARGES ON LOANS

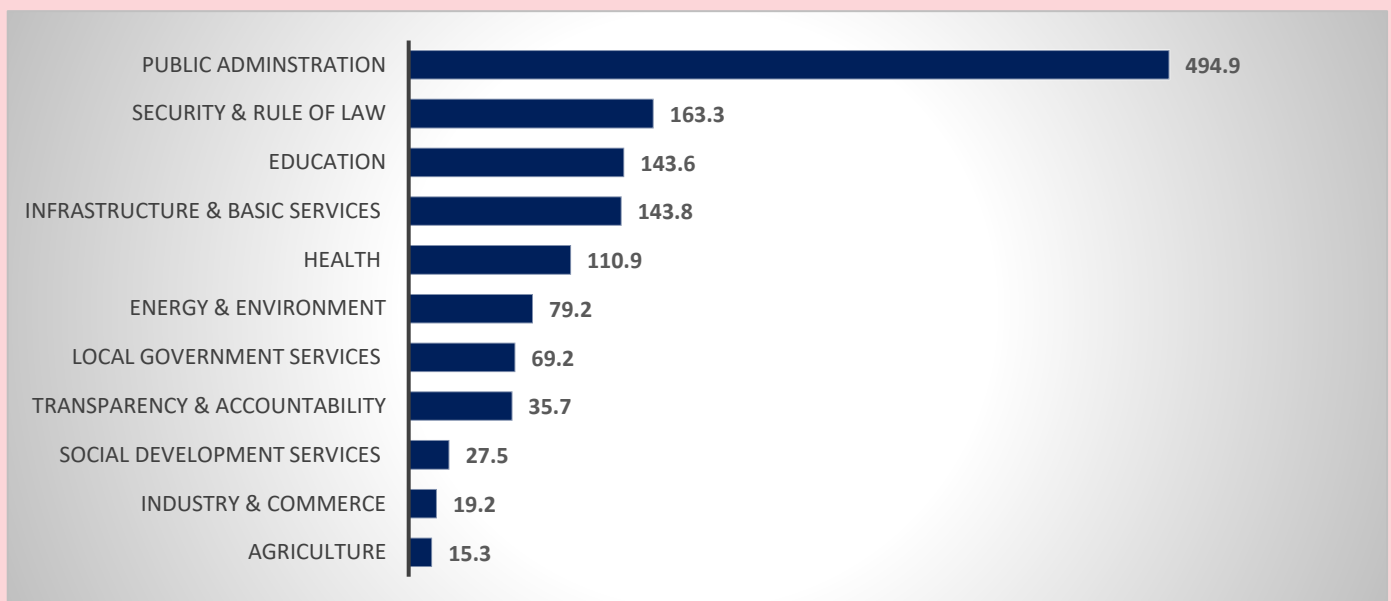
US\$55.0 million

Payments made for the interest on loans the Government has borrowed, separate from repaying the loan itself.

EXPENDITURE: HOW MONEY IS SPENT

It is informative to look at spending by sector. Liberia has **11 budget sectors**, from public administration to industry and commerce. The chart below shows how government funds are distributed across these sectors. Public administration receives the largest share of the budget because it includes the most government institutions and also covers debt service, which is money paid to both domestic and international creditors. Other crucial sectors include security, infrastructure, education, and health. Below is a breakdown of public spending by sector. All amounts shown are in **millions of United States dollars**.

Public Spending by Budget Sector (millions)



Sector Breakdown by GoL and Donor Off-Budget Spending

SECTORS	GoL	Off-Budget			Grand Total
		Grant	Loan	Subtotal	
Total	1,249,665,191	169,542,947	80,078,291	249,621,238	1,499,286,429
Public Administration	480,197,812	2,104,143	9,024,502	11,128,646	491,326,458
Municipal Government	67,436,865	11,114,008		11,114,008	78,550,873
Transparency & Accountability	35,623,207	1,129,026		1,129,026	36,752,233
Security & Rule of Law	154,930,763	2,100,000		2,100,000	157,030,763
Health	102,611,262	65,605,100	7,686,997	73,292,097	175,903,359
Social Development Services	25,843,238	17,389,617	10,285,000	27,674,617	53,517,855
Education	136,326,349	31,804,107		31,804,107	168,130,456
Energy & Environment	78,637,195	11,433,231	8,500,000	19,933,231	98,570,426
Agriculture	14,913,843	21,745,572	18,563,068	40,308,640	55,222,483
Infrastructure & Basic Services	134,614,386	1,695,168	22,059,611	23,754,779	158,369,165
Industry & Commerce	18,530,271	3,422,977	3,959,113	7,382,089	25,912,360

PUBLIC SECTOR INVESTMENT PLAN (PSIP)

US\$312.1 million

Public Administration	13,885,690
Renovation of the Executive Ma	1,200,000
Construction of National Conference Center	1,300,000
Construction of MFDP New Headquarter	400,000
Private Sector Business Process Survey Program (PSBPSP)	350,000
Digitizing Revenue Transaction Systems Across Government (DRTS)	500,000
Revenue Enchantment Project	4,635,690
CPF: Accelerated Community Development Project	500,000
Building	3,600,000
Strengthening Diplomatic Missions and	500,000
National Monitoring and Evaluation Program	200,000
Decentralization of County Treasury	700,000
Local Government Services	35,326,366
CPF-Liberia Decentralization Support Programme (LDSPH)	650,000
Construction of Service Centers	800,000
County Development Fund	2,800,000
Renovation & Equip. of Superintendent	150,000
District Development Projects	15,466,365
(NICRP)	1,000,000
County Development Agenda Project	12,760,001
Clean Cities Campaign	800,000
Landfill and Urban Sanitation Project	900,000
Transparency and Accountability	1,300,000
National Cadastre	1,200,000
Revenue Enchantment Project	100,000
Security and Rule of Law	12,279,000
Construction of Justice Complex	350,000
Construction of Modern Prison facilities in Cheesemanburg	300,000
Renovation and Rehabilitation of Prison	350,000
Renovation of AFL Barracks	500,000
Construction of Circuit Courts	3,500,000
Digitization of Courts Records & Proceedings	355,000
Expansion & Modernization of Immigration Services	300,000
Expansion, Modernization & Decentralization of LDEA Services	1,900,000
Expansion, Modernization & Decentralization of LNPTA Services	400,000
Judiciary Complex	250,000
Construction of Memorials on Mass Grave Across the Country	74,000
Revenue Enhancement Project	500,000
Judiciary Enhancement Project	3,500,000

Health	9,650,000
Renovation and Rehabilitation	700,000
Rural Housing for Health Workers	250,000
Upgrading of Jackson F. Doe Hospital to Second National Referral Hospital	400,000
Drugs Revolving fund (Community Pharmacy Center)	1,150,000
Expansion and Modernization of Tellewoyan	1,000,000
Muti-Sectoral Anti-Drug Project	1,000,000
Renovation of TNIMA	400,000
Nurses Association HQ Project Completion	250,000
Renovation of Public Health Facilities-C.H. Rennie Hospital	650,000
Establishing Regional Diagnostic Center	250,000
National Mental Health project	500,000
Renovation and Rehabilitation of Kolahun Hospital	400,000
Renovation and Rehabilitation of Health Facilities	800,000
Renovation and Rehabilitation of Health Facilities / Curran Hospital	400,000
Renovation and Rehabilitation of Health Facilities/ CB Dunbar	500,000
Repatriation, Resettlement & Reintegration Project	1,000,000
Social Development Services	14,726,190
Street Child Project	296,190
Support to national Commission on Disability	210,000
Renovation of County Youth Center	1,900,000
National Empowerment Program (NEP)	1,000,000
National Youth Empowerment	3,000,000
SGBV Support Strengthening Program	300,000
Special Skills Development Project	750,000
PSIP to Renovation of Nancy B. Doe Market	150,000
PSIP to LACE-Special Project	1,950,000
District Development Projects	5,170,000
Education	15,450,000
Renovation and Rehabilitation	3,850,000
Expansion of the School Feeding & School Health Initiatives	1,700,000
One Child , One Chair Program	500,000
Infrastructures	2,200,000
National Roads Development Project	1,100,000
Solarization Project	500,000
Improvement of Grand Kru Community Colleges Infrastructures	600,000
Renovation and Furnishing of MCSS School	1,000,000
Renovation and modernization of the University Facilities	4,000,000

Infrastructure and Basic Services	115,697,827
Road Financing-NRF	28,824,654
CPF: ECOWAS Bank for Development Barclaville-Klowne-Sasstown Road Construction Project-NRF	645,567
CPF: Southeast Corridor Road Assest Management Project (SECRAMP)-PR	2,000,000
National Postal Address System	1,100,000
Expansion of Liberia Broadcasting System	350,000
Rock Crusher Community Road-Duazon	350,000
Resettlement Action Plan (RAP) Hotel Africa Rehabilitation-PR	1,000,000
CFP: Budget Support (Roads)	5,183,399
Markets Renovation (women Empowerment)	1,000,000
Renovation & Modernization of Omega Market	700,000
Construction of Headquarter	300,000
Kakata City Streets Pavement	950,000
Cestor City Street Pavement	750,000
Harper City Streets	1,000,000
Buchanan City Streets	2,500,000
Bopolu City Streets	2,000,000
Ganta Streets	300,000
Sanniquellie Streets	300,000
Yekepa Streets	300,000
Kamplay Streets	300,000
Saclapea Streets	300,000
Tappita Streets	300,000
Garplay Streets	300,000
Bah Streets	300,000
Gbarnga City Pavement	1,700,000
Yarbaryah	250,000
Belefana-Joewah town Road	250,000
Barcalyville City Pavement	2,000,000
Greenville City Streets Pavement	1,000,000
PSIP to Zwedru City Pavement	1,000,000
Monsterrado County(Duport Soul Clinic	200,000
Fish Town City & Karweaken City	1,150,000
Bible Way Community Road	350,000
Gibi Road (Margibi County)	500,000
St. Paul in Bong to Kpellekorleh Corridor	150,000
Sokopa -Meinpea Mahn Corridor (Nimba)	150,000
Street Solar Lights	100,000
Ceeyugar Pavement	250,000
PSIP to Robert International Airport Road	5,000,000
MDMC-Freeport ST. Paul Bridge NRF	5,220,000
Community Gravel Road Intervention Project	1,077,870
Revenue Enchantment Project	600,000
Construction of Tolls on Gbarnga and Buchanan	2,000,000
Construction of St. Paul Bridge and Bo-Waterside Roads	26,000,000
RIA - Road Financing NRF	8,781,380
Pliable Roads Intervention	5,000,000
CPF-RIA Runway Project	1,914,957

Energy and Environment	61,283,900
Expansion and Modernization of Water Facilities	3,600,000
CPF: Enhancing Climate Information System for Resilient Development in Liberia (Liberia CIS)	400,000
Rural Girls Sanitation Project	150,000
Development of Mineral Resources, Geological and Geo- physical Map	250,000
Artisinal Mining Formalization	300,000
CPF : Liberia Forest Sector Project	133,900
PSIP to Borborfirta-Sheansue Road	350,000
Maryland (Gedetarbo)	350,000
PSIP to LEC GAP Project Montserrado County	5,000,000
PSIP to Buhanan Water Project	500,000
PSIP to Gbarvga Water Project	400,000
PSIP to River Gee County Technical Study	100,000
Street Light Project	400,000
CPF : Lighting Up Southeast Project (LUSP)	750,000
CPF : LIRENAP	550,000
CPF : REEL	1,300,000
Revenue Enchantment Project	300,000
LEC Smart Metering Project	44,300,000
CPF: Monrovia Metropolitan Climate Resilience Pro	800,000
CPF-River Gee Hydropower Project	1,350,000
Agriculture	5,650,000
Regional Drying Centers, Farm Traceability	200,000
Food and Cash Crop Production Value Chain	3,200,000
Livestock and Poultry Value chain Production	1,950,000
Strengthen Research and Development	300,000
Industry and Commerce	4,472,249
Renovation and Rehabilitation	200,000
Tourm Development and Marketing	1,800,000
CPF: Support to expand Domestic Private Sector-led Economic growth and development via SME development	200,000
Small Business support Program	600,000
Infrastructure Expansion and Modernization project	400,000
CPF: Special Agro Industrial Processing Zone (SAPZ) Project	272,249
Revenue Enchantment Project	1,000,000
Grand Total	289,721,222

BUDGET REFORM AND FISCAL TRANSPARENCY INITIATIVES

Liberia's FY2026 National Budget reflects a government that listens to its people, learns from experience, and leads with purpose. Through bold reforms and inclusive engagement, the Ministry of Finance and Development Planning (MFDP) is building public confidence in how national resources are raised, allocated, and monitored.

This commitment to open governance is already producing measurable results. According to the latest Open Budget Survey, Liberia's budget transparency score increased from 43 percent to 51 percent, while its public participation score more than doubled, from 7 percent to 15 percent. These improvements are the result of deliberate efforts to make the budget process more accessible, accountable, and responsive to citizens.

To build on this momentum, MFDP has expanded the Fiscal Transparency Advisory Group (FTAG) to include integrity institutions and civil society organizations, ensuring that a wide range of voices help shape fiscal policy. The Ministry has also consistently produced and published budget performance reports on time, reinforcing accountability and enabling informed oversight. In addition, the citizens' version of the midyear budget has been widely circulated, helping ordinary Liberians understand how public funds are being used and why.

Pre-budget consultations for FY2026 reached 13 counties and engaged more than 650 citizens, including persons with disabilities, women, youth, and the elderly. These consultations were not symbolic; they directly influenced spending priorities. In response to public input, the FY2026 Budget includes targeted investments that reflect community needs and aspirations. These include US\$3.6 million to expand and modernize water facilities, US\$2 million for toll booth construction along the Gbarnga and Buchanan highways, and US\$3.8 million to build a new judiciary complex and enhance judicial services. The budget also allocates US\$4.9 million for the construction and renovation of public schools, US\$1.00 million to support drug abuse response and rehabilitation, and US\$6.4 million to renovate, modernize, and upgrade public health facilities, as well as to provide essential medicines. Additional funding has been set aside to enroll volunteer teachers and health workers into the public payroll.

These fiscal reforms are not just technical adjustments; they are transformational steps toward a more inclusive and accountable government. By opening the budget process to citizens and aligning spending with real-life priorities, the Government is restoring public trust, deepening democratic participation, and laying the foundation for shared prosperity.

COUNTY BUDGETS

Funds are appropriated from the National Budget for spending in the counties, through the County Development Fund, transfer to Government institutions, and subsidies to other institutions providing services. Also, US\$12.8 million for the implementation of the County Development Agenda (CDA).

The following pages present these funds for each county. **Note, however, that these do not represent all the funds received by each county, but rather the major allocations per County.**

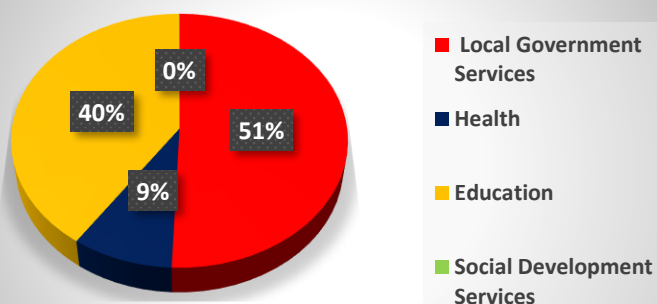
Along with Government revenues, other sources of county funds include:

- Social Development Funds: money from companies received as concessions by the county and used through the Project Management Committee, the County Council, and the County Superintendent.
- District Development Projects: Additional projects undertaken in each district.
- Donor Projects: Off-budget projects funded by donors.



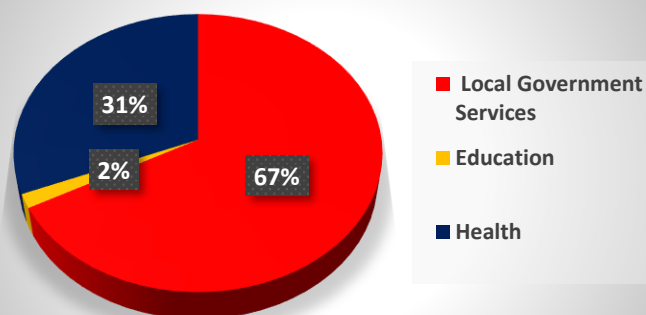
COUNTY SPENDING

BOMI – US\$3,536,950



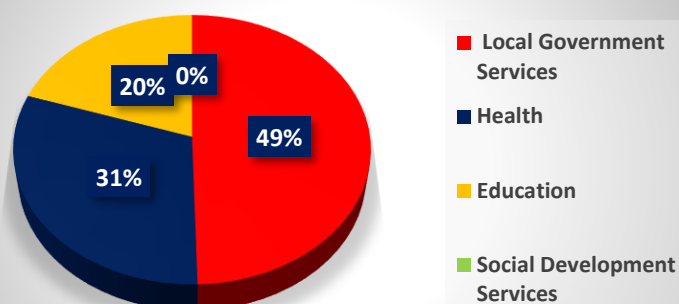
Local Government Services	1,792,272
County Service Center	25,000
County Development Fund	186,667
Social Developmen Fund (Western Cluster)	770,001
Tumansburg City Corporation	50,000
County Development Agenda	125,000
District Development Project	635,604
Health	315,000
Bomi County Health System	150,000
Jenneh Clinic	20,000
Liberian Government Hosiptal	145,000
Education	1,427,053
Bomi County Community College	1,385,961
Educational Materials and Supplies	41,092
Social Development Services	2,625
Bong County Orphanage Home	2,625

GBARPOLU – US\$ 2,387,380



Local Government Services	1,603,467
County Services Center Running Cost	25,000
County Development Fund	186,667
Forest Shareing Agreement	61,196
Social Development Fund (Western Cluster)	520,000
Bopolu City Corporation	50,000
County Development Agenda Project	125,000
District Development Project	635,604
Education	38,913
Educational Material and Supplies	38,913
Health	745,000
Gbarpolu County Health Team	150,000
Emirates Hospital (Gbarpolu)	595,000

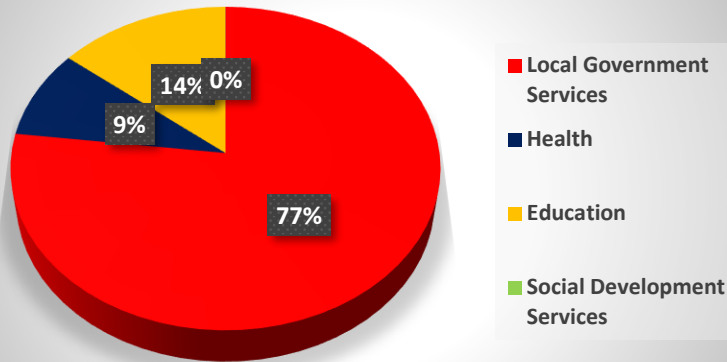
BONG – US\$10,073,201



Local Government Services	4,990,899
County Services Center Running Cost	25,000
County Development Fund	186,667
Gbarnga City Corporation	70,000
Bong Mines City Corporation	20,000
Zoweinta City Corporation	20,000
Salala City Corporation	20,000
Palala City Corporation	20,000
County Development Agenda	2,646,156
Bong County (MITTAL)	500,000
District Development Project	1,483,076
Health	3,078,299
Frاندell Clinic	25,000
Baryata Clinic	20,000
Kpayah Clinic (Bong County)	25,000
Gov't Camp Health Center	20,000
Juazhn Health Center	20,000
Jorwah Health Center	20,000
Gbondoi Health Center	20,000
Bong Mines Hospital	100,000
Bong County Health	170,000
C. B. Dumbar Hospital	320,000
Phebe Hospital and School of Nursing	2,078,299
Leleh Heath Center Completion	75,000
Ceayah Clinic	75,000
Manolu Clinic	110,000
Education	2,001,378
Bong Community College	1,171,799
Tuition Free Policy	341,000
Cuttington University College	390,216
Dolokelen Gboven Multilateral	25,000
Educational Materials and Supplies	73,363
Social Development Services	2,625
Bong County Orphanage Home	2,625

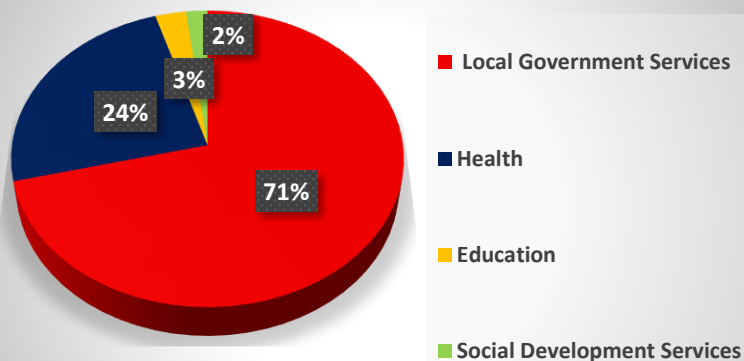
COUNTY SPENDING

GRAND BASSA – US\$7,664,204



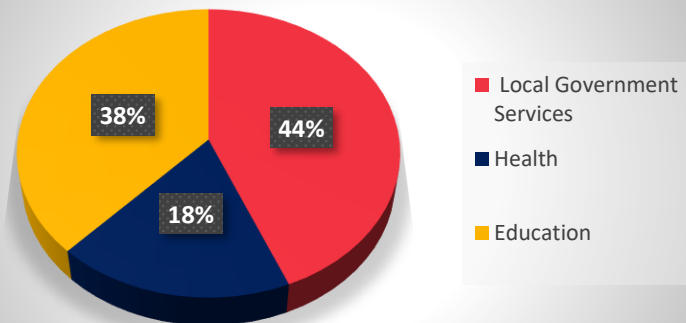
Local Government Services	5,896,771
County Service Center	25,000
Buchanan City Corporation	60,000
Orangegrove City Corporation	20,000
Edina City Corporation	20,000
Social Development Fund (MITTAL)	1,000,000
County Development Agenda Project	3,476,539
Forest Sharing Agreement	49,225
County Development Fund	186,667
County Development Project	1,059,340
Health	680,000
Grand Bassa County Health System	170,000
Buchanan Government Hospital Feeding Program	200,000
Gorblee Health Center	20,000
Liberian Government Hosptal	270,000
Gbarzon Health Center	20,000
Education	1,084,808
Bassa County Community College	532,062
Tuition Free Policy	439,740
Buchanan Science Laboratory	50,000
Educational Materials and Supplies	63,006
Social Development Services	2,625
Grand Bassa County Orphanage Home	2,625

GRAND CAPE MT. – US\$2,654,901



Local Government Services	1,942,276
County Service Center	25,000
County Development Fund	186,667
Western Cluster:Cape Mount	770,000
Robert Sports City Corporation	50,000
Forest Sharing Agreement	150,005
County Development Agenda Project	125,000
District Development Project	635,604
Health	660,000
Grand Cape Mount County Health System	150,000
Senji Health Center	100,000
Damballa Health Center	75,000
WAHO Health Center	75,000
Lofa Bridge Health Center	120,000
Kungbor Community Clinic	20,000
Timothy Hosiptal	120,000
Education	75,499
St. John High School	25,000
Educational Materials and Supplies	50,499
Social Development Services	52,625
Grand Cape County Orphanage Home	2,625
House of Bethany	50,000

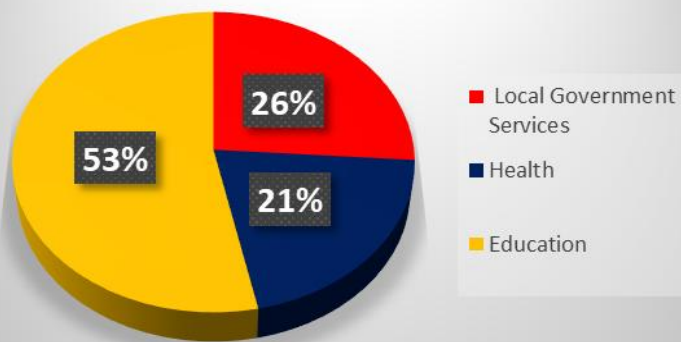
SINOE – US\$1,936,941



Local Government Services	846,971
County Service Center	25,000
Greenville City Corporation	50,000
County Development Fund	186,667
Forest Sharing Agreement	36,568
County Development Agenda	125,000
District Development Project	423,736
Health	355,000
Sinoe County Health System	150,000
Juazhn Health Center	20,000
Geeapo Health Center	20,000
F.J. Grant Hospital	165,000
Education	734,970
Sinoe Community College	535,562
Tuition Free Policy	159,408
Sinoe Multilateral High School	40,000

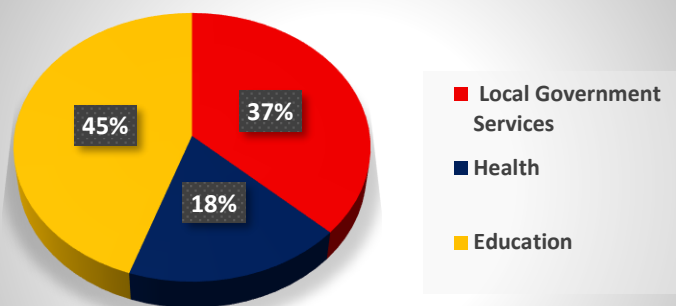
COUNTY SPENDING

LOFA - US\$5,732,062



Local Government Services	1,512,593
County Service Center	25,000
County Development Fund	186,667
Voinjama City Corporation	60,000
Kolahun City Corporation	20,000
Forest Sharing Agreement	36,586
County Development Agenda Project	125,000
District Development Project	1,059,340
Health	1,055,000
Lofa County Health System	170,000
Kolahun Hospital	110,000
Fangoda Health Center	40,000
Bolahun Health Center	75,000
Tellewoyan Hospital	195,000
Boegeezay Health Center	20,000
Nyokolitahun Health Center	50,000
Foya Boma Hospital	100,000
Foyah Health Center	30,000
Vahun Hospital	100,000
Konia Health Center	40,000
Curran Hospital	125,000
Education	3,164,469
Lofa Community College	1,620,400
Tuition Free Policy	428,527
Zorzor Rural Teacher Training Institute	800,793
Bolahun Mission	30,000
Voinjama Multilateral High School	40,000
Kolahun Central High School (KCHS)	100,000
Gbelahun Public School	50,000
Foya Polytechnic	20,000
Educational Materials and Supplies	74,749

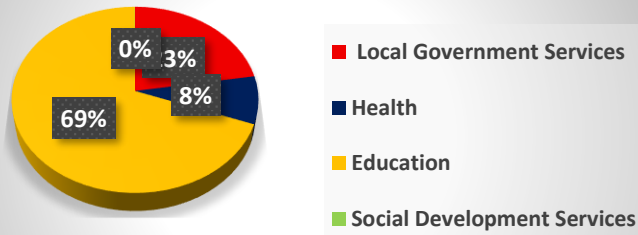
GRAND KRU - US\$2,892,439



Local Government Services	1,068,391
County Service Center	25,000
Barclayville City Corporation	50,000
Kronwroken City Corporation	20,000
County Development Fund	186,667
Forest Sharing Agreement	26,120
County Development Agenda Project	125,000
District Development Project	635,604
Health	530,000
Rally Time Hospital	145,000
Grand Kru County Health Syatem	150,000
Sasstown Health Center	50,000
Wropluken Clinic	20,000
Buah Jratiken Clinic	20,000
New Town Clinic	20,000
Sobo Clinic	20,000
Gbalakpo Clinic	20,000
Behwah Health Center	20,000
Doe-Swen Clinic	20,000
Barclayville Health Center	20,000
Gblebo Health Center	25,000
Education	1,294,048
Grand Kru Technical College	1,230,144
Educational Materials and Supplies	63,904

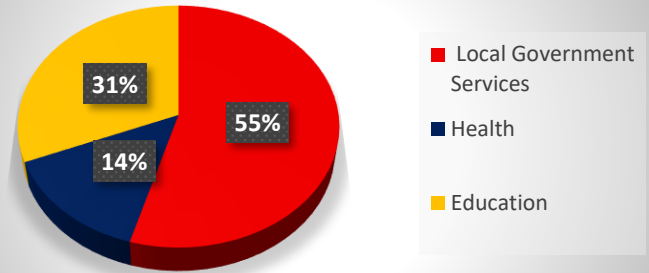
COUNTY SPENDING

MARGIBI - US\$7,128,727



Local Government Services	1,598,007
County Service Center	25,000
County Development Agenda Project	125,000
Unification City Corporation	22,000
County Development Fund	186,667
Kakata City Corporation	20,000
Social Development Fund (Firestone)	160,000
District Development Project	1,059,340
Health	590,000
Margibi County Health System	170,000
C.H. Rennie Hospital	170,000
Cinta Health Clinic	30,000
Dolo Health Center	130,000
Cotton Tree Health Center	20,000
Kakata Health Center	50,000
Marshall Health Center	20,000
Education	4,938,095
Habel University	437,798
Tuition Free Policy	263,636
Kakata Rural Teacher Training Institute	1,265,149
Booker Washington Institute	2,871,512
Harbel Multilateral High School	40,000
Weala Public School Annex-II	40,000
Cotton Tree Public School	20,000
Social Development Services	2,625
Margibi County Orphanage Home	2,625

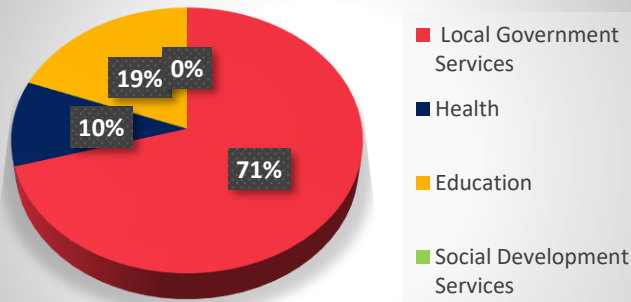
GRAND GEDEH - US\$3,032,801



Local Government Services	1,651,529
County Service Center	25,000
Social Development Fund	500,000
Zwedru City Corporation	60,000
Town City Corporation	20,000
County Development Fund	186,667
County Development Agenda Project	125,000
Forest Sharing Agreement	99,258
District Development Project	635,604
Health	435,000
Grand Gedeh County Health System	150,000
Konobo Health Center	20,000
Ziah Town Clinic	20,000
Martha Tubman Memorial Hospital	145,000
Southeast Midwifery	100,000
Education	946,272
Grand Gedeh Community College	519,407
Tuition Free Policy	339,740
Zwedru Multilateral High School	40,000
Educational Materials and Supplies	47,125

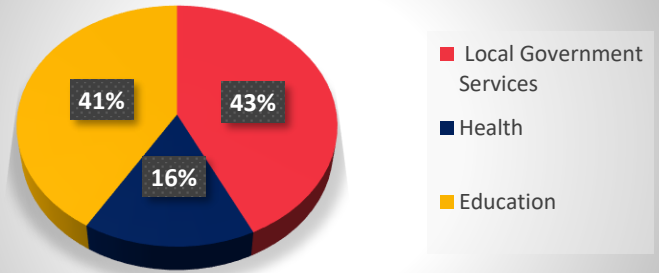
COUNTY SPENDING

NIMBA - US\$12,707,890



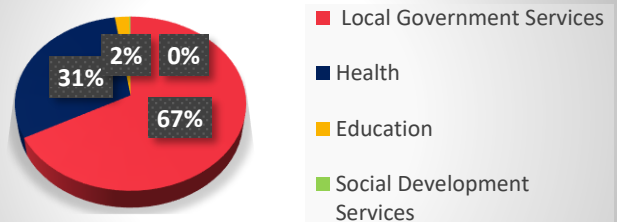
Local Government Services	8,956,905
County Service Center	25,000
County Development Fund	186,667
Tapita City Corporation	55,000
Sanniquille City Corporation	60,000
Kahnplay City	20,000
Saclepea City	20,000
Gompa City Corporation	20,000
Forest Sharing Agreement	26,120
Social Developmen Fund (MITTAL)	1,500,000
County Development Agenda	5,137,306
District Development Project	1,906,812
Health	1,320,000
Nimba County Health System	170,000
G. W. Harley Hospital	125,000
Ziah Town Clinic	20,000
Zekepa Health	20,000
New Yorpea Clinic	40,000
Gblor Diallah Health Center	75,000
E & J Medical Center	240,000
Bomah Clinic	40,000
Zekepa Health Center	40,000
Karnplay Health Center	75,000
Saclepea Comprehensive Health	135,000
Gbei-Vonweah Clinic	30,000
Gblor Dialah Health Center	20,000
Massaquoi Town Health Center	50,000
Bahn Health Center	75,000
Gbei-Vonweah Clinic	30,000
Ganta United Methodist Hospital	115,000
Flumpa ULIC Mission Clinic	20,000
Education	2,428,360
Nimba Community College	1,550,960
Tappita Vocational Training Institute	300,000
Tuition Free Policy	472,400
PYJ University	75,000
Saniquillie central High School	30,000
Social Development Services	2,625
Nimba County Orphanage Home	2,625

RIVERGEE- US\$3,144,063



Local Government Services	1,345,976
County Service Center	25,000
Fish Town City Corporation	60,000
Kanweaken City	20,000
Kalorken City	20,000
County Development Agenda Project	125,000
County Development Fund	186,667
Forest Sharing Agreement	273,705
District Development Project	635,604
Health	500,000
River Gee County Health System	250,000
Jimmy Ville Clinic	75,000
Sarbo Health Center	20,000
Fish Town Hospital	155,000
Education	1,298,087
River Gee Technical College	387,107
River Gee Multilateral High School	20,000
Webbo Teacher Training Institute	864,877
Educational Materials and Supplies	26,103

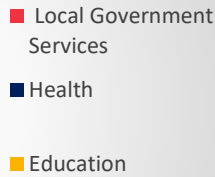
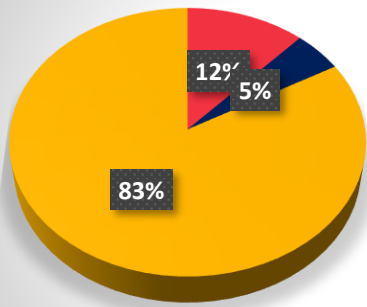
RIVER CESS- US\$1,462,703



Local Government Services	982,796
County Service Center	25,000
Cestos City Corporation	50,000
County Development Fund	186,667
Forest Sharing Agreement	172,393
County Development Agenda Project	125,000
District Development Project	423,736
Health	445,000
River Cess County Health System	150,000
Gbedia Hospital	150,000
St. Francis Hospital	145,000
Education	32,282
Educational Materials and Supplies	32,282
Social Development Services	2,625
River Cess County Orphanage Home	2,625

COUNTY SPENDING

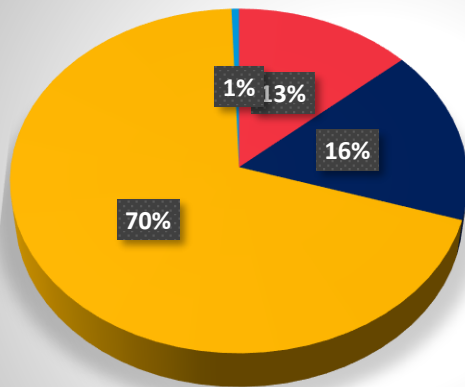
MARYLAND - US\$9,145,509



Local Government Services	1,083,391
County Service Center	25,000
County Development Fund	186,667
Harper City Corporation	15,000
Forest Sharing Agreement	26,120
County Development Agenda Project	125,000
Harper City Corporation	50,000
Pleebo City Corporation	20,000
District Development Project	635,604
Health	450,000
Maryland County Health System	150,000
Karloken Health Center	35,000
Pleebo Health Center	75,000
Gblebo Health Center	25,000
J.J. Dossen Hospital	165,000
Education	7,612,118
William V.S. Tubman University	6,604,168
Tuition Free Policy	601,140
Harper Multilateral High School	40,000
Cape Palmas High School	20,000
Maryland Vocational Training Institution	300,000
Educational Materials and Supplies	46,810

Local Government Services	11,188,183
County Service Center	25,000
County Development Fund	186,662
Monrovia City Corporation	4,562,964
Borough of New Kru Town	75,000
Paynesville City Corporation	2,363,821
Brewerville City Corporation	130,000
Bentol City Corporation	20,000
Brenard Farm City	20,000
County Development Agenda Project	125,000
Social Developmen Fund (Firestone)	77,980
District Development Project	3,601,756
Health	13,007,332
JFK Medical Center	9,162,401
Montserrado County Health System	175,000
SDA Cooper Hospital	25,000
ELWA Hospital	1,009,931
St. Joseph Catholic Hospital	25,000
New Redemption Hospital	1,300,000
Redemption Hospital	420,000
Duport Road Health Center	40,000
Barnesville Health	40,000
TB Annex Hospital	100,000
Liberia National Red Cross Society	40,000
Chocolate City Health	20,000
New Georgia Community Health Center	20,000
Clara Town Clinic	20,000
Soniwen Health Center	20,000
National Diagnostic Center	75,000
National Infectious Disease Center	145,000
Bensonville Health Center	100,000
James N. Davies Hospital	100,000
RH Ferguson Health Center	20,000
Christian Health Association	50,000
Benson Hospital	100,000
Education	63,017,362
University of Liberia	37,333,684
AM Doglioti Medical School	1,413,600
Tuition Free Policy	1,840,000
Monrovia Consolidated School System	7,232,709
Cheacheapo Public School	15,000
National Commission on Higher Education	704,036
Liberia School of the Blind	100,000
Liberia School for the Deaf	50,000
West African Examinations Council	1,576,624
WAEC Examination Fees- Lower & Upper Level	5,049,000
African Methodist Episcopal University	50,000
Nancy B. Doe Public School	40,000
National Islamic Girls Academy	20,000
Monrovia Consolidated School System	7,232,709
Seku Ibrahim Sheriff High School	25,000
St. Matthew Lutheran High School	100,000
Liberia Opportunity Industrial Center	185,000
Bushrod Technical College	50,000
Social Development Services	248,400
Montserrado County Orphanage Home	11,025
Liberia Albino Society	237,375

MONTSERRADO- US\$87,461,277



Glossary

1. **Citizen's Guide of The National Budget:** A Citizen's Budget is a simplified version of the national budget that is designed to be easily understood by the general public.
2. **Compensation:** Money the Government pays to its workers for their services. This includes **salaries, wages, allowances, and benefits** for teachers, doctors, nurses, police officers, soldiers, and other public employees.
3. **County Development Fund:** Money provided by the Government to counties each year to support local development projects like clinics, schools, markets, hand pumps, and small roads.
4. **Domestic Liabilities:** Money that the Government owes within the country, such as debts to local banks, suppliers, businesses, or workers. It is money that must be paid back later.
5. **Domestic revenue:** Money the Government collects within Liberia, such as taxes, fees, licenses, and charges. This is revenue raised inside the country.
6. **Fiscal Year:** The 12-month period the Government uses to plan and report its budget and spending. It may not be the same as the calendar year. (in Liberia, the fiscal year is from January 1 to December 31)
7. **Foreign Liabilities:** Money the Government owes to lenders outside Liberia, such as foreign governments, international banks, and organizations. This money must be paid back in the future, sometimes with interest.
8. **Grants:** Money the Government gives to public institutions or non-profit organizations (like schools or hospitals) to support services for the public.
9. **Tax Revenue:** Money the Government collects from activities within Liberia, such as taxes, fees, and charges.
10. **National Budget:** A national budget is a financial plan that outlines how a country will spend its money and where that money will come from over a specific period.
11. **Non-Financial Assets:** These are long-lasting physical things the Government buys, like vehicles, equipment, and buildings, to help provide services to the public. They are assets that help provide services and last for many years.
12. **Non-tax revenue:** Money the Government collects that is not a tax — such as fees for licenses, business permits, passport and ID fees, user charges, and fines.
13. **Public Sector Investment Plan:** Spending on big development projects like roads, schools, hospitals, electricity, and water systems that help the economy grow and improve people's lives.
14. **Revenue:** This is the total amount of money that Government receives for its activities from both domestic and external sources
15. **Social Benefits:** these are payments such as retirement benefits to former elected officials.
16. **Social Development Funds:** money from companies received as concessions by the county and used through the Project Management Committee, the County Council, and the County Superintendent.
17. **Subsidy:** Money the Government gives to businesses or service providers to help reduce the cost of important goods or services, so they remain affordable for the public.
18. **Tax Revenue:** Money collected from taxes paid by individuals and businesses, for example, income tax, GST, and customs duties.
19. **Use of Goods and Services:** Amount of money that Government pays for running its operations and for delivering services to the public.

GET INVOLVED

The National Budget is a tool by which the Government makes good on its promises for bettering our lives.

Therefore, when we pay our taxes, we are helping the Government raise the money it expects to collect.

The other way to get involved is to participate in budget hearings and consultations (budget discussions) and to help the government monitor the implementation of projects in your community – you should own it! It's your tax dollars! See the budget calendar in this guide for the timetable.

For more information about the National Budget, and other reports on how your money is being spent, visit:
www.mfdp.gov.lr

Some important documents there include:

- The National Budget with detailed information and a summary of all government and donor projects.
- Public Debt Reports (part of the Public Sector Investment), which gives details of total debts, sources, creditors, maturity and interest rates.
- In-Year Reports (unaudited) produced each quarter, which explain how money is being spent during the year.
- Mid-Year Budget Performance Reports.
- Links to Audit Reports, Public Procurement Anti-Corruption Commission.

Contact

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Ministry of Finance and Development Planning
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