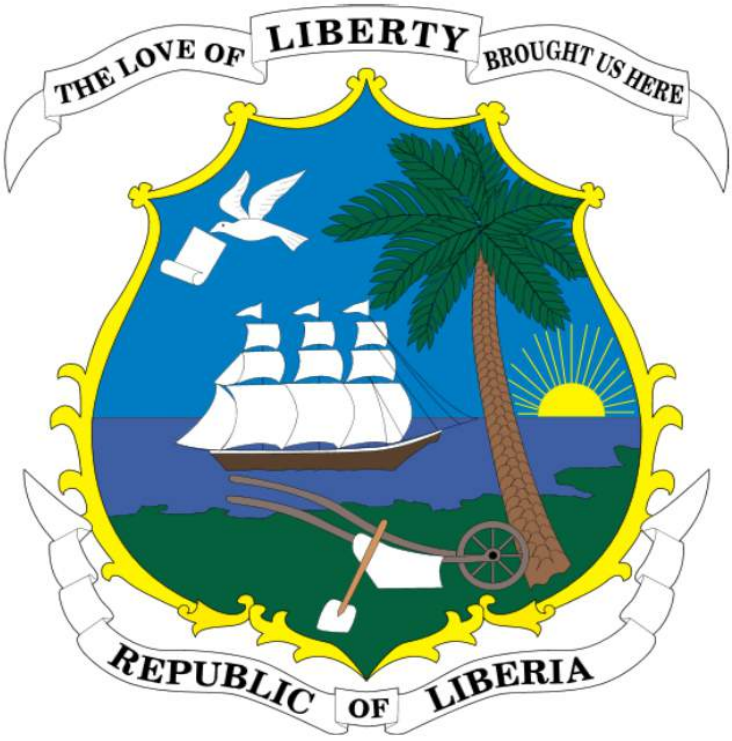
GOVERNMENT OF THE REPUBLIC OF LIBERIA
NATIONAL BUDGET

Fiscal Year 2026



January 1 to December 31

MINISTRY OF FINANCE AND DEVELOPMENT PLANNING

www.mfdp.gov.lr

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National Budget 2026

THE HONORABLE HOUSE OF REPRESENTATIVES
Capitol Building
P.O. Box 9005
Monrovia, Liberia
Website: www.legislature.gov.lr

Office of the Chief Clerk

-2025-

SECOND SESSION OF THE FIFTY-FIFTH LEGISLATURE OF THE REPUBLIC OF LIBERIA

SCHEDULE OF HOUSE'S ENROLLED BILL NO 25 ENTITLED:

"AN ACT TO APPROVE THE NATIONAL BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026 PROVIDING FOR THE EXPENDITURE OF THE GOVERNMENT OF THE REPUBLIC OF LIBERIA"

PRESENTED TO THE PRESIDENT OF THE REPUBLIC OF LIBERIA FOR EXECUTIVE APPROVAL.

APPROVED: 22nd **DAY OF** December **A.D. 2025**

AT THE HOUR OF 11:00 A.M.

THE PRESIDENT OF THE REPUBLIC OF LIBERIA

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-2025-

ATTESTATION

"AN ACT TO APPROVE THE NATIONAL BUDGET FOR THE PERIOD BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026 TO PROVIDE FOR THE EXPENDITURE OF THE GOVERNMENT OF LIBERIA"

VICE PRESIDENT OF THE REPUBLIC OF LIBERIA/PRESIDENT OF THE SENATE R.L.

THE SECRETARY, LIBERIA SENATE R.L.

THE SPEAKER, HOUSE OF REPRESENTATIVES R.L.

THE CHIEF CLERK, HOUSE OF REPRESENTATIVES, R.L.

AN ACT TO APPROVE THE BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026 PROVIDING FOR THE EXPENDITURE OF THE GOVERNMENT OF THE REPUBLIC OF LIBERIA

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

SECTION-1: BUDGET CEILING

The Budget of the Republic of Liberia for the Fiscal Year, beginning January 1, 2026 and ending December 31, 2026 in the amount of **LR$ 247,886,086,647.44** same being **US$ 1,249,665,191.15**

SECTION-2: CURRENCY CONVERSION RATE

The conversion from Liberian Dollars to United States Dollars as at the Central Bank of Liberia's average exchange rate is **L$ 198.362 to US$1.00** for the months preceding the passage of this budget. Payment during the year shall, however, be made at the market exchange rate as of the last day of the previous month, as published by the CBL.

SECTION-3: REVENUE ESTIMATES

The revenue to support operation of the Government of Liberia for Fiscal Year beginning January 1, 2026 and ending December 31, 2026 shall be **LR$ 247,886,086,647.44** same being **US$ 1,248,728,191.15**

a) The revenue is configured as reflected:

Total Adjusted Revenue	-	**US$1,249,665,191.15**
Core Revenue	-	**US$993,463,275.45**
Contingent Revenue	-	**US$ 256,201,915.70**
Core Expenditure	-	**US$993,463,275.45**
Contingent Expenditure	-	**US$ 256,201,915.70**

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FY2026 Approved Budget

Description	FY2025 Approved Budget	FY2025 YTD as @ Actual Dec. 8	FY2026 Draft Budget	Legislative Engagement	Draft Budget After Legislative Action	Adjustment Based Pet. Volume	WFP Adjust.	FY2026 Ajusted Draft Budget
Total Revenue	880,662	771,210	1,211,085	29,500	1,240,585	8,143	937	1,249,666
External Resources	**76,035**	**13,437**	**72,000**	**-**	**72,000**	**-**	**937**	**72,937**
Domestic Revenue	804,627	757,773	1,139,085	29,500	1,168,585	8,143		1,176,728
Tax Revenue	639,012	622,835	726,065	-	726,065	6,562		732,627
Taxes on Income & Profits	306,439	302,088	360,323		360,323			360,323
Real Property Taxes	6,147	5,153	7,000		7,000			7,000
Goods & Services Taxes	88,443	65,395	83,738		83,738			83,738
o/w Motor Vehicles	11,146	9,612	13,640		13,640			13,640
International Trade	*228,733*	*243,845*	265,638		265,638	6,562		272,200
o/w MEDTECH-CUS						3,000		
o/w Petroleum Taxes -Adj. Gals						3,562		
o/w (ETL)	*9,066*	*9,955*	9,863		9,863			9,863
Other Taxes (SDFs)	*9,250*	*6,354*	10,266		10,266			10,266
Non Tax Revenue	140,615	134,938	153,915	1,500	155,415	1,581		156,996
Property Income	115,872	89,763	127,853	1,500	129,353	1,581		130,934
o/w Direct Budget	14,074	799	2,035	1,500	3,535	-		3,535
o/w Road Fund	42,937	18,979	41,024		41,024	1,260		42,284
o/w Other Petroleum Fees		1,057	10,238		10,238	321		10,559
Royalties	58,618	66,907	74,152	-	74,152	-		74,152
Forestry	6,070	3,766	5,197		5,197			5,197
o/w Agriculture	977	595	613		613			613
o/w Mineral Mining	40,720	55,084	59,655		59,655			59,655
o/w Petroleum Mining	351	180	186		186			186
o/w Intangible Produce Assest	10,500	7,281	8,500		8,500			8,500
Other Property income	243	2,021	404		404			404
Administrative Fees	25,255	25,452	41,140	-	41,140	-		41,140
o/w Ministry of Foreign Affairs (	2,974	2,869	5,162		5,162			5,162
o/w Liberia Immigration Servic	6,142	5,732	11,285		11,285			11,285
o/w Liberia Business Registry (L	2,332	2,958	4,642		4,642			4,642
o/w Ministry of Labor MoL)	10,200	11,323	10,931		10,931			10,931
o/w Other Administrative Fees &	3,607	2,570	9,121		9,121			9,121
Fines, Penalties & Foreifts	687	14,763	14,925		14,925			14,925
Volunitary Transfer	5,000	4,960			-			-
Miscelaneous	0	0			-			-
Contingent Revenue	19,800	-	228,202	28,000	256,202	-		256,202
o/w LMA	*6,000*	-			-			-
o/w LPRA	12,800		-		-			-
Tax Revenue (Maritime - DCO)			**14,202**	-	**14,202**	-		**14,202**
CIT 2% Tax			7,500		7,500			7,500
GST @ 13%			6,702		6,702			6,702
NON-TAX REVENUE			**214,000**	**28,000**	**242,000**	-		**242,000**
Liberia Petroleum Regulatory Authority(LPRA)					-			-
Signed Bonuses			200,000		200,000			200,000
Support to Counties-Road Equipment			3,273		3,273			3,273
GoL Social Program			727		727			727
Asset Recovery			10,000	-	10,000			10,000
LPRA					-			-
TotalEnergies				12,000	12,000			12,000
Oranto				5,000	5,000			5,000
Ivanhoe				11,000	11,000			11,000
External Resources	76,035	13,437	72,000	-	72,000	-	937	72,937
World Bank	40,000	-	12,000		12,000			12,000
European Union	20,000	-	20,000		20,000			20,000
Domestic Finance	16,035	-			-			-
AfDB	-		40,000		40,000			40,000
IMF		12,500			-			-
WFP		937			-		937	937

SECTION-4: CAPTURING ALL GENERAL REVENUE OF LIBERIA

All internally generated funds (IGFs) shall be remitted in the consolidated funds account. All spending entities that are legally entitled to a share of IGFs shall prepare annual budget for the usage of the share of the IGF to be approved by the MFDP. They shall also submit monthly report on the usage of such IGFs to form part of the quarterly fiscal outturn to be submitted to the Legislature by the MFDP.

(a) As provided for by Section-7: Tax and Revenue, of the Revenue Code of Liberia as Amended 2011, all tax revenue and other fees collected for and in the name of the Republic of Liberia shall be considered general

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revenue of Liberia, and shall be paid into the Consolidated Fund Account and available for appropriation by the Legislature for the general purpose of the Government, except as otherwise provided for in the Act. The Minister of Finance and Development Planning shall, not later than forty-five (45) calendar days after the end of the first quarter of the current fiscal year, submit a reconciled statement of the Consolidated Fund Account with details of amounts disbursed to each spending entity, to the House of Representatives and the Liberian Senate for the previous Budget Year.

(b) In order to validate the status of the Consolidated Fund Account at the Central Bank of Liberia as at December 31, 2026, the Minister of Finance and Development Planning is hereby mandated to have said Consolidated Fund Account reconciled and submit the reconciliation statement to the House of Representatives and the Liberian Senate on or before March 31, 2027, so as to confirm the actual balances of the said Consolidated Fund Account as at December 31, 2026.

(c) In order to remain compliant with the ECOWAS Trade Levy Protocol, the Minister of Finance and Development Planning is hereby authorized to issue monthly instructions to the Central Bank of Liberia to affect a direct debit to the General Revenue Account for the purpose of transmitting the Community Levy collected on behalf of ECOWAS as these amounts, though collected by the Government, are included in the overall revenue projection but not intended for GOL's expenditures.

(d) All social development funds including the Land Rental Fees shall be transferred directly to the affected counties escrowed accounts upon collection.

(e) There shall be a revenue sharing of 50% - 50% of all excess budgetary revenue collected from Real Property taxes between the Central Government and those Counties, Cities, Townships, and Boroughs for all excess budgetary revenue collected from Real Property taxes.

(f) The Ministry of Labor shall retain 5% of revenue generated for the enhancement of its digital tracking and service system to cover cost of providing those services at real time, to ensure efficiency in their services. The 5% revenue intention is contingent on meeting their quarterly revenue projection.

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(g) The Liberia Revenue Authority will ensure the timely collection of all taxes to include SOEs' contributions, and arrears from road funds on a monthly basis and Maritime remittance payment being consistent with the LISCR Agreement. Provided that all contributions shall be remitted at most on a quarterly basis, while the Bureau of State Enterprise shall ensure that the
financial reporting of all SOEs is fairly presented to MFDP in keeping with Sections 58.1, 58.2, and 59 of the Amendment and Restatement PFM LAW of 2019.

(h) The Liberia Immigration Service (LIS) shall retain 5% of revenue generated for the enhancement for the issuance of VISA and Residence permits to cover cost of providing those services at real time, to ensure efficiency in their services. The 5% revenue intention is contingent on meeting their quarterly revenue projection.

(i) The Liberia Telecommunication Authority (LTA) shall reinvest 50% of total revenue generated from the monitoring fees to attain full potential of the sector without revenue sharing of the monitoring services to any company.

(j) The effective monitoring of all SOEs shall be conducted on a monthly basis by the BSE and the conduction of a debt vetting process of all public corporations for the purpose of collectibles and writing-off of uncollectable, at a cost of 0.025% of their gross income per annual as stated in the BSE Act.

(k) The Liberia Revenue Authority shall have viewing and garnishing rights to all internal revenue generating accounts of revenue generating entities to include all SOEs in keeping with Sections 68 and 69 of Liberia Revenue Code

(l) The Liberia Revenue Authority and the Ministry of Mines and Energy shall coordinate to ensure the efficient collection of mining related taxes to include a mechanism for withholding at source.

(m) The Ministry of Mines and Energy shall retain internally generated funds for the enhancement of its operations to cover cost of providing those services at real time, to ensure efficiency in their services with a transitory account being established for this revenue sharing.

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(n) The Ministry of Post and Telecommunication shall retain 60% of revenue generated from mail conveyance to cover the cost of conveyance to ensure efficiency in their services.

(o) The Liberia Revenue Authority shall conduct a comprehensive reconciliation of all revenue transitory accounts. Amounts realized from said reconciliation shall be reported during the mid-year review of the budget.

(p) All spending and revenue generating entities shall submit quarterly reports to the Legislature through a specified procedure and reporting template to be regulated by the Committee on Ways, Means, Finance and Development Planning and Public Accounts and Expenditure Committee; For the purpose of providing a comprehensive report on the actual performance of FY-2026 budget, all spending entities shall present a comprehensive expenditure reports to the Legislature through the Committee on Ways, Means, Finance and Development Planning Committee on or before 15th of the months following 1st, 2nd and 3rd quarters of the year with last being submitted before January 31, 2027.

(q) The Public Procurement and Concession Commission (PPCC) shall ensure that at least 25% of procurement budgets of all spending entities, including SOEs and Public Corporations are allocated to Liberian owned businesses prioritizing locally manufactured and produced commodities.

(r) All Government of Liberia procured medical drugs shall be labeled with a Ministry of Health approved stamp or the Ministry's designated authority.

(s) The Ministry of Public Works, for the purpose of attaining value for money shall submit periodic reports to the Legislature all relevant information on contracts implemented by the Ministry, the individual specifications and road designs with the Bill of Quantities (BOQ) and contracts for road constructions of FY-2026 proposals after implementation.

(t) That all revenue collected from the National Road Fund (NRF) shall be remitted to the National Road Fund by the Ministry of Finance and Development Planning as collected, while 3% of said fund shall be for the administration of the National Road Fund and 2% also be used by the NRF for investment into alternative sources of revenue generation.

(u) There shall be monthly reconciliation of records of inputs, lifting and payments among the Liberian Revenue Authority, National Road Fund

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and the Liberia Petroleum Refining Company with copy of the reconciliation submitted to the National Legislature through the Committee on Ways, Means and Finance of both houses and that the presence of the National Road Fund is at the point of lifting at all times.

(v) That by the passage of the budget the Legislature affirms and gives approbation to the **US$0.30** levy on every gallon of petroleum products imported into the Republic of Liberia, excluding exemptions by the Government. Consistent with the Act establishing the National Road Fund Office, to be collected by the Liberia Revenue Authority (LRA) and deposited into the Account of the National Road Fund, this is an integral part of the National Budget.

(w) The Ministry of Transport is reaffirmed as the sole collector in keeping with statute of motor vehicle related taxes (driver's license, annual registration fees, etc.) is hereby authorized by this instrument or Law to collect said taxes. The Liberia National Police and the task force of the Sector Ministries and Agencies shall collaborate to ensure enforcement.

(x) The Legislature shall set ceiling on applicable expenditures for the Fiscal Board, National Council of Chiefs, County Council and County Support Offices consistent with the Local Government Act of 2018.

SECTION-5: CEILING ON EXPENDITURES FOR BUDGET YEAR 2026

For the administration of the affairs of the Government of Liberia during the Fiscal Year 2026, the President of Liberia is hereby authorized to spend and disburse the amount of same being **US$1,249,665,191.15**

a) The appropriations and adjustments detailed in the budget committee working papers include additional funding to institutions and programs under the Executive Branch and are to be incorporated into the final approved budget and executed in accordance with PPCC procedures and all laws governing Budget Execution.

SECTION 6: Expenditure Control and Monitoring Policy Measures

A. The Minister of Finance and Development Planning (MFDP) shall institute measures of expenditure control and monitoring that will lead to economic reconstruction and sustainable growth. For effective Budget

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Implementation, Control and Monitoring, the following shall be strictly adhered to:

1. **Managing Personnel Cost Across MACs:** The Ministry of Finance and Development Planning shall review personnel services costs in collaboration with the CSA and submit its findings and recommendations to the Legislature.

2. **The Vigilant Monitoring of all State Enterprises.** All Payrolls of Public Corporations shall be subject to the policy guidelines as contained herein. Such entities shall also submit their approved Budgets to the MFDP and the BSE.

3. **The control of additional employment.** There shall be no addition to the Government of Liberia Central Government payroll without the expressed approval and confirmation of resource availability by the MFDP.

4. **The Bounds of Strict Budget Procedures**. The Proposed Budget shall be executed on a strict basis, supported solely by the revenue projections as provided by the Ministry of Finance and Development Planning and the Liberia Revenue Authority;

5. **Transition to fiscal decentralization**: All payrolls generated by Ministry of Internal Affairs, Civil Service Agency, and Ministry of Finance and Development Planning for local government shall be shared with Local County Authority for verification for the purpose of fiscal decentralization accountability.

B. Budgetary appropriation for the Liberia Revenue Authority shall be paid immediately upon collection of revenue by the budgetary ratio 5% of revenue collection until its budgetary ceiling is realized in accordance with the Act creating the Liberia Revenue Authority;

C. Enrollment of Pensioners on the NASSCORP Payroll: Due to the huge number of retired Civil Servants, to curb the high risk of funding for enrollment into the NASSCORP Payroll, 8 million of the amounts appropriated for Domestic Debt shall be paid against Government of Liberia obligation to NASSCORP.

SECTION 7: CONTEXT AND STRUCTURE OF THE NATIONAL BUDGET

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a) The Minister shall oversee the preparation of the National Budget in the context of a medium-term fiscal framework for purposes of achieving national objectives over a multi-year period. The fiscal framework for the National Budget should be based on estimates for the fiscal year and for the two subsequent years, which consider the economic and development policies that are consistent with the Government's declared medium-term economic and fiscal objectives.

SECTION 8: BUDGET OVERSIGHT BY THE LEGISLATURE

a) Each spending entity for which appropriations have been made in this budget shall submit a Quarterly Budget Performance Report to the National Legislature, through a specified procedure and reporting template to be regulated by the Committees on Ways, Means, Finance with explanatory notes of the quantitative and qualitative results for spending the appropriations herein provided. The reports are due within fifteen (15) days after the end of each Quarter. The Legislature shall hold quarterly budget performance review sessions and shall invite spending entities to said sessions as deem appropriate.

b) The Liberia Revenue Authority is hereby required to provide regular updates to the Ways, Means and Finance Committee of both Houses on the performance of State-Owned Enterprise with respect to their contribution to the National Budget.

c) The Ministry of Finance and Development Planning, Bureau of State Enterprises, and the Civil Service Agency shall work with the Legislature, through the Ways, Means, and Finance Committees to standardize all remunerations across government entities including State-Owned Enterprises, consistent with the Standardization Act of 2019.

d) Upon failure of a spending entity to present timely report to the National Legislature, the Executive shall take appropriate actions that may lead to the loss of pay for the head of the defaulting entity.

SECTION 9: POLICY GOVERNING TARGETED APPROPRIATIONS

a) Monitoring of Personnel: In order to ensure equity in compensation, easy monitoring and assessment of personnel expenditure, the Head of Entity through the Department of Administration of all spending entities shall have the full authority to execute the personnel budget, as well as, take all personnel-related decisions, of the spending entity in compliance with general framework, regulations, and policies of the Civil Service Agency.

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Notwithstanding, any adjustment to compensation related lines must be done with the approval of the Ministry of Finance and Development Planning.

b) Constituency Sensitive Spending: the quarterly financial statement report to the legislature by spending entities of Government shall include specific activities and programs implemented in the various counties.

c) Deficit Financing: The Debt Management Committee (DMC) and the Minister of Finance and Development Planning can authorize short-term financing for MACs/SOEs in accordance with the below listed conditions:

1. There is an appropriation in the budget of the MACs against which the financing is taken;
2. There is a clearly identified revenue stream receivable/cash collateral against which the borrowing is taken;
3. Repayment of the financing will be done within the fiscal year during which the financing is taken.

To ensure repayment, the MFDP is authorized to freeze and garnish the account of any SOEs that will default on their short-term financing with any commercial bank after the repayment period.

d) Subsidy or Grant to Institutions: The Minister of Finance and Development Planning is authorized to ensure the enforcement of policies to guide appropriations to subsidy or grant receiving institutions.

SECTION 10: EFFECTIVE DATE:

This Act, shall take effect immediately upon publication into handbills.

ANY LAW TO THE CONTRARY NOTWITHSTANDING

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-2025-

SECOND SESSION OF THE FIFTY-FIFTH LEGISLATURE OF THE REPUBLIC OF LIBERIA

HOUSE'S ENGROSSED BILL NO. 20 ENTITLED:

"AN ACT TO APPROVE THE NATIONAL BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026 PROVIDING FOR THE EXPENDITURE OF THE GOVERNMENT OF THE REPUBLIC OF LIBERIA"

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On motion, the Bill was read. On motion, the Bill was adopted on its first reading and sent to Committee Room on Tuesday, November 11, 2025 at the hour of 13:50 GMT

On Motion, the Bill was taken from the Committee Room for its second reading. On motion, under the suspension of the rule, the second reading of the Bill constituted its third and final reading and the Bill was adopted, passed into the full force of the law and order engrossed today, Thursday, December 11, 2025 at the hour of 19:53 GMT

Mildred N. Sayon

-2025-

SECOND SESSION OF THE FIFTY-FIFTH LEGISLATURE OF THE REPUBLIC OF LIBERIA

SENATE'S ENDORSEMENT TO HOUSE'S ENGROSSED BILL NO.20 ENTITLED:

"AN ACT TO APPROVE THE NATIONAL BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026 PROVIDING FOR THE EXPENDITURE OF THE GOVERNMENT OF THE REPUBLIC OF LIBERIA"

On motion, the Bill was read. On motion, the Bill was adopted on its first reading and sent to Committee Room on Tuesday, November 11, 2025 at the hour of 14:20 GMT

On Motion, the Bill was taken from the Committee Room for its second reading. On motion, under the suspension of the rule, the second reading of the Bill constituted its third and final reading and the Bill was adopted, passed into the full force of the law and order engrossed today, Thursday, December 18, 2025 at the hour of 21:43 GMT

1.7 Sector Summary – FY 2026 Budget

	SECTOR NAME	FY 2026 BUDGET (USD)	ADDITIONAL APPROPRIATION	Approved FY-2026 Budget
1	Public Administration Sector	465,830,677	15,475,000	481,305,677
2	Municipal Government Sector	66,895,865	541,000	67,436,865
3	Transparency & Accountability Sector	34,415,342	750,000	35,165,342
4	Security & Rule of Law Sector	151,830,763	3,100,000	154,930,763
5	Health Sector	101,711,262	900,000	102,611,262
6	Social Development Services Sector	16,124,238	9,794,000	25,918,238
7	Education Sector	132,976,385	3,324,964	136,301,349
8	Energy & Environment Sector	78,187,195	450,000	78,637,195
9	Agriculture Sector	13,663,843	1,250,000	14,913,843
10	Infrastructure & Basic Services Sector	133,214,386	1,400,000	134,614,386
11	Industry & Commerce Sector	16,235,271	1,595,000	17,830,271
	GRAND TOTAL	**1,211,085,227**	**38,579,964**	**1,249,665,191**

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PREFACE

Presented in accordance with Section 14.1 of the Amendment and Restatement of the Public Financial Management Law of 2029

The FY2026 National Budget arrives at a defining moment in Liberia's journey - one shaped by resilience, renewed hope, and the urgent need to deliver real change. This budget is not just a financial document; it is a national commitment to building a more inclusive economy, protecting our hard-won stability, and ensuring tangible benefits for our people.

Grounded in the ARREST Agenda for Inclusive Development (AAID), this budget reflects a government that listens to its citizens, learns from their lived experiences, and leads with purpose. It integrates Gender Responsive Planning and Budgeting (GRPB) to ensure that women, men, and youth are equally considered in all policies and investments. It embeds Climate Change Adaptation to protect our communities and natural resources. And it strengthens Performance Management systems so that public institutions are held accountable, not just for spending, but for results The Budget speaks to a practical reality: roads that connect farmers to markets, clinics that save lives, schools that open doors, and electricity that powers small businesses. It is a budget shaped by consultations in the counties, where over 650 citizens, including women, youth, elders, and persons with disabilities, share their priorities. Their voices are reflected in the numbers, and their aspirations are driving our decisions.

It is a budget that protects our macroeconomic gains while investing in the future - boldly, responsibly, and with the people at its center.

Macroeconomic Context and Outlook

Liberia's economy is improving. In 2026, real GDP is expected to grow by 5.4 percent, up from 5.1 percent in 2025 and 4.0 percent in 2024. This consistent upward trend shows a broad recovery across key sectors and the Government's strategic investments in agriculture, mining, services, and infrastructure. Looking ahead, the medium-term outlook remains positive, with average growth projected to reach 5.6 percent between 2027 and 2029—assuming political stability is maintained, public financial management continues to improve, and private sector participation increases.

Sector-specific projections for 2026 highlight the engines driving this growth:

- *Mining and Panning* is expected to expand by 11.0 percent, fueled by increased production of gold, iron ore, and diamonds. These gains are supported by regulatory reforms and rising global demand.
- *Agriculture and Fisheries* are projected to grow by 4.7 percent, driven by higher output of cassava, rice, palm oil, and rubber. This reflects the impact of targeted investments in extension services, inputs, and rural infrastructure.
- *Services* are set to grow by 4.2 percent, with momentum coming from improvements in ICT, trade, transport, and public infrastructure - sectors that connect people, markets, and opportunity.

- *Manufacturing and Forestry* are expected to remain stable, with manufacturing growing at 5.9 percent and forestry at 1.2 percent, supported by conservation reforms and value chain development.

On the macroeconomic front, inflation is projected to moderate to 6.1 percent in 2026, maintaining a single-digit trend over the medium term. Headline inflation for December 2025 stood at 4.0, a 0.8 percentage point decline when compared with the 4.8 percent recorded in November 2025. This reflects improved food supply from the agricultural sector, prudent monetary and fiscal policies, and significant strides to stabilize the exchange rate. The Liberian dollar is expected to slightly depreciate modestly, reflecting structural pressures in the foreign exchange market and rising import demand.

These trends point to a resilient and gradually diversifying economy - one that is laying the groundwork for sustained growth, job creation, and improved livelihoods. The challenge ahead is to consolidate these gains through sound policy, inclusive investment, and continued reform.

Medium-Term Fiscal Framework (MTFF)

The FY2026 National Budget is anchored in a Medium-Term Fiscal Framework (MTFF) that reflects a shift toward smarter, more accountable public finance. At its core, this framework prepares the transition from traditional line-item budgeting to Program-Based Budgeting (PBB) - a reform that strengthens the connection between policy goals and resource allocation.

Under this approach, every dollar in the budget is tied to a purpose, a program, and a measurable outcome. It is no longer just about spending – it is about impact. Ministries and agencies are now required to define what success looks like, track progress, and report results. This ensures that public funds are used efficiently, transparently, and in ways that directly improve lives.

Projects in the FY2026 Budget, are drawn from the ARREST Agenda for Inclusive Development (AAID) and are designed for implementation over a medium-term horizon. This means that investments are not only aligned with national priorities – they are structured to deliver sustained benefits over time. Whether it is a road that connects farmers to markets, a clinic that expands maternal care, or a school that opens doors for girls in STEM, each intervention is part of a broader strategy to build resilience, equity, and economic opportunity.

The MTFF is more than a technical tool. It is a commitment to disciplined planning, transparent governance, and results-driven development. It positions Liberia to make smarter choices, respond to citizen needs, and build a future where public finance truly serves the public good.

Budget Structure

Appropriations previously placed under certain spending entities, based on their close links and supervisory roles in the execution of said appropriations, have now been moved to a new budget category called General Government Expenditure. This is intended to ensure transparency,

accountability, and the separation of these entities' core expenditure from the general expenditure items. Spending entities will continue to fulfill their supervisory role.

Revenue Outlook and Policy Measures

The FY2026 Budget is supported by a projected resource envelope of US$1.249 billion - a significant 41.9 percent increase over the FY2025 approved US$880.6. This growth reflects a turning point in domestic revenue performance, driven by stronger collections from income taxes, Goods and Services Tax (GST), and international trade duties. A substantial one-time inflow from the ArcelorMittal (AML) signature bonus also contributes to this expansion, alongside continued improvements in tax administration and compliance.

Of the total revenue, US$1.176.7 billion or 94.2 percent is expected to come from domestic sources - a clear sign of growing national capacity and reduced dependence on external aid. The remaining US$72.9 million or 5.8 percent will be sourced from development partners, including the World Bank, the African Development Bank, the European Union, and the World Food Program's reimbursed excess funds from the COVID school feeding program. This support from international partners reinforced Liberia's credibility and alignment with global fiscal standards.

To sustain this momentum and create a more resilient fiscal base, the Government is rolling out targeted policy reforms that are practical, fair, and forward-looking:

- A 2 percent presumptive Corporate Income Tax (CIT) will be introduced for major concession agreements, ensuring that large operators contribute equitably to national development.
- The Goods and Services Tax (GST) will increase from 12 to 13 percent, marking a gradual transition toward a full Value Added Tax (VAT) system - modernizing Liberia's tax architecture and improving efficiency.
- Taxation of the digital economy will be enhanced to reduce leakages and prevent base erosion, ensuring fair contributions from cross-border digital transactions and global platforms operating in Liberia.

These reforms are designed to broaden the tax base, improve fairness in revenue collection, and unlock the fiscal space needed to finance roads, schools, clinics, climate resilience, and other development priorities.

Expenditure Priorities and Allocations

The FY2026 National Budget is more than a financial plan. It is a blueprint for inclusive growth, resilient service delivery, and long-term economic transformation. With a total expenditure envelope of US$1.249 billion, the Government is taking a disciplined yet ambitious approach: protecting the systems that keep Liberia running while boldly investing in the future we want to build.

This budget is structured around two pillars: Recurrent Expenditure, which sustains daily operations and essential services, and the Public Sector Investment Plan (PSIP), which drives infrastructure-led growth and community transformation.

Recurrent spending for FY2026 is projected at US$959.9 million, representing 76.8 percent of the total national budget. This marks a 23.9 percent increase over the FY2025 allocation, reflecting the Government's commitment to keeping institutions functional, responsive, and people-centered.

The PSIP receives a transformative boost in FY2026, with US$289.7 million allocated—23.2 percent of the total budget and a 171.5 percent increase over FY2025. To achieve the maximum feasible development impact, the entire US$200.0 million in signature bonus from ArcelorMittal has been fully allocated to projects under the PSIP. The profile of each project can be found in **Annex 4** of this National Budget, while the list of projects benefiting from the AML is in Annex **7**.

Allocations by Sectors

The FY2026 National Budget channels US$1.249 billion across key sectors to sustain essential services, deepen decentralization, and accelerate inclusive development. Each allocation reflects a deliberate effort to match resources with real-life priorities - ensuring that public spending delivers results where they matter most.

The Public Administration sector receives US$480.9 million, representing a 41.1 percent growth, which supports core government functions, including employee compensation, debt servicing, and legal obligations. The Local Government Services sector is allocated US$67.4 million, funding decentralization efforts, sanitation upgrades, and county development initiatives. This amount represents a 72.3 percent upward adjustment from FY2025.

To strengthen governance, US$35.6 million goes to Transparency and Accountability, supporting audits and anti-corruption programs. Security and Rule of Law receive US$154.9 million to expand justice services, improve prison conditions, and reinforce national safety.

The Health Sector is allocated US$102.6 million, enhancing drug supply, mental health services, and rural health infrastructure. Social Development Services receives US$25.8 million, a significant 108 percent increase, to support youth empowerment and vulnerable populations.

Education is prioritized with US$136.3 million, which is allocated to funding tuition-free policies, school renovations, and feeding programs. Energy and Environment received US$78.6 million, a 228.3 percent growth, demonstrating the Government's focus on energy infrastructure, especially a stable electricity supply.

Agriculture is allocated US$14.9 million to boost domestic production and reduce import reliance. Infrastructure and Basic Services receive US$134.6 million, driving road construction, equipment procurement, and regional connectivity.

Finally, Industry and Commerce is supported with US$17.8 million, backing small businesses and revenue enhancement.

Overall, the FY2026 National Budget places people at the heart of national development, channeling targeted investments into the sectors that shape lives and futures - health, education, energy, and security. Hospitals will be upgraded to improve care delivery. The school feeding program will expand, ensuring children are nourished and able to learn. At-risk youth will be supported through rehabilitation and reintegration programs that restore dignity and unlock potential. This is a budget that safeguards today's essential services while laying the foundation for a more inclusive, resilient, and opportunity-rich tomorrow.

Public Debt Portfolio

As Liberia advances its national development agenda, the public debt portfolio remains a strategic instrument for financing infrastructure, expanding essential services, and unlocking long-term economic growth. As of November 2025, the country's total public debt stood at US$2.8 billion.

Of this total, domestic debt accounts for US$1.2 billion, representing 42.4 percent of the portfolio. These obligations, primarily held by the Central Bank of Liberia and commercial banks, signal strong local confidence in the Government's fiscal direction. They also provide a stable source of liquidity, helping to stimulate economic activity and support the functioning of domestic financial markets.

External debt stood at US$1.6 billion, or 57.6 percent of the total, and is largely composed of concessional loans from multilateral development partners. These resources have been instrumental in financing critical sectors such as roads, energy, education, and health - areas that directly improve the lives of ordinary Liberians and enhance the country's productive capacity.

For Fiscal Year 2026, the Government has allocated US$230 million for debt servicing, demonstrating a strong commitment to fiscal responsibility and international credibility. This includes US$159 million for domestic obligations, which will help maintain confidence in the local financial system, and US$68 million for external debt, reinforcing the Government's strong partnerships with international lenders. While the US$230 million may appear high, it still falls short of the total debt service obligation for 2026. To ensure fiscal prudence, the government will continue to pursue a sound debt management strategy, which entails restructuring existing debt to create fiscal space for other critical development expenditure.

These payments reflect a disciplined approach to debt management - one that upholds Liberia's financial commitments while strengthening its reputation among investors and development partners. Honoring its obligations and maintaining a sustainable debt profile, the Government is paving the way for future concessional financing, attracting private sector investment, and ensuring that public borrowing remains aligned with long-term development goals. In doing so, Liberia is not only safeguarding macroeconomic stability but also laying the financial groundwork for inclusive and resilient growth.

Budget Execution Policies

To promote macroeconomic stability, expand the domestic tax base, increase capital formation, and strengthen private sector development, the Government of Liberia has adopted a set of budget policies that will guide public resource allocation and management across all spending entities. These measures are designed to uphold fiscal discipline, enhance transparency, and ensure efficient service delivery.

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.

Policy Area	Description and Key Measures
	● 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.

Official Development Assistance (ODA)

The Government's FY2026 Budget is backed by a signal of global trust: an estimated US$ 322.6 million in Official Development Assistance (ODA). This support is more than financial. It is a shared commitment to inclusive growth, macroeconomic stability, and real progress for the Liberian people.

Of this amount, US$189.5 million will come as grants - direct support with no repayment required. These funds help deliver services, protect vulnerable communities, and invest in long-term transformation. An additional US$ 133.0 million will be provided through concessional loans - financing offered on highly favorable terms to help us build roads, expand energy access, and strengthen education and health systems.

Importantly, US$72.9 million will flow directly into the national budget, reinforcing fiscal stability and enabling targeted investments in priority areas. This includes:

- US$40 million from the World Bank
- US$20 million from the European Union
- US$12 million from the African Development Bank
- US$0.9 million World Food Program reimbursement of excess funds from the COVID school feeding program.

These on-budget resources allow the Government to plan better, spend smarter, and deliver faster.

The remaining US$249.6 million will support off-budget programs that are fully aligned with the ARREST Agenda for Inclusive Development. These investments are already making a difference across key pillars:

- US$53.1 million for economic transformation - supporting jobs, trade, and enterprise
- US$18.9 million for environmental sustainability - protecting forests, water systems, and climate resilience
- US$128.7 million for human capital development - expanding access to education, healthcare, and social protection
- US$36.6 million for infrastructure - building roads, energy systems, and public facilities
- US$12.2 million for governance and anti-corruption - strengthening institutions and public accountability
- US$0.07 million for rule of law - improving access to justice and legal services

Taken together, the Government and its development partners are projected to mobilize US$1,499.3 billion in sectoral interventions in FY2026. This unified investment reflects the administration's growing credibility, its shift toward self-reliance, and a shared belief that inclusive development is not only possible - but already underway.

This is not just aid. It is a partnership. It is progress. It is proof that when Liberia leads with transparency, purpose, and people-centered planning, the world responds with confidence.

Table 1: GoL and Partners Combined Intervention by Sector

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
Local Government Services	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

Source: MFDP

Budget Reforms 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 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$4.6 million to expand and modernize water facilities and other water projects in Buchanan and Gbarnga, US$2 million for toll booth construction along the Gbarnga and Buchanan highways, and US$7.6 million to build circuit courts and a new judiciary complex, as well as strengthening judicial services. The budget also allocates US$1.9 million for the construction and renovation of public schools, US$1 million to support drug abuse response and rehabilitation, and US$5.5 million to renovate public health facilities and 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.

Gender Responsive Planning and Budgeting (GRPB)

The FY2026 National Budget demonstrates a bold and deliberate commitment to equity, inclusion, and shared prosperity. Through the institutionalization of Gender Responsive Planning and Budgeting (GRPB), the Government of Liberia is ensuring that national development is not only economically sound but also socially just.

GRPB has become a strategic tool for addressing gender disparities and promoting fair resource distribution across all sectors. Its integration into national planning is already producing tangible and transformative results. Today, sex-disaggregated staffing data is standard across government institutions, allowing for more accurate planning and inclusive workforce development. Nine pilot spending entities are actively applying GRPB principles in their budget processes, setting a strong precedent for broader national adoption.

To support this shift, more than 200 technical staff, including planners, budget officers, monitoring and evaluation specialists, and Gender and Social Inclusion Unit (GSIU) heads, have

been trained in GRPB tools and methodologies. This growing cadre of gender-sensitive professionals is helping to embed equity into the heart of public finance management. Gender priorities are now reflected in County Development Agendas and sectoral strategies, ensuring that local planning aligns with national equity goals. In a major milestone, the Liberia Institute of Statistics and Geo-Information Services (LISGIS) has published the country's first consolidated gender statistics report, providing a strong foundation for evidence-based monitoring and policy refinement.

Liberia's gender-responsive approach is already delivering meaningful results across key ministries. The Ministry of Gender, Children, and Social Protection has expanded gender-based violence response services to eight counties, improving access to justice and survivor support. The Ministry of Education has increased scholarships by 15 percent to encourage girls' participation in science, technology, engineering, and mathematics (STEM), opening new pathways to innovation and leadership. The Ministry of Health has achieved a five percent reduction in maternal mortality through enhanced midwife training, strengthening both maternal care and community health systems. Meanwhile, the Ministry of Agriculture has supported 2,500 women farmers with extension services and improved access to credit, boosting productivity and advancing women's economic empowerment.

Through GRPB, Liberia is not only closing gender gaps but also building a more inclusive and resilient society, one where every citizen, regardless of gender, has a fair opportunity to contribute to and benefit from national progress.

FY-2026- REVENUE TABLE							
CODE	REVENUE SOURCES	FY2024 OTTURN	FY2025 APPROVED BUDGET	FY2025 OUTURN	FY2026 APPROVED BUDGET	FY2027 OUTLOOK	FY2028 OUTLOOK
A	TOTAL GOVERNMENT REVENUE	749,192	880,662	886,230	1,249,665	1,023,022	1,022,779
B	EXTERNAL RESOURCES	49,500	76,035	38,047	72,937	40,000	-
C	DOMESTIC REVENUE	699,692	804,627	848,183	1,176,728	983,022	1,022,779
D	CARRYFORWARD						
11	TAX REVENUE	576,599	639,013	706,823	733,511	758,736	792,792
111	TAXES ON INCOME AND PROFITS	272,702	306,439	346,582	360,323	376,296	393,418
113	TAXES ON PROPERTY	4,843	6,148	5,350	7,000	7,310	7,643
114	TAXES ON GOODS AND SERVICES	69,132	88,443	74,439	83,738	87,450	91,429
11461	Maritime Revenue	14,000	14,000	14,000	14,000	14,000	14,000
115	TAXES ON INTERNATIONAL TRADE	219,310	228,733	273,883	272,181	277,414	290,036
11511	IMPORT DUTIES	117,134	118,494	131,442	129,811	134,135	140,238
115114	ECOWAS trade levy	7,631	9,066	10,696	10,055	10,300	10,768
11512	OTHER CUSTOMS CHARGES ON IMPORTS	89,799	96,413	123,579	126,848	127,049	132,829
11513	EXCISE TAXES ON IMPORTED GOODS	12,032	13,583	18,541	15,253	15,932	16,657
1152	FEES AND OTHER LEVIES ON EXPORTS	345	243	321	270	298	312
1161	OTHER TAXES	10,611	9,250	6,569	10,269	10,266	10,266
14	NON-TAX REVENUE	123,093	146,814	141,360	187,015	192,166	201,379
141	PROPERTY INCOME	94,674	115,872	99,852	131,121	133,942	140,505
1412	o/w SOEs/ Budget Support/Dividend	5,500	14,074	1,335	3,535	2,126	2,427
141201	LPRC	2,500	5,000	799	1,000	1,044	1,092
141203	NPA	3,000	5,850	-	1,500	-	-
141207	Other SOEs	-	1,224	536	536	559	585
141209	NAFAAA	-	2,000	-	500	522	750
1417	ROAD FUND	31,791	42,937	22,026	42,284	42,842	44,791
1418	OTHER PETROLEUM FEES	-	-	3,012	10,559	10,692	11,178
1415	o/w ROYALTIES & RENTS	57,100	58,618	73,269	74,122	77,795	81,599
14153	Forestry	4,521	6,070	4,756	5,197	5,428	5,675
14154	Agriculture	670	977	595	613	641	670
14155	Mineral Mining	41,395	40,720	60,416	59,625	61,032	63,587
14157	Petroleum Mining	219	351	180	186	194	203
14158	Intangible Produce	10,295	10,500	7,323	8,500	10,500	11,465
14159	OTHER PROPERTY INCOME	283	243	210	621	488	510
142	ADMINISTRATIVE FEES & CHARGES	24,200	25,255	28,115	41,125	42,621	44,560
14210	Ministry of Foreign Affairs (MFA)	4,536	2,974	3,073	5,162	5,391	5,636
14217	Liberia Immigration Services (LIS)	5,214	6,142	6,221	11,285	11,785	12,321
14220	Liberia Business Registry (LBR)	1,881	2,332	3,184	4,642	4,848	5,068
14227	Ministry of Labor MoL)	9,186	10,200	12,745	10,931	11,415	11,934
14228	Other Administrative Fees & Charges	3,384	3,607	2,892	9,106	9,182	9,600
143	FINES, PENALTIES & FORFEITS	4,156	687	8,432	14,769	15,603	16,313
144	VOLUNTARY TRANSFERS AND OTHER GRANTS	-	5,000	4,960	-	-	-
149	MISCELLANEOUS AND UNIDENTIFIED REVENUE	64	-	0	-	-	-
	TOTAL EXTERNAL RESOURCES	49,500	76,035	38,047	72,937	40,000	-
160	External Resources (Bilateral)	-	-	-	-	-	-
160111	USAID-FARA	-	-	-	-	-	-
170	External Resources (Multilateral)	40,000	60,000	38,047	72,937	40,000	-
170111	AfDB	-	-	-	12,000	-	-
170112	European Union	-	20,000	24,610	20,000	20,000	-
170115	Word Bank	40,000	40,000	-	40,000	-	-
170116	WFP	-	-	937	937	-	-
170117	International Monetary Fund	-	-	12,500	-	-	-
170118	Other External Resources	-	-	-	-	20,000	-
180	Domestic Financing	9,500	16,035	-	-	-	-
180112	Central Bank of Liberia-Tbills	9,500	16,035	-	-	-	-
2	CONTINGENT REVENUE-DOMESTIC	-	18,800	-	256,202	32,120	28,608
21	TAX REVENUE	-	6,000	-	14,202	17,499	13,323
211	Tax Revenue (Maritime - DCO)	-	6,000	-	-	-	-
212	CIT 2% Tax	-	-	-	7,500	10,500	6,005
213	GST @ 13%	-	-	-	6,702	6,999	7,317
22	NON-TAX REVENUE	-	12,800	-	214,000	14,621	15,286
221	Liberia Petroleum Regulatory Authority(LPRA)	-	12,800	-	-	-	-
222	Signed Bonuses	-	-	-	200,000	-	-
223	Support to Counties-Road Equipment	-	-	-	3,273	3,418	3,573
224	GoL Social Program	-	-	-	727	760	794
225	Asset Recovery	-	-	-	10,000	10,443	10,918
	LPRA			-	28,000	-	-
001	o/w Total Energy	-	-	-	12,000	-	-
002	o/w Oranto	-	-	-	5,000	-	-
003	o/w IVANHOE	-	-	-	11,000	-	-
UNCLASSIFIED REVENUE		17,330	-	-	-	-	-
	UNCLASSIFIED REVENUE	17,330	-	-	-	-	-
	PMU Act Section 18-B						

FY2026 FISCAL TABLE						
USD '000	FY2024 ACTUAL	FY2025 APPROVED BUDGET	OUTURN FY2025	FY2026 APPROVED BUDGET	FY2027 PROJECTION	FY2028 PROJECTION
TOTAL REVENUE ENVELOPE	749,192	880,662	886,230	1,249,665	1,023,022	1,022,779
TOTAL DOMESTIC REVENUE	699,692	804,627	848,183	1,176,728	983,022	1,022,779
CORE REVENUE	699,692	785,827	848,183	920,526	950,902	994,171
Tax Revenue	576,599	639,013	706,823	733,511	758,736	792,792
Non Tax Revenue	123,093	146,814	141,360	187,015	192,166	201,379
OTHER REVENUE	-	-	-	-	-	-
Carried Forward	-	-	-	-	-	-
Unclassified Revenue	-	-	-	-	-	-
o/w Unprocessed Revenue in Transit to LRA system	-	-	-	-	-	-
CONTINGENT REVENUE	-	*18,800*	-	*256,202*	*32,120*	*28,608*
Tax Revenue	-	6,000	-	14,202	17,499	13,323
Non Tax Revenue	-	12,800	-	214,000	14,621	15,286
LPRA	-	-	-	28,000	-	-
TOTAL EXPENDITURE	730,986	880,662	876,680	1,249,665	1,023,022	1,022,779
CORE RECURRENT	678,855	755,147	810,814	931,742	828,730	859,972
COMPENSATION	295,261	315,641	308,813	330,757	340,679	354,178
USE OF GOODS AND SERVICES	127,744	131,855	196,874	171,201	84,938	90,267
INTEREST CHARGES ON LOAN	-	-	-	55,001	55,001	55,001
SUBSIDIES	3,505	3,451	3,829	5,203	4,032	4,371
GRANTS	108,450	123,263	119,732	158,955	133,843	141,332
SOCIAL BENEFITS	18,463	21,867	21,048	29,690	29,434	29,664
NON-FINANCIAL ASSETS(RECURRENT)	12,204	6,070	8,349	5,935	5,804	6,610
DOMESTIC LIABILITIES	51,821	77,869	80,982	118,324	118,324	121,873
FOREIGN LIABILITIES	61,408	75,131	71,188	56,676	56,676	56,676
CONTINGENT RECURRENT	-	18,800		28,202	32,120	28,608
COMPENSATION	-	-	-	-	-	-
USE OF GOODS AND SERVICES	-	10,912	-	18,294	20,835	18,558
SUBSIDIES	-	500	-	2,726	3,105	2,765
GRANTS	-	6,255	-	4,392	5,003	4,456
SOCIAL BENEFITS	-	100	-	1,842	2,098	1,869
NON-FINANCIAL ASSETS(RECURRENT)	-	1,032	-	947	1,079	961
DOMESTIC LIABILITIES: INTEREST PMT	-	-	-	-	-	
FOREIGN LIABILITIES	-	-	-	-	-	-
TOTAL PUBLIC SECTOR INVESTMENT PLAN (PSIP)	52,130	106,715	65,865	289,721	162,173	134,199
CORE PUBLIC SECTOR INVESTMENT PLAN (PSIP)	52,130	-	65,865	61,721	-	-
CONTINGENT PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	228,000	-	-
FUNDING GAP (REVENUE MINUS EXPENDITURE)	(31,294)	(76,035)	(28,497)	(72,937)	(40,000)	-
FINANCING	49,500	76,035	38,047	72,937	40,000	-
					-	-
DOMESTIC FINANCING	9,500	16,035		-	-	-
CORE	9,500	16,035			-	-
Grants						
Loans	9,500	16,035			-	-
CONTINGENT	-				-	-
Grants						
Loans	-	-			-	-
EXTERNAL FINANCING	40,000	60,000	38,047	72,937	40,000	-
CORE	40,000	60,000	38,047	72,937	40,000	-
Grants		20,000	24,610	20,000	20,000	-
Loans	40,000	40,000		40,000		-
WFP			937	937		
AfDB				12,000		
Liberia Petroleum Regulatory Authority(LPRA)			12,500			
Other External Resources			-		20,000	
CONTINGENT	-	-				-
Grants	-	-				-
Loans						
FISCAL BALANCE	18,206	- 0	9,550	0	- 0	-

1.6 Summary by Economic Classification

Economic Classification	FY 2024 ACTUALS	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	295,261,457	315,640,735	308,813,372	330,756,749	340,679,451	354,306,630
22 - USE OF GOODS AND SERVICES	127,744,216	149,623,054	196,873,527	189,495,242	105,772,964	108,696,226
24 - INTEREST AND OTHER CHARGES	0	0	0	55,000,705	55,000,705	55,000,705
25 - SUBSIDIES	3,504,870	3,450,693	3,828,590	7,929,506	7,136,555	7,136,555
26 - GRANTS	108,449,955	123,263,100	119,732,278	163,347,395	138,845,286	145,787,550
27 - SOCIAL BENEFITS	18,463,285	21,867,217	21,047,968	31,532,463	31,532,463	31,532,463
31 - NON-FINANCIAL ASSETS	64,333,974	113,817,074	74,214,141	6,882,614	6,882,614	7,570,875
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	289,721,222	162,172,667	134,198,988
41 - DOMESTIC LIABILITIES	51,820,537	77,868,721	80,982,084	118,323,740	118,323,740	121,873,453
42 - FOREIGN LIABILITIES	61,407,527	75,131,279	71,187,884	56,675,555	56,675,555	56,675,555
Grand Total	730,985,821	880,661,873	876,679,844	1,249,665,191	1,023,022,000	1,022,779,000

1.7 Summary of Full Time Equivalent

Sector	FY 2026 MALE	FY 2026 FEMALE	FY 2026 TOTAL	FY 2027 MALE	FY 2027 FEMALE	FY 2027 TOTAL	FY 2028 MALE	FY 2028 FEMALE	FY 2028 TOTAL
01 - Public Administration Sector	3,610	1,191	4,801	3,610	1,191	4,801	3,610	1,191	4,801
Local Government Services Sector	4,767	984	5,751	4,767	984	5,751	4,767	984	5,751
03 - Transparency and Accountability	1,049	435	1,484	1,049	435	1,484	1,049	435	1,484
04 - Security and Rule of Law	14,082	1,681	15,763	14,082	1,681	15,763	14,082	1,681	15,763
05 - Health Sector	6,707	5,061	11,768	6,707	5,061	11,768	6,707	5,061	11,768
06 - Social Development Services	657	220	877	657	220	877	657	220	877
07 - Education	13,941	3,462	17,403	13,941	3,462	17,403	13,941	3,462	17,403
08 - Energy and Environment Sector	904	289	1,193	904	289	1,193	904	289	1,193
09 - Agriculture Sector	627	241	868	627	241	868	627	241	868
10 - Infrastructure and Basic Services	1,482	518	2,000	1,482	518	2,000	1,482	518	2,000
11 - Industry and Commerce	636	225	861	636	225	861	636	225	861
Grand Total	48,462	14,307	62,769	48,462	14,307	62,769	48,462	14,307	62,769

1.8 Classification of Expenditures by Functions of Government

Functions of Government	FY 2024 ACTUALS	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - Unspecified	73,599	481,231	1,776,779	0	0	0
01 - General Public Services	**333,880,051**	**407,177,216**	**408,402,313**	**579,776,521**	**515,988,333**	**524,524,089**
02 - Defense	**41,700,515**	**45,609,866**	**46,427,976**	**53,534,667**	**41,226,970**	**42,632,775**
03 - Public Order and Safety	**68,654,184**	**80,549,197**	**84,295,354**	**101,849,744**	**84,210,685**	**85,575,563**
04 - Economic Affairs	**73,664,545**	**108,204,266**	**100,337,480**	**231,004,759**	**145,511,251**	**129,823,682**
05 - Environmental Protection	**1,908,451**	**2,414,466**	**1,535,673**	**2,914,466**	**2,227,994**	**2,171,482**
06 - Housing and Community Amenities	**13,400,261**	**9,933,071**	**10,008,258**	**16,073,196**	**10,228,687**	**9,595,421**
07 - Health	**76,511,936**	**91,154,991**	**89,952,079**	**102,475,760**	**90,086,743**	**92,472,331**
08 - Recreation, Culture and Religion	**6,681,213**	**7,145,862**	**7,209,568**	**10,133,471**	**7,427,875**	**7,217,149**
09 - Education	**108,565,280**	**122,677,371**	**120,767,038**	**138,800,943**	**116,767,257**	**119,896,361**

1.8 Classification of Expenditures by Functions of Government

Functions of Government	FY 2024 ACTUALS	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
10 - Social Protection	**5,945,786**	**5,314,336**	**5,967,326**	**13,101,664**	**9,346,205**	**8,870,147**
Grand Total	**730,985,821**	**880,661,873**	**876,679,844**	**1,249,665,191**	**1,023,022,000**	**1,022,779,000**
00 - Unspecified	73,599	481,231	1,776,779	0	0	0
0000 - Unspecified	73,599	481,231	1,776,779	0	0	0
01 - General Public Services	**333,880,051**	**407,177,216**	**408,402,313**	**579,776,521**	**515,988,333**	**524,524,089**
0111 - Executive and Legislative Organs	119,555,780	116,524,733	120,091,982	150,647,685	118,591,208	118,935,148
0112 - Financial and Fiscal Affairs	59,302,635	86,922,606	86,966,459	148,601,338	124,930,749	128,271,964
0113 - External affairs (CS)	18,932,815	22,004,242	22,066,564	27,729,098	22,828,627	23,594,708
0131 - General personnel services(CS)	13,788,815	15,907,636	13,934,571	4,140,995	3,889,272	4,055,190
0132 - Overall planning and stat.Srvs	1,832,412	1,800,640	1,943,570	2,640,138	2,410,054	2,502,156
0133 - Other general services (CS)	4,004,528	6,052,043	5,248,016	9,426,183	7,420,844	7,448,428
0160 - General public services n.e.c.	3,235,002	4,965,316	5,981,183	4,323,850	3,990,430	4,143,275
0170 -Public Debt Transactions	113,228,064	153,000,000	152,169,968	232,267,234	231,927,149	235,573,220
02 - Defense	**41,700,515**	**45,609,866**	**46,427,976**	**53,534,667**	**41,226,970**	**42,632,775**
0210 - Military defense (CS)	39,997,111	43,261,288	44,409,542	50,609,290	38,620,225	39,927,705
0220 - Civil defense (CS)	1,703,404	2,348,578	2,018,434	2,925,377	2,606,745	2,705,070
03 - Public Order and Safety	**68,654,184**	**80,549,197**	**84,295,354**	**101,849,744**	**84,210,685**	**85,575,563**
0300 - Public Order and Safety	5,365	0	0	0	0	0
0310 - Police services (CS)	29,788,266	35,410,972	36,776,814	36,814,174	31,679,158	32,816,459
0320 - Fire protection services (CS)	2,120,471	3,517,807	3,257,905	2,996,932	2,626,568	2,724,898
0330 - Law courts (CS)	24,232,259	27,253,787	28,883,860	36,218,851	29,582,837	29,235,279
0340 - 0340Prisons (CS)	651,505	871,000	852,990	821,001	458,269	470,934
0360 - Public order and safety n.e.c.	11,856,318	13,495,631	14,523,785	24,998,786	19,863,853	20,327,993
04 - Economic Affairs	**73,664,545**	**108,204,266**	**100,337,480**	**231,004,759**	**145,511,251**	**129,823,682**
0411 - General Economic and Commerce	6,425,506	7,037,828	7,956,821	16,093,627	12,589,604	12,601,978
0412 - General labor affairs (CS)	1,785,321	2,225,820	2,151,861	2,493,820	2,224,339	2,262,551
0421 - Agriculture (CS)	4,546,513	14,986,131	10,685,690	12,517,615	9,104,443	8,814,618
0422 - Forestry (CS)	3,449,891	4,184,144	3,579,922	3,615,524	3,418,328	3,533,880
0435 - Electricity (CS)	3,573,124	5,024,841	5,967,710	54,922,380	30,917,614	25,688,331
0441 - Mining of mineral resources	4,298,830	4,661,596	4,435,013	7,350,482	5,906,420	6,044,430
0450 - Transport	2,262,431	2,520,093	2,701,290	6,874,183	6,350,472	6,613,081
0451 - Road transport (CS)	40,498,656	59,750,970	56,036,203	116,781,589	66,730,037	56,099,990
0454 - Air transport (CS)	2,662,404	3,874,798	2,973,073	4,214,989	3,148,161	3,007,935
0460 - Communication	2,467,686	2,178,817	2,172,797	3,744,322	3,038,405	3,023,930
0473 - Tourism (CS)	119,993	0	0	0	0	0
0482 - R & D Agriculture, forestry.	1,574,190	1,759,228	1,677,100	2,396,228	2,083,428	2,132,958
05 - Environmental Protection	**1,908,451**	**2,414,466**	**1,535,673**	**2,914,466**	**2,227,994**	**2,171,482**
0560 - Environmental protection n.e.c	1,908,451	2,414,466	1,535,673	2,914,466	2,227,994	2,171,482
06 - Housing and Community Amenities	**13,400,261**	**9,933,071**	**10,008,258**	**16,073,196**	**10,228,687**	**9,595,421**

1.8 Classification of Expenditures by Functions of Government

Functions of Government	FY 2024 ACTUALS	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
0610 - Housing development (CS)	694,487	733,186	715,955	1,034,786	909,187	943,264
0620 - Community development (CS)	6,882,691	1,690,956	1,851,379	4,483,282	2,806,745	2,461,072
0630 - Water supply (CS)	5,823,083	7,508,929	7,440,924	10,555,128	6,512,755	6,191,085
07 - Health	**76,511,936**	**91,154,991**	**89,952,079**	**102,475,760**	**90,086,743**	**92,472,331**
0711 - Pharmaceutical products (IS)	1,646,522	1,716,820	1,913,352	2,352,183	2,210,216	2,295,516
0721 - General medical services (IS)	13,880,119	13,668,372	13,421,327	15,746,704	12,427,368	12,911,892
0730 - Hospital Services	9,723,360	13,530,117	13,918,215	14,984,268	12,726,311	12,826,253
0731 - General hospital services (IS)	34,970,429	41,407,405	38,800,619	43,734,214	40,557,447	42,059,107
0740 - Public health services (IS)	2,951,220	6,092,887	7,176,358	9,770,884	6,774,168	6,372,110
0750 - R & D Health (CS	216,251	266,481	266,481	266,481	256,475	267,584
0760 - Health n.e.c. (CS)	13,124,035	14,472,909	14,455,727	15,621,026	15,134,758	15,739,869
08 - Recreation, Culture and Religion	**6,681,213**	**7,145,862**	**7,209,568**	**10,133,471**	**7,427,875**	**7,217,149**
0810 - Recreational and Sporting Services	5,286,563	5,253,298	5,747,042	8,177,130	5,940,257	5,716,964
0820 - Cultural services (IS)	0	35,223	14,750	49,000	27,350	28,106
0830 - Broadcasting and publishing	1,394,650	1,857,341	1,447,776	1,907,341	1,460,268	1,472,079
09 - Education	**108,565,280**	**122,677,371**	**120,767,038**	**138,800,943**	**116,767,257**	**119,896,361**
0911 - Pre-Primary and Primary Education	6,649	20,000	20,000	20,000	11,164	11,472
0912 - Primary Education	68,875	417,785	285,280	593,785	401,283	413,529
0921 - Lower-secondary education (IS)	7,907,427	8,631,012	8,350,736	11,086,529	7,672,256	7,855,822
0930 - Post Secondary Non Tertiary Education	81,675	210,000	206,200	295,000	252,832	260,848
0940 - Tertiary Education	1,335,059	2,959,322	2,812,424	3,164,621	2,689,927	2,824,421
0941 - First stage of Tertiary Education	48,308,480	48,458,086	49,360,913	58,273,376	46,958,526	48,247,815
0950 - Education Not Definable by Level	8,677,762	10,509,173	10,241,355	13,840,639	11,635,260	11,808,934
0980 - Education n.e.c. (CS)	42,179,353	51,471,993	49,490,130	51,526,993	47,146,009	48,473,520
10 - Social Protection	**5,945,786**	**5,314,336**	**5,967,326**	**13,101,664**	**9,346,205**	**8,870,147**
1012 - Disability (IS)	1,217,746	1,147,479	1,456,477	7,276,044	4,330,424	3,760,851
1040 - Family and children (IS)	1,570,587	1,170,977	1,666,289	1,970,667	1,619,069	1,653,625
1070 - Social exclusion n.e.c. (IS)	1,487,152	1,214,036	1,145,302	1,887,764	1,371,003	1,348,941
1080 - R & D Social protection (CS)	1,657	1,000	0	1,050	586	602
1090 - Social protection n.e.c. (CS)	1,668,644	1,780,844	1,699,258	1,966,139	2,025,123	2,106,128
Grand Total	730,985,821	880,661,873	876,679,844	1,249,665,191	1,023,022,000	1,022,779,000

1.9 Sector Summary By Economic Classifications

Sector	FY 2024 ACTUALS	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
01 - Public Administration	**280,835,529**	**340,770,125**	**343,952,718**	**480,197,812**	**438,633,645**	**448,403,227**
21 - COMPENSATION OF EMPLOYEES	74,525,550	78,620,223	76,743,321	80,185,726	82,591,298	85,894,951
22 - USE OF GOODS AND SERVICES	46,315,297	49,075,083	64,489,449	61,469,111	34,311,011	35,259,264

1.9 Sector Summary By Economic Classifications

Sector	FY 2024 ACTUALS	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
24 - INTEREST AND OTHER CHARGES	0	0	0	55,000,705	55,000,705	55,000,705
25 - SUBSIDIES	1,367,244	400,000	760,544	1,900,000	1,710,000	1,710,000
26 - GRANTS	29,456,218	41,900,963	34,846,630	70,056,796	59,548,274	62,525,697
27 - SOCIAL BENEFITS	9,061,607	9,727,651	9,308,402	19,387,897	19,387,897	19,387,897
31 - NON-FINANCIAL ASSETS	6,881,549	8,046,205	5,634,404	3,312,592	3,312,592	3,643,850
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	13,885,690	7,772,573	6,431,855
41 - DOMESTIC LIABILITIES	51,820,537	77,868,721	80,982,084	118,323,740	118,323,740	121,873,453
42 - FOREIGN	61,407,527	75,131,279	71,187,884	56,675,555	56,675,555	56,675,555
02 - Local Government Services	**31,133,351**	**38,928,900**	**37,849,473**	**67,436,865**	**49,382,071**	**47,223,257**
21 - COMPENSATION OF EMPLOYEES	15,761,126	16,696,269	16,667,748	17,516,269	18,041,758	18,763,428
22 - USE OF GOODS AND SERVICES	5,469,363	1,284,357	3,019,140	3,204,389	1,788,632	1,838,067
26 - GRANTS	9,196,962	10,848,274	11,466,585	10,748,285	9,136,042	9,592,852
27 - SOCIAL BENEFITS	12,210	400,000	0	400,000	400,000	400,000
31 - NON-FINANCIAL ASSETS	693,690	9,700,000	6,696,000	241,556	241,556	265,712
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	35,326,366	19,774,083	16,363,198
03 - Transparency and Accountability	**24,140,582**	**30,131,189**	**30,262,593**	**35,623,207**	**30,179,407**	**31,190,611**
21 - COMPENSATION OF EMPLOYEES	18,376,399	19,224,090	18,876,676	21,065,803	21,697,780	22,565,691
22 - USE OF GOODS AND SERVICES	5,191,495	7,965,029	10,959,454	12,415,651	6,930,194	7,121,731
26 - GRANTS	19,999	20,000	19,480	120,000	102,000	107,100
31 - NON-FINANCIAL ASSETS	552,689	2,922,070	406,983	721,753	721,753	793,929
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	1,300,000	727,680	602,160
04 - Security and Rule of Law	**110,342,632**	**126,250,430**	**130,977,999**	**154,930,763**	**125,528,265**	**128,301,084**
21 - COMPENSATION OF EMPLOYEES	58,027,221	62,725,623	61,248,485	67,588,153	69,615,797	72,400,428
22 - USE OF GOODS AND SERVICES	33,835,161	43,918,615	52,069,347	56,815,528	31,713,441	32,589,901
26 - GRANTS	1,832,703	2,206,751	1,871,138	6,148,516	5,226,238	5,487,551
27 - SOCIAL BENEFITS	9,389,468	11,739,566	11,739,566	11,739,566	11,739,566	11,739,566
31 - NON-FINANCIAL ASSETS	7,258,079	5,659,875	4,049,463	360,000	360,000	396,000
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	12,279,000	6,873,223	5,687,638
05 - Health	**76,561,153**	**91,347,192**	**90,088,007**	**102,611,262**	**90,169,226**	**92,558,215**
21 - COMPENSATION OF EMPLOYEES	55,730,428	58,863,002	58,593,734	60,364,050	62,174,969	64,661,969
22 - USE OF GOODS AND SERVICES	11,584,560	17,791,587	21,248,385	17,956,795	10,023,169	10,300,183
25 - SUBSIDIES	711,250	775,000	725,000	1,839,931	1,655,938	1,655,938
26 - GRANTS	7,987,335	8,553,603	8,945,388	12,579,773	10,692,808	11,227,461
31 - NON-FINANCIAL ASSETS	547,580	5,364,000	575,500	220,713	220,713	242,784
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	9,650,000	5,401,629	4,469,880
06 - Social Development Services	**18,389,160**	**12,485,382**	**13,631,081**	**25,843,238**	**18,244,888**	**17,202,817**
21 - COMPENSATION OF EMPLOYEES	4,703,948	5,170,576	4,794,964	5,420,526	5,583,142	5,806,468
22 - USE OF GOODS AND SERVICES	3,755,608	1,152,116	2,462,195	1,619,224	903,816	928,793

1.9 Sector Summary By Economic Classifications

Sector	FY 2024 ACTUALS	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
25 - SUBSIDIES	253,798	438,693	438,693	983,575	885,217	885,217
26 - GRANTS	3,328,083	2,079,997	3,931,648	3,093,723	2,629,666	2,761,160
31 - NON-FINANCIAL ASSETS	6,347,723	3,644,000	2,003,581	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	14,726,190	8,243,047	6,821,179
07 - Education	**106,294,602**	**119,722,252**	**118,133,494**	**136,326,349**	**114,674,713**	**117,721,501**
21 - COMPENSATION OF EMPLOYEES	41,409,162	44,026,261	43,520,173	45,788,794	47,162,457	49,048,955
22 - USE OF GOODS AND SERVICES	10,984,910	15,271,893	18,274,511	17,362,493	9,691,449	9,959,290
25 - SUBSIDIES	727,711	937,000	1,004,357	1,781,000	1,602,900	1,602,900
26 - GRANTS	52,010,768	53,942,098	54,919,303	55,829,062	47,454,704	49,827,409
31 - NON-FINANCIAL ASSETS	1,162,051	5,545,000	415,150	115,000	115,000	126,500
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	15,450,000	8,648,203	7,156,447
08 - Energy and Environment	**18,969,220**	**24,102,191**	**23,265,913**	**78,637,195**	**48,571,441**	**43,205,904**
21 - COMPENSATION OF EMPLOYEES	7,150,633	7,703,353	6,966,078	8,094,739	8,337,581	8,671,085
22 - USE OF GOODS AND SERVICES	6,890,090	6,766,919	12,071,985	6,744,395	3,764,604	3,868,647
25 - SUBSIDIES	0	500,000	500,000	50,000	45,000	45,000
26 - GRANTS	1,419,163	2,635,543	2,407,237	2,292,161	1,948,337	2,045,748
27 - SOCIAL BENEFITS	0	0	0	5,000	5,000	5,000
31 - NON-FINANCIAL ASSETS	3,509,334	6,496,376	1,320,613	167,000	167,000	183,700
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	61,283,900	34,303,919	28,386,724
09 - Agriculture	**6,584,200**	**16,745,359**	**12,362,790**	**14,913,843**	**11,187,871**	**10,947,576**
21 - COMPENSATION OF EMPLOYEES	4,275,785	5,869,781	5,401,834	5,923,765	6,101,478	6,345,537
22 - USE OF GOODS AND SERVICES	1,320,224	2,740,309	6,796,402	3,185,309	1,777,980	1,827,118
26 - GRANTS	74,079	59,769	61,804	59,769	50,803	53,340
31 - NON-FINANCIAL ASSETS	914,112	8,075,500	102,750	95,000	95,000	104,500
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	5,650,000	3,162,610	2,617,081
10 - Infrastructure and Basic Services	**50,025,190**	**70,972,381**	**66,099,995**	**134,614,386**	**81,695,421**	**71,221,526**
21 - COMPENSATION OF EMPLOYEES	9,850,906	10,544,841	10,087,654	10,936,185	11,264,270	11,714,841
22 - USE OF GOODS AND SERVICES	1,830,224	2,024,072	2,559,021	4,674,184	2,609,051	2,681,160
25 - SUBSIDIES	444,867	400,000	399,996	1,000,000	900,000	900,000
26 - GRANTS	1,547,013	366,302	365,735	976,190	829,762	871,247
31 - NON-FINANCIAL ASSETS	36,352,180	57,637,166	52,687,589	1,330,000	1,330,000	1,463,000
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	115,697,827	64,762,338	53,591,278
11 - Industry and Commerce	**7,710,202**	**9,206,472**	**10,055,781**	**18,530,271**	**14,755,052**	**14,803,282**
21 - COMPENSATION OF EMPLOYEES	5,450,299	6,196,716	5,912,705	7,872,739	8,108,921	8,433,277
22 - USE OF GOODS AND SERVICES	567,284	1,633,074	2,923,638	4,048,163	2,259,617	2,322,072
25 - SUBSIDIES	0	0	0	375,000	337,500	337,500
26 - GRANTS	1,577,632	649,800	897,330	1,443,120	1,226,652	1,287,985
31 - NON-FINANCIAL ASSETS	114,987	726,882	322,108	319,000	319,000	350,900

1.9 Sector Summary By Economic Classifications

Sector	FY 2024 ACTUALS	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	4,472,249	2,503,362	2,071,548
Grand Total	730,985,821	880,661,873	876,679,844	1,249,665,191	1,023,022,000	1,022,779,000

1.10 Summary by Spending Entity

Sector/Spending Entity	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
01 - Public Administration	**280,835,529**	**340,770,125**	**343,952,718**	**480,197,812**	**438,633,645**	**448,403,227**
101 - National Legislature	63,652,114	44,344,704	47,204,544	53,710,390	43,972,507	45,245,095
102 - Ministry of State for Presidential Affairs	12,635,853	15,689,817	17,908,021	15,472,042	11,867,771	12,295,842
103 - Office of the Vice President	3,780,050	3,909,152	4,290,627	4,259,153	3,593,212	3,736,715
107 - Civil Service Agency	13,788,815	15,907,636	13,934,571	4,140,995	3,889,272	4,055,190
108 - General Services Agency	1,598,355	3,374,881	2,562,521	5,909,066	4,204,325	4,095,020
109 - Ministry of Information	3,037,866	3,930,320	3,929,413	3,823,151	3,206,121	3,330,300
111 - Ministry of Foreign Affairs	18,767,378	22,236,250	23,148,739	27,205,558	22,536,396	23,294,401
112 - Liberia Institute of Public Administration	1,101,107	1,161,425	1,093,306	1,213,624	1,059,138	1,101,131
114 - Liberia Institute of Statistics and Geo-Information Services	1,832,412	1,800,640	1,943,570	2,640,138	2,410,054	2,502,156
115 - Bureau of State Enterprises	448,084	731,915	549,417	906,916	782,473	818,079
130 - Ministry of Finance and Development Planning	142,112,113	207,445,098	205,712,323	27,838,609	23,801,821	24,560,336
140 - Liberia Revenue Authority(LRA)	17,525,741	18,865,427	20,465,354	26,899,486	21,633,520	21,934,131
141 - Tax Appeal Board	431,067	764,160	638,709	800,910	697,360	726,619
144 - General Government Expenditure	0	0	0	304,744,874	294,475,644	300,183,161
315 - National Food Assistance Agency	124,574	608,700	571,603	632,900	504,031	525,051
02 - Local Government Services	**31,133,351**	**38,928,900**	**37,849,473**	**67,436,865**	**49,382,071**	**47,223,257**
105 - Ministry of Internal Affairs	23,201,994	31,351,199	31,348,285	57,195,165	41,349,069	39,208,309
127 - National Council of Chiefs and Elders	174,606	0	0	0	0	0
142 - National Identification Registry	747,141	798,528	732,024	1,998,528	1,454,862	1,392,162
143 - National Disaster Management Agency	1,386,936	746,887	682,773	1,316,387	1,059,879	1,097,948
318 - Monrovia City Corporation	3,830,836	4,060,965	3,305,104	4,562,964	3,975,811	3,978,568
325 - Paynesville City Corporation	1,791,838	1,971,321	1,781,287	2,363,821	1,542,450	1,546,270
03 - Transparency and Accountability	**24,140,582**	**30,131,189**	**30,262,593**	**35,623,207**	**30,179,407**	**31,190,611**
110 - General Auditing Commission	5,908,645	5,955,053	6,024,221	6,812,918	6,119,879	6,351,548
113 - National Elections Commission	3,235,002	5,040,316	5,999,933	4,538,450	4,110,216	4,266,372
117 - Governance Commission	2,240,590	2,261,180	2,206,503	2,311,324	2,225,507	2,312,478
118 - Public Procurement and Concessions Commission	1,529,491	1,571,602	1,604,806	1,671,957	1,556,994	1,627,123
119 - Center for National Documents and Archives	876,682	1,030,560	1,061,939	1,630,560	1,539,739	1,603,188

1.10 Summary by Spending Entity

Sector/Spending Entity	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
123 - Liberia Anti-Corruption Commission	2,668,508	3,163,716	3,137,750	4,396,037	3,335,759	3,451,753
128 - Independent Information Commission	326,228	400,805	385,938	391,592	310,833	321,916
129 - Liberia Land Authority	1,493,631	3,566,559	2,709,036	3,160,356	2,585,868	2,546,147
132 - Internal Audit Agency	3,683,601	3,901,792	3,852,497	4,051,792	3,751,070	3,894,938
345 - Office of the Ombudsman	331,369	650,565	521,721	758,169	651,576	679,071
431 - Liberia Extractive Industry Initiative	625,386	657,485	637,638	1,186,485	736,374	758,728
451 - Financial Intelligence Agency	1,221,449	1,931,556	2,120,611	4,713,567	3,255,592	3,377,349
04 - Security and Rule of Law	**110,342,632**	**126,250,430**	**130,977,999**	**154,930,763**	**125,528,265**	**128,301,084**
124 - Law Reform Commission	627,993	776,171	681,961	1,071,171	890,976	928,949
201 - Judiciary	22,949,355	25,019,964	25,898,710	32,690,028	27,229,131	26,909,380
202 - Ministry of Justice	42,247,616	51,367,558	54,641,673	64,179,764	53,111,628	54,642,384
203 - Ministry of National Defense	19,898,420	21,327,270	21,675,325	20,735,471	17,972,900	18,598,756
204 - National Security Agency	13,365,634	14,889,116	16,319,609	22,190,628	14,127,726	14,565,171
205 - Executive Protection Services	8,436,461	9,138,480	8,280,567	9,190,480	8,172,657	8,480,644
208 - Human Rights Commission	1,145,375	1,292,360	1,269,454	1,442,360	1,377,307	1,424,492
347 - National Security Council	0	500,000	397,472	818,088	618,777	644,039
448 - Liberia National Commission on Arms	938,394	1,299,222	1,237,425	1,505,022	1,152,336	1,195,295
452 - National Center for Coordination of Response Mechanism	733,384	640,289	575,803	1,107,751	874,827	911,974
05 - Health	**76,561,153**	**91,347,192**	**90,088,007**	**102,611,262**	**90,169,226**	**92,558,215**
310 - Ministry of Health	59,677,390	68,962,516	67,221,425	77,772,447	68,169,963	70,092,952
311 - John F. Kennedy Medical Center	6,210,801	9,072,401	9,558,189	9,162,401	8,177,152	8,250,468
312 - Phebe Hospital and School of Nursing	1,063,619	1,278,299	1,191,263	2,078,299	1,573,397	1,538,692
336 - Liberia Board for Nursing and Midwifery	120,589	172,489	138,424	172,489	168,880	175,508
337 - Liberia Pharmacy Board	241,110	257,111	517,747	551,911	561,083	583,418
338 - Liberia Medical and Dental Council	574,537	592,462	966,631	1,054,144	1,008,814	1,048,042
339 - Liberia College of Physicians	925,542	1,338,941	1,051,052	1,340,524	1,284,610	1,336,909
434 - Liberia Medical and Health Products Regulatory Authority	1,405,412	1,480,496	1,416,392	1,807,772	1,653,319	1,716,400
435 - National Aids Commission	600,026	670,894	722,372	794,220	749,093	778,049
436 - Jackson F Doe Hospital	2,448,940	3,179,417	3,168,763	3,743,568	2,975,762	3,037,093
439 - National Public Health Institute of Liberia	3,293,187	4,142,166	3,951,157	3,328,412	3,142,274	3,263,850
456 - National Food & Feed Safety Authority	0	200,000	184,592	805,075	704,879	736,834
06 - Social Development Services	**18,389,160**	**12,485,382**	**13,631,081**	**25,843,238**	**18,244,888**	**17,202,817**
314 - Ministry of Youth and Sports	6,060,653	5,708,558	6,701,367	9,105,119	6,705,769	6,518,581
319 - Liberia Refugee Repatriation and Resettlement Commission	1,858,387	714,036	645,302	1,241,574	992,283	1,027,785

1.10 Summary by Spending Entity

Sector/Spending Entity	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
321 - National Commission on Disabilities	299,020	521,569	537,763	576,384	429,680	422,151
322 - National Veterans Bureau	316,324	454,598	298,618	454,598	461,015	479,350
323 - Liberia Agency for Community Empowerment	7,496,410	1,898,260	2,358,581	10,604,336	6,232,951	5,301,985
340 - Ministry of Gender, Children and Social Protection	2,358,366	3,188,361	3,089,450	3,861,227	3,423,190	3,452,965
07 - Education	**106,294,602**	**119,722,252**	**118,133,494**	**136,326,349**	**114,674,713**	**117,721,501**
301 - Ministry of Education	43,829,996	53,183,456	50,975,835	53,868,456	49,013,002	50,390,597
302 - University of Liberia	33,751,338	33,981,284	35,715,783	40,587,284	32,656,131	33,498,100
303 - Monrovia Consolidated School System	4,157,404	4,517,417	4,764,050	7,232,709	6,329,910	6,342,597
304 - Booker Washington Institute	1,459,538	1,969,995	1,870,451	2,871,512	2,441,567	2,475,647
306 - Cuttington University College	207,896	305,216	305,225	390,216	217,813	223,833
307 - National Commission on Higher Education	511,850	443,712	392,439	704,036	593,162	611,548
308 - William V.S. Tubman University	5,992,811	6,005,308	5,828,470	7,205,308	5,805,242	5,958,509
309 - West African Examinations Council	4,682,748	5,625,624	5,522,702	6,625,624	3,887,514	4,000,060
316 - Agricultural and Industrial Training Bureau	179,463	669,734	562,519	1,109,734	792,451	824,460
326 - Zorzor Rural Teacher Training	779,854	800,793	767,962	1,000,793	792,625	807,348
327 - Webbo Rural Teacher Training Institute	645,348	664,877	602,319	864,877	677,097	686,043
328 - Kakata Rural Teacher Training	975,904	1,065,149	1,030,247	1,265,149	1,017,327	1,043,285
329 - Grand Bassa University	845,546	871,802	849,135	971,802	826,032	867,333
330 - Bomi County Community College	783,349	1,075,961	974,451	1,385,961	1,090,992	1,108,177
333 - Nimba University	1,576,288	1,723,360	1,708,378	2,023,360	1,719,856	1,805,845
334 - Lofa University	1,502,104	2,033,927	1,637,314	2,048,927	1,741,588	1,828,663
335 - Bong Community College	1,470,858	1,511,799	1,456,741	1,512,799	1,285,879	1,350,171
341 - Grand Gedeh Community College	563,495	859,147	836,809	859,147	730,275	766,785
342 - Margibi University	571,704	631,434	602,316	701,434	596,219	626,026
343 - Sinoe Community College	583,651	644,970	631,045	694,970	590,724	620,255
346 - Maryland Vocational Training Institution	0	200,000	194,800	300,000	255,001	267,749
349 - Tappita Vocational Training Institute	0	0	0	300,000	256,539	267,544
350 - Liberia Opportunity Industrial Center (LOIC)	0	0	0	185,000	157,250	165,112
444 - Grand Kru Technical College	584,312	605,144	579,046	1,230,144	871,476	840,323
449 - River Gee Technical College	364,145	332,143	325,457	387,107	329,041	345,491
450 - Pleebo Technical College	275,000	0	0	0	0	0
08 - Energy and Environment	**18,969,220**	**24,102,191**	**23,265,913**	**78,637,195**	**48,571,441**	**43,205,904**
120 - Environmental Protection Agency	1,908,451	2,414,466	1,535,673	2,914,466	2,227,994	2,171,482

1.10 Summary by Spending Entity

Sector/Spending Entity	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
134 - National Water Sanitation and Hygiene Commission	752,584	846,800	778,796	1,061,877	932,430	953,991
305 - Forestry Training Institute	541,227	965,700	944,309	465,700	324,704	335,424
407 - Forestry Development Authority	3,449,891	4,184,144	3,579,922	3,615,524	3,418,328	3,533,880
413 - Liberia Water and Sewer Corporation	5,070,499	6,662,129	6,662,128	9,493,251	5,580,325	5,237,094
416 - Liberia Electricity Corporation	3,099,984	3,785,000	4,785,000	50,000,000	27,987,709	23,160,020
438 - Rural Renewable Energy Agency	473,140	1,239,841	1,182,710	4,922,380	2,929,905	2,528,311
443 - Ministry of Mines and Energy	3,673,444	4,004,111	3,797,375	6,163,997	5,170,046	5,285,702
09 - Agriculture	**6,584,200**	**16,745,359**	**12,362,790**	**14,913,843**	**11,187,871**	**10,947,576**
131 - Liberia Agriculture Commodity Regulatory Authority	730,390	657,118	523,851	942,118	741,578	745,481
401 - Ministry of Agriculture	3,502,311	13,345,326	8,594,374	10,495,326	7,523,312	7,199,650
405 - Cooperative Development Agency	693,077	835,055	1,492,062	948,019	743,841	770,234
426 - Central Agriculture Research Institute	1,574,190	1,759,228	1,677,100	2,396,228	2,083,428	2,132,958
441 - Rubber Development Fund Incorporated	84,232	148,632	75,403	132,152	95,712	99,253
10 - Infrastructure and Basic Services	**50,025,190**	**70,972,381**	**66,099,995**	**134,614,386**	**81,695,421**	**71,221,526**
121 - Liberia Broadcasting System	1,394,650	1,857,341	1,447,776	1,907,341	1,460,268	1,472,079
324 - National Housing Authority	694,487	733,186	715,955	1,034,786	909,187	943,264
404 - Ministry of Post and Telecommunication	2,467,686	2,178,817	2,172,797	3,744,322	3,038,405	3,023,930
406 - Ministry of Transport	3,361,691	2,665,246	2,615,411	5,730,246	4,456,257	4,345,409
409 - Ministry of Public Works	37,136,965	57,091,724	53,426,392	114,286,433	65,517,406	55,126,657
415 - National Transit Authority	2,262,431	2,514,093	2,695,690	3,639,093	3,106,846	3,241,005
419 - National Housing and Savings Bank	44,876	57,176	52,901	57,176	58,891	61,247
429 - Liberia Airport Authority	2,662,404	3,344,798	2,499,439	3,647,451	2,650,884	2,492,043
455 - Aircraft Accident Investigation Bureau	0	530,000	473,634	567,538	497,277	515,892
11 - Industry and Commerce	**7,710,202**	**9,206,472**	**10,055,781**	**18,530,271**	**14,755,052**	**14,803,282**
116 - National Investment Commission	822,322	1,093,330	1,331,743	2,046,330	1,702,748	1,773,564
348 - Liberia National Tourism Authority	0	0	0	3,702,000	2,562,647	2,457,659
403 - Ministry of Commerce and Industry	2,494,556	3,343,897	3,220,499	4,578,297	3,699,780	3,679,907
408 - Ministry of Labour	1,785,321	2,225,820	2,151,861	2,493,820	2,224,339	2,262,551
420 - Liberia Industrial Free Zone Authority	696,077	0	0	0	0	0
422 - National Insurance Corporation of Liberia	623,722	262,780	885,542	349,517	337,131	346,872
425 - National Lottery	232,722	281,263	248,092	372,592	336,588	349,361
432 - National Bureau of Concessions	857,804	1,162,319	1,026,155	2,099,549	1,745,075	1,788,111
440 - Liberia Intellectual Property	197,678	292,499	266,273	407,577	349,031	361,958

1.10 Summary by Spending Entity

Sector/Spending Entity	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Office						
453 - Liberia Standard Authority	0	522,400	498,899	950,176	797,008	826,321
454 - Liberia Special Economic Zones Authority	0	22,164	426,717	1,530,413	1,000,705	956,978
Grand Total	730,985,821	880,661,873	876,679,844	1,249,665,191	1,023,022,000	1,022,779,000

1.11 Summary by Component

Sector/Entity	Recurrent	Investment (PSIP-GOL)	Donor	Grand Total GOL	Grand Total Donor
01 - Public Administration	**467,012,122**	**13,885,690**	**0**	**480,897,812**	**0**
101 - National Legislature	50,110,390	3,600,000	0	53,710,390	0
102 - Ministry of State for Presidential Affairs	14,972,042	500,000	0	15,472,042	0
103 - Office of the Vice President	4,259,153	0	0	4,259,153	0
107 - Civil Service Agency	4,140,995	0	0	4,140,995	0
108 - General Services Agency	3,409,066	2,500,000	0	5,909,066	0
109 - Ministry of Information	3,823,151	0	0	3,823,151	0
111 - Ministry of Foreign Affairs	26,905,558	1,000,000	0	27,905,558	0
112 - Liberia Institute of Public Administration	1,213,624	0	0	1,213,624	0
114 - Liberia Institute of Statistics and Geo-Information Services	2,640,138	0	0	2,640,138	0
115 - Bureau of State Enterprises	906,916	0	0	906,916	0
130 - Ministry of Finance and Development Planning	26,188,609	1,650,000	0	27,838,609	0
140 - Liberia Revenue Authority(LRA)	22,263,796	4,635,690	0	26,899,486	0
141 - Tax Appeal Board	800,910	0	0	800,910	0
144 - General Government Expenditure	304,744,874	0	0	304,744,874	0
315 - National Food Assistance Agency	632,900	0	0	632,900	0
02 - Local Government Services	**32,110,499**	**35,326,366**	**0**	**67,436,865**	**0**
105 - Ministry of Internal Affairs	24,568,799	32,626,366	0	57,195,165	0
142 - National Identification Registry	998,528	1,000,000	0	1,998,528	0
143 - National Disaster Management Agency	1,316,387	0	0	1,316,387	0
318 - Monrovia City Corporation	3,262,964	1,300,000	0	4,562,964	0
325 - Paynesville City Corporation	1,963,821	400,000	0	2,363,821	0
03 - Transparency and Accountability	**34,323,207**	**1,300,000**	**0**	**35,623,207**	**0**
110 - General Auditing Commission	6,812,918	0	0	6,812,918	0
113 - National Elections Commission	4,538,450	0	0	4,538,450	0
117 - Governance Commission	2,311,324	0	0	2,311,324	0
118 - Public Procurement and Concessions Commission	1,671,957	0	0	1,671,957	0
119 - Center for National Documents and Archives	1,530,560	100,000	0	1,630,560	0
123 - Liberia Anti-Corruption Commission	4,396,037	0	0	4,396,037	0
128 - Independent Information Commission	391,592	0	0	391,592	0
129 - Liberia Land Authority	1,960,356	1,200,000	0	3,160,356	0

1.11 Summary by Component

Sector/Entity	Recurrent	Investment (PSIP-GOL)	Donor	Grand Total GOL	Grand Total Donor
132 - Internal Audit Agency	4,051,792	0	0	4,051,792	0
345 - Office of the Ombudsman	758,169	0	0	758,169	0
431 - Liberia Extractive Industry Initiative	1,186,485	0	0	1,186,485	0
451 - Financial Intelligence Agency	4,713,567	0	0	4,713,567	0
04 - Security and Rule of Law	**142,651,763**	**12,279,000**	**0**	**154,930,763**	**0**
124 - Law Reform Commission	1,071,171	0	0	1,071,171	0
201 - Judiciary	25,085,028	7,605,000	0	32,690,028	0
202 - Ministry of Justice	60,079,764	4,100,000	0	64,179,764	0
203 - Ministry of National Defense	20,235,471	500,000	0	20,735,471	0
204 - National Security Agency	22,190,628	0	0	22,190,628	0
205 - Executive Protection Services	9,190,480	0	0	9,190,480	0
208 - Human Rights Commission	1,368,360	74,000	0	1,442,360	0
347 - National Security Council	818,088	0	0	818,088	0
448 - Liberia National Commission on Arms	1,505,022	0	0	1,505,022	0
452 - National Center for Coordination of Response Mechanism	1,107,751	0	0	1,107,751	0
05 - Health	**92,961,262**	**9,650,000**	**0**	**102,611,262**	**0**
310 - Ministry of Health	71,422,447	6,350,000	0	77,772,447	0
311 - John F. Kennedy Medical Center	7,062,401	2,100,000	0	9,162,401	0
312 - Phebe Hospital and School of Nursing	1,278,299	800,000	0	2,078,299	0
336 - Liberia Board for Nursing and Midwifery	172,489	0	0	172,489	0
337 - Liberia Pharmacy Board	551,911	0	0	551,911	0
338 - Liberia Medical and Dental Council	1,054,144	0	0	1,054,144	0
339 - Liberia College of Physicians	1,340,524	0	0	1,340,524	0
434 - Liberia Medical and Health Products Regulatory Authority	1,807,772	0	0	1,807,772	0
435 - National Aids Commission	794,220	0	0	794,220	0
436 - Jackson F Doe Hospital	3,343,568	400,000	0	3,743,568	0
439 - National Public Health Institute of Liberia	3,328,412	0	0	3,328,412	0
456 - National Food & Feed Safety Authority	805,075	0	0	805,075	0
06 - Social Development Services	**11,117,048**	**14,726,190**	**0**	**25,843,238**	**0**
314 - Ministry of Youth and Sports	5,105,119	4,000,000	0	9,105,119	0
319 - Liberia Refugee Repatriation and Resettlement Commission	1,241,574	0	0	1,241,574	0
321 - National Commission on Disabilities	366,384	210,000	0	576,384	0
322 - National Veterans Bureau	454,598	0	0	454,598	0
323 - Liberia Agency for Community Empowerment	684,336	9,920,000	0	10,604,336	0
340 - Ministry of Gender, Children and Social Protection	3,265,037	596,190	0	3,861,227	0
07 - Education	**120,876,349**	**15,450,000**	**0**	**136,326,349**	**0**
301 - Ministry of Education	49,868,456	4,000,000	0	53,868,456	0
302 - University of Liberia	34,237,284	6,350,000	0	40,587,284	0

1.11 Summary by Component

Sector/Entity	Recurrent	Investment (PSIP-GOL)	Donor	Grand Total GOL	Grand Total Donor
303 - Monrovia Consolidated School System	5,232,709	2,000,000	0	7,232,709	0
304 - Booker Washington Institute	2,371,512	500,000	0	2,871,512	0
306 - Cuttington University College	390,216	0	0	390,216	0
307 - National Commission on Higher Education	704,036	0	0	704,036	0
308 - William V.S. Tubman University	6,105,308	1,100,000	0	7,205,308	0
309 - West African Examinations Council	6,625,624	0	0	6,625,624	0
316 - Agricultural and Industrial Training Bureau	1,109,734	0	0	1,109,734	0
326 - Zorzor Rural Teacher Training	800,793	200,000	0	1,000,793	0
327 - Webbo Rural Teacher Training Institute	664,877	200,000	0	864,877	0
328 - Kakata Rural Teacher Training	1,065,149	200,000	0	1,265,149	0
329 - Grand Bassa University	971,802	0	0	971,802	0
330 - Bomi County Community College	1,085,961	300,000	0	1,385,961	0
333 - Nimba University	2,023,360	0	0	2,023,360	0
334 - Lofa University	2,048,927	0	0	2,048,927	0
335 - Bong Community College	1,512,799	0	0	1,512,799	0
341 - Grand Gedeh Community College	859,147	0	0	859,147	0
342 - Margibi University	701,434	0	0	701,434	0
343 - Sinoe Community College	694,970	0	0	694,970	0
346 - Maryland Vocational Training Institution	300,000	0	0	300,000	0
349 - Tappita Vocational Training Institute	300,000	0	0	300,000	0
350 - Liberia Opportunity Industrial Center (LOIC)	185,000	0	0	185,000	0
444 - Grand Kru Technical College	630,144	600,000	0	1,230,144	0
449 - River Gee Technical College	387,107	0	0	387,107	0
08 - Energy and Environment	**17,353,295**	**61,283,900**	**0**	**78,637,195**	**0**
120 - Environmental Protection Agency	1,714,466	1,200,000	0	2,914,466	0
134 - National Water Sanitation and Hygiene Commission	911,877	150,000	0	1,061,877	0
305 - Forestry Training Institute	465,700	0	0	465,700	0
407 - Forestry Development Authority	3,481,624	133,900	0	3,615,524	0
413 - Liberia Water and Sewer Corporation	4,893,251	4,600,000	0	9,493,251	0
416 - Liberia Electricity Corporation	0	50,000,000	0	50,000,000	0
438 - Rural Renewable Energy Agency	572,380	4,350,000	0	4,922,380	0
443 - Ministry of Mines and Energy	5,313,997	850,000	0	6,163,997	0
09 - Agriculture	**9,263,843**	**5,650,000**	**0**	**14,913,843**	**0**
131 - Liberia Agriculture Commodity Regulatory Authority	742,118	200,000	0	942,118	0
401 - Ministry of Agriculture	5,345,326	5,150,000	0	10,495,326	0
405 - Cooperative Development Agency	948,019	0	0	948,019	0
426 - Central Agriculture Research Institute	2,096,228	300,000	0	2,396,228	0
441 - Rubber Development Fund Incorporated	132,152	0	0	132,152	0
10 - Infrastructure and Basic Services	**18,916,559**	**115,697,827**	**0**	**134,614,386**	**0**
121 - Liberia Broadcasting System	1,557,341	350,000	0	1,907,341	0

1.11 Summary by Component

Sector/Entity	Recurrent	Investment (PSIP-GOL)	Donor	Grand Total GOL	Grand Total Donor
324 - National Housing Authority	1,034,786	0	0	1,034,786	0
404 - Ministry of Post and Telecommunication	2,544,322	1,200,000	0	3,744,322	0
406 - Ministry of Transport	3,230,246	2,500,000	0	5,730,246	0
409 - Ministry of Public Works	4,853,563	109,432,870	0	114,286,433	0
415 - National Transit Authority	3,339,093	300,000	0	3,639,093	0
419 - National Housing and Savings Bank	57,176	0	0	57,176	0
429 - Liberia Airport Authority	1,732,494	1,914,957	0	3,647,451	0
455 - Aircraft Accident Investigation Bureau	567,538	0	0	567,538	0
11 - Industry and Commerce	**13,358,022**	**4,472,249**	**0**	**17,830,271**	**0**
116 - National Investment Commission	1,346,330	0	0	1,346,330	0
348 - Liberia National Tourism Authority	1,902,000	1,800,000	0	3,702,000	0
403 - Ministry of Commerce and Industry	3,278,297	1,300,000	0	4,578,297	0
408 - Ministry of Labour	1,993,820	500,000	0	2,493,820	0
422 - National Insurance Corporation of Liberia	349,517	0	0	349,517	0
425 - National Lottery	372,592	0	0	372,592	0
432 - National Bureau of Concessions	1,899,549	200,000	0	2,099,549	0
440 - Liberia Intellectual Property Office	407,577	0	0	407,577	0
453 - Liberia Standard Authority	950,176	0	0	950,176	0
454 - Liberia Special Economic Zones Authority	858,164	672,249	0	1,530,413	0
Grand Total	959,943,969	289,721,222	0	1,249,665,191	0

1.12 Sector Summary

Sector	2024 ACTUAL	2025 BUDGET	2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
01 - Public Administration	280,835,529	340,770,125	343,952,718	480,197,812	438,633,645	448,403,227
02 - Local Government Services	31,133,351	38,928,900	37,849,473	67,436,865	49,382,071	47,223,257
03 - Transparency and Accountability	24,140,582	30,131,189	30,262,593	35,623,207	30,179,407	31,190,611
04 - Security and Rule of Law	110,342,632	126,250,430	130,977,999	154,930,763	125,528,265	128,301,084
05 - Health	76,561,153	91,347,192	90,088,007	102,611,262	90,169,226	92,558,215
06 - Social Development Services	18,389,160	12,485,382	13,631,081	25,843,238	18,244,888	17,202,817
07 - Education	106,294,602	119,722,252	118,133,494	136,326,349	114,674,713	117,721,501
08 - Energy and Environment	18,969,220	24,102,191	23,265,913	78,637,195	48,571,441	43,205,904
09 - Agriculture	6,584,200	16,745,359	12,362,790	14,913,843	11,187,871	10,947,576
10 - Infrastructure and Basic Services	50,025,190	70,972,381	66,099,995	134,614,386	81,695,421	71,221,526
11 - Industry and Commerce	7,710,202	9,206,472	10,055,781	18,530,271	14,755,052	14,803,282
Grand Total	730,985,821	880,661,873	876,679,844	1,249,665,191	1,023,022,000	1,022,779,000

Sectors and Spending Entities Detailed Report

01 - Public Administration

Goal:

To reform and improve fiscal discipline and service delivery, and a rebalance in the concentration of economic and political activities away from Monrovia; To improve tenure and natural resource governance.

Strategic Objective:

More effective state institutions conformed to the values, codes, and standards contained in the key instruments of the African Union pertinent to governance on the continent (APRM, Abuja Declaration 2003).

Summary of Full Time Equivalent

Sector	FY 2026 MALE	FY 2026 FEMALE	FY 2026 TOTAL	FY 2027 MALE	FY 2027 FEMALE	FY 2027 TOTAL	FY 2028 MALE	FY 2028 FEMALE	FY 2028 TOTAL
01 - Public Administration Sector	3,610	1,191	4,801	3,610	1,191	4,801	3,610	1,191	4,801

Summary by Economic Classification

Economic Classification	FY 2024 ACTUALS	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	74,525,550	78,620,223	76,743,321	80,185,726	82,591,298	85,894,951
22 - USE OF GOODS AND SERVICES	46,315,297	49,075,083	64,489,449	61,469,111	34,311,011	35,259,264
24 - INTEREST AND OTHER CHARGES	0	0	0	55,000,705	55,000,705	55,000,705
25 - SUBSIDIES	1,367,244	400,000	760,544	1,900,000	1,710,000	1,710,000
26 - GRANTS	29,456,218	41,900,963	34,846,630	70,056,796	59,548,274	62,525,697
27 - SOCIAL BENEFITS	9,061,607	9,727,651	9,308,402	19,387,897	19,387,897	19,387,897
31 - NON-FINANCIAL ASSETS	6,881,549	8,046,205	5,634,404	3,312,592	3,312,592	3,643,850
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	13,885,690	7,772,573	6,431,855
41 - DOMESTIC LIABILITIES	51,820,537	77,868,721	80,982,084	118,323,740	118,323,740	121,873,453
42 - FOREIGN	61,407,527	75,131,279	71,187,884	56,675,555	56,675,555	56,675,555
Grand Total	280,835,529	340,770,125	343,952,718	480,197,812	438,633,645	448,403,227

1.10 Summary by Spending Entity

Sector/Spending Entity	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
101 - National Legislature	63,652,114	44,344,704	47,204,544	53,710,390	43,972,507	45,245,095
102 - Ministry of State for Presidential Affairs	12,635,853	15,689,817	17,908,021	15,472,042	11,867,771	12,295,842
103 - Office of the Vice President	3,780,050	3,909,152	4,290,627	4,259,153	3,593,212	3,736,715
107 - Civil Service Agency	13,788,815	15,907,636	13,934,571	4,140,995	3,889,272	4,055,190
108 - General Services Agency	1,598,355	3,374,881	2,562,521	5,909,066	4,204,325	4,095,020
109 - Ministry of Information	3,037,866	3,930,320	3,929,413	3,823,151	3,206,121	3,330,300
111 - Ministry of Foreign Affairs	18,767,378	22,236,250	23,148,739	27,205,558	22,536,396	23,294,401
112 - Liberia Institute of Public Administration	1,101,107	1,161,425	1,093,306	1,213,624	1,059,138	1,101,131
114 - Liberia Institute of Statistics and Geo-Information Services	1,832,412	1,800,640	1,943,570	2,640,138	2,410,054	2,502,156
115 - Bureau of State Enterprises	448,084	731,915	549,417	906,916	782,473	818,079

1.10 Summary by Spending Entity

Sector/Spending Entity	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
130 - Ministry of Finance and Development Planning	142,112,113	207,445,098	205,712,323	27,838,609	23,801,821	24,560,336
140 - Liberia Revenue Authority(LRA)	17,525,741	18,865,427	20,465,354	26,899,486	21,633,520	21,934,131
141 - Tax Appeal Board	431,067	764,160	638,709	800,910	697,360	726,619
144 - General Government Expenditure	0	0	0	304,744,874	294,475,644	300,183,161
315 - National Food Assistance Agency	124,574	608,700	571,603	632,900	504,031	525,051
Grand Total	280,835,529	340,770,125	343,952,718	480,197,812	438,633,645	448,403,227

101 - National Legislature

Policy Note

Mission

The purpose of the Legislature of the Republic of Liberia, in keeping with the 1986 Constitution of the Republic of Liberia, is to formulate and make laws, ratify treaties, conventions, and make amendments on existing laws and adopt resolutions. This branch of Government serves as representative of the citizens through which their views and demands are addressed.

Achievements (FY2025)

The Legislature fulfilled its oversight responsibilities and represented the interests of citizens. It oversaw the allocation of resources and approved the FY2025 National Budget. Additionally, it carried out various legislative functions through its committees, including deliberations on resolutions and the enactment of laws.

Objectives (FY2026)

The legislature objective is to enact laws, ratify treaties and conventions, confirm public officials, and ensure fair and transparent adjudication of impeachment cases, promoting accountability, good governance, and national development

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
101 - Legislature	1,062	107	1,169	1,062	107	1,169	1,062	107	1,169

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	27,924,448	25,785,313	25,785,313	25,785,313	26,558,872	27,621,226
22 - USE OF GOODS AND SERVICES	12,821,854	11,393,752	15,414,967	18,371,506	10,254,660	10,538,070
26 - GRANTS	18,990,812	6,580,639	5,519,264	5,398,071	4,588,360	4,817,778
27 - SOCIAL BENEFITS	0	100,000	0	105,500	105,500	105,500
31 - NON-FINANCIAL ASSETS	3,915,000	485,000	485,000	450,000	450,000	495,000
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	3,600,000	2,015,115	1,667,521
Grand Total	63,652,114	44,344,704	47,204,544	53,710,390	43,972,507	45,245,095

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
10101 -Office of the Pro Tempore	1,406,927	1,224,126	1,222,731	1,558,926	1,293,212	1,350,578
10102 -The Liberian Senate	19,491,637	14,635,049	15,022,256	16,840,876	13,794,496	14,325,594
10103 -Office of the Speaker	2,022,099	1,505,553	1,595,177	1,848,000	1,336,458	1,381,623
10104 -Office of the Deputy Speaker	1,274,607	1,285,817	1,292,456	1,415,839	1,125,946	1,170,914
10105 -House of Representatives	39,456,844	25,694,159	28,071,924	32,046,749	26,422,395	27,016,386
Grand Total	63,652,114	44,344,704	47,204,544	53,710,390	43,972,507	45,245,095

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**700,000**	**0**	**1,160,000**	**3,600,000**	**2,015,115**	**1,667,521**
010300 - Agriculture Value Chain Project	-	-	560,000	-	-	-
023876 - County Development Agenda Projects	-	-	350,000	-	-	-
023888 - Real Property Valuation for Enhance	-	-	250,000	-	-	-

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Collection & County Sharing						
095000 - CPF: Accelerated Community Development Project	700,000	-	-	-	-	-
096100 - Renovation and Modernization of the Capital Building	-	-	-	3,600,000	2,015,115	1,667,521
Grand Total	700,000	0	1,160,000	3,600,000	2,015,115	1,667,521

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**27,924,448**	**25,785,313**	**25,785,313**	**25,785,313**	**26,558,872**	**27,621,226**
211101 - Basic Salary - Civil Service	7,014,376	6,411,551	6,411,551	6,171,212	6,356,348	6,610,602
211106 - Basic Salary-Elected Officials	12,376,349	11,536,575	11,536,575	11,534,622	11,880,661	12,355,887
213105 - Elected Official Staff	8,533,723	7,837,187	7,837,187	8,079,479	8,321,863	8,654,737
22 - USE OF GOODS AND SERVICES	**12,821,854**	**11,393,752**	**15,414,967**	**18,371,506**	**10,254,660**	**10,538,070**
221101 - Foreign Travel-Means of travel	16,930	25,240	57,402	208,245	116,239	119,451
221102 - ForeignTravel-Daily Subsistence Allowance	10,733	10,734	25,162	128,372	71,655	73,636
221103 - Foreign Travel-Incidental Allowance	0	1,154	3,250	80,754	45,075	46,322
221104 - Domestic Travel-Means of Travel	0	55,730	94,960	58,730	32,782	33,688
221105 - Domestic Travel-Daily Subsistence Allowance	0	3,724	0	3,724	2,079	2,136
221202 - Water and Sewage	0	37,245	0	563,735	314,668	323,365
221208 - Internet Provider Services	0	0	0	175,000	97,682	100,382
221401 - Fuel and Lubricants - Vehicles	4,588,000	4,839,224	5,456,896	4,469,224	2,494,644	2,563,589
221402 - Fuel and Lubricants – Generator	199,144	118,343	142,730	373,570	208,521	214,284
221501 - Repair and Maintenance–Civil	205,000	545,000	533,000	295,000	164,664	169,215
221502 - Repairs and Maintenance - Vehicle	15,000	25,000	20,000	80,000	44,655	45,888
221504 - Rep\&Maint.Mach\&Equip,Furniture	9,991	10,000	7,500	67,517	37,687	38,728
221601 - Cleaning Materials and service	184,997	30,000	20,000	130,000	72,563	74,569
221602 - Stationery	159,303	98,551	51,168	288,860	161,237	165,692
221603 - Printing, Binding,Publication	104,737	38,516	28,026	41,516	23,174	23,815
221604 - Newspapers, Books and Periodic	24,947	3,000	3,000	3,000	1,675	1,721
221606 - Other Office Materials and Consumables	0	0	0	75,000	41,864	43,021
221618 - Computer Supplies, Parts and Cabling	125,797	225,801	213,000	445,801	248,839	255,716
221701 - Consultancy Services	0	50,000	0	100,000	55,818	57,361
221804 - Uniforms and Specialized Cloth	29,981	10,000	10,000	165,826	92,561	95,119
221813 - Media relations, Intelligence	0	0	97,000	0	0	0
221907 - Scholarships – Local	125,757	145,000	200,000	147,500	82,332	84,608
222105 - Entertainment Representation	369,100	407,552	891,595	2,553,182	1,425,142	1,464,528
222109 - Operational Expenses	50,000	45,000	66,219	312,500	174,432	179,253
222123 - Other Compensations	3,674,149	2,645,484	4,880,522	5,557,371	3,102,028	3,187,759
223101 - Personnel Insurance	0	213,454	213,454	327,079	182,570	187,616

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
223106 - Vehicle Insurance	0	0	0	900,000	502,364	516,248
223118 - Constituency Visit	2,928,288	1,810,000	2,400,083	820,000	457,710	470,360
26 - GRANTS	**18,990,812**	**6,580,639**	**5,519,264**	**5,398,071**	**4,588,360**	**4,817,778**
262201 - Contributions to International Organizations	0	0	0	300,000	255,000	267,750
263150 - Internal Audit Unit	0	0	250,000	1,300,000	1,105,000	1,160,250
263166 - Transfer to Public Accounts Committee	738,313	738,312	738,306	738,312	627,565	658,943
263172 - Transfer-Legist.Budget Office	1,212,320	1,196,571	1,312,773	0	0	0
263173 - Transfer-legist.Inform.Service	0	60,464	60,432	100,000	85,000	89,250
263423 - Transfer-Joint Legislative Modernization Committee	99,997	100,000	100,000	1,570,000	1,334,500	1,401,225
263645 - Transfer to Legislative Committee Hearings	16,940,182	4,485,292	3,057,753	1,389,759	1,181,295	1,240,360
27 - SOCIAL BENEFITS	**0**	**100,000**	**0**	**105,500**	**105,500**	**105,500**
271103 - Retirement Benefits	0	100,000	0	0	0	0
273102 - Incap.Death\&Funeral Expenses	0	0	0	105,500	105,500	105,500
31 - NON-FINANCIAL ASSETS	**3,915,000**	**485,000**	**485,000**	**450,000**	**450,000**	**495,000**
312201 - Transport Equipment–Vehicles	3,915,000	485,000	485,000	450,000	450,000	495,000
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**3,600,000**	**2,015,115**	**1,667,521**
332401 - Other Fixed Assets	0	0	0	3,600,000	2,015,115	1,667,521
Grand Total	63,652,114	44,344,704	47,204,544	53,710,390	43,972,507	45,245,095

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	63,652,114	44,344,704	47,204,544	53,710,390	43,972,507	45,245,095
Grand Total	63,652,114	44,344,704	47,204,544	53,710,390	43,972,507	45,245,095

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
10101 - Office of the Pro Tempore	**1,406,927**	**1,224,126**	**1,222,731**	**1,558,926**	**1,293,212**	**1,350,578**
21 - COMPENSATION OF EMPLOYEES	**595,761**	**595,854**	**595,854**	**595,854**	**613,730**	**638,279**
22 - USE OF GOODS AND SERVICES	**322,589**	**379,312**	**377,917**	**533,313**	**297,687**	**305,914**
26 - GRANTS	**443,577**	**148,960**	**148,960**	**319,759**	**271,795**	**285,385**
31 - NON-FINANCIAL ASSETS	**45,000**	**100,000**	**100,000**	**110,000**	**110,000**	**121,000**
10102 - The Liberian Senate	**19,491,637**	**14,635,049**	**15,022,256**	**16,840,876**	**13,794,496**	**14,325,594**
21 - COMPENSATION OF EMPLOYEES	**7,807,196**	**7,576,443**	**7,576,443**	**7,576,443**	**7,803,736**	**8,115,886**
22 - USE OF GOODS AND SERVICES	**5,507,929**	**4,020,295**	**4,405,262**	**6,456,121**	**3,603,695**	**3,703,290**
26 - GRANTS	**4,826,512**	**2,833,311**	**2,835,551**	**2,808,312**	**2,387,065**	**2,506,418**
31 - NON-FINANCIAL ASSETS	**1,350,000**	**205,000**	**205,000**	**0**	**0**	**0**
10103 - Office of the Speaker	**2,022,099**	**1,505,553**	**1,595,177**	**1,848,000**	**1,336,458**	**1,381,623**
21 - COMPENSATION OF EMPLOYEES	**645,966**	**646,303**	**646,303**	**646,303**	**665,692**	**692,319**

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
22 - USE OF GOODS AND SERVICES	356,177	359,250	893,874	1,201,697	670,766	689,304
26 - GRANTS	699,956	500,000	55,000	0	0	0
31 - NON-FINANCIAL ASSETS	320,000	0	0	0	0	0
10104 - Office of the Deputy Speaker	1,274,607	1,285,817	1,292,456	1,415,839	1,125,946	1,170,914
21 - COMPENSATION OF EMPLOYEES	427,912	427,922	427,922	427,922	440,759	458,389
22 - USE OF GOODS AND SERVICES	177,279	262,895	669,534	532,417	297,187	305,400
26 - GRANTS	669,416	595,000	195,000	450,000	382,500	401,625
27 - SOCIAL BENEFITS	0	0	0	5,500	5,500	5,500
10105 - House of Representatives	39,456,844	25,694,159	28,071,924	32,046,749	26,422,395	27,016,386
21 - COMPENSATION OF EMPLOYEES	18,447,613	16,538,791	16,538,791	16,538,791	17,034,955	17,716,353
22 - USE OF GOODS AND SERVICES	6,457,880	6,372,000	9,068,380	9,647,958	5,385,325	5,534,162
26 - GRANTS	12,351,351	2,503,368	2,284,753	1,820,000	1,547,000	1,624,350
27 - SOCIAL BENEFITS	0	100,000	0	100,000	100,000	100,000
31 - NON-FINANCIAL ASSETS	2,200,000	180,000	180,000	340,000	340,000	374,000
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	3,600,000	2,015,115	1,667,521
Grand Total	63,652,114	44,344,704	47,204,544	53,710,390	43,972,507	45,245,095

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
10101 - Office of the Pro Tempore	1,406,927	1,224,126	1,222,731	1,558,926	1,293,212	1,350,578
21 - COMPENSATION OF EMPLOYEES	595,761	595,854	595,854	595,854	613,730	638,279
211101 - Basic Salary - Civil Service	85,399	85,401	85,401	0	0	0
211106 - Basic Salary-Elected Officials	254,245	256,203	256,203	254,250	261,878	272,353
213105 - Elected Official Staff	256,117	254,250	254,250	341,604	351,852	365,926
22 - USE OF GOODS AND SERVICES	322,589	379,312	377,917	533,313	297,687	305,914
221101 - Foreign Travel-Means of travel	16,930	25,240	28,002	35,240	19,670	20,214
221102 - ForeignTravel-Daily Subsistence Allowance	10,733	10,734	10,655	10,735	5,992	6,158
221103 - Foreign Travel-Incidental Allowance	0	1,154	800	1,154	644	662
221105 - Domestic Travel-Daily Subsistence Allowance	0	3,724	0	3,724	2,079	2,136
221401 - Fuel and Lubricants - Vehicles	59,532	59,984	59,984	59,984	33,482	34,407
221402 - Fuel and Lubricants – Generator	22,476	22,476	22,476	22,476	12,546	12,893
221502 - Repairs and Maintenance - Vehicle	0	10,000	10,000	15,000	8,373	8,604
221602 - Stationery	14,799	15,000	15,000	15,000	8,373	8,604
221603 - Printing, Binding,Publication	2,862	20,000	20,000	20,000	11,164	11,473
221604 - Newspapers, Books and Periodic	14,950	0	0	0	0	0
221907 - Scholarships – Local	55,757	75,000	75,000	75,000	41,864	43,021
222105 - Entertainment Representation	9,550	21,000	21,000	150,000	83,727	86,041
222123 - Other Compensations	75,000	75,000	75,000	75,000	41,864	43,021
223118 - Constituency Visit	40,000	40,000	40,000	50,000	27,909	28,680

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	**443,577**	**148,960**	**148,960**	**319,759**	**271,795**	**285,385**
263645 - Transfer to Legislative Committee Hearings	443,577	148,960	148,960	319,759	271,795	285,385
31 - NON-FINANCIAL ASSETS	**45,000**	**100,000**	**100,000**	**110,000**	**110,000**	**121,000**
312201 - Transport Equipment–Vehicles	45,000	100,000	100,000	110,000	110,000	121,000
10102 - The Liberian Senate	**19,491,637**	**14,635,049**	**15,022,256**	**16,840,876**	**13,794,496**	**14,325,594**
21 - COMPENSATION OF EMPLOYEES	**7,807,196**	**7,576,443**	**7,576,443**	**7,576,443**	**7,803,736**	**8,115,886**
211101 - Basic Salary - Civil Service	2,728,510	2,707,178	2,707,178	2,707,178	2,788,393	2,899,929
211106 - Basic Salary-Elected Officials	3,500,259	3,319,265	3,319,265	3,319,265	3,418,843	3,555,597
213105 - Elected Official Staff	1,578,427	1,550,000	1,550,000	1,550,000	1,596,500	1,660,360
22 - USE OF GOODS AND SERVICES	**5,507,929**	**4,020,295**	**4,405,262**	**6,456,121**	**3,603,695**	**3,703,290**
221202 - Water and Sewage	0	37,245	0	37,245	20,790	21,365
221401 - Fuel and Lubricants - Vehicles	1,076,584	1,076,583	1,052,888	1,076,583	600,930	617,538
221402 - Fuel and Lubricants – Generator	45,028	45,028	45,028	70,028	39,088	40,168
221501 - Repair and Maintenance–Civil	205,000	45,000	33,000	45,000	25,118	25,812
221502 - Repairs and Maintenance - Vehicle	15,000	15,000	10,000	15,000	8,373	8,604
221504 - Rep\&Maint.Mach\&Equip,Furniture	9,991	10,000	7,500	10,000	5,582	5,736
221601 - Cleaning Materials and service	60,000	30,000	20,000	30,000	16,745	17,208
221602 - Stationery	60,000	54,674	33,668	54,674	30,518	31,361
221603 - Printing, Binding,Publication	38,026	8,026	8,026	8,026	4,480	4,604
221604 - Newspapers, Books and Periodic	9,997	3,000	3,000	3,000	1,675	1,721
221618 - Computer Supplies, Parts and Cabling	125,797	25,801	15,000	25,801	14,402	14,800
221804 - Uniforms and Specialized Cloth	29,981	10,000	10,000	15,826	8,834	9,078
221907 - Scholarships – Local	60,000	60,000	120,000	60,000	33,491	34,417
222105 - Entertainment Representation	0	153,000	3,000	1,205,000	672,610	691,199
222123 - Other Compensations	2,364,150	2,085,484	2,682,698	2,485,484	1,387,354	1,425,696
223101 - Personnel Insurance	0	71,454	71,454	124,454	69,468	71,388
223106 - Vehicle Insurance	0	0	0	900,000	502,364	516,248
223118 - Constituency Visit	1,408,375	290,000	290,000	290,000	161,873	166,347
26 - GRANTS	**4,826,512**	**2,833,311**	**2,835,551**	**2,808,312**	**2,387,065**	**2,506,418**
263166 - Transfer to Public Accounts Committee	738,313	738,312	738,306	738,312	627,565	658,943
263173 - Transfer-legist.Inform.Service	0	0	0	100,000	85,000	89,250
263423 - Transfer-Joint Legislative Modernization Committee	99,997	100,000	100,000	1,570,000	1,334,500	1,401,225
263645 - Transfer to Legislative Committee Hearings	3,988,202	1,994,999	1,997,245	400,000	340,000	357,000
31 - NON-FINANCIAL ASSETS	**1,350,000**	**205,000**	**205,000**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	1,350,000	205,000	205,000	0	0	0
10103 - Office of the Speaker	**2,022,099**	**1,505,553**	**1,595,177**	**1,848,000**	**1,336,458**	**1,381,623**
21 - COMPENSATION OF EMPLOYEES	**645,966**	**646,303**	**646,303**	**646,303**	**665,692**	**692,319**
211101 - Basic Salary - Civil Service	100,189	100,191	100,191	0	0	0
211106 - Basic Salary-Elected Officials	245,205	245,540	245,540	245,540	252,906	263,022

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
213105 - Elected Official Staff	300,572	300,572	300,572	400,763	412,786	429,297
22 - USE OF GOODS AND SERVICES	**356,177**	**359,250**	**893,874**	**1,201,697**	**670,766**	**689,304**
221101 - Foreign Travel-Means of travel	0	0	29,400	50,000	27,909	28,680
221102 - ForeignTravel-Daily Subsistence Allowance	0	0	14,507	40,000	22,327	22,944
221103 - Foreign Travel-Incidental Allowance	0	0	2,450	18,000	10,047	10,325
221104 - Domestic Travel-Means of Travel	0	50,000	94,960	50,000	27,909	28,680
221401 - Fuel and Lubricants - Vehicles	33,671	55,743	53,782	85,743	47,860	49,183
221402 - Fuel and Lubricants – Generator	4,808	35,809	13,536	58,260	32,520	33,419
221602 - Stationery	8,148	8,148	0	11,677	6,518	6,698
221813 - Media relations, Intelligence	0	0	32,000	0	0	0
222105 - Entertainment Representation	309,550	159,550	449,113	559,180	312,125	320,751
222123 - Other Compensations	0	50,000	126,626	328,837	183,551	188,624
223118 - Constituency Visit	0	0	77,500	0	0	0
26 - GRANTS	**699,956**	**500,000**	**55,000**	**0**	**0**	**0**
263645 - Transfer to Legislative Committee Hearings	699,956	500,000	55,000	0	0	0
31 - NON-FINANCIAL ASSETS	**320,000**	**0**	**0**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	320,000	0	0	0	0	0
10104 - Office of the Deputy Speaker	**1,274,607**	**1,285,817**	**1,292,456**	**1,415,839**	**1,125,946**	**1,170,914**
21 - COMPENSATION OF EMPLOYEES	**427,912**	**427,922**	**427,922**	**427,922**	**440,759**	**458,389**
211101 - Basic Salary - Civil Service	54,738	54,747	54,747	0	0	0
211106 - Basic Salary-Elected Officials	208,940	208,940	208,940	208,940	215,208	223,816
213105 - Elected Official Staff	164,234	164,235	164,235	218,982	225,551	234,573
22 - USE OF GOODS AND SERVICES	**177,279**	**262,895**	**669,534**	**532,417**	**297,187**	**305,400**
221101 - Foreign Travel-Means of travel	0	0	0	43,005	24,005	24,668
221102 - ForeignTravel-Daily Subsistence Allowance	0	0	0	21,437	11,966	12,297
221103 - Foreign Travel-Incidental Allowance	0	0	0	17,600	9,824	10,096
221104 - Domestic Travel-Means of Travel	0	5,730	0	8,730	4,873	5,008
221401 - Fuel and Lubricants - Vehicles	40,983	46,914	46,908	46,914	26,187	26,911
221402 - Fuel and Lubricants – Generator	10,167	15,030	15,024	18,305	10,218	10,500
221602 - Stationery	20,729	20,729	2,500	22,509	12,564	12,911
221603 - Printing, Binding,Publication	10,400	10,490	0	13,490	7,530	7,738
221813 - Media relations, Intelligence	0	0	15,000	0	0	0
221907 - Scholarships – Local	10,000	10,000	5,000	12,500	6,977	7,170
222105 - Entertainment Representation	50,000	74,002	373,482	139,002	77,589	79,733
222109 - Operational Expenses	0	45,000	66,219	62,500	34,886	35,850
222123 - Other Compensations	35,000	35,000	99,401	103,800	57,939	59,540
223101 - Personnel Insurance	0	0	0	22,625	12,629	12,978
223118 - Constituency Visit	0	0	46,000	0	0	0
26 - GRANTS	**669,416**	**595,000**	**195,000**	**450,000**	**382,500**	**401,625**

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
263645 - Transfer to Legislative Committee Hearings	669,416	595,000	195,000	450,000	382,500	401,625
27 - SOCIAL BENEFITS	**0**	**0**	**0**	**5,500**	**5,500**	**5,500**
273102 - Incap.Death\&Funeral Expenses	0	0	0	5,500	5,500	5,500
10105 - House of Representatives	**39,456,844**	**25,694,159**	**28,071,924**	**32,046,749**	**26,422,395**	**27,016,386**
21 - COMPENSATION OF EMPLOYEES	**18,447,613**	**16,538,791**	**16,538,791**	**16,538,791**	**17,034,955**	**17,716,353**
211101 - Basic Salary - Civil Service	4,045,540	3,464,034	3,464,034	3,464,034	3,567,955	3,710,673
211106 - Basic Salary-Elected Officials	8,167,700	7,506,627	7,506,627	7,506,627	7,731,826	8,041,099
213105 - Elected Official Staff	6,234,373	5,568,130	5,568,130	5,568,130	5,735,174	5,964,581
22 - USE OF GOODS AND SERVICES	**6,457,880**	**6,372,000**	**9,068,380**	**9,647,958**	**5,385,325**	**5,534,162**
221101 - Foreign Travel-Means of travel	0	0	0	80,000	44,655	45,889
221102 - ForeignTravel-Daily Subsistence Allowance	0	0	0	56,200	31,370	32,237
221103 - Foreign Travel-Incidental Allowance	0	0	0	44,000	24,560	25,239
221202 - Water and Sewage	0	0	0	526,490	293,878	302,000
221208 - Internet Provider Services	0	0	0	175,000	97,682	100,382
221401 - Fuel and Lubricants - Vehicles	3,377,230	3,600,000	4,243,334	3,200,000	1,786,185	1,835,550
221402 - Fuel and Lubricants – Generator	116,665	0	46,666	204,501	114,149	117,304
221501 - Repair and Maintenance–Civil	0	500,000	500,000	250,000	139,546	143,403
221502 - Repairs and Maintenance - Vehicle	0	0	0	50,000	27,909	28,680
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	0	0	57,517	32,105	32,992
221601 - Cleaning Materials and service	124,997	0	0	100,000	55,818	57,361
221602 - Stationery	55,627	0	0	185,000	103,264	106,118
221603 - Printing, Binding,Publication	53,449	0	0	0	0	0
221606 - Other Office Materials and Consumables	0	0	0	75,000	41,864	43,021
221618 - Computer Supplies, Parts and Cabling	0	200,000	198,000	420,000	234,437	240,916
221701 - Consultancy Services	0	50,000	0	100,000	55,818	57,361
221804 - Uniforms and Specialized Cloth	0	0	0	150,000	83,727	86,041
221813 - Media relations, Intelligence	0	0	50,000	0	0	0
222105 - Entertainment Representation	0	0	45,000	500,000	279,091	286,804
222109 - Operational Expenses	50,000	0	0	250,000	139,546	143,403
222123 - Other Compensations	1,199,999	400,000	1,896,797	2,564,250	1,431,320	1,470,878
223101 - Personnel Insurance	0	142,000	142,000	180,000	100,473	103,250
223118 - Constituency Visit	1,479,913	1,480,000	1,946,583	480,000	267,928	275,333
26 - GRANTS	**12,351,351**	**2,503,368**	**2,284,753**	**1,820,000**	**1,547,000**	**1,624,350**
262201 - Contributions to International Organizations	0	0	0	300,000	255,000	267,750
263150 - Internal Audit Unit	0	0	250,000	1,300,000	1,105,000	1,160,250
263172 - Transfer-Legist.Budget Office	1,212,320	1,196,571	1,312,773	0	0	0
263173 - Transfer-legist.Inform.Service	0	60,464	60,432	0	0	0
263645 - Transfer to Legislative Committee Hearings	11,139,031	1,246,333	661,548	220,000	187,000	196,350

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
27 - SOCIAL BENEFITS	**0**	**100,000**	**0**	**100,000**	**100,000**	**100,000**
271103 - Retirement Benefits	0	100,000	0	0	0	0
273102 - Incap.Death\&Funeral Expenses	0	0	0	100,000	100,000	100,000
31 - NON-FINANCIAL ASSETS	**2,200,000**	**180,000**	**180,000**	**340,000**	**340,000**	**374,000**
312201 - Transport Equipment–Vehicles	2,200,000	180,000	180,000	340,000	340,000	374,000
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**3,600,000**	**2,015,115**	**1,667,521**
332401 - Other Fixed Assets	0	0	0	3,600,000	2,015,115	1,667,521
Grand Total	63,652,114	44,344,704	47,204,544	53,710,390	43,972,507	45,245,095

102 - Ministry of State for Presidential Affairs

Policy Note

Mission

The Ministry of State for Presidential Affairs (Office of the President) was established by an Act of the National Legislature in 1971. Its primary mandate is to coordinate the activities and operations of the Office of the President of the Republic of Liberia. The Ministry provides essential support to the President in executing the Executive Functions of the State by facilitating close collaboration with the Cabinet, key government agencies, private sector stakeholders, civil society organizations, and development partners.

Achievements (FY2025)

Provided wise leadership that may improve the quality of lives of many Liberians and ensure a secure environment where peace and the rule of law is upheld; Secure the seat for Liberia on the UN Non-permanent Security Council seat; improved the operational efficiency of the Office of the President by maintaining the services of professional and international consultant firm; coordinated activities and operations of the Office of the President of the Republic of Liberia; and provided support to the President in carrying out the executive functions of the State through close consultation and interaction with Cabinet, the Legislature, key Ministries, agencies and other local and international stakeholders.

Objectives (FY2026)

The objective of the Ministry of State for Presidential Affairs is to support the Presidency in providing effective leadership to the citizens and residents of Liberia. It aims to promote national and international cooperation, initiate and implement development programs that enhance the socio-economic well-being of Liberians, and improve operational efficiency and productivity. Additionally, the Ministry is tasked with managing the daily operations of the Ministry of State, coordinating the activities of the Office of the President and the Cabinet, and ensuring the smooth execution of governance functions.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
102 - Ministry of State for Presidential Affairs	229	148	377	229	148	377	229	148	377

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	4,179,802	4,740,494	4,481,887	4,740,494	4,882,709	5,078,017
22 - USE OF GOODS AND SERVICES	7,165,176	6,617,308	8,139,819	7,285,308	4,066,533	4,178,922
26 - GRANTS	730,891	1,863,590	3,396,301	2,050,590	1,743,002	1,830,153
27 - SOCIAL BENEFITS	125,650	100,650	264,000	80,650	80,650	80,650
31 - NON-FINANCIAL ASSETS	434,334	2,367,775	1,626,014	815,000	815,000	896,500
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	500,000	279,877	231,600
Grand Total	12,635,853	15,689,817	17,908,021	15,472,042	11,867,771	12,295,842

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
10201 -Office of the President	2,194,361	3,442,406	3,350,589	3,319,571	2,320,007	2,414,551
10204 -Domestic and Special Service	1,534,862	1,832,257	1,750,820	1,623,699	906,320	931,369
10205 -National Security Council Secr	0	300,000	275,000	400,000	340,000	357,000
10207 -Technical Services	87,123	412,600	335,170	1,047,600	584,752	600,913
10209 -Public Affairs and Comm.Tech.	0	120,000	120,000	120,000	66,982	68,833
10210 -Finance, Econ.\&Legal Affairs	500,000	313,000	942,359	0	0	0
10211 -Administration and Management	8,319,507	9,269,554	11,134,083	8,961,172	7,649,710	7,923,176
Grand Total	12,635,853	15,689,817	17,908,021	15,472,042	11,867,771	12,295,842

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**775,506**	**947,341**	**1,115,249**	**500,000**	**279,877**	**231,600**
000800 - Renovation of the Executive Mansion	-	-	150,000	-	-	-
010300 - Agriculture Value Chain Project	-	-	370,249	-	-	-
021700 - Renovation and Rehabilitation	-	-	50,000	-	-	-
023840 - Special Presidential Back-to-School Program	-	255,000	155,000	-	-	-
023859 - Expansion and Modernization of Water Facilities	-	-	40,000	-	-	-
023888 - Real Property Valuation for Enhance Collection & County Sharing	-	-	200,000	-	-	-
048700 - K-Power Electricity Project	104,586	-	-	-	-	-
087000 - Assets Recovery Task Force	670,920	-	-	-	-	-
095000 - CPF: Accelerated Community Development Project	-	692,341	-	500,000	279,877	231,600
097500 - Robert International Airport Up-Grade	-	-	150,000	-	-	-
Grand Total	775,506	947,341	1,115,249	500,000	279,877	231,600

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**4,179,802**	**4,740,494**	**4,481,887**	**4,740,494**	**4,882,709**	**5,078,017**
211101 - Basic Salary - Civil Service	4,179,802	4,740,494	4,481,887	4,740,494	4,882,709	5,078,017
22 - USE OF GOODS AND SERVICES	**7,165,176**	**6,617,308**	**8,139,819**	**7,285,308**	**4,066,533**	**4,178,922**
221101 - Foreign Travel-Means of travel	676,079	411,000	1,000,053	480,000	267,927	275,332
221102 - ForeignTravel-Daily Subsistence Allowance	661,963	195,000	528,723	380,000	212,110	217,972
221103 - Foreign Travel-Incidental Allowance	201,702	89,658	255,998	105,000	58,609	60,229
221104 - Domestic Travel-Means of Travel	14,112	75,000	70,700	35,000	19,537	20,077
221105 - Domestic Travel-Daily Subsistence Allowance	19,343	30,000	110,809	62,000	34,608	35,565
221106 - Domestic Travel - Incidental	0	0	4,768	0	0	0
221107 - Carriage, Haulage, Freight	10,000	0	0	0	0	0
221201 - Electricity	12,000	100,000	0	40,000	22,327	22,944
221202 - Water and Sewage	4,000	72,600	30,250	27,600	15,406	15,832
221208 - Internet Provider Services	5,000	154,328	38,582	154,328	86,143	88,524
221209 - Scratch- Cards	5,000	0	0	0	0	0
221303 - Office Build. Rental and Lease	75,000	0	0	0	0	0
221401 - Fuel and Lubricants - Vehicles	195,338	277,820	259,409	361,840	201,973	207,555
221402 - Fuel and Lubricants – Generator	220,701	216,471	275,271	213,000	118,893	122,178
221501 - Repair and Maintenance–Civil	503,840	370,000	550,920	925,000	516,319	530,589
221502 - Repairs and Maintenance - Vehicle	64,951	75,000	75,000	120,000	66,982	68,833
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	15,000	7,500	0	0	0
221601 - Cleaning Materials and service	39,179	85,827	85,828	35,000	19,536	20,076
221602 - Stationery	50,313	99,425	119,155	57,341	32,007	32,891

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221603 - Printing, Binding,Publication	58,237	28,815	0	10,000	5,582	5,736
221605 - Computer Supplies and ICT Services	14,753	13,555	48,555	7,500	4,186	4,302
221618 - Computer Supplies, Parts and Cabling	10,000	0	0	0	0	0
221701 - Consultancy Services	914,464	520,000	540,534	540,000	301,419	309,749
221806 - Special Presidential Projects	136,341	149,600	305,000	850,000	474,455	487,568
221808 - Intelligence Services	77,295	226,000	126,000	220,000	122,800	126,194
221811 - Other Specialized Materials	100,000	52,521	0	0	0	0
221812 - Special Operations Services	1,109,940	1,515,000	1,562,853	1,343,000	749,638	770,356
221813 - Media relations, Intelligence	0	120,000	120,000	120,000	66,982	68,833
221907 - Scholarships – Local	0	200,000	200,000	200,000	111,637	114,722
222101 - Celebrations, Commem\&State Vis	889,498	592,556	600,552	300,000	167,455	172,083
222102 - Workshops,Conferences,Siminars	73,516	111,234	135,739	25,000	13,955	14,341
222103 - Food and Catering Services	124,994	114,415	133,780	59,415	33,164	34,081
222105 - Entertainment Representation	137,500	0	151,538	0	0	0
222108 - Advertising and Public Relatio	3,000	0	0	0	0	0
222109 - Operational Expenses	331,070	88,641	88,641	0	0	0
222121 - Other Legal Fees	40,000	0	0	0	0	0
222123 - Other Compensations	386,047	602,842	713,661	589,284	328,928	338,019
223106 - Vehicle Insurance	0	15,000	0	25,000	13,955	14,341
26 - GRANTS	**730,891**	**1,863,590**	**3,396,301**	**2,050,590**	**1,743,002**	**1,830,153**
253729 - Transfer to Carbon Market	0	0	0	200,000	170,000	178,500
262110 - Transfer-Cabinet Sec.	202,320	200,590	50,147	500,590	425,502	446,777
262120 - Transfer to Liberia National Tourism Authority	0	0	150,000	0	0	0
263683 - Transfer to Legislative Liaison Office	0	0	0	50,000	42,500	44,625
263709 - Transfer to Diaspora Commission	0	0	0	400,000	340,000	357,000
263832 - Support to National Security Secretariat	0	150,000	125,000	0	0	0
263837 - Transfer to Trade & Investment Office	0	0	700,000	0	0	0
263838 - Transfer to Assets Recovery & Property Retrieval Task Force	0	0	1,020,243	0	0	0
265425 - Transfer to War Crime Court	500,000	313,000	942,359	0	0	0
265512 - PMCS Implementation	28,571	1,200,000	408,552	900,000	765,000	803,251
27 - SOCIAL BENEFITS	**125,650**	**100,650**	**264,000**	**80,650**	**80,650**	**80,650**
273101 - Medical Expenses-Gen.Public	0	0	200,000	50,000	50,000	50,000
273102 - Incap.Death\&Funeral Expenses	125,650	100,650	64,000	30,650	30,650	30,650
31 - NON-FINANCIAL ASSETS	**434,334**	**2,367,775**	**1,626,014**	**815,000**	**815,000**	**896,500**
312101 - Non-Residential Buildings	100,000	0	0	0	0	0
312201 - Transport Equipment–Vehicles	261,637	650,000	762,500	340,000	340,000	374,000
312203 - Furniture and Fixtures	37,700	385,434	463,514	300,000	300,000	330,000
312205 - Machinery and Equipment	34,997	385,000	400,000	175,000	175,000	192,500
312401 - Other Fixed Assets	0	947,341	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**500,000**	**279,877**	**231,600**

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
332401 - Other Fixed Assets	0	0	0	500,000	279,877	231,600
Grand Total	12,635,853	15,689,817	17,908,021	15,472,042	11,867,771	12,295,842

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	12,635,853	15,689,817	17,908,021	15,472,042	11,867,771	12,295,842
Grand Total	12,635,853	15,689,817	17,908,021	15,472,042	11,867,771	12,295,842

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
10201 - Office of the President	2,194,361	3,442,406	3,350,589	3,319,571	2,320,007	2,414,551
22 - USE OF GOODS AND SERVICES	1,963,470	2,041,816	2,741,890	1,718,981	959,505	986,023
26 - GRANTS	230,891	1,400,590	608,699	1,600,590	1,360,502	1,428,528
10204 - Domestic and Special Service	1,534,862	1,832,257	1,750,820	1,623,699	906,320	931,369
22 - USE OF GOODS AND SERVICES	1,534,862	1,832,257	1,750,820	1,623,699	906,320	931,369
10205 - National Security Council Secr	0	300,000	275,000	400,000	340,000	357,000
22 - USE OF GOODS AND SERVICES	0	150,000	150,000	0	0	0
26 - GRANTS	0	150,000	125,000	400,000	340,000	357,000
10207 - Technical Services	87,123	412,600	335,170	1,047,600	584,752	600,913
22 - USE OF GOODS AND SERVICES	87,123	412,600	335,170	1,047,600	584,752	600,913
10209 - Public Affairs and Comm.Tech.	0	120,000	120,000	120,000	66,982	68,833
22 - USE OF GOODS AND SERVICES	0	120,000	120,000	120,000	66,982	68,833
10210 - Finance, Econ.\&Legal Affairs	500,000	313,000	942,359	0	0	0
26 - GRANTS	500,000	313,000	942,359	0	0	0
10211 - Administration and Management	8,319,507	9,269,554	11,134,083	8,961,172	7,649,710	7,923,176
21 - COMPENSATION OF EMPLOYEES	4,179,802	4,740,494	4,481,887	4,740,494	4,882,709	5,078,017
22 - USE OF GOODS AND SERVICES	3,579,721	2,060,635	3,041,939	2,775,028	1,548,974	1,591,784
26 - GRANTS	0	0	1,720,243	50,000	42,500	44,625
27 - SOCIAL BENEFITS	125,650	100,650	264,000	80,650	80,650	80,650
31 - NON-FINANCIAL ASSETS	434,334	2,367,775	1,626,014	815,000	815,000	896,500
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	500,000	279,877	231,600
Grand Total	12,635,853	15,689,817	17,908,021	15,472,042	11,867,771	12,295,842

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
10201 - Office of the President	2,194,361	3,442,406	3,350,589	3,319,571	2,320,007	2,414,551
22 - USE OF GOODS AND SERVICES	1,963,470	2,041,816	2,741,890	1,718,981	959,505	986,023
221101 - Foreign Travel-Means of travel	597,079	380,000	549,287	220,000	122,800	126,194
221102 - ForeignTravel-Daily Subsistence	646,963	180,000	434,213	180,000	100,473	103,250

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Allowance						
221103 - Foreign Travel-Incidental Allowance	136,883	74,658	238,088	30,000	16,745	17,208
221104 - Domestic Travel-Means of Travel	0	50,000	38,325	10,000	5,582	5,736
221105 - Domestic Travel-Daily Subsistence Allowance	9,343	30,000	102,664	20,000	11,164	11,473
221106 - Domestic Travel - Incidental	0	0	4,768	0	0	0
221401 - Fuel and Lubricants - Vehicles	50,770	41,840	41,840	31,840	17,773	18,264
221502 - Repairs and Maintenance - Vehicle	29,965	35,000	35,000	45,000	25,118	25,812
221602 - Stationery	15,000	17,000	16,950	12,141	6,777	6,964
221806 - Special Presidential Projects	136,341	149,600	150,000	850,000	474,455	487,568
221811 - Other Specialized Materials	100,000	52,521	0	0	0	0
221812 - Special Operations Services	142,898	350,000	477,218	270,000	150,709	154,874
222101 - Celebrations, Commem\&State Vis	29,498	592,556	413,358	50,000	27,909	28,680
222105 - Entertainment Representation	0	0	151,538	0	0	0
222109 - Operational Expenses	68,730	88,641	88,641	0	0	0
26 - GRANTS	**230,891**	**1,400,590**	**608,699**	**1,600,590**	**1,360,502**	**1,428,528**
253729 - Transfer to Carbon Market	0	0	0	200,000	170,000	178,500
262110 - Transfer-Cabinet Sec.	202,320	200,590	50,147	500,590	425,502	446,777
262120 - Transfer to Liberia National Tourism Authority	0	0	150,000	0	0	0
265512 - PMCS Implementation	28,571	1,200,000	408,552	900,000	765,000	803,251
10204 - Domestic and Special Service	**1,534,862**	**1,832,257**	**1,750,820**	**1,623,699**	**906,320**	**931,369**
22 - USE OF GOODS AND SERVICES	**1,534,862**	**1,832,257**	**1,750,820**	**1,623,699**	**906,320**	**931,369**
221701 - Consultancy Services	529,999	300,000	299,897	310,000	173,037	177,819
221812 - Special Operations Services	508,822	815,000	738,058	665,000	371,191	381,450
222103 - Food and Catering Services	109,994	114,415	113,780	59,415	33,164	34,081
222123 - Other Compensations	386,047	602,842	599,085	589,284	328,928	338,019
10205 - National Security Council Secr	**0**	**300,000**	**275,000**	**400,000**	**340,000**	**357,000**
22 - USE OF GOODS AND SERVICES	**0**	**150,000**	**150,000**	**0**	**0**	**0**
221812 - Special Operations Services	0	150,000	150,000	0	0	0
26 - GRANTS	**0**	**150,000**	**125,000**	**400,000**	**340,000**	**357,000**
263709 - Transfer to Diaspora Commission	0	0	0	400,000	340,000	357,000
263832 - Support to National Security Secretariat	0	150,000	125,000	0	0	0
10207 - Technical Services	**87,123**	**412,600**	**335,170**	**1,047,600**	**584,752**	**600,913**
22 - USE OF GOODS AND SERVICES	**87,123**	**412,600**	**335,170**	**1,047,600**	**584,752**	**600,913**
221201 - Electricity	0	100,000	0	40,000	22,327	22,944
221202 - Water and Sewage	4,000	72,600	30,250	27,600	15,406	15,832
221402 - Fuel and Lubricants – Generator	29,283	20,000	20,000	55,000	30,700	31,548
221501 - Repair and Maintenance–Civil	53,840	220,000	284,920	925,000	516,319	530,589
10209 - Public Affairs and Comm.Tech.	**0**	**120,000**	**120,000**	**120,000**	**66,982**	**68,833**
22 - USE OF GOODS AND SERVICES	**0**	**120,000**	**120,000**	**120,000**	**66,982**	**68,833**

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221813 - Media relations, Intelligence	0	120,000	120,000	120,000	66,982	68,833
10210 - Finance, Econ.\&Legal Affairs	**500,000**	**313,000**	**942,359**	**0**	**0**	**0**
26 - GRANTS	**500,000**	**313,000**	**942,359**	**0**	**0**	**0**
265425 - Transfer to War Crime Court	500,000	313,000	942,359	0	0	0
10211 - Administration and Management	**8,319,507**	**9,269,554**	**11,134,083**	**8,961,172**	**7,649,710**	**7,923,176**
21 - COMPENSATION OF EMPLOYEES	**4,179,802**	**4,740,494**	**4,481,887**	**4,740,494**	**4,882,709**	**5,078,017**
211101 - Basic Salary - Civil Service	4,179,802	4,740,494	4,481,887	4,740,494	4,882,709	5,078,017
22 - USE OF GOODS AND SERVICES	**3,579,721**	**2,060,635**	**3,041,939**	**2,775,028**	**1,548,974**	**1,591,784**
221101 - Foreign Travel-Means of travel	79,000	31,000	450,766	260,000	145,127	149,138
221102 - ForeignTravel-Daily Subsistence Allowance	15,000	15,000	94,510	200,000	111,637	114,722
221103 - Foreign Travel-Incidental Allowance	64,819	15,000	17,910	75,000	41,864	43,021
221104 - Domestic Travel-Means of Travel	14,112	25,000	32,375	25,000	13,955	14,341
221105 - Domestic Travel-Daily Subsistence Allowance	10,000	0	8,145	42,000	23,444	24,092
221107 - Carriage, Haulage, Freight	10,000	0	0	0	0	0
221201 - Electricity	12,000	0	0	0	0	0
221208 - Internet Provider Services	5,000	154,328	38,582	154,328	86,143	88,524
221209 - Scratch- Cards	5,000	0	0	0	0	0
221303 - Office Build. Rental and Lease	75,000	0	0	0	0	0
221401 - Fuel and Lubricants - Vehicles	144,568	235,980	217,569	330,000	184,200	189,291
221402 - Fuel and Lubricants – Generator	191,418	196,471	255,271	158,000	88,193	90,630
221501 - Repair and Maintenance–Civil	450,000	150,000	266,000	0	0	0
221502 - Repairs and Maintenance - Vehicle	34,986	40,000	40,000	75,000	41,864	43,021
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	15,000	7,500	0	0	0
221601 - Cleaning Materials and service	39,179	85,827	85,828	35,000	19,536	20,076
221602 - Stationery	35,313	82,425	102,205	45,200	25,230	25,927
221603 - Printing, Binding,Publication	58,237	28,815	0	10,000	5,582	5,736
221605 - Computer Supplies and ICT Services	14,753	13,555	48,555	7,500	4,186	4,302
221618 - Computer Supplies, Parts and Cabling	10,000	0	0	0	0	0
221701 - Consultancy Services	384,465	220,000	240,637	230,000	128,382	131,930
221806 - Special Presidential Projects	0	0	155,000	0	0	0
221808 - Intelligence Services	77,295	226,000	126,000	220,000	122,800	126,194
221812 - Special Operations Services	458,220	200,000	197,577	408,000	227,738	234,032
221907 - Scholarships – Local	0	200,000	200,000	200,000	111,637	114,722
222101 - Celebrations, Commem\&State Vis	860,000	0	187,194	250,000	139,546	143,403
222102 - Workshops,Conferences,Siminars	73,516	111,234	135,739	25,000	13,955	14,341
222103 - Food and Catering Services	15,000	0	20,000	0	0	0
222105 - Entertainment Representation	137,500	0	0	0	0	0
222108 - Advertising and Public Relatio	3,000	0	0	0	0	0
222109 - Operational Expenses	262,340	0	0	0	0	0

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
222121 - Other Legal Fees	40,000	0	0	0	0	0
222123 - Other Compensations	0	0	114,576	0	0	0
223106 - Vehicle Insurance	0	15,000	0	25,000	13,955	14,341
26 - GRANTS	**0**	**0**	**1,720,243**	**50,000**	**42,500**	**44,625**
263683 - Transfer to Legislative Liaison Office	0	0	0	50,000	42,500	44,625
263837 - Transfer to Trade & Investment Office	0	0	700,000	0	0	0
263838 - Transfer to Assets Recovery & Property Retrieval Task Force	0	0	1,020,243	0	0	0
27 - SOCIAL BENEFITS	**125,650**	**100,650**	**264,000**	**80,650**	**80,650**	**80,650**
273101 - Medical Expenses-Gen.Public	0	0	200,000	50,000	50,000	50,000
273102 - Incap.Death\&Funeral Expenses	125,650	100,650	64,000	30,650	30,650	30,650
31 - NON-FINANCIAL ASSETS	**434,334**	**2,367,775**	**1,626,014**	**815,000**	**815,000**	**896,500**
312101 - Non-Residential Buildings	100,000	0	0	0	0	0
312201 - Transport Equipment–Vehicles	261,637	650,000	762,500	340,000	340,000	374,000
312203 - Furniture and Fixtures	37,700	385,434	463,514	300,000	300,000	330,000
312205 - Machinery and Equipment	34,997	385,000	400,000	175,000	175,000	192,500
312401 - Other Fixed Assets	0	947,341	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**500,000**	**279,877**	**231,600**
332401 - Other Fixed Assets	0	0	0	500,000	279,877	231,600
Grand Total	12,635,853	15,689,817	17,908,021	15,472,042	11,867,771	12,295,842

103 - Office of the Vice President

Policy Note

Mission

The Liberian Constitution mandates the Vice President to assist the President in discharge of state functions. The Vice President serves as president of the Senate, presiding over its deliberations without the right to vote.

Achievements (FY2025)

Successfully introduced and implemented a financial aid program at universities and colleges across Liberia; Provided tuition support to over 500 students nationwide with priority to underprivileged and marginalized groups; Led major renovations at the Group of 77 Newport Street facility and Site Two in Monrovia to improve accessibility and services; Relocated, furnished and renovated the Administrative Offices of the Group of 77 in Mamba Point, Monrovia; Spearheaded the groundbreaking of the Kpekor National Resource Center and Residence for People with Disabilities ($5 million project that will offer training, rehabilitation, and housing support); Maintained the continuous supply of food and non-food items to Group of 77 members in 13 counties, ensuring welfare and livelihood support for persons with disabilities; Represented the President at targeted international conferences and summits, including: The Africa Energy Forum, UN Food Systems Summit, Scaling Up Nutrition (SUN) Movement High-Level Meetings, ECOWAS engagements and bilateral investment promotion events; Delivered keynote statements and negotiated partnership opportunities for Liberia. Strengthening Domestic Engagement and Oversight; Conducted development-focused county visits for project inspections, stakeholder consultations, and community engagement; Promoted investment opportunities in agriculture, energy, and tourism sectors through local and regional outreach; Hosted visiting foreign dignitaries, development partners, and investors, fostering bilateral and multilateral cooperation in areas including energy, infrastructure, and youth empowerment; Led peer learning visits to neighboring countries, such as the official mission to Sierra Leone, to exchange best practices in nutrition and food security, governance and economic inclusion; Chaired the Roads Rehabilitation, Maintenance, and Financing Committee, overseeing the restricted bidding process for the procurement of 285 earth-moving equipment to boost national infrastructure development; Chaired the Energy Sector Steering Committee, coordinating progress on the St. Paul River 2nd Hydro Power Plant and Solar Independent Power Producer projects; Currently leading a high-level Presidential Committee on Commodity Price Review, investigating discrepancies between reduced import tariffs and persistent high consumer prices. Social Protection and Nutrition Initiatives.

Objectives (FY2026)

Undertake strategic projects and provide oversight to national programs; Advocacy, planning and support for people living with disabilities.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
103 - OFFICE OF THE VICE PRESIDENT (01)	161	57	218	161	57	218	161	57	218

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	1,701,442	1,943,652	1,921,789	2,332,712	2,402,694	2,498,800
22 - USE OF GOODS AND SERVICES	1,733,327	1,605,500	2,048,838	1,614,064	900,941	925,840
26 - GRANTS	0	0	0	152,000	129,200	135,660
31 - NON-FINANCIAL ASSETS	345,281	360,000	320,000	160,377	160,377	176,415
Grand Total	3,780,050	3,909,152	4,290,627	4,259,153	3,593,212	3,736,715

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
10301 -Group of '77	305,007	418,606	411,512	578,606	474,538	497,787
10302 -Administration and Management	3,475,043	3,490,546	3,879,115	3,680,547	3,118,674	3,238,928
Grand Total	3,780,050	3,909,152	4,290,627	4,259,153	3,593,212	3,736,715

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**1,701,442**	**1,943,652**	**1,921,789**	**2,332,712**	**2,402,694**	**2,498,800**
211101 - Basic Salary - Civil Service	1,701,442	1,943,652	1,921,789	2,332,712	2,402,694	2,498,800
22 - USE OF GOODS AND SERVICES	**1,733,327**	**1,605,500**	**2,048,838**	**1,614,064**	**900,941**	**925,840**
221101 - Foreign Travel-Means of travel	198,415	123,003	238,590	184,818	103,162	106,013
221102 - ForeignTravel-Daily Subsistence Allowance	106,459	91,556	134,868	122,458	68,354	70,243
221103 - Foreign Travel-Incidental Allowance	34,746	36,400	54,930	52,750	29,444	30,258
221105 - Domestic Travel-Daily Subsistence Allowance	28,090	67,000	92,389	220,000	122,801	126,195
221208 - Internet Provider Services	4,155	14,400	14,400	14,816	8,270	8,499
221401 - Fuel and Lubricants - Vehicles	145,296	137,000	137,000	141,936	79,226	81,416
221501 - Repair and Maintenance–Civil	0	50,000	50,000	50,000	27,909	28,680
221502 - Repairs and Maintenance - Vehicle	46,492	111,000	111,000	66,895	37,339	38,371
221602 - Stationery	21,668	43,353	63,353	42,888	23,939	24,600
221812 - Special Operations Services	1,031,829	765,788	729,308	409,253	228,438	234,752
221907 - Scholarships – Local	60,000	60,000	60,000	100,824	56,278	57,833
222102 - Workshops,Conferences,Siminars	0	0	30,000	20,000	11,164	11,473
222103 - Food and Catering Services	23,982	36,000	36,000	76,000	42,422	43,594
222105 - Entertainment Representation	14,800	36,000	36,000	30,426	16,983	17,452
222109 - Operational Expenses	7,500	24,000	99,000	24,000	13,396	13,766
222123 - Other Compensations	0	0	152,000	0	0	0
223106 - Vehicle Insurance	9,895	10,000	10,000	2,482	1,385	1,423
223201 - Personnel Insurance	0	0	0	54,518	30,431	31,272
26 - GRANTS	**0**	**0**	**0**	**152,000**	**129,200**	**135,660**
263690 - Transfer to Scaling Up Nitrition	0	0	0	152,000	129,200	135,660
31 - NON-FINANCIAL ASSETS	**345,281**	**360,000**	**320,000**	**160,377**	**160,377**	**176,415**
312201 - Transport Equipment–Vehicles	250,000	280,000	280,000	20,000	20,000	22,000
312205 - Machinery and Equipment	95,281	80,000	40,000	140,377	140,377	154,415
Grand Total	3,780,050	3,909,152	4,290,627	4,259,153	3,593,212	3,736,715

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	3,780,050	3,909,152	4,290,627	4,259,153	3,593,212	3,736,715
Grand Total	3,780,050	3,909,152	4,290,627	4,259,153	3,593,212	3,736,715

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
10301 - Group of '77	**305,007**	**418,606**	**411,512**	**578,606**	**474,538**	**497,787**
21 - COMPENSATION OF EMPLOYEES	**227,606**	**227,606**	**220,512**	**227,606**	**234,434**	**243,811**
22 - USE OF GOODS AND SERVICES	**77,401**	**191,000**	**191,000**	**251,000**	**140,104**	**143,976**
31 - NON-FINANCIAL ASSETS	**0**	**0**	**0**	**100,000**	**100,000**	**110,000**

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
10302 - Administration and Management	**3,475,043**	**3,490,546**	**3,879,115**	**3,680,547**	**3,118,674**	**3,238,928**
21 - COMPENSATION OF EMPLOYEES	**1,473,836**	**1,716,046**	**1,701,277**	**2,105,106**	**2,168,260**	**2,254,989**
22 - USE OF GOODS AND SERVICES	**1,655,926**	**1,414,500**	**1,857,838**	**1,363,064**	**760,837**	**781,864**
26 - GRANTS	**0**	**0**	**0**	**152,000**	**129,200**	**135,660**
31 - NON-FINANCIAL ASSETS	**345,281**	**360,000**	**320,000**	**60,377**	**60,377**	**66,415**
Grand Total	3,780,050	3,909,152	4,290,627	4,259,153	3,593,212	3,736,715

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
10301 - Group of '77	**305,007**	**418,606**	**411,512**	**578,606**	**474,538**	**497,787**
21 - COMPENSATION OF EMPLOYEES	**227,606**	**227,606**	**220,512**	**227,606**	**234,434**	**243,811**
211101 - Basic Salary - Civil Service	227,606	227,606	220,512	227,606	234,434	243,811
22 - USE OF GOODS AND SERVICES	**77,401**	**191,000**	**191,000**	**251,000**	**140,104**	**143,976**
221105 - Domestic Travel-Daily Subsistence Allowance	9,744	20,000	20,000	20,000	11,164	11,473
221401 - Fuel and Lubricants - Vehicles	26,989	37,000	37,000	37,000	20,653	21,224
221501 - Repair and Maintenance–Civil	0	50,000	50,000	50,000	27,909	28,680
221502 - Repairs and Maintenance - Vehicle	5,493	12,000	12,000	12,000	6,698	6,883
221602 - Stationery	3,693	12,000	12,000	12,000	6,698	6,883
222102 - Workshops,Conferences,Siminars	0	0	0	20,000	11,164	11,473
222103 - Food and Catering Services	23,982	36,000	36,000	76,000	42,422	43,594
222109 - Operational Expenses	7,500	24,000	24,000	24,000	13,396	13,766
31 - NON-FINANCIAL ASSETS	**0**	**0**	**0**	**100,000**	**100,000**	**110,000**
312201 - Transport Equipment–Vehicles	0	0	0	20,000	20,000	22,000
312205 - Machinery and Equipment	0	0	0	80,000	80,000	88,000
10302 - Administration and Management	**3,475,043**	**3,490,546**	**3,879,115**	**3,680,547**	**3,118,674**	**3,238,928**
21 - COMPENSATION OF EMPLOYEES	**1,473,836**	**1,716,046**	**1,701,277**	**2,105,106**	**2,168,260**	**2,254,989**
211101 - Basic Salary - Civil Service	1,473,836	1,716,046	1,701,277	2,105,106	2,168,260	2,254,989
22 - USE OF GOODS AND SERVICES	**1,655,926**	**1,414,500**	**1,857,838**	**1,363,064**	**760,837**	**781,864**
221101 - Foreign Travel-Means of travel	198,415	123,003	238,590	184,818	103,162	106,013
221102 - ForeignTravel-Daily Subsistence Allowance	106,459	91,556	134,868	122,458	68,354	70,243
221103 - Foreign Travel-Incidental Allowance	34,746	36,400	54,930	52,750	29,444	30,258
221105 - Domestic Travel-Daily Subsistence Allowance	18,346	47,000	72,389	200,000	111,637	114,722
221208 - Internet Provider Services	4,155	14,400	14,400	14,816	8,270	8,499
221401 - Fuel and Lubricants - Vehicles	118,307	100,000	100,000	104,936	58,573	60,192
221502 - Repairs and Maintenance - Vehicle	40,999	99,000	99,000	54,895	30,641	31,488
221602 - Stationery	17,975	31,353	51,353	30,888	17,241	17,717
221812 - Special Operations Services	1,031,829	765,788	729,308	409,253	228,438	234,752
221907 - Scholarships – Local	60,000	60,000	60,000	100,824	56,278	57,833

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
222102 - Workshops,Conferences,Siminars	0	0	30,000	0	0	0
222105 - Entertainment Representation	14,800	36,000	36,000	30,426	16,983	17,452
222109 - Operational Expenses	0	0	75,000	0	0	0
222123 - Other Compensations	0	0	152,000	0	0	0
223106 - Vehicle Insurance	9,895	10,000	10,000	2,482	1,385	1,423
223201 - Personnel Insurance	0	0	0	54,518	30,431	31,272
26 - GRANTS	**0**	**0**	**0**	**152,000**	**129,200**	**135,660**
263690 - Transfer to Scaling Up Nitrition	0	0	0	152,000	129,200	135,660
31 - NON-FINANCIAL ASSETS	**345,281**	**360,000**	**320,000**	**60,377**	**60,377**	**66,415**
312201 - Transport Equipment–Vehicles	250,000	280,000	280,000	0	0	0
312205 - Machinery and Equipment	95,281	80,000	40,000	60,377	60,377	66,415
Grand Total	3,780,050	3,909,152	4,290,627	4,259,153	3,593,212	3,736,715

107 - Civil Service Agency

Policy Note

Mission

The Civil Service Agency was established in 1973 by an Act of the Legislature to increase efficiency in the civil service and also act as the central personnel agency of MACs. The CSA is independent from all other Ministries and Agencies of Government and serves as the central government agency responsible for managing the Civil Service. It is responsible for improving the human resources, service delivery, effectiveness, and efficiency of the Service, which entails planning human capacity needs, recruitment and selection, training and development, performance management, and career development of civil servants.

Achievements (FY2025)

Implemented salary top-up initiative to about 23,588 employees in the Health, Education, Agriculture, and Security sectors, with plans to extend to other areas to boost morale; Conducted payroll audits, identifying ghost names and irregularities; Established the National Civil Service Testing Center for computerized merit-based civil service examinations, with 349 candidates sitting official exams between July 1 and September 19, 2025; Strengthened grievance and complaint management: 71 reinstatements and 49 resolutions upheld against wrongful actions, thereby protecting civil servants' rights; Drafted and submitted a bill to operationalize the Civil Service Commission (CSC), in fulfillment of Article 89 of the 1986 Constitution and Developed the National Occupational Health and Safety Policy (OHS) for the civil service.

Objectives (FY2026)

To professionalize the Civil Service workforce by institutionalizing performance management and merit-based recruitment, pay rationalization, pension reform, and optimal sizing of the Civil Service.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
107 - Civil Service Agency	246	103	349	246	103	349	246	103	349

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	2,915,780	2,978,399	2,971,883	2,978,399	3,067,750	3,190,460
22 - USE OF GOODS AND SERVICES	1,789,169	1,857,896	2,027,648	680,421	379,802	390,300
26 - GRANTS	172,909	1,494,440	262,688	269,700	229,245	240,707
27 - SOCIAL BENEFITS	8,910,957	9,527,001	8,622,452	0	0	0
31 - NON-FINANCIAL ASSETS	0	49,900	49,900	212,475	212,475	233,723
Grand Total	13,788,815	15,907,636	13,934,571	4,140,995	3,889,272	4,055,190

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
10701 -Classif.Selection and Standard	317,040	318,044	316,637	318,044	327,585	340,688
10702 -Public Employment	2,050,912	2,325,425	2,411,329	643,525	648,724	674,466
10703 -Planning and Manpower	36,905	42,976	40,035	42,976	44,265	46,036
10704 -Rural Civil Service	162,449	188,150	165,938	253,382	207,209	214,712
10705 -Administration and Management	11,221,509	13,033,041	11,000,632	2,883,068	2,661,489	2,779,288
Grand Total	13,788,815	15,907,636	13,934,571	4,140,995	3,889,272	4,055,190

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**0**	**190,488**	**0**	**0**	**0**

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
010300 - Agriculture Value Chain Project	-	-	190,488	-	-	-
Grand Total	0	0	190,488	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**2,915,780**	**2,978,399**	**2,971,883**	**2,978,399**	**3,067,750**	**3,190,460**
211101 - Basic Salary - Civil Service	2,915,780	2,978,399	2,971,883	2,978,399	3,067,750	3,190,460
22 - USE OF GOODS AND SERVICES	**1,789,169**	**1,857,896**	**2,027,648**	**680,421**	**379,802**	**390,300**
221101 - Foreign Travel-Means of travel	4,896	8,000	1,780	11,247	6,278	6,452
221102 - ForeignTravel-Daily Subsistence Allowance	1,945	14,000	2,260	12,000	6,698	6,883
221103 - Foreign Travel-Incidental Allowance	840	1,200	2,920	2,000	1,116	1,147
221104 - Domestic Travel-Means of Travel	0	5,000	0	8,000	4,466	4,589
221105 - Domestic Travel-Daily Subsistence Allowance	0	8,000	0	6,000	3,349	3,442
221201 - Electricity	0	6,007	0	6,000	3,349	3,442
221202 - Water and Sewage	0	2,146	0	1,800	1,005	1,033
221208 - Internet Provider Services	0	5,000	0	4,000	2,233	2,295
221209 - Scratch- Cards	2,000	10,000	1,000	3,000	1,675	1,721
221303 - Office Build. Rental and Lease	17,100	17,100	17,100	17,100	9,545	9,809
221305 - Vehicle Rental and Lease	2,000	0	0	0	0	0
221401 - Fuel and Lubricants - Vehicles	3,000	9,000	900	4,000	2,233	2,295
221402 - Fuel and Lubricants – Generator	0	4,000	400	1,000	558	573
221501 - Repair and Maintenance–Civil	0	0	0	40,000	22,327	22,944
221502 - Repairs and Maintenance - Vehicle	3,075	4,343	434	5,375	3,000	3,083
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	0	0	51,500	28,747	29,542
221601 - Cleaning Materials and service	1,000	5,000	500	6,499	3,628	3,728
221602 - Stationery	3,000	28,300	1,000	45,000	25,119	25,813
221603 - Printing, Binding,Publication	0	0	0	16,000	8,931	9,178
221607 - Employee ID Cards	5,000	0	0	0	0	0
221618 - Computer Supplies, Parts and Cabling	0	56,800	56,800	29,900	16,690	17,151
221701 - Consultancy Services	1,437,435	1,655,000	1,933,554	0	0	0
221908 - Scholarships – Foreign	0	10,000	0	0	0	0
222102 - Workshops,Conferences,Siminars	0	9,000	9,000	10,000	5,582	5,736
222105 - Entertainment Representation	3,883	0	0	0	0	0
222109 - Operational Expenses	303,995	0	0	0	0	0
222123 - Other Compensations	0	0	0	400,000	223,273	229,444
26 - GRANTS	**172,909**	**1,494,440**	**262,688**	**269,700**	**229,245**	**240,707**
263136 - Transfer President Young Professionals	172,909	269,700	262,688	269,700	229,245	240,707
263835 - Transfer to Comp. ADJ for Social Agriculture & Rule of Law (SAR)	0	1,224,740	0	0	0	0
27 - SOCIAL BENEFITS	**8,910,957**	**9,527,001**	**8,622,452**	**0**	**0**	**0**

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
271102 - Benefits-Former Elected Officials	2,272,189	1,727,000	1,713,345	0	0	0
271103 - Retirement Benefits	243,001	234,000	166,733	0	0	0
273105 - Pension	6,395,767	7,566,001	6,742,374	0	0	0
31 - NON-FINANCIAL ASSETS	**0**	**49,900**	**49,900**	**212,475**	**212,475**	**233,723**
312201 - Transport Equipment–Vehicles	0	0	0	212,475	212,475	233,723
312203 - Furniture and Fixtures	0	49,900	49,900	0	0	0
Grand Total	13,788,815	15,907,636	13,934,571	4,140,995	3,889,272	4,055,190

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	13,788,815	15,907,636	13,934,571	4,140,995	3,889,272	4,055,190
Grand Total	13,788,815	15,907,636	13,934,571	4,140,995	3,889,272	4,055,190

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
10701 - Classif.Selection and Standard	**317,040**	**318,044**	**316,637**	**318,044**	**327,585**	**340,688**
21 - COMPENSATION OF EMPLOYEES	**317,040**	**318,044**	**316,637**	**318,044**	**327,585**	**340,688**
10702 - Public Employment	**2,050,912**	**2,325,425**	**2,411,329**	**643,525**	**648,724**	**674,466**
21 - COMPENSATION OF EMPLOYEES	**613,477**	**613,625**	**611,463**	**613,625**	**632,034**	**657,315**
22 - USE OF GOODS AND SERVICES	**1,437,435**	**1,711,800**	**1,799,866**	**29,900**	**16,690**	**17,151**
10703 - Planning and Manpower	**36,905**	**42,976**	**40,035**	**42,976**	**44,265**	**46,036**
21 - COMPENSATION OF EMPLOYEES	**36,905**	**42,976**	**40,035**	**42,976**	**44,265**	**46,036**
10704 - Rural Civil Service	**162,449**	**188,150**	**165,938**	**253,382**	**207,209**	**214,712**
21 - COMPENSATION OF EMPLOYEES	**139,274**	**139,407**	**139,404**	**139,407**	**143,589**	**149,333**
22 - USE OF GOODS AND SERVICES	**23,175**	**48,743**	**26,534**	**113,975**	**63,620**	**65,379**
10705 - Administration and Management	**11,221,509**	**13,033,041**	**11,000,632**	**2,883,068**	**2,661,489**	**2,779,288**
21 - COMPENSATION OF EMPLOYEES	**1,809,084**	**1,864,347**	**1,864,344**	**1,864,347**	**1,920,277**	**1,997,088**
22 - USE OF GOODS AND SERVICES	**328,559**	**97,353**	**201,248**	**536,546**	**299,492**	**307,770**
26 - GRANTS	**172,909**	**1,494,440**	**262,688**	**269,700**	**229,245**	**240,707**
27 - SOCIAL BENEFITS	**8,910,957**	**9,527,001**	**8,622,452**	**0**	**0**	**0**
31 - NON-FINANCIAL ASSETS	**0**	**49,900**	**49,900**	**212,475**	**212,475**	**233,723**
Grand Total	13,788,815	15,907,636	13,934,571	4,140,995	3,889,272	4,055,190

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
10701 - Classif.Selection and Standard	**317,040**	**318,044**	**316,637**	**318,044**	**327,585**	**340,688**
21 - COMPENSATION OF EMPLOYEES	**317,040**	**318,044**	**316,637**	**318,044**	**327,585**	**340,688**
211101 - Basic Salary - Civil Service	317,040	318,044	316,637	318,044	327,585	340,688
10702 - Public Employment	**2,050,912**	**2,325,425**	**2,411,329**	**643,525**	**648,724**	**674,466**

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**613,477**	**613,625**	**611,463**	**613,625**	**632,034**	**657,315**
211101 - Basic Salary - Civil Service	613,477	613,625	611,463	613,625	632,034	657,315
22 - USE OF GOODS AND SERVICES	**1,437,435**	**1,711,800**	**1,799,866**	**29,900**	**16,690**	**17,151**
221618 - Computer Supplies, Parts and Cabling	0	56,800	56,800	29,900	16,690	17,151
221701 - Consultancy Services	1,437,435	1,655,000	1,743,066	0	0	0
10703 - Planning and Manpower	**36,905**	**42,976**	**40,035**	**42,976**	**44,265**	**46,036**
21 - COMPENSATION OF EMPLOYEES	**36,905**	**42,976**	**40,035**	**42,976**	**44,265**	**46,036**
211101 - Basic Salary - Civil Service	36,905	42,976	40,035	42,976	44,265	46,036
10704 - Rural Civil Service	**162,449**	**188,150**	**165,938**	**253,382**	**207,209**	**214,712**
21 - COMPENSATION OF EMPLOYEES	**139,274**	**139,407**	**139,404**	**139,407**	**143,589**	**149,333**
211101 - Basic Salary - Civil Service	139,274	139,407	139,404	139,407	143,589	149,333
22 - USE OF GOODS AND SERVICES	**23,175**	**48,743**	**26,534**	**113,975**	**63,620**	**65,379**
221303 - Office Build. Rental and Lease	17,100	17,100	17,100	17,100	9,545	9,809
221502 - Repairs and Maintenance - Vehicle	3,075	4,343	434	5,375	3,000	3,083
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	0	0	51,500	28,747	29,542
221602 - Stationery	3,000	18,300	0	30,000	16,746	17,209
222102 - Workshops,Conferences,Siminars	0	9,000	9,000	10,000	5,582	5,736
10705 - Administration and Management	**11,221,509**	**13,033,041**	**11,000,632**	**2,883,068**	**2,661,489**	**2,779,288**
21 - COMPENSATION OF EMPLOYEES	**1,809,084**	**1,864,347**	**1,864,344**	**1,864,347**	**1,920,277**	**1,997,088**
211101 - Basic Salary - Civil Service	1,809,084	1,864,347	1,864,344	1,864,347	1,920,277	1,997,088
22 - USE OF GOODS AND SERVICES	**328,559**	**97,353**	**201,248**	**536,546**	**299,492**	**307,770**
221101 - Foreign Travel-Means of travel	4,896	8,000	1,780	11,247	6,278	6,452
221102 - ForeignTravel-Daily Subsistence Allowance	1,945	14,000	2,260	12,000	6,698	6,883
221103 - Foreign Travel-Incidental Allowance	840	1,200	2,920	2,000	1,116	1,147
221104 - Domestic Travel-Means of Travel	0	5,000	0	8,000	4,466	4,589
221105 - Domestic Travel-Daily Subsistence Allowance	0	8,000	0	6,000	3,349	3,442
221201 - Electricity	0	6,007	0	6,000	3,349	3,442
221202 - Water and Sewage	0	2,146	0	1,800	1,005	1,033
221208 - Internet Provider Services	0	5,000	0	4,000	2,233	2,295
221209 - Scratch- Cards	2,000	10,000	1,000	3,000	1,675	1,721
221305 - Vehicle Rental and Lease	2,000	0	0	0	0	0
221401 - Fuel and Lubricants - Vehicles	3,000	9,000	900	4,000	2,233	2,295
221402 - Fuel and Lubricants – Generator	0	4,000	400	1,000	558	573
221501 - Repair and Maintenance–Civil	0	0	0	40,000	22,327	22,944
221601 - Cleaning Materials and service	1,000	5,000	500	6,499	3,628	3,728
221602 - Stationery	0	10,000	1,000	15,000	8,373	8,604
221603 - Printing, Binding,Publication	0	0	0	16,000	8,931	9,178
221607 - Employee ID Cards	5,000	0	0	0	0	0
221701 - Consultancy Services	0	0	190,488	0	0	0

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221908 - Scholarships – Foreign	0	10,000	0	0	0	0
222105 - Entertainment Representation	3,883	0	0	0	0	0
222109 - Operational Expenses	303,995	0	0	0	0	0
222123 - Other Compensations	0	0	0	400,000	223,273	229,444
26 - GRANTS	**172,909**	**1,494,440**	**262,688**	**269,700**	**229,245**	**240,707**
263136 - Transfer President Young Professionals	172,909	269,700	262,688	269,700	229,245	240,707
263835 - Transfer to Comp. ADJ for Social Agriculture & Rule of Law (SAR)	0	1,224,740	0	0	0	0
27 - SOCIAL BENEFITS	**8,910,957**	**9,527,001**	**8,622,452**	**0**	**0**	**0**
271102 - Benefits-Former Elected Officials	2,272,189	1,727,000	1,713,345	0	0	0
271103 - Retirement Benefits	243,001	234,000	166,733	0	0	0
273105 - Pension	6,395,767	7,566,001	6,742,374	0	0	0
31 - NON-FINANCIAL ASSETS	**0**	**49,900**	**49,900**	**212,475**	**212,475**	**233,723**
312201 - Transport Equipment–Vehicles	0	0	0	212,475	212,475	233,723
312203 - Furniture and Fixtures	0	49,900	49,900	0	0	0
Grand Total	13,788,815	15,907,636	13,934,571	4,140,995	3,889,272	4,055,190

108 - General Services Agency

Policy Note

Mission

The General Services Agency was established by an Act of the National Legislature of the Republic of Liberia under Chapter 51 of the Executive Law of 1972. According to the Act, the General Services Agency is charged with the responsibilities to register, manage and maintain all Government of Liberia's active and retired Assets. This act embodied the tenets of Good Governance, Accountability and Transparency and mandated the GSA to ensure that every feasible effort was pursued to streamline GOL spending, obtain value for the taxpayers' dollars and to maintain standards to identify, procure and manage all GOL's assets with efficiency and transparency.

Achievements (FY2025)

Conducted renovation of all facilities at the EJS-Ministerial complex multi-purpose building, including rehabilitation of drainage systems and installation of solar lights at the same facility; Started and completed full renovation work on the ECOWAS Commission's New Office Building in Congo Town, outside Monrovia; Started and completed painting work on the Ministry of Information, Cultural Affairs & Tourism Building; Completed routine repairs and maintenance work on the administration building and the general bathroom on the Agency's main compound; The General Services Agency continued partial renovation of the Booker Washington Institute (BWI) and currently stands at 98% complete; Undertook verification of inventory and conducted coding exercises at various MACs, and currently stands at 60% complete; Decommissioned old GOL vehicle plates and replaced them with new GOL plates in collaboration with the Ministry of Transport (MOT); Captured and registered in its database 1,268 vehicles and 334 motorbikes between November 2024 and September 12, 2025, and Deposited US$53,750.00 in 2024 and US$81,300.00 in 2025 into the GOL's General Revenue account from the disposal of GOL's Retire Assets.

Objectives (FY2026)

Manage and maintain all Government of Liberia vehicles and equipment nationwide; Maintain and repair all GoL buildings and facilities; Register and code all GoL assets.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
108 - General Services Agency	273	73	346	273	73	346	273	73	346

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	1,409,950	1,411,116	1,373,759	1,443,654	1,486,964	1,546,443
22 - USE OF GOODS AND SERVICES	188,405	913,765	1,068,762	1,465,412	817,976	840,577
31 - NON-FINANCIAL ASSETS	0	1,050,000	120,000	500,000	500,000	550,000
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	2,500,000	1,399,385	1,158,000
Grand Total	1,598,355	3,374,881	2,562,521	5,909,066	4,204,325	4,095,020

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
10801 -Mobile Equipment and Vehicles	39,980	42,356	40,932	33,337	18,608	19,124
10802 -Public Building Maintenance	14,859	1,085,897	309,789	2,731,614	1,528,669	1,290,854
10803 -Management Information Systems	7,651	10,591	10,591	8,926	4,983	5,121
10804 -Administration and Management	1,535,865	2,236,037	2,201,209	3,135,189	2,652,065	2,779,921
Grand Total	1,598,355	3,374,881	2,562,521	5,909,066	4,204,325	4,095,020

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	0	1,050,000	275,000	2,500,000	1,399,385	1,158,000

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
000800 - Renovation of the Executive Mansion	-	500,000	-	1,200,000	671,705	555,840
023811 - Construction of National Conference Center	-	500,000	225,000	1,300,000	727,680	602,160
023838 - Upgrading Existing Conference Center	-	50,000	50,000	-	-	-
Grand Total	0	1,050,000	275,000	2,500,000	1,399,385	1,158,000

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**1,409,950**	**1,411,116**	**1,373,759**	**1,443,654**	**1,486,964**	**1,546,443**
211101 - Basic Salary - Civil Service	1,409,950	1,411,116	1,373,759	1,443,654	1,486,964	1,546,443
22 - USE OF GOODS AND SERVICES	**188,405**	**913,765**	**1,068,762**	**1,465,412**	**817,976**	**840,577**
221105 - Domestic Travel-Daily Subsistence Allowance	5,025	9,999	19,998	308,951	172,452	177,217
221106 - Domestic Travel - Incidental	0	1,500	1,500	765	428	439
221201 - Electricity	0	5,000	5,000	6,000	3,349	3,442
221202 - Water and Sewage	0	3,600	3,600	3,651	2,038	2,094
221208 - Internet Provider Services	0	8,000	4,002	0	0	0
221209 - Scratch- Cards	12,803	12,816	12,816	14,279	7,971	8,191
221401 - Fuel and Lubricants - Vehicles	24,234	32,159	36,159	127,123	70,959	72,920
221402 - Fuel and Lubricants – Generator	14,245	17,413	21,410	14,685	8,198	8,424
221501 - Repair and Maintenance–Civil	58,382	751,162	781,462	828,254	462,318	475,094
221502 - Repairs and Maintenance - Vehicle	8,424	18,000	18,000	15,174	8,470	8,704
221503 - Repairs and Maintenance–Generator	8,014	10,001	10,001	8,462	4,724	4,854
221505 - Repairs and Maintenance– ICT	2,430	14,469	14,469	12,202	6,812	7,000
221601 - Cleaning Materials and service	4,008	14,942	14,942	12,594	7,030	7,224
221602 - Stationery	12,302	12,238	12,237	111,196	62,068	63,783
221603 - Printing, Binding,Publication	2,451	2,466	10,466	2,076	1,159	1,191
221701 - Consultancy Services	0	0	36,000	0	0	0
221704 - Feasibility Studies/Surveys	0	0	60,700	0	0	0
221813 - Media relations, Intelligence	0	0	1,500	0	0	0
222102 - Workshops,Conferences,Siminars	32,079	0	0	0	0	0
222109 - Operational Expenses	4,008	0	4,500	0	0	0
31 - NON-FINANCIAL ASSETS	**0**	**1,050,000**	**120,000**	**500,000**	**500,000**	**550,000**
312201 - Transport Equipment–Vehicles	0	0	120,000	0	0	0
312203 - Furniture and Fixtures	0	0	0	500,000	500,000	550,000
312401 - Other Fixed Assets	0	1,050,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**2,500,000**	**1,399,385**	**1,158,000**
332401 - Other Fixed Assets	0	0	0	2,500,000	1,399,385	1,158,000
Grand Total	1,598,355	3,374,881	2,562,521	5,909,066	4,204,325	4,095,020

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	1,598,355	3,374,881	2,562,521	5,909,066	4,204,325	4,095,020
Grand Total	1,598,355	3,374,881	2,562,521	5,909,066	4,204,325	4,095,020

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
10801 - Mobile Equipment and Vehicles	39,980	42,356	40,932	33,337	18,608	19,124
22 - USE OF GOODS AND SERVICES	39,980	42,356	40,932	33,337	18,608	19,124
10802 - Public Building Maintenance	14,859	1,085,897	309,789	2,731,614	1,528,669	1,290,854
22 - USE OF GOODS AND SERVICES	14,859	35,897	189,789	231,614	129,284	132,854
31 - NON-FINANCIAL ASSETS	0	1,050,000	120,000	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	2,500,000	1,399,385	1,158,000
10803 - Management Information Systems	7,651	10,591	10,591	8,926	4,983	5,121
22 - USE OF GOODS AND SERVICES	7,651	10,591	10,591	8,926	4,983	5,121
10804 - Administration and Management	1,535,865	2,236,037	2,201,209	3,135,189	2,652,065	2,779,921
21 - COMPENSATION OF EMPLOYEES	1,409,950	1,411,116	1,373,759	1,443,654	1,486,964	1,546,443
22 - USE OF GOODS AND SERVICES	125,915	824,921	827,450	1,191,535	665,101	683,478
31 - NON-FINANCIAL ASSETS	0	0	0	500,000	500,000	550,000
Grand Total	1,598,355	3,374,881	2,562,521	5,909,066	4,204,325	4,095,020

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
10801 - Mobile Equipment and Vehicles	39,980	42,356	40,932	33,337	18,608	19,124
22 - USE OF GOODS AND SERVICES	39,980	42,356	40,932	33,337	18,608	19,124
221105 - Domestic Travel-Daily Subsistence Allowance	0	1,053	1,052	904	505	519
221208 - Internet Provider Services	0	2,845	1,423	0	0	0
221209 - Scratch- Cards	6,529	6,510	6,510	5,479	3,058	3,143
221401 - Fuel and Lubricants - Vehicles	6,738	7,505	7,505	6,333	3,535	3,633
221402 - Fuel and Lubricants – Generator	4,528	5,435	5,435	4,585	2,559	2,630
221502 - Repairs and Maintenance - Vehicle	6,000	7,521	7,521	6,344	3,541	3,639
221503 - Repairs and Maintenance–Generator	6,342	3,895	3,895	3,288	1,835	1,886
221602 - Stationery	9,843	7,592	7,591	6,404	3,575	3,674
10802 - Public Building Maintenance	14,859	1,085,897	309,789	2,731,614	1,528,669	1,290,854
22 - USE OF GOODS AND SERVICES	14,859	35,897	189,789	231,614	129,284	132,854
221105 - Domestic Travel-Daily Subsistence Allowance	0	2,300	12,300	1,941	1,083	1,113
221208 - Internet Provider Services	0	2,217	1,109	0	0	0
221209 - Scratch- Cards	1,764	2,038	2,038	2,720	1,519	1,560
221401 - Fuel and Lubricants - Vehicles	1,845	2,460	6,460	2,074	1,158	1,190
221402 - Fuel and Lubricants – Generator	3,251	3,292	3,292	2,776	1,550	1,593

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221501 - Repair and Maintenance–Civil	6,549	17,710	48,010	216,276	120,722	124,057
221601 - Cleaning Materials and service	1,450	5,188	5,188	4,375	2,442	2,509
221602 - Stationery	0	692	692	1,452	810	832
221603 - Printing, Binding,Publication	0	0	8,000	0	0	0
221701 - Consultancy Services	0	0	36,000	0	0	0
221704 - Feasibility Studies/Surveys	0	0	60,700	0	0	0
221813 - Media relations, Intelligence	0	0	1,500	0	0	0
222109 - Operational Expenses	0	0	4,500	0	0	0
31 - NON-FINANCIAL ASSETS	**0**	**1,050,000**	**120,000**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	0	0	120,000	0	0	0
312401 - Other Fixed Assets	0	1,050,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**2,500,000**	**1,399,385**	**1,158,000**
332401 - Other Fixed Assets	0	0	0	2,500,000	1,399,385	1,158,000
10803 - Management Information Systems	**7,651**	**10,591**	**10,591**	**8,926**	**4,983**	**5,121**
22 - USE OF GOODS AND SERVICES	**7,651**	**10,591**	**10,591**	**8,926**	**4,983**	**5,121**
221401 - Fuel and Lubricants - Vehicles	7,651	7,091	7,091	5,976	3,336	3,428
221505 - Repairs and Maintenance– ICT	0	3,500	3,500	2,950	1,647	1,693
10804 - Administration and Management	**1,535,865**	**2,236,037**	**2,201,209**	**3,135,189**	**2,652,065**	**2,779,921**
21 - COMPENSATION OF EMPLOYEES	**1,409,950**	**1,411,116**	**1,373,759**	**1,443,654**	**1,486,964**	**1,546,443**
211101 - Basic Salary - Civil Service	1,409,950	1,411,116	1,373,759	1,443,654	1,486,964	1,546,443
22 - USE OF GOODS AND SERVICES	**125,915**	**824,921**	**827,450**	**1,191,535**	**665,101**	**683,478**
221105 - Domestic Travel-Daily Subsistence Allowance	5,025	6,646	6,646	306,106	170,864	175,585
221106 - Domestic Travel - Incidental	0	1,500	1,500	765	428	439
221201 - Electricity	0	5,000	5,000	6,000	3,349	3,442
221202 - Water and Sewage	0	3,600	3,600	3,651	2,038	2,094
221208 - Internet Provider Services	0	2,938	1,470	0	0	0
221209 - Scratch- Cards	4,510	4,268	4,268	6,080	3,394	3,488
221401 - Fuel and Lubricants - Vehicles	8,000	15,103	15,103	112,740	62,930	64,669
221402 - Fuel and Lubricants – Generator	6,466	8,686	12,683	7,324	4,089	4,201
221501 - Repair and Maintenance–Civil	51,833	733,452	733,452	611,978	341,596	351,037
221502 - Repairs and Maintenance - Vehicle	2,424	10,479	10,479	8,830	4,929	5,065
221503 - Repairs and Maintenance–Generator	1,672	6,106	6,106	5,174	2,889	2,968
221505 - Repairs and Maintenance– ICT	2,430	10,969	10,969	9,252	5,165	5,307
221601 - Cleaning Materials and service	2,558	9,754	9,754	8,219	4,588	4,715
221602 - Stationery	2,459	3,954	3,954	103,340	57,683	59,277
221603 - Printing, Binding,Publication	2,451	2,466	2,466	2,076	1,159	1,191
222102 - Workshops,Conferences,Siminars	32,079	0	0	0	0	0
222109 - Operational Expenses	4,008	0	0	0	0	0
31 - NON-FINANCIAL ASSETS	**0**	**0**	**0**	**500,000**	**500,000**	**550,000**
312203 - Furniture and Fixtures	0	0	0	500,000	500,000	550,000

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Grand Total	1,598,355	3,374,881	2,562,521	5,909,066	4,204,325	4,095,020

109 - Ministry of Information

Policy Note

Mission

The Ministry of Information, (MOI) was created by an Act of the National Legislature in 1965 with the statutory responsibility to develop and disseminate factual information about the Government of Liberia both at home and abroad

Achievements (FY2025)

Conducted regular MOI/GOL Press Briefings, hosted various Line Ministries and Agencies, and also successfully communicated policies and programs on the National Agenda of the Government of Liberia, maintained media relations, intelligence, and promotional activities with print and electronic media to disseminate factual information about the Government of Liberia, maintained Liberia News Agency's (LINA) correspondents in the fourteen (14) counties to disseminate GOL information locally and maintained relationship with other external Partners. Promoted the implementation of the 100-day deliverables and the development of the new national development agenda and FY2025 budget formulation activities. Has made progress on the preparation of the Liberia National Tourism Authority Bill.

Objectives (FY2026)

Disseminate GoL Information services; Regulate media houses; Advocate support for increased GoL assistance to community radio stations; and promote, support, regulate, and enhance the cultural and tourism programs locally and internationally.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
109 - Ministry of Information	226	129	355	226	129	355	226	129	355

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	1,995,359	2,106,757	2,147,410	1,885,765	1,942,338	2,020,032
22 - USE OF GOODS AND SERVICES	652,654	797,846	1,141,963	1,381,446	771,100	792,403
25 - SUBSIDIES	0	0	0	100,000	90,000	90,000
26 - GRANTS	389,853	390,040	337,040	355,040	301,783	316,875
31 - NON-FINANCIAL ASSETS	0	635,677	303,000	100,900	100,900	110,990
Grand Total	3,037,866	3,930,320	3,929,413	3,823,151	3,206,121	3,330,300

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
10902 -Information Services	0	250,000	250,000	500,000	313,274	319,444
10903 -Culture and Tourism	119,993	0	0	0	0	0
10904 -Foreign Missions	229,036	249,223	292,204	348,540	194,549	199,925
10905 -Administration and Management	2,688,837	3,431,097	3,387,209	2,974,611	2,698,298	2,810,931
Grand Total	3,037,866	3,930,320	3,929,413	3,823,151	3,206,121	3,330,300

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**400,000**	**400,000**	**0**	**0**	**0**
021700 - Renovation and Rehabilitation	-	150,000	150,000	-	-	-
023835 - Tourism Development and Marketing	-	250,000	250,000	-	-	-
Grand Total	0	400,000	400,000	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**1,995,359**	**2,106,757**	**2,147,410**	**1,885,765**	**1,942,338**	**2,020,032**
211101 - Basic Salary - Civil Service	1,995,359	2,106,757	2,147,410	1,885,765	1,942,338	2,020,032
22 - USE OF GOODS AND SERVICES	**652,654**	**797,846**	**1,141,963**	**1,381,446**	**771,100**	**792,403**
221101 - Foreign Travel-Means of travel	3,450	25,000	18,260	35,000	19,537	20,076
221102 - ForeignTravel-Daily Subsistence Allowance	2,767	30,000	29,999	30,000	16,746	17,208
221103 - Foreign Travel-Incidental Allowance	560	10,000	9,700	11,000	6,140	6,309
221105 - Domestic Travel-Daily Subsistence Allowance	0	10,000	11,780	7,000	3,907	4,015
221107 - Carriage, Haulage, Freight	0	0	10,000	35,000	19,536	20,075
221201 - Electricity	0	24,000	24,000	40,000	22,327	22,944
221202 - Water and Sewage	0	6,000	5,850	15,000	8,373	8,604
221208 - Internet Provider Services	0	18,000	18,000	10,000	5,582	5,736
221209 - Scratch- Cards	2,000	12,000	12,000	17,000	9,489	9,751
221302 - Res. Property Rental and Lease	229,036	229,036	274,036	288,540	161,058	165,509
221401 - Fuel and Lubricants - Vehicles	5,000	25,000	31,220	25,000	13,955	14,341
221402 - Fuel and Lubricants – Generator	4,000	10,000	10,000	15,000	8,373	8,604
221501 - Repair and Maintenance–Civil	0	0	191,000	0	0	0
221502 - Repairs and Maintenance - Vehicle	500	8,000	8,000	11,000	6,140	6,309
221601 - Cleaning Materials and service	2,500	10,000	10,000	14,906	8,320	8,549
221602 - Stationery	0	10,000	14,980	17,000	9,489	9,751
221603 - Printing, Binding,Publication	0	0	0	74,000	41,306	42,448
221606 - Other Office Materials and Consumables	2,000	8,000	11,320	14,000	7,814	8,030
221704 - Feasibility Studies/Surveys	0	0	105,000	0	0	0
221813 - Media relations, Intelligence	249,998	250,000	250,000	400,000	223,274	229,444
221903 - Staff Training – Local	0	10,000	9,000	8,000	4,465	4,588
222101 - Celebrations, Commem\&State Vis	30,850	0	0	0	0	0
222106 - Employee Awards	0	35,223	14,750	49,000	27,350	28,106
222107 - Recruitment Expenses	0	20,187	18,168	60,000	33,491	34,416
222109 - Operational Expenses	119,993	42,400	50,400	0	0	0
222123 - Other Compensations	0	0	0	200,000	111,637	114,722
223106 - Vehicle Insurance	0	5,000	4,500	5,000	2,791	2,868
25 - SUBSIDIES	**0**	**0**	**0**	**100,000**	**90,000**	**90,000**
251109 - Association of Community Radio	0	0	0	100,000	90,000	90,000
26 - GRANTS	**389,853**	**390,040**	**337,040**	**355,040**	**301,783**	**316,875**
262117 - Transf. to Liberia News Agency LINA	352,853	353,040	300,040	318,040	270,333	283,852
263649 - Transfer to Open Government Partnership (OGP)	37,000	37,000	37,000	37,000	31,450	33,023
31 - NON-FINANCIAL ASSETS	**0**	**635,677**	**303,000**	**100,900**	**100,900**	**110,990**
312201 - Transport Equipment–Vehicles	0	203,777	272,000	69,000	69,000	75,900
312301 - ICT Infrast Hardware\&Networks	0	31,900	31,000	31,900	31,900	35,090
312401 - Other Fixed Assets	0	400,000	0	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Grand Total	3,037,866	3,930,320	3,929,413	3,823,151	3,206,121	3,330,300

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	3,037,866	3,930,320	3,929,413	3,823,151	3,206,121	3,330,300
Grand Total	3,037,866	3,930,320	3,929,413	3,823,151	3,206,121	3,330,300

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
10902 - Information Services	0	250,000	250,000	500,000	313,274	319,444
22 - USE OF GOODS AND SERVICES	0	250,000	250,000	400,000	223,274	229,444
25 - SUBSIDIES	0	0	0	100,000	90,000	90,000
10903 - Culture and Tourism	119,993	0	0	0	0	0
22 - USE OF GOODS AND SERVICES	119,993	0	0	0	0	0
10904 - Foreign Missions	229,036	249,223	292,204	348,540	194,549	199,925
22 - USE OF GOODS AND SERVICES	229,036	249,223	292,204	348,540	194,549	199,925
10905 - Administration and Management	2,688,837	3,431,097	3,387,209	2,974,611	2,698,298	2,810,931
21 - COMPENSATION OF EMPLOYEES	1,995,359	2,106,757	2,147,410	1,885,765	1,942,338	2,020,032
22 - USE OF GOODS AND SERVICES	303,625	298,623	599,759	632,906	353,277	363,034
26 - GRANTS	389,853	390,040	337,040	355,040	301,783	316,875
31 - NON-FINANCIAL ASSETS	0	635,677	303,000	100,900	100,900	110,990
Grand Total	3,037,866	3,930,320	3,929,413	3,823,151	3,206,121	3,330,300

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
10902 - Information Services	0	250,000	250,000	500,000	313,274	319,444
22 - USE OF GOODS AND SERVICES	0	250,000	250,000	400,000	223,274	229,444
221813 - Media relations, Intelligence	0	250,000	250,000	400,000	223,274	229,444
25 - SUBSIDIES	0	0	0	100,000	90,000	90,000
251109 - Association of Community Radio	0	0	0	100,000	90,000	90,000
10903 - Culture and Tourism	119,993	0	0	0	0	0
22 - USE OF GOODS AND SERVICES	119,993	0	0	0	0	0
222109 - Operational Expenses	119,993	0	0	0	0	0
10904 - Foreign Missions	229,036	249,223	292,204	348,540	194,549	199,925
22 - USE OF GOODS AND SERVICES	229,036	249,223	292,204	348,540	194,549	199,925
221302 - Res. Property Rental and Lease	229,036	229,036	274,036	288,540	161,058	165,509
222107 - Recruitment Expenses	0	20,187	18,168	60,000	33,491	34,416
10905 - Administration and Management	2,688,837	3,431,097	3,387,209	2,974,611	2,698,298	2,810,931
21 - COMPENSATION OF EMPLOYEES	1,995,359	2,106,757	2,147,410	1,885,765	1,942,338	2,020,032

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
211101 - Basic Salary - Civil Service	1,995,359	2,106,757	2,147,410	1,885,765	1,942,338	2,020,032
22 - USE OF GOODS AND SERVICES	**303,625**	**298,623**	**599,759**	**632,906**	**353,277**	**363,034**
221101 - Foreign Travel-Means of travel	3,450	25,000	18,260	35,000	19,537	20,076
221102 - ForeignTravel-Daily Subsistence Allowance	2,767	30,000	29,999	30,000	16,746	17,208
221103 - Foreign Travel-Incidental Allowance	560	10,000	9,700	11,000	6,140	6,309
221105 - Domestic Travel-Daily Subsistence Allowance	0	10,000	11,780	7,000	3,907	4,015
221107 - Carriage, Haulage, Freight	0	0	10,000	35,000	19,536	20,075
221201 - Electricity	0	24,000	24,000	40,000	22,327	22,944
221202 - Water and Sewage	0	6,000	5,850	15,000	8,373	8,604
221208 - Internet Provider Services	0	18,000	18,000	10,000	5,582	5,736
221209 - Scratch- Cards	2,000	12,000	12,000	17,000	9,489	9,751
221401 - Fuel and Lubricants - Vehicles	5,000	25,000	31,220	25,000	13,955	14,341
221402 - Fuel and Lubricants – Generator	4,000	10,000	10,000	15,000	8,373	8,604
221501 - Repair and Maintenance–Civil	0	0	191,000	0	0	0
221502 - Repairs and Maintenance - Vehicle	500	8,000	8,000	11,000	6,140	6,309
221601 - Cleaning Materials and service	2,500	10,000	10,000	14,906	8,320	8,549
221602 - Stationery	0	10,000	14,980	17,000	9,489	9,751
221603 - Printing, Binding,Publication	0	0	0	74,000	41,306	42,448
221606 - Other Office Materials and Consumables	2,000	8,000	11,320	14,000	7,814	8,030
221704 - Feasibility Studies/Surveys	0	0	105,000	0	0	0
221813 - Media relations, Intelligence	249,998	0	0	0	0	0
221903 - Staff Training – Local	0	10,000	9,000	8,000	4,465	4,588
222101 - Celebrations, Commem\&State Vis	30,850	0	0	0	0	0
222106 - Employee Awards	0	35,223	14,750	49,000	27,350	28,106
222109 - Operational Expenses	0	42,400	50,400	0	0	0
222123 - Other Compensations	0	0	0	200,000	111,637	114,722
223106 - Vehicle Insurance	0	5,000	4,500	5,000	2,791	2,868
26 - GRANTS	**389,853**	**390,040**	**337,040**	**355,040**	**301,783**	**316,875**
262117 - Transf. to Liberia News Agency LINA	352,853	353,040	300,040	318,040	270,333	283,852
263649 - Transfer to Open Government Partnership (OGP)	37,000	37,000	37,000	37,000	31,450	33,023
31 - NON-FINANCIAL ASSETS	**0**	**635,677**	**303,000**	**100,900**	**100,900**	**110,990**
312201 - Transport Equipment–Vehicles	0	203,777	272,000	69,000	69,000	75,900
312301 - ICT Infrast Hardware\&Networks	0	31,900	31,000	31,900	31,900	35,090
312401 - Other Fixed Assets	0	400,000	0	0	0	0
Grand Total	3,037,866	3,930,320	3,929,413	3,823,151	3,206,121	3,330,300

111 - Ministry of Foreign Affairs

Policy Note

Mission

The Ministry of Foreign Affairs "is responsible for conducting Liberia's relations with other states and International Organizations. It protects as well as advances the Nation's economic, political, and commercial interest abroad and renders services to Liberians overseas and foreigners who want to travel to Liberia

Achievements (FY2025)

Reviewed and updated foreign Service Manual; All diplomatic passports recalled and re-issued where applicable to control the illegal issuance and misuse of Liberian diplomatic passports; ensured Liberia is adequately represented in other countries; progress for the issuance of visa on arrival as a means of facilitating trade and tourism. Advanced Liberia's foreign policy abroad to promote the country's image and international relations. Has also provided services to both citizens and foreigners to facilitate migration

Objectives (FY2026)

Engage in diplomatic relation functions; transform the Liberian foreign service to promote the foreign policy and interest of Liberia, thus strengthening the relationship between Liberia and other countries by establishing and maintaining diplomatic ties; Harness Liberia's geopolitical relevance to maximize political and economic benefits; project positive image of Liberia and protect our citizens abroad; empower foreign missions to contribute to the social and economic growth and development of Liberia by encouraging investors to do business in Liberia; and encourage educational and cultural programs through bilateral and multilateral agreements.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
111 - Ministry of Foreign Affairs	337	150	487	337	150	487	337	150	487

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	9,355,138	12,937,867	11,876,206	13,337,867	13,738,003	14,287,526
22 - USE OF GOODS AND SERVICES	8,205,962	8,735,703	9,381,713	9,361,164	5,225,242	5,369,658
26 - GRANTS	956,278	362,680	1,407,983	3,287,527	2,794,397	2,934,117
27 - SOCIAL BENEFITS	25,000	0	41,950	10,000	10,000	10,000
31 - NON-FINANCIAL ASSETS	225,000	200,000	440,887	209,000	209,000	229,900
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	1,000,000	559,754	463,200
Grand Total	18,767,378	22,236,250	23,148,739	27,205,558	22,536,396	23,294,401

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
0101 -Permanent Mission, United Nati	603,735	692,016	692,015	1,096,012	952,304	987,813
0102 -Lib.Emb.Washington DC	637,035	856,890	836,830	788,723	772,616	802,940
0103 -Consulate General, New York	338,079	409,024	406,774	382,333	368,903	383,296
0104 -Liberian Embassy, Paris	356,438	420,641	420,641	426,977	427,991	444,939
0105 -Liberian Embassy, Brussels	431,140	454,437	453,466	463,757	465,875	484,339
0106 -Liberian Embassy, London	364,035	597,662	564,577	602,662	607,531	631,640
0107 -Liberian Embassy, Rome	294,581	391,734	380,344	402,734	403,021	418,970
0108 -Liberian Embassy, Berlin	350,766	463,500	463,499	468,504	470,764	489,422
0109 -Liberian Embassy, Riyadh	133,155	0	0	0	0	0
0110 -Liberian Embassy, Beijing	346,492	369,712	369,712	374,712	373,214	387,957
0111 -Liberian Embassy, Tokyo	355,984	555,085	507,137	560,085	564,977	587,401

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
0112 -Liberian Embassy, Rabat	263,134	313,134	306,427	322,222	321,273	333,969
0114 -Liberian Embassy, Cairo	146,866	196,866	196,865	203,302	198,785	206,581
0115 -Liberian Embassy, Addis Ababa	180,768	230,768	230,497	236,048	232,513	241,658
0116 -Liberian Embassy, Pretoria	203,978	253,978	253,709	257,478	254,586	264,614
0117 -Liberian Embassy, Abuja	295,626	295,627	295,626	299,227	297,588	309,336
0118 -Liberian Embassy, Accra	195,437	245,437	245,437	248,165	244,994	254,638
0119 -Liberian Embassy, Abidjan	230,913	232,384	227,184	234,884	230,938	240,014
0120 -Liberian Embassy, Conakry	222,907	222,908	222,908	231,096	227,413	236,354
0121 -Consulate General, N'Zerek	61,088	61,088	61,088	67,904	64,043	66,519
0122 -Liberian Embassy, Freetown	199,083	199,083	199,053	205,083	200,619	208,488
0123 -Liberian Embassy, Dakar	85,502	85,502	85,502	94,998	87,232	90,566
0124 -Liberian Embassy, Yaoundé	112,640	112,640	112,640	122,976	116,049	120,536
0125 -Liberian Embassy, Kuwait	152,149	152,149	103,557	165,045	158,201	164,357
0126 -Liberian Embassy, Qatar	128,027	128,026	128,026	141,454	133,903	139,087
0127 -Liberian Embassy, Geneva	140,561	140,564	140,564	155,564	148,436	154,201
0129 -Liberia Embassy, Riyadh	0	167,169	146,555	177,169	173,048	179,832
0130 -Liberia Embassy, Dubai	0	770,842	385,589	490,842	491,412	510,862
0200 -Administration and Management	11,937,259	11,464,090	14,081,281	15,725,308	11,720,976	12,173,185
0900 -Consulate General, Dahkla, Morocco	0	552,084	222,441	398,084	400,591	416,477
1000 -Consulate General, Minnesota	0	552,084	267,137	398,084	400,591	416,477
1200 -Liberia Embassy, Democratic Republic of Congo	0	649,126	141,658	1,464,126	1,026,009	947,933
Grand Total	18,767,378	22,236,250	23,148,739	27,205,558	22,536,396	23,294,401

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**309,267**	**0**	**0**	**1,000,000**	**559,754**	**463,200**
048700 - K-Power Electricity Project	309,267	-	-	-	-	-
092600 - Revenue Enchantment Project	-	-	-	500,000	279,877	231,600
096200 - Strengthening Diplomatic Missions and Representation	-	-	-	500,000	279,877	231,600
Grand Total	309,267	0	0	1,000,000	559,754	463,200

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**9,355,138**	**12,937,867**	**11,876,206**	**13,337,867**	**13,738,003**	**14,287,526**
211101 - Basic Salary - Civil Service	9,355,138	12,937,867	11,876,206	13,337,867	13,738,003	14,287,526
22 - USE OF GOODS AND SERVICES	**8,205,962**	**8,735,703**	**9,381,713**	**9,361,164**	**5,225,242**	**5,369,658**
221101 - Foreign Travel-Means of travel	535,901	360,000	1,093,451	550,000	307,000	315,485
221102 - ForeignTravel-Daily Subsistence Allowance	334,516	350,000	289,312	415,000	231,646	238,048

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221103 - Foreign Travel-Incidental Allowance	17,328	10,000	6,920	54,370	30,348	31,187
221104 - Domestic Travel-Means of Travel	4,339	10,000	15,961	10,000	5,582	5,736
221105 - Domestic Travel-Daily Subsistence Allowance	4,899	10,000	19,583	10,000	5,582	5,736
221107 - Carriage, Haulage, Freight	198,421	281,231	410,631	357,831	199,736	205,256
221201 - Electricity	24,829	30,000	50,000	50,000	27,909	28,680
221202 - Water and Sewage	14,566	15,000	7,989	3,600	2,009	2,065
221208 - Internet Provider Services	5,726	11,452	11,452	42,000	23,444	24,092
221209 - Scratch- Cards	19,256	30,612	30,612	30,000	16,745	17,208
221302 - Res. Property Rental and Lease	3,175,057	3,344,312	3,044,312	4,107,808	2,292,907	2,356,276
221303 - Office Build. Rental and Lease	2,239,485	2,818,598	1,818,598	2,000,000	1,116,365	1,147,218
221401 - Fuel and Lubricants - Vehicles	65,287	75,287	95,287	115,600	64,526	66,309
221402 - Fuel and Lubricants – Generator	24,617	29,617	29,617	3,000	1,675	1,721
221501 - Repair and Maintenance–Civil	0	0	260,000	0	0	0
221502 - Repairs and Maintenance - Vehicle	18,297	20,000	20,000	20,000	11,164	11,473
221503 - Repairs and Maintenance–Generator	0	0	30,210	0	0	0
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	10,000	8,989	2,000	1,116	1,147
221601 - Cleaning Materials and service	29,901	36,902	36,902	36,000	20,095	20,650
221602 - Stationery	41,782	51,782	51,782	57,600	32,151	33,040
221603 - Printing, Binding,Publication	31,241	50,000	50,000	50,000	27,909	28,680
221604 - Newspapers, Books and Periodic	0	0	8,400	12,000	6,698	6,883
221804 - Uniforms and Specialized Cloth	0	0	6,000	0	0	0
221805 - Drugs and Medical Consumables	4,223	20,000	25,000	30,000	16,745	17,208
221813 - Media relations, Intelligence	0	0	17,000	7,000	3,907	4,015
221903 - Staff Training – Local	0	0	4,473	10,000	5,582	5,736
222101 - Celebrations, Commem\&State Vis	500,000	65,310	675,000	20,000	11,164	11,473
222102 - Workshops,Conferences,Siminars	43,761	43,617	0	9,372	5,231	5,376
222103 - Food and Catering Services	0	0	9,900	6,000	3,349	3,442
222105 - Entertainment Representation	99,998	125,000	124,000	100,000	55,818	57,361
222109 - Operational Expenses	470,335	619,265	721,395	835,717	466,486	479,381
222123 - Other Compensations	112,421	110,190	109,965	112,666	62,889	64,628
223101 - Personnel Insurance	169,500	169,500	279,441	300,000	167,455	172,083
223106 - Vehicle Insurance	20,276	38,028	19,531	3,600	2,009	2,065
26 - GRANTS	**956,278**	**362,680**	**1,407,983**	**3,287,527**	**2,794,397**	**2,934,117**
262201 - Contributions to International Organizations	800,000	0	218,886	1,160,627	986,532	1,035,859
263138 - Transfer to Foreign Institute	73,599	80,000	77,919	90,000	76,500	80,325
263142 - Transfer-Angie Brooks Int'l Ce	82,679	82,680	80,530	80,500	68,425	71,846
265216 - Transfer to UN Security Council	0	0	0	1,956,400	1,662,940	1,746,087
265555 - Transfer to Support Liberia Security Council Bid	0	200,000	1,030,648	0	0	0
27 - SOCIAL BENEFITS	**25,000**	**0**	**41,950**	**10,000**	**10,000**	**10,000**
273102 - Incap.Death\&Funeral Expenses	25,000	0	41,950	10,000	10,000	10,000

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31 - NON-FINANCIAL ASSETS	**225,000**	**200,000**	**440,887**	**209,000**	**209,000**	**229,900**
312201 - Transport Equipment–Vehicles	90,000	0	306,497	189,000	189,000	207,900
312203 - Furniture and Fixtures	50,000	200,000	45,000	20,000	20,000	22,000
312205 - Machinery and Equipment	35,000	0	0	0	0	0
312301 - ICT Infrast Hardware\&Networks	50,000	0	89,390	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,000,000**	**559,754**	**463,200**
332401 - Other Fixed Assets	0	0	0	1,000,000	559,754	463,200
Grand Total	18,767,378	22,236,250	23,148,739	27,205,558	22,536,396	23,294,401

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	18,767,378	22,236,250	23,148,739	27,205,558	22,536,396	23,294,401
Grand Total	18,767,378	22,236,250	23,148,739	27,205,558	22,536,396	23,294,401

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
0101 - Permanent Mission, United Nati	**603,735**	**692,016**	**692,015**	**1,096,012**	**952,304**	**987,813**
21 - COMPENSATION OF EMPLOYEES	**473,796**	**562,077**	**562,076**	**721,739**	**743,391**	**773,127**
22 - USE OF GOODS AND SERVICES	**129,939**	**129,939**	**129,939**	**374,273**	**208,913**	**214,686**
0102 - Lib.Emb.Washington DC	**637,035**	**856,890**	**836,830**	**788,723**	**772,616**	**802,940**
21 - COMPENSATION OF EMPLOYEES	**484,578**	**704,433**	**704,432**	**704,433**	**725,566**	**754,589**
22 - USE OF GOODS AND SERVICES	**152,457**	**152,457**	**132,398**	**84,290**	**47,050**	**48,351**
0103 - Consulate General, New York	**338,079**	**409,024**	**406,774**	**382,333**	**368,903**	**383,296**
21 - COMPENSATION OF EMPLOYEES	**258,612**	**329,557**	**327,307**	**329,557**	**339,444**	**353,022**
22 - USE OF GOODS AND SERVICES	**79,467**	**79,467**	**79,467**	**52,776**	**29,459**	**30,274**
0104 - Liberian Embassy, Paris	**356,438**	**420,641**	**420,641**	**426,977**	**427,991**	**444,939**
21 - COMPENSATION OF EMPLOYEES	**337,774**	**401,977**	**401,977**	**401,977**	**414,036**	**430,598**
22 - USE OF GOODS AND SERVICES	**18,664**	**18,664**	**18,664**	**25,000**	**13,955**	**14,341**
0105 - Liberian Embassy, Brussels	**431,140**	**454,437**	**453,466**	**463,757**	**465,875**	**484,339**
21 - COMPENSATION OF EMPLOYEES	**415,460**	**438,757**	**437,786**	**438,757**	**451,920**	**469,998**
22 - USE OF GOODS AND SERVICES	**15,680**	**15,680**	**15,680**	**25,000**	**13,955**	**14,341**
0106 - Liberian Embassy, London	**364,035**	**597,662**	**564,577**	**602,662**	**607,531**	**631,640**
21 - COMPENSATION OF EMPLOYEES	**341,035**	**574,662**	**541,577**	**574,662**	**591,902**	**615,579**
22 - USE OF GOODS AND SERVICES	**23,000**	**23,000**	**23,000**	**28,000**	**15,629**	**16,061**
0107 - Liberian Embassy, Rome	**294,581**	**391,734**	**380,344**	**402,734**	**403,021**	**418,970**
21 - COMPENSATION OF EMPLOYEES	**280,581**	**377,734**	**366,344**	**377,734**	**389,066**	**404,629**
22 - USE OF GOODS AND SERVICES	**14,000**	**14,000**	**14,000**	**25,000**	**13,955**	**14,341**
0108 - Liberian Embassy, Berlin	**350,766**	**463,500**	**463,499**	**468,504**	**470,764**	**489,422**
21 - COMPENSATION OF EMPLOYEES	**330,770**	**443,504**	**443,503**	**443,504**	**456,809**	**475,081**
22 - USE OF GOODS AND SERVICES	**19,996**	**19,996**	**19,996**	**25,000**	**13,955**	**14,341**

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
0109 - Liberian Embassy, Riyadh	133,155	0	0	0	0	0
21 - COMPENSATION OF EMPLOYEES	123,155	0	0	0	0	0
22 - USE OF GOODS AND SERVICES	10,000	0	0	0	0	0
0110 - Liberian Embassy, Beijing	346,492	369,712	369,712	374,712	373,214	387,957
21 - COMPENSATION OF EMPLOYEES	324,492	347,712	347,712	347,712	358,143	372,469
22 - USE OF GOODS AND SERVICES	22,000	22,000	22,000	27,000	15,071	15,488
0111 - Liberian Embassy, Tokyo	355,984	555,085	507,137	560,085	564,977	587,401
21 - COMPENSATION OF EMPLOYEES	335,740	534,841	486,893	534,841	550,886	572,921
22 - USE OF GOODS AND SERVICES	20,244	20,244	20,244	25,244	14,091	14,480
0112 - Liberian Embassy, Rabat	263,134	313,134	306,427	322,222	321,273	333,969
21 - COMPENSATION OF EMPLOYEES	249,722	299,722	299,721	299,722	308,714	321,063
22 - USE OF GOODS AND SERVICES	13,412	13,412	6,706	22,500	12,559	12,906
0114 - Liberian Embassy, Cairo	146,866	196,866	196,865	203,302	198,785	206,581
21 - COMPENSATION OF EMPLOYEES	130,802	180,802	180,801	180,802	186,226	193,675
22 - USE OF GOODS AND SERVICES	16,064	16,064	16,064	22,500	12,559	12,906
0115 - Liberian Embassy, Addis Ababa	180,768	230,768	230,497	236,048	232,513	241,658
21 - COMPENSATION OF EMPLOYEES	163,548	213,548	213,547	213,548	219,954	228,752
22 - USE OF GOODS AND SERVICES	17,220	17,220	16,950	22,500	12,559	12,906
0116 - Liberian Embassy, Pretoria	203,978	253,978	253,709	257,478	254,586	264,614
21 - COMPENSATION OF EMPLOYEES	184,978	234,978	234,709	234,978	242,027	251,708
22 - USE OF GOODS AND SERVICES	19,000	19,000	19,000	22,500	12,559	12,906
0117 - Liberian Embassy, Abuja	295,626	295,627	295,626	299,227	297,588	309,336
21 - COMPENSATION OF EMPLOYEES	276,726	276,727	276,726	276,727	285,029	296,430
22 - USE OF GOODS AND SERVICES	18,900	18,900	18,900	22,500	12,559	12,906
0118 - Liberian Embassy, Accra	195,437	245,437	245,437	248,165	244,994	254,638
21 - COMPENSATION OF EMPLOYEES	175,665	225,665	225,665	225,665	232,435	241,732
22 - USE OF GOODS AND SERVICES	19,772	19,772	19,772	22,500	12,559	12,906
0119 - Liberian Embassy, Abidjan	230,913	232,384	227,184	234,884	230,938	240,014
21 - COMPENSATION OF EMPLOYEES	210,113	211,584	211,584	211,584	217,932	226,649
22 - USE OF GOODS AND SERVICES	20,800	20,800	15,600	23,300	13,006	13,365
0120 - Liberian Embassy, Conakry	222,907	222,908	222,908	231,096	227,413	236,354
21 - COMPENSATION OF EMPLOYEES	208,595	208,596	208,596	208,596	214,854	223,448
22 - USE OF GOODS AND SERVICES	14,312	14,312	14,312	22,500	12,559	12,906
0121 - Consulate General, N'Zerek	61,088	61,088	61,088	67,904	64,043	66,519
21 - COMPENSATION OF EMPLOYEES	55,404	55,404	55,404	55,404	57,066	59,349
22 - USE OF GOODS AND SERVICES	5,684	5,684	5,684	12,500	6,977	7,170
0122 - Liberian Embassy, Freetown	199,083	199,083	199,053	205,083	200,619	208,488
21 - COMPENSATION OF EMPLOYEES	182,583	182,583	182,553	182,583	188,060	195,582
22 - USE OF GOODS AND SERVICES	16,500	16,500	16,500	22,500	12,559	12,906
0123 - Liberian Embassy, Dakar	85,502	85,502	85,502	94,998	87,232	90,566
21 - COMPENSATION OF EMPLOYEES	72,498	72,498	72,498	72,498	74,673	77,660

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification						
ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
22 - USE OF GOODS AND SERVICES	13,004	13,004	13,004	22,500	12,559	12,906
0124 - Liberian Embassy, Yaoundé	112,640	112,640	112,640	122,976	116,049	120,536
21 - COMPENSATION OF EMPLOYEES	100,476	100,476	100,476	100,476	103,490	107,630
22 - USE OF GOODS AND SERVICES	12,164	12,164	12,164	22,500	12,559	12,906
0125 - Liberian Embassy, Kuwait	152,149	152,149	103,557	165,045	158,201	164,357
21 - COMPENSATION OF EMPLOYEES	140,045	140,045	91,453	140,045	144,246	150,016
22 - USE OF GOODS AND SERVICES	12,104	12,104	12,104	25,000	13,955	14,341
0126 - Liberian Embassy, Qatar	128,027	128,026	128,026	141,454	133,903	139,087
21 - COMPENSATION OF EMPLOYEES	116,455	116,454	116,454	116,454	119,948	124,746
22 - USE OF GOODS AND SERVICES	11,572	11,572	11,572	25,000	13,955	14,341
0127 - Liberian Embassy, Geneva	140,561	140,564	140,564	155,564	148,436	154,201
21 - COMPENSATION OF EMPLOYEES	130,561	130,564	130,564	130,564	134,481	139,860
22 - USE OF GOODS AND SERVICES	10,000	10,000	10,000	25,000	13,955	14,341
0129 - Liberia Embassy, Riyadh	0	167,169	146,555	177,169	173,048	179,832
21 - COMPENSATION OF EMPLOYEES	0	157,169	136,555	157,169	161,884	168,359
22 - USE OF GOODS AND SERVICES	0	10,000	10,000	20,000	11,164	11,473
0130 - Liberia Embassy, Dubai	0	770,842	385,589	490,842	491,412	510,862
21 - COMPENSATION OF EMPLOYEES	0	460,842	336,592	460,842	474,667	493,654
22 - USE OF GOODS AND SERVICES	0	260,000	48,997	30,000	16,745	17,208
31 - NON-FINANCIAL ASSETS	0	50,000	0	0	0	0
0200 - Administration and Management	11,937,259	11,464,090	14,081,281	15,725,308	11,720,976	12,173,185
21 - COMPENSATION OF EMPLOYEES	3,250,974	3,759,662	3,659,648	4,000,000	4,120,000	4,284,800
22 - USE OF GOODS AND SERVICES	7,480,007	7,341,748	8,570,813	8,218,781	4,587,579	4,714,368
26 - GRANTS	956,278	362,680	1,407,983	3,287,527	2,794,397	2,934,117
27 - SOCIAL BENEFITS	25,000	0	41,950	10,000	10,000	10,000
31 - NON-FINANCIAL ASSETS	225,000	0	400,887	209,000	209,000	229,900
0900 - Consulate General, Dahkla, Morocco	0	552,084	222,441	398,084	400,591	416,477
21 - COMPENSATION OF EMPLOYEES	0	378,084	204,441	378,084	389,427	405,004
22 - USE OF GOODS AND SERVICES	0	124,000	18,000	20,000	11,164	11,473
31 - NON-FINANCIAL ASSETS	0	50,000	0	0	0	0
1000 - Consulate General, Minnesota	0	552,084	267,137	398,084	400,591	416,477
21 - COMPENSATION OF EMPLOYEES	0	378,084	212,137	378,084	389,427	405,004
22 - USE OF GOODS AND SERVICES	0	124,000	15,000	20,000	11,164	11,473
31 - NON-FINANCIAL ASSETS	0	50,000	40,000	0	0	0
1200 - Liberia Embassy, Democratic Republic of Congo	0	649,126	141,658	1,464,126	1,026,009	947,933
21 - COMPENSATION OF EMPLOYEES	0	439,126	106,475	439,126	452,300	470,392
22 - USE OF GOODS AND SERVICES	0	160,000	35,183	25,000	13,955	14,341
31 - NON-FINANCIAL ASSETS	0	50,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	1,000,000	559,754	463,200
Grand Total	18,767,378	22,236,250	23,148,739	27,205,558	22,536,396	23,294,401

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
0101 - Permanent Mission, United Nati	**603,735**	**692,016**	**692,015**	**1,096,012**	**952,304**	**987,813**
21 - COMPENSATION OF EMPLOYEES	**473,796**	**562,077**	**562,076**	**721,739**	**743,391**	**773,127**
211101 - Basic Salary - Civil Service	473,796	562,077	562,076	721,739	743,391	773,127
22 - USE OF GOODS AND SERVICES	**129,939**	**129,939**	**129,939**	**374,273**	**208,913**	**214,686**
222109 - Operational Expenses	29,540	29,540	29,540	37,040	20,675	21,246
222123 - Other Compensations	37,233	37,233	37,233	37,233	20,783	21,357
223101 - Personnel Insurance	63,166	63,166	63,166	300,000	167,455	172,083
0102 - Lib.Emb.Washington DC	**637,035**	**856,890**	**836,830**	**788,723**	**772,616**	**802,940**
21 - COMPENSATION OF EMPLOYEES	**484,578**	**704,433**	**704,432**	**704,433**	**725,566**	**754,589**
211101 - Basic Salary - Civil Service	484,578	704,433	704,432	704,433	725,566	754,589
22 - USE OF GOODS AND SERVICES	**152,457**	**152,457**	**132,398**	**84,290**	**47,050**	**48,351**
222109 - Operational Expenses	29,857	29,857	29,857	34,857	19,457	19,995
222123 - Other Compensations	49,433	49,433	49,433	49,433	27,593	28,356
223101 - Personnel Insurance	73,167	73,167	53,108	0	0	0
0103 - Consulate General, New York	**338,079**	**409,024**	**406,774**	**382,333**	**368,903**	**383,296**
21 - COMPENSATION OF EMPLOYEES	**258,612**	**329,557**	**327,307**	**329,557**	**339,444**	**353,022**
211101 - Basic Salary - Civil Service	258,612	329,557	327,307	329,557	339,444	353,022
22 - USE OF GOODS AND SERVICES	**79,467**	**79,467**	**79,467**	**52,776**	**29,459**	**30,274**
222109 - Operational Expenses	27,776	27,776	27,776	32,776	18,295	18,801
222123 - Other Compensations	18,524	18,524	18,524	20,000	11,164	11,473
223101 - Personnel Insurance	33,167	33,167	33,167	0	0	0
0104 - Liberian Embassy, Paris	**356,438**	**420,641**	**420,641**	**426,977**	**427,991**	**444,939**
21 - COMPENSATION OF EMPLOYEES	**337,774**	**401,977**	**401,977**	**401,977**	**414,036**	**430,598**
211101 - Basic Salary - Civil Service	337,774	401,977	401,977	401,977	414,036	430,598
22 - USE OF GOODS AND SERVICES	**18,664**	**18,664**	**18,664**	**25,000**	**13,955**	**14,341**
222109 - Operational Expenses	18,664	18,664	18,664	25,000	13,955	14,341
0105 - Liberian Embassy, Brussels	**431,140**	**454,437**	**453,466**	**463,757**	**465,875**	**484,339**
21 - COMPENSATION OF EMPLOYEES	**415,460**	**438,757**	**437,786**	**438,757**	**451,920**	**469,998**
211101 - Basic Salary - Civil Service	415,460	438,757	437,786	438,757	451,920	469,998
22 - USE OF GOODS AND SERVICES	**15,680**	**15,680**	**15,680**	**25,000**	**13,955**	**14,341**
222109 - Operational Expenses	15,680	15,680	15,680	25,000	13,955	14,341
0106 - Liberian Embassy, London	**364,035**	**597,662**	**564,577**	**602,662**	**607,531**	**631,640**
21 - COMPENSATION OF EMPLOYEES	**341,035**	**574,662**	**541,577**	**574,662**	**591,902**	**615,579**
211101 - Basic Salary - Civil Service	341,035	574,662	541,577	574,662	591,902	615,579
22 - USE OF GOODS AND SERVICES	**23,000**	**23,000**	**23,000**	**28,000**	**15,629**	**16,061**
222109 - Operational Expenses	23,000	23,000	23,000	28,000	15,629	16,061
0107 - Liberian Embassy, Rome	**294,581**	**391,734**	**380,344**	**402,734**	**403,021**	**418,970**
21 - COMPENSATION OF EMPLOYEES	**280,581**	**377,734**	**366,344**	**377,734**	**389,066**	**404,629**
211101 - Basic Salary - Civil Service	280,581	377,734	366,344	377,734	389,066	404,629
22 - USE OF GOODS AND SERVICES	**14,000**	**14,000**	**14,000**	**25,000**	**13,955**	**14,341**
222109 - Operational Expenses	14,000	14,000	14,000	25,000	13,955	14,341

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
0108 - Liberian Embassy, Berlin	**350,766**	**463,500**	**463,499**	**468,504**	**470,764**	**489,422**
21 - COMPENSATION OF EMPLOYEES	**330,770**	**443,504**	**443,503**	**443,504**	**456,809**	**475,081**
211101 - Basic Salary - Civil Service	330,770	443,504	443,503	443,504	456,809	475,081
22 - USE OF GOODS AND SERVICES	**19,996**	**19,996**	**19,996**	**25,000**	**13,955**	**14,341**
222109 - Operational Expenses	19,996	19,996	19,996	25,000	13,955	14,341
0109 - Liberian Embassy, Riyadh	**133,155**	**0**	**0**	**0**	**0**	**0**
21 - COMPENSATION OF EMPLOYEES	**123,155**	**0**	**0**	**0**	**0**	**0**
211101 - Basic Salary - Civil Service	123,155	0	0	0	0	0
22 - USE OF GOODS AND SERVICES	**10,000**	**0**	**0**	**0**	**0**	**0**
222109 - Operational Expenses	10,000	0	0	0	0	0
0110 - Liberian Embassy, Beijing	**346,492**	**369,712**	**369,712**	**374,712**	**373,214**	**387,957**
21 - COMPENSATION OF EMPLOYEES	**324,492**	**347,712**	**347,712**	**347,712**	**358,143**	**372,469**
211101 - Basic Salary - Civil Service	324,492	347,712	347,712	347,712	358,143	372,469
22 - USE OF GOODS AND SERVICES	**22,000**	**22,000**	**22,000**	**27,000**	**15,071**	**15,488**
222109 - Operational Expenses	22,000	22,000	22,000	27,000	15,071	15,488
0111 - Liberian Embassy, Tokyo	**355,984**	**555,085**	**507,137**	**560,085**	**564,977**	**587,401**
21 - COMPENSATION OF EMPLOYEES	**335,740**	**534,841**	**486,893**	**534,841**	**550,886**	**572,921**
211101 - Basic Salary - Civil Service	335,740	534,841	486,893	534,841	550,886	572,921
22 - USE OF GOODS AND SERVICES	**20,244**	**20,244**	**20,244**	**25,244**	**14,091**	**14,480**
222109 - Operational Expenses	20,244	20,244	20,244	25,244	14,091	14,480
0112 - Liberian Embassy, Rabat	**263,134**	**313,134**	**306,427**	**322,222**	**321,273**	**333,969**
21 - COMPENSATION OF EMPLOYEES	**249,722**	**299,722**	**299,721**	**299,722**	**308,714**	**321,063**
211101 - Basic Salary - Civil Service	249,722	299,722	299,721	299,722	308,714	321,063
22 - USE OF GOODS AND SERVICES	**13,412**	**13,412**	**6,706**	**22,500**	**12,559**	**12,906**
222109 - Operational Expenses	13,412	13,412	6,706	22,500	12,559	12,906
0114 - Liberian Embassy, Cairo	**146,866**	**196,866**	**196,865**	**203,302**	**198,785**	**206,581**
21 - COMPENSATION OF EMPLOYEES	**130,802**	**180,802**	**180,801**	**180,802**	**186,226**	**193,675**
211101 - Basic Salary - Civil Service	130,802	180,802	180,801	180,802	186,226	193,675
22 - USE OF GOODS AND SERVICES	**16,064**	**16,064**	**16,064**	**22,500**	**12,559**	**12,906**
222109 - Operational Expenses	16,064	16,064	16,064	22,500	12,559	12,906
0115 - Liberian Embassy, Addis Ababa	**180,768**	**230,768**	**230,497**	**236,048**	**232,513**	**241,658**
21 - COMPENSATION OF EMPLOYEES	**163,548**	**213,548**	**213,547**	**213,548**	**219,954**	**228,752**
211101 - Basic Salary - Civil Service	163,548	213,548	213,547	213,548	219,954	228,752
22 - USE OF GOODS AND SERVICES	**17,220**	**17,220**	**16,950**	**22,500**	**12,559**	**12,906**
222109 - Operational Expenses	17,220	17,220	16,950	22,500	12,559	12,906
0116 - Liberian Embassy, Pretoria	**203,978**	**253,978**	**253,709**	**257,478**	**254,586**	**264,614**
21 - COMPENSATION OF EMPLOYEES	**184,978**	**234,978**	**234,709**	**234,978**	**242,027**	**251,708**
211101 - Basic Salary - Civil Service	184,978	234,978	234,709	234,978	242,027	251,708
22 - USE OF GOODS AND SERVICES	**19,000**	**19,000**	**19,000**	**22,500**	**12,559**	**12,906**
222109 - Operational Expenses	19,000	19,000	19,000	22,500	12,559	12,906

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
0117 - Liberian Embassy, Abuja	**295,626**	**295,627**	**295,626**	**299,227**	**297,588**	**309,336**
21 - COMPENSATION OF EMPLOYEES	**276,726**	**276,727**	**276,726**	**276,727**	**285,029**	**296,430**
211101 - Basic Salary - Civil Service	276,726	276,727	276,726	276,727	285,029	296,430
22 - USE OF GOODS AND SERVICES	**18,900**	**18,900**	**18,900**	**22,500**	**12,559**	**12,906**
222109 - Operational Expenses	18,900	18,900	18,900	22,500	12,559	12,906
0118 - Liberian Embassy, Accra	**195,437**	**245,437**	**245,437**	**248,165**	**244,994**	**254,638**
21 - COMPENSATION OF EMPLOYEES	**175,665**	**225,665**	**225,665**	**225,665**	**232,435**	**241,732**
211101 - Basic Salary - Civil Service	175,665	225,665	225,665	225,665	232,435	241,732
22 - USE OF GOODS AND SERVICES	**19,772**	**19,772**	**19,772**	**22,500**	**12,559**	**12,906**
222109 - Operational Expenses	19,772	19,772	19,772	22,500	12,559	12,906
0119 - Liberian Embassy, Abidjan	**230,913**	**232,384**	**227,184**	**234,884**	**230,938**	**240,014**
21 - COMPENSATION OF EMPLOYEES	**210,113**	**211,584**	**211,584**	**211,584**	**217,932**	**226,649**
211101 - Basic Salary - Civil Service	210,113	211,584	211,584	211,584	217,932	226,649
22 - USE OF GOODS AND SERVICES	**20,800**	**20,800**	**15,600**	**23,300**	**13,006**	**13,365**
222109 - Operational Expenses	20,800	20,800	15,600	23,300	13,006	13,365
0120 - Liberian Embassy, Conakry	**222,907**	**222,908**	**222,908**	**231,096**	**227,413**	**236,354**
21 - COMPENSATION OF EMPLOYEES	**208,595**	**208,596**	**208,596**	**208,596**	**214,854**	**223,448**
211101 - Basic Salary - Civil Service	208,595	208,596	208,596	208,596	214,854	223,448
22 - USE OF GOODS AND SERVICES	**14,312**	**14,312**	**14,312**	**22,500**	**12,559**	**12,906**
222109 - Operational Expenses	14,312	14,312	14,312	22,500	12,559	12,906
0121 - Consulate General, N'Zerek	**61,088**	**61,088**	**61,088**	**67,904**	**64,043**	**66,519**
21 - COMPENSATION OF EMPLOYEES	**55,404**	**55,404**	**55,404**	**55,404**	**57,066**	**59,349**
211101 - Basic Salary - Civil Service	55,404	55,404	55,404	55,404	57,066	59,349
22 - USE OF GOODS AND SERVICES	**5,684**	**5,684**	**5,684**	**12,500**	**6,977**	**7,170**
222109 - Operational Expenses	5,684	5,684	5,684	12,500	6,977	7,170
0122 - Liberian Embassy, Freetown	**199,083**	**199,083**	**199,053**	**205,083**	**200,619**	**208,488**
21 - COMPENSATION OF EMPLOYEES	**182,583**	**182,583**	**182,553**	**182,583**	**188,060**	**195,582**
211101 - Basic Salary - Civil Service	182,583	182,583	182,553	182,583	188,060	195,582
22 - USE OF GOODS AND SERVICES	**16,500**	**16,500**	**16,500**	**22,500**	**12,559**	**12,906**
222109 - Operational Expenses	16,500	16,500	16,500	22,500	12,559	12,906
0123 - Liberian Embassy, Dakar	**85,502**	**85,502**	**85,502**	**94,998**	**87,232**	**90,566**
21 - COMPENSATION OF EMPLOYEES	**72,498**	**72,498**	**72,498**	**72,498**	**74,673**	**77,660**
211101 - Basic Salary - Civil Service	72,498	72,498	72,498	72,498	74,673	77,660
22 - USE OF GOODS AND SERVICES	**13,004**	**13,004**	**13,004**	**22,500**	**12,559**	**12,906**
222109 - Operational Expenses	13,004	13,004	13,004	22,500	12,559	12,906
0124 - Liberian Embassy, Yaoundé	**112,640**	**112,640**	**112,640**	**122,976**	**116,049**	**120,536**
21 - COMPENSATION OF EMPLOYEES	**100,476**	**100,476**	**100,476**	**100,476**	**103,490**	**107,630**
211101 - Basic Salary - Civil Service	100,476	100,476	100,476	100,476	103,490	107,630
22 - USE OF GOODS AND SERVICES	**12,164**	**12,164**	**12,164**	**22,500**	**12,559**	**12,906**
222109 - Operational Expenses	12,164	12,164	12,164	22,500	12,559	12,906
0125 - Liberian Embassy, Kuwait	**152,149**	**152,149**	**103,557**	**165,045**	**158,201**	**164,357**

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OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**140,045**	**140,045**	**91,453**	**140,045**	**144,246**	**150,016**
211101 - Basic Salary - Civil Service	140,045	140,045	91,453	140,045	144,246	150,016
22 - USE OF GOODS AND SERVICES	**12,104**	**12,104**	**12,104**	**25,000**	**13,955**	**14,341**
222109 - Operational Expenses	12,104	12,104	12,104	25,000	13,955	14,341
0126 - Liberian Embassy, Qatar	**128,027**	**128,026**	**128,026**	**141,454**	**133,903**	**139,087**
21 - COMPENSATION OF EMPLOYEES	**116,455**	**116,454**	**116,454**	**116,454**	**119,948**	**124,746**
211101 - Basic Salary - Civil Service	116,455	116,454	116,454	116,454	119,948	124,746
22 - USE OF GOODS AND SERVICES	**11,572**	**11,572**	**11,572**	**25,000**	**13,955**	**14,341**
222109 - Operational Expenses	11,572	11,572	11,572	25,000	13,955	14,341
0127 - Liberian Embassy, Geneva	**140,561**	**140,564**	**140,564**	**155,564**	**148,436**	**154,201**
21 - COMPENSATION OF EMPLOYEES	**130,561**	**130,564**	**130,564**	**130,564**	**134,481**	**139,860**
211101 - Basic Salary - Civil Service	130,561	130,564	130,564	130,564	134,481	139,860
22 - USE OF GOODS AND SERVICES	**10,000**	**10,000**	**10,000**	**25,000**	**13,955**	**14,341**
222109 - Operational Expenses	10,000	10,000	10,000	25,000	13,955	14,341
0129 - Liberia Embassy, Riyadh	**0**	**167,169**	**146,555**	**177,169**	**173,048**	**179,832**
21 - COMPENSATION OF EMPLOYEES	**0**	**157,169**	**136,555**	**157,169**	**161,884**	**168,359**
211101 - Basic Salary - Civil Service	0	157,169	136,555	157,169	161,884	168,359
22 - USE OF GOODS AND SERVICES	**0**	**10,000**	**10,000**	**20,000**	**11,164**	**11,473**
222109 - Operational Expenses	0	10,000	10,000	20,000	11,164	11,473
0130 - Liberia Embassy, Dubai	**0**	**770,842**	**385,589**	**490,842**	**491,412**	**510,862**
21 - COMPENSATION OF EMPLOYEES	**0**	**460,842**	**336,592**	**460,842**	**474,667**	**493,654**
211101 - Basic Salary - Civil Service	0	460,842	336,592	460,842	474,667	493,654
22 - USE OF GOODS AND SERVICES	**0**	**260,000**	**48,997**	**30,000**	**16,745**	**17,208**
221303 - Office Build. Rental and Lease	0	200,000	0	0	0	0
222109 - Operational Expenses	0	60,000	48,997	30,000	16,745	17,208
31 - NON-FINANCIAL ASSETS	**0**	**50,000**	**0**	**0**	**0**	**0**
312203 - Furniture and Fixtures	0	50,000	0	0	0	0
0200 - Administration and Management	**11,937,259**	**11,464,090**	**14,081,281**	**15,725,308**	**11,720,976**	**12,173,185**
21 - COMPENSATION OF EMPLOYEES	**3,250,974**	**3,759,662**	**3,659,648**	**4,000,000**	**4,120,000**	**4,284,800**
211101 - Basic Salary - Civil Service	3,250,974	3,759,662	3,659,648	4,000,000	4,120,000	4,284,800
22 - USE OF GOODS AND SERVICES	**7,480,007**	**7,341,748**	**8,570,813**	**8,218,781**	**4,587,579**	**4,714,368**
221101 - Foreign Travel-Means of travel	535,901	360,000	1,093,451	550,000	307,000	315,485
221102 - ForeignTravel-Daily Subsistence Allowance	334,516	350,000	289,312	415,000	231,646	238,048
221103 - Foreign Travel-Incidental Allowance	17,328	10,000	6,920	54,370	30,348	31,187
221104 - Domestic Travel-Means of Travel	4,339	10,000	15,961	10,000	5,582	5,736
221105 - Domestic Travel-Daily Subsistence Allowance	4,899	10,000	19,583	10,000	5,582	5,736
221107 - Carriage, Haulage, Freight	198,421	281,231	410,631	357,831	199,736	205,256
221201 - Electricity	24,829	30,000	50,000	50,000	27,909	28,680
221202 - Water and Sewage	14,566	15,000	7,989	3,600	2,009	2,065

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OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221208 - Internet Provider Services	5,726	11,452	11,452	42,000	23,444	24,092
221209 - Scratch- Cards	19,256	30,612	30,612	30,000	16,745	17,208
221302 - Res. Property Rental and Lease	3,175,057	3,344,312	3,044,312	4,107,808	2,292,907	2,356,276
221303 - Office Build. Rental and Lease	2,239,485	2,318,598	1,818,598	2,000,000	1,116,365	1,147,218
221401 - Fuel and Lubricants - Vehicles	65,287	75,287	95,287	115,600	64,526	66,309
221402 - Fuel and Lubricants – Generator	24,617	29,617	29,617	3,000	1,675	1,721
221501 - Repair and Maintenance–Civil	0	0	260,000	0	0	0
221502 - Repairs and Maintenance - Vehicle	18,297	20,000	20,000	20,000	11,164	11,473
221503 - Repairs and Maintenance–Generator	0	0	30,210	0	0	0
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	10,000	8,989	2,000	1,116	1,147
221601 - Cleaning Materials and service	29,901	36,902	36,902	36,000	20,095	20,650
221602 - Stationery	41,782	51,782	51,782	57,600	32,151	33,040
221603 - Printing, Binding,Publication	31,241	50,000	50,000	50,000	27,909	28,680
221604 - Newspapers, Books and Periodic	0	0	8,400	12,000	6,698	6,883
221804 - Uniforms and Specialized Cloth	0	0	6,000	0	0	0
221805 - Drugs and Medical Consumables	4,223	20,000	25,000	30,000	16,745	17,208
221813 - Media relations, Intelligence	0	0	17,000	7,000	3,907	4,015
221903 - Staff Training – Local	0	0	4,473	10,000	5,582	5,736
222101 - Celebrations, Commem\&State Vis	500,000	65,310	675,000	20,000	11,164	11,473
222102 - Workshops,Conferences,Siminars	43,761	43,617	0	9,372	5,231	5,376
222103 - Food and Catering Services	0	0	9,900	6,000	3,349	3,442
222105 - Entertainment Representation	99,998	125,000	124,000	100,000	55,818	57,361
222109 - Operational Expenses	19,070	0	165,126	100,000	55,818	57,360
222123 - Other Compensations	7,231	5,000	4,775	6,000	3,349	3,442
223101 - Personnel Insurance	0	0	130,000	0	0	0
223106 - Vehicle Insurance	20,276	38,028	19,531	3,600	2,009	2,065
26 - GRANTS	**956,278**	**362,680**	**1,407,983**	**3,287,527**	**2,794,397**	**2,934,117**
262201 - Contributions to International Organizations	800,000	0	218,886	1,160,627	986,532	1,035,859
263138 - Transfer to Foreign Institute	73,599	80,000	77,919	90,000	76,500	80,325
263142 - Transfer-Angie Brooks Int'l Ce	82,679	82,680	80,530	80,500	68,425	71,846
265216 - Transfer to UN Security Council	0	0	0	1,956,400	1,662,940	1,746,087
265555 - Transfer to Support Liberia Security Council Bid	0	200,000	1,030,648	0	0	0
27 - SOCIAL BENEFITS	**25,000**	**0**	**41,950**	**10,000**	**10,000**	**10,000**
273102 - Incap.Death\&Funeral Expenses	25,000	0	41,950	10,000	10,000	10,000
31 - NON-FINANCIAL ASSETS	**225,000**	**0**	**400,887**	**209,000**	**209,000**	**229,900**
312201 - Transport Equipment–Vehicles	90,000	0	306,497	189,000	189,000	207,900
312203 - Furniture and Fixtures	50,000	0	5,000	20,000	20,000	22,000
312205 - Machinery and Equipment	35,000	0	0	0	0	0
312301 - ICT Infrast Hardware\&Networks	50,000	0	89,390	0	0	0

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OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
0900 - Consulate General, Dahkla, Morocco	**0**	**552,084**	**222,441**	**398,084**	**400,591**	**416,477**
21 - COMPENSATION OF EMPLOYEES	**0**	**378,084**	**204,441**	**378,084**	**389,427**	**405,004**
211101 - Basic Salary - Civil Service	0	378,084	204,441	378,084	389,427	405,004
22 - USE OF GOODS AND SERVICES	**0**	**124,000**	**18,000**	**20,000**	**11,164**	**11,473**
221303 - Office Build. Rental and Lease	0	100,000	0	0	0	0
222109 - Operational Expenses	0	24,000	18,000	20,000	11,164	11,473
31 - NON-FINANCIAL ASSETS	**0**	**50,000**	**0**	**0**	**0**	**0**
312203 - Furniture and Fixtures	0	50,000	0	0	0	0
1000 - Consulate General, Minnesota	**0**	**552,084**	**267,137**	**398,084**	**400,591**	**416,477**
21 - COMPENSATION OF EMPLOYEES	**0**	**378,084**	**212,137**	**378,084**	**389,427**	**405,004**
211101 - Basic Salary - Civil Service	0	378,084	212,137	378,084	389,427	405,004
22 - USE OF GOODS AND SERVICES	**0**	**124,000**	**15,000**	**20,000**	**11,164**	**11,473**
221303 - Office Build. Rental and Lease	0	100,000	0	0	0	0
222109 - Operational Expenses	0	24,000	15,000	20,000	11,164	11,473
31 - NON-FINANCIAL ASSETS	**0**	**50,000**	**40,000**	**0**	**0**	**0**
312203 - Furniture and Fixtures	0	50,000	40,000	0	0	0
1200 - Liberia Embassy, Democratic Republic of Congo	**0**	**649,126**	**141,658**	**1,464,126**	**1,026,009**	**947,933**
21 - COMPENSATION OF EMPLOYEES	**0**	**439,126**	**106,475**	**439,126**	**452,300**	**470,392**
211101 - Basic Salary - Civil Service	0	439,126	106,475	439,126	452,300	470,392
22 - USE OF GOODS AND SERVICES	**0**	**160,000**	**35,183**	**25,000**	**13,955**	**14,341**
221303 - Office Build. Rental and Lease	0	100,000	0	0	0	0
222109 - Operational Expenses	0	60,000	35,183	25,000	13,955	14,341
31 - NON-FINANCIAL ASSETS	**0**	**50,000**	**0**	**0**	**0**	**0**
312203 - Furniture and Fixtures	0	50,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,000,000**	**559,754**	**463,200**
332401 - Other Fixed Assets	0	0	0	1,000,000	559,754	463,200
Grand Total	18,767,378	22,236,250	23,148,739	27,205,558	22,536,396	23,294,401

112 - Liberia Institute of Public Administration

Policy Note

Mission

The Liberia Institute of Public Administration (LIPA), known as the Institute of Public Administration (IPA), established in 1969, is the arm of government that is mandated to be "primarily concerned with strengthening the administrative performance and professional capabilities of both the public and private sectors across Liberia through training of personnel, research in problems of public administration, and consultancy. The Liberia Institute of Public Administration is also concerned with bridging the manpower capacity gaps across line ministries, agencies, and commissions to enhance effective service delivery.

Achievements (FY2025)

Made significant progress in capacity development, financial management, and infrastructure. Launched the 2025 Training Cycle in Doemah Town and attracted more than 300 participants. Strengthened Financial systems through a zero-cash policy, centralized petty cash, and the use of QuickBooks. Expanded IPA's curriculum and became the first Authorized Training Partner for the Project Management Institute (PMI) in Liberia and the Mano River Union region. Redesigned Key modules to include practical demonstrations using IFMIS and the e-Government Procurement platform. Re-established the Tripartite Agreement alongside the Governance Commission and Civil Service Agency. Enhanced Infrastructure development by moving to a modern facility in Doemah Town and Re-established the computer training lab to improve practical learning.

Objectives (FY2026)

Train and develop manpower capacity of the government and private organizations. Initiate discussion on the establishment of a regional training center in Ganta, Nimba County. Improve assets inventory and management process of LIPA's assets (Assets management and control) and Improve MACs staff capacities in public sector management.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
112 - Liberia Inst. of Public Admin	60	25	85	60	25	85	60	25	85

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	695,430	771,576	705,240	771,576	794,723	826,513
22 - USE OF GOODS AND SERVICES	320,377	389,849	316,066	402,048	224,415	230,618
31 - NON-FINANCIAL ASSETS	85,300	0	72,000	40,000	40,000	44,000
Grand Total	1,101,107	1,161,425	1,093,306	1,213,624	1,059,138	1,101,131

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11201 -Training and Manpower Developm	200,415	234,735	162,157	167,066	137,428	142,420
11202 -Research and Consultancy	65,764	75,546	29,724	63,314	65,213	67,822
11203 -Administration and Management	834,928	851,144	901,425	983,244	856,497	890,889
Grand Total	1,101,107	1,161,425	1,093,306	1,213,624	1,059,138	1,101,131

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**695,430**	**771,576**	**705,240**	**771,576**	**794,723**	**826,513**
211101 - Basic Salary - Civil Service	695,430	771,576	705,240	771,576	794,723	826,513
22 - USE OF GOODS AND SERVICES	**320,377**	**389,849**	**316,066**	**402,048**	**224,415**	**230,618**
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	0	7,800	4,354	4,474

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221208 - Internet Provider Services	0	0	0	7,208	4,024	4,135
221209 - Scratch- Cards	5,272	7,208	7,208	0	0	0
221303 - Office Build. Rental and Lease	90,000	90,000	20,000	20,000	11,163	11,471
221401 - Fuel and Lubricants - Vehicles	5,557	4,536	11,536	62,500	34,886	35,850
221402 - Fuel and Lubricants – Generator	1,998	7,543	10,543	4,000	2,233	2,295
221501 - Repair and Maintenance–Civil	22,802	2,016	10,015	62,000	34,607	35,564
221502 - Repairs and Maintenance - Vehicle	5,000	8,824	8,609	8,823	4,925	5,061
221503 - Repairs and Maintenance–Generator	4,141	4,146	4,146	3,145	1,755	1,804
221601 - Cleaning Materials and service	6,773	6,782	6,782	4,782	2,669	2,743
221602 - Stationery	8,973	12,861	12,508	5,000	2,791	2,868
221603 - Printing, Binding,Publication	0	4,552	4,097	0	0	0
221606 - Other Office Materials and Consumables	0	7,589	6,830	0	0	0
221618 - Computer Supplies, Parts and Cabling	2,499	2,500	2,500	0	0	0
221813 - Media relations, Intelligence	0	1,500	1,500	0	0	0
221907 - Scholarships – Local	0	15,500	15,500	15,000	8,372	8,604
221908 - Scholarships – Foreign	141,812	185,000	120,000	125,000	69,773	71,701
222105 - Entertainment Representation	0	0	5,000	0	0	0
222113 - Guard and Security Services	23,550	23,436	23,436	23,436	13,082	13,444
222123 - Other Compensations	0	0	20,000	27,499	15,349	15,774
223101 - Personnel Insurance	0	0	20,000	20,000	11,164	11,472
223106 - Vehicle Insurance	2,000	5,856	5,856	5,855	3,268	3,358
31 - NON-FINANCIAL ASSETS	**85,300**	**0**	**72,000**	**40,000**	**40,000**	**44,000**
312201 - Transport Equipment–Vehicles	85,300	0	60,000	40,000	40,000	44,000
312203 - Furniture and Fixtures	0	0	12,000	0	0	0
Grand Total	1,101,107	1,161,425	1,093,306	1,213,624	1,059,138	1,101,131

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	1,101,107	1,161,425	1,093,306	1,213,624	1,059,138	1,101,131
Grand Total	1,101,107	1,161,425	1,093,306	1,213,624	1,059,138	1,101,131

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11201 - Training and Manpower Developm	**200,415**	**234,735**	**162,157**	**167,066**	**137,428**	**142,420**
21 - COMPENSATION OF EMPLOYEES	**93,628**	**93,630**	**91,054**	**93,630**	**96,439**	**100,297**
22 - USE OF GOODS AND SERVICES	**106,787**	**141,105**	**71,103**	**73,436**	**40,989**	**42,123**
11202 - Research and Consultancy	**65,764**	**75,546**	**29,724**	**63,314**	**65,213**	**67,822**
21 - COMPENSATION OF EMPLOYEES	**63,313**	**63,314**	**10,514**	**63,314**	**65,213**	**67,822**
22 - USE OF GOODS AND SERVICES	**2,451**	**12,232**	**19,210**	**0**	**0**	**0**
11203 - Administration and Management	**834,928**	**851,144**	**901,425**	**983,244**	**856,497**	**890,889**

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**538,489**	**614,632**	**603,672**	**614,632**	**633,071**	**658,394**
22 - USE OF GOODS AND SERVICES	**211,139**	**236,512**	**225,753**	**328,612**	**183,426**	**188,495**
31 - NON-FINANCIAL ASSETS	**85,300**	**0**	**72,000**	**40,000**	**40,000**	**44,000**
Grand Total	1,101,107	1,161,425	1,093,306	1,213,624	1,059,138	1,101,131

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11201 - Training and Manpower Developm	**200,415**	**234,735**	**162,157**	**167,066**	**137,428**	**142,420**
21 - COMPENSATION OF EMPLOYEES	**93,628**	**93,630**	**91,054**	**93,630**	**96,439**	**100,297**
211101 - Basic Salary - Civil Service	93,628	93,630	91,054	93,630	96,439	100,297
22 - USE OF GOODS AND SERVICES	**106,787**	**141,105**	**71,103**	**73,436**	**40,989**	**42,123**
221209 - Scratch- Cards	3,781	4,740	4,740	0	0	0
221303 - Office Build. Rental and Lease	90,000	90,000	20,000	20,000	11,163	11,471
221502 - Repairs and Maintenance - Vehicle	0	3,184	3,183	0	0	0
221602 - Stationery	1,426	4,245	4,244	0	0	0
221907 - Scholarships – Local	0	15,500	15,500	15,000	8,372	8,604
222113 - Guard and Security Services	11,580	23,436	23,436	23,436	13,082	13,444
222123 - Other Compensations	0	0	0	15,000	8,372	8,604
11202 - Research and Consultancy	**65,764**	**75,546**	**29,724**	**63,314**	**65,213**	**67,822**
21 - COMPENSATION OF EMPLOYEES	**63,313**	**63,314**	**10,514**	**63,314**	**65,213**	**67,822**
211101 - Basic Salary - Civil Service	63,313	63,314	10,514	63,314	65,213	67,822
22 - USE OF GOODS AND SERVICES	**2,451**	**12,232**	**19,210**	**0**	**0**	**0**
221501 - Repair and Maintenance–Civil	0	2,016	10,015	0	0	0
221502 - Repairs and Maintenance - Vehicle	0	2,144	1,930	0	0	0
221602 - Stationery	2,451	3,520	3,168	0	0	0
221603 - Printing, Binding,Publication	0	4,552	4,097	0	0	0
11203 - Administration and Management	**834,928**	**851,144**	**901,425**	**983,244**	**856,497**	**890,889**
21 - COMPENSATION OF EMPLOYEES	**538,489**	**614,632**	**603,672**	**614,632**	**633,071**	**658,394**
211101 - Basic Salary - Civil Service	538,489	614,632	603,672	614,632	633,071	658,394
22 - USE OF GOODS AND SERVICES	**211,139**	**236,512**	**225,753**	**328,612**	**183,426**	**188,495**
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	0	7,800	4,354	4,474
221208 - Internet Provider Services	0	0	0	7,208	4,024	4,135
221209 - Scratch- Cards	1,491	2,468	2,468	0	0	0
221401 - Fuel and Lubricants - Vehicles	5,557	4,536	11,536	62,500	34,886	35,850
221402 - Fuel and Lubricants – Generator	1,998	7,543	10,543	4,000	2,233	2,295
221501 - Repair and Maintenance–Civil	22,802	0	0	62,000	34,607	35,564
221502 - Repairs and Maintenance - Vehicle	5,000	3,496	3,496	8,823	4,925	5,061
221503 - Repairs and Maintenance–Generator	4,141	4,146	4,146	3,145	1,755	1,804
221601 - Cleaning Materials and service	6,773	6,782	6,782	4,782	2,669	2,743

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221602 - Stationery	5,096	5,096	5,096	5,000	2,791	2,868
221606 - Other Office Materials and Consumables	0	7,589	6,830	0	0	0
221618 - Computer Supplies, Parts and Cabling	2,499	2,500	2,500	0	0	0
221813 - Media relations, Intelligence	0	1,500	1,500	0	0	0
221908 - Scholarships – Foreign	141,812	185,000	120,000	125,000	69,773	71,701
222105 - Entertainment Representation	0	0	5,000	0	0	0
222113 - Guard and Security Services	11,970	0	0	0	0	0
222123 - Other Compensations	0	0	20,000	12,499	6,977	7,170
223101 - Personnel Insurance	0	0	20,000	20,000	11,164	11,472
223106 - Vehicle Insurance	2,000	5,856	5,856	5,855	3,268	3,358
31 - NON-FINANCIAL ASSETS	**85,300**	**0**	**72,000**	**40,000**	**40,000**	**44,000**
312201 - Transport Equipment–Vehicles	85,300	0	60,000	40,000	40,000	44,000
312203 - Furniture and Fixtures	0	0	12,000	0	0	0
Grand Total	1,101,107	1,161,425	1,093,306	1,213,624	1,059,138	1,101,131

114 - Liberia Institute of Statistics and Geo-Information Services

Policy Note

Mission

The Liberia Institute of Statistics and Geo-Information Services (LISGIS) was established by an act of Legislature on July 22, 2004, with the mandate to serve as the prime authoritative agency of the Government responsible for collecting, managing, evaluating and disseminating statistical and associated geo-information for national socio-economic reconstruction and development.

Achievements (FY2025)

Liberia Demography and Health Survey (LDHS) A) Final report of the LDHS is published; dissemination of final report is expected shortly. 2.) Liberia Population and Housing Census (NPHC) i) Developed and signed Census Project document ii) Conducted a nationwide preparedness and assessed the human capacity, infrastructure and facilities in the 15 counties iii) Census Commissioners inducted iv) Recruited and trained Mapping Assistants who are now concluding on a nationwide demarcation of census enumeration areas (7-months period) v) Pilot Census underway (TOT workshop concluded; deployment of TOT in 15 counties ongoing; recruitment of Census Pilot enumerators underway).

Objectives (FY2026)

Establish, develop and maintain a holistic National Statistical and Spatial Data System (NSSDS) and an integrated National Statistical and Spatial Database (NSSD); and Coordinate, monitor and supervise the NSSDS and NSSD to allow for the provision of holistic gender and geographic sensitive analysis for timely, relevant and acceptable standards of information to institutions of the Government, the business and the wider national and international communities. Objectives: The objectives of LISGIS are to: Serve as the prime, authoritative agency of Government responsible for collecting, managing, coordinating, supervising, evaluating, analyzing, disseminating and setting quality standards for statistical and associated geo-information for overall national socioeconomic reconstruction and development.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
114 - Liberia Inst. of Stat & Geo-In	204	78	282	204	78	282	204	78	282

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	1,616,224	1,679,444	1,587,374	1,972,244	2,031,411	2,112,667
22 - USE OF GOODS AND SERVICES	196,188	101,196	336,196	647,894	361,643	371,639
26 - GRANTS	20,000	20,000	20,000	20,000	17,000	17,850
Grand Total	1,832,412	1,800,640	1,943,570	2,640,138	2,410,054	2,502,156

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11404 -Administration and Management	1,832,412	1,800,640	1,943,570	2,640,138	2,410,054	2,502,156
Grand Total	1,832,412	1,800,640	1,943,570	2,640,138	2,410,054	2,502,156

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**0**	**235,000**	**0**	**0**	**0**
010300 - Agriculture Value Chain Project	-	-	235,000	-	-	-
Grand Total	0	0	235,000	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**1,616,224**	**1,679,444**	**1,587,374**	**1,972,244**	**2,031,411**	**2,112,667**
211101 - Basic Salary - Civil Service	1,616,224	1,679,444	1,587,374	1,972,244	2,031,411	2,112,667
22 - USE OF GOODS AND SERVICES	**196,188**	**101,196**	**336,196**	**647,894**	**361,643**	**371,639**
221105 - Domestic Travel-Daily Subsistence Allowance	19,081	0	0	0	0	0
221201 - Electricity	0	0	30,000	38,000	21,211	21,797
221209 - Scratch- Cards	0	2,000	2,000	4,000	2,233	2,295
221401 - Fuel and Lubricants - Vehicles	29,094	9,000	39,000	135,851	75,829	77,925
221402 - Fuel and Lubricants – Generator	0	3,000	3,000	3,000	1,675	1,721
221502 - Repairs and Maintenance - Vehicle	25,568	6,356	96,356	168,356	93,973	96,570
221503 - Repairs and Maintenance–Generator	0	2,600	2,600	30,000	16,746	17,209
221504 - Rep\&Maint.Mach\&Equip,Furniture	5,000	3,000	23,000	43,000	24,002	24,665
221601 - Cleaning Materials and service	12,000	7,500	7,500	7,500	4,186	4,302
221602 - Stationery	20,498	6,000	6,000	6,000	3,349	3,442
221603 - Printing, Binding,Publication	5,000	4,000	57,000	162,447	90,675	93,181
221618 - Computer Supplies, Parts and Cabling	24,447	6,000	6,000	6,000	3,349	3,442
221704 - Feasibility Studies/Surveys	0	0	20,000	0	0	0
222113 - Guard and Security Services	40,500	43,740	43,740	43,740	24,415	25,090
222119 - Legal Dues and Compensations	15,000	8,000	0	0	0	0
26 - GRANTS	**20,000**	**20,000**	**20,000**	**20,000**	**17,000**	**17,850**
263648 - Transfer to Gender Responsive Planning & Budgeting (GRPB)	20,000	20,000	20,000	20,000	17,000	17,850
Grand Total	1,832,412	1,800,640	1,943,570	2,640,138	2,410,054	2,502,156

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	1,832,412	1,800,640	1,943,570	2,640,138	2,410,054	2,502,156
Grand Total	1,832,412	1,800,640	1,943,570	2,640,138	2,410,054	2,502,156

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11404 - Administration and Management	**1,832,412**	**1,800,640**	**1,943,570**	**2,640,138**	**2,410,054**	**2,502,156**
21 - COMPENSATION OF EMPLOYEES	**1,616,224**	**1,679,444**	**1,587,374**	**1,972,244**	**2,031,411**	**2,112,667**
22 - USE OF GOODS AND SERVICES	**196,188**	**101,196**	**336,196**	**647,894**	**361,643**	**371,639**
26 - GRANTS	**20,000**	**20,000**	**20,000**	**20,000**	**17,000**	**17,850**
Grand Total	1,832,412	1,800,640	1,943,570	2,640,138	2,410,054	2,502,156

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11404 - Administration and Management	**1,832,412**	**1,800,640**	**1,943,570**	**2,640,138**	**2,410,054**	**2,502,156**

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**1,616,224**	**1,679,444**	**1,587,374**	**1,972,244**	**2,031,411**	**2,112,667**
211101 - Basic Salary - Civil Service	1,616,224	1,679,444	1,587,374	1,972,244	2,031,411	2,112,667
22 - USE OF GOODS AND SERVICES	**196,188**	**101,196**	**336,196**	**647,894**	**361,643**	**371,639**
221105 - Domestic Travel-Daily Subsistence Allowance	19,081	0	0	0	0	0
221201 - Electricity	0	0	30,000	38,000	21,211	21,797
221209 - Scratch- Cards	0	2,000	2,000	4,000	2,233	2,295
221401 - Fuel and Lubricants - Vehicles	29,094	9,000	39,000	135,851	75,829	77,925
221402 - Fuel and Lubricants – Generator	0	3,000	3,000	3,000	1,675	1,721
221502 - Repairs and Maintenance - Vehicle	25,568	6,356	96,356	168,356	93,973	96,570
221503 - Repairs and Maintenance–Generator	0	2,600	2,600	30,000	16,746	17,209
221504 - Rep\&Maint.Mach\&Equip,Furniture	5,000	3,000	23,000	43,000	24,002	24,665
221601 - Cleaning Materials and service	12,000	7,500	7,500	7,500	4,186	4,302
221602 - Stationery	20,498	6,000	6,000	6,000	3,349	3,442
221603 - Printing, Binding,Publication	5,000	4,000	57,000	162,447	90,675	93,181
221618 - Computer Supplies, Parts and Cabling	24,447	6,000	6,000	6,000	3,349	3,442
221704 - Feasibility Studies/Surveys	0	0	20,000	0	0	0
222113 - Guard and Security Services	40,500	43,740	43,740	43,740	24,415	25,090
222119 - Legal Dues and Compensations	15,000	8,000	0	0	0	0
26 - GRANTS	**20,000**	**20,000**	**20,000**	**20,000**	**17,000**	**17,850**
263648 - Transfer to Gender Responsive Planning & Budgeting (GRPB)	20,000	20,000	20,000	20,000	17,000	17,850
Grand Total	1,832,412	1,800,640	1,943,570	2,640,138	2,410,054	2,502,156

115 - Bureau of State Enterprises

Policy Note

Mission

The Bureau of State Enterprises (BSE) was created in 1985 by an Interim National Assembly (INA) Decree #8 to advise the committee on all matters relating to administration of on State Owned Enterprises (SOEs) Sector, incuding the oversight of the state-owned Enterprises (SOEs), determination of form of management for the SOEs individual and as a whole. The Bureau of State Enterprises (BSE) in Liberia plays a crucial role in overseeing and regulating state-owned enterprises (SOEs). Established in 1985 by an act of the national legislature, the BSE ensures that these enterprises operate effectively and in alignment with their true goals and objectives 1. Here are some key points about the BSE: Purpose and Responsibility: The BSE's primary purpose is to supervise and regulate state-owned enterprises. It ensures that SOEs are managed efficiently and transparently. Corporate Governance Assessment: Recently, in partnership with the World Bank Group, the BSE conducted a review of Liberia's State-Owned Enterprise (SOE) Corporate Governance Assessment findings 1. This assessment aims to enhance the governance practices of SOEs, promoting accountability and effective management.

Achievements (FY2025)

The Bureau of State-owned Enterprises (BSE) has released its annual aggregate performance report on various State-Owned Enterprises (SOEs) nationwide; provided oversight of the state enterprise sector; and offered professional advice to the government concerning regulating SOEs and strategic leadership for the sector. Carried out renovation works on the old Ministry of Health and Social Welfare building that is currently being used as Office Space and provided office equipment, Furniture, and Fixtures for the renovated offices; and established the State-Owned Enterprises Management Information System (SOEMIS).

Objectives (FY2026)

The BSE's primary purpose is to supervise and regulate state-owned enterprises. It ensures that SOEs are managed efficiently and transparently; corporate governance assessment.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
115 - Bureau of State Enterprises	49	15	64	49	15	64	49	15	64

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	405,799	484,361	418,610	484,361	498,892	518,848
22 - USE OF GOODS AND SERVICES	23,585	165,054	48,307	314,555	175,581	180,431
31 - NON-FINANCIAL ASSETS	18,700	82,500	82,500	108,000	108,000	118,800
Grand Total	448,084	731,915	549,417	906,916	782,473	818,079

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11501 -Administration and Management	448,084	731,915	549,417	906,916	782,473	818,079
Grand Total	448,084	731,915	549,417	906,916	782,473	818,079

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**405,799**	**484,361**	**418,610**	**484,361**	**498,892**	**518,848**
211101 - Basic Salary - Civil Service	405,799	484,361	418,610	484,361	498,892	518,848
22 - USE OF GOODS AND SERVICES	**23,585**	**165,054**	**48,307**	**314,555**	**175,581**	**180,431**
221101 - Foreign Travel-Means of travel	0	10,000	0	10,000	5,582	5,736
221102 - ForeignTravel-Daily Subsistence Allowance	0	12,000	0	12,000	6,698	6,883

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221103 - Foreign Travel-Incidental Allowance	0	800	0	800	447	459
221104 - Domestic Travel-Means of Travel	0	10,000	1,000	10,000	5,582	5,736
221105 - Domestic Travel-Daily Subsistence Allowance	1,295	10,000	9,883	10,000	5,582	5,736
221201 - Electricity	0	10,000	14,411	10,000	5,582	5,736
221208 - Internet Provider Services	794	10,000	5,588	10,000	5,582	5,736
221209 - Scratch- Cards	3,370	10,000	1,000	10,000	5,582	5,736
221401 - Fuel and Lubricants - Vehicles	4,276	20,000	2,000	20,000	11,164	11,472
221402 - Fuel and Lubricants – Generator	3,218	10,420	1,042	10,420	5,816	5,977
221501 - Repair and Maintenance–Civil	0	10,000	1,000	160,000	89,309	91,777
221601 - Cleaning Materials and service	2,181	7,500	750	7,500	4,186	4,302
221602 - Stationery	1,499	10,000	1,000	10,000	5,582	5,736
221603 - Printing, Binding,Publication	2,780	7,500	750	5,500	3,070	3,155
221606 - Other Office Materials and Consumables	1,500	4,500	450	4,100	2,289	2,352
221618 - Computer Supplies, Parts and Cabling	2,672	0	0	0	0	0
221907 - Scholarships – Local	0	6,834	683	6,000	3,349	3,442
222101 - Celebrations, Commem\&State Vis	0	0	0	4,235	2,364	2,429
222102 - Workshops,Conferences,Siminars	0	7,500	750	5,000	2,791	2,868
223106 - Vehicle Insurance	0	8,000	8,000	9,000	5,024	5,163
31 - NON-FINANCIAL ASSETS	**18,700**	**82,500**	**82,500**	**108,000**	**108,000**	**118,800**
312201 - Transport Equipment–Vehicles	0	75,000	75,000	0	0	0
312205 - Machinery and Equipment	18,700	0	0	0	0	0
312301 - ICT Infrast Hardware\&Networks	0	7,500	7,500	108,000	108,000	118,800
Grand Total	448,084	731,915	549,417	906,916	782,473	818,079

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	448,084	731,915	549,417	906,916	782,473	818,079
Grand Total	448,084	731,915	549,417	906,916	782,473	818,079

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11501 - Administration and Management	**448,084**	**731,915**	**549,417**	**906,916**	**782,473**	**818,079**
21 - COMPENSATION OF EMPLOYEES	**405,799**	**484,361**	**418,610**	**484,361**	**498,892**	**518,848**
22 - USE OF GOODS AND SERVICES	**23,585**	**165,054**	**48,307**	**314,555**	**175,581**	**180,431**
31 - NON-FINANCIAL ASSETS	**18,700**	**82,500**	**82,500**	**108,000**	**108,000**	**118,800**
Grand Total	448,084	731,915	549,417	906,916	782,473	818,079

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11501 - Administration and Management	**448,084**	**731,915**	**549,417**	**906,916**	**782,473**	**818,079**
21 - COMPENSATION OF EMPLOYEES	**405,799**	**484,361**	**418,610**	**484,361**	**498,892**	**518,848**
211101 - Basic Salary - Civil Service	405,799	484,361	418,610	484,361	498,892	518,848
22 - USE OF GOODS AND SERVICES	**23,585**	**165,054**	**48,307**	**314,555**	**175,581**	**180,431**
221101 - Foreign Travel-Means of travel	0	10,000	0	10,000	5,582	5,736
221102 - ForeignTravel-Daily Subsistence Allowance	0	12,000	0	12,000	6,698	6,883
221103 - Foreign Travel-Incidental Allowance	0	800	0	800	447	459
221104 - Domestic Travel-Means of Travel	0	10,000	1,000	10,000	5,582	5,736
221105 - Domestic Travel-Daily Subsistence Allowance	1,295	10,000	9,883	10,000	5,582	5,736
221201 - Electricity	0	10,000	14,411	10,000	5,582	5,736
221208 - Internet Provider Services	794	10,000	5,588	10,000	5,582	5,736
221209 - Scratch- Cards	3,370	10,000	1,000	10,000	5,582	5,736
221401 - Fuel and Lubricants - Vehicles	4,276	20,000	2,000	20,000	11,164	11,472
221402 - Fuel and Lubricants – Generator	3,218	10,420	1,042	10,420	5,816	5,977
221501 - Repair and Maintenance–Civil	0	10,000	1,000	160,000	89,309	91,777
221601 - Cleaning Materials and service	2,181	7,500	750	7,500	4,186	4,302
221602 - Stationery	1,499	10,000	1,000	10,000	5,582	5,736
221603 - Printing, Binding,Publication	2,780	7,500	750	5,500	3,070	3,155
221606 - Other Office Materials and Consumables	1,500	4,500	450	4,100	2,289	2,352
221618 - Computer Supplies, Parts and Cabling	2,672	0	0	0	0	0
221907 - Scholarships – Local	0	6,834	683	6,000	3,349	3,442
222101 - Celebrations, Commem\&State Vis	0	0	0	4,235	2,364	2,429
222102 - Workshops,Conferences,Siminars	0	7,500	750	5,000	2,791	2,868
223106 - Vehicle Insurance	0	8,000	8,000	9,000	5,024	5,163
31 - NON-FINANCIAL ASSETS	**18,700**	**82,500**	**82,500**	**108,000**	**108,000**	**118,800**
312201 - Transport Equipment–Vehicles	0	75,000	75,000	0	0	0
312205 - Machinery and Equipment	18,700	0	0	0	0	0
312301 - ICT Infrast Hardware\&Networks	0	7,500	7,500	108,000	108,000	118,800
Grand Total	448,084	731,915	549,417	906,916	782,473	818,079

130 - Ministry of Finance and Development Planning

Policy Note

Mission

The Ministry of Finance and Development Planning (MFDP) in Liberia was established by an Act of the National Legislature in 2013. This legislation aimed to combine the existing Ministry of Finance and the Ministry of Planning and Economic Affairs into a single, more efficient entity. The MFDP's primary mandate is to foster economic development, promote judicious financial resource management, and contribute to the sustainable growth and developmental objectives of the nation.

Achievements (FY2025)

Advanced debt management reforms by developing the Medium-Term Debt Strategy (MTDS) and Annual Borrowing Plan (ABP); Enhanced ICT capacity through procurement of business licenses, internet services, IFMIS hosting, and FreeBalance system maintenance; Supported infrastructure oversight, including road verification, completion of LIBRAMP reviews, and installation of new elevators and power stabilization systems at MFDP; Strengthened institutional capacity and operations by providing staff buses, paying insurance premiums, and printing the FY2024 Annual Financial Report; Carried out national consultations and outreach, including decentralization assessments, public expenditure tracking in all 15 counties, pre-budget hearings in three counties, and open budget forums; Invested in capacity building, such as IMF forecasting tool training, technical report finalization workshops, and continued support for the Budget Training Room and Honored international and regional obligations, including membership dues to the African Association of Accountants General (AAAG).

Objectives (FY2026)

The main objective of the Ministry of Finance and Development Planning (MFDP) is to develop, institutionalize, and administer economic development, budget, and tax policies to promote sound and efficient management of government financial resources. The MFDP is responsible for ensuring the effective implementation of the Public Financial Management Act of Liberia.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
130 - Ministry of Finance and Dev Planning	721	280	1,001	721	280	1,001	721	280	1,001

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	10,270,526	11,408,038	11,140,433	11,990,935	12,350,663	12,844,689
22 - USE OF GOODS AND SERVICES	8,475,690	9,724,383	16,401,921	5,791,697	3,232,825	3,322,170
25 - SUBSIDIES	1,367,244	400,000	760,544	1,300,000	1,170,000	1,170,000
26 - GRANTS	7,406,456	30,789,574	23,403,354	6,541,591	5,560,352	5,838,374
27 - SOCIAL BENEFITS	0	0	380,000	0	0	0
31 - NON-FINANCIAL ASSETS	1,364,133	2,123,103	1,456,103	564,386	564,386	620,823
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	1,650,000	923,595	764,280
41 - DOMESTIC LIABILITIES	51,820,537	77,868,721	80,982,084	0	0	0
42 - FOREIGN	61,407,527	75,131,279	71,187,884	0	0	0
Grand Total	142,112,113	207,445,098	205,712,323	27,838,609	23,801,821	24,560,336

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
13001 -Fiscal Affairs	448,998	11,154,736	10,170,719	907,590	710,874	743,825
13002 -Economic Management	113,272,467	153,348,700	152,467,220	348,700	243,956	253,912
13003 -Budget and Development Plannin	2,821,921	2,236,718	1,510,669	1,474,825	1,043,751	1,037,400
13004 -Administration	18,044,014	27,066,635	23,418,190	22,858,823	20,038,597	20,769,742
13005 -Department of Comptroller & Accountant General (CAG)	7,524,713	13,638,309	18,145,525	2,248,671	1,764,643	1,755,457

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Grand Total	142,112,113	207,445,098	205,712,323	27,838,609	23,801,821	24,560,336

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**1,130,655**	**1,030,000**	**857,444**	**1,650,000**	**923,595**	**764,280**
023836 - Development of Sector Strategic Plans	-	300,000	300,000	-	-	-
023837 - Construction of MFDP New Headquarter	-	230,000	-	400,000	223,902	185,280
023839 - CFP: Support to Improve Liberia Shareholding within the AfDB	-	500,000	-	-	-	-
023854 - National Service Program (NSP)	-	-	100,000	-	-	-
023888 - Real Property Valuation for Enhance Collection & County Sharing	-	-	90,444	-	-	-
023896 - Private Sector Business Process Survey Program (PSBPSP)	-	-	-	350,000	195,914	162,120
048700 - K-Power Electricity Project	140,368	-	-	-	-	-
084000 - National and County Plan Development	886,587	-	-	-	-	-
085000 - Support to M&E for PSIP monitoring (0.002%)	103,700	-	-	-	-	-
096300 - National Monitoring and Evaluation Program (NMEP)	-	-	-	200,000	111,951	92,640
096400 - Decentralization of County Treasury	-	-	-	700,000	391,828	324,240
097500 - Robert International Airport Up-Grade	-	-	367,000	-	-	-
Grand Total	1,130,655	1,030,000	857,444	1,650,000	923,595	764,280

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**10,270,526**	**11,408,038**	**11,140,433**	**11,990,935**	**12,350,663**	**12,844,689**
211101 - Basic Salary - Civil Service	10,089,981	11,408,038	11,140,433	11,990,935	12,350,663	12,844,689
211104 - Honorarium	180,545	0	0	0	0	0
22 - USE OF GOODS AND SERVICES	**8,475,690**	**9,724,383**	**16,401,921**	**5,791,697**	**3,232,825**	**3,322,170**
221101 - Foreign Travel-Means of travel	128,541	170,000	351,075	264,464	147,619	151,699
221102 - ForeignTravel-Daily Subsistence Allowance	86,294	180,000	332,466	180,000	100,473	103,250
221103 - Foreign Travel-Incidental Allowance	16,800	25,800	60,790	0	0	0
221104 - Domestic Travel-Means of Travel	0	0	13,990	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	17,420	113,000	261,735	113,000	63,076	64,820
221201 - Electricity	0	75,000	75,000	75,000	41,864	43,021
221202 - Water and Sewage	18,806	22,200	27,732	22,200	12,392	12,734
221208 - Internet Provider Services	0	285,000	328,602	285,000	159,082	163,479
221209 - Scratch- Cards	85,000	0	1,065	0	0	0
221302 - Res. Property Rental and Lease	0	4,800	4,800	4,800	2,679	2,753
221305 - Vehicle Rental and Lease	6,010	36,500	20,026	36,500	20,374	20,936

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221401 - Fuel and Lubricants - Vehicles	306,336	321,163	331,838	351,163	196,013	201,430
221402 - Fuel and Lubricants – Generator	64,610	100,000	162,700	100,000	55,818	57,361
221501 - Repair and Maintenance–Civil	390,860	400,000	460,000	400,000	223,273	229,444
221502 - Repairs and Maintenance - Vehicle	70,396	100,000	143,108	100,000	55,819	57,362
221503 - Repairs and Maintenance–Generator	41,663	50,000	65,000	50,000	27,909	28,680
221504 - Rep\&Maint.Mach\&Equip,Furniture	19,300	100,000	100,000	100,000	55,818	57,361
221505 - Repairs and Maintenance– ICT	2,932	15,000	6,500	15,000	8,373	8,604
221601 - Cleaning Materials and service	47,917	60,000	60,000	60,000	33,491	34,417
221602 - Stationery	170,258	200,000	200,000	200,000	111,636	114,721
221603 - Printing, Binding,Publication	220,749	371,100	233,960	371,100	207,140	212,863
221607 - Employee ID Cards	8,075	0	0	0	0	0
221618 - Computer Supplies, Parts and Cabling	246,398	314,000	261,123	314,000	175,268	180,112
221619 - Central Bank Charges	1,500,000	3,000,000	5,630,500	0	0	0
221620 - Commercial Bank Charges	1,294,392	1,400,000	2,461,653	0	0	0
221621 - IFMIS License fees	134,674	165,850	308,971	0	0	0
221701 - Consultancy Services	161,587	0	112,000	0	0	0
221704 - Feasibility Studies/Surveys	24,848	0	0	0	0	0
221804 - Uniforms and Specialized Cloth	9,969	0	0	0	0	0
221811 - Other Specialized Materials	3,855	0	0	0	0	0
221813 - Media relations, Intelligence	129,549	150,000	143,900	150,000	83,727	86,041
221903 - Staff Training – Local	32,250	75,000	57,500	75,000	41,864	43,021
221904 - Staff Training – Foreign	8,250	150,000	154,000	100,000	55,818	57,360
221906 - Study Tours	0	50,000	0	89,500	49,957	51,337
222102 - Workshops,Conferences,Siminars	106,799	155,000	164,847	155,000	86,519	88,910
222103 - Food and Catering Services	0	55,000	82,537	55,000	30,700	31,549
222105 - Entertainment Representation	103,550	194,000	207,288	194,000	108,288	111,281
222106 - Employee Awards	0	0	300,000	0	0	0
222109 - Operational Expenses	1,081,709	100,000	758,845	109,000	60,842	62,524
222123 - Other Compensations	177,215	903,140	891,886	1,089,140	607,939	624,741
222151 - IFMIS and IT System Upgrading	0	0	402,400	0	0	0
223101 - Personnel Insurance	137,095	336,000	335,496	336,000	187,550	192,734
223106 - Vehicle Insurance	45,125	46,830	45,483	46,830	26,140	26,862
224112 - LIBTELCO Arrears	1,576,458	0	843,105	350,000	195,364	200,763
25 - SUBSIDIES	**1,367,244**	**400,000**	**760,544**	**1,300,000**	**1,170,000**	**1,170,000**
251116 - Subsidy to Fiscal Transparency Advisory Group (FTAG)	0	0	0	100,000	90,000	90,000
254206 - Transfer to National oil Company of Liberia	40,188	0	0	0	0	0
254207 - Transfer to Liberia Petroleum Regulatory Authority	1,243,227	400,000	760,544	1,200,000	1,080,000	1,080,000
254208 - Transfer to Liberia Electricity Regulatory Commission	83,829	0	0	0	0	0
26 - GRANTS	**7,406,456**	**30,789,574**	**23,403,354**	**6,541,591**	**5,560,352**	**5,838,374**

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
262102 - Trade Agreement Levy - ECOWAS	4,023,456	8,056,485	8,056,485	0	0	0
262107 - Trf to Ecowas Natl Coord. Comm	68,123	100,300	97,692	100,300	85,255	89,518
262108 - Trf African Peer Review Sec	107,893	127,000	214,073	477,000	405,450	425,723
262115 - Transfer to Treasure Service	4,800	14,700	3,600	0	0	0
262116 - Transfer to Regional Development and Planning service	20,789	23,331	18,000	23,331	19,831	20,823
262201 - Contributions to International Organizations	650,045	1,000,000	2,525,550	0	0	0
263106 - Contingency Transfers–Current	296,000	6,492,759	0	0	0	0
263107 - Transfer To LIMPAC	167,970	582,168	438,112	582,168	494,843	519,585
263116 - Transfer to PFM Reform Secret.	162,843	446,128	220,936	446,128	379,209	398,169
263151 - Transfer-NIOC Interim Mgt Team	29,999	0	30,000	30,000	25,500	26,775
263465 - IFMIS Budget Module	175,000	100,000	0	100,000	85,000	89,250
263646 - Transfer to Project Financial Management Unit-(PFMU) MFDP	196,947	180,000	203,938	200,000	170,000	178,500
263648 - Transfer to Gender Responsive Planning & Budgeting (GRPB)	150,000	150,000	100,000	150,000	127,500	133,875
263650 - Fiscal Transparency Initiatives	116,032	116,032	113,015	116,032	98,628	103,560
263651 - Transfer to IFMIS	409,702	405,600	489,599	405,600	344,760	361,998
263652 - Transfer to Project Management Unit	75,294	451,770	325,302	451,770	384,004	403,204
263811 - Transfer to Budget preparation & Policy Development	189,855	196,893	179,466	196,893	167,359	175,727
263831 - Transfer to Vendor Share	0	10,247,146	9,487,469	0	0	0
264108 - Inst.of Certified Public Acct.	99,911	100,000	99,994	200,000	170,000	178,500
264307 - MTEF Implementation and Rollout	83,889	100,000	21,695	0	0	0
264324 - Transfer to Mainstreaming Climate Change Adaptation	11,718	11,722	11,417	11,722	9,963	10,462
264327 - Transfer to DBOP Training Programme	23,440	23,447	22,837	23,447	19,930	20,927
264328 - transfer to center for Africa Budget Reform Iniative.	100,000	100,000	0	15,000	12,750	13,388
265509 - Transfer to MCC CompactTrans	89,407	848,200	34,500	2,143,200	1,821,720	1,912,807
265516 - Economic Policy Managment	41,613	169,000	169,000	169,000	143,650	150,833
265518 - Revenue & Tax Policy Managment	111,730	700,000	495,000	700,000	595,000	624,750
265535 - Development of PSIP Policy Manual & Validation	0	46,893	45,674	0	0	0
27 - SOCIAL BENEFITS	**0**	**0**	**380,000**	**0**	**0**	**0**
273102 - Incap.Death\&Funeral Expenses	0	0	380,000	0	0	0
31 - NON-FINANCIAL ASSETS	**1,364,133**	**2,123,103**	**1,456,103**	**564,386**	**564,386**	**620,823**
312201 - Transport Equipment–Vehicles	411,500	400,000	438,000	0	0	0
312203 - Furniture and Fixtures	107,733	118,931	118,931	140,000	140,000	154,000
312205 - Machinery and Equipment	278,166	75,822	75,822	66,036	66,036	72,639
312301 - ICT Infrast Hardware\&Networks	566,734	498,350	823,350	358,350	358,350	394,184
312401 - Other Fixed Assets	0	1,030,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,650,000**	**923,595**	**764,280**

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
332401 - Other Fixed Assets	0	0	0	1,650,000	923,595	764,280
41 - DOMESTIC LIABILITIES	**51,820,537**	**77,868,721**	**80,982,084**	**0**	**0**	**0**
412104 - Interest Charges on Securities	33,254,656	38,227,374	39,652,734	0	0	0
413104 - Loan from Central Bank	15,932,894	15,245,345	21,216,647	0	0	0
417104 - Other Liabilities	2,632,987	24,396,002	20,112,703	0	0	0
42 - FOREIGN	**61,407,527**	**75,131,279**	**71,187,884**	**0**	**0**	**0**
423101 - Multi-laterals Loans	42,306,909	50,726,580	48,296,880	0	0	0
423102 - Bi-lateral Loans	10,184,730	8,180,099	5,975,081	0	0	0
423104 - Interest Payable	2,305,281	8,573,522	8,573,522	0	0	0
427101 - Subscriptions & Other Payables (Foreign)	6,610,607	7,651,078	8,342,401	0	0	0
Grand Total	142,112,113	207,445,098	205,712,323	27,838,609	23,801,821	24,560,336

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	142,112,113	207,445,098	205,712,323	27,838,609	23,801,821	24,560,336
Grand Total	142,112,113	207,445,098	205,712,323	27,838,609	23,801,821	24,560,336

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
13001 - Fiscal Affairs	**448,998**	**11,154,736**	**10,170,719**	**907,590**	**710,874**	**743,825**
22 - USE OF GOODS AND SERVICES	**250,171**	**207,590**	**150,250**	**207,590**	**115,874**	**119,075**
26 - GRANTS	**111,730**	**10,947,146**	**9,982,469**	**700,000**	**595,000**	**624,750**
31 - NON-FINANCIAL ASSETS	**87,097**	**0**	**38,000**	**0**	**0**	**0**
13002 - Economic Management	**113,272,467**	**153,348,700**	**152,467,220**	**348,700**	**243,956**	**253,912**
22 - USE OF GOODS AND SERVICES	**2,790**	**179,700**	**128,252**	**179,700**	**100,306**	**103,079**
26 - GRANTS	**41,613**	**169,000**	**169,000**	**169,000**	**143,650**	**150,833**
41 - DOMESTIC LIABILITIES	**51,820,537**	**77,868,721**	**80,982,084**	**0**	**0**	**0**
42 - FOREIGN	**61,407,527**	**75,131,279**	**71,187,884**	**0**	**0**	**0**
13003 - Budget and Development Plannin	**2,821,921**	**2,236,718**	**1,510,669**	**1,474,825**	**1,043,751**	**1,037,400**
21 - COMPENSATION OF EMPLOYEES	**180,545**	**0**	**0**	**0**	**0**	**0**
22 - USE OF GOODS AND SERVICES	**1,364,920**	**338,400**	**798,565**	**338,400**	**188,888**	**194,108**
25 - SUBSIDIES	**0**	**0**	**0**	**100,000**	**90,000**	**90,000**
26 - GRANTS	**870,723**	**868,318**	**512,104**	**636,425**	**540,961**	**568,012**
31 - NON-FINANCIAL ASSETS	**405,733**	**1,030,000**	**200,000**	**0**	**0**	**0**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**400,000**	**223,902**	**185,280**
13004 - Administration	**18,044,014**	**27,066,635**	**23,418,190**	**22,858,823**	**20,038,597**	**20,769,742**
21 - COMPENSATION OF EMPLOYEES	**10,089,981**	**11,288,014**	**11,030,388**	**11,288,014**	**11,626,654**	**12,091,720**
22 - USE OF GOODS AND SERVICES	**3,870,965**	**4,057,193**	**5,939,052**	**4,825,857**	**2,693,711**	**2,768,158**
25 - SUBSIDIES	**1,367,244**	**400,000**	**760,544**	**1,200,000**	**1,080,000**	**1,080,000**
26 - GRANTS	**1,844,521**	**10,228,325**	**4,090,103**	**4,430,566**	**3,765,981**	**3,954,281**

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
27 - SOCIAL BENEFITS	0	0	380,000	0	0	0
31 - NON-FINANCIAL ASSETS	871,303	1,093,103	1,218,103	564,386	564,386	620,823
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	550,000	307,865	254,760
13005 - Department of Comptroller & Accountant General (CAG)	7,524,713	13,638,309	18,145,525	2,248,671	1,764,643	1,755,457
21 - COMPENSATION OF EMPLOYEES	0	120,024	110,045	702,921	724,009	752,969
22 - USE OF GOODS AND SERVICES	2,986,844	4,941,500	9,385,802	240,150	134,046	137,750
26 - GRANTS	4,537,869	8,576,785	8,649,678	605,600	514,760	540,498
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	700,000	391,828	324,240
Grand Total	142,112,113	207,445,098	205,712,323	27,838,609	23,801,821	24,560,336

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
13001 - Fiscal Affairs	448,998	11,154,736	10,170,719	907,590	710,874	743,825
22 - USE OF GOODS AND SERVICES	250,171	207,590	150,250	207,590	115,874	119,075
221101 - Foreign Travel-Means of travel	18,588	0	0	0	0	0
221102 - ForeignTravel-Daily Subsistence Allowance	15,060	0	0	0	0	0
221103 - Foreign Travel-Incidental Allowance	4,200	0	0	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	5,482	21,250	21,250	21,250	11,862	12,190
221305 - Vehicle Rental and Lease	6,010	20,000	2,000	20,000	11,164	11,472
221601 - Cleaning Materials and service	9,998	0	0	0	0	0
221602 - Stationery	35,000	0	0	0	0	0
221603 - Printing, Binding,Publication	34,870	50,000	25,000	50,000	27,909	28,680
221704 - Feasibility Studies/Surveys	24,848	0	0	0	0	0
221904 - Staff Training – Foreign	8,250	0	0	0	0	0
222102 - Workshops,Conferences,Siminars	49,595	0	72,000	0	0	0
222105 - Entertainment Representation	20,000	0	0	0	0	0
222109 - Operational Expenses	18,270	0	0	0	0	0
222123 - Other Compensations	0	116,340	30,000	116,340	64,939	66,733
26 - GRANTS	111,730	10,947,146	9,982,469	700,000	595,000	624,750
263831 - Transfer to Vendor Share	0	10,247,146	9,487,469	0	0	0
265518 - Revenue & Tax Policy Managment	111,730	700,000	495,000	700,000	595,000	624,750
31 - NON-FINANCIAL ASSETS	87,097	0	38,000	0	0	0
312201 - Transport Equipment–Vehicles	0	0	38,000	0	0	0
312203 - Furniture and Fixtures	60,000	0	0	0	0	0
312205 - Machinery and Equipment	27,097	0	0	0	0	0
13002 - Economic Management	113,272,467	153,348,700	152,467,220	348,700	243,956	253,912
22 - USE OF GOODS AND SERVICES	2,790	179,700	128,252	179,700	100,306	103,079
221105 - Domestic Travel-Daily Subsistence Allowance	0	9,450	22,100	9,450	5,275	5,421

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221603 - Printing, Binding,Publication	2,790	20,250	20,250	20,250	11,303	11,615
222102 - Workshops,Conferences,Siminars	0	100,000	30,000	100,000	55,819	57,362
222109 - Operational Expenses	0	0	55,902	0	0	0
222123 - Other Compensations	0	50,000	0	50,000	27,909	28,681
26 - GRANTS	**41,613**	**169,000**	**169,000**	**169,000**	**143,650**	**150,833**
265516 - Economic Policy Managment	41,613	169,000	169,000	169,000	143,650	150,833
41 - DOMESTIC LIABILITIES	**51,820,537**	**77,868,721**	**80,982,084**	**0**	**0**	**0**
412104 - Interest Charges on Securities	33,254,656	38,227,374	39,652,734	0	0	0
413104 - Loan from Central Bank	15,932,894	15,245,345	21,216,647	0	0	0
417104 - Other Liabilities	2,632,987	24,396,002	20,112,703	0	0	0
42 - FOREIGN	**61,407,527**	**75,131,279**	**71,187,884**	**0**	**0**	**0**
423101 - Multi-laterals Loans	42,306,909	50,726,580	48,296,880	0	0	0
423102 - Bi-lateral Loans	10,184,730	8,180,099	5,975,081	0	0	0
423104 - Interest Payable	2,305,281	8,573,522	8,573,522	0	0	0
427101 - Subscriptions & Other Payables (Foreign)	6,610,607	7,651,078	8,342,401	0	0	0
13003 - Budget and Development Plannin	**2,821,921**	**2,236,718**	**1,510,669**	**1,474,825**	**1,043,751**	**1,037,400**
21 - COMPENSATION OF EMPLOYEES	**180,545**	**0**	**0**	**0**	**0**	**0**
211104 - Honorarium	180,545	0	0	0	0	0
22 - USE OF GOODS AND SERVICES	**1,364,920**	**338,400**	**798,565**	**338,400**	**188,888**	**194,108**
221104 - Domestic Travel-Means of Travel	0	0	13,990	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	0	7,300	105,285	7,300	4,075	4,188
221209 - Scratch- Cards	0	0	1,065	0	0	0
221401 - Fuel and Lubricants - Vehicles	0	0	10,675	0	0	0
221402 - Fuel and Lubricants – Generator	0	0	2,700	0	0	0
221505 - Repairs and Maintenance– ICT	2,400	0	0	0	0	0
221603 - Printing, Binding,Publication	125,835	200,000	88,625	200,000	111,636	114,721
221618 - Computer Supplies, Parts and Cabling	246,398	120,600	100,000	120,600	67,316	69,176
221701 - Consultancy Services	161,587	0	112,000	0	0	0
221813 - Media relations, Intelligence	100,000	0	18,900	0	0	0
221906 - Study Tours	0	10,500	0	10,500	5,861	6,023
222102 - Workshops,Conferences,Siminars	0	0	9,500	0	0	0
222103 - Food and Catering Services	0	0	27,537	0	0	0
222105 - Entertainment Representation	0	0	3,288	0	0	0
222109 - Operational Expenses	728,700	0	5,000	0	0	0
222123 - Other Compensations	0	0	300,000	0	0	0
25 - SUBSIDIES	**0**	**0**	**0**	**100,000**	**90,000**	**90,000**
251116 - Subsidy to Fiscal Transparency Advisory Group (FTAG)	0	0	0	100,000	90,000	90,000
26 - GRANTS	**870,723**	**868,318**	**512,104**	**636,425**	**540,961**	**568,012**
262116 - Transfer to Regional Development and	20,789	23,331	18,000	23,331	19,831	20,823

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Planning service						
263465 - IFMIS Budget Module	175,000	100,000	0	100,000	85,000	89,250
263648 - Transfer to Gender Responsive Planning & Budgeting (GRPB)	150,000	150,000	100,000	150,000	127,500	133,875
263650 - Fiscal Transparency Initiatives	116,032	116,032	113,015	116,032	98,628	103,560
263811 - Transfer to Budget preparation & Policy Development	189,855	196,893	179,466	196,893	167,359	175,727
264307 - MTEF Implementation and Rollout	83,889	100,000	21,695	0	0	0
264324 - Transfer to Mainstreaming Climate Change Adaptation	11,718	11,722	11,417	11,722	9,963	10,462
264327 - Transfer to DBOP Training Programme	23,440	23,447	22,837	23,447	19,930	20,927
264328 - transfer to center for Africa Budget Reform Iniative.	100,000	100,000	0	15,000	12,750	13,388
265535 - Development of PSIP Policy Manual & Validation	0	46,893	45,674	0	0	0
31 - NON-FINANCIAL ASSETS	**405,733**	**1,030,000**	**200,000**	**0**	**0**	**0**
312205 - Machinery and Equipment	5,733	0	0	0	0	0
312301 - ICT Infrast Hardware\&Networks	400,000	0	200,000	0	0	0
312401 - Other Fixed Assets	0	1,030,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**400,000**	**223,902**	**185,280**
332401 - Other Fixed Assets	0	0	0	400,000	223,902	185,280
13004 - Administration	**18,044,014**	**27,066,635**	**23,418,190**	**22,858,823**	**20,038,597**	**20,769,742**
21 - COMPENSATION OF EMPLOYEES	**10,089,981**	**11,288,014**	**11,030,388**	**11,288,014**	**11,626,654**	**12,091,720**
211101 - Basic Salary - Civil Service	10,089,981	11,288,014	11,030,388	11,288,014	11,626,654	12,091,720
22 - USE OF GOODS AND SERVICES	**3,870,965**	**4,057,193**	**5,939,052**	**4,825,857**	**2,693,711**	**2,768,158**
221101 - Foreign Travel-Means of travel	109,953	170,000	351,075	264,464	147,619	151,699
221102 - ForeignTravel-Daily Subsistence Allowance	71,234	180,000	332,466	180,000	100,473	103,250
221103 - Foreign Travel-Incidental Allowance	12,600	25,800	60,790	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	6,942	71,000	91,600	71,000	39,631	40,726
221201 - Electricity	0	75,000	75,000	75,000	41,864	43,021
221202 - Water and Sewage	18,806	22,200	27,732	22,200	12,392	12,734
221208 - Internet Provider Services	0	285,000	328,602	285,000	159,082	163,479
221209 - Scratch- Cards	85,000	0	0	0	0	0
221305 - Vehicle Rental and Lease	0	15,000	17,076	15,000	8,373	8,604
221401 - Fuel and Lubricants - Vehicles	306,336	321,163	321,163	351,163	196,013	201,430
221402 - Fuel and Lubricants – Generator	64,610	100,000	160,000	100,000	55,818	57,361
221501 - Repair and Maintenance–Civil	390,860	400,000	460,000	400,000	223,273	229,444
221502 - Repairs and Maintenance - Vehicle	70,396	100,000	143,108	100,000	55,819	57,362
221503 - Repairs and Maintenance–Generator	41,663	50,000	65,000	50,000	27,909	28,680
221504 - Rep\&Maint.Mach\&Equip,Furniture	19,300	100,000	100,000	100,000	55,818	57,361
221505 - Repairs and Maintenance– ICT	0	15,000	6,500	15,000	8,373	8,604

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221601 - Cleaning Materials and service	37,919	60,000	60,000	60,000	33,491	34,417
221602 - Stationery	119,998	200,000	200,000	200,000	111,636	114,721
221603 - Printing, Binding,Publication	57,254	100,000	100,000	100,000	55,818	57,360
221607 - Employee ID Cards	8,075	0	0	0	0	0
221618 - Computer Supplies, Parts and Cabling	0	43,400	43,400	43,400	24,225	24,895
221804 - Uniforms and Specialized Cloth	9,969	0	0	0	0	0
221811 - Other Specialized Materials	3,855	0	0	0	0	0
221813 - Media relations, Intelligence	29,549	150,000	125,000	150,000	83,727	86,041
221903 - Staff Training – Local	0	75,000	57,500	75,000	41,864	43,021
221904 - Staff Training – Foreign	0	150,000	154,000	100,000	55,818	57,360
222102 - Workshops,Conferences,Siminars	57,204	55,000	53,347	55,000	30,700	31,548
222103 - Food and Catering Services	0	55,000	55,000	55,000	30,700	31,549
222105 - Entertainment Representation	83,550	194,000	204,000	194,000	108,288	111,281
222106 - Employee Awards	0	0	300,000	0	0	0
222109 - Operational Expenses	329,999	100,000	365,723	109,000	60,842	62,524
222123 - Other Compensations	177,215	561,800	456,886	922,800	515,091	529,327
223101 - Personnel Insurance	137,095	336,000	335,496	336,000	187,550	192,734
223106 - Vehicle Insurance	45,125	46,830	45,483	46,830	26,140	26,862
224112 - LIBTELCO Arrears	1,576,458	0	843,105	350,000	195,364	200,763
25 - SUBSIDIES	**1,367,244**	**400,000**	**760,544**	**1,200,000**	**1,080,000**	**1,080,000**
254206 - Transfer to National oil Company of Liberia	40,188	0	0	0	0	0
254207 - Transfer to Liberia Petroleum Regulatory Authority	1,243,227	400,000	760,544	1,200,000	1,080,000	1,080,000
254208 - Transfer to Liberia Electricity Regulatory Commission	83,829	0	0	0	0	0
26 - GRANTS	**1,844,521**	**10,228,325**	**4,090,103**	**4,430,566**	**3,765,981**	**3,954,281**
262107 - Trf to Ecowas Natl Coord. Comm	68,123	100,300	97,692	100,300	85,255	89,518
262108 - Trf African Peer Review Sec	107,893	127,000	214,073	477,000	405,450	425,723
262201 - Contributions to International Organizations	650,045	1,000,000	2,525,550	0	0	0
263106 - Contingency Transfers–Current	296,000	6,492,759	0	0	0	0
263107 - Transfer To LIMPAC	167,970	582,168	438,112	582,168	494,843	519,585
263116 - Transfer to PFM Reform Secret.	162,843	446,128	220,936	446,128	379,209	398,169
263151 - Transfer-NIOC Interim Mgt Team	29,999	0	30,000	30,000	25,500	26,775
263646 - Transfer to Project Financial Management Unit-(PFMU) MFDP	196,947	180,000	203,938	200,000	170,000	178,500
263652 - Transfer to Project Management Unit	75,294	451,770	325,302	451,770	384,004	403,204
265509 - Transfer to MCC CompactTrans	89,407	848,200	34,500	2,143,200	1,821,720	1,912,807
27 - SOCIAL BENEFITS	**0**	**0**	**380,000**	**0**	**0**	**0**
273102 - Incap.Death\&Funeral Expenses	0	0	380,000	0	0	0
31 - NON-FINANCIAL ASSETS	**871,303**	**1,093,103**	**1,218,103**	**564,386**	**564,386**	**620,823**
312201 - Transport Equipment–Vehicles	411,500	400,000	400,000	0	0	0

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
312203 - Furniture and Fixtures	47,733	118,931	118,931	140,000	140,000	154,000
312205 - Machinery and Equipment	245,336	75,822	75,822	66,036	66,036	72,639
312301 - ICT Infrast Hardware\&Networks	166,734	498,350	623,350	358,350	358,350	394,184
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**550,000**	**307,865**	**254,760**
332401 - Other Fixed Assets	0	0	0	550,000	307,865	254,760
13005 - Department of Comptroller & Accountant General (CAG)	**7,524,713**	**13,638,309**	**18,145,525**	**2,248,671**	**1,764,643**	**1,755,457**
21 - COMPENSATION OF EMPLOYEES	**0**	**120,024**	**110,045**	**702,921**	**724,009**	**752,969**
211101 - Basic Salary - Civil Service	0	120,024	110,045	702,921	724,009	752,969
22 - USE OF GOODS AND SERVICES	**2,986,844**	**4,941,500**	**9,385,802**	**240,150**	**134,046**	**137,750**
221105 - Domestic Travel-Daily Subsistence Allowance	4,996	4,000	21,500	4,000	2,233	2,295
221302 - Res. Property Rental and Lease	0	4,800	4,800	4,800	2,679	2,753
221305 - Vehicle Rental and Lease	0	1,500	950	1,500	837	860
221505 - Repairs and Maintenance– ICT	532	0	0	0	0	0
221602 - Stationery	15,260	0	0	0	0	0
221603 - Printing, Binding,Publication	0	850	85	850	474	487
221618 - Computer Supplies, Parts and Cabling	0	150,000	117,723	150,000	83,727	86,041
221619 - Central Bank Charges	1,500,000	3,000,000	5,630,500	0	0	0
221620 - Commercial Bank Charges	1,294,392	1,400,000	2,461,653	0	0	0
221621 - IFMIS License fees	134,674	165,850	308,971	0	0	0
221903 - Staff Training – Local	32,250	0	0	0	0	0
221906 - Study Tours	0	39,500	0	79,000	44,096	45,314
222109 - Operational Expenses	4,740	0	332,220	0	0	0
222123 - Other Compensations	0	175,000	105,000	0	0	0
222151 - IFMIS and IT System Upgrading	0	0	402,400	0	0	0
26 - GRANTS	**4,537,869**	**8,576,785**	**8,649,678**	**605,600**	**514,760**	**540,498**
262102 - Trade Agreement Levy - ECOWAS	4,023,456	8,056,485	8,056,485	0	0	0
262115 - Transfer to Treasure Service	4,800	14,700	3,600	0	0	0
263651 - Transfer to IFMIS	409,702	405,600	489,599	405,600	344,760	361,998
264108 - Inst.of Certified Public Acct.	99,911	100,000	99,994	200,000	170,000	178,500
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**700,000**	**391,828**	**324,240**
332401 - Other Fixed Assets	0	0	0	700,000	391,828	324,240
Grand Total	142,112,113	207,445,098	205,712,323	27,838,609	23,801,821	24,560,336

140 - Liberia Revenue Authority(LRA)

Policy Note

Mission

LRA was established by an Act of Legislature in September 2013 for the purposes of assessing and collecting national revenues as specified in the Revenue Code of Liberia and other related laws; administering, accounting, auditing, enforcing revenue collection laws and regulations, and educating taxpayers to facilitate tax and customs compliance.

Achievements (FY2025)

No information provided by spending entity.

Objectives (FY2026)

Expand awareness of the Balance Score Card (BSC)-A new strategic management implementation framework of the LRA intended to better improve revenue target and enhance quality tax payer service delivery; Roll-out work plan based on the Balance Score Card Methodology and Assess and Evaluate BSC Methodology.

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	11,709,250	11,709,250	11,709,250	11,709,250	12,060,528	12,542,949
22 - USE OF GOODS AND SERVICES	4,606,071	6,256,177	7,756,104	6,855,546	3,826,645	3,932,403
26 - GRANTS	789,019	400,000	500,000	3,650,000	3,102,500	3,257,625
31 - NON-FINANCIAL ASSETS	421,401	500,000	500,000	49,000	49,000	53,900
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	4,635,690	2,594,847	2,147,254
Grand Total	17,525,741	18,865,427	20,465,354	26,899,486	21,633,520	21,934,131

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
14001 -Budget Finance	17,525,741	18,865,427	20,465,354	26,899,486	21,633,520	21,934,131
Grand Total	17,525,741	18,865,427	20,465,354	26,899,486	21,633,520	21,934,131

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**421,401**	**500,000**	**1,000,000**	**4,635,690**	**2,594,847**	**2,147,254**
023886 - Electoral Legal Reform	-	-	200,000	-	-	-
083000 - Digitizing Revenue Transaction Systems Across Government (DRTS)	421,401	500,000	500,000	500,000	279,877	231,600
092600 - Revenue Enchantment Project	-	-	-	4,135,690	2,314,970	1,915,654
502000 - CPF-RIA Runway Project	-	-	300,000	-	-	-
Grand Total	421,401	500,000	1,000,000	4,635,690	2,594,847	2,147,254

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**11,709,250**	**11,709,250**	**11,709,250**	**11,709,250**	**12,060,528**	**12,542,949**
211101 - Basic Salary - Civil Service	11,709,250	11,709,250	11,709,250	11,709,250	12,060,528	12,542,949
22 - USE OF GOODS AND SERVICES	**4,606,071**	**6,256,177**	**7,756,104**	**6,855,546**	**3,826,645**	**3,932,403**
221101 - Foreign Travel-Means of travel	190,714	150,000	189,789	113,200	63,186	64,932
221102 - ForeignTravel-Daily Subsistence	157,610	145,000	354,100	255,000	142,337	146,271

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Allowance						
221103 - Foreign Travel-Incidental Allowance	3,461	7,280	26,830	16,850	9,405	9,665
221104 - Domestic Travel-Means of Travel	25,253	25,250	60,000	134,500	75,076	77,151
221105 - Domestic Travel-Daily Subsistence Allowance	288,998	150,000	691,889	497,437	277,660	285,334
221106 - Domestic Travel - Incidental	353	273	1,850	13,532	7,553	7,762
221201 - Electricity	60,000	60,000	60,000	90,000	50,236	51,624
221202 - Water and Sewage	0	2,500	3,112	5,000	2,791	2,868
221208 - Internet Provider Services	40,000	40,000	80,148	289,248	161,453	165,915
221209 - Scratch- Cards	65,525	65,525	109,999	82,799	46,217	47,494
221212 - Telecommunications	242	1,200	0	1,200	670	689
221302 - Res. Property Rental and Lease	0	18,450	18,450	18,450	10,298	10,583
221303 - Office Build. Rental and Lease	143,330	523,000	158,960	124,000	69,215	71,128
221306 - Other Rental and Lease	4,500	4,500	2,500	2,500	1,395	1,434
221401 - Fuel and Lubricants - Vehicles	580,530	550,530	636,429	644,876	359,959	369,907
221402 - Fuel and Lubricants – Generator	45,000	1,000	72,820	260,000	145,128	149,139
221403 - Fuel and Lubricants	0	125,120	86	0	0	0
221501 - Repair and Maintenance–Civil	68,716	150,000	150,000	100,000	55,818	57,361
221502 - Repairs and Maintenance - Vehicle	66,381	66,381	84,999	130,000	72,564	74,569
221503 - Repairs and Maintenance–Generator	31,133	31,133	29,647	51,133	28,542	29,331
221505 - Repairs and Maintenance– ICT	33,714	33,714	101,346	238,229	132,975	136,650
221506 - Repairs\& Maint.– M.Cycle\&Other	875	1,000	0	46,000	25,676	26,385
221601 - Cleaning Materials and service	139,595	139,596	240,328	219,320	122,420	125,803
221602 - Stationery	177,682	145,000	275,974	165,000	92,100	94,645
221603 - Printing, Binding,Publication	7,868	5,944	9,216	80,944	45,181	46,429
221604 - Newspapers, Books and Periodic	22,930	18,850	24,660	25,000	13,955	14,341
221618 - Computer Supplies, Parts and Cabling	30,000	5,000	0	0	0	0
221701 - Consultancy Services	8,978	48,000	90,371	124,800	69,661	71,586
221811 - Other Specialized Materials	86,612	50,000	98,315	50,000	27,909	28,680
221903 - Staff Training – Local	48,809	48,808	34,665	100,000	55,819	57,362
221904 - Staff Training – Foreign	178,514	178,514	196,097	445,568	248,708	255,582
221905 - Tax Education	304,656	201,811	161,812	256,600	143,229	147,188
222102 - Workshops,Conferences,Siminars	291,807	150,000	435,133	181,510	101,316	104,116
222105 - Entertainment Representation	146,450	80,000	34,928	110,067	61,438	63,136
222106 - Employee Awards	0	0	1,100,000	0	0	0
222109 - Operational Expenses	215,296	207,523	213,153	192,000	107,171	110,133
222110 - Subscriptions	17,605	62,000	91,091	20,000	11,164	11,473
222113 - Guard and Security Services	197,296	210,000	230,519	243,600	135,973	139,731
222119 - Legal Dues and Compensations	130,000	32,566	10,085	62,000	34,607	35,563
222120 - Legal Retainer Fees	48,000	0	0	0	0	0
222123 - Other Compensations	612,615	2,084,223	1,290,911	923,970	515,744	529,998
223101 - Personnel Insurance	66,944	361,486	315,159	443,520	247,565	254,407

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
223106 - Vehicle Insurance	68,079	75,000	70,733	97,693	54,531	56,038
26 - GRANTS	**789,019**	**400,000**	**500,000**	**3,650,000**	**3,102,500**	**3,257,625**
263125 - Transfer-Revenue Enhanc.Initv.	789,019	400,000	500,000	3,500,000	2,975,000	3,123,750
263719 - Transfer to Liberia Institute of Tax Practitioners	0	0	0	150,000	127,500	133,875
31 - NON-FINANCIAL ASSETS	**421,401**	**500,000**	**500,000**	**49,000**	**49,000**	**53,900**
312203 - Furniture and Fixtures	0	0	0	6,000	6,000	6,600
312205 - Machinery and Equipment	0	0	0	23,000	23,000	25,300
312301 - ICT Infrast Hardware\&Networks	0	0	0	20,000	20,000	22,000
312401 - Other Fixed Assets	421,401	500,000	500,000	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**4,635,690**	**2,594,847**	**2,147,254**
332401 - Other Fixed Assets	0	0	0	4,635,690	2,594,847	2,147,254
Grand Total	17,525,741	18,865,427	20,465,354	26,899,486	21,633,520	21,934,131

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	17,525,741	18,865,427	20,465,354	26,899,486	21,633,520	21,934,131
Grand Total	17,525,741	18,865,427	20,465,354	26,899,486	21,633,520	21,934,131

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
14001 - Budget Finance	**17,525,741**	**18,865,427**	**20,465,354**	**26,899,486**	**21,633,520**	**21,934,131**
21 - COMPENSATION OF EMPLOYEES	**11,709,250**	**11,709,250**	**11,709,250**	**11,709,250**	**12,060,528**	**12,542,949**
22 - USE OF GOODS AND SERVICES	**4,606,071**	**6,256,177**	**7,756,104**	**6,855,546**	**3,826,645**	**3,932,403**
26 - GRANTS	**789,019**	**400,000**	**500,000**	**3,650,000**	**3,102,500**	**3,257,625**
31 - NON-FINANCIAL ASSETS	**421,401**	**500,000**	**500,000**	**49,000**	**49,000**	**53,900**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**4,635,690**	**2,594,847**	**2,147,254**
Grand Total	17,525,741	18,865,427	20,465,354	26,899,486	21,633,520	21,934,131

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
14001 - Budget Finance	**17,525,741**	**18,865,427**	**20,465,354**	**26,899,486**	**21,633,520**	**21,934,131**
21 - COMPENSATION OF EMPLOYEES	**11,709,250**	**11,709,250**	**11,709,250**	**11,709,250**	**12,060,528**	**12,542,949**
211101 - Basic Salary - Civil Service	11,709,250	11,709,250	11,709,250	11,709,250	12,060,528	12,542,949
22 - USE OF GOODS AND SERVICES	**4,606,071**	**6,256,177**	**7,756,104**	**6,855,546**	**3,826,645**	**3,932,403**
221101 - Foreign Travel-Means of travel	190,714	150,000	189,789	113,200	63,186	64,932
221102 - ForeignTravel-Daily Subsistence Allowance	157,610	145,000	354,100	255,000	142,337	146,271
221103 - Foreign Travel-Incidental Allowance	3,461	7,280	26,830	16,850	9,405	9,665
221104 - Domestic Travel-Means of Travel	25,253	25,250	60,000	134,500	75,076	77,151

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221105 - Domestic Travel-Daily Subsistence Allowance	288,998	150,000	691,889	497,437	277,660	285,334
221106 - Domestic Travel - Incidental	353	273	1,850	13,532	7,553	7,762
221201 - Electricity	60,000	60,000	60,000	90,000	50,236	51,624
221202 - Water and Sewage	0	2,500	3,112	5,000	2,791	2,868
221208 - Internet Provider Services	40,000	40,000	80,148	289,248	161,453	165,915
221209 - Scratch- Cards	65,525	65,525	109,999	82,799	46,217	47,494
221212 - Telecommunications	242	1,200	0	1,200	670	689
221302 - Res. Property Rental and Lease	0	18,450	18,450	18,450	10,298	10,583
221303 - Office Build. Rental and Lease	143,330	523,000	158,960	124,000	69,215	71,128
221306 - Other Rental and Lease	4,500	4,500	2,500	2,500	1,395	1,434
221401 - Fuel and Lubricants - Vehicles	580,530	550,530	636,429	644,876	359,959	369,907
221402 - Fuel and Lubricants – Generator	45,000	1,000	72,820	260,000	145,128	149,139
221403 - Fuel and Lubricants	0	125,120	86	0	0	0
221501 - Repair and Maintenance–Civil	68,716	150,000	150,000	100,000	55,818	57,361
221502 - Repairs and Maintenance - Vehicle	66,381	66,381	84,999	130,000	72,564	74,569
221503 - Repairs and Maintenance–Generator	31,133	31,133	29,647	51,133	28,542	29,331
221505 - Repairs and Maintenance– ICT	33,714	33,714	101,346	238,229	132,975	136,650
221506 - Repairs\& Maint.– M.Cycle\&Other	875	1,000	0	46,000	25,676	26,385
221601 - Cleaning Materials and service	139,595	139,596	240,328	219,320	122,420	125,803
221602 - Stationery	177,682	145,000	275,974	165,000	92,100	94,645
221603 - Printing, Binding,Publication	7,868	5,944	9,216	80,944	45,181	46,429
221604 - Newspapers, Books and Periodic	22,930	18,850	24,660	25,000	13,955	14,341
221618 - Computer Supplies, Parts and Cabling	30,000	5,000	0	0	0	0
221701 - Consultancy Services	8,978	48,000	90,371	124,800	69,661	71,586
221811 - Other Specialized Materials	86,612	50,000	98,315	50,000	27,909	28,680
221903 - Staff Training – Local	48,809	48,808	34,665	100,000	55,819	57,362
221904 - Staff Training – Foreign	178,514	178,514	196,097	445,568	248,708	255,582
221905 - Tax Education	304,656	201,811	161,812	256,600	143,229	147,188
222102 - Workshops,Conferences,Siminars	291,807	150,000	435,133	181,510	101,316	104,116
222105 - Entertainment Representation	146,450	80,000	34,928	110,067	61,438	63,136
222106 - Employee Awards	0	0	1,100,000	0	0	0
222109 - Operational Expenses	215,296	207,523	213,153	192,000	107,171	110,133
222110 - Subscriptions	17,605	62,000	91,091	20,000	11,164	11,473
222113 - Guard and Security Services	197,296	210,000	230,519	243,600	135,973	139,731
222119 - Legal Dues and Compensations	130,000	32,566	10,085	62,000	34,607	35,563
222120 - Legal Retainer Fees	48,000	0	0	0	0	0
222123 - Other Compensations	612,615	2,084,223	1,290,911	923,970	515,744	529,998
223101 - Personnel Insurance	66,944	361,486	315,159	443,520	247,565	254,407
223106 - Vehicle Insurance	68,079	75,000	70,733	97,693	54,531	56,038
26 - GRANTS	**789,019**	**400,000**	**500,000**	**3,650,000**	**3,102,500**	**3,257,625**

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
263125 - Transfer-Revenue Enhanc.Initv.	789,019	400,000	500,000	3,500,000	2,975,000	3,123,750
263719 - Transfer to Liberia Institute of Tax Practitioners	0	0	0	150,000	127,500	133,875
31 - NON-FINANCIAL ASSETS	**421,401**	**500,000**	**500,000**	**49,000**	**49,000**	**53,900**
312203 - Furniture and Fixtures	0	0	0	6,000	6,000	6,600
312205 - Machinery and Equipment	0	0	0	23,000	23,000	25,300
312301 - ICT Infrast Hardware\&Networks	0	0	0	20,000	20,000	22,000
312401 - Other Fixed Assets	421,401	500,000	500,000	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**4,635,690**	**2,594,847**	**2,147,254**
332401 - Other Fixed Assets	0	0	0	4,635,690	2,594,847	2,147,254
Grand Total	17,525,741	18,865,427	20,465,354	26,899,486	21,633,520	21,934,131

141 - Board of Tax Appeal

Policy Note

Mission

The Board of Tax Appeals was established in March 2011 as an independent quasi-judicial and administrative body to hear and resolve taxation disputes between taxpayers and tax authorities.

Achievements (FY2025)

Processed tax appeals and coordinated with LRA, though limited resources constrained public awareness efforts; Advanced internal systems for handling disputes; Managed cases where taxpayers filed objections totaling US$4.5 million, resulting in US$349,000 in revenue realized and US$58,000 refunded illustrating the importance of stronger dispute resolution mechanisms and currently pursuing active objections totaling US$7.8 million.

Objectives (FY2026)

Continued to adjudicate tax appeals cases and promote taxpayers' knowledge through awareness of the bill of rights and tax dispute resolution processes, fostering compliance, trust in the tax system, which will enhance economic growth and strengthen Technical Capacity development of staff, thereby increase productivity.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
141 - Tax Appeal Board	19	11	30	19	11	30	19	11	30

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	221,828	380,456	366,937	480,456	494,870	514,665
22 - USE OF GOODS AND SERVICES	136,839	310,454	208,272	267,000	149,036	153,155
31 - NON-FINANCIAL ASSETS	72,400	73,250	63,500	53,454	53,454	58,799
Grand Total	431,067	764,160	638,709	800,910	697,360	726,619

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
14101 -Administration and Mangt	431,067	764,160	638,709	800,910	697,360	726,619
Grand Total	431,067	764,160	638,709	800,910	697,360	726,619

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**221,828**	**380,456**	**366,937**	**480,456**	**494,870**	**514,665**
211101 - Basic Salary - Civil Service	221,828	380,456	366,937	480,456	494,870	514,665
22 - USE OF GOODS AND SERVICES	**136,839**	**310,454**	**208,272**	**267,000**	**149,036**	**153,155**
221201 - Electricity	0	28,800	7,947	2,500	1,395	1,434
221202 - Water and Sewage	0	1,200	0	4,000	2,233	2,295
221208 - Internet Provider Services	4,045	11,588	6,088	5,000	2,791	2,868
221209 - Scratch- Cards	0	0	2,000	2,000	1,116	1,147
221303 - Office Build. Rental and Lease	40,000	20,000	20,000	25,000	13,955	14,341
221401 - Fuel and Lubricants - Vehicles	0	13,000	5,300	15,000	8,373	8,604
221402 - Fuel and Lubricants – Generator	14,146	10,000	5,000	4,000	2,233	2,295
221501 - Repair and Maintenance–Civil	0	20,000	43,000	25,000	13,955	14,341

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221502 - Repairs and Maintenance - Vehicle	0	5,000	2,500	5,000	2,791	2,868
221503 - Repairs and Maintenance–Generator	0	0	0	2,000	1,116	1,147
221601 - Cleaning Materials and service	0	0	2,500	2,700	1,507	1,549
221602 - Stationery	2,624	9,116	3,412	5,500	3,070	3,155
221603 - Printing, Binding,Publication	2,024	6,250	2,925	5,000	2,791	2,868
221618 - Computer Supplies, Parts and Cabling	3,200	11,500	6,000	5,000	2,791	2,868
221813 - Media relations, Intelligence	3,000	8,000	4,000	6,500	3,628	3,728
221903 - Staff Training – Local	0	8,000	800	3,000	1,674	1,720
221908 - Scholarships – Foreign	0	0	0	35,000	19,537	20,077
222102 - Workshops,Conferences,Siminars	52,000	55,000	95,800	110,000	61,400	63,097
222105 - Entertainment Representation	0	0	1,000	4,000	2,233	2,294
222123 - Other Compensations	15,800	100,000	0	0	0	0
223106 - Vehicle Insurance	0	3,000	0	800	447	459
31 - NON-FINANCIAL ASSETS	**72,400**	**73,250**	**63,500**	**53,454**	**53,454**	**58,799**
312201 - Transport Equipment–Vehicles	60,000	60,000	54,500	40,000	40,000	44,000
312203 - Furniture and Fixtures	2,400	8,250	4,000	10,000	10,000	11,000
312205 - Machinery and Equipment	10,000	5,000	5,000	3,454	3,454	3,799
Grand Total	431,067	764,160	638,709	800,910	697,360	726,619

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	431,067	764,160	638,709	800,910	697,360	726,619
Grand Total	431,067	764,160	638,709	800,910	697,360	726,619

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
14101 - Administration and Mangt	**431,067**	**764,160**	**638,709**	**800,910**	**697,360**	**726,619**
21 - COMPENSATION OF EMPLOYEES	**221,828**	**380,456**	**366,937**	**480,456**	**494,870**	**514,665**
22 - USE OF GOODS AND SERVICES	**136,839**	**310,454**	**208,272**	**267,000**	**149,036**	**153,155**
31 - NON-FINANCIAL ASSETS	**72,400**	**73,250**	**63,500**	**53,454**	**53,454**	**58,799**
Grand Total	431,067	764,160	638,709	800,910	697,360	726,619

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
14101 - Administration and Mangt	**431,067**	**764,160**	**638,709**	**800,910**	**697,360**	**726,619**
21 - COMPENSATION OF EMPLOYEES	**221,828**	**380,456**	**366,937**	**480,456**	**494,870**	**514,665**
211101 - Basic Salary - Civil Service	221,828	380,456	366,937	480,456	494,870	514,665
22 - USE OF GOODS AND SERVICES	**136,839**	**310,454**	**208,272**	**267,000**	**149,036**	**153,155**
221201 - Electricity	0	28,800	7,947	2,500	1,395	1,434

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221202 - Water and Sewage	0	1,200	0	4,000	2,233	2,295
221208 - Internet Provider Services	4,045	11,588	6,088	5,000	2,791	2,868
221209 - Scratch- Cards	0	0	2,000	2,000	1,116	1,147
221303 - Office Build. Rental and Lease	40,000	20,000	20,000	25,000	13,955	14,341
221401 - Fuel and Lubricants - Vehicles	0	13,000	5,300	15,000	8,373	8,604
221402 - Fuel and Lubricants – Generator	14,146	10,000	5,000	4,000	2,233	2,295
221501 - Repair and Maintenance–Civil	0	20,000	43,000	25,000	13,955	14,341
221502 - Repairs and Maintenance - Vehicle	0	5,000	2,500	5,000	2,791	2,868
221503 - Repairs and Maintenance–Generator	0	0	0	2,000	1,116	1,147
221601 - Cleaning Materials and service	0	0	2,500	2,700	1,507	1,549
221602 - Stationery	2,624	9,116	3,412	5,500	3,070	3,155
221603 - Printing, Binding,Publication	2,024	6,250	2,925	5,000	2,791	2,868
221618 - Computer Supplies, Parts and Cabling	3,200	11,500	6,000	5,000	2,791	2,868
221813 - Media relations, Intelligence	3,000	8,000	4,000	6,500	3,628	3,728
221903 - Staff Training – Local	0	8,000	800	3,000	1,674	1,720
221908 - Scholarships – Foreign	0	0	0	35,000	19,537	20,077
222102 - Workshops,Conferences,Siminars	52,000	55,000	95,800	110,000	61,400	63,097
222105 - Entertainment Representation	0	0	1,000	4,000	2,233	2,294
222123 - Other Compensations	15,800	100,000	0	0	0	0
223106 - Vehicle Insurance	0	3,000	0	800	447	459
31 - NON-FINANCIAL ASSETS	**72,400**	**73,250**	**63,500**	**53,454**	**53,454**	**58,799**
312201 - Transport Equipment–Vehicles	60,000	60,000	54,500	40,000	40,000	44,000
312203 - Furniture and Fixtures	2,400	8,250	4,000	10,000	10,000	11,000
312205 - Machinery and Equipment	10,000	5,000	5,000	3,454	3,454	3,799
Grand Total	431,067	764,160	638,709	800,910	697,360	726,619

315 - National Food Assistance Agency

Policy Note

Mission

The National Food Assistance Agency was created in March 1970 by an Act of National Legislature to coordinate food assistance program between GOL and relief agencies such as the UN/WFP. CARE. Etc. To efficiently determine policies on management of aid for more effective programming.

Achievements (FY2025)

Reclassified old staff and recruited and trained new staff; Developed 2025 Annual Implementation Plan (AIP), 2025 Service Delivery Charter (SDC), and performance target; Worked with FAO and Partnership for Sustainable Development of Liberia (PSDL) to develop NFAA's five-year strategic plan. A technical review of the Five-Year Strategic Plan was conducted with stakeholders; lobbied with relevant authorities for the enactment of NFAA. The act to create the National Food Assistance Agency was passed, approved, and printed into a handbill and finalized the development and publishing of the Agency's online platform (user-friendly website, Facebook page, and staff email accounts).

Objectives (FY2026)

To rebrand the image of NFAA, create the National office, employ, and train staff to fill-in the capacity gaps within the agency to drive its vision to support the government's agenda, and acquire logistics to enhance the implementation of feeding programs across Liberia along with donor partners.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
315 - National Food Assistance Agenc	23	15	38	23	15	38	23	15	38

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	124,574	283,500	257,230	272,700	280,881	292,116
22 - USE OF GOODS AND SERVICES	0	206,200	198,873	310,200	173,150	177,935
31 - NON-FINANCIAL ASSETS	0	119,000	115,500	50,000	50,000	55,000
Grand Total	124,574	608,700	571,603	632,900	504,031	525,051

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31501 -Administration and Management	124,574	608,700	571,603	632,900	504,031	525,051
Grand Total	124,574	608,700	571,603	632,900	504,031	525,051

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**124,574**	**283,500**	**257,230**	**272,700**	**280,881**	**292,116**
211101 - Basic Salary - Civil Service	124,574	283,500	257,230	272,700	280,881	292,116
22 - USE OF GOODS AND SERVICES	**0**	**206,200**	**198,873**	**310,200**	**173,150**	**177,935**
221101 - Foreign Travel-Means of travel	0	1,800	0	0	0	0
221102 - ForeignTravel-Daily Subsistence Allowance	0	1,000	749	0	0	0
221103 - Foreign Travel-Incidental Allowance	0	1,000	280	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	0	9,860	5,304	7,000	3,907	4,015
221201 - Electricity	0	3,600	3,600	41,400	23,109	23,748
221202 - Water and Sewage	0	240	240	1,000	558	573

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221208 - Internet Provider Services	0	3,000	3,000	23,300	13,006	13,365
221209 - Scratch- Cards	0	14,820	14,820	9,000	5,024	5,163
221303 - Office Build. Rental and Lease	0	75,000	75,000	75,000	41,864	43,021
221401 - Fuel and Lubricants - Vehicles	0	35,320	35,320	35,600	19,871	20,420
221402 - Fuel and Lubricants – Generator	0	2,400	2,400	0	0	0
221502 - Repairs and Maintenance - Vehicle	0	7,200	7,200	2,500	1,395	1,434
221503 - Repairs and Maintenance–Generator	0	1,200	1,200	1,500	837	860
221601 - Cleaning Materials and service	0	900	900	4,500	2,512	2,581
221602 - Stationery	0	1,200	1,200	15,000	8,373	8,605
221603 - Printing, Binding,Publication	0	0	0	4,000	2,233	2,295
221607 - Employee ID Cards	0	630	630	800	447	459
222102 - Workshops,Conferences,Siminars	0	24,230	24,230	15,000	8,373	8,604
222109 - Operational Expenses	0	3,000	3,000	65,000	36,282	37,285
222113 - Guard and Security Services	0	16,800	16,800	9,600	5,359	5,507
223106 - Vehicle Insurance	0	3,000	3,000	0	0	0
31 - NON-FINANCIAL ASSETS	**0**	**119,000**	**115,500**	**50,000**	**50,000**	**55,000**
312201 - Transport Equipment–Vehicles	0	119,000	115,500	50,000	50,000	55,000
Grand Total	124,574	608,700	571,603	632,900	504,031	525,051

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	124,574	608,700	571,603	632,900	504,031	525,051
Grand Total	124,574	608,700	571,603	632,900	504,031	525,051

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31501 - Administration and Management	**124,574**	**608,700**	**571,603**	**632,900**	**504,031**	**525,051**
21 - COMPENSATION OF EMPLOYEES	**124,574**	**283,500**	**257,230**	**272,700**	**280,881**	**292,116**
22 - USE OF GOODS AND SERVICES	**0**	**206,200**	**198,873**	**310,200**	**173,150**	**177,935**
31 - NON-FINANCIAL ASSETS	**0**	**119,000**	**115,500**	**50,000**	**50,000**	**55,000**
Grand Total	124,574	608,700	571,603	632,900	504,031	525,051

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31501 - Administration and Management	**124,574**	**608,700**	**571,603**	**632,900**	**504,031**	**525,051**
21 - COMPENSATION OF EMPLOYEES	**124,574**	**283,500**	**257,230**	**272,700**	**280,881**	**292,116**
211101 - Basic Salary - Civil Service	124,574	283,500	257,230	272,700	280,881	292,116
22 - USE OF GOODS AND SERVICES	**0**	**206,200**	**198,873**	**310,200**	**173,150**	**177,935**
221101 - Foreign Travel-Means of travel	0	1,800	0	0	0	0

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221102 - ForeignTravel-Daily Subsistence Allowance	0	1,000	749	0	0	0
221103 - Foreign Travel-Incidental Allowance	0	1,000	280	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	0	9,860	5,304	7,000	3,907	4,015
221201 - Electricity	0	3,600	3,600	41,400	23,109	23,748
221202 - Water and Sewage	0	240	240	1,000	558	573
221208 - Internet Provider Services	0	3,000	3,000	23,300	13,006	13,365
221209 - Scratch- Cards	0	14,820	14,820	9,000	5,024	5,163
221303 - Office Build. Rental and Lease	0	75,000	75,000	75,000	41,864	43,021
221401 - Fuel and Lubricants - Vehicles	0	35,320	35,320	35,600	19,871	20,420
221402 - Fuel and Lubricants – Generator	0	2,400	2,400	0	0	0
221502 - Repairs and Maintenance - Vehicle	0	7,200	7,200	2,500	1,395	1,434
221503 - Repairs and Maintenance–Generator	0	1,200	1,200	1,500	837	860
221601 - Cleaning Materials and service	0	900	900	4,500	2,512	2,581
221602 - Stationery	0	1,200	1,200	15,000	8,373	8,605
221603 - Printing, Binding,Publication	0	0	0	4,000	2,233	2,295
221607 - Employee ID Cards	0	630	630	800	447	459
222102 - Workshops,Conferences,Siminars	0	24,230	24,230	15,000	8,373	8,604
222109 - Operational Expenses	0	3,000	3,000	65,000	36,282	37,285
222113 - Guard and Security Services	0	16,800	16,800	9,600	5,359	5,507
223106 - Vehicle Insurance	0	3,000	3,000	0	0	0
31 - NON-FINANCIAL ASSETS	**0**	**119,000**	**115,500**	**50,000**	**50,000**	**55,000**
312201 - Transport Equipment–Vehicles	0	119,000	115,500	50,000	50,000	55,000
Grand Total	124,574	608,700	571,603	632,900	504,031	525,051

144 - General Government Expenditure

Policy Note

Mission

Achievements (FY2025)

Objectives (FY2026)

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
22 - USE OF GOODS AND SERVICES	0	0	0	6,720,850	3,751,462	3,855,143
24 - INTEREST AND OTHER CHARGES	0	0	0	55,000,705	55,000,705	55,000,705
25 - SUBSIDIES	0	0	0	500,000	450,000	450,000
26 - GRANTS	0	0	0	48,332,277	41,082,435	43,136,558
27 - SOCIAL BENEFITS	0	0	0	19,191,747	19,191,747	19,191,747
41 - DOMESTIC LIABILITIES	0	0	0	118,323,740	118,323,740	121,873,453
42 - FOREIGN	0	0	0	56,675,555	56,675,555	56,675,555
Grand Total	0	0	0	304,744,874	294,475,644	300,183,161

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
14401 -Expenditure Management	0	0	0	129,745,579	119,476,349	121,634,153
14402 -Debt Management	0	0	0	174,999,295	174,999,295	178,549,008
Grand Total	0	0	0	304,744,874	294,475,644	300,183,161

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
22 - USE OF GOODS AND SERVICES	**0**	**0**	**0**	**6,720,850**	**3,751,462**	**3,855,143**
221619 - Central Bank Charges	0	0	0	3,000,000	1,674,548	1,720,828
221620 - Commercial Bank Charges	0	0	0	1,500,000	837,274	860,414
221621 - IFMIS License fees	0	0	0	165,850	92,575	95,134
221701 - Consultancy Services	0	0	0	2,055,000	1,147,065	1,178,767
24 - INTEREST AND OTHER CHARGES	**0**	**0**	**0**	**55,000,705**	**55,000,705**	**55,000,705**
241101 - Loan Interest - Bilateral	0	0	0	1,544,409	1,544,409	1,544,409
241102 - Loan Interest - Multilateral	0	0	0	12,269,420	12,269,420	12,269,420
241103 - Loan Interest - Private Entit	0	0	0	475,115	475,115	475,115
242102 - Interest on Bonds	0	0	0	16,105,070	16,105,070	16,105,070
242104 - Interest on Commerical Bank Loans	0	0	0	559,048	559,048	559,048
243101 - Interest on Loans - Central Bank of Liberia	0	0	0	24,047,643	24,047,643	24,047,643
25 - SUBSIDIES	**0**	**0**	**0**	**500,000**	**450,000**	**450,000**
256110 - Timber Workers	0	0	0	500,000	450,000	450,000
26 - GRANTS	**0**	**0**	**0**	**48,332,277**	**41,082,435**	**43,136,558**
262102 - Trade Agreement Levy - ECOWAS	0	0	0	9,862,519	8,383,141	8,802,298

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
262201 - Contributions to International Organizations	0	0	0	7,946,867	6,754,837	7,092,579
263106 - Contingency Transfers–Current	0	0	0	10,187,219	8,659,136	9,092,093
263710 - Transfer to IATI Annual Subscription	0	0	0	2,587	2,199	2,309
263711 - Transfer to UNDP Annual Subscription	0	0	0	750,000	637,500	669,375
263712 - Transfer to Japanese Bank Service Charge	0	0	0	250,000	212,500	223,125
263713 - Transfer to African Development Bank Annual Subscription	0	0	0	1,264,647	1,074,950	1,128,698
263831 - Transfer to Vendor Share	0	0	0	14,247,146	12,110,074	12,715,578
264259 - Deficit Pool Fund	0	0	0	1,875,000	1,593,750	1,673,438
265338 - Transfer to AAID Implementation Program (ALP	0	0	0	500,000	425,000	446,250
265339 - Transfer to Independence Day Celebration (IDA)	0	0	0	700,000	595,000	624,750
265522 - Community Forest Sharing	0	0	0	746,292	634,348	666,065
27 - SOCIAL BENEFITS	**0**	**0**	**0**	**19,191,747**	**19,191,747**	**19,191,747**
271102 - Benefits-Former Elected Officials	0	0	0	1,727,000	1,727,000	1,727,000
271103 - Retirement Benefits	0	0	0	6,477,755	6,477,755	6,477,755
273105 - Pension	0	0	0	10,486,992	10,486,992	10,486,992
273110 - Transfer to Elected and Served	0	0	0	500,000	500,000	500,000
41 - DOMESTIC LIABILITIES	**0**	**0**	**0**	**118,323,740**	**118,323,740**	**121,873,453**
412102 - Government Bonds	0	0	0	63,602,497	63,602,497	65,510,573
412103 - Promissory Notes	0	0	0	9,317,464	9,317,464	9,596,988
413103 - Other	0	0	0	550,000	550,000	566,500
413104 - Loan from Central Bank	0	0	0	34,605,820	34,605,820	35,643,994
413105 - NASSCORP Loans	0	0	0	4,725,334	4,725,334	4,867,094
417104 - Other Liabilities	0	0	0	5,522,625	5,522,625	5,688,304
42 - FOREIGN	**0**	**0**	**0**	**56,675,555**	**56,675,555**	**56,675,555**
423101 - Multi-laterals Loans	0	0	0	46,446,751	46,446,751	46,446,751
423102 - Bi-lateral Loans	0	0	0	5,908,358	5,908,358	5,908,358
423103 - Other Loans	0	0	0	1,554,785	1,554,785	1,554,785
427101 - Subscriptions & Other Payables (Foreign)	0	0	0	2,765,661	2,765,661	2,765,661
Grand Total	0	0	0	304,744,874	294,475,644	300,183,161

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	0	0	0	304,744,874	294,475,644	300,183,161
Grand Total	0	0	0	304,744,874	294,475,644	300,183,161

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification						
ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
14401 - Expenditure Management	0	0	0	129,745,579	119,476,349	121,634,153
22 - USE OF GOODS AND SERVICES	0	0	0	6,720,850	3,751,462	3,855,143
24 - INTEREST AND OTHER CHARGES	0	0	0	55,000,705	55,000,705	55,000,705
25 - SUBSIDIES	0	0	0	500,000	450,000	450,000
26 - GRANTS	0	0	0	48,332,277	41,082,435	43,136,558
27 - SOCIAL BENEFITS	0	0	0	19,191,747	19,191,747	19,191,747
14402 - Debt Management	0	0	0	174,999,295	174,999,295	178,549,008
41 - DOMESTIC LIABILITIES	0	0	0	118,323,740	118,323,740	121,873,453
42 - FOREIGN	0	0	0	56,675,555	56,675,555	56,675,555
Grand Total	0	0	0	304,744,874	294,475,644	300,183,161

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification						
OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
14401 - Expenditure Management	0	0	0	129,745,579	119,476,349	121,634,153
22 - USE OF GOODS AND SERVICES	0	0	0	6,720,850	3,751,462	3,855,143
221619 - Central Bank Charges	0	0	0	3,000,000	1,674,548	1,720,828
221620 - Commercial Bank Charges	0	0	0	1,500,000	837,274	860,414
221621 - IFMIS License fees	0	0	0	165,850	92,575	95,134
221701 - Consultancy Services	0	0	0	2,055,000	1,147,065	1,178,767
24 - INTEREST AND OTHER CHARGES	0	0	0	55,000,705	55,000,705	55,000,705
241101 - Loan Interest - Bilateral	0	0	0	1,544,409	1,544,409	1,544,409
241102 - Loan Interest - Multilateral	0	0	0	12,269,420	12,269,420	12,269,420
241103 - Loan Interest - Private Entit	0	0	0	475,115	475,115	475,115
242102 - Interest on Bonds	0	0	0	16,105,070	16,105,070	16,105,070
242104 - Interest on Commerical Bank Loans	0	0	0	559,048	559,048	559,048
243101 - Interest on Loans - Central Bank of Liberia	0	0	0	24,047,643	24,047,643	24,047,643
25 - SUBSIDIES	0	0	0	500,000	450,000	450,000
256110 - Timber Workers	0	0	0	500,000	450,000	450,000
26 - GRANTS	0	0	0	48,332,277	41,082,435	43,136,558
262102 - Trade Agreement Levy - ECOWAS	0	0	0	9,862,519	8,383,141	8,802,298
262201 - Contributions to International Organizations	0	0	0	7,946,867	6,754,837	7,092,579
263106 - Contingency Transfers–Current	0	0	0	10,187,219	8,659,136	9,092,093
263710 - Transfer to IATI Annual Subscription	0	0	0	2,587	2,199	2,309
263711 - Transfer to UNDP Annual Subscription	0	0	0	750,000	637,500	669,375
263712 - Transfer to Japanese Bank Service Charge	0	0	0	250,000	212,500	223,125
263713 - Transfer to African Development Bank Annual Subscription	0	0	0	1,264,647	1,074,950	1,128,698
263831 - Transfer to Vendor Share	0	0	0	14,247,146	12,110,074	12,715,578
264259 - Deficit Pool Fund	0	0	0	1,875,000	1,593,750	1,673,438

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
265338 - Transfer to AAID Implementation Program (ALP	0	0	0	500,000	425,000	446,250
265339 - Transfer to Independence Day Celebration (IDA)	0	0	0	700,000	595,000	624,750
265522 - Community Forest Sharing	0	0	0	746,292	634,348	666,065
27 - SOCIAL BENEFITS	**0**	**0**	**0**	**19,191,747**	**19,191,747**	**19,191,747**
271102 - Benefits-Former Elected Officials	0	0	0	1,727,000	1,727,000	1,727,000
271103 - Retirement Benefits	0	0	0	6,477,755	6,477,755	6,477,755
273105 - Pension	0	0	0	10,486,992	10,486,992	10,486,992
273110 - Transfer to Elected and Served	0	0	0	500,000	500,000	500,000
14402 - Debt Management	**0**	**0**	**0**	**174,999,295**	**174,999,295**	**178,549,008**
41 - DOMESTIC LIABILITIES	**0**	**0**	**0**	**118,323,740**	**118,323,740**	**121,873,453**
412102 - Government Bonds	0	0	0	63,602,497	63,602,497	65,510,573
412103 - Promissory Notes	0	0	0	9,317,464	9,317,464	9,596,988
413103 - Other	0	0	0	550,000	550,000	566,500
413104 - Loan from Central Bank	0	0	0	34,605,820	34,605,820	35,643,994
413105 - NASSCORP Loans	0	0	0	4,725,334	4,725,334	4,867,094
417104 - Other Liabilities	0	0	0	5,522,625	5,522,625	5,688,304
42 - FOREIGN	**0**	**0**	**0**	**56,675,555**	**56,675,555**	**56,675,555**
423101 - Multi-laterals Loans	0	0	0	46,446,751	46,446,751	46,446,751
423102 - Bi-lateral Loans	0	0	0	5,908,358	5,908,358	5,908,358
423103 - Other Loans	0	0	0	1,554,785	1,554,785	1,554,785
427101 - Subscriptions & Other Payables (Foreign)	0	0	0	2,765,661	2,765,661	2,765,661
Grand Total	0	0	0	304,744,874	294,475,644	300,183,161

02 - Local Government Service

Goal:

To promote more relevant, effective and accountable government services to counties and urban environments.

Strategic Objective:

To strengthen the decentralization of government services and promote effective local governance, while developing and sustaining a safe, clean, and healthy urban environment in Monrovia and all fifteen counties of Liberia.

Summary of Full Time Equivalent

No data available for this report

Summary by Economic Classification						
Economic Classification	FY 2024 ACTUALS	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	15,761,126	16,696,269	16,667,748	17,516,269	18,041,758	18,763,428
22 - USE OF GOODS AND SERVICES	5,469,363	1,284,357	3,019,140	3,204,389	1,788,632	1,838,067
26 - GRANTS	9,196,962	10,848,274	11,466,585	10,748,285	9,136,042	9,592,852
27 - SOCIAL BENEFITS	12,210	400,000	0	400,000	400,000	400,000
31 - NON-FINANCIAL ASSETS	693,690	9,700,000	6,696,000	241,556	241,556	265,712
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	35,326,366	19,774,083	16,363,198
Grand Total	31,133,351	38,928,900	37,849,473	67,436,865	49,382,071	47,223,257

1.10 Summary by Spending Entity						
Sector/Spending Entity	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
105 - Ministry of Internal Affairs	23,201,994	31,351,199	31,348,285	57,195,165	41,349,069	39,208,309
127 - National Council of Chiefs and Elders	174,606	0	0	0	0	0
142 - National Identification Registry	747,141	798,528	732,024	1,998,528	1,454,862	1,392,162
143 - National Disaster Management Agency	1,386,936	746,887	682,773	1,316,387	1,059,879	1,097,948
318 - Monrovia City Corporation	3,830,836	4,060,965	3,305,104	4,562,964	3,975,811	3,978,568
325 - Paynesville City Corporation	1,791,838	1,971,321	1,781,287	2,363,821	1,542,450	1,546,270
Grand Total	31,133,351	38,928,900	37,849,473	67,436,865	49,382,071	47,223,257

105 - Ministry of Internal Affairs

Policy Note

Mission

The mandate of the Ministry of Internal Affairs is to support democratic, effective, and efficient local governance; spearhead the implementation of decentralization; promote popular participation in decision-making processes; strengthen local service delivery; and maintain peace, harmony, and social cohesion in the country.

Achievements (FY2025)

In 2025, major strides were made in strengthening local governance and service delivery across Liberia. County Treasuries were operationalized in Grand Bassa, Bong and Maryland; 15 County Service Centers were deployed; and over 300 staff were trained in financial management, procurement, and MEL systems. Key policy and planning milestones included the validation of the Revenue Sharing Act Draft, completion of nationwide consultations for County Development Agendas, and alignment of county priorities with the ARREST Agenda and SDGs.

Additionally, Service Delivery Charters reached over 50,000 citizens, sanitation pilots were launched in 10 districts, and spatial mapping and zoning regulations were completed in several counties. MEL dashboards and systems were integrated at both county and district levels, enhancing real-time reporting and accountability. These achievements collectively improved planning, coordination, and service delivery at the subnational level.

Objectives (FY2026)

In FY2026, the program will focus on advancing decentralization, improving public service delivery, and strengthening local governance across Liberia. Plans include expanding County Service Centers to five additional counties and operationalizing new County Treasuries in Grand Cape Mount, River Gee, and Sinoe. The year will also emphasize the implementation of the Revenue Sharing Act through nationwide advocacy campaigns and the training of county finance officers on decentralized budgeting and vendor payment systems. These efforts will be supported by County Development Agenda validation workshops, stakeholder forums, and citizen feedback sessions to foster inclusive participation and accountability. To enhance county systems, a County Planning Committee will be established and supported with quarterly coordination meetings, and MEL reporting templates will be introduced to strengthen performance tracking. Spatial mapping is expected to take place in eight counties to support better planning and infrastructure management, along with sanitation pilot projects to be implemented in 12 districts—complemented by equipment procurement, hygiene campaigns, and validation of zoning regulations with district councils. To enhance transparency and accountability, digital transformation will be a key priority in FY2026. ERP systems will be deployed in five pilot counties. MEL dashboards will be designed and integrated with IFMIS and AAID reporting systems to enable real-time monitoring and decision-making. In addition, citizen feedback portals and digital civic engagement platforms will be launched to promote open communication and strengthen trust between citizens and local authorities.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
105 - Ministry of Internal Affairs	4,018	693	4,711	4,018	693	4,711	4,018	693	4,711

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	10,701,758	12,116,025	12,009,482	12,616,025	12,994,506	13,514,286
22 - USE OF GOODS AND SERVICES	2,707,564	436,900	1,722,218	562,933	314,219	322,902
26 - GRANTS	9,196,962	10,848,274	11,466,585	10,748,285	9,136,042	9,592,852
27 - SOCIAL BENEFITS	12,210	400,000	0	400,000	400,000	400,000
31 - NON-FINANCIAL ASSETS	583,500	7,550,000	6,150,000	241,556	241,556	265,712
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	32,626,366	18,262,746	15,112,557
Grand Total	23,201,994	31,351,199	31,348,285	57,195,165	41,349,069	39,208,309

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
10501 -Urban Affairs	158,637	383,089	333,084	85,200	47,557	48,871
10502 -Operations	55,270	0	0	0	0	0
10503 -Research and Development Plan.	11,854	0	0	99,199	60,672	63,217
10504 -Administration and Management	13,130,623	21,140,522	21,276,652	35,470,976	27,059,855	25,959,232

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
10505 -Direction and Management	1,559,792	619,618	578,094	597,718	503,683	528,680
01 -Bomi County	970,884	981,666	981,666	981,668	780,238	796,004
02 -Bong County	705,998	731,666	731,666	3,432,823	2,094,226	1,846,072
03 -Gbarpolu County	724,720	731,666	731,666	731,667	567,737	572,878
04 -Grand Bassa County	1,199,996	1,231,666	1,221,008	4,753,206	2,975,536	2,668,030
05 -Grand Cape Mount County	973,749	981,666	969,814	981,667	780,238	796,003
06 -Grand Gedeh County	205,918	711,666	699,814	711,667	550,737	555,028
07 -Grand Kru County	205,999	211,666	211,666	211,667	125,738	108,778
08 -Lofa County	205,938	211,666	199,813	211,667	125,738	108,778
09 -Margibi County	365,322	391,666	391,016	436,667	315,528	307,996
10 -Maryland County	203,668	226,666	226,666	261,667	168,238	153,403
11 -Montserrado County	203,998	414,646	414,646	620,642	436,599	433,610
12 -Nimba County	1,705,876	1,746,666	1,746,016	6,972,063	4,379,535	3,935,395
13 -River Cess County	205,999	211,666	211,666	211,667	125,738	108,778
14 -River Gee County	205,918	211,666	211,666	211,667	125,738	108,778
15 -Sinoe County	201,835	211,666	211,666	211,667	125,738	108,778
Grand Total	23,201,994	31,351,199	31,348,285	57,195,165	41,349,069	39,208,309

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**61,000**	**7,550,000**	**8,025,000**	**32,626,366**	**18,262,746**	**15,112,557**
023841 - CPF-Liberia Decentralization Support Programme (LDSPII)	-	650,000	650,000	650,000	363,840	301,080
023860 - CPF: Enhancing Climate Information System for Resilient Development in Liberia (Liberia CIS)	-	-	250,000	-	-	-
023876 - County Development Agenda Projects	-	1,000,000	1,175,000	-	-	-
023898 - Construction of Service Centers	-	-	-	800,000	447,803	370,560
023899 - County Development Fund	-	-	-	2,800,000	1,567,313	1,296,972
024000 - Renovation & Equip. of Superintendent Compound	-	-	-	150,000	83,963	69,480
094000 - District Development Projects	-	5,900,000	5,900,000	15,466,365	8,657,363	7,164,027
096500 - County Development Agenda Project	-	-	-	12,760,001	7,142,464	5,910,438
097300 - National Decentralization Program	61,000	-	-	-	-	-
098000 - CPF: Monrovia Metropolitan Climate Resilience Project	-	-	50,000	-	-	-
Grand Total	61,000	7,550,000	8,025,000	32,626,366	18,262,746	15,112,557

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**10,701,758**	**12,116,025**	**12,009,482**	**12,616,025**	**12,994,506**	**13,514,286**
211101 - Basic Salary - Civil Service	10,701,758	12,116,025	12,009,482	12,616,025	12,994,506	13,514,286

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
22 - USE OF GOODS AND SERVICES	**2,707,564**	**436,900**	**1,722,218**	**562,933**	**314,219**	**322,902**
221101 - Foreign Travel-Means of travel	0	0	0	17,690	9,874	10,147
221102 - ForeignTravel-Daily Subsistence Allowance	0	0	0	3,000	1,675	1,721
221104 - Domestic Travel-Means of Travel	0	0	10,000	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	21,686	27,500	15,350	15,774
221201 - Electricity	0	0	0	68,200	38,068	39,120
221208 - Internet Provider Services	0	0	0	2,000	1,116	1,147
221209 - Scratch- Cards	0	0	0	3,000	1,675	1,721
221303 - Office Build. Rental and Lease	15,800	0	0	0	0	0
221305 - Vehicle Rental and Lease	0	0	1,380	0	0	0
221401 - Fuel and Lubricants - Vehicles	75,918	100,000	11,657	53,600	29,919	30,746
221501 - Repair and Maintenance–Civil	470,000	100,000	1,145,205	15,000	8,373	8,604
221502 - Repairs and Maintenance - Vehicle	11,208	0	0	4,000	2,233	2,295
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	100,000	0	8,000	4,465	4,588
221601 - Cleaning Materials and service	6,495	0	0	1,200	670	689
221602 - Stationery	69,642	0	0	8,000	4,465	4,589
221603 - Printing, Binding,Publication	8,970	36,900	49,715	15,000	8,373	8,604
221605 - Computer Supplies and ICT Services	6,422	0	0	2,000	1,116	1,147
221606 - Other Office Materials and Consumables	9,875	0	3,690	800	447	459
221701 - Consultancy Services	0	0	0	31,200	17,415	17,896
221704 - Feasibility Studies/Surveys	0	0	0	30,000	16,745	17,208
221903 - Staff Training – Local	0	0	25,570	0	0	0
221904 - Staff Training – Foreign	0	0	0	2,000	1,116	1,147
221908 - Scholarships – Foreign	0	0	0	5,000	2,791	2,868
222102 - Workshops,Conferences,Siminars	1,967,921	100,000	449,715	109,699	61,232	62,924
222103 - Food and Catering Services	0	0	3,600	0	0	0
222109 - Operational Expenses	65,313	0	0	30,044	16,770	17,233
222123 - Other Compensations	0	0	0	126,000	70,331	72,275
26 - GRANTS	**9,196,962**	**10,848,274**	**11,466,585**	**10,748,285**	**9,136,042**	**9,592,852**
262201 - Contributions to International Organizations	0	0	650,000	0	0	0
263121 - Transfer to Cities	149,014	283,089	283,084	0	0	0
263184 - Transfer to Peace Ambassador	307,621	350,000	349,996	550,000	467,500	490,875
263192 - Transfer to County Services Center Running Cost	188,129	375,000	337,493	375,000	318,750	334,695
263503 - GOL County Development Fund	2,799,324	2,799,990	2,799,990	0	0	0
263504 - Nimba County (MITTAL)	1,500,000	1,500,000	1,500,000	1,500,000	1,275,000	1,338,750
263505 - Bong County (MITTAL)	500,000	500,000	500,000	500,000	425,000	446,250
263506 - Grand Bassa County (MITTAL)	1,000,000	1,000,000	1,000,000	1,000,000	850,000	892,500
263507 - Margibi (Firestone)	160,000	160,000	160,000	160,000	136,000	142,800
263508 - Montserrado (Firestone)	0	77,980	77,980	77,980	66,283	69,597

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
263639 - Western Cluster:Bomi	770,000	770,000	770,000	770,001	654,501	687,226
263640 - Western Cluster:Cape Mount	770,000	770,000	770,000	770,000	654,500	687,225
263641 - Western Cluster:Gbarpolu	520,000	520,000	520,000	520,000	442,000	464,100
263648 - Transfer to Gender Responsive Planning & Budgeting (GRPB)	60,000	160,005	160,005	160,005	136,004	142,804
263654 - Transfer to Sanniquellie City Corporation	0	0	0	60,000	51,000	53,550
263655 - Transfer to Robert Sports City Corporation	0	0	0	50,000	42,500	44,625
263656 - Transfer to Cesto City Corporation	0	0	0	50,000	42,500	44,625
263657 - Transfer to Fish Town City Corporation	0	0	0	60,000	51,000	53,550
263658 - Transfer to Gwedru City Corporation	0	0	0	60,000	51,000	53,550
263659 - Transfer to Voinjama City Corporation	0	0	0	60,000	51,000	53,550
263660 - Transfer to Bopolu City Corporation	0	0	0	50,000	42,500	44,625
263661 - Transfer to Tumansburg City Corporation	0	0	0	50,000	42,500	44,625
263662 - Transfer to Barclayville City Corporation	0	0	0	50,000	42,500	44,625
263663 - Transfer to Greenville City Corporation	0	0	0	50,000	42,500	44,625
263664 - Transfer to Unification City Corporation	0	0	0	22,000	18,700	19,635
263665 - Transfer to Bong Mines City Corporation	0	0	0	20,000	17,000	17,850
263666 - Transfer to Brenard Farm City Corporation	0	0	0	20,000	17,000	17,850
263667 - Transfer to Zoweinta City Corporation	0	0	0	20,000	17,000	17,850
263668 - Transfer to Salala City Corporation	0	0	0	20,000	17,000	17,850
263669 - Transfer to Kanweaken City Corporation	0	0	0	20,000	17,000	17,850
263670 - Transfer to Pleebo City Corporation	0	0	0	20,000	17,000	17,850
263671 - Transfer to Saclepea City Corporation	0	0	0	20,000	17,000	17,850
263672 - Transfer to Kalorken City Corporation	0	0	0	20,000	17,000	17,850
263673 - Transfer to Kolahun City Corporation	0	0	0	20,000	17,000	17,850
263674 - Transfer to Bentol City Corporation	0	0	0	20,000	17,000	17,850
263675 - Transfer to Orangegrove City Corporation	0	0	0	20,000	17,000	17,850
263676 - Transfer to Toe Town City Corporation	0	0	0	20,000	17,000	17,850
263677 - Transfer to Edina City Corporation	0	0	0	20,000	17,000	17,850
263678 - Transfer to Kahnplay City Corporation	0	0	0	20,000	17,000	17,850
263679 - Transfer to Palala City Corporation	0	0	0	20,000	17,000	17,850
263680 - Transfer to Kronwroken City Corporation	0	0	0	20,000	17,000	17,850
263722 - Transfer to Assembly of Chiefs & Governor	0	0	0	200,000	170,000	178,500
263723 - Transfer to County Council	0	0	0	300,000	255,000	267,750
263724 - Transfer to County Administration	0	0	0	750,000	637,500	669,375
263807 - Transfer to National Concessions Conflicts Resolution Office	249,300	263,100	263,100	263,100	223,635	234,817
263823 - Transfer to Council of Chiefs	0	237,491	281,891	587,491	499,367	524,335
263834 - Transfer to Grand Gedeh SDF	0	500,000	500,000	500,000	425,000	446,250
264182 - Transfer to Peace Building Plan Intergovernmental	223,574	319,618	311,304	319,618	271,675	285,259

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
265546 - Transfer to Brewerville City Corporation	0	100,000	100,000	130,000	110,500	116,025
265547 - Transfer to Borough of New Kru Town	0	25,000	25,000	75,000	63,750	66,938
265548 - Transfer to Gbarnga City Corporation	0	20,000	20,000	70,000	59,500	62,475
265549 - Transfer to Kakata City Corporation	0	20,000	20,000	60,000	51,000	53,550
265550 - Transfer to Gompa City Corporation	0	20,000	20,000	63,090	53,627	56,308
265551 - Transfer to Tapita City Corporation	0	15,000	15,000	55,000	46,750	49,088
265552 - Transfer to Harper City Corporation	0	15,000	15,000	50,000	42,500	44,625
265553 - Transfer to Buchanan City Corporation	0	20,000	9,992	60,000	51,000	53,550
265554 - Transfer to Other Cities Corporation	0	27,001	6,750	0	0	0
27 - SOCIAL BENEFITS	**12,210**	**400,000**	**0**	**400,000**	**400,000**	**400,000**
273102 - Incap.Death\&Funeral Expenses	12,210	400,000	0	400,000	400,000	400,000
31 - NON-FINANCIAL ASSETS	**583,500**	**7,550,000**	**6,150,000**	**241,556**	**241,556**	**265,712**
312101 - Non-Residential Buildings	0	0	5,900,000	0	0	0
312201 - Transport Equipment–Vehicles	583,500	0	250,000	189,556	189,556	208,512
312203 - Furniture and Fixtures	0	0	0	20,000	20,000	22,000
312301 - ICT Infrast Hardware\&Networks	0	0	0	32,000	32,000	35,200
312401 - Other Fixed Assets	0	7,550,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**32,626,366**	**18,262,746**	**15,112,557**
332401 - Other Fixed Assets	0	0	0	32,626,366	18,262,746	15,112,557
Grand Total	23,201,994	31,351,199	31,348,285	57,195,165	41,349,069	39,208,309

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	14,109,102	9,493,685	9,721,776	22,287,150	13,584,606	11,940,465
01 - BOMI COUNTY	1,091,884	981,666	981,666	1,085,268	852,657	871,375
02 - BONG COUNTY	1,228,498	711,666	711,666	3,442,823	2,102,726	1,854,997
03 - GBARPOLU	724,720	731,666	731,666	781,667	610,237	617,503
04 - GRAND BASSA	1,199,996	1,186,666	1,186,666	4,703,206	2,934,495	2,624,999
05 - GRAND CAPE MOUNT	973,749	981,666	969,814	1,031,667	822,738	840,628
06 - GRAND GEDEH	205,918	973,667	931,556	1,354,757	1,097,364	1,128,987
07 - GRAND KRU	205,999	211,666	211,666	281,667	185,238	171,253
08 - LOFA	205,938	211,666	199,813	291,667	193,738	180,178
09 - MARGIBI	305,322	371,666	371,016	398,667	283,228	274,081
10 - MARYLAND	203,668	211,666	211,666	231,667	142,738	126,628
11 - MONTSERRADO	427,572	12,962,189	12,797,650	13,545,985	13,651,973	14,178,313
12 - NIMBA	1,705,876	1,686,666	1,686,666	6,923,973	4,340,117	3,894,068
13 - Rivergee	205,999	211,666	211,666	361,667	253,238	242,653
14 - Rivercess	205,918	211,666	211,666	211,667	125,738	108,778
15 - SINOE	201,835	211,666	211,666	261,667	168,238	153,403
Grand Total	23,201,994	31,351,199	31,348,285	57,195,165	41,349,069	39,208,309

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
10501 - Urban Affairs	158,637	383,089	333,084	85,200	47,557	48,871
22 - USE OF GOODS AND SERVICES	9,623	100,000	50,000	85,200	47,557	48,871
26 - GRANTS	149,014	283,089	283,084	0	0	0
10502 - Operations	55,270	0	0	0	0	0
22 - USE OF GOODS AND SERVICES	55,270	0	0	0	0	0
10503 - Research and Development Plan.	11,854	0	0	99,199	60,672	63,217
22 - USE OF GOODS AND SERVICES	11,854	0	0	87,199	48,672	50,017
31 - NON-FINANCIAL ASSETS	0	0	0	12,000	12,000	13,200
10504 - Administration and Management	13,130,623	21,140,522	21,276,652	35,470,976	27,059,855	25,959,232
21 - COMPENSATION OF EMPLOYEES	10,701,758	12,116,025	12,009,482	12,616,025	12,994,506	13,514,286
22 - USE OF GOODS AND SERVICES	2,049,034	300,000	1,668,528	229,534	128,122	131,663
26 - GRANTS	367,621	774,497	1,448,642	3,429,496	2,915,071	3,060,824
27 - SOCIAL BENEFITS	12,210	400,000	0	400,000	400,000	400,000
31 - NON-FINANCIAL ASSETS	0	7,550,000	6,150,000	229,556	229,556	252,512
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	18,566,365	10,392,600	8,599,947
10505 - Direction and Management	1,559,792	619,618	578,094	597,718	503,683	528,680
22 - USE OF GOODS AND SERVICES	503,418	36,900	3,690	15,000	8,373	8,604
26 - GRANTS	472,874	582,718	574,404	582,718	495,310	520,076
31 - NON-FINANCIAL ASSETS	583,500	0	0	0	0	0
01 - Bomi County	970,884	981,666	981,666	981,668	780,238	796,004
22 - USE OF GOODS AND SERVICES	6,000	0	0	0	0	0
26 - GRANTS	964,884	981,666	981,666	795,001	675,751	709,539
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	186,667	104,487	86,465
02 - Bong County	705,998	731,666	731,666	3,432,823	2,094,226	1,846,072
22 - USE OF GOODS AND SERVICES	6,000	0	0	5,000	2,791	2,868
26 - GRANTS	699,998	731,666	731,666	595,000	505,750	531,038
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	2,832,823	1,585,685	1,312,166
03 - Gbarpolu County	724,720	731,666	731,666	731,667	567,737	572,878
22 - USE OF GOODS AND SERVICES	6,000	0	0	0	0	0
26 - GRANTS	718,720	731,666	731,666	545,000	463,250	486,413
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	186,667	104,487	86,465
04 - Grand Bassa County	1,199,996	1,231,666	1,221,008	4,753,206	2,975,536	2,668,030
22 - USE OF GOODS AND SERVICES	0	0	0	5,000	2,791	2,868
26 - GRANTS	1,199,996	1,231,666	1,221,008	1,085,000	922,250	968,363
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	3,663,206	2,050,495	1,696,799
05 - Grand Cape Mount County	973,749	981,666	969,814	981,667	780,238	796,003
22 - USE OF GOODS AND SERVICES	3,750	0	0	0	0	0
26 - GRANTS	969,999	981,666	969,814	795,000	675,750	709,538
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	186,667	104,488	86,465
06 - Grand Gedeh County	205,918	711,666	699,814	711,667	550,737	555,028
22 - USE OF GOODS AND SERVICES	5,919	0	0	0	0	0

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification						
ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	199,999	711,666	699,814	525,000	446,250	468,563
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	186,667	104,487	86,465
07 - Grand Kru County	205,999	211,666	211,666	211,667	125,738	108,778
22 - USE OF GOODS AND SERVICES	6,000	0	0	0	0	0
26 - GRANTS	199,999	211,666	211,666	25,000	21,250	22,313
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	186,667	104,488	86,465
08 - Lofa County	205,938	211,666	199,813	211,667	125,738	108,778
22 - USE OF GOODS AND SERVICES	5,939	0	0	0	0	0
26 - GRANTS	199,999	211,666	199,813	25,000	21,250	22,313
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	186,667	104,488	86,465
09 - Margibi County	365,322	391,666	391,016	436,667	315,528	307,996
22 - USE OF GOODS AND SERVICES	6,000	0	0	5,000	2,791	2,868
26 - GRANTS	359,322	391,666	391,016	245,000	208,250	218,663
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	186,667	104,487	86,465
10 - Maryland County	203,668	226,666	226,666	261,667	168,238	153,403
22 - USE OF GOODS AND SERVICES	3,669	0	0	0	0	0
26 - GRANTS	199,999	226,666	226,666	75,000	63,750	66,938
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	186,667	104,488	86,465
11 - Montserrado County	203,998	414,646	414,646	620,642	436,599	433,610
22 - USE OF GOODS AND SERVICES	6,000	0	0	126,000	70,331	72,275
26 - GRANTS	197,998	414,646	414,646	307,980	261,783	274,873
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	186,662	104,485	86,462
12 - Nimba County	1,705,876	1,746,666	1,746,016	6,972,063	4,379,535	3,935,395
22 - USE OF GOODS AND SERVICES	6,000	0	0	5,000	2,791	2,868
26 - GRANTS	1,699,876	1,746,666	1,746,016	1,643,090	1,396,627	1,466,459
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	5,323,973	2,980,117	2,466,068
13 - River Cess County	205,999	211,666	211,666	211,667	125,738	108,778
22 - USE OF GOODS AND SERVICES	6,000	0	0	0	0	0
26 - GRANTS	199,999	211,666	211,666	25,000	21,250	22,313
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	186,667	104,488	86,465
14 - River Gee County	205,918	211,666	211,666	211,667	125,738	108,778
22 - USE OF GOODS AND SERVICES	5,919	0	0	0	0	0
26 - GRANTS	199,999	211,666	211,666	25,000	21,250	22,313
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	186,667	104,488	86,465
15 - Sinoe County	201,835	211,666	211,666	211,667	125,738	108,778
22 - USE OF GOODS AND SERVICES	5,169	0	0	0	0	0
26 - GRANTS	196,666	211,666	211,666	25,000	21,250	22,313
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	186,667	104,488	86,465
Grand Total	23,201,994	31,351,199	31,348,285	57,195,165	41,349,069	39,208,309

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
01 - Bomi County	**970,884**	**981,666**	**981,666**	**981,668**	**780,238**	**796,004**
22 - USE OF GOODS AND SERVICES	**6,000**	**0**	**0**	**0**	**0**	**0**
221401 - Fuel and Lubricants - Vehicles	3,000	0	0	0	0	0
221602 - Stationery	3,000	0	0	0	0	0
26 - GRANTS	**964,884**	**981,666**	**981,666**	**795,001**	**675,751**	**709,539**
263192 - Transfer to County Services Center Running Cost	8,218	25,000	25,000	25,000	21,250	22,313
263503 - GOL County Development Fund	186,666	186,666	186,666	0	0	0
263639 - Western Cluster:Bomi	770,000	770,000	770,000	770,001	654,501	687,226
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**186,667**	**104,487**	**86,465**
332401 - Other Fixed Assets	0	0	0	186,667	104,487	86,465
02 - Bong County	**705,998**	**731,666**	**731,666**	**3,432,823**	**2,094,226**	**1,846,072**
22 - USE OF GOODS AND SERVICES	**6,000**	**0**	**0**	**5,000**	**2,791**	**2,868**
221401 - Fuel and Lubricants - Vehicles	3,000	0	0	0	0	0
221602 - Stationery	3,000	0	0	0	0	0
222109 - Operational Expenses	0	0	0	5,000	2,791	2,868
26 - GRANTS	**699,998**	**731,666**	**731,666**	**595,000**	**505,750**	**531,038**
263192 - Transfer to County Services Center Running Cost	13,332	25,000	25,000	25,000	21,250	22,313
263503 - GOL County Development Fund	186,666	186,666	186,666	0	0	0
263505 - Bong County (MITTAL)	500,000	500,000	500,000	500,000	425,000	446,250
265548 - Transfer to Gbarnga City Corporation	0	20,000	20,000	70,000	59,500	62,475
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**2,832,823**	**1,585,685**	**1,312,166**
332401 - Other Fixed Assets	0	0	0	2,832,823	1,585,685	1,312,166
03 - Gbarpolu County	**724,720**	**731,666**	**731,666**	**731,667**	**567,737**	**572,878**
22 - USE OF GOODS AND SERVICES	**6,000**	**0**	**0**	**0**	**0**	**0**
221401 - Fuel and Lubricants - Vehicles	3,000	0	0	0	0	0
221602 - Stationery	3,000	0	0	0	0	0
26 - GRANTS	**718,720**	**731,666**	**731,666**	**545,000**	**463,250**	**486,413**
263192 - Transfer to County Services Center Running Cost	12,054	25,000	25,000	25,000	21,250	22,313
263503 - GOL County Development Fund	186,666	186,666	186,666	0	0	0
263641 - Western Cluster:Gbarpolu	520,000	520,000	520,000	520,000	442,000	464,100
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**186,667**	**104,487**	**86,465**
332401 - Other Fixed Assets	0	0	0	186,667	104,487	86,465
04 - Grand Bassa County	**1,199,996**	**1,231,666**	**1,221,008**	**4,753,206**	**2,975,536**	**2,668,030**
22 - USE OF GOODS AND SERVICES	**0**	**0**	**0**	**5,000**	**2,791**	**2,868**
222109 - Operational Expenses	0	0	0	5,000	2,791	2,868
26 - GRANTS	**1,199,996**	**1,231,666**	**1,221,008**	**1,085,000**	**922,250**	**968,363**
263192 - Transfer to County Services Center Running Cost	13,330	25,000	24,350	25,000	21,250	22,313
263503 - GOL County Development Fund	186,666	186,666	186,666	0	0	0

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
263506 - Grand Bassa County (MITTAL)	1,000,000	1,000,000	1,000,000	1,000,000	850,000	892,500
265553 - Transfer to Buchanan City Corporation	0	20,000	9,992	60,000	51,000	53,550
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**3,663,206**	**2,050,495**	**1,696,799**
332401 - Other Fixed Assets	0	0	0	3,663,206	2,050,495	1,696,799
05 - Grand Cape Mount County	**973,749**	**981,666**	**969,814**	**981,667**	**780,238**	**796,003**
22 - USE OF GOODS AND SERVICES	**3,750**	**0**	**0**	**0**	**0**	**0**
221401 - Fuel and Lubricants - Vehicles	3,000	0	0	0	0	0
221602 - Stationery	750	0	0	0	0	0
26 - GRANTS	**969,999**	**981,666**	**969,814**	**795,000**	**675,750**	**709,538**
263192 - Transfer to County Services Center Running Cost	13,333	25,000	13,148	25,000	21,250	22,313
263503 - GOL County Development Fund	186,666	186,666	186,666	0	0	0
263640 - Western Cluster:Cape Mount	770,000	770,000	770,000	770,000	654,500	687,225
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**186,667**	**104,488**	**86,465**
332401 - Other Fixed Assets	0	0	0	186,667	104,488	86,465
06 - Grand Gedeh County	**205,918**	**711,666**	**699,814**	**711,667**	**550,737**	**555,028**
22 - USE OF GOODS AND SERVICES	**5,919**	**0**	**0**	**0**	**0**	**0**
221401 - Fuel and Lubricants - Vehicles	2,919	0	0	0	0	0
221602 - Stationery	3,000	0	0	0	0	0
26 - GRANTS	**199,999**	**711,666**	**699,814**	**525,000**	**446,250**	**468,563**
263192 - Transfer to County Services Center Running Cost	13,333	25,000	13,148	25,000	21,250	22,313
263503 - GOL County Development Fund	186,666	186,666	186,666	0	0	0
263834 - Transfer to Grand Gedeh SDF	0	500,000	500,000	500,000	425,000	446,250
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**186,667**	**104,487**	**86,465**
332401 - Other Fixed Assets	0	0	0	186,667	104,487	86,465
07 - Grand Kru County	**205,999**	**211,666**	**211,666**	**211,667**	**125,738**	**108,778**
22 - USE OF GOODS AND SERVICES	**6,000**	**0**	**0**	**0**	**0**	**0**
221401 - Fuel and Lubricants - Vehicles	3,000	0	0	0	0	0
221602 - Stationery	3,000	0	0	0	0	0
26 - GRANTS	**199,999**	**211,666**	**211,666**	**25,000**	**21,250**	**22,313**
263192 - Transfer to County Services Center Running Cost	13,333	25,000	25,000	25,000	21,250	22,313
263503 - GOL County Development Fund	186,666	186,666	186,666	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**186,667**	**104,488**	**86,465**
332401 - Other Fixed Assets	0	0	0	186,667	104,488	86,465
08 - Lofa County	**205,938**	**211,666**	**199,813**	**211,667**	**125,738**	**108,778**
22 - USE OF GOODS AND SERVICES	**5,939**	**0**	**0**	**0**	**0**	**0**
221401 - Fuel and Lubricants - Vehicles	3,000	0	0	0	0	0
221602 - Stationery	2,939	0	0	0	0	0
26 - GRANTS	**199,999**	**211,666**	**199,813**	**25,000**	**21,250**	**22,313**
263192 - Transfer to County Services Center	13,333	25,000	13,147	25,000	21,250	22,313

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Running Cost						
263503 - GOL County Development Fund	186,666	186,666	186,666	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**186,667**	**104,488**	**86,465**
332401 - Other Fixed Assets	0	0	0	186,667	104,488	86,465
09 - Margibi County	**365,322**	**391,666**	**391,016**	**436,667**	**315,528**	**307,996**
22 - USE OF GOODS AND SERVICES	**6,000**	**0**	**0**	**5,000**	**2,791**	**2,868**
221401 - Fuel and Lubricants - Vehicles	3,000	0	0	0	0	0
221602 - Stationery	3,000	0	0	0	0	0
222109 - Operational Expenses	0	0	0	5,000	2,791	2,868
26 - GRANTS	**359,322**	**391,666**	**391,016**	**245,000**	**208,250**	**218,663**
263192 - Transfer to County Services Center Running Cost	13,322	25,000	24,350	25,000	21,250	22,313
263503 - GOL County Development Fund	186,000	186,666	186,666	0	0	0
263507 - Margibi (Firestone)	160,000	160,000	160,000	160,000	136,000	142,800
265549 - Transfer to Kakata City Corporation	0	20,000	20,000	60,000	51,000	53,550
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**186,667**	**104,487**	**86,465**
332401 - Other Fixed Assets	0	0	0	186,667	104,487	86,465
10 - Maryland County	**203,668**	**226,666**	**226,666**	**261,667**	**168,238**	**153,403**
22 - USE OF GOODS AND SERVICES	**3,669**	**0**	**0**	**0**	**0**	**0**
221401 - Fuel and Lubricants - Vehicles	2,919	0	0	0	0	0
221602 - Stationery	750	0	0	0	0	0
26 - GRANTS	**199,999**	**226,666**	**226,666**	**75,000**	**63,750**	**66,938**
263192 - Transfer to County Services Center Running Cost	13,333	25,000	25,000	25,000	21,250	22,313
263503 - GOL County Development Fund	186,666	186,666	186,666	0	0	0
265552 - Transfer to Harper City Corporation	0	15,000	15,000	50,000	42,500	44,625
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**186,667**	**104,488**	**86,465**
332401 - Other Fixed Assets	0	0	0	186,667	104,488	86,465
10501 - Urban Affairs	**158,637**	**383,089**	**333,084**	**85,200**	**47,557**	**48,871**
22 - USE OF GOODS AND SERVICES	**9,623**	**100,000**	**50,000**	**85,200**	**47,557**	**48,871**
221401 - Fuel and Lubricants - Vehicles	9,623	0	0	0	0	0
222102 - Workshops,Conferences,Siminars	0	100,000	50,000	85,200	47,557	48,871
26 - GRANTS	**149,014**	**283,089**	**283,084**	**0**	**0**	**0**
263121 - Transfer to Cities	149,014	283,089	283,084	0	0	0
10502 - Operations	**55,270**	**0**	**0**	**0**	**0**	**0**
22 - USE OF GOODS AND SERVICES	**55,270**	**0**	**0**	**0**	**0**	**0**
221401 - Fuel and Lubricants - Vehicles	16,250	0	0	0	0	0
221502 - Repairs and Maintenance - Vehicle	11,208	0	0	0	0	0
221602 - Stationery	15,000	0	0	0	0	0
221605 - Computer Supplies and ICT Services	2,937	0	0	0	0	0
221606 - Other Office Materials and Consumables	9,875	0	0	0	0	0

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
10503 - Research and Development Plan.	**11,854**	**0**	**0**	**99,199**	**60,672**	**63,217**
22 - USE OF GOODS AND SERVICES	**11,854**	**0**	**0**	**87,199**	**48,672**	**50,017**
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	0	10,000	5,582	5,736
221401 - Fuel and Lubricants - Vehicles	8,369	0	0	0	0	0
221602 - Stationery	0	0	0	2,000	1,116	1,147
221605 - Computer Supplies and ICT Services	3,485	0	0	0	0	0
221701 - Consultancy Services	0	0	0	31,200	17,415	17,896
221704 - Feasibility Studies/Surveys	0	0	0	30,000	16,745	17,208
221904 - Staff Training – Foreign	0	0	0	2,000	1,116	1,147
221908 - Scholarships – Foreign	0	0	0	5,000	2,791	2,868
222102 - Workshops,Conferences,Siminars	0	0	0	6,999	3,907	4,015
31 - NON-FINANCIAL ASSETS	**0**	**0**	**0**	**12,000**	**12,000**	**13,200**
312203 - Furniture and Fixtures	0	0	0	5,000	5,000	5,500
312301 - ICT Infrast Hardware\&Networks	0	0	0	7,000	7,000	7,700
10504 - Administration and Management	**13,130,623**	**21,140,522**	**21,276,652**	**35,470,976**	**27,059,855**	**25,959,232**
21 - COMPENSATION OF EMPLOYEES	**10,701,758**	**12,116,025**	**12,009,482**	**12,616,025**	**12,994,506**	**13,514,286**
211101 - Basic Salary - Civil Service	10,701,758	12,116,025	12,009,482	12,616,025	12,994,506	13,514,286
22 - USE OF GOODS AND SERVICES	**2,049,034**	**300,000**	**1,668,528**	**229,534**	**128,122**	**131,663**
221101 - Foreign Travel-Means of travel	0	0	0	17,690	9,874	10,147
221102 - ForeignTravel-Daily Subsistence Allowance	0	0	0	3,000	1,675	1,721
221104 - Domestic Travel-Means of Travel	0	0	10,000	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	21,686	17,500	9,768	10,038
221201 - Electricity	0	0	0	68,200	38,068	39,120
221208 - Internet Provider Services	0	0	0	2,000	1,116	1,147
221209 - Scratch- Cards	0	0	0	3,000	1,675	1,721
221303 - Office Build. Rental and Lease	15,800	0	0	0	0	0
221305 - Vehicle Rental and Lease	0	0	1,380	0	0	0
221401 - Fuel and Lubricants - Vehicles	0	100,000	11,657	53,600	29,919	30,746
221501 - Repair and Maintenance–Civil	0	100,000	1,145,205	15,000	8,373	8,604
221502 - Repairs and Maintenance - Vehicle	0	0	0	4,000	2,233	2,295
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	100,000	0	8,000	4,465	4,588
221601 - Cleaning Materials and service	0	0	0	1,200	670	689
221602 - Stationery	0	0	0	6,000	3,349	3,442
221603 - Printing, Binding,Publication	0	0	49,715	0	0	0
221605 - Computer Supplies and ICT Services	0	0	0	2,000	1,116	1,147
221606 - Other Office Materials and Consumables	0	0	0	800	447	459
221903 - Staff Training – Local	0	0	25,570	0	0	0
222102 - Workshops,Conferences,Siminars	1,967,921	0	399,715	17,500	9,768	10,038
222103 - Food and Catering Services	0	0	3,600	0	0	0

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
222109 - Operational Expenses	65,313	0	0	10,044	5,606	5,761
26 - GRANTS	**367,621**	**774,497**	**1,448,642**	**3,429,496**	**2,915,071**	**3,060,824**
262201 - Contributions to International Organizations	0	0	650,000	0	0	0
263184 - Transfer to Peace Ambassador	307,621	350,000	349,996	550,000	467,500	490,875
263648 - Transfer to Gender Responsive Planning & Budgeting (GRPB)	60,000	160,005	160,005	160,005	136,004	142,804
263654 - Transfer to Sanniquellie City Corporation	0	0	0	60,000	51,000	53,550
263655 - Transfer to Robert Sports City Corporation	0	0	0	50,000	42,500	44,625
263656 - Transfer to Cesto City Corporation	0	0	0	50,000	42,500	44,625
263657 - Transfer to Fish Town City Corporation	0	0	0	60,000	51,000	53,550
263658 - Transfer to Gwedru City Corporation	0	0	0	60,000	51,000	53,550
263659 - Transfer to Voinjama City Corporation	0	0	0	60,000	51,000	53,550
263660 - Transfer to Bopolu City Corporation	0	0	0	50,000	42,500	44,625
263661 - Transfer to Tumansburg City Corporation	0	0	0	50,000	42,500	44,625
263662 - Transfer to Barclayville City Corporation	0	0	0	50,000	42,500	44,625
263663 - Transfer to Greenville City Corporation	0	0	0	50,000	42,500	44,625
263664 - Transfer to Unification City Corporation	0	0	0	22,000	18,700	19,635
263665 - Transfer to Bong Mines City Corporation	0	0	0	20,000	17,000	17,850
263666 - Transfer to Brenard Farm City Corporation	0	0	0	20,000	17,000	17,850
263667 - Transfer to Zoweinta City Corporation	0	0	0	20,000	17,000	17,850
263668 - Transfer to Salala City Corporation	0	0	0	20,000	17,000	17,850
263669 - Transfer to Kanweaken City Corporation	0	0	0	20,000	17,000	17,850
263670 - Transfer to Pleebo City Corporation	0	0	0	20,000	17,000	17,850
263671 - Transfer to Saclepea City Corporation	0	0	0	20,000	17,000	17,850
263672 - Transfer to Kalorken City Corporation	0	0	0	20,000	17,000	17,850
263673 - Transfer to Kolahun City Corporation	0	0	0	20,000	17,000	17,850
263674 - Transfer to Bentol City Corporation	0	0	0	20,000	17,000	17,850
263675 - Transfer to Orangegrove City Corporation	0	0	0	20,000	17,000	17,850
263676 - Transfer to Toe Town City Corporation	0	0	0	20,000	17,000	17,850
263677 - Transfer to Edina City Corporation	0	0	0	20,000	17,000	17,850
263678 - Transfer to Kahnplay City Corporation	0	0	0	20,000	17,000	17,850
263679 - Transfer to Palala City Corporation	0	0	0	20,000	17,000	17,850
263680 - Transfer to Kronwroken City Corporation	0	0	0	20,000	17,000	17,850
263722 - Transfer to Assembly of Chiefs & Governor	0	0	0	200,000	170,000	178,500
263723 - Transfer to County Council	0	0	0	300,000	255,000	267,750
263724 - Transfer to County Administration	0	0	0	750,000	637,500	669,375
263823 - Transfer to Council of Chiefs	0	237,491	281,891	587,491	499,367	524,335
265554 - Transfer to Other Cities Corporation	0	27,001	6,750	0	0	0
27 - SOCIAL BENEFITS	**12,210**	**400,000**	**0**	**400,000**	**400,000**	**400,000**

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
273102 - Incap.Death\&Funeral Expenses	12,210	400,000	0	400,000	400,000	400,000
31 - NON-FINANCIAL ASSETS	**0**	**7,550,000**	**6,150,000**	**229,556**	**229,556**	**252,512**
312101 - Non-Residential Buildings	0	0	5,900,000	0	0	0
312201 - Transport Equipment–Vehicles	0	0	250,000	189,556	189,556	208,512
312203 - Furniture and Fixtures	0	0	0	15,000	15,000	16,500
312301 - ICT Infrast Hardware\&Networks	0	0	0	25,000	25,000	27,500
312401 - Other Fixed Assets	0	7,550,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**18,566,365**	**10,392,600**	**8,599,947**
332401 - Other Fixed Assets	0	0	0	18,566,365	10,392,600	8,599,947
10505 - Direction and Management	**1,559,792**	**619,618**	**578,094**	**597,718**	**503,683**	**528,680**
22 - USE OF GOODS AND SERVICES	**503,418**	**36,900**	**3,690**	**15,000**	**8,373**	**8,604**
221501 - Repair and Maintenance–Civil	470,000	0	0	0	0	0
221601 - Cleaning Materials and service	6,495	0	0	0	0	0
221602 - Stationery	17,953	0	0	0	0	0
221603 - Printing, Binding,Publication	8,970	36,900	0	15,000	8,373	8,604
221606 - Other Office Materials and Consumables	0	0	3,690	0	0	0
26 - GRANTS	**472,874**	**582,718**	**574,404**	**582,718**	**495,310**	**520,076**
263807 - Transfer to National Concessions Conflicts Resolution Office	249,300	263,100	263,100	263,100	223,635	234,817
264182 - Transfer to Peace Building Plan Intergovernmental	223,574	319,618	311,304	319,618	271,675	285,259
31 - NON-FINANCIAL ASSETS	**583,500**	**0**	**0**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	583,500	0	0	0	0	0
11 - Montserrado County	**203,998**	**414,646**	**414,646**	**620,642**	**436,599**	**433,610**
22 - USE OF GOODS AND SERVICES	**6,000**	**0**	**0**	**126,000**	**70,331**	**72,275**
221401 - Fuel and Lubricants - Vehicles	3,000	0	0	0	0	0
221602 - Stationery	3,000	0	0	0	0	0
222123 - Other Compensations	0	0	0	126,000	70,331	72,275
26 - GRANTS	**197,998**	**414,646**	**414,646**	**307,980**	**261,783**	**274,873**
263192 - Transfer to County Services Center Running Cost	11,332	25,000	25,000	25,000	21,250	22,313
263503 - GOL County Development Fund	186,666	186,666	186,666	0	0	0
263508 - Montserrado (Firestone)	0	77,980	77,980	77,980	66,283	69,597
265546 - Transfer to Brewerville City Corporation	0	100,000	100,000	130,000	110,500	116,025
265547 - Transfer to Borough of New Kru Town	0	25,000	25,000	75,000	63,750	66,938
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**186,662**	**104,485**	**86,462**
332401 - Other Fixed Assets	0	0	0	186,662	104,485	86,462
12 - Nimba County	**1,705,876**	**1,746,666**	**1,746,016**	**6,972,063**	**4,379,535**	**3,935,395**
22 - USE OF GOODS AND SERVICES	**6,000**	**0**	**0**	**5,000**	**2,791**	**2,868**
221401 - Fuel and Lubricants - Vehicles	3,000	0	0	0	0	0
221602 - Stationery	3,000	0	0	0	0	0

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
222109 - Operational Expenses	0	0	0	5,000	2,791	2,868
26 - GRANTS	**1,699,876**	**1,746,666**	**1,746,016**	**1,643,090**	**1,396,627**	**1,466,459**
263192 - Transfer to County Services Center Running Cost	13,210	25,000	24,350	25,000	21,250	22,313
263503 - GOL County Development Fund	186,666	186,666	186,666	0	0	0
263504 - Nimba County (MITTAL)	1,500,000	1,500,000	1,500,000	1,500,000	1,275,000	1,338,750
265550 - Transfer to Gompa City Corporation	0	20,000	20,000	63,090	53,627	56,308
265551 - Transfer to Tapita City Corporation	0	15,000	15,000	55,000	46,750	49,088
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**5,323,973**	**2,980,117**	**2,466,068**
332401 - Other Fixed Assets	0	0	0	5,323,973	2,980,117	2,466,068
13 - River Cess County	**205,999**	**211,666**	**211,666**	**211,667**	**125,738**	**108,778**
22 - USE OF GOODS AND SERVICES	**6,000**	**0**	**0**	**0**	**0**	**0**
221401 - Fuel and Lubricants - Vehicles	3,000	0	0	0	0	0
221602 - Stationery	3,000	0	0	0	0	0
26 - GRANTS	**199,999**	**211,666**	**211,666**	**25,000**	**21,250**	**22,313**
263192 - Transfer to County Services Center Running Cost	13,333	25,000	25,000	25,000	21,250	22,313
263503 - GOL County Development Fund	186,666	186,666	186,666	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**186,667**	**104,488**	**86,465**
332401 - Other Fixed Assets	0	0	0	186,667	104,488	86,465
14 - River Gee County	**205,918**	**211,666**	**211,666**	**211,667**	**125,738**	**108,778**
22 - USE OF GOODS AND SERVICES	**5,919**	**0**	**0**	**0**	**0**	**0**
221401 - Fuel and Lubricants - Vehicles	2,919	0	0	0	0	0
221602 - Stationery	3,000	0	0	0	0	0
26 - GRANTS	**199,999**	**211,666**	**211,666**	**25,000**	**21,250**	**22,313**
263192 - Transfer to County Services Center Running Cost	13,333	25,000	25,000	25,000	21,250	22,313
263503 - GOL County Development Fund	186,666	186,666	186,666	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**186,667**	**104,488**	**86,465**
332401 - Other Fixed Assets	0	0	0	186,667	104,488	86,465
15 - Sinoe County	**201,835**	**211,666**	**211,666**	**211,667**	**125,738**	**108,778**
22 - USE OF GOODS AND SERVICES	**5,169**	**0**	**0**	**0**	**0**	**0**
221401 - Fuel and Lubricants - Vehicles	2,919	0	0	0	0	0
221602 - Stationery	2,250	0	0	0	0	0
26 - GRANTS	**196,666**	**211,666**	**211,666**	**25,000**	**21,250**	**22,313**
263192 - Transfer to County Services Center Running Cost	10,000	25,000	25,000	25,000	21,250	22,313
263503 - GOL County Development Fund	186,666	186,666	186,666	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**186,667**	**104,488**	**86,465**
332401 - Other Fixed Assets	0	0	0	186,667	104,488	86,465
Grand Total	23,201,994	31,351,199	31,348,285	57,195,165	41,349,069	39,208,309

142 - National Identification Registry

Policy Note

Mission

An act of the National Legislature established the National Identification Registry approved in 2011 with the mandate to design, establish, maintain, and administer a National Biometric Identification System.

Achievements (FY2025)

In FY2025, major progress was made in expanding the National Biometric Identification System (NBIS). Over 400,000 new citizens and residents were enrolled, bringing the total registration to 733,000 as of June 24, 2025, with 57% of the population being male and 43% female. Five new enrollment centers were opened in Montserrado: (SKD Sport Complex, JFK Medical center, St. Joseph Catholic Hospital, New Georgia Health Center, and EJS Ministerial complex), bringing the total number to 31 permanent centers nationwide, supported by 15 mobile teams serving government institutions and private entities. Enrollment, conducted both online and offline, now takes only three to five minutes per person, greatly improving efficiency and accessibility.

Objectives (FY2026)

In FY2026, the National Identification Registry (NIR) will focus on expanding and strengthening the National Biometric Identification System (NBIS). Key objectives include continuing the enrolment of citizens and foreign residents and renewing expired ID cards. The NIR will work with various institutions to ensure that National ID cards become a mandatory requirement for accessing public and private services. Efforts will also focus on building accountable and effective institutions that promote value-for-money service delivery, prevent and combat corruption, and strengthen decentralized governance. Additionally, the functionality and capacity of the NBIS will be enhanced to support mass enrolment and efficient identity management nationwide.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
142 - National Identification Registry	81	23	104	81	23	104	81	23	104

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	637,966	715,842	649,338	715,842	737,317	766,810
22 - USE OF GOODS AND SERVICES	109,175	82,686	82,686	282,686	157,791	162,152
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	1,000,000	559,754	463,200
Grand Total	747,141	798,528	732,024	1,998,528	1,454,862	1,392,162

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
14201 -Administration and Management	747,141	798,528	732,024	1,998,528	1,454,862	1,392,162
Grand Total	747,141	798,528	732,024	1,998,528	1,454,862	1,392,162

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**26,496**	**0**	**0**	**1,000,000**	**559,754**	**463,200**
096110 - National Identification Card Registry Program (NICRP)	-	-	-	1,000,000	559,754	463,200
099500 - National Roadmap to Enroll all Residents into (NBIS)	26,496	-	-	-	-	-
Grand Total	26,496	0	0	1,000,000	559,754	463,200

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**637,966**	**715,842**	**649,338**	**715,842**	**737,317**	**766,810**
211101 - Basic Salary - Civil Service	637,966	715,842	649,338	715,842	737,317	766,810
22 - USE OF GOODS AND SERVICES	**109,175**	**82,686**	**82,686**	**282,686**	**157,791**	**162,152**
221303 - Office Build. Rental and Lease	60,544	60,000	60,000	60,000	33,491	34,417
221402 - Fuel and Lubricants – Generator	1,500	0	0	0	0	0
221603 - Printing, Binding,Publication	8,125	0	0	0	0	0
221811 - Other Specialized Materials	22,685	22,686	22,686	222,686	124,300	127,735
222102 - Workshops,Conferences,Siminars	7,321	0	0	0	0	0
222103 - Food and Catering Services	9,000	0	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,000,000**	**559,754**	**463,200**
332401 - Other Fixed Assets	0	0	0	1,000,000	559,754	463,200
Grand Total	747,141	798,528	732,024	1,998,528	1,454,862	1,392,162

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	747,141	798,528	732,024	1,998,528	1,454,862	1,392,162
Grand Total	747,141	798,528	732,024	1,998,528	1,454,862	1,392,162

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
14201 - Administration and Management	**747,141**	**798,528**	**732,024**	**1,998,528**	**1,454,862**	**1,392,162**
21 - COMPENSATION OF EMPLOYEES	**637,966**	**715,842**	**649,338**	**715,842**	**737,317**	**766,810**
22 - USE OF GOODS AND SERVICES	**109,175**	**82,686**	**82,686**	**282,686**	**157,791**	**162,152**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,000,000**	**559,754**	**463,200**
Grand Total	747,141	798,528	732,024	1,998,528	1,454,862	1,392,162

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
14201 - Administration and Management	**747,141**	**798,528**	**732,024**	**1,998,528**	**1,454,862**	**1,392,162**
21 - COMPENSATION OF EMPLOYEES	**637,966**	**715,842**	**649,338**	**715,842**	**737,317**	**766,810**
211101 - Basic Salary - Civil Service	637,966	715,842	649,338	715,842	737,317	766,810
22 - USE OF GOODS AND SERVICES	**109,175**	**82,686**	**82,686**	**282,686**	**157,791**	**162,152**
221303 - Office Build. Rental and Lease	60,544	60,000	60,000	60,000	33,491	34,417
221402 - Fuel and Lubricants – Generator	1,500	0	0	0	0	0
221603 - Printing, Binding,Publication	8,125	0	0	0	0	0
221811 - Other Specialized Materials	22,685	22,686	22,686	222,686	124,300	127,735
222102 - Workshops,Conferences,Siminars	7,321	0	0	0	0	0
222103 - Food and Catering Services	9,000	0	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,000,000**	**559,754**	**463,200**

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
332401 - Other Fixed Assets	0	0	0	1,000,000	559,754	463,200
Grand Total	747,141	798,528	732,024	1,998,528	1,454,862	1,392,162

143 - National Disaster Management Agency

Policy Note

Mission

The National Disaster Management Agency was established by an act of the National Legislature in 2016 to coordinate the National Disaster Management System of Liberia, incorporate state and non-state actors at the National, County, District, and Chiefdom levels, and handle Disaster related issues to ensure reduced vulnerabilities to natural and human-induced hazards.

Achievements (FY2025)

In FY2025, the National Disaster Management Agency (NDMA) strengthened disaster preparedness and response capacities. The National Emergency Warning and Operation Center (NEWEOC) was purchased and fully equipped with workstations, executive chairs, conference desks, and standing air conditioning. The NDMA conference room was renovated and similarly equipped with standing air conditioning. Additionally, a nationwide risk assessment was conducted on various hazards, documenting 1,601 incidents that affected 18,713 victims, providing critical data for planning and response efforts.

Objectives (FY2026)

For FY2026, NDMA aims to further enhance disaster risk reduction and emergency response capabilities. This includes training 75 staff and community volunteers at national and sub-national levels in emergency preparedness, response, and early warning systems. A National Framework Policy on Loss, Damage, and Recovery will be developed, while 30 staff will receive specialized training on calculating disaster-related economic and social losses. The agency will conduct emergency responses to affected communities nationwide, enhance public awareness through print and electronic media, and engage communities on disaster preparedness and early warning.

Other priorities include completing, validating, and approving NDMA's five-year strategic plan, ensuring local disaster management committees are activated, equipped, and fully functional, and prepositioning humanitarian supplies—both food and non-food—at regional hubs to improve rapid response capabilities

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
143 - National Disaster Management Agency	27	23	50	27	23	50	27	23	50

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	562,529	569,028	557,471	689,028	709,699	738,087
22 - USE OF GOODS AND SERVICES	714,217	177,859	125,302	627,359	350,180	359,861
31 - NON-FINANCIAL ASSETS	110,190	0	0	0	0	0
Grand Total	1,386,936	746,887	682,773	1,316,387	1,059,879	1,097,948

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
14301 -National Disaster Management Agency	1,386,936	746,887	682,773	1,316,387	1,059,879	1,097,948
Grand Total	1,386,936	746,887	682,773	1,316,387	1,059,879	1,097,948

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**696,331**	**0**	**0**	**0**	**0**	**0**
050500 - National Disaster Response Project	696,331	-	-	-	-	-
Grand Total	696,331	0	0	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**562,529**	**569,028**	**557,471**	**689,028**	**709,699**	**738,087**
211101 - Basic Salary - Civil Service	562,529	569,028	557,471	689,028	709,699	738,087
22 - USE OF GOODS AND SERVICES	**714,217**	**177,859**	**125,302**	**627,359**	**350,180**	**359,861**
221101 - Foreign Travel-Means of travel	11,733	0	15,088	13,000	7,256	7,457
221102 - ForeignTravel-Daily Subsistence Allowance	11,627	0	8,652	18,000	10,047	10,325
221103 - Foreign Travel-Incidental Allowance	280	500	0	1,200	670	689
221105 - Domestic Travel-Daily Subsistence Allowance	4,778	5,000	500	5,600	3,126	3,212
221201 - Electricity	0	18,000	18,000	18,000	10,047	10,325
221208 - Internet Provider Services	0	0	0	6,000	3,349	3,442
221401 - Fuel and Lubricants - Vehicles	0	7,000	6,700	19,960	11,141	11,449
221402 - Fuel and Lubricants – Generator	0	2,000	200	1,000	558	573
221501 - Repair and Maintenance–Civil	0	12,359	21,036	19,800	11,052	11,358
221502 - Repairs and Maintenance - Vehicle	0	13,000	920	7,000	3,907	4,015
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	12,600	0	25,000	13,955	14,341
221602 - Stationery	0	4,600	460	29,800	16,634	17,094
221605 - Computer Supplies and ICT Services	0	26,400	8,056	4,000	2,233	2,295
221610 - Computer Software Renewal License	0	45,000	0	0	0	0
221913 - NDMA-Emergency Preparedness and Response	668,903	0	22,290	435,599	243,144	249,864
222102 - Workshops,Conferences,Siminars	0	8,000	0	0	0	0
222113 - Guard and Security Services	16,896	23,400	23,400	23,400	13,061	13,422
31 - NON-FINANCIAL ASSETS	**110,190**	**0**	**0**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	81,000	0	0	0	0	0
312203 - Furniture and Fixtures	29,190	0	0	0	0	0
Grand Total	1,386,936	746,887	682,773	1,316,387	1,059,879	1,097,948

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	1,386,936	746,887	682,773	1,316,387	1,059,879	1,097,948
Grand Total	1,386,936	746,887	682,773	1,316,387	1,059,879	1,097,948

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
14301 - National Disaster Management Agency	**1,386,936**	**746,887**	**682,773**	**1,316,387**	**1,059,879**	**1,097,948**
21 - COMPENSATION OF EMPLOYEES	**562,529**	**569,028**	**557,471**	**689,028**	**709,699**	**738,087**
22 - USE OF GOODS AND SERVICES	**714,217**	**177,859**	**125,302**	**627,359**	**350,180**	**359,861**
31 - NON-FINANCIAL ASSETS	**110,190**	**0**	**0**	**0**	**0**	**0**
Grand Total	1,386,936	746,887	682,773	1,316,387	1,059,879	1,097,948

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
14301 - National Disaster Management Agency	**1,386,936**	**746,887**	**682,773**	**1,316,387**	**1,059,879**	**1,097,948**
21 - COMPENSATION OF EMPLOYEES	**562,529**	**569,028**	**557,471**	**689,028**	**709,699**	**738,087**
211101 - Basic Salary - Civil Service	562,529	569,028	557,471	689,028	709,699	738,087
22 - USE OF GOODS AND SERVICES	**714,217**	**177,859**	**125,302**	**627,359**	**350,180**	**359,861**
221101 - Foreign Travel-Means of travel	11,733	0	15,088	13,000	7,256	7,457
221102 - ForeignTravel-Daily Subsistence Allowance	11,627	0	8,652	18,000	10,047	10,325
221103 - Foreign Travel-Incidental Allowance	280	500	0	1,200	670	689
221105 - Domestic Travel-Daily Subsistence Allowance	4,778	5,000	500	5,600	3,126	3,212
221201 - Electricity	0	18,000	18,000	18,000	10,047	10,325
221208 - Internet Provider Services	0	0	0	6,000	3,349	3,442
221401 - Fuel and Lubricants - Vehicles	0	7,000	6,700	19,960	11,141	11,449
221402 - Fuel and Lubricants – Generator	0	2,000	200	1,000	558	573
221501 - Repair and Maintenance–Civil	0	12,359	21,036	19,800	11,052	11,358
221502 - Repairs and Maintenance - Vehicle	0	13,000	920	7,000	3,907	4,015
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	12,600	0	25,000	13,955	14,341
221602 - Stationery	0	4,600	460	29,800	16,634	17,094
221605 - Computer Supplies and ICT Services	0	26,400	8,056	4,000	2,233	2,295
221610 - Computer Software Renewal License	0	45,000	0	0	0	0
221913 - NDMA-Emergency Preparedness and Response	668,903	0	22,290	435,599	243,144	249,864
222102 - Workshops,Conferences,Siminars	0	8,000	0	0	0	0
222113 - Guard and Security Services	16,896	23,400	23,400	23,400	13,061	13,422
31 - NON-FINANCIAL ASSETS	**110,190**	**0**	**0**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	81,000	0	0	0	0	0
312203 - Furniture and Fixtures	29,190	0	0	0	0	0
Grand Total	1,386,936	746,887	682,773	1,316,387	1,059,879	1,097,948

318 - Monrovia City Corporation

Policy Note

Mission

The mandate of Monrovia City Corporation (MCC) is to ensure that the City of Monrovia is kept clean and safe with its workforce providing service delivery on a daily basis through routine cleaning operations for the transformation of Monrovia and its environs into a model of a vibrant and modern City.

Achievements (FY2025)

In FY2025, significant progress was made in urban development and municipal service delivery. Two homes and a mosque were constructed, with compensations and allowances provided to project-affected persons (PAPs) under the Abbreviated Resettlement Action Plan (ARAP). Solid waste management was enhanced within the municipality, supported by the rehabilitation of Fiamah and Stockton Creek Transfer Stations and collaboration with MCC and PCC through the Global Partnership for Results-Based Approaches (GPRBA).

Infrastructure and service improvements included police booths, a 2.4 km fence around Cheesemanburg Landfill, and a 1.9 km community access road. A one-stop shop was established, MOUs signed to decentralize solid waste management, technical partnerships formed for city planning, and a health assessment was conducted in Whein Town to support community well-being.

Objectives (FY2026)

In FY2026, the Monrovia City Corporation (MCC) aims to strengthen urban management, sanitation, and service delivery across the country. Key priorities include the enhancement of urban planning and zoning regulations, advancing engineering services, and supporting sanitation projects to keep Monrovia clean, green, and safe. The directorate will also focus on improving public and green spaces, tourism potential, and city development initiatives.

Environmental health and sanitation standards are expected to be enforced through regular inspections, compliance with city ordinances, and initiatives promoting hygiene and clean environments. Municipal revenue generation, mobilization, and regulatory enforcement will also be strengthened to support infrastructure development and sanitation initiatives.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
318 - Monrovia City Corporation	547	198	745	547	198	745	547	198	745

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	2,669,396	2,824,053	2,435,170	3,024,053	3,114,775	3,239,366
22 - USE OF GOODS AND SERVICES	1,161,440	236,912	369,934	238,911	133,355	137,041
31 - NON-FINANCIAL ASSETS	0	1,000,000	500,000	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	1,300,000	727,681	602,161
Grand Total	3,830,836	4,060,965	3,305,104	4,562,964	3,975,811	3,978,568

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31801 -Administration and Management	3,830,836	4,060,965	3,305,104	4,562,964	3,975,811	3,978,568
Grand Total	3,830,836	4,060,965	3,305,104	4,562,964	3,975,811	3,978,568

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**1,146,442**	**1,000,000**	**750,000**	**1,300,000**	**727,681**	**602,161**
104100 - Clean Cities Campaign	846,424	500,000	500,000	400,000	223,902	185,280
104300 - Landfill and Urban Sanitation Project	300,018	500,000	250,000	900,000	503,779	416,881
Grand Total	1,146,442	1,000,000	750,000	1,300,000	727,681	602,161

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**2,669,396**	**2,824,053**	**2,435,170**	**3,024,053**	**3,114,775**	**3,239,366**
211101 - Basic Salary - Civil Service	2,669,396	2,824,053	2,384,920	3,024,053	3,114,775	3,239,366
211127 - Non-professionals (Casual Work	0	0	50,250	0	0	0
22 - USE OF GOODS AND SERVICES	**1,161,440**	**236,912**	**369,934**	**238,911**	**133,355**	**137,041**
221204 - Refuse Collection	725,521	86,912	65,184	138,911	77,537	79,680
221304 - Equipment Rental and Lease	0	0	90,000	0	0	0
221401 - Fuel and Lubricants - Vehicles	4,999	50,000	134,000	65,000	36,282	37,285
221402 - Fuel and Lubricants – Generator	4,999	50,000	30,000	35,000	19,536	20,076
221601 - Cleaning Materials and service	0	0	13,250	0	0	0
221803 - Police Materials and Supplies	0	50,000	37,500	0	0	0
221804 - Uniforms and Specialized Cloth	171,560	0	0	0	0	0
221811 - Other Specialized Materials	30,000	0	0	0	0	0
222123 - Other Compensations	224,361	0	0	0	0	0
31 - NON-FINANCIAL ASSETS	**0**	**1,000,000**	**500,000**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	0	0	500,000	0	0	0
312401 - Other Fixed Assets	0	1,000,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,300,000**	**727,681**	**602,161**
332401 - Other Fixed Assets	0	0	0	1,300,000	727,681	602,161
Grand Total	3,830,836	4,060,965	3,305,104	4,562,964	3,975,811	3,978,568

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	3,830,836	4,060,965	3,305,104	4,562,964	3,975,811	3,978,568
Grand Total	3,830,836	4,060,965	3,305,104	4,562,964	3,975,811	3,978,568

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31801 - Administration and Management	**3,830,836**	**4,060,965**	**3,305,104**	**4,562,964**	**3,975,811**	**3,978,568**
21 - COMPENSATION OF EMPLOYEES	**2,669,396**	**2,824,053**	**2,435,170**	**3,024,053**	**3,114,775**	**3,239,366**
22 - USE OF GOODS AND SERVICES	**1,161,440**	**236,912**	**369,934**	**238,911**	**133,355**	**137,041**
31 - NON-FINANCIAL ASSETS	**0**	**1,000,000**	**500,000**	**0**	**0**	**0**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,300,000**	**727,681**	**602,161**
Grand Total	3,830,836	4,060,965	3,305,104	4,562,964	3,975,811	3,978,568

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31801 - Administration and Management	**3,830,836**	**4,060,965**	**3,305,104**	**4,562,964**	**3,975,811**	**3,978,568**
21 - COMPENSATION OF EMPLOYEES	**2,669,396**	**2,824,053**	**2,435,170**	**3,024,053**	**3,114,775**	**3,239,366**
211101 - Basic Salary - Civil Service	2,669,396	2,824,053	2,384,920	3,024,053	3,114,775	3,239,366

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
211127 - Non-professionals (Casual Work	0	0	50,250	0	0	0
22 - USE OF GOODS AND SERVICES	**1,161,440**	**236,912**	**369,934**	**238,911**	**133,355**	**137,041**
221204 - Refuse Collection	725,521	86,912	65,184	138,911	77,537	79,680
221304 - Equipment Rental and Lease	0	0	90,000	0	0	0
221401 - Fuel and Lubricants - Vehicles	4,999	50,000	134,000	65,000	36,282	37,285
221402 - Fuel and Lubricants – Generator	4,999	50,000	30,000	35,000	19,536	20,076
221601 - Cleaning Materials and service	0	0	13,250	0	0	0
221803 - Police Materials and Supplies	0	50,000	37,500	0	0	0
221804 - Uniforms and Specialized Cloth	171,560	0	0	0	0	0
221811 - Other Specialized Materials	30,000	0	0	0	0	0
222123 - Other Compensations	224,361	0	0	0	0	0
31 - NON-FINANCIAL ASSETS	**0**	**1,000,000**	**500,000**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	0	0	500,000	0	0	0
312401 - Other Fixed Assets	0	1,000,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,300,000**	**727,681**	**602,161**
332401 - Other Fixed Assets	0	0	0	1,300,000	727,681	602,161
Grand Total	3,830,836	4,060,965	3,305,104	4,562,964	3,975,811	3,978,568

325 - Paynesville City Corporation

Policy Note

Mission

The PCC is clothed with the mandate to properly administer, supervise and govern the local affairs and activities of the City of Paynesville, through a framework of government for the purpose of promoting peace, stability, equality, justice and human rights under the Rule for posterity of all.

Achievements (FY2025)

Enhanced waste collection and management by increasing daily household and community waste collection coverage by over 60% in our priority zones; Rehabilitated and deployed expanded fleet of waste trucks and tri-cycles for community waste collection; Timely and appropriate waste collection at the ELWA Junction, Duport-Road Junction, and central Red Light to enhance the free-flow of traffic and pedestrian movement; Cleaned drainages across the city to reduce flooding; Road side brushing and street to enhance the city beautification and road visibility;Youth empowerment through skills training in collaboration with community-based enterprises, and Youth empowerment through the creation of 420 jobs.

Objectives (FY2026)

Monitor and supervise the day-to-day activities of all employees; Coordinate all activities planning in line with the PCC Strategic Objectives; Recruitment of 500 youths for clean City; Mapping and division of the city into three zones; Procurement of logistics and Implementation (cleaning, waste collection and disposal).

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
325 - Paynesville City Corporation	94	47	141	94	47	141	94	47	141

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	1,018,452	471,321	1,016,287	471,321	485,461	504,879
22 - USE OF GOODS AND SERVICES	773,386	350,000	719,000	1,492,500	833,087	856,111
31 - NON-FINANCIAL ASSETS	0	1,150,000	46,000	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	400,000	223,902	185,280
Grand Total	1,791,838	1,971,321	1,781,287	2,363,821	1,542,450	1,546,270

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32501 -Paynesville City Corporation	1,791,838	1,971,321	1,781,287	2,363,821	1,542,450	1,546,270
Grand Total	1,791,838	1,971,321	1,781,287	2,363,821	1,542,450	1,546,270

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**948,388**	**1,150,000**	**1,150,000**	**400,000**	**223,902**	**185,280**
104100 - Clean Cities Campaign	948,388	1,150,000	1,150,000	400,000	223,902	185,280
Grand Total	948,388	1,150,000	1,150,000	400,000	223,902	185,280

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**1,018,452**	**471,321**	**1,016,287**	**471,321**	**485,461**	**504,879**
211101 - Basic Salary - Civil Service	318,452	471,321	406,287	471,321	485,461	504,879

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
211127 - Non-professionals (Casual Work	700,000	0	610,000	0	0	0
22 - USE OF GOODS AND SERVICES	**773,386**	**350,000**	**719,000**	**1,492,500**	**833,087**	**856,111**
221204 - Refuse Collection	698,549	90,000	125,000	740,000	413,055	424,471
221304 - Equipment Rental and Lease	0	0	94,633	142,500	79,541	81,739
221401 - Fuel and Lubricants - Vehicles	41,788	150,000	275,000	500,000	279,091	286,804
221402 - Fuel and Lubricants – Generator	0	0	57,500	0	0	0
221502 - Repairs and Maintenance - Vehicle	0	110,000	138,867	110,000	61,400	63,097
221601 - Cleaning Materials and service	0	0	28,000	0	0	0
222103 - Food and Catering Services	33,049	0	0	0	0	0
31 - NON-FINANCIAL ASSETS	**0**	**1,150,000**	**46,000**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	0	0	46,000	0	0	0
312401 - Other Fixed Assets	0	1,150,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**400,000**	**223,902**	**185,280**
332401 - Other Fixed Assets	0	0	0	400,000	223,902	185,280
Grand Total	1,791,838	1,971,321	1,781,287	2,363,821	1,542,450	1,546,270

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	1,791,838	1,971,321	1,781,287	2,363,821	1,542,450	1,546,270
Grand Total	1,791,838	1,971,321	1,781,287	2,363,821	1,542,450	1,546,270

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32501 - Paynesville City Corporation	**1,791,838**	**1,971,321**	**1,781,287**	**2,363,821**	**1,542,450**	**1,546,270**
21 - COMPENSATION OF EMPLOYEES	**1,018,452**	**471,321**	**1,016,287**	**471,321**	**485,461**	**504,879**
22 - USE OF GOODS AND SERVICES	**773,386**	**350,000**	**719,000**	**1,492,500**	**833,087**	**856,111**
31 - NON-FINANCIAL ASSETS	**0**	**1,150,000**	**46,000**	**0**	**0**	**0**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**400,000**	**223,902**	**185,280**
Grand Total	1,791,838	1,971,321	1,781,287	2,363,821	1,542,450	1,546,270

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32501 - Paynesville City Corporation	**1,791,838**	**1,971,321**	**1,781,287**	**2,363,821**	**1,542,450**	**1,546,270**
21 - COMPENSATION OF EMPLOYEES	**1,018,452**	**471,321**	**1,016,287**	**471,321**	**485,461**	**504,879**
211101 - Basic Salary - Civil Service	318,452	471,321	406,287	471,321	485,461	504,879
211127 - Non-professionals (Casual Work	700,000	0	610,000	0	0	0
22 - USE OF GOODS AND SERVICES	**773,386**	**350,000**	**719,000**	**1,492,500**	**833,087**	**856,111**
221204 - Refuse Collection	698,549	90,000	125,000	740,000	413,055	424,471
221304 - Equipment Rental and Lease	0	0	94,633	142,500	79,541	81,739

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221401 - Fuel and Lubricants - Vehicles	41,788	150,000	275,000	500,000	279,091	286,804
221402 - Fuel and Lubricants – Generator	0	0	57,500	0	0	0
221502 - Repairs and Maintenance - Vehicle	0	110,000	138,867	110,000	61,400	63,097
221601 - Cleaning Materials and service	0	0	28,000	0	0	0
222103 - Food and Catering Services	33,049	0	0	0	0	0
31 - NON-FINANCIAL ASSETS	**0**	**1,150,000**	**46,000**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	0	0	46,000	0	0	0
312401 - Other Fixed Assets	0	1,150,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**400,000**	**223,902**	**185,280**
332401 - Other Fixed Assets	0	0	0	400,000	223,902	185,280
Grand Total	1,791,838	1,971,321	1,781,287	2,363,821	1,542,450	1,546,270

03 - Transparency and Accountability Sector

Goal:

To develop and operate transparent and accountable public institutions that will promote and uphold democratic and participatory governance systems with sustained and equitable benefits of economic growth and social development.

Strategic Objective:

Promote transparency in the collection, management and utilization of all government revenues and contracts through monitoring adherence to the law, regulations and agreements; To ensure efficient, accountable and fair use of government resources through regular audits, compliance to procurement regulations, and anti-corruption education and enforcement; To improve management of land records and increase efficiency in the registration of land transfers, restore confidence in deeds registry; To strengthen the regulatory framework to improve the operational performance and accountability of ministries, autonomous agencies and state owned enterprises, at the central and decentralized levels; To effectively organize, oversee and conduct free, fair, credible and transparent elections for elective public offices to promote democratic governance.

Summary of Full Time Equivalent

Sector	FY 2026 MALE	FY 2026 FEMALE	FY 2026 TOTAL	FY 2027 MALE	FY 2027 FEMALE	FY 2027 TOTAL	FY 2028 MALE	FY 2028 FEMALE	FY 2028 TOTAL
03 - Transparency and Accountability	1,049	435	1,484	1,049	435	1,484	1,049	435	1,484

Summary by Economic Classification

Economic Classification	FY 2024 ACTUALS	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	18,376,399	19,224,090	18,876,676	21,065,803	21,697,780	22,565,691
22 - USE OF GOODS AND SERVICES	5,191,495	7,965,029	10,959,454	12,415,651	6,930,194	7,121,731
26 - GRANTS	19,999	20,000	19,480	120,000	102,000	107,100
31 - NON-FINANCIAL ASSETS	552,689	2,922,070	406,983	721,753	721,753	793,929
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	1,300,000	727,680	602,160
Grand Total	24,140,582	30,131,189	30,262,593	35,623,207	30,179,407	31,190,611

1.10 Summary by Spending Entity

Sector/Spending Entity	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
110 - General Auditing Commission	5,908,645	5,955,053	6,024,221	6,812,918	6,119,879	6,351,548
113 - National Elections Commission	3,235,002	5,040,316	5,999,933	4,538,450	4,110,216	4,266,372
117 - Governance Commission	2,240,590	2,261,180	2,206,503	2,311,324	2,225,507	2,312,478
118 - Public Procurement and Concessions Commission	1,529,491	1,571,602	1,604,806	1,671,957	1,556,994	1,627,123
119 - Center for National Documents and Archives	876,682	1,030,560	1,061,939	1,630,560	1,539,739	1,603,188
123 - Liberia Anti-Corruption Commission	2,668,508	3,163,716	3,137,750	4,396,037	3,335,759	3,451,753
128 - Independent Information Commission	326,228	400,805	385,938	391,592	310,833	321,916
129 - Liberia Land Authority	1,493,631	3,566,559	2,709,036	3,160,356	2,585,868	2,546,147
132 - Internal Audit Agency	3,683,601	3,901,792	3,852,497	4,051,792	3,751,070	3,894,938
345 - Office of the Ombudsman	331,369	650,565	521,721	758,169	651,576	679,071
431 - Liberia Extractive Industry Initiative	625,386	657,485	637,638	1,186,485	736,374	758,728
451 - Financial Intelligence Agency	1,221,449	1,931,556	2,120,611	4,713,567	3,255,592	3,377,349
Grand Total	24,140,582	30,131,189	30,262,593	35,623,207	30,179,407	31,190,611

110 - General Auditing Commission

Policy Note

Mission

The General Auditing Commission is the Supreme Audit Institution of Liberia, an independent employer, and an autonomous public commission responsible for the audits of all public entities and funds owned or controlled by the Government to enable reporting as required by the GAC 2014 Act. The GAC has a large audit scope; section 2.1.3 (a) & (b) of the GAC Act of 2014 mandates the Auditor General to audit the consolidated accounts but he/she may choose other audits. Public entities also include organizations such as Central Bank of Liberia, banks with state equity, programs, activity or function subject to audit by the General Auditing Commission.

Achievements (FY2025)

The Commission successfully completed 38 audits, the majority of which were Project Audits involving international partners such as the World Bank (WB), African Development Bank (AfDB), and International Fund for Agricultural Development (IFAD). All completed audits are publicly accessible on our website: www.gac.gov.lr.

Mr. G. Cecil Dole, Deputy Auditor General for State-Owned Enterprises and Special Audits, undertook a three-month capacity-building secondment at the U.S. Government Accountability Office (US GAO). This opportunity, under the framework of our five-year Memorandum of Understanding with the US GAO, included participation in the prestigious International Auditor Fellowship Program, which develops leading public sector auditors worldwide.

A GAC delegation participated in the SAI Global Independence Project following Liberia's selection as one of six countries within the INTOSAI community to pilot the initiative. The visit aimed to advocate for the full financial independence of the GAC and evaluate Liberia's transparency and accountability systems. The team engaged with senior government officials and key national stakeholders.

In the past two years, the Commission fully operationalized its Follow-Up on the Implementation of Audit Recommendations Unit, culminating in the publication of the first-ever Auditor General's Status Report on audit recommendation implementation. This milestone strengthens institutional accountability and transparency.

The World Bank, in its quadrennial assessment of Supreme Audit Institutions (SAIs), awarded the GAC a score of 8 out of 10 on the SAI Independence Matrix—the highest score in West Africa—recognizing the Commission as the most independent SAI in the region.

Fourteen (14) GAC staff successfully completed the African Professionalization Initiative (API), further enhancing the Commission's technical expertise and commitment to professional standards.

The GAC was elected Chair of the Economic Community of West African States (ECOWAS) Supreme Audit Institutions (SAIs) for a two-year term, affirming its leadership role in regional public sector auditing.

Objectives (FY2026)

The General Auditing Commission is to conduct Audits of all Government funds throughout the Republic of Liberia as controlled by the Government to enable reporting as required by the GAC 2014 Act. Audit the consolidated accounts.

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	4,325,663	4,252,986	4,335,309	4,910,851	5,058,177	5,260,504
22 - USE OF GOODS AND SERVICES	1,582,982	1,702,067	1,688,912	1,902,067	1,061,702	1,091,044
Grand Total	5,908,645	5,955,053	6,024,221	6,812,918	6,119,879	6,351,548

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11001 -Administration and Management	4,620,477	4,394,986	4,551,144	5,102,851	5,165,349	5,370,637
11002 -Audit Services	1,288,168	1,560,067	1,473,077	1,710,067	954,530	980,911
Grand Total	5,908,645	5,955,053	6,024,221	6,812,918	6,119,879	6,351,548

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**0**	**54,000**	**0**	**0**	**0**
097500 - Robert International Airport Up-Grade	-	-	54,000	-	-	-
Grand Total	0	0	54,000	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**4,325,663**	**4,252,986**	**4,335,309**	**4,910,851**	**5,058,177**	**5,260,504**
211101 - Basic Salary - Civil Service	4,325,663	4,252,986	4,335,309	4,910,851	5,058,177	5,260,504
22 - USE OF GOODS AND SERVICES	**1,582,982**	**1,702,067**	**1,688,912**	**1,902,067**	**1,061,702**	**1,091,044**
221201 - Electricity	0	0	0	50,000	27,909	28,680
221202 - Water and Sewage	34,998	14,000	14,000	14,000	7,815	8,031
221208 - Internet Provider Services	16,782	0	0	0	0	0
221401 - Fuel and Lubricants - Vehicles	129,999	100,000	100,000	100,000	55,818	57,361
221502 - Repairs and Maintenance - Vehicle	44,749	68,071	68,071	68,071	37,996	39,046
221602 - Stationery	18,902	43,000	31,054	43,000	24,002	24,665
221603 - Printing, Binding,Publication	39,566	5,000	5,000	5,000	2,791	2,868
221703 - Audit Fees	1,219,170	1,386,996	1,394,006	1,536,996	857,925	881,636
222102 - Workshops,Conferences,Siminars	0	15,000	13,594	15,000	8,373	8,604
222105 - Entertainment Representation	0	25,000	23,047	25,000	13,955	14,341
222110 - Subscriptions	63,816	10,000	10,000	10,000	5,582	5,736
223106 - Vehicle Insurance	15,000	35,000	30,140	35,000	19,536	20,076
Grand Total	5,908,645	5,955,053	6,024,221	6,812,918	6,119,879	6,351,548

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	5,908,645	5,955,053	6,024,221	6,812,918	6,119,879	6,351,548
Grand Total	5,908,645	5,955,053	6,024,221	6,812,918	6,119,879	6,351,548

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11001 - Administration and Management	**4,620,477**	**4,394,986**	**4,551,144**	**5,102,851**	**5,165,349**	**5,370,637**
21 - COMPENSATION OF EMPLOYEES	**4,325,663**	**4,252,986**	**4,335,309**	**4,910,851**	**5,058,177**	**5,260,504**
22 - USE OF GOODS AND SERVICES	**294,814**	**142,000**	**215,835**	**192,000**	**107,172**	**110,133**
11002 - Audit Services	**1,288,168**	**1,560,067**	**1,473,077**	**1,710,067**	**954,530**	**980,911**
22 - USE OF GOODS AND SERVICES	**1,288,168**	**1,560,067**	**1,473,077**	**1,710,067**	**954,530**	**980,911**
Grand Total	5,908,645	5,955,053	6,024,221	6,812,918	6,119,879	6,351,548

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11001 - Administration and Management	**4,620,477**	**4,394,986**	**4,551,144**	**5,102,851**	**5,165,349**	**5,370,637**
21 - COMPENSATION OF EMPLOYEES	**4,325,663**	**4,252,986**	**4,335,309**	**4,910,851**	**5,058,177**	**5,260,504**
211101 - Basic Salary - Civil Service	4,325,663	4,252,986	4,335,309	4,910,851	5,058,177	5,260,504
22 - USE OF GOODS AND SERVICES	**294,814**	**142,000**	**215,835**	**192,000**	**107,172**	**110,133**
221201 - Electricity	0	0	0	50,000	27,909	28,680
221202 - Water and Sewage	34,998	14,000	14,000	14,000	7,815	8,031

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221208 - Internet Provider Services	16,782	0	0	0	0	0
221401 - Fuel and Lubricants - Vehicles	30,000	0	0	0	0	0
221502 - Repairs and Maintenance - Vehicle	20,000	0	0	0	0	0
221602 - Stationery	18,902	43,000	31,054	43,000	24,002	24,665
221603 - Printing, Binding,Publication	14,316	0	0	0	0	0
221703 - Audit Fees	81,000	0	94,000	0	0	0
222102 - Workshops,Conferences,Siminars	0	15,000	13,594	15,000	8,373	8,604
222105 - Entertainment Representation	0	25,000	23,047	25,000	13,955	14,341
222110 - Subscriptions	63,816	10,000	10,000	10,000	5,582	5,736
223106 - Vehicle Insurance	15,000	35,000	30,140	35,000	19,536	20,076
11002 - Audit Services	**1,288,168**	**1,560,067**	**1,473,077**	**1,710,067**	**954,530**	**980,911**
22 - USE OF GOODS AND SERVICES	**1,288,168**	**1,560,067**	**1,473,077**	**1,710,067**	**954,530**	**980,911**
221401 - Fuel and Lubricants - Vehicles	99,999	100,000	100,000	100,000	55,818	57,361
221502 - Repairs and Maintenance - Vehicle	24,749	68,071	68,071	68,071	37,996	39,046
221603 - Printing, Binding,Publication	25,250	5,000	5,000	5,000	2,791	2,868
221703 - Audit Fees	1,138,170	1,386,996	1,300,006	1,536,996	857,925	881,636
Grand Total	5,908,645	5,955,053	6,024,221	6,812,918	6,119,879	6,351,548

113 - National Elections Commission

Policy Note

Mission

The NEC is an autonomous public commission established under article 89 of the 1986 Constitution of Liberia. The Commission is mandated to, among other things, conduct elections and democracy education; plan and conduct elections for all elective public officers; organize national referenda; administer and enforce all laws relative to the conduct of elections and regulate political parties throughout the Republic of Liberia.

Achievements (FY2025)

Conducted Nimba County Senatorial and District#1 Representative By-Elections; and Completed the National Elections Commission five years (2025 – 2030) Strategic Plan.

Objectives (FY2026)

In FY2026, the National Elections Commission (NEC) will focus on strengthening institutional capacity, improving electoral management, and promoting inclusive participation. Key priorities include enhancing human resource capacity, upgrading physical and IT infrastructure, and improving the efficiency of the voter registration and boundary delimitation processes.

The Commission will also promote staff welfare through pension and support programs, foster collaboration with stakeholders, and advance gender equality and civic education to deepen public understanding of democratic rights. Additionally, NEC will strengthen campaign finance monitoring, implement its 2025–2030 Strategic Plan, and harmonize inconsistencies in the New Elections Law to ensure transparency and credibility in electoral processes.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
113 - National Elections Commission	212	64	276	212	64	276	212	64	276

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	3,235,002	3,342,256	3,175,848	3,342,256	3,442,524	3,580,225
22 - USE OF GOODS AND SERVICES	0	880,194	2,824,085	1,196,194	667,692	686,147
31 - NON-FINANCIAL ASSETS	0	817,866	0	0	0	0
Grand Total	3,235,002	5,040,316	5,999,933	4,538,450	4,110,216	4,266,372

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11301 -Administration and Management	3,235,002	5,040,316	5,999,933	4,538,450	4,110,216	4,266,372
Grand Total	3,235,002	5,040,316	5,999,933	4,538,450	4,110,216	4,266,372

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**817,866**	**491,675**	**0**	**0**	**0**
010300 - Agriculture Value Chain Project	-	-	235,994	-	-	-
023885 - Electoral Boundary Delimitation	-	400,000	155,680	-	-	-
023886 - Electoral Legal Reform	-	417,866	100,001	-	-	-
Grand Total	0	817,866	491,675	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**3,235,002**	**3,342,256**	**3,175,848**	**3,342,256**	**3,442,524**	**3,580,225**
211101 - Basic Salary - Civil Service	3,235,002	3,342,256	3,163,448	3,342,256	3,442,524	3,580,225
211104 - Honorarium	0	0	12,400	0	0	0
22 - USE OF GOODS AND SERVICES	**0**	**880,194**	**2,824,085**	**1,196,194**	**667,692**	**686,147**
221101 - Foreign Travel-Means of travel	0	0	18,250	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	0	35,750	127,303	28,000	15,629	16,061
221201 - Electricity	0	53,680	22,367	51,600	28,802	29,598
221202 - Water and Sewage	0	2,000	833	1,000	558	573
221203 - Telecommunications, Internet, Postage and Courier	0	36,000	16,640	0	0	0
221208 - Internet Provider Services	0	0	0	41,200	22,997	23,633
221305 - Vehicle Rental and Lease	0	0	62,400	0	0	0
221401 - Fuel and Lubricants - Vehicles	0	177,000	76,683	131,900	73,624	75,659
221402 - Fuel and Lubricants – Generator	0	45,400	18,917	30,000	16,745	17,208
221501 - Repair and Maintenance–Civil	0	165,000	68,750	519,000	289,697	297,703
221502 - Repairs and Maintenance - Vehicle	0	70,125	29,219	29,100	16,243	16,692
221503 - Repairs and Maintenance–Generator	0	40,500	16,875	42,600	23,778	24,435
221601 - Cleaning Materials and service	0	16,200	6,750	9,464	5,283	5,429
221602 - Stationery	0	16,939	8,966	15,730	8,780	9,023
221618 - Computer Supplies, Parts and Cabling	0	0	1,575	0	0	0
221906 - Study Tours	0	0	0	30,000	16,745	17,208
221909 - Capacity Building Fund	0	50,000	23,678	13,000	7,256	7,457
222102 - Workshops,Conferences,Siminars	0	75,000	45,310	23,000	12,838	13,193
222108 - Advertising and Public Relatio	0	15,600	12,500	10,000	5,582	5,736
222109 - Operational Expenses	0	0	9,825	24,600	13,732	14,112
222116 - Bank Charges	0	6,000	2,500	6,000	3,349	3,442
222121 - Other Legal Fees	0	75,000	18,750	6,000	3,349	3,442
222126 - Elections	0	0	2,235,994	0	0	0
223101 - Personnel Insurance	0	0	0	110,000	61,400	63,097
223105 - Land Insurance	0	0	0	8,000	4,465	4,588
223106 - Vehicle Insurance	0	0	0	66,000	36,840	37,858
31 - NON-FINANCIAL ASSETS	**0**	**817,866**	**0**	**0**	**0**	**0**
312401 - Other Fixed Assets	0	817,866	0	0	0	0
Grand Total	3,235,002	5,040,316	5,999,933	4,538,450	4,110,216	4,266,372

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	3,235,002	5,040,316	5,999,933	4,538,450	4,110,216	4,266,372
Grand Total	3,235,002	5,040,316	5,999,933	4,538,450	4,110,216	4,266,372

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11301 - Administration and Management	**3,235,002**	**5,040,316**	**5,999,933**	**4,538,450**	**4,110,216**	**4,266,372**
21 - COMPENSATION OF EMPLOYEES	**3,235,002**	**3,342,256**	**3,175,848**	**3,342,256**	**3,442,524**	**3,580,225**
22 - USE OF GOODS AND SERVICES	**0**	**880,194**	**2,824,085**	**1,196,194**	**667,692**	**686,147**
31 - NON-FINANCIAL ASSETS	**0**	**817,866**	**0**	**0**	**0**	**0**
Grand Total	3,235,002	5,040,316	5,999,933	4,538,450	4,110,216	4,266,372

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11301 - Administration and Management	**3,235,002**	**5,040,316**	**5,999,933**	**4,538,450**	**4,110,216**	**4,266,372**
21 - COMPENSATION OF EMPLOYEES	**3,235,002**	**3,342,256**	**3,175,848**	**3,342,256**	**3,442,524**	**3,580,225**
211101 - Basic Salary - Civil Service	3,235,002	3,342,256	3,163,448	3,342,256	3,442,524	3,580,225
211104 - Honorarium	0	0	12,400	0	0	0
22 - USE OF GOODS AND SERVICES	**0**	**880,194**	**2,824,085**	**1,196,194**	**667,692**	**686,147**
221101 - Foreign Travel-Means of travel	0	0	18,250	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	0	35,750	127,303	28,000	15,629	16,061
221201 - Electricity	0	53,680	22,367	51,600	28,802	29,598
221202 - Water and Sewage	0	2,000	833	1,000	558	573
221203 - Telecommunications, Internet, Postage and Courier	0	36,000	16,640	0	0	0
221208 - Internet Provider Services	0	0	0	41,200	22,997	23,633
221305 - Vehicle Rental and Lease	0	0	62,400	0	0	0
221401 - Fuel and Lubricants - Vehicles	0	177,000	76,683	131,900	73,624	75,659
221402 - Fuel and Lubricants – Generator	0	45,400	18,917	30,000	16,745	17,208
221501 - Repair and Maintenance–Civil	0	165,000	68,750	519,000	289,697	297,703
221502 - Repairs and Maintenance - Vehicle	0	70,125	29,219	29,100	16,243	16,692
221503 - Repairs and Maintenance–Generator	0	40,500	16,875	42,600	23,778	24,435
221601 - Cleaning Materials and service	0	16,200	6,750	9,464	5,283	5,429
221602 - Stationery	0	16,939	8,966	15,730	8,780	9,023
221618 - Computer Supplies, Parts and Cabling	0	0	1,575	0	0	0
221906 - Study Tours	0	0	0	30,000	16,745	17,208
221909 - Capacity Building Fund	0	50,000	23,678	13,000	7,256	7,457
222102 - Workshops,Conferences,Siminars	0	75,000	45,310	23,000	12,838	13,193
222108 - Advertising and Public Relatio	0	15,600	12,500	10,000	5,582	5,736
222109 - Operational Expenses	0	0	9,825	24,600	13,732	14,112
222116 - Bank Charges	0	6,000	2,500	6,000	3,349	3,442
222121 - Other Legal Fees	0	75,000	18,750	6,000	3,349	3,442
222126 - Elections	0	0	2,235,994	0	0	0
223101 - Personnel Insurance	0	0	0	110,000	61,400	63,097
223105 - Land Insurance	0	0	0	8,000	4,465	4,588
223106 - Vehicle Insurance	0	0	0	66,000	36,840	37,858

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31 - NON-FINANCIAL ASSETS	**0**	**817,866**	**0**	**0**	**0**	**0**
312401 - Other Fixed Assets	0	817,866	0	0	0	0
Grand Total	3,235,002	5,040,316	5,999,933	4,538,450	4,110,216	4,266,372

117 - Governance Commission

Policy Note

Mission

The Governance Commission (GC) was established by an Act of Legislature in October 2007 to iead governance reforms in Liberia. The overall mandate of the Commission is "to formulate policy recommendations and implementation strategies for the advancement of good governance in Liberia". Specifically, the Commission is mandated to "promote governance by advising, designing, and formulating appropriate policies and institutional frameworks required for achieving good governance, and promoting integrity at all levels of society and with every public and private institution.

Achievements (FY2025)

In FY2025, the Governance Commission (GC) advanced governance, anti-corruption, and public sector reforms. Key achievements included leading AAID Pillar 4 coordination, conducting nationwide training for 158 local government officials on fiscal decentralization, and completing structural reforms of the Bureau of Passports and Visas. The GC also developed concept notes and dialogues on establishing a Claims Court, reviewing the 1986 Constitution, promoting integrity in NASSCORP, and strengthening civic education.

Institutional strengthening efforts included revitalizing the Tripod collaboration (GC, CSA, LIPA) to improve human capital development, onboarding, career progression, and performance management. In collaboration with the Ministry of Foreign Affairs structural reforms were completed for the Bureau of Passports and Visas (BOPV). Environmental and climate governance training was delivered in two pilot counties to align local initiatives with national frameworks such as NDCs, NAPs, and County Development Agendas, and technical sessions were conducted for the Independent Information Commission. The GC also held a policy dialogue to enhance Monrovia city administration, redefine city limits, regulate political districts, and ensure effective application of the revenue sharing law. Efforts to streamline State-Owned Enterprises (SOEs) were initiated but constrained by limited funding.

Objectives (FY2026)

In FY2026, the Governance Commission (GC) will focus on advancing constitutional and legal reforms, conducting comprehensive Mandate & Functions Reviews of all Ministries, Agencies, and Commissions (MACs), and strengthening monitoring, evaluation, research, and publication activities. Additionally, the GC will prioritize the preparation and dissemination of its Annual Governance Report to enhance transparency, accountability, and evidence-based policy making.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
117 - Governance Commission	100	45	145	100	45	145	100	45	145

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	2,028,323	1,991,964	1,922,807	1,970,108	2,029,211	2,110,379
22 - USE OF GOODS AND SERVICES	192,268	249,216	264,216	321,216	179,296	184,249
26 - GRANTS	19,999	20,000	19,480	20,000	17,000	17,850
Grand Total	2,240,590	2,261,180	2,206,503	2,311,324	2,225,507	2,312,478

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11701 -Administration and Management	2,240,590	2,261,180	2,206,503	2,311,324	2,225,507	2,312,478
Grand Total	2,240,590	2,261,180	2,206,503	2,311,324	2,225,507	2,312,478

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**2,028,323**	**1,991,964**	**1,922,807**	**1,970,108**	**2,029,211**	**2,110,379**
211101 - Basic Salary - Civil Service	2,028,323	1,991,964	1,922,807	1,970,108	2,029,211	2,110,379
22 - USE OF GOODS AND SERVICES	**192,268**	**249,216**	**264,216**	**321,216**	**179,296**	**184,249**
221104 - Domestic Travel-Means of Travel	0	2,000	2,000	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221105 - Domestic Travel-Daily Subsistence Allowance	0	1,000	1,000	0	0	0
221201 - Electricity	0	8,500	8,500	8,000	4,465	4,588
221202 - Water and Sewage	0	2,500	2,500	500	279	287
221208 - Internet Provider Services	1,500	9,000	9,000	1,500	837	860
221209 - Scratch- Cards	700	1,000	1,000	1,000	558	573
221303 - Office Build. Rental and Lease	149,997	150,000	150,000	150,000	83,727	86,041
221401 - Fuel and Lubricants - Vehicles	3,333	7,000	7,000	9,000	5,024	5,163
221402 - Fuel and Lubricants – Generator	2,523	2,500	2,500	1,000	558	573
221501 - Repair and Maintenance–Civil	530	500	500	500	279	287
221502 - Repairs and Maintenance - Vehicle	5,000	4,000	4,000	4,500	2,512	2,581
221503 - Repairs and Maintenance–Generator	976	1,500	1,500	500	279	287
221601 - Cleaning Materials and service	3,200	2,000	2,000	1,000	558	573
221602 - Stationery	2,650	3,500	3,500	1,500	837	860
221608 - Repair & Maintenance Computer Hardware	300	500	500	500	279	287
221609 - Maintenance of Computer Software	300	0	0	0	0	0
221618 - Computer Supplies, Parts and Cabling	16,899	1,500	1,500	0	0	0
222102 - Workshops,Conferences,Siminars	1,000	48,216	43,216	108,856	60,762	62,441
222105 - Entertainment Representation	1,500	1,500	1,500	1,000	558	573
222108 - Advertising and Public Relatio	300	1,000	1,000	25,860	14,435	14,834
222109 - Operational Expenses	0	0	20,000	5,000	2,791	2,868
223101 - Personnel Insurance	0	1,500	1,500	0	0	0
223106 - Vehicle Insurance	1,560	0	0	1,000	558	573
26 - GRANTS	**19,999**	**20,000**	**19,480**	**20,000**	**17,000**	**17,850**
263648 - Transfer to Gender Responsive Planning & Budgeting (GRPB)	19,999	20,000	19,480	20,000	17,000	17,850
Grand Total	2,240,590	2,261,180	2,206,503	2,311,324	2,225,507	2,312,478

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	2,240,590	2,261,180	2,206,503	2,311,324	2,225,507	2,312,478
Grand Total	2,240,590	2,261,180	2,206,503	2,311,324	2,225,507	2,312,478

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11701 - Administration and Management	**2,240,590**	**2,261,180**	**2,206,503**	**2,311,324**	**2,225,507**	**2,312,478**
21 - COMPENSATION OF EMPLOYEES	**2,028,323**	**1,991,964**	**1,922,807**	**1,970,108**	**2,029,211**	**2,110,379**
22 - USE OF GOODS AND SERVICES	**192,268**	**249,216**	**264,216**	**321,216**	**179,296**	**184,249**
26 - GRANTS	**19,999**	**20,000**	**19,480**	**20,000**	**17,000**	**17,850**
Grand Total	2,240,590	2,261,180	2,206,503	2,311,324	2,225,507	2,312,478

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11701 - Administration and Management	**2,240,590**	**2,261,180**	**2,206,503**	**2,311,324**	**2,225,507**	**2,312,478**
21 - COMPENSATION OF EMPLOYEES	**2,028,323**	**1,991,964**	**1,922,807**	**1,970,108**	**2,029,211**	**2,110,379**
211101 - Basic Salary - Civil Service	2,028,323	1,991,964	1,922,807	1,970,108	2,029,211	2,110,379
22 - USE OF GOODS AND SERVICES	**192,268**	**249,216**	**264,216**	**321,216**	**179,296**	**184,249**
221104 - Domestic Travel-Means of Travel	0	2,000	2,000	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	0	1,000	1,000	0	0	0
221201 - Electricity	0	8,500	8,500	8,000	4,465	4,588
221202 - Water and Sewage	0	2,500	2,500	500	279	287
221208 - Internet Provider Services	1,500	9,000	9,000	1,500	837	860
221209 - Scratch- Cards	700	1,000	1,000	1,000	558	573
221303 - Office Build. Rental and Lease	149,997	150,000	150,000	150,000	83,727	86,041
221401 - Fuel and Lubricants - Vehicles	3,333	7,000	7,000	9,000	5,024	5,163
221402 - Fuel and Lubricants – Generator	2,523	2,500	2,500	1,000	558	573
221501 - Repair and Maintenance–Civil	530	500	500	500	279	287
221502 - Repairs and Maintenance - Vehicle	5,000	4,000	4,000	4,500	2,512	2,581
221503 - Repairs and Maintenance–Generator	976	1,500	1,500	500	279	287
221601 - Cleaning Materials and service	3,200	2,000	2,000	1,000	558	573
221602 - Stationery	2,650	3,500	3,500	1,500	837	860
221608 - Repair & Maintenance Computer Hardware	300	500	500	500	279	287
221609 - Maintenance of Computer Software	300	0	0	0	0	0
221618 - Computer Supplies, Parts and Cabling	16,899	1,500	1,500	0	0	0
222102 - Workshops,Conferences,Siminars	1,000	48,216	43,216	108,856	60,762	62,441
222105 - Entertainment Representation	1,500	1,500	1,500	1,000	558	573
222108 - Advertising and Public Relatio	300	1,000	1,000	25,860	14,435	14,834
222109 - Operational Expenses	0	0	20,000	5,000	2,791	2,868
223101 - Personnel Insurance	0	1,500	1,500	0	0	0
223106 - Vehicle Insurance	1,560	0	0	1,000	558	573
26 - GRANTS	**19,999**	**20,000**	**19,480**	**20,000**	**17,000**	**17,850**
263648 - Transfer to Gender Responsive Planning & Budgeting (GRPB)	19,999	20,000	19,480	20,000	17,000	17,850
Grand Total	2,240,590	2,261,180	2,206,503	2,311,324	2,225,507	2,312,478

118 - Public Procurement and Concessions Commission

Policy Note

Mission

The Public Procurement and Concession Commission was established by an Act of the National Legislature approved in September 2005 and restated and amended in 2010. The mandate of the Public Procurement and concession Commissions is to regulate all forms of Public Procurement and Concession processes and to stipulate methods and procedures for public procurement and concession thereto.

Achievements (FY2025)

Renovate its headquarters, including establishing a Procurement Clinic and Training Hall with a seating capacity of over 100 participants.
Facilitate multiple workshops, trainings, and awareness sessions to build procurement capacity across Ministries, Agencies, Commissions (MACs), and State-Owned Enterprises (SOEs).
The roll-out of the E-GP system has already begun to yield positive results, including:
Vendor Registration & Compliance: All vendors are required to present valid Liberia Revenue Authority (LRA) Tax Clearance, NASSCORP certificates, and other compliance documents before registration.
Exposure of Non-Compliance: The process has uncovered vendors who were deducting NASSCORP contributions from employees but failing to remit them, and others not meeting their LRA obligations.

Objectives (FY2026)

The objective of the PPCC management and Administration is to have oversight responsibilities and strengthen procurement activities with the ministries, Agencies and SOEs according to the PPCA. E-Government Procurement Readiness * Saving from efficient procurement can be allocated to Health care, education, infrastructure and other development of the country. * Improvement in the Business climate through the use of the EGP/ Electronic Government Procurement processes that promote accountability, transparency, fairness, value for money and competition Sought and secured funding assistance from the World Bank and the African Development Bank for the modernization of Public Procurement. Conduct nationwide monitoring and compliance visits. Train and onboard 50 additional MACs onto the E-GP system. Organize workshops, conferences, and training sessions necessary to build procurement capacity across all 15 counties.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
118 - Public Procure. & Concess. Com	56	24	80	56	24	80	56	24	80

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	987,571	1,004,376	1,039,276	1,162,956	1,197,845	1,245,759
22 - USE OF GOODS AND SERVICES	293,724	423,226	421,530	339,173	189,321	194,553
31 - NON-FINANCIAL ASSETS	248,196	144,000	144,000	169,828	169,828	186,811
Grand Total	1,529,491	1,571,602	1,604,806	1,671,957	1,556,994	1,627,123

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11801 -Administration and Management	1,529,491	1,571,602	1,604,806	1,671,957	1,556,994	1,627,123
Grand Total	1,529,491	1,571,602	1,604,806	1,671,957	1,556,994	1,627,123

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	0	0	34,900	0	0	0
010300 - Agriculture Value Chain Project	-	-	34,900	-	-	-
Grand Total	0	0	34,900	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**987,571**	**1,004,376**	**1,039,276**	**1,162,956**	**1,197,845**	**1,245,759**
211101 - Basic Salary - Civil Service	987,571	1,004,376	1,039,276	1,162,956	1,197,845	1,245,759
22 - USE OF GOODS AND SERVICES	**293,724**	**423,226**	**421,530**	**339,173**	**189,321**	**194,553**
221103 - Foreign Travel-Incidental Allowance	500	1,000	1,000	1,500	837	860
221104 - Domestic Travel-Means of Travel	1,750	3,900	3,535	4,000	2,233	2,295
221105 - Domestic Travel-Daily Subsistence Allowance	5,000	15,000	15,000	4,000	2,233	2,295
221201 - Electricity	0	0	0	15,500	8,652	8,891
221202 - Water and Sewage	1,500	1,500	1,500	1,500	837	860
221205 - Other Utilities	52,395	0	0	0	0	0
221206 - OTHER UTILITIES	292	3,500	3,451	0	0	0
221208 - Internet Provider Services	0	0	0	5,173	2,887	2,967
221209 - Scratch- Cards	8,400	17,500	17,449	15,000	8,373	8,604
221401 - Fuel and Lubricants - Vehicles	32,000	48,400	48,199	48,827	27,254	28,007
221402 - Fuel and Lubricants – Generator	25,000	25,000	24,916	25,000	13,955	14,341
221501 - Repair and Maintenance–Civil	29,147	88,226	88,226	10,000	5,582	5,736
221502 - Repairs and Maintenance - Vehicle	4,991	5,000	5,000	6,000	3,349	3,442
221503 - Repairs and Maintenance–Generator	1,500	1,500	1,500	1,500	837	860
221504 - Rep\&Maint.Mach\&Equip,Furniture	2,000	2,000	2,000	2,500	1,395	1,434
221601 - Cleaning Materials and service	1,500	1,500	1,500	1,500	837	860
221602 - Stationery	10,000	10,000	9,999	10,000	5,582	5,736
221603 - Printing, Binding,Publication	5,000	5,000	5,000	5,432	3,032	3,116
221604 - Newspapers, Books and Periodic	3,000	3,000	3,000	2,000	1,116	1,147
221605 - Computer Supplies and ICT Services	4,500	8,500	8,500	5,000	2,791	2,868
221606 - Other Office Materials and Consumables	5,500	5,500	5,449	5,000	2,791	2,868
221618 - Computer Supplies, Parts and Cabling	4,800	7,800	7,800	0	0	0
222102 - Workshops,Conferences,Siminars	30,999	35,000	35,000	25,000	13,955	14,341
222105 - Entertainment Representation	14,000	42,500	42,250	5,000	2,791	2,868
222109 - Operational Expenses	38,700	77,400	76,756	109,741	61,256	62,949
222113 - Guard and Security Services	0	0	0	9,000	5,024	5,163
222116 - Bank Charges	8,000	8,000	8,000	3,000	1,675	1,721
223101 - Personnel Insurance	0	0	0	10,000	5,582	5,736
223106 - Vehicle Insurance	3,250	6,500	6,500	8,000	4,465	4,588
31 - NON-FINANCIAL ASSETS	**248,196**	**144,000**	**144,000**	**169,828**	**169,828**	**186,811**
312201 - Transport Equipment–Vehicles	238,696	107,000	107,000	52,828	52,828	58,111
312203 - Furniture and Fixtures	3,000	28,000	28,000	7,000	7,000	7,700
312205 - Machinery and Equipment	4,500	4,500	4,500	105,000	105,000	115,500
312301 - ICT Infrast Hardware\&Networks	2,000	4,500	4,500	5,000	5,000	5,500
Grand Total	1,529,491	1,571,602	1,604,806	1,671,957	1,556,994	1,627,123

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	1,529,491	1,571,602	1,604,806	1,671,957	1,556,994	1,627,123
Grand Total	1,529,491	1,571,602	1,604,806	1,671,957	1,556,994	1,627,123

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11801 - Administration and Management	**1,529,491**	**1,571,602**	**1,604,806**	**1,671,957**	**1,556,994**	**1,627,123**
21 - COMPENSATION OF EMPLOYEES	**987,571**	**1,004,376**	**1,039,276**	**1,162,956**	**1,197,845**	**1,245,759**
22 - USE OF GOODS AND SERVICES	**293,724**	**423,226**	**421,530**	**339,173**	**189,321**	**194,553**
31 - NON-FINANCIAL ASSETS	**248,196**	**144,000**	**144,000**	**169,828**	**169,828**	**186,811**
Grand Total	1,529,491	1,571,602	1,604,806	1,671,957	1,556,994	1,627,123

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11801 - Administration and Management	**1,529,491**	**1,571,602**	**1,604,806**	**1,671,957**	**1,556,994**	**1,627,123**
21 - COMPENSATION OF EMPLOYEES	**987,571**	**1,004,376**	**1,039,276**	**1,162,956**	**1,197,845**	**1,245,759**
211101 - Basic Salary - Civil Service	987,571	1,004,376	1,039,276	1,162,956	1,197,845	1,245,759
22 - USE OF GOODS AND SERVICES	**293,724**	**423,226**	**421,530**	**339,173**	**189,321**	**194,553**
221103 - Foreign Travel-Incidental Allowance	500	1,000	1,000	1,500	837	860
221104 - Domestic Travel-Means of Travel	1,750	3,900	3,535	4,000	2,233	2,295
221105 - Domestic Travel-Daily Subsistence Allowance	5,000	15,000	15,000	4,000	2,233	2,295
221201 - Electricity	0	0	0	15,500	8,652	8,891
221202 - Water and Sewage	1,500	1,500	1,500	1,500	837	860
221205 - Other Utilities	52,395	0	0	0	0	0
221206 - OTHER UTILITIES	292	3,500	3,451	0	0	0
221208 - Internet Provider Services	0	0	0	5,173	2,887	2,967
221209 - Scratch- Cards	8,400	17,500	17,449	15,000	8,373	8,604
221401 - Fuel and Lubricants - Vehicles	32,000	48,400	48,199	48,827	27,254	28,007
221402 - Fuel and Lubricants – Generator	25,000	25,000	24,916	25,000	13,955	14,341
221501 - Repair and Maintenance–Civil	29,147	88,226	88,226	10,000	5,582	5,736
221502 - Repairs and Maintenance - Vehicle	4,991	5,000	5,000	6,000	3,349	3,442
221503 - Repairs and Maintenance–Generator	1,500	1,500	1,500	1,500	837	860
221504 - Rep\&Maint.Mach\&Equip,Furniture	2,000	2,000	2,000	2,500	1,395	1,434
221601 - Cleaning Materials and service	1,500	1,500	1,500	1,500	837	860
221602 - Stationery	10,000	10,000	9,999	10,000	5,582	5,736
221603 - Printing, Binding,Publication	5,000	5,000	5,000	5,432	3,032	3,116
221604 - Newspapers, Books and Periodic	3,000	3,000	3,000	2,000	1,116	1,147
221605 - Computer Supplies and ICT Services	4,500	8,500	8,500	5,000	2,791	2,868
221606 - Other Office Materials and Consumables	5,500	5,500	5,449	5,000	2,791	2,868
221618 - Computer Supplies, Parts and Cabling	4,800	7,800	7,800	0	0	0

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
222102 - Workshops,Conferences,Siminars	30,999	35,000	35,000	25,000	13,955	14,341
222105 - Entertainment Representation	14,000	42,500	42,250	5,000	2,791	2,868
222109 - Operational Expenses	38,700	77,400	76,756	109,741	61,256	62,949
222113 - Guard and Security Services	0	0	0	9,000	5,024	5,163
222116 - Bank Charges	8,000	8,000	8,000	3,000	1,675	1,721
223101 - Personnel Insurance	0	0	0	10,000	5,582	5,736
223106 - Vehicle Insurance	3,250	6,500	6,500	8,000	4,465	4,588
31 - NON-FINANCIAL ASSETS	**248,196**	**144,000**	**144,000**	**169,828**	**169,828**	**186,811**
312201 - Transport Equipment–Vehicles	238,696	107,000	107,000	52,828	52,828	58,111
312203 - Furniture and Fixtures	3,000	28,000	28,000	7,000	7,000	7,700
312205 - Machinery and Equipment	4,500	4,500	4,500	105,000	105,000	115,500
312301 - ICT Infrast Hardware\&Networks	2,000	4,500	4,500	5,000	5,000	5,500
Grand Total	1,529,491	1,571,602	1,604,806	1,671,957	1,556,994	1,627,123

119 - Center for National Documents, Records, and Archives

Policy Note

Mission

The Center for National Documents and Records Agency is a non-ministerial Governmental Agency that was established by an Act of the National Legislature in 1977. The mandate of the Agency is to collect, organize and preserve national documents and records. The Agency also perform other functions that are enshrined in its Act which include issuance of Western marriage certificate, provision of public library services, national repository management and registration of legal instruments amongst others.

Achievements (FY2025)

The Agency's achievements for FY-2025 (Government) include the excellent performance in over collecting its Revenue target as a major revenue generating/collection entity; for FY2025 budget year, CNDRA is projected to collect USD 312,000 and as of September 2025 she has so far collected USD 211, 485 and LRD 470,076.65 and is expected by December 31st to collect more than its full projection so as to support the national budget.
In line with our mandate for providing library services across the country, the National Archives in FY-2025, for the first time in the History of Liberia, signed a Memorandum of understanding with the SRDC/SEWAL Liberia, a diaspora international organization that is currently working with the Ministry of State and Presidential Affairs for the construction of a state of the Arts National Library, wherein the government of Liberia through the Liberia Land Authority has secured, surveyed and DEEDED two (2) Lots of land opposite the Liberia Business Registry up Ashmun Street in Monrovia.
In addition to the Central National Library in Montserrado, the National Archives has confirmed the acquisition of deeded land with local authorities in six (6) counties namely: (Nimba, Bong, Margibi, Grand Cape Mount, Grand Gedeh, and Lofa) for the sole purpose of constructing local libraries.
We have inspected records and documents from over 58 MACs including private institutions; as well as trained and set up records holding rooms in 5 entities over FY2025. We have increased the registration of marriage certificates from 1800 to 2500 and other legal instruments from 660 to 832 and this has tremendously boosted CNDRA revenue collections. We have also commenced the collection of oral historical data from Gbarpolu and Bong counties for preservation:

Objectives (FY2026)

The objectives include renovating the library in Nimba County and procuring new equipment, supplies, and reading materials to support school-aged children. Additional revenue collection offices will be established in Nimba (Tappita and Saclepea), Bong (Totota and Salala), and Margibi (Harbel) to reduce the need for citizens to travel long distances to Ganta, Sanniquellie, Gbarnga, and Kakata to process legal instruments, which currently limits revenue generation. The establishment of these offices is expected to increase CNDRA's revenue projections by 50%. Efforts will continue to assess and collect public records and documents from various Ministries, Agencies, and Commissions (MACs) to ensure their preservation and public accessibility. The registration of legal instruments will also be expanded, including certificates of naturalization and divorce licenses in collaboration with the Judiciary, as well as other instruments in coordination with the MFDP, LRA, and relevant government institutions.
Additionally, the collection of oral historical data will be extended to include the leeward counties of Lofa, Bong, and Grand Cape Mount, ensuring the preservation of Liberia's cultural and historical heritage.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
119 - Center for National Documents	126	89	215	126	89	215	126	89	215

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	742,119	749,952	781,332	1,099,952	1,132,951	1,178,269
22 - USE OF GOODS AND SERVICES	60,563	130,608	280,607	180,608	100,813	103,599
31 - NON-FINANCIAL ASSETS	74,000	150,000	0	250,000	250,000	275,000
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	100,000	55,975	46,320
Grand Total	876,682	1,030,560	1,061,939	1,630,560	1,539,739	1,603,188

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11901 -Administration and Management	876,682	1,030,560	1,061,939	1,630,560	1,539,739	1,603,188
Grand Total	876,682	1,030,560	1,061,939	1,630,560	1,539,739	1,603,188

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**0**	**0**	**100,000**	**55,975**	**46,320**
092600 - Revenue Enchantment Project	-	-	-	100,000	55,975	46,320
Grand Total	0	0	0	100,000	55,975	46,320

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**742,119**	**749,952**	**781,332**	**1,099,952**	**1,132,951**	**1,178,269**
211101 - Basic Salary - Civil Service	742,119	749,952	781,332	1,099,952	1,132,951	1,178,269
22 - USE OF GOODS AND SERVICES	**60,563**	**130,608**	**280,607**	**180,608**	**100,813**	**103,599**
221201 - Electricity	0	0	15,000	8,949	4,995	5,133
221202 - Water and Sewage	0	0	4,200	4,301	2,401	2,467
221208 - Internet Provider Services	0	0	23,334	15,058	8,405	8,637
221209 - Scratch- Cards	0	6,500	8,000	8,000	4,466	4,590
221401 - Fuel and Lubricants - Vehicles	3,000	5,500	8,000	7,000	3,907	4,015
221402 - Fuel and Lubricants – Generator	13,657	5,500	10,500	9,000	5,024	5,163
221502 - Repairs and Maintenance - Vehicle	0	0	6,000	0	0	0
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	0	3,666	0	0	0
221601 - Cleaning Materials and service	0	0	5,000	6,300	3,517	3,614
221602 - Stationery	16,426	61,408	61,408	98,000	54,702	56,213
221605 - Computer Supplies and ICT Services	0	30,700	30,700	0	0	0
221618 - Computer Supplies, Parts and Cabling	21,480	15,000	15,000	0	0	0
221903 - Staff Training – Local	0	0	15,000	0	0	0
222109 - Operational Expenses	0	0	68,799	18,000	10,047	10,325
222113 - Guard and Security Services	6,000	6,000	6,000	6,000	3,349	3,442
31 - NON-FINANCIAL ASSETS	**74,000**	**150,000**	**0**	**250,000**	**250,000**	**275,000**
312201 - Transport Equipment–Vehicles	74,000	0	0	0	0	0
312205 - Machinery and Equipment	0	150,000	0	250,000	250,000	275,000
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**100,000**	**55,975**	**46,320**
332401 - Other Fixed Assets	0	0	0	100,000	55,975	46,320
Grand Total	876,682	1,030,560	1,061,939	1,630,560	1,539,739	1,603,188

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	876,682	1,030,560	1,061,939	1,630,560	1,539,739	1,603,188
Grand Total	876,682	1,030,560	1,061,939	1,630,560	1,539,739	1,603,188

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11901 - Administration and Management	**876,682**	**1,030,560**	**1,061,939**	**1,630,560**	**1,539,739**	**1,603,188**
21 - COMPENSATION OF EMPLOYEES	**742,119**	**749,952**	**781,332**	**1,099,952**	**1,132,951**	**1,178,269**

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification						
ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
22 - USE OF GOODS AND SERVICES	**60,563**	**130,608**	**280,607**	**180,608**	**100,813**	**103,599**
31 - NON-FINANCIAL ASSETS	**74,000**	**150,000**	**0**	**250,000**	**250,000**	**275,000**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**100,000**	**55,975**	**46,320**
Grand Total	876,682	1,030,560	1,061,939	1,630,560	1,539,739	1,603,188

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification						
OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11901 - Administration and Management	**876,682**	**1,030,560**	**1,061,939**	**1,630,560**	**1,539,739**	**1,603,188**
21 - COMPENSATION OF EMPLOYEES	**742,119**	**749,952**	**781,332**	**1,099,952**	**1,132,951**	**1,178,269**
211101 - Basic Salary - Civil Service	742,119	749,952	781,332	1,099,952	1,132,951	1,178,269
22 - USE OF GOODS AND SERVICES	**60,563**	**130,608**	**280,607**	**180,608**	**100,813**	**103,599**
221201 - Electricity	0	0	15,000	8,949	4,995	5,133
221202 - Water and Sewage	0	0	4,200	4,301	2,401	2,467
221208 - Internet Provider Services	0	0	23,334	15,058	8,405	8,637
221209 - Scratch- Cards	0	6,500	8,000	8,000	4,466	4,590
221401 - Fuel and Lubricants - Vehicles	3,000	5,500	8,000	7,000	3,907	4,015
221402 - Fuel and Lubricants – Generator	13,657	5,500	10,500	9,000	5,024	5,163
221502 - Repairs and Maintenance - Vehicle	0	0	6,000	0	0	0
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	0	3,666	0	0	0
221601 - Cleaning Materials and service	0	0	5,000	6,300	3,517	3,614
221602 - Stationery	16,426	61,408	61,408	98,000	54,702	56,213
221605 - Computer Supplies and ICT Services	0	30,700	30,700	0	0	0
221618 - Computer Supplies, Parts and Cabling	21,480	15,000	15,000	0	0	0
221903 - Staff Training – Local	0	0	15,000	0	0	0
222109 - Operational Expenses	0	0	68,799	18,000	10,047	10,325
222113 - Guard and Security Services	6,000	6,000	6,000	6,000	3,349	3,442
31 - NON-FINANCIAL ASSETS	**74,000**	**150,000**	**0**	**250,000**	**250,000**	**275,000**
312201 - Transport Equipment–Vehicles	74,000	0	0	0	0	0
312205 - Machinery and Equipment	0	150,000	0	250,000	250,000	275,000
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**100,000**	**55,975**	**46,320**
332401 - Other Fixed Assets	0	0	0	100,000	55,975	46,320
Grand Total	876,682	1,030,560	1,061,939	1,630,560	1,539,739	1,603,188

123 - Liberia Anti-Corruption Commission

Policy Note

Mission

The Act of August 2008" establishing the Liberia Anti-Corruption Commission gives the Commission the broad mandate and functions to implement appropriate measures and undertake programs geared toward investigating, prosecuting and preventing acts of corruption in both the public and private sectors of the Liberian society, including educating the public about the ills of corruption and the benefits of its eradication.

Achievements (FY2025)

In FY2025, the Anti-Corruption Commission made significant progress in investigations, prosecutions, asset declaration, public education, and institutional strengthening. A total of 37 corruption investigations were completed, resulting in 11 indictments, 3 convictions, 1 lost case, and 7 cases pending placement on the docket. Two safe houses were established to protect whistleblowers and state witnesses.

Regarding asset declaration and verification, 2,308 public officials were identified for declaration, with 2,117 successfully declaring their assets and 55 declarations verified to date. Public education and outreach efforts included anti-corruption programs in 5 public and 5 private schools, awareness campaigns in 8 counties, 15 nationwide campaigns, 5 radio talk shows, 3 community programs, 2 billboards with anti-corruption messages, and the completion of the first draft of integrity education materials for schools. Institutional strengthening efforts included 7 capacity-building events for staff, including investigators and prosecutors, and the validation of the Commission's 5-year strategic plan (2026–2030) to guide future anti-corruption initiatives.

Objectives (FY2026)

In FY2026, the Anti-Corruption Commission aims to strengthen investigations, prosecutions, asset management, public education, and institutional capacity. Key targets include investigating 75 corruption cases, prosecuting 25 cases, recruiting 28 investigators and 6 additional lawyers to enhance legal capacity, and reducing case backlogs.

For asset declaration, verification, and recovery, 213 government positions will be targeted for compliance, 300 of the 2,117 declared assets will be verified, and 613 officials will complete exit declarations upon leaving government service.

Institutional strengthening initiatives include conducting risk assessments and fraud prevention training for 10 MACs, securing a permanent headquarters, procuring transport equipment, decentralizing operations, digitizing case management systems, modernizing financial systems, and recruiting 5 asset declaration officers.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
123 - Liberia Anti-Corruption Comm	57	24	81	57	24	81	57	24	81

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	1,186,077	1,336,980	1,361,000	1,869,303	1,925,382	2,002,397
22 - USE OF GOODS AND SERVICES	1,419,332	1,826,736	1,776,750	2,526,734	1,410,377	1,449,356
31 - NON-FINANCIAL ASSETS	63,099	0	0	0	0	0
Grand Total	2,668,508	3,163,716	3,137,750	4,396,037	3,335,759	3,451,753

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
12301 -Education and Prevention Divis	108,201	1,521,665	1,566,950	1,895,915	1,940,236	2,017,661
12302 -Enforcement Division	1,436,915	1,356,000	1,300,035	1,846,983	1,030,954	1,059,446
12303 -Administration and Management	1,123,392	286,051	270,765	653,139	364,569	374,646
Grand Total	2,668,508	3,163,716	3,137,750	4,396,037	3,335,759	3,451,753

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**0**	**18,000**	**0**	**0**	**0**
010300 - Agriculture Value Chain Project	-	-	18,000	-	-	-
Grand Total	0	0	18,000	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**1,186,077**	**1,336,980**	**1,361,000**	**1,869,303**	**1,925,382**	**2,002,397**
211101 - Basic Salary - Civil Service	1,186,077	1,336,980	1,361,000	1,869,303	1,925,382	2,002,397
22 - USE OF GOODS AND SERVICES	**1,419,332**	**1,826,736**	**1,776,750**	**2,526,734**	**1,410,377**	**1,449,356**
221101 - Foreign Travel-Means of travel	20,000	29,000	29,000	21,000	11,722	12,046
221102 - ForeignTravel-Daily Subsistence Allowance	20,000	28,000	28,000	20,000	11,164	11,473
221103 - Foreign Travel-Incidental Allowance	2,000	4,240	4,240	4,240	2,367	2,432
221104 - Domestic Travel-Means of Travel	0	41,640	13,880	41,640	23,243	23,886
221105 - Domestic Travel-Daily Subsistence Allowance	9,936	55,062	24,111	53,486	29,854	30,679
221106 - Domestic Travel - Incidental	0	11,703	2,430	6,000	3,349	3,442
221201 - Electricity	4,922	8,000	30,000	30,000	16,745	17,208
221208 - Internet Provider Services	11,074	11,074	11,074	11,074	6,181	6,352
221209 - Scratch- Cards	14,765	38,500	38,499	38,500	21,490	22,084
221303 - Office Build. Rental and Lease	119,995	120,000	150,000	150,000	83,727	86,041
221401 - Fuel and Lubricants - Vehicles	26,915	40,000	40,000	40,000	22,327	22,944
221402 - Fuel and Lubricants – Generator	11,784	23,199	23,199	23,199	12,949	13,307
221501 - Repair and Maintenance–Civil	0	26,000	6,000	6,000	3,349	3,442
221502 - Repairs and Maintenance - Vehicle	8,611	11,480	11,480	11,480	6,408	6,585
221601 - Cleaning Materials and service	0	3,600	3,600	3,600	2,009	2,065
221602 - Stationery	7,308	10,380	10,380	10,380	5,794	5,954
221603 - Printing, Binding,Publication	4,922	5,000	5,000	5,000	2,791	2,868
221605 - Computer Supplies and ICT Services	12,190	10,000	10,000	10,000	5,582	5,736
221606 - Other Office Materials and Consumables	0	18,000	16,000	10,000	5,582	5,736
221618 - Computer Supplies, Parts and Cabling	2,430	8,000	8,000	8,000	4,465	4,588
221701 - Consultancy Services	0	0	18,000	0	0	0
221808 - Intelligence Services	843,961	808,106	778,106	809,783	452,007	464,499
221812 - Special Operations Services	74,998	60,000	60,000	310,000	173,037	177,819
222102 - Workshops,Conferences,Siminars	12,283	5,000	5,000	5,000	2,791	2,868
222103 - Food and Catering Services	0	10,000	10,000	10,000	5,582	5,736
222104 - Equipment and Household Materi	0	6,000	6,000	6,000	3,349	3,442
222105 - Entertainment Representation	0	17,400	11,786	8,000	4,465	4,588
222108 - Advertising and Public Relatio	8,305	8,612	8,612	8,612	4,807	4,940
222113 - Guard and Security Services	83,330	97,200	125,000	125,000	69,773	71,701
222121 - Other Legal Fees	119,603	305,000	277,200	727,200	405,910	417,128
223106 - Vehicle Insurance	0	6,540	12,153	13,540	7,558	7,767

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31 - NON-FINANCIAL ASSETS	**63,099**	**0**	**0**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	63,099	0	0	0	0	0
Grand Total	2,668,508	3,163,716	3,137,750	4,396,037	3,335,759	3,451,753

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	2,668,508	3,163,716	3,137,750	4,396,037	3,335,759	3,451,753
Grand Total	2,668,508	3,163,716	3,137,750	4,396,037	3,335,759	3,451,753

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
12301 - Education and Prevention Divis	**108,201**	**1,521,665**	**1,566,950**	**1,895,915**	**1,940,236**	**2,017,661**
21 - COMPENSATION OF EMPLOYEES	**80,191**	**1,336,980**	**1,361,000**	**1,869,303**	**1,925,382**	**2,002,397**
22 - USE OF GOODS AND SERVICES	**28,010**	**184,685**	**205,950**	**26,612**	**14,854**	**15,264**
12302 - Enforcement Division	**1,436,915**	**1,356,000**	**1,300,035**	**1,846,983**	**1,030,954**	**1,059,446**
21 - COMPENSATION OF EMPLOYEES	**298,023**	**0**	**0**	**0**	**0**	**0**
22 - USE OF GOODS AND SERVICES	**1,138,892**	**1,356,000**	**1,300,035**	**1,846,983**	**1,030,954**	**1,059,446**
12303 - Administration and Management	**1,123,392**	**286,051**	**270,765**	**653,139**	**364,569**	**374,646**
21 - COMPENSATION OF EMPLOYEES	**807,863**	**0**	**0**	**0**	**0**	**0**
22 - USE OF GOODS AND SERVICES	**252,430**	**286,051**	**270,765**	**653,139**	**364,569**	**374,646**
31 - NON-FINANCIAL ASSETS	**63,099**	**0**	**0**	**0**	**0**	**0**
Grand Total	2,668,508	3,163,716	3,137,750	4,396,037	3,335,759	3,451,753

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
12301 - Education and Prevention Divis	**108,201**	**1,521,665**	**1,566,950**	**1,895,915**	**1,940,236**	**2,017,661**
21 - COMPENSATION OF EMPLOYEES	**80,191**	**1,336,980**	**1,361,000**	**1,869,303**	**1,925,382**	**2,002,397**
211101 - Basic Salary - Civil Service	80,191	1,336,980	1,361,000	1,869,303	1,925,382	2,002,397
22 - USE OF GOODS AND SERVICES	**28,010**	**184,685**	**205,950**	**26,612**	**14,854**	**15,264**
221101 - Foreign Travel-Means of travel	0	9,000	9,000	0	0	0
221102 - ForeignTravel-Daily Subsistence Allowance	0	10,000	10,000	0	0	0
221103 - Foreign Travel-Incidental Allowance	0	2,000	2,000	0	0	0
221104 - Domestic Travel-Means of Travel	0	13,880	13,880	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	0	16,000	0	0	0	0
221106 - Domestic Travel - Incidental	0	2,430	2,430	0	0	0
221209 - Scratch- Cards	0	8,100	8,100	0	0	0
221303 - Office Build. Rental and Lease	0	40,000	50,000	0	0	0

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221401 - Fuel and Lubricants - Vehicles	0	10,000	10,000	0	0	0
221402 - Fuel and Lubricants – Generator	0	7,733	7,733	0	0	0
221502 - Repairs and Maintenance - Vehicle	0	2,870	2,870	0	0	0
221601 - Cleaning Materials and service	0	1,200	1,200	0	0	0
221602 - Stationery	0	3,460	3,460	0	0	0
221603 - Printing, Binding,Publication	4,922	5,000	5,000	5,000	2,791	2,868
221701 - Consultancy Services	0	0	18,000	0	0	0
222102 - Workshops,Conferences,Siminars	12,283	5,000	5,000	5,000	2,791	2,868
222105 - Entertainment Representation	0	5,800	4,853	8,000	4,465	4,588
222108 - Advertising and Public Relatio	8,305	8,612	8,612	8,612	4,807	4,940
222113 - Guard and Security Services	2,500	32,400	41,666	0	0	0
223106 - Vehicle Insurance	0	1,200	2,146	0	0	0
12302 - Enforcement Division	**1,436,915**	**1,356,000**	**1,300,035**	**1,846,983**	**1,030,954**	**1,059,446**
21 - COMPENSATION OF EMPLOYEES	**298,023**	**0**	**0**	**0**	**0**	**0**
211101 - Basic Salary - Civil Service	298,023	0	0	0	0	0
22 - USE OF GOODS AND SERVICES	**1,138,892**	**1,356,000**	**1,300,035**	**1,846,983**	**1,030,954**	**1,059,446**
221101 - Foreign Travel-Means of travel	0	10,000	10,000	0	0	0
221102 - ForeignTravel-Daily Subsistence Allowance	20,000	9,000	9,000	0	0	0
221103 - Foreign Travel-Incidental Allowance	2,000	1,120	1,120	0	0	0
221104 - Domestic Travel-Means of Travel	0	13,880	0	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	0	6,211	6,211	0	0	0
221106 - Domestic Travel - Incidental	0	3,550	0	0	0	0
221209 - Scratch- Cards	0	20,400	20,399	0	0	0
221303 - Office Build. Rental and Lease	0	40,000	50,000	0	0	0
221401 - Fuel and Lubricants - Vehicles	0	20,000	20,000	0	0	0
221402 - Fuel and Lubricants – Generator	0	7,733	7,733	0	0	0
221502 - Repairs and Maintenance - Vehicle	0	5,740	5,740	0	0	0
221601 - Cleaning Materials and service	0	1,200	1,200	0	0	0
221602 - Stationery	0	3,460	3,460	0	0	0
221808 - Intelligence Services	843,961	808,106	778,106	809,783	452,007	464,499
221812 - Special Operations Services	74,998	60,000	60,000	310,000	173,037	177,819
222105 - Entertainment Representation	0	5,800	3,467	0	0	0
222113 - Guard and Security Services	78,330	32,400	41,666	0	0	0
222121 - Other Legal Fees	119,603	305,000	277,200	727,200	405,910	417,128
223106 - Vehicle Insurance	0	2,400	4,733	0	0	0
12303 - Administration and Management	**1,123,392**	**286,051**	**270,765**	**653,139**	**364,569**	**374,646**
21 - COMPENSATION OF EMPLOYEES	**807,863**	**0**	**0**	**0**	**0**	**0**
211101 - Basic Salary - Civil Service	807,863	0	0	0	0	0
22 - USE OF GOODS AND SERVICES	**252,430**	**286,051**	**270,765**	**653,139**	**364,569**	**374,646**

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221101 - Foreign Travel-Means of travel	20,000	10,000	10,000	21,000	11,722	12,046
221102 - ForeignTravel-Daily Subsistence Allowance	0	9,000	9,000	20,000	11,164	11,473
221103 - Foreign Travel-Incidental Allowance	0	1,120	1,120	4,240	2,367	2,432
221104 - Domestic Travel-Means of Travel	0	13,880	0	41,640	23,243	23,886
221105 - Domestic Travel-Daily Subsistence Allowance	9,936	32,851	17,900	53,486	29,854	30,679
221106 - Domestic Travel - Incidental	0	5,723	0	6,000	3,349	3,442
221201 - Electricity	4,922	8,000	30,000	30,000	16,745	17,208
221208 - Internet Provider Services	11,074	11,074	11,074	11,074	6,181	6,352
221209 - Scratch- Cards	14,765	10,000	10,000	38,500	21,490	22,084
221303 - Office Build. Rental and Lease	119,995	40,000	50,000	150,000	83,727	86,041
221401 - Fuel and Lubricants - Vehicles	26,915	10,000	10,000	40,000	22,327	22,944
221402 - Fuel and Lubricants – Generator	11,784	7,733	7,733	23,199	12,949	13,307
221501 - Repair and Maintenance–Civil	0	26,000	6,000	6,000	3,349	3,442
221502 - Repairs and Maintenance - Vehicle	8,611	2,870	2,870	11,480	6,408	6,585
221601 - Cleaning Materials and service	0	1,200	1,200	3,600	2,009	2,065
221602 - Stationery	7,308	3,460	3,460	10,380	5,794	5,954
221605 - Computer Supplies and ICT Services	12,190	10,000	10,000	10,000	5,582	5,736
221606 - Other Office Materials and Consumables	0	18,000	16,000	10,000	5,582	5,736
221618 - Computer Supplies, Parts and Cabling	2,430	8,000	8,000	8,000	4,465	4,588
222103 - Food and Catering Services	0	10,000	10,000	10,000	5,582	5,736
222104 - Equipment and Household Materi	0	6,000	6,000	6,000	3,349	3,442
222105 - Entertainment Representation	0	5,800	3,466	0	0	0
222113 - Guard and Security Services	2,500	32,400	41,668	125,000	69,773	71,701
223106 - Vehicle Insurance	0	2,940	5,274	13,540	7,558	7,767
31 - NON-FINANCIAL ASSETS	**63,099**	**0**	**0**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	63,099	0	0	0	0	0
Grand Total	2,668,508	3,163,716	3,137,750	4,396,037	3,335,759	3,451,753

128 - Independent Information Commission

Policy Note

Mission

The Independent Information Commission was created by an Act of the National Legislature on September 16, 2010 to promote effective, equitable and inexpensive exercise of the right to access to information and establish clear and concise procedures for requesting and providing information held by public and private bodies receiving public funding or that performs public functions or service; To establish and provide for the exercise of the right to appeal any decision denying a request for information which hinders right to access to information; and to provide appropriate penalties and other sanctions for failure to provide information.

Achievements (FY2025)

In FY2025, the Independent Information Commission (IIC) conducted extensive outreach and compliance activities to promote the Freedom of Information (FOI) Law. Outreach included over 15 radio talk shows, community engagements, visits to intellectual centers, distribution of FOI materials, and celebrations of the International Day of Universal Access to Information (IDUAI) and the FOI Law anniversary. The Commission recruited 25 student volunteers and hosted formal programs attended by national and international dignitaries. Special outreach targeted women and youth through partnerships with groups like WONGOSOL and FLY.

For compliance, the IIC conducted a nationwide assessment of all 103 Ministries, Agencies, and Commissions (MACs) to gauge adherence to FOI requirements. In 2025, 30 MACs were trained on FOI compliance, with additional training planned. County-level engagements were also held in Grand Bassa and Bong, where discussions with government officials and intellectual centers focused on improving FOI compliance and awareness.

Objectives (FY2026)

In FY2026, the Independent Information Commission (IIC) will focus on decentralizing outreach and strengthening compliance with the FOI Law. Outreach initiatives include establishing 15 county FOI hubs in Bomi, Bong, Grand Bassa, Margibi, and Nimba, conducting awareness training with national women and youth networks, and engaging ten local community leadership groups to build FOI partnerships.

For compliance, the IIC will provide awareness training to all 103 Ministries, Agencies, and Commissions (MACs), assess their adherence to the FOI Law —including the appointment and functions of Public Information Officers—and publish two semi-annual FOI Compliance Report Cards to identify and hold non-compliant institutions accountable.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
128 - Independent Information Comm	17	2	19	17	2	19	17	2	19

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	204,353	214,744	202,019	195,530	201,396	209,452
22 - USE OF GOODS AND SERVICES	54,806	146,061	143,919	196,062	109,437	112,464
31 - NON-FINANCIAL ASSETS	67,069	40,000	40,000	0	0	0
Grand Total	326,228	400,805	385,938	391,592	310,833	321,916

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
12801 -Administration and Mangt	326,228	400,805	385,938	391,592	310,833	321,916
Grand Total	326,228	400,805	385,938	391,592	310,833	321,916

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**204,353**	**214,744**	**202,019**	**195,530**	**201,396**	**209,452**
211101 - Basic Salary - Civil Service	204,353	214,744	202,019	195,530	201,396	209,452
22 - USE OF GOODS AND SERVICES	**54,806**	**146,061**	**143,919**	**196,062**	**109,437**	**112,464**

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221101 - Foreign Travel-Means of travel	0	0	4,945	10,000	5,582	5,736
221102 - ForeignTravel-Daily Subsistence Allowance	0	2,000	3,055	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	2,300	3,500	3,376	6,000	3,349	3,442
221201 - Electricity	2,450	2,500	2,491	2,500	1,395	1,434
221208 - Internet Provider Services	1,794	6,000	6,000	6,000	3,349	3,442
221209 - Scratch- Cards	0	2,305	2,302	2,727	1,522	1,564
221401 - Fuel and Lubricants - Vehicles	9,912	27,500	27,494	40,259	22,472	23,093
221402 - Fuel and Lubricants – Generator	5,999	8,681	8,681	20,000	11,164	11,473
221501 - Repair and Maintenance–Civil	14,999	10,000	10,000	0	0	0
221502 - Repairs and Maintenance - Vehicle	0	2,500	2,500	1,500	837	860
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	1,500	1,500	0	0	0
221601 - Cleaning Materials and service	1,500	4,000	4,000	5,501	3,070	3,155
221603 - Printing, Binding,Publication	4,000	5,000	5,000	6,000	3,349	3,442
221605 - Computer Supplies and ICT Services	0	32,500	24,500	0	0	0
221606 - Other Office Materials and Consumables	1,297	8,000	8,000	6,000	3,349	3,442
221903 - Staff Training – Local	0	2,500	2,500	5,000	2,791	2,868
222102 - Workshops,Conferences,Siminars	6,750	9,000	9,000	6,000	3,349	3,442
222103 - Food and Catering Services	0	3,000	3,000	3,000	1,675	1,721
222113 - Guard and Security Services	0	3,000	3,000	3,000	1,675	1,721
222130 - Civic Education and Legislatio	1,230	10,000	10,000	70,000	39,072	40,152
223106 - Vehicle Insurance	2,575	2,575	2,575	2,575	1,437	1,477
31 - NON-FINANCIAL ASSETS	**67,069**	**40,000**	**40,000**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	51,500	29,000	29,000	0	0	0
312203 - Furniture and Fixtures	5,000	6,000	6,000	0	0	0
312205 - Machinery and Equipment	10,569	5,000	5,000	0	0	0
Grand Total	326,228	400,805	385,938	391,592	310,833	321,916

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	326,228	400,805	385,938	391,592	310,833	321,916
Grand Total	326,228	400,805	385,938	391,592	310,833	321,916

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
12801 - Administration and Mangt	**326,228**	**400,805**	**385,938**	**391,592**	**310,833**	**321,916**
21 - COMPENSATION OF EMPLOYEES	**204,353**	**214,744**	**202,019**	**195,530**	**201,396**	**209,452**
22 - USE OF GOODS AND SERVICES	**54,806**	**146,061**	**143,919**	**196,062**	**109,437**	**112,464**
31 - NON-FINANCIAL ASSETS	**67,069**	**40,000**	**40,000**	**0**	**0**	**0**
Grand Total	326,228	400,805	385,938	391,592	310,833	321,916

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
12801 - Administration and Mangt	**326,228**	**400,805**	**385,938**	**391,592**	**310,833**	**321,916**
21 - COMPENSATION OF EMPLOYEES	**204,353**	**214,744**	**202,019**	**195,530**	**201,396**	**209,452**
211101 - Basic Salary - Civil Service	204,353	214,744	202,019	195,530	201,396	209,452
22 - USE OF GOODS AND SERVICES	**54,806**	**146,061**	**143,919**	**196,062**	**109,437**	**112,464**
221101 - Foreign Travel-Means of travel	0	0	4,945	10,000	5,582	5,736
221102 - ForeignTravel-Daily Subsistence Allowance	0	2,000	3,055	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	2,300	3,500	3,376	6,000	3,349	3,442
221201 - Electricity	2,450	2,500	2,491	2,500	1,395	1,434
221208 - Internet Provider Services	1,794	6,000	6,000	6,000	3,349	3,442
221209 - Scratch- Cards	0	2,305	2,302	2,727	1,522	1,564
221401 - Fuel and Lubricants - Vehicles	9,912	27,500	27,494	40,259	22,472	23,093
221402 - Fuel and Lubricants – Generator	5,999	8,681	8,681	20,000	11,164	11,473
221501 - Repair and Maintenance–Civil	14,999	10,000	10,000	0	0	0
221502 - Repairs and Maintenance - Vehicle	0	2,500	2,500	1,500	837	860
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	1,500	1,500	0	0	0
221601 - Cleaning Materials and service	1,500	4,000	4,000	5,501	3,070	3,155
221603 - Printing, Binding,Publication	4,000	5,000	5,000	6,000	3,349	3,442
221605 - Computer Supplies and ICT Services	0	32,500	24,500	0	0	0
221606 - Other Office Materials and Consumables	1,297	8,000	8,000	6,000	3,349	3,442
221903 - Staff Training – Local	0	2,500	2,500	5,000	2,791	2,868
222102 - Workshops,Conferences,Siminars	6,750	9,000	9,000	6,000	3,349	3,442
222103 - Food and Catering Services	0	3,000	3,000	3,000	1,675	1,721
222113 - Guard and Security Services	0	3,000	3,000	3,000	1,675	1,721
222130 - Civic Education and Legislatio	1,230	10,000	10,000	70,000	39,072	40,152
223106 - Vehicle Insurance	2,575	2,575	2,575	2,575	1,437	1,477
31 - NON-FINANCIAL ASSETS	**67,069**	**40,000**	**40,000**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	51,500	29,000	29,000	0	0	0
312203 - Furniture and Fixtures	5,000	6,000	6,000	0	0	0
312205 - Machinery and Equipment	10,569	5,000	5,000	0	0	0
Grand Total	326,228	400,805	385,938	391,592	310,833	321,916

129 - Liberia Land Authority

Policy Note

Mission

The primary mandate of the Liberia Land Authority shall be to develop policies on a continuous basis, undertake actions and implement programs in support of land governance, including land administration and management. Hold and manage all un allocated public land, maintain up to date inventory of all Lands, promote, support and ensure the development of land use plans and zoning, administer the deeds registry and land registry system, produce and sell maps on a commercial basis of land and landholdings and developed draft survey permit procedures.

Achievements (FY2025)

In FY2025, the Liberia Land Authority (LLA) advanced land governance, service delivery, and institutional capacity. The Authority developed a revised Strategic Plan aligned with the AAID 2025–2029, new standardized deeds forms, a Parcel Verification Module, interim policy guidelines for public land, Temporary Occupancy Permits, and tribal certificate validation, as well as a fee regime for land services. A Property Valuation Project was implemented in Montserrado, Margibi, and Nimba Counties, and support from Sweden strengthened land information services and customary land formalization. County operations were strengthened with land offices established in all 15 counties, five offices renovated and equipped, and SOPs developed. Staff received training in survey, mapping, GIS, database management, procurement, HR, and finance, including 12 female surveyors. Key milestones included validating and gazetting the Land Rights Act Regulations (2022), installing 26 geodetic points and a CORS station, and completing surveys and deeding for 73 customary communities. Service delivery and institutional management were further strengthened through the establishment of a customer service center, development of operational manuals (financial management, HR, M&E, performance management, SOPs, and communication), purchase of 3 survey-grade GNSS equipment, development of a business plan for land service delivery, and a field manual for customary land registration.

Objectives (FY2026)

In FY2026, the Liberia Land Authority (LLA) aims to strengthen land governance and service delivery by broadening and reinforcing policy, legal, and regulatory frameworks. The Authority will enhance adjudication and documentation of land rights through comprehensive surveying, mapping, and deeding across Liberia. Additionally, LLA will develop and implement policies, laws, and regulations for effective land use and management, while building staff capacity and improving organizational development to ensure efficient delivery of land services.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
129 - Liberia Land Authority	238	80	318	238	80	318	238	80	318

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	1,469,057	1,696,951	1,501,135	1,675,951	1,726,230	1,795,279
22 - USE OF GOODS AND SERVICES	24,574	287,300	1,149,793	184,405	102,933	105,778
26 - GRANTS	0	0	0	100,000	85,000	89,250
31 - NON-FINANCIAL ASSETS	0	1,582,308	58,108	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	1,200,000	671,705	555,840
Grand Total	1,493,631	3,566,559	2,709,036	3,160,356	2,585,868	2,546,147

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
12901 -Liberia Land Authority	1,493,631	3,566,559	2,709,036	3,160,356	2,585,868	2,546,147
Grand Total	1,493,631	3,566,559	2,709,036	3,160,356	2,585,868	2,546,147

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**1,570,000**	**940,000**	**1,200,000**	**671,705**	**555,840**
023888 - Real Property Valuation for Enhance	-	1,570,000	940,000	-	-	-

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Collection & County Sharing						
024100 - National Cadastre	-	-	-	1,200,000	671,705	555,840
Grand Total	0	1,570,000	940,000	1,200,000	671,705	555,840

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**1,469,057**	**1,696,951**	**1,501,135**	**1,675,951**	**1,726,230**	**1,795,279**
211101 - Basic Salary - Civil Service	1,469,057	1,696,951	1,501,135	1,675,951	1,726,230	1,795,279
22 - USE OF GOODS AND SERVICES	**24,574**	**287,300**	**1,149,793**	**184,405**	**102,933**	**105,778**
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	16,636	0	0	0
221201 - Electricity	0	0	21,000	62,225	34,733	35,693
221202 - Water and Sewage	0	8,208	8,208	11,526	6,434	6,612
221401 - Fuel and Lubricants - Vehicles	10,942	15,779	17,696	20,500	11,443	11,760
221402 - Fuel and Lubricants – Generator	13,632	6,000	5,333	15,500	8,652	8,891
221501 - Repair and Maintenance–Civil	0	183,800	129,247	0	0	0
221502 - Repairs and Maintenance - Vehicle	0	10,260	8,337	10,500	5,861	6,023
221503 - Repairs and Maintenance–Generator	0	0	0	12,000	6,698	6,883
221601 - Cleaning Materials and service	0	10,000	8,000	5,000	2,791	2,868
221602 - Stationery	0	14,000	18,983	24,154	13,483	13,855
221603 - Printing, Binding,Publication	0	12,473	12,473	13,000	7,256	7,457
221605 - Computer Supplies and ICT Services	0	20,780	60,280	0	0	0
221701 - Consultancy Services	0	0	370,000	0	0	0
221811 - Other Specialized Materials	0	0	158,200	0	0	0
222102 - Workshops,Conferences,Siminars	0	3,000	0	10,000	5,582	5,736
222108 - Advertising and Public Relatio	0	500	50,500	0	0	0
222113 - Guard and Security Services	0	2,500	500	0	0	0
222123 - Other Compensations	0	0	264,400	0	0	0
26 - GRANTS	**0**	**0**	**0**	**100,000**	**85,000**	**89,250**
263681 - Transfer to Communal Land Survey Support	0	0	0	100,000	85,000	89,250
31 - NON-FINANCIAL ASSETS	**0**	**1,582,308**	**58,108**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	0	3,200	49,000	0	0	0
312203 - Furniture and Fixtures	0	9,108	9,108	0	0	0
312401 - Other Fixed Assets	0	1,570,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,200,000**	**671,705**	**555,840**
332401 - Other Fixed Assets	0	0	0	1,200,000	671,705	555,840
Grand Total	1,493,631	3,566,559	2,709,036	3,160,356	2,585,868	2,546,147

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	1,493,631	3,566,559	2,709,036	3,160,356	2,585,868	2,546,147
Grand Total	1,493,631	3,566,559	2,709,036	3,160,356	2,585,868	2,546,147

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
12901 - Liberia Land Authority	**1,493,631**	**3,566,559**	**2,709,036**	**3,160,356**	**2,585,868**	**2,546,147**
21 - COMPENSATION OF EMPLOYEES	**1,469,057**	**1,696,951**	**1,501,135**	**1,675,951**	**1,726,230**	**1,795,279**
22 - USE OF GOODS AND SERVICES	**24,574**	**287,300**	**1,149,793**	**184,405**	**102,933**	**105,778**
26 - GRANTS	**0**	**0**	**0**	**100,000**	**85,000**	**89,250**
31 - NON-FINANCIAL ASSETS	**0**	**1,582,308**	**58,108**	**0**	**0**	**0**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,200,000**	**671,705**	**555,840**
Grand Total	1,493,631	3,566,559	2,709,036	3,160,356	2,585,868	2,546,147

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
12901 - Liberia Land Authority	**1,493,631**	**3,566,559**	**2,709,036**	**3,160,356**	**2,585,868**	**2,546,147**
21 - COMPENSATION OF EMPLOYEES	**1,469,057**	**1,696,951**	**1,501,135**	**1,675,951**	**1,726,230**	**1,795,279**
211101 - Basic Salary - Civil Service	1,469,057	1,696,951	1,501,135	1,675,951	1,726,230	1,795,279
22 - USE OF GOODS AND SERVICES	**24,574**	**287,300**	**1,149,793**	**184,405**	**102,933**	**105,778**
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	16,636	0	0	0
221201 - Electricity	0	0	21,000	62,225	34,733	35,693
221202 - Water and Sewage	0	8,208	8,208	11,526	6,434	6,612
221401 - Fuel and Lubricants - Vehicles	10,942	15,779	17,696	20,500	11,443	11,760
221402 - Fuel and Lubricants – Generator	13,632	6,000	5,333	15,500	8,652	8,891
221501 - Repair and Maintenance–Civil	0	183,800	129,247	0	0	0
221502 - Repairs and Maintenance - Vehicle	0	10,260	8,337	10,500	5,861	6,023
221503 - Repairs and Maintenance–Generator	0	0	0	12,000	6,698	6,883
221601 - Cleaning Materials and service	0	10,000	8,000	5,000	2,791	2,868
221602 - Stationery	0	14,000	18,983	24,154	13,483	13,855
221603 - Printing, Binding,Publication	0	12,473	12,473	13,000	7,256	7,457
221605 - Computer Supplies and ICT Services	0	20,780	60,280	0	0	0
221701 - Consultancy Services	0	0	370,000	0	0	0
221811 - Other Specialized Materials	0	0	158,200	0	0	0
222102 - Workshops,Conferences,Siminars	0	3,000	0	10,000	5,582	5,736
222108 - Advertising and Public Relatio	0	500	50,500	0	0	0
222113 - Guard and Security Services	0	2,500	500	0	0	0
222123 - Other Compensations	0	0	264,400	0	0	0
26 - GRANTS	**0**	**0**	**0**	**100,000**	**85,000**	**89,250**
263681 - Transfer to Communal Land Survey	0	0	0	100,000	85,000	89,250

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Support						
31 - NON-FINANCIAL ASSETS	**0**	**1,582,308**	**58,108**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	0	3,200	49,000	0	0	0
312203 - Furniture and Fixtures	0	9,108	9,108	0	0	0
312401 - Other Fixed Assets	0	1,570,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,200,000**	**671,705**	**555,840**
332401 - Other Fixed Assets	0	0	0	1,200,000	671,705	555,840
Grand Total	1,493,631	3,566,559	2,709,036	3,160,356	2,585,868	2,546,147

132 - Internal Audit Agency

Policy Note

Mission

Internal Audit Agency got established by an act of legislature on September 13, 2013 with the sole purpose of directing internal audit functions within all branches of government including Executive, Legislative and Judiciary; All public sector entities such as public corporations, autonomous commission, government ministries and the Central Bank of Liberia. Promulgate and ensure that common internal audit standards and systems in keeping with best practices are established and maintained. Provide oversight, including managerial, administrative and supervisory expertise at each of the established audit functions. Ensure that the ethics of internal audit according to internationally accepted standards are strictly adhered to and followed. These shall be, but not limited to competence, integrity, confidentiality, and professionalism.

Achievements (FY2025)

Deployed in 93 of 148 entities (62.2%), including six county treasuries from 74 in 2022 to 93 in 2025. Out of the 93 entities, we have succeeded in establishing ARIC in 37, 49 are now doing monthly bank reconciliation and 60 have fixed assets registers. We are working to make the remaining comply by year end. The agency also conducted two training programs in 2025, one in March and another in August. Conducted special audits of MOA, LEC and LTC and made significant savings. Special audits for APM Terminals, NOCAL, Lofa Community College, BSE, etc. are currently ongoing. We provided course reviews for our auditors to sit the certified internal auditors (CIA) exams as well as continuing to provide real-time continuous audits and risk assessments at entities to protect public resources.

Objectives (FY2026)

Supporting the Government's de-concentration program through the management of associated risks and continuous capacity support to ensure compliance with laws, policies, and regulations. Supporting entities embed strong internal controls in their financial management systems to ensure accurate financial reporting which is also in line with internationally accepted standards. Conducting specialized audits that will reduce associated risk and continuous capacity support to ensure compliance with laws, policies, and regulations, and also conducting fixed assets audits and setting up fixed assets record and management systems; to ensure fixed assets are accounted for.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
132 - Internal Audit Agency	179	82	261	179	82	261	179	82	261

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	3,173,936	3,156,792	3,144,109	3,156,792	3,251,496	3,381,556
22 - USE OF GOODS AND SERVICES	509,665	745,000	708,388	895,000	499,574	513,382
Grand Total	3,683,601	3,901,792	3,852,497	4,051,792	3,751,070	3,894,938

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
13201 -Administration and Management	3,683,601	3,901,792	3,852,497	4,051,792	3,751,070	3,894,938
Grand Total	3,683,601	3,901,792	3,852,497	4,051,792	3,751,070	3,894,938

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**3,173,936**	**3,156,792**	**3,144,109**	**3,156,792**	**3,251,496**	**3,381,556**
211101 - Basic Salary - Civil Service	3,173,936	3,156,792	3,144,109	3,156,792	3,251,496	3,381,556
22 - USE OF GOODS AND SERVICES	**509,665**	**745,000**	**708,388**	**895,000**	**499,574**	**513,382**
221201 - Electricity	1,399	24,000	24,000	74,000	41,306	42,448
221202 - Water and Sewage	0	1,200	1,200	0	0	0
221208 - Internet Provider Services	0	0	0	25,080	13,999	14,386

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221209 - Scratch- Cards	16,793	25,080	19,594	0	0	0
221303 - Office Build. Rental and Lease	59,900	60,000	120,000	60,000	33,491	34,417
221401 - Fuel and Lubricants - Vehicles	59,989	60,000	52,500	68,100	38,012	39,063
221402 - Fuel and Lubricants – Generator	52,791	24,000	21,000	24,000	13,396	13,766
221504 - Rep\&Maint.Mach\&Equip,Furniture	39,992	25,000	21,875	25,000	13,955	14,341
221601 - Cleaning Materials and service	14,000	12,000	10,500	12,000	6,698	6,883
221602 - Stationery	49,991	36,000	36,000	36,000	20,095	20,650
221603 - Printing, Binding,Publication	9,997	10,000	9,500	10,000	5,582	5,736
221605 - Computer Supplies and ICT Services	24,995	30,000	29,500	20,000	11,164	11,473
221607 - Employee ID Cards	2,601	700	700	0	0	0
221703 - Audit Fees	85,435	316,800	241,800	358,729	200,236	205,770
222102 - Workshops,Conferences,Siminars	91,782	120,220	120,219	182,091	101,640	104,449
Grand Total	3,683,601	3,901,792	3,852,497	4,051,792	3,751,070	3,894,938

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	3,683,601	3,901,792	3,852,497	4,051,792	3,751,070	3,894,938
Grand Total	3,683,601	3,901,792	3,852,497	4,051,792	3,751,070	3,894,938

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
13201 - Administration and Management	**3,683,601**	**3,901,792**	**3,852,497**	**4,051,792**	**3,751,070**	**3,894,938**
21 - COMPENSATION OF EMPLOYEES	**3,173,936**	**3,156,792**	**3,144,109**	**3,156,792**	**3,251,496**	**3,381,556**
22 - USE OF GOODS AND SERVICES	**509,665**	**745,000**	**708,388**	**895,000**	**499,574**	**513,382**
Grand Total	3,683,601	3,901,792	3,852,497	4,051,792	3,751,070	3,894,938

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
13201 - Administration and Management	**3,683,601**	**3,901,792**	**3,852,497**	**4,051,792**	**3,751,070**	**3,894,938**
21 - COMPENSATION OF EMPLOYEES	**3,173,936**	**3,156,792**	**3,144,109**	**3,156,792**	**3,251,496**	**3,381,556**
211101 - Basic Salary - Civil Service	3,173,936	3,156,792	3,144,109	3,156,792	3,251,496	3,381,556
22 - USE OF GOODS AND SERVICES	**509,665**	**745,000**	**708,388**	**895,000**	**499,574**	**513,382**
221201 - Electricity	1,399	24,000	24,000	74,000	41,306	42,448
221202 - Water and Sewage	0	1,200	1,200	0	0	0
221208 - Internet Provider Services	0	0	0	25,080	13,999	14,386
221209 - Scratch- Cards	16,793	25,080	19,594	0	0	0
221303 - Office Build. Rental and Lease	59,900	60,000	120,000	60,000	33,491	34,417
221401 - Fuel and Lubricants - Vehicles	59,989	60,000	52,500	68,100	38,012	39,063
221402 - Fuel and Lubricants – Generator	52,791	24,000	21,000	24,000	13,396	13,766

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221504 - Rep\&Maint.Mach\&Equip,Furniture	39,992	25,000	21,875	25,000	13,955	14,341
221601 - Cleaning Materials and service	14,000	12,000	10,500	12,000	6,698	6,883
221602 - Stationery	49,991	36,000	36,000	36,000	20,095	20,650
221603 - Printing, Binding,Publication	9,997	10,000	9,500	10,000	5,582	5,736
221605 - Computer Supplies and ICT Services	24,995	30,000	29,500	20,000	11,164	11,473
221607 - Employee ID Cards	2,601	700	700	0	0	0
221703 - Audit Fees	85,435	316,800	241,800	358,729	200,236	205,770
222102 - Workshops,Conferences,Siminars	91,782	120,220	120,219	182,091	101,640	104,449
Grand Total	3,683,601	3,901,792	3,852,497	4,051,792	3,751,070	3,894,938

345 - Office of the Ombudsman

Policy Note

Mission

The office of the Ombudsman was created by an Act of the National Legislature in 2014 as a strategic step towards reinforcing democracy and promoting good governance in Liberia. It is designed to serve as an independent and autonomous body with the essential function of enforcing, overseeing, monitoring, and evaluating adherence to the Code of Conduct (COC). It aims to build trust and confidence in public service, essential for effective governance and public satisfaction. The Office will address complaints against public officials and employees across government ministries, agencies, and commissions (MACs), and also engage with private organizations when necessary.

Achievements (FY2025)

In FY2025, the Office of the Ombudsman advanced its operational and institutional capacity by completing the Performance Target Setting exercise aligned with the AAID, focusing on strategic plan development, Service Delivery Charter implementation, resource mobilization, systems efficiency, and staff capacity building. A manpower needs assessment confirmed the requirement of 131 personnel to fully operationalize the Office nationally, including county-level functions.

Seven core institutional frameworks were developed, validated, and adopted following staff onboarding and orientation, including the HR Policy Manual, Administrative Hearing Procedure, Financial Procedures Manual, Procurement Structure, Communication Strategy, Fleet Management Policy, Job Description Catalogue, Digital Case Intake Form, and Case Coding Policy. A centralized manual case-tracking log was also established to uniformly document and track all reported cases since October 2024.

To strengthen institutional capacity, a formal TAIEX request was submitted to the European Union for technical assistance in investigations, compliance, and reforms. Public engagement in the Code of Conduct increased through radio programs, outreach sessions, and mobile hearings, generating new requests for county-level engagements.

Objectives (FY2026)

No information provided by the spending entity.

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	92,495	450,565	413,017	432,565	445,542	463,364
22 - USE OF GOODS AND SERVICES	138,549	173,604	103,454	270,629	151,059	155,234
31 - NON-FINANCIAL ASSETS	100,325	26,396	5,250	54,975	54,975	60,473
Grand Total	331,369	650,565	521,721	758,169	651,576	679,071

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34501 -Administration & Management	331,369	650,565	521,721	758,169	651,576	679,071
Grand Total	331,369	650,565	521,721	758,169	651,576	679,071

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**92,495**	**450,565**	**413,017**	**432,565**	**445,542**	**463,364**
211101 - Basic Salary - Civil Service	92,495	450,565	413,017	432,565	445,542	463,364
22 - USE OF GOODS AND SERVICES	**138,549**	**173,604**	**103,454**	**270,629**	**151,059**	**155,234**
221102 - ForeignTravel-Daily Subsistence Allowance	0	0	10,500	0	0	0
221104 - Domestic Travel-Means of Travel	0	0	10,350	45,025	25,132	25,827
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	4,824	0	0	0
221201 - Electricity	11,900	12,500	4,000	0	0	0
221202 - Water and Sewage	1,200	2,979	2,021	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221208 - Internet Provider Services	0	5,000	6,000	20,000	11,164	11,473
221209 - Scratch- Cards	0	0	4,000	4,500	2,512	2,581
221303 - Office Build. Rental and Lease	50,000	75,000	0	0	0	0
221401 - Fuel and Lubricants - Vehicles	7,000	1,386	13,860	30,000	16,745	17,208
221402 - Fuel and Lubricants – Generator	6,000	0	0	0	0	0
221501 - Repair and Maintenance–Civil	0	3,500	3,500	0	0	0
221502 - Repairs and Maintenance - Vehicle	0	14,400	4,000	1,500	837	860
221602 - Stationery	2,000	8,000	3,500	20,000	11,164	11,473
221603 - Printing, Binding,Publication	0	0	3,000	10,585	5,908	6,071
221604 - Newspapers, Books and Periodic	0	1,000	600	0	0	0
221606 - Other Office Materials and Consumables	150	8,000	2,000	10,000	5,582	5,736
221607 - Employee ID Cards	0	2,500	1,750	0	0	0
221618 - Computer Supplies, Parts and Cabling	15,300	9,000	4,000	30,000	16,745	17,208
221812 - Special Operations Services	5,000	0	0	0	0	0
221813 - Media relations, Intelligence	0	0	1,500	10,000	5,582	5,736
222102 - Workshops,Conferences,Siminars	5,000	20,474	10,500	8,000	4,465	4,588
222108 - Advertising and Public Relatio	5,000	0	0	0	0	0
222109 - Operational Expenses	0	5,065	4,000	17,019	9,500	9,763
222113 - Guard and Security Services	0	0	8,269	10,000	5,582	5,736
222123 - Other Compensations	29,999	0	0	52,000	29,025	29,827
223106 - Vehicle Insurance	0	4,800	1,280	2,000	1,116	1,147
31 - NON-FINANCIAL ASSETS	**100,325**	**26,396**	**5,250**	**54,975**	**54,975**	**60,473**
312201 - Transport Equipment–Vehicles	90,000	0	0	0	0	0
312203 - Furniture and Fixtures	10,325	11,000	2,750	54,975	54,975	60,473
312205 - Machinery and Equipment	0	15,396	2,500	0	0	0
Grand Total	331,369	650,565	521,721	758,169	651,576	679,071

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	331,369	650,565	521,721	758,169	651,576	679,071
Grand Total	331,369	650,565	521,721	758,169	651,576	679,071

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34501 - Administration & Management	**331,369**	**650,565**	**521,721**	**758,169**	**651,576**	**679,071**
21 - COMPENSATION OF EMPLOYEES	**92,495**	**450,565**	**413,017**	**432,565**	**445,542**	**463,364**
22 - USE OF GOODS AND SERVICES	**138,549**	**173,604**	**103,454**	**270,629**	**151,059**	**155,234**
31 - NON-FINANCIAL ASSETS	**100,325**	**26,396**	**5,250**	**54,975**	**54,975**	**60,473**
Grand Total	331,369	650,565	521,721	758,169	651,576	679,071

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34501 - Administration & Management	**331,369**	**650,565**	**521,721**	**758,169**	**651,576**	**679,071**
21 - COMPENSATION OF EMPLOYEES	**92,495**	**450,565**	**413,017**	**432,565**	**445,542**	**463,364**
211101 - Basic Salary - Civil Service	92,495	450,565	413,017	432,565	445,542	463,364
22 - USE OF GOODS AND SERVICES	**138,549**	**173,604**	**103,454**	**270,629**	**151,059**	**155,234**
221102 - ForeignTravel-Daily Subsistence Allowance	0	0	10,500	0	0	0
221104 - Domestic Travel-Means of Travel	0	0	10,350	45,025	25,132	25,827
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	4,824	0	0	0
221201 - Electricity	11,900	12,500	4,000	0	0	0
221202 - Water and Sewage	1,200	2,979	2,021	0	0	0
221208 - Internet Provider Services	0	5,000	6,000	20,000	11,164	11,473
221209 - Scratch- Cards	0	0	4,000	4,500	2,512	2,581
221303 - Office Build. Rental and Lease	50,000	75,000	0	0	0	0
221401 - Fuel and Lubricants - Vehicles	7,000	1,386	13,860	30,000	16,745	17,208
221402 - Fuel and Lubricants – Generator	6,000	0	0	0	0	0
221501 - Repair and Maintenance–Civil	0	3,500	3,500	0	0	0
221502 - Repairs and Maintenance - Vehicle	0	14,400	4,000	1,500	837	860
221602 - Stationery	2,000	8,000	3,500	20,000	11,164	11,473
221603 - Printing, Binding,Publication	0	0	3,000	10,585	5,908	6,071
221604 - Newspapers, Books and Periodic	0	1,000	600	0	0	0
221606 - Other Office Materials and Consumables	150	8,000	2,000	10,000	5,582	5,736
221607 - Employee ID Cards	0	2,500	1,750	0	0	0
221618 - Computer Supplies, Parts and Cabling	15,300	9,000	4,000	30,000	16,745	17,208
221812 - Special Operations Services	5,000	0	0	0	0	0
221813 - Media relations, Intelligence	0	0	1,500	10,000	5,582	5,736
222102 - Workshops,Conferences,Siminars	5,000	20,474	10,500	8,000	4,465	4,588
222108 - Advertising and Public Relatio	5,000	0	0	0	0	0
222109 - Operational Expenses	0	5,065	4,000	17,019	9,500	9,763
222113 - Guard and Security Services	0	0	8,269	10,000	5,582	5,736
222123 - Other Compensations	29,999	0	0	52,000	29,025	29,827
223106 - Vehicle Insurance	0	4,800	1,280	2,000	1,116	1,147
31 - NON-FINANCIAL ASSETS	**100,325**	**26,396**	**5,250**	**54,975**	**54,975**	**60,473**
312201 - Transport Equipment–Vehicles	90,000	0	0	0	0	0
312203 - Furniture and Fixtures	10,325	11,000	2,750	54,975	54,975	60,473
312205 - Machinery and Equipment	0	15,396	2,500	0	0	0
Grand Total	331,369	650,565	521,721	758,169	651,576	679,071

431 - Liberia Extractive Industry Initiative

Policy Note

Mission

The 2009 – Act establishing the Liberia Extractive Industries and Transparency Initiative (LEITI) LEITI is mainly responsible for assisting to ensure that all benefits due to the Government and people of Liberia on account of the exploitation and/or extraction of the country's minerals and other resources are verifiably paid or provided, duly accounted for and prudently utilized for the benefits of all Liberians on the basis of equality and sustainability. LEITI has been established with the view of promoting revenues and contract transparency in the natural resources sector. Among its objectives, LEITI should promote the effective participation of civil society in the design, implementation, evaluation and modification of actions, activities, processes and institutional arrangements associated with resource governance in Liberia.

Achievements (FY2025)

Production of the EITI 16th Report for Liberia: the draft EITI report for Liberia was submitted and reviewed by the MSG. The final report is expected to be launched by the 31st of October 2025

Compliance Review Report of Concessionaries to ensure that they are meeting the social corporate responsibility: the draft EITI report for Liberia was submitted and reviewed by the MSG. The final report is expected to be launched by the 31st of October 2025

Updating and dissemination of the LEITI Simplified Contract Matrix: the draft EITI report for Liberia was submitted and reviewed by the MSG. The final report is expected to be launched by the 31st of October 2025

Objectives (FY2026)

a. To develop and update reporting templates to be used by all concerned agencies/ levels of government and extractive companies for the regular disclosure and reporting, on a disaggregated basis, of all taxes, royalties, and other fees paid to all agencies and levels of the Government and the revenues received by the Government from the Companies;

b. To require all extractive companies and covered agencies and levels of Government to disclose, at least once every year, the data of all payments made and revenues received in respect of the extraction of Liberia's forest and mineral resources;

c. To conduct, through independent firms, a reconciliation of all payment data disclosed by extractive companies and all revenue data disclosed by all agencies and levels of Government under Section 4.1(b) hereof;

d. appropriate audits and investigations of the payments and revenues data submitted under Section 4.1(b) hereof to determine that the gains made and revenues received correspond with what ought to have been paid and received; and

ii. appropriate audits and investigations of the process by which the Government awards each material concession, contract, license, and other right in respect of forestry, mining, oil, agriculture, and other designated resource sectors of Liberia to determine that each concession, contract, license, and similar right was awarded in compliance with applicable Liberian laws;

e. To promptly publish the reports of all audits, investigations, and reconciliations conducted under the provisions of Section 4.1(c) and Section 4.1(d) hereof, and to disseminate such published reports through widely accessible media;

f. To serve as one of the national depositories of all concessions, contracts, licenses, and similar agreements and rights granted by the Government of Liberia to individuals and companies in respect of the logging, mining, oil, forestry, agriculture, and other designated sectors; and to grant members of the public access to such concessions and agreements in keeping with their status as public documents;

g. In furtherance of fair sharing of forest and mineral revenues, to monitor and reflect in its reports, the data (along with the transfer thereof) of all funds that belong to or are due to any community, county, group, or institution based on the terms of an applicable concession, contract, or similar agreement or provision of law;

h. To bring to the attention of the Government, as part of its EITI Report and for appropriate actions, all institutional and procedural deficiencies as well as lapses, understatements, misrepresentations, and violations of law, including tax delinquencies observed during the audits, investigations, or reconciliations of payments and revenues data submitted by all companies and the relevant agencies and levels of Government;

i. To submit annual reports to the President and the Liberian Legislature as well as the public on its operational activities, including utilization of funds received in connection with that; and

j. To perform and undertake any actions as may be necessary to achieve its statutory objectives

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
431 - Liberia Extr. Ind. Institute	11	0	0	11	0	0	11	0	0

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	152,038	157,052	146,852	157,052	161,764	168,235
22 - USE OF GOODS AND SERVICES	473,348	469,433	459,786	1,029,433	574,610	590,493
31 - NON-FINANCIAL ASSETS	0	31,000	31,000	0	0	0

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Grand Total	625,386	657,485	637,638	1,186,485	736,374	758,728

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
43101 -Administration \& Management	625,386	657,485	637,638	1,186,485	736,374	758,728
Grand Total	625,386	657,485	637,638	1,186,485	736,374	758,728

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**152,038**	**157,052**	**146,852**	**157,052**	**161,764**	**168,235**
211101 - Basic Salary - Civil Service	152,038	157,052	146,852	157,052	161,764	168,235
22 - USE OF GOODS AND SERVICES	**473,348**	**469,433**	**459,786**	**1,029,433**	**574,610**	**590,493**
221201 - Electricity	0	5,000	5,000	40,000	22,327	22,944
221205 - Other Utilities	0	6,000	6,000	6,000	3,349	3,442
221208 - Internet Provider Services	12,919	7,004	7,004	7,044	3,932	4,041
221209 - Scratch- Cards	0	7,800	7,800	7,800	4,354	4,474
221303 - Office Build. Rental and Lease	0	25,000	25,000	25,000	13,955	14,341
221401 - Fuel and Lubricants - Vehicles	0	49,000	49,000	79,000	44,096	45,315
221402 - Fuel and Lubricants – Generator	0	20,000	20,000	20,004	11,166	11,475
221502 - Repairs and Maintenance - Vehicle	0	10,000	10,000	8,000	4,465	4,588
221503 - Repairs and Maintenance–Generator	0	6,000	6,000	6,000	3,349	3,442
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	6,000	6,000	6,000	3,349	3,442
221601 - Cleaning Materials and service	0	3,600	3,600	3,600	2,009	2,065
221602 - Stationery	0	15,189	15,189	15,192	8,480	8,714
221603 - Printing, Binding,Publication	0	50,000	40,353	340,000	189,782	195,027
221604 - Newspapers, Books and Periodic	452,973	71,600	71,600	172,600	96,342	99,005
221605 - Computer Supplies and ICT Services	0	11,000	11,000	6,000	3,349	3,442
221903 - Staff Training – Local	0	5,000	5,000	3,000	1,675	1,721
222102 - Workshops,Conferences,Siminars	0	80,000	80,000	220,000	122,800	126,194
222108 - Advertising and Public Relatio	0	15,040	15,040	15,000	8,373	8,604
222109 - Operational Expenses	0	40,000	40,000	8,000	4,465	4,588
222113 - Guard and Security Services	7,456	7,200	7,200	7,200	4,019	4,130
222116 - Bank Charges	0	500	500	500	279	287
222123 - Other Compensations	0	28,000	28,000	28,500	15,908	16,348
223106 - Vehicle Insurance	0	500	500	4,993	2,787	2,864
31 - NON-FINANCIAL ASSETS	**0**	**31,000**	**31,000**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	0	1,000	1,000	0	0	0
312203 - Furniture and Fixtures	0	30,000	30,000	0	0	0
Grand Total	625,386	657,485	637,638	1,186,485	736,374	758,728

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	625,386	657,485	637,638	1,186,485	736,374	758,728
Grand Total	625,386	657,485	637,638	1,186,485	736,374	758,728

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
43101 - Administration \& Management	**625,386**	**657,485**	**637,638**	**1,186,485**	**736,374**	**758,728**
21 - COMPENSATION OF EMPLOYEES	**152,038**	**157,052**	**146,852**	**157,052**	**161,764**	**168,235**
22 - USE OF GOODS AND SERVICES	**473,348**	**469,433**	**459,786**	**1,029,433**	**574,610**	**590,493**
31 - NON-FINANCIAL ASSETS	**0**	**31,000**	**31,000**	**0**	**0**	**0**
Grand Total	625,386	657,485	637,638	1,186,485	736,374	758,728

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
43101 - Administration \& Management	**625,386**	**657,485**	**637,638**	**1,186,485**	**736,374**	**758,728**
21 - COMPENSATION OF EMPLOYEES	**152,038**	**157,052**	**146,852**	**157,052**	**161,764**	**168,235**
211101 - Basic Salary - Civil Service	152,038	157,052	146,852	157,052	161,764	168,235
22 - USE OF GOODS AND SERVICES	**473,348**	**469,433**	**459,786**	**1,029,433**	**574,610**	**590,493**
221201 - Electricity	0	5,000	5,000	40,000	22,327	22,944
221205 - Other Utilities	0	6,000	6,000	6,000	3,349	3,442
221208 - Internet Provider Services	12,919	7,004	7,004	7,044	3,932	4,041
221209 - Scratch- Cards	0	7,800	7,800	7,800	4,354	4,474
221303 - Office Build. Rental and Lease	0	25,000	25,000	25,000	13,955	14,341
221401 - Fuel and Lubricants - Vehicles	0	49,000	49,000	79,000	44,096	45,315
221402 - Fuel and Lubricants – Generator	0	20,000	20,000	20,004	11,166	11,475
221502 - Repairs and Maintenance - Vehicle	0	10,000	10,000	8,000	4,465	4,588
221503 - Repairs and Maintenance–Generator	0	6,000	6,000	6,000	3,349	3,442
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	6,000	6,000	6,000	3,349	3,442
221601 - Cleaning Materials and service	0	3,600	3,600	3,600	2,009	2,065
221602 - Stationery	0	15,189	15,189	15,192	8,480	8,714
221603 - Printing, Binding,Publication	0	50,000	40,353	340,000	189,782	195,027
221604 - Newspapers, Books and Periodic	452,973	71,600	71,600	172,600	96,342	99,005
221605 - Computer Supplies and ICT Services	0	11,000	11,000	6,000	3,349	3,442
221903 - Staff Training – Local	0	5,000	5,000	3,000	1,675	1,721
222102 - Workshops,Conferences,Siminars	0	80,000	80,000	220,000	122,800	126,194
222108 - Advertising and Public Relatio	0	15,040	15,040	15,000	8,373	8,604
222109 - Operational Expenses	0	40,000	40,000	8,000	4,465	4,588
222113 - Guard and Security Services	7,456	7,200	7,200	7,200	4,019	4,130
222116 - Bank Charges	0	500	500	500	279	287
222123 - Other Compensations	0	28,000	28,000	28,500	15,908	16,348

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
223106 - Vehicle Insurance	0	500	500	4,993	2,787	2,864
31 - NON-FINANCIAL ASSETS	**0**	**31,000**	**31,000**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	0	1,000	1,000	0	0	0
312203 - Furniture and Fixtures	0	30,000	30,000	0	0	0
Grand Total	625,386	657,485	637,638	1,186,485	736,374	758,728

451 - Financial Intelligence Agency

Policy Note

Mission

On July 29, 2022, by an act of the National Legislature, the Financial Intelligence Unit (FIU) Act of 2012, was repealed bringing into being the establishment of the Financial Intelligence Agency (FIA) of Liberia. The FIA is an independent and autonomous agency established to serve as the central, national agency of Liberia responsible for the receipt, analysis, and conduct preliminary investigations of suspicious transactions or activities reports, currency transactions or activities reports, other information relevant to money laundering, associated predicate offenses, terrorist financing, financing proliferation of weapons of mass destruction and proceeds of crime and other transactions or activities reports determined by the FIA and in the AML/CFT Act (FIA Act 2021, Chapter 67.2, Section (1)).

Achievements (FY2025)

Contributed to Sectoral Risk Assessments: Actively participated in the validation of the draft sectoral risk assessment report for the real estate sector, ensuring alignment with national anti-money laundering and counter-financing of terrorism (AML/CFT) strategies; Stakeholder Engagement: Successfully engaged and invited key stakeholders within the real estate industry to review and validate the draft regulation for the sector, fostering inclusive and consultative policymaking; Regulatory Development: Completed the drafting of the Real Estate Sector Regulation, which has been gazetted and is pending official publication, representing a significant step toward regulatory oversight and compliance enforcement in this high-risk sector; Ongoing High-Risk Sector Assessment: Participated in the ongoing sectoral risk assessment of dealers in precious metals, stones, and other high-value items, contributing to the identification of vulnerabilities and mitigation measures within this high-risk industry; Data Analysis and Monitoring: Received and systematically analyzed Currency Transaction Reports (CTRs) both statistical and tactical—through the Commission's centralized analysis/ database system, enhancing the monitoring of suspicious financial activity.; Capacity Building and Compliance Support: Provided targeted guidance and feedback to reporting entities to improve the quality and timeliness of their reporting obligations and strengthen compliance with AML/CFT standards; Sanctions and Enforcement: Implemented effective, proportionate, and dissuasive sanctions against non-compliant entities. Additionally, directed supervisory bodies to enforce remedial actions recommended by the Financial Intelligence Agency (FIA), reinforcing the deterrent effect and ensuring systemic compliance.

Objectives (FY2026)

The core objective of the FIA is, 'Protecting Liberia's financial system from abuse of financial crimes for the enhancement of national, regional and global peace and economic stability; Build capacity, and create awareness and sensitization by providing capacity building opportunities for FIA personnel and AML/CFT stakeholders such as Reporting Entities, Supervisory/Regulatory Bodies, Law Enforcement and Investigative Agencies, Prosecution, Judiciary, FIA Board of Directors, the Inter-Ministerial Committee, and National Legislature. The FIA will also create awareness and sensitize Non-State Actors such as civil society organizations, media groups, religious leaders, men and women groups, and youth groups. Enhance compliance with laws and regulations by i) establishing procedures and mechanisms that will render the legal and regulatory framework operational; ii) ensuring that all reporting entities, regulatory or supervisory bodies, and law enforcement and investigative agencies consistently comply with the laws and regulations; and ii) recommending amendments to the existing laws and regulations as well as proposing new laws and regulations.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
451 - Financial Intelligence Agency	53	25	78	53	25	78	53	25	78

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	779,765	869,472	853,972	1,092,487	1,125,262	1,170,272
22 - USE OF GOODS AND SERVICES	441,684	931,584	1,138,014	3,374,130	1,883,380	1,935,432
31 - NON-FINANCIAL ASSETS	0	130,500	128,625	246,950	246,950	271,645
Grand Total	1,221,449	1,931,556	2,120,611	4,713,567	3,255,592	3,377,349

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
45101 -Financial Intelligence Agency	1,221,449	1,931,556	2,120,611	4,713,567	3,255,592	3,377,349
Grand Total	1,221,449	1,931,556	2,120,611	4,713,567	3,255,592	3,377,349

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**779,765**	**869,472**	**853,972**	**1,092,487**	**1,125,262**	**1,170,272**
211101 - Basic Salary - Civil Service	779,765	869,472	853,972	1,092,487	1,125,262	1,170,272
22 - USE OF GOODS AND SERVICES	**441,684**	**931,584**	**1,138,014**	**3,374,130**	**1,883,380**	**1,935,432**
221101 - Foreign Travel-Means of travel	4,520	6,215	5,927	30,645	17,106	17,579
221102 - ForeignTravel-Daily Subsistence Allowance	4,423	3,380	3,380	65,140	36,360	37,365
221103 - Foreign Travel-Incidental Allowance	0	0	280	65,000	36,282	37,285
221104 - Domestic Travel-Means of Travel	0	1,631	1,351	59,893	33,431	34,355
221105 - Domestic Travel-Daily Subsistence Allowance	429	2,149	2,149	76,447	42,671	43,850
221201 - Electricity	1,542	12,000	12,000	12,000	6,698	6,883
221208 - Internet Provider Services	0	12,000	12,000	12,000	6,698	6,883
221209 - Scratch- Cards	0	0	0	5,000	2,791	2,868
221303 - Office Build. Rental and Lease	109,984	110,000	110,000	110,000	61,400	63,097
221304 - Equipment Rental and Lease	0	0	0	141,810	79,156	81,344
221401 - Fuel and Lubricants - Vehicles	2,414	5,415	5,415	160,740	89,722	92,202
221402 - Fuel and Lubricants – Generator	1,568	3,567	3,567	119,200	66,535	68,374
221502 - Repairs and Maintenance - Vehicle	1,892	5,892	5,892	175,800	98,129	100,841
221601 - Cleaning Materials and service	1,590	2,590	2,590	2,590	1,446	1,486
221602 - Stationery	7,860	7,865	7,815	7,865	4,390	4,511
221808 - Intelligence Services	276,989	670,504	880,172	1,894,636	1,057,553	1,086,781
221903 - Staff Training – Local	0	0	0	53,364	29,787	30,610
222102 - Workshops,Conferences,Siminars	0	52,000	52,000	342,000	190,898	196,174
222113 - Guard and Security Services	28,473	31,376	28,476	40,000	22,327	22,944
223106 - Vehicle Insurance	0	5,000	5,000	0	0	0
31 - NON-FINANCIAL ASSETS	**0**	**130,500**	**128,625**	**246,950**	**246,950**	**271,645**
312201 - Transport Equipment–Vehicles	0	125,000	125,000	200,000	200,000	220,000
312203 - Furniture and Fixtures	0	2,500	625	3,500	3,500	3,850
312205 - Machinery and Equipment	0	3,000	3,000	43,450	43,450	47,795
Grand Total	1,221,449	1,931,556	2,120,611	4,713,567	3,255,592	3,377,349

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	1,221,449	1,931,556	2,120,611	4,713,567	3,255,592	3,377,349
Grand Total	1,221,449	1,931,556	2,120,611	4,713,567	3,255,592	3,377,349

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
45101 - Financial Intelligence Agency	**1,221,449**	**1,931,556**	**2,120,611**	**4,713,567**	**3,255,592**	**3,377,349**
21 - COMPENSATION OF EMPLOYEES	**779,765**	**869,472**	**853,972**	**1,092,487**	**1,125,262**	**1,170,272**
22 - USE OF GOODS AND SERVICES	**441,684**	**931,584**	**1,138,014**	**3,374,130**	**1,883,380**	**1,935,432**

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification						
ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31 - NON-FINANCIAL ASSETS	**0**	**130,500**	**128,625**	**246,950**	**246,950**	**271,645**
Grand Total	1,221,449	1,931,556	2,120,611	4,713,567	3,255,592	3,377,349

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification						
OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
45101 - Financial Intelligence Agency	**1,221,449**	**1,931,556**	**2,120,611**	**4,713,567**	**3,255,592**	**3,377,349**
21 - COMPENSATION OF EMPLOYEES	**779,765**	**869,472**	**853,972**	**1,092,487**	**1,125,262**	**1,170,272**
211101 - Basic Salary - Civil Service	779,765	869,472	853,972	1,092,487	1,125,262	1,170,272
22 - USE OF GOODS AND SERVICES	**441,684**	**931,584**	**1,138,014**	**3,374,130**	**1,883,380**	**1,935,432**
221101 - Foreign Travel-Means of travel	4,520	6,215	5,927	30,645	17,106	17,579
221102 - ForeignTravel-Daily Subsistence Allowance	4,423	3,380	3,380	65,140	36,360	37,365
221103 - Foreign Travel-Incidental Allowance	0	0	280	65,000	36,282	37,285
221104 - Domestic Travel-Means of Travel	0	1,631	1,351	59,893	33,431	34,355
221105 - Domestic Travel-Daily Subsistence Allowance	429	2,149	2,149	76,447	42,671	43,850
221201 - Electricity	1,542	12,000	12,000	12,000	6,698	6,883
221208 - Internet Provider Services	0	12,000	12,000	12,000	6,698	6,883
221209 - Scratch- Cards	0	0	0	5,000	2,791	2,868
221303 - Office Build. Rental and Lease	109,984	110,000	110,000	110,000	61,400	63,097
221304 - Equipment Rental and Lease	0	0	0	141,810	79,156	81,344
221401 - Fuel and Lubricants - Vehicles	2,414	5,415	5,415	160,740	89,722	92,202
221402 - Fuel and Lubricants – Generator	1,568	3,567	3,567	119,200	66,535	68,374
221502 - Repairs and Maintenance - Vehicle	1,892	5,892	5,892	175,800	98,129	100,841
221601 - Cleaning Materials and service	1,590	2,590	2,590	2,590	1,446	1,486
221602 - Stationery	7,860	7,865	7,815	7,865	4,390	4,511
221808 - Intelligence Services	276,989	670,504	880,172	1,894,636	1,057,553	1,086,781
221903 - Staff Training – Local	0	0	0	53,364	29,787	30,610
222102 - Workshops,Conferences,Siminars	0	52,000	52,000	342,000	190,898	196,174
222113 - Guard and Security Services	28,473	31,376	28,476	40,000	22,327	22,944
223106 - Vehicle Insurance	0	5,000	5,000	0	0	0
31 - NON-FINANCIAL ASSETS	**0**	**130,500**	**128,625**	**246,950**	**246,950**	**271,645**
312201 - Transport Equipment–Vehicles	0	125,000	125,000	200,000	200,000	220,000
312203 - Furniture and Fixtures	0	2,500	625	3,500	3,500	3,850
312205 - Machinery and Equipment	0	3,000	3,000	43,450	43,450	47,795
Grand Total	1,221,449	1,931,556	2,120,611	4,713,567	3,255,592	3,377,349

04 - Security and Rule of Law

Goal:

To create an atmosphere of peaceful co-existence based on reconciliation, protecting human rights and providing safety, security, equitable access to fair and transparent justice and rule of law to all.

Strategic Objective:

To promote an accountable, efficient and professional security service; To develop laws in a consistent and coordinated way to enhance the nation's development; Provide equal justice to all Liberians in accordance with the rule of law; To enforce the laws of Liberia; Protect territorial borders and the air space of Liberia; Protect the state and executive from security threats; Protect and promote human rights for all Liberians.

Summary of Full Time Equivalent

Sector	FY 2026 MALE	FY 2026 FEMALE	FY 2026 TOTAL	FY 2027 MALE	FY 2027 FEMALE	FY 2027 TOTAL	FY 2028 MALE	FY 2028 FEMALE	FY 2028 TOTAL
04 - Security and Rule of Law	14,082	1,681	15,763	14,082	1,681	15,763	14,082	1,681	15,763

Summary by Economic Classification

Economic Classification	FY 2024 ACTUALS	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	58,027,221	62,725,623	61,248,485	67,588,153	69,615,797	72,400,428
22 - USE OF GOODS AND SERVICES	33,835,161	43,918,615	52,069,347	56,815,528	31,713,441	32,589,901
26 - GRANTS	1,832,703	2,206,751	1,871,138	6,148,516	5,226,238	5,487,551
27 - SOCIAL BENEFITS	9,389,468	11,739,566	11,739,566	11,739,566	11,739,566	11,739,566
31 - NON-FINANCIAL ASSETS	7,258,079	5,659,875	4,049,463	360,000	360,000	396,000
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	12,279,000	6,873,223	5,687,638
Grand Total	110,342,632	126,250,430	130,977,999	154,930,763	125,528,265	128,301,084

1.10 Summary by Spending Entity

Sector/Spending Entity	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
124 - Law Reform Commission	627,993	776,171	681,961	1,071,171	890,976	928,949
201 - Judiciary	22,949,355	25,019,964	25,898,710	32,690,028	27,229,131	26,909,380
202 - Ministry of Justice	42,247,616	51,367,558	54,641,673	64,179,764	53,111,628	54,642,384
203 - Ministry of National Defense	19,898,420	21,327,270	21,675,325	20,735,471	17,972,900	18,598,756
204 - National Security Agency	13,365,634	14,889,116	16,319,609	22,190,628	14,127,726	14,565,171
205 - Executive Protection Services	8,436,461	9,138,480	8,280,567	9,190,480	8,172,657	8,480,644
208 - Human Rights Commission	1,145,375	1,292,360	1,269,454	1,442,360	1,377,307	1,424,492
347 - National Security Council	0	500,000	397,472	818,088	618,777	644,039
448 - Liberia National Commission on Arms	938,394	1,299,222	1,237,425	1,505,022	1,152,336	1,195,295
452 - National Center for Coordination of Response Mechanism	733,384	640,289	575,803	1,107,751	874,827	911,974
Grand Total	110,342,632	126,250,430	130,977,999	154,930,763	125,528,265	128,301,084

124 - Law Reform Commission

Policy Note

Mission

The purpose and mandate of the Law Reform Commission is to keep under review the laws of Liberia, to ensure the systematic development and reform, in particular, the harmonization and codification of the laws, and to ensure that laws are fair, simple, accessible and responsive to the need of the country; strengthen the effectiveness of legal institutions and ensure the rule of law for all.

Achievements (FY2025)

The Law Reform Commission has reviewed and validated the Presidential Transition Bill; Reviewed the Local Government Law of 2018, validated the Pharmaceutical Regulatory Authority Act and the Liberia Institute of Public Administration (LIPA) Act, Reviewed and validated the Bureau of State Enterprises Act, Reviewed and validated the Tourism Bill, Reviewed the Maritime Law, Reviewed and validated the Liberia Insurance Commission (LIC) Bill (in collaboration with CBL),Reviewed the Liberia Free-zone Authority Act, Reviewed the Drug Law, Reviewed and validated the Liberia Health Equity Authority / Liberia Health Equity Fund Bill, Reviewed the CSA (Civil Service Agency) Act to establish a Civil Service Commission, Drafting An Act to amend Title 26, Penal Law, Liberian Codes of Law Revised to provide for illicit enrichment and corruption, Drafting of An Act to Amend Title 2, Criminal Procedure Law, Liberian Codes of law Revised to redefine the Burden of Proof and the Statute of Limitation for corruption, acts of corruption and illicit enrichment ,An Act to Amend the Act establishing the Liberia Anti-Corruption, Commission (July 2022). the Amendment includes, but not limited to: (a) to issue citation to persons required to declare their assets; (b) to impose sanctions on persons who fail to declare their assets, and shall have the power to declare such sanction; ©, the LACC shall promulgate policies, regulations or guidelines for payment of bonuses for (information leading to a) successful prosecution of corruption cases. And (d) Commissioner(s) shall be removed from office by the President of the Republic for (proved) "misconduct or conviction based on integrity", among others, An Act to Amend Part V, Part XII and provide additional definitions to an Act of the Legislature prescribing a National Code of Conduct for Public Officials and Employees of the Government of the Republic of Liberia, Review of the 1986 Constitution of the Republic of Liberia, and the New Elections Law (1986), Legal interpretation of the Zoning Mandate under the Executive Law and the LLA Act of 2016, working with the Liberian Land Authority (LLA); Operationalization of the Law of the Sea - Liberia's Maritime Program, working with the Bureau of Maritime Affairs.

Objectives (FY2026)

Continuous technical and legal support to MACs, Institutionalization of the National Law Reform Policy, Codification of additional volumes of Liberia Law Report (LLR) in collaboration with the Liberia Law Research Codification and Publication Center (LLRCPC), Capacity Building and Institutional Strengthening

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
124 - Law Reform Commission	19	15	34	19	15	34	19	15	34

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	436,892	536,867	461,239	536,867	552,973	575,092
22 - USE OF GOODS AND SERVICES	121,101	209,304	180,722	444,304	248,003	254,857
31 - NON-FINANCIAL ASSETS	70,000	30,000	40,000	90,000	90,000	99,000
Grand Total	627,993	776,171	681,961	1,071,171	890,976	928,949

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
12401 -Administration and Management	627,993	776,171	681,961	1,071,171	890,976	928,949
Grand Total	627,993	776,171	681,961	1,071,171	890,976	928,949

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	436,892	536,867	461,239	536,867	552,973	575,092

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
211101 - Basic Salary - Civil Service	436,892	536,867	461,239	536,867	552,973	575,092
22 - USE OF GOODS AND SERVICES	**121,101**	**209,304**	**180,722**	**444,304**	**248,003**	**254,857**
221104 - Domestic Travel-Means of Travel	0	5,000	5,000	215,000	120,009	123,326
221105 - Domestic Travel-Daily Subsistence Allowance	0	10,000	6,426	10,000	5,582	5,736
221201 - Electricity	6,115	9,000	9,000	9,000	5,024	5,163
221202 - Water and Sewage	2,997	3,300	3,300	3,300	1,842	1,893
221208 - Internet Provider Services	0	0	0	7,728	4,314	4,433
221209 - Scratch- Cards	0	12,000	12,000	9,272	5,175	5,318
221303 - Office Build. Rental and Lease	45,000	45,000	45,000	45,000	25,118	25,812
221401 - Fuel and Lubricants - Vehicles	16,182	28,000	28,000	28,000	15,629	16,061
221402 - Fuel and Lubricants – Generator	2,996	7,500	7,496	3,000	1,675	1,721
221502 - Repairs and Maintenance - Vehicle	7,992	12,000	8,000	8,000	4,465	4,588
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	5,000	5,000	0	0	0
221601 - Cleaning Materials and service	0	4,000	4,000	4,000	2,233	2,295
221602 - Stationery	9,526	11,504	8,500	9,504	5,305	5,452
221603 - Printing, Binding,Publication	3,442	5,000	5,000	5,000	2,791	2,868
221903 - Staff Training – Local	0	15,000	0	0	0	0
222102 - Workshops,Conferences,Siminars	8,905	15,000	12,000	56,000	31,258	32,122
222108 - Advertising and Public Relatio	0	3,000	3,000	3,000	1,675	1,721
222109 - Operational Expenses	9,696	10,000	10,000	17,700	9,880	10,153
222113 - Guard and Security Services	8,250	9,000	9,000	10,800	6,028	6,195
31 - NON-FINANCIAL ASSETS	**70,000**	**30,000**	**40,000**	**90,000**	**90,000**	**99,000**
312201 - Transport Equipment–Vehicles	45,000	30,000	40,000	90,000	90,000	99,000
312203 - Furniture and Fixtures	15,000	0	0	0	0	0
312401 - Other Fixed Assets	10,000	0	0	0	0	0
Grand Total	627,993	776,171	681,961	1,071,171	890,976	928,949

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	627,993	776,171	681,961	1,071,171	890,976	928,949
Grand Total	627,993	776,171	681,961	1,071,171	890,976	928,949

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
12401 - Administration and Management	**627,993**	**776,171**	**681,961**	**1,071,171**	**890,976**	**928,949**
21 - COMPENSATION OF EMPLOYEES	**436,892**	**536,867**	**461,239**	**536,867**	**552,973**	**575,092**
22 - USE OF GOODS AND SERVICES	**121,101**	**209,304**	**180,722**	**444,304**	**248,003**	**254,857**
31 - NON-FINANCIAL ASSETS	**70,000**	**30,000**	**40,000**	**90,000**	**90,000**	**99,000**
Grand Total	627,993	776,171	681,961	1,071,171	890,976	928,949

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
12401 - Administration and Management	**627,993**	**776,171**	**681,961**	**1,071,171**	**890,976**	**928,949**
21 - COMPENSATION OF EMPLOYEES	**436,892**	**536,867**	**461,239**	**536,867**	**552,973**	**575,092**
211101 - Basic Salary - Civil Service	436,892	536,867	461,239	536,867	552,973	575,092
22 - USE OF GOODS AND SERVICES	**121,101**	**209,304**	**180,722**	**444,304**	**248,003**	**254,857**
221104 - Domestic Travel-Means of Travel	0	5,000	5,000	215,000	120,009	123,326
221105 - Domestic Travel-Daily Subsistence Allowance	0	10,000	6,426	10,000	5,582	5,736
221201 - Electricity	6,115	9,000	9,000	9,000	5,024	5,163
221202 - Water and Sewage	2,997	3,300	3,300	3,300	1,842	1,893
221208 - Internet Provider Services	0	0	0	7,728	4,314	4,433
221209 - Scratch- Cards	0	12,000	12,000	9,272	5,175	5,318
221303 - Office Build. Rental and Lease	45,000	45,000	45,000	45,000	25,118	25,812
221401 - Fuel and Lubricants - Vehicles	16,182	28,000	28,000	28,000	15,629	16,061
221402 - Fuel and Lubricants – Generator	2,996	7,500	7,496	3,000	1,675	1,721
221502 - Repairs and Maintenance - Vehicle	7,992	12,000	8,000	8,000	4,465	4,588
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	5,000	5,000	0	0	0
221601 - Cleaning Materials and service	0	4,000	4,000	4,000	2,233	2,295
221602 - Stationery	9,526	11,504	8,500	9,504	5,305	5,452
221603 - Printing, Binding,Publication	3,442	5,000	5,000	5,000	2,791	2,868
221903 - Staff Training – Local	0	15,000	0	0	0	0
222102 - Workshops,Conferences,Siminars	8,905	15,000	12,000	56,000	31,258	32,122
222108 - Advertising and Public Relatio	0	3,000	3,000	3,000	1,675	1,721
222109 - Operational Expenses	9,696	10,000	10,000	17,700	9,880	10,153
222113 - Guard and Security Services	8,250	9,000	9,000	10,800	6,028	6,195
31 - NON-FINANCIAL ASSETS	**70,000**	**30,000**	**40,000**	**90,000**	**90,000**	**99,000**
312201 - Transport Equipment–Vehicles	45,000	30,000	40,000	90,000	90,000	99,000
312203 - Furniture and Fixtures	15,000	0	0	0	0	0
312401 - Other Fixed Assets	10,000	0	0	0	0	0
Grand Total	627,993	776,171	681,961	1,071,171	890,976	928,949

201 - Judiciary

Policy Note

Mission

Republic of Liberia, constitution- Article 65: "The Judicial Power of the Republic shall be vested in a Supreme Court and such subordinate courts as the legislature may from time to time establish. The courts shall apply both statutory and customary laws in accordance with the standards enacted by the National Legislature. Judgments of the Supreme Court shall be final and binding and shall not be subject to appeal or review by any other branch of Government. The Supreme Court is headed by the Chief Justice and four Associate Justices.

Achievements (FY2025)

Judicial Infrastructural Initiative, On-going Construction of Circuit Court Complex in Maryland County, Land deed secured, Bidding process completed, Contract signed & awarded,60% of construction works completed, Judiciary Retirement Scheme, The Judiciary in full compliance with the GOL retirement regulations has finalized the retirement of 46 of its employees ranging from Judges, Magistrates and support staffs pending GOL implementation.

Objectives (FY2026)

Ensure the smooth operations of the Judiciary Branch of Government; continue scrutinizing and reviewing the credentials of candidates for Judges and forwarding results to the President for appointment; Complement the efforts of the Chief Justice in running the affairs of the Judiciary; Interpret the Constitution of the Republic of Liberia and handle all Constitutional matters, Cases on appeal as well as cases involving ambassadors etc.; Render judgment in civil and criminal cases as provided for by law within Montserrado County.; Ensure access to justice through the court system in other counties outside Montserrado; Supervise the daily running of the Judiciary and ensure that the institution's mandate is fully achieved.; Adequately address the training needs of the justice and Security actors of the Judiciary and the Justice sectors.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
201 - Judiciary	1,824	107	1,931	1,824	107	1,931	1,824	107	1,931

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	7,460,066	7,600,982	7,600,981	8,066,046	8,308,027	8,640,348
22 - USE OF GOODS AND SERVICES	3,248,982	4,329,816	5,208,563	5,329,816	2,975,006	3,057,226
27 - SOCIAL BENEFITS	9,324,068	11,689,166	11,689,166	11,689,166	11,689,166	11,689,166
31 - NON-FINANCIAL ASSETS	2,916,239	1,400,000	1,400,000	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	7,605,000	4,256,932	3,522,640
Grand Total	22,949,355	25,019,964	25,898,710	32,690,028	27,229,131	26,909,380

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
20101 -Office of the Chief Justice	408,591	251,111	249,861	261,111	145,746	149,774
20102 -Office of the Associat Justice	381,238	289,238	489,238	309,238	172,611	177,383
20102 -Supreme Court	208,608	436,834	396,834	686,834	383,772	366,370
20103 -Montserrado Courts	1,293,305	749,537	919,536	749,887	418,573	430,143
00 -Other County Courts	2,772,503	970,986	2,640,985	973,986	543,661	558,685
20105 -Administration and Management	17,830,790	22,262,038	21,142,036	29,518,752	25,458,589	25,117,911
20106 -Judiciary Training Institute	54,320	60,220	60,220	190,220	106,179	109,114
Grand Total	22,949,355	25,019,964	25,898,710	32,690,028	27,229,131	26,909,380

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**1,400,000**	**1,400,000**	**7,605,000**	**4,256,932**	**3,522,640**
024200 - Construction of Circuit Courts	-	-	-	3,500,000	1,959,140	1,621,202
024300 - Digitization of Courts Records & Proceedings	-	-	-	355,000	198,713	164,436
029300 - Judiciary Complex	-	-	-	250,000	139,939	115,800
055200 - Judiciary Project	-	1,400,000	1,400,000	-	-	-
096600 - Judiciary Enhancement Project	-	-	-	3,500,000	1,959,140	1,621,202
Grand Total	0	1,400,000	1,400,000	7,605,000	4,256,932	3,522,640

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**7,460,066**	**7,600,982**	**7,600,981**	**8,066,046**	**8,308,027**	**8,640,348**
211101 - Basic Salary - Civil Service	7,460,066	7,600,982	7,600,981	8,066,046	8,308,027	8,640,348
22 - USE OF GOODS AND SERVICES	**3,248,982**	**4,329,816**	**5,208,563**	**5,329,816**	**2,975,006**	**3,057,226**
221101 - Foreign Travel-Means of travel	30,000	55,000	55,000	55,000	30,701	31,549
221102 - ForeignTravel-Daily Subsistence Allowance	29,000	95,000	93,750	105,000	58,608	60,228
221103 - Foreign Travel-Incidental Allowance	22,000	45,700	45,700	45,700	25,510	26,215
221104 - Domestic Travel-Means of Travel	8,000	35,484	35,484	35,484	19,807	20,355
221105 - Domestic Travel-Daily Subsistence Allowance	62,900	87,400	87,400	117,047	65,332	67,137
221201 - Electricity	12,500	18,500	18,500	18,500	10,326	10,612
221202 - Water and Sewage	0	5,000	5,000	5,000	2,791	2,868
221208 - Internet Provider Services	12,543	12,543	12,542	12,543	7,001	7,194
221209 - Scratch- Cards	29,740	63,114	63,114	63,114	35,229	36,202
221212 - Telecommunications	0	20,000	20,000	37,470	20,915	21,493
221303 - Office Build. Rental and Lease	9,200	9,200	9,200	9,200	5,135	5,277
221401 - Fuel and Lubricants - Vehicles	870,160	976,708	1,316,708	976,708	545,181	560,249
221402 - Fuel and Lubricants – Generator	445,738	469,948	649,948	469,948	262,317	269,567
221501 - Repair and Maintenance–Civil	151,861	80,100	80,100	80,100	44,710	45,945
221502 - Repairs and Maintenance - Vehicle	162,088	157,986	257,986	167,986	93,766	96,357
221503 - Repairs and Maintenance–Generator	97,600	157,600	157,600	157,600	87,970	90,402
221504 - Rep\&Maint.Mach\&Equip,Furniture	13,000	16,000	16,000	16,000	8,931	9,178
221601 - Cleaning Materials and service	44,887	54,887	54,887	54,887	30,636	31,484
221602 - Stationery	121,424	123,961	123,961	123,961	69,193	71,105
221603 - Printing, Binding,Publication	6,500	103,550	103,550	103,550	57,799	59,396
221604 - Newspapers, Books and Periodic	6,000	6,000	6,000	6,000	3,349	3,442
221608 - Repair & Maintenance Computer Hardware	8,000	17,600	17,600	17,600	9,825	10,096
221618 - Computer Supplies, Parts and Cabling	13,500	83,200	83,200	83,200	46,441	47,725
221702 - Expert/Specialist services	0	640,000	640,000	1,442,533	805,197	827,450
221804 - Uniforms and Specialized Cloth	3,000	54,600	154,600	54,600	30,476	31,317

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221805 - Drugs and Medical Consumables	0	0	0	350	195	200
221810 - Jury Sequestration	574,366	591,460	791,458	591,460	330,142	339,266
221903 - Staff Training – Local	15,000	20,000	20,000	150,000	83,728	86,042
222102 - Workshops,Conferences,Siminars	350,000	125,000	85,000	125,000	69,773	71,701
222103 - Food and Catering Services	15,000	76,800	76,800	76,800	42,868	44,053
222105 - Entertainment Representation	111,600	100,200	100,200	100,200	55,930	57,476
222109 - Operational Expenses	500	5,500	5,500	5,500	3,070	3,155
223106 - Vehicle Insurance	22,875	21,775	21,775	21,775	12,154	12,490
27 - SOCIAL BENEFITS	**9,324,068**	**11,689,166**	**11,689,166**	**11,689,166**	**11,689,166**	**11,689,166**
271103 - Retirement Benefits	787,720	1,085,184	1,085,184	1,085,184	1,085,184	1,085,184
273102 - Incap.Death\&Funeral Expenses	30,878	0	0	0	0	0
273108 - Benefits for Judges	8,505,470	10,603,982	10,603,982	10,603,982	10,603,982	10,603,982
31 - NON-FINANCIAL ASSETS	**2,916,239**	**1,400,000**	**1,400,000**	**0**	**0**	**0**
312101 - Non-Residential Buildings	1,126,239	0	1,400,000	0	0	0
312201 - Transport Equipment–Vehicles	1,790,000	0	0	0	0	0
312401 - Other Fixed Assets	0	1,400,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**7,605,000**	**4,256,932**	**3,522,640**
332401 - Other Fixed Assets	0	0	0	7,605,000	4,256,932	3,522,640
Grand Total	22,949,355	25,019,964	25,898,710	32,690,028	27,229,131	26,909,380

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	22,949,355	25,019,964	25,898,710	32,690,028	27,229,131	26,909,380
Grand Total	22,949,355	25,019,964	25,898,710	32,690,028	27,229,131	26,909,380

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
20101 - Office of the Chief Justice	**408,591**	**251,111**	**249,861**	**261,111**	**145,746**	**149,774**
22 - USE OF GOODS AND SERVICES	**408,591**	**251,111**	**249,861**	**261,111**	**145,746**	**149,774**
20102 - Office of the Associat Justice	**381,238**	**289,238**	**489,238**	**309,238**	**172,611**	**177,383**
22 - USE OF GOODS AND SERVICES	**261,238**	**289,238**	**489,238**	**309,238**	**172,611**	**177,383**
31 - NON-FINANCIAL ASSETS	**120,000**	**0**	**0**	**0**	**0**	**0**
20102 - Supreme Court	**208,608**	**436,834**	**396,834**	**686,834**	**383,772**	**366,370**
22 - USE OF GOODS AND SERVICES	**208,608**	**436,834**	**396,834**	**436,834**	**243,833**	**250,570**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**250,000**	**139,939**	**115,800**
20103 - Montserrado Courts	**1,293,305**	**749,537**	**919,536**	**749,887**	**418,573**	**430,143**
22 - USE OF GOODS AND SERVICES	**618,305**	**749,537**	**919,536**	**749,887**	**418,573**	**430,143**
31 - NON-FINANCIAL ASSETS	**675,000**	**0**	**0**	**0**	**0**	**0**
00 - Other County Courts	**2,772,503**	**970,986**	**2,640,985**	**973,986**	**543,661**	**558,685**
22 - USE OF GOODS AND SERVICES	**791,264**	**970,986**	**1,240,985**	**973,986**	**543,661**	**558,685**

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification						
ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31 - NON-FINANCIAL ASSETS	1,981,239	0	1,400,000	0	0	0
20105 - Administration and Management	17,830,790	22,262,038	21,142,036	29,518,752	25,458,589	25,117,911
21 - COMPENSATION OF EMPLOYEES	7,460,066	7,600,982	7,600,981	8,066,046	8,308,027	8,640,348
22 - USE OF GOODS AND SERVICES	906,656	1,571,890	1,851,889	2,408,540	1,344,403	1,381,557
27 - SOCIAL BENEFITS	9,324,068	11,689,166	11,689,166	11,689,166	11,689,166	11,689,166
31 - NON-FINANCIAL ASSETS	140,000	1,400,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	7,355,000	4,116,993	3,406,840
20106 - Judiciary Training Institute	54,320	60,220	60,220	190,220	106,179	109,114
22 - USE OF GOODS AND SERVICES	54,320	60,220	60,220	190,220	106,179	109,114
Grand Total	22,949,355	25,019,964	25,898,710	32,690,028	27,229,131	26,909,380

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification						
OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - Other County Courts	2,772,503	970,986	2,640,985	973,986	543,661	558,685
22 - USE OF GOODS AND SERVICES	791,264	970,986	1,240,985	973,986	543,661	558,685
221105 - Domestic Travel-Daily Subsistence Allowance	12,400	15,000	15,000	15,000	8,373	8,604
221209 - Scratch- Cards	0	12,400	12,400	12,400	6,921	7,112
221303 - Office Build. Rental and Lease	9,200	9,200	9,200	9,200	5,135	5,277
221401 - Fuel and Lubricants - Vehicles	300,692	310,947	380,947	310,947	173,565	178,362
221402 - Fuel and Lubricants – Generator	55,000	133,998	233,998	133,998	74,795	76,862
221501 - Repair and Maintenance–Civil	40,000	40,000	40,000	40,000	22,327	22,944
221502 - Repairs and Maintenance - Vehicle	24,500	12,000	12,000	15,000	8,373	8,604
221503 - Repairs and Maintenance–Generator	0	40,000	40,000	40,000	22,327	22,944
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	5,000	5,000	5,000	2,791	2,868
221601 - Cleaning Materials and service	7,500	7,500	7,500	7,500	4,186	4,302
221602 - Stationery	25,425	25,461	25,461	25,461	14,212	14,605
221603 - Printing, Binding,Publication	0	3,850	3,850	3,850	2,149	2,208
221618 - Computer Supplies, Parts and Cabling	0	20,000	20,000	20,000	11,164	11,473
221804 - Uniforms and Specialized Cloth	0	15,000	15,000	15,000	8,373	8,604
221810 - Jury Sequestration	293,647	295,730	395,729	295,730	165,071	169,633
222105 - Entertainment Representation	18,000	15,000	15,000	15,000	8,373	8,604
222109 - Operational Expenses	0	5,000	5,000	5,000	2,791	2,868
223106 - Vehicle Insurance	4,900	4,900	4,900	4,900	2,735	2,811
31 - NON-FINANCIAL ASSETS	1,981,239	0	1,400,000	0	0	0
312101 - Non-Residential Buildings	1,126,239	0	1,400,000	0	0	0
312201 - Transport Equipment–Vehicles	855,000	0	0	0	0	0
20101 - Office of the Chief Justice	408,591	251,111	249,861	261,111	145,746	149,774
22 - USE OF GOODS AND SERVICES	408,591	251,111	249,861	261,111	145,746	149,774
221101 - Foreign Travel-Means of travel	15,000	15,000	15,000	15,000	8,373	8,604

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221102 - ForeignTravel-Daily Subsistence Allowance	9,000	20,000	18,750	30,000	16,745	17,208
221103 - Foreign Travel-Incidental Allowance	15,000	15,000	15,000	15,000	8,373	8,604
221104 - Domestic Travel-Means of Travel	4,000	4,000	4,000	4,000	2,233	2,295
221105 - Domestic Travel-Daily Subsistence Allowance	8,000	8,000	8,000	8,000	4,465	4,588
221201 - Electricity	12,500	12,500	12,500	12,500	6,977	7,170
221209 - Scratch- Cards	3,720	3,720	3,720	3,720	2,076	2,133
221401 - Fuel and Lubricants - Vehicles	67,880	67,880	67,880	67,880	37,889	38,936
221402 - Fuel and Lubricants – Generator	197,916	28,850	28,850	28,850	16,104	16,549
221502 - Repairs and Maintenance - Vehicle	20,900	16,986	16,986	16,986	9,481	9,743
221503 - Repairs and Maintenance–Generator	15,100	15,100	15,100	15,100	8,429	8,662
221601 - Cleaning Materials and service	2,500	2,500	2,500	2,500	1,395	1,434
221602 - Stationery	7,500	10,000	10,000	10,000	5,582	5,736
221603 - Printing, Binding,Publication	1,500	1,500	1,500	1,500	837	860
221604 - Newspapers, Books and Periodic	1,200	1,200	1,200	1,200	670	689
221608 - Repair & Maintenance Computer Hardware	4,000	3,500	3,500	3,500	1,954	2,008
221618 - Computer Supplies, Parts and Cabling	3,500	6,000	6,000	6,000	3,349	3,442
221804 - Uniforms and Specialized Cloth	2,000	2,000	2,000	2,000	1,116	1,147
222105 - Entertainment Representation	12,000	12,000	12,000	12,000	6,698	6,883
223106 - Vehicle Insurance	5,375	5,375	5,375	5,375	3,000	3,083
20102 - Office of the Associat Justice	**589,846**	**726,072**	**886,072**	**996,072**	**556,383**	**543,753**
22 - USE OF GOODS AND SERVICES	**469,846**	**726,072**	**886,072**	**746,072**	**416,444**	**427,953**
221101 - Foreign Travel-Means of travel	15,000	20,000	20,000	20,000	11,164	11,473
221102 - ForeignTravel-Daily Subsistence Allowance	20,000	30,000	30,000	30,000	16,745	17,208
221103 - Foreign Travel-Incidental Allowance	7,000	20,000	20,000	20,000	11,164	11,473
221104 - Domestic Travel-Means of Travel	4,000	8,200	8,200	8,200	4,577	4,704
221105 - Domestic Travel-Daily Subsistence Allowance	10,000	15,800	15,800	35,800	19,982	20,534
221209 - Scratch- Cards	9,400	9,400	9,400	9,400	5,247	5,392
221401 - Fuel and Lubricants - Vehicles	133,247	132,534	232,534	132,534	73,979	76,023
221402 - Fuel and Lubricants – Generator	33,838	30,838	130,838	30,838	17,213	17,689
221501 - Repair and Maintenance–Civil	83,761	0	0	0	0	0
221502 - Repairs and Maintenance - Vehicle	15,500	15,500	15,500	15,500	8,651	8,890
221503 - Repairs and Maintenance–Generator	20,000	20,000	20,000	20,000	11,164	11,473
221601 - Cleaning Materials and service	11,500	11,500	11,500	11,500	6,419	6,597
221602 - Stationery	22,000	22,000	22,000	22,000	12,280	12,619
221603 - Printing, Binding,Publication	0	90,100	90,100	90,100	50,292	51,682
221604 - Newspapers, Books and Periodic	4,800	4,800	4,800	4,800	2,679	2,753
221608 - Repair & Maintenance Computer Hardware	4,000	3,000	3,000	3,000	1,675	1,721

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221618 - Computer Supplies, Parts and Cabling	0	14,400	14,400	14,400	8,038	8,260
221804 - Uniforms and Specialized Cloth	0	18,400	18,400	18,400	10,270	10,553
221903 - Staff Training – Local	10,000	15,000	15,000	15,000	8,373	8,604
222102 - Workshops,Conferences,Siminars	0	125,000	85,000	125,000	69,773	71,701
222103 - Food and Catering Services	15,000	76,800	76,800	76,800	42,868	44,053
222105 - Entertainment Representation	46,800	38,800	38,800	38,800	21,658	22,257
223106 - Vehicle Insurance	4,000	4,000	4,000	4,000	2,233	2,294
31 - NON-FINANCIAL ASSETS	**120,000**	**0**	**0**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	120,000	0	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**250,000**	**139,939**	**115,800**
332401 - Other Fixed Assets	0	0	0	250,000	139,939	115,800
20103 - Montserrado Courts	**1,293,305**	**749,537**	**919,536**	**749,887**	**418,573**	**430,143**
22 - USE OF GOODS AND SERVICES	**618,305**	**749,537**	**919,536**	**749,887**	**418,573**	**430,143**
221101 - Foreign Travel-Means of travel	0	5,000	5,000	5,000	2,791	2,868
221102 - ForeignTravel-Daily Subsistence Allowance	0	10,000	10,000	10,000	5,582	5,736
221103 - Foreign Travel-Incidental Allowance	0	700	700	700	391	402
221105 - Domestic Travel-Daily Subsistence Allowance	25,000	36,300	36,300	36,300	20,262	20,822
221209 - Scratch- Cards	12,600	14,000	14,000	14,000	7,815	8,031
221401 - Fuel and Lubricants - Vehicles	208,118	208,839	278,839	208,839	116,570	119,792
221402 - Fuel and Lubricants – Generator	28,568	28,568	28,568	28,568	15,946	16,387
221501 - Repair and Maintenance–Civil	0	10,000	10,000	10,000	5,582	5,736
221502 - Repairs and Maintenance - Vehicle	10,000	10,000	10,000	10,000	5,582	5,736
221503 - Repairs and Maintenance–Generator	0	20,000	20,000	20,000	11,164	11,473
221504 - Rep\&Maint.Mach\&Equip,Furniture	8,000	6,000	6,000	6,000	3,349	3,442
221601 - Cleaning Materials and service	0	10,000	10,000	10,000	5,582	5,736
221602 - Stationery	16,500	16,500	16,500	16,500	9,210	9,465
221603 - Printing, Binding,Publication	0	3,100	3,100	3,100	1,730	1,778
221618 - Computer Supplies, Parts and Cabling	0	27,800	27,800	27,800	15,517	15,946
221804 - Uniforms and Specialized Cloth	0	18,200	18,200	18,200	10,159	10,440
221805 - Drugs and Medical Consumables	0	0	0	350	195	200
221810 - Jury Sequestration	280,719	295,730	395,729	295,730	165,071	169,633
222105 - Entertainment Representation	25,200	25,200	25,200	25,200	14,066	14,455
223106 - Vehicle Insurance	3,600	3,600	3,600	3,600	2,009	2,065
31 - NON-FINANCIAL ASSETS	**675,000**	**0**	**0**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	675,000	0	0	0	0	0
20105 - Administration and Management	**17,830,790**	**22,262,038**	**21,142,036**	**29,518,752**	**25,458,589**	**25,117,911**
21 - COMPENSATION OF EMPLOYEES	**7,460,066**	**7,600,982**	**7,600,981**	**8,066,046**	**8,308,027**	**8,640,348**
211101 - Basic Salary - Civil Service	7,460,066	7,600,982	7,600,981	8,066,046	8,308,027	8,640,348
22 - USE OF GOODS AND SERVICES	**906,656**	**1,571,890**	**1,851,889**	**2,408,540**	**1,344,403**	**1,381,557**

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221101 - Foreign Travel-Means of travel	0	15,000	15,000	15,000	8,373	8,604
221102 - ForeignTravel-Daily Subsistence Allowance	0	35,000	35,000	35,000	19,536	20,076
221103 - Foreign Travel-Incidental Allowance	0	10,000	10,000	10,000	5,582	5,736
221104 - Domestic Travel-Means of Travel	0	23,284	23,284	23,284	12,997	13,356
221105 - Domestic Travel-Daily Subsistence Allowance	7,500	12,300	12,300	21,947	12,250	12,589
221201 - Electricity	0	6,000	6,000	6,000	3,349	3,442
221202 - Water and Sewage	0	5,000	5,000	5,000	2,791	2,868
221208 - Internet Provider Services	12,543	12,543	12,542	12,543	7,001	7,194
221209 - Scratch- Cards	0	19,574	19,574	19,574	10,926	11,228
221212 - Telecommunications	0	20,000	20,000	37,470	20,915	21,493
221401 - Fuel and Lubricants - Vehicles	142,623	238,908	338,908	238,908	133,354	137,040
221402 - Fuel and Lubricants – Generator	130,416	247,694	227,694	247,694	138,259	142,080
221501 - Repair and Maintenance–Civil	25,600	25,600	25,600	25,600	14,289	14,684
221502 - Repairs and Maintenance - Vehicle	87,688	100,000	200,000	107,000	59,725	61,376
221503 - Repairs and Maintenance–Generator	62,500	62,500	62,500	62,500	34,886	35,850
221504 - Rep\&Maint.Mach\&Equip,Furniture	5,000	5,000	5,000	5,000	2,791	2,868
221601 - Cleaning Materials and service	19,387	19,387	19,387	19,387	10,821	11,120
221602 - Stationery	39,999	40,000	40,000	40,000	22,327	22,944
221608 - Repair & Maintenance Computer Hardware	0	11,100	11,100	11,100	6,196	6,367
221618 - Computer Supplies, Parts and Cabling	10,000	10,000	10,000	10,000	5,582	5,736
221702 - Expert/Specialist services	0	640,000	640,000	1,442,533	805,197	827,450
221804 - Uniforms and Specialized Cloth	1,000	1,000	101,000	1,000	558	573
222102 - Workshops,Conferences,Siminars	350,000	0	0	0	0	0
222105 - Entertainment Representation	8,400	8,000	8,000	8,000	4,465	4,588
222109 - Operational Expenses	500	500	500	500	279	287
223106 - Vehicle Insurance	3,500	3,500	3,500	3,500	1,954	2,008
27 - SOCIAL BENEFITS	**9,324,068**	**11,689,166**	**11,689,166**	**11,689,166**	**11,689,166**	**11,689,166**
271103 - Retirement Benefits	787,720	1,085,184	1,085,184	1,085,184	1,085,184	1,085,184
273102 - Incap.Death\&Funeral Expenses	30,878	0	0	0	0	0
273108 - Benefits for Judges	8,505,470	10,603,982	10,603,982	10,603,982	10,603,982	10,603,982
31 - NON-FINANCIAL ASSETS	**140,000**	**1,400,000**	**0**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	140,000	0	0	0	0	0
312401 - Other Fixed Assets	0	1,400,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**7,355,000**	**4,116,993**	**3,406,840**
332401 - Other Fixed Assets	0	0	0	7,355,000	4,116,993	3,406,840
20106 - Judiciary Training Institute	**54,320**	**60,220**	**60,220**	**190,220**	**106,179**	**109,114**
22 - USE OF GOODS AND SERVICES	**54,320**	**60,220**	**60,220**	**190,220**	**106,179**	**109,114**
221209 - Scratch- Cards	4,020	4,020	4,020	4,020	2,244	2,306
221401 - Fuel and Lubricants - Vehicles	17,600	17,600	17,600	17,600	9,824	10,096

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221501 - Repair and Maintenance–Civil	2,500	4,500	4,500	4,500	2,512	2,581
221502 - Repairs and Maintenance - Vehicle	3,500	3,500	3,500	3,500	1,954	2,008
221601 - Cleaning Materials and service	4,000	4,000	4,000	4,000	2,233	2,295
221602 - Stationery	10,000	10,000	10,000	10,000	5,582	5,736
221603 - Printing, Binding,Publication	5,000	5,000	5,000	5,000	2,791	2,868
221618 - Computer Supplies, Parts and Cabling	0	5,000	5,000	5,000	2,791	2,868
221903 - Staff Training – Local	5,000	5,000	5,000	135,000	75,355	77,438
222105 - Entertainment Representation	1,200	1,200	1,200	1,200	670	689
223106 - Vehicle Insurance	1,500	400	400	400	223	229
Grand Total	22,949,355	25,019,964	25,898,710	32,690,028	27,229,131	26,909,380

202 - Ministry of Justice

Policy Note

Mission

The Ministry of Justice has the mandate to provide a reliable legal system appropriate structured to promote the rule of law, security and safety, and access to justice to the Government and people of Liberia and foreign residents.

Achievements (FY2025)

Launched the VPO National Tuition Assistance Program; Successfully introduced and implemented a financial aid program at universities and colleges across Liberia; providing tuition support to over 500 students nationwide, with priority to underprivileged and marginalized groups; Advancement of Disability Rights and Inclusion; Strengthening Domestic Engagement and Oversight; Conducted development-focused county visits for project inspections, stakeholder consultations, and community engagement; Promoted investment opportunities in agriculture, energy, and tourism sectors through local and regional outreach; Hosted visiting foreign dignitaries, development partners, and investors, fostering bilateral and multilateral cooperation in areas including energy, infrastructure, and youth empowerment; Led peer learning visits to neighboring countries, such as the official mission to Sierra Leone, to exchange best practices in nutrition and food security, governance and economic inclusion; Chaired the Roads Rehabilitation, Maintenance, and Financing Committee, overseeing the restricted bidding process for the procurement of 285 earth-moving equipment to boost national infrastructure development; Chaired the Energy Sector Steering Committee, coordinating progress on the St. Paul River 2nd Hydro Power Plant and Solar Independent Power Producer projects; Currently leading a high-level Presidential Committee on Commodity Price Review, investigating discrepancies between reduced import tariffs and persistent high consumer prices. Social Protection and Nutrition Initiatives.
MOJ-CENTRAL: Secured allotment for the renovation of 6 prison facilities; Completed assessment and blueprint for the construction of 2 new facilities (Cheesmanburg & Barclayville) to address overcrowding for 3,700+ inmates; Secured 2 favorable ECOWAS Court rulings on 4 cases; Enhanced transnational crime handling, boosting conviction rates by 15%; Generated a total of US$ 53,904.00 from Q1-Q3 2025 revenue from security firm licenses; Mediated 130 ADR cases (80% success rate, reaching 1,200 citizens); launched Anti-Mob Justice Campaign and Gender Policy rollout, fostering community trust and gender equity; Developed initial report to the Committee Against Torture; Concluded and submitted Liberia's Third Cycle Report to the Human Rights Council; Developed Liberia's First National Action Plan on Business and Human Rights; Trained 50 young Liberians in various Liberian laws to help them serve as responsible citizens; Won first Piracy case against 2 defendants; Of 72 cases, the MoJ won 52 and lost 6.
LIS: The total of 185 LIS officers underwent a specialized in-service training at the Gbarnga Justice and Regional Hub; The total of 500 recruits underwent basic recruit training at the Liberia Immigration Service Training Academy in Foyah, Lofa County and five LIS officers of the total manpower strength of LIS went through Specialized Training in Bijin, People Republic of China; focus on Burkinabeè migrant surge in five bordering counties (Grand Gedeh, River Gee, Maryland, Nimba and Bong county); migrant registration has been initiated and is currently ongoing by the Liberia Immigration Service; approximately (25,876) Burkinabè nationals have been registered; Approximately 6,454 migrants from all categories have been documented (Resident permit and resident permit renewal); Visa-On-Arrival and Re-entry Permit Systems digitized; a total of 923 Visa has been approved and issued (Jan. 1, 2025 to May 31, 2025); Revenue generated from LIS' services from Jan. 1, 2025 to May 31, 2025, through Contec Global and CITI Zip Solution;
LDEA: From January-August, 256 drugs traffickers arrested, 203 male and 53 female; 230 are Liberians, 15 Nigerians, and 11 Sierra Leoneans; Indictment: 95- 70 are male and 25 female; 84 are Liberian, 7 Nigerians, and 4 Sierra Leoneans; Conviction: 4- 3 are male and 1 female; 1 is Liberian, 2 Nigerians, and 1 Kenyan; Procurement of 15 vehicles; Vetting of 200 volunteers for basic recruit training; 100 officers trained in Border management, conducted by UNODC; 100 officers undergoing e-learning training (Intelligence gathering, Drug identification, and investigation and reporting); 33 officer trained in drug testing and analysis; More than 150 officers tested of illegal drugs and substance abuse;
LNPTA: Renovation & Upgrading of Infrastructure; (ongoing); Staff Development and welfare; (ongoing); Information Communication technology (website); ongoing; Creation of standardized curriculum; (ongoing); Renovation and ongoing Furnishing of the Multi-Purpose Academic Building; Upgrading of class rooms;
LNFS: successfully procured fire equipment, have trained 27 female firefighters in fire safety and fire emergency driving skills as a means of filling the gender gaps in the institution. The LNFS generated in revenue a total of LD$ 1,024,940 and US$ 232,041 in 2024 from premises and vehicle fire compliant registration;
LNP: Revenue generated from January to July, 2025 amounts to LD$ 534,983 and US$ 88,650.09; Enforced confidence patrols, nationwide raiding of ghettos; Purchase of assorted non-lethal capabilities for the LNP (shipment in progress); Purchase of 15 vehicles locally (10 Dongfeng Rich Pickups and 5 Suzuki Jimmys); Purchase of 30 vehicles internationally (shipment in process); Received computers and software applications; Provided public safety & security in all 15 counties, prevented and detected crimes; apprehended and processed perpetrators/violators to court; got involved in Community Policing forums and engaged in dialogues; Maintained the National Security Task Force consisting of all security agencies for proactive law enforcement and; Implemented the Liberia National Police Act of 2015, its Regulations and Administrative Instructions; LNP provided security for the 2024 and 2025 State of the Nation Address; Provided security for motorcyclist 'NO GO Zone' regulation; LNP provided security for the July 26, 2024 and 2025 celebrations; Provided security for protests and handled riots nationwide; Restored calm to Bea Mountain Concession in King-Jor, Grand Cape Mount County; Successfully launched intelligence-led operations in concession areas in Liberia (Bong & Nimba Counties) to restore calm; Successfully provided security for the 2024 Representative and Senatorial Bi Elections in Nimba and Grand Gedeh Counties; Restored calm in Weala, Margibi County (Riot); Enforced confidence patrols, nationwide raiding of ghettos; Implemented the Liberia National Police Act of 2015, its Regulations and Administrative Instructions; Successfully conducted 'Watch Over 6' with other law enforcement agencies; Establishment of a LNP-owned Multimedia Studio;

Objectives (FY2026)

MOJ-CENTRAL: Secured allotment for the renovation of 6 prison facilities; Completed assessment and blueprint for the construction of 2 new facilities (Cheesmanburg & Barclayville) to address overcrowding for 3,700+ inmates; Secured 2 favorable ECOWAS Court rulings on 4 cases; Enhanced transnational crime handling, boosting conviction rates by 15%; Generated a total of US$ 53,904.00 from Q1-Q3 2025 revenue from security firm

licenses; Mediated 130 ADR cases (80% success rate, reaching 1,200 citizens); launched Anti-Mob Justice Campaign and Gender Policy rollout, fostering community trust and gender equity; Developed initial report to the Committee Against Torture; Concluded and submitted Liberia's Third Cycle Report to the Human Rights Council; Developed Liberia's First National Action Plan on Business and Human Rights; Trained 50 young Liberians in various Liberian laws to help them serve as responsible citizens; Won first Piracy case against 2 defendants; Of 72 cases, the MoJ won 52 and lost 6.
Ministry of Justice-Central-Reform Criminal Justice System and Administration: Assist and support the fair, impartial, efficient, and transparent administration of Justice at all levels of government; Promote and strengthen policies and strategies for the administration of justice with law enforcement agencies, organizations, prosecutors, and public defenders through innovative leadership and programs; Ensure proactive law enforcement and access to justice for vulnerable populations, including women, children and juveniles, and persons with disabilities, while promoting appropriate rehabilitation for victims and offenders alike; Prisons, Corrections, and Rehabilitation Reform; Ensure humane treatment and minimize the prospects for recidivism by further strengthening corrections and rehabilitation with an emphasis on improving prison conditions and the rehabilitation and reintegration of offenders; Improve Prison Conditions and infrastructures; Strengthen and improve the process of rehabilitation and reintegration by conducting a proper needs assessment of inmates in order to provide them with marketable skills for their livelihood after release with support of farming, vocational training, youth and adult literacy training programs; Prevent Crime; Protect the Rights of the Liberian People, through the Rule of Law; Ensure proactive law enforcement and access to justice for vulnerable populations, including women, children, and juveniles, while promoting appropriate rehabilitation for victims and offenders alike; Restructure and Decentralize LNP, LIS, LDEA, and LNFS; Strengthen the institutional capacity of the Ministry and its constituent organizational units to promote all aspects of the MOJ's mission; Ensure that staff members have the skills and working environment they need to perform their jobs effectively, efficiently, and consistently with the Ministry's core values; Prevent Terrorism and Promote Nation's Security; Create a firm plan for expanding information and technology sharing among security components and sub-regional and international partners related to the issue of terrorism; Ensure that all individuals, communities, and national borders are safe, secure, and adequately protected by well-equipped and widely respected law enforcement and public safety professionals;
LIS-The Department of Administration within the Liberia Immigration Service, LIS strategic objectives are to Build Skill, Professional and well-equipped Workforce;
The Department of Operations within the Liberia Immigration Service, LIS functions are: focus on enforcing border security, and operations efficiency; Strengthen Surveillance and Monitoring at All Legal and Illegal Border Points.; The Department of Naturalization within the Liberia Immigration Service, LIS functions are: Enhance Efficiency, Accessibility, and Transparency in Immigration Services; Enhance service delivery and revenue generation;
LDEA Administrative Objectives of the LDEA; Build public resilience and awareness to help society reject drug and substance use; Increase sensitization on the harms and consequences of drug abuse; Combat stigma and discrimination, while promoting access to comprehensive treatment services; Strengthen legislative and technical capacity of the LDEA to coordinate harm reduction programs across clinics and NGOs serving drug users; Operational Objectives of the LDEA; Strengthen operational capacity to dismantle drug cartels both within Liberia and across borders; Promote public safety and prevention by reducing drug-related road accidents and tragedies; Implement drug testing programs to curb demand and discourage substance use; According to section 22.82 of the Liberia National Police Act of 2016, the LNPATS shall in addition to establishing and maintaining adequate physical training facilities, performs the following: Undertake annual training needs assessments for the Liberia National Police; Assist other security agencies to undertake training needs assessments; Develop training curriculums for the Liberia National Police; Assist other security agencies to develop training curriculums; Provide basic, specialized, management, leadership, refresher and continuous training for the members of the Liberia National Police and for any other security agency that needs those services; Develop and implement research to support educational training programs; Inquire into and make proposals and recommendations for creativity and innovation in the administration and operations of the Liberia National Police; and other para-military institutions;
LNFS Conduct a comprehensive HR audit and restructure the organogram; Develop and implement annual capacity-building programs; Recruit and train 721 new firefighters by 2030; Construct 7 new fire stations in Montserrado and 21in underserved counties; rehabilitate and equip existing fire facilities; Procure 20 modern fire trucks and 100 sets of firefighting gear; Establish a national fire command and control center Develop; disaster response protocols and training exercises; Establish a national fire command and control center; Develop disaster response protocols and training exercises; Improve emergency communication and dispatch systems;
LNP to Strengthen Institutional Capacity, Professionalism and support Gender and Human Rights Mainstreaming; Enhance Public Safety, Crime Prevention, Community Policing & Civilian Engagement and Improve Operational Readiness and Logistics; The Crime Services Department of the LNP is responsible to arrest, investigate, charge, detain, and forward to court perpetrators of crimes; Intelligence-Led Policing; Border and Cross-Border Crime Control; Build the capacity of LNP officers and other security agencies for improved service delivery.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
202 - MINISTRY OF JUSTICE	9,501	1,267	10,768	9,501	1,267	10,768	9,501	1,267	10,768

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	30,009,280	32,522,612	32,501,537	33,756,149	34,768,833	36,159,586
22 - USE OF GOODS AND SERVICES	8,620,792	14,948,367	19,519,255	21,731,146	12,129,955	12,465,186
26 - GRANTS	505,703	855,704	521,418	4,497,469	3,822,848	4,013,991

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
27 - SOCIAL BENEFITS	15,000	0	0	0	0	0
31 - NON-FINANCIAL ASSETS	3,096,841	3,040,875	2,099,463	95,000	95,000	104,500
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	4,100,000	2,294,992	1,899,121
Grand Total	42,247,616	51,367,558	54,641,673	64,179,764	53,111,628	54,642,384

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
20201 -Liberia National Police	20,639,618	25,343,193	26,989,983	25,789,660	22,144,217	22,965,354
20202 -Liberia Immigration Service	6,701,091	9,391,858	9,211,409	10,743,593	9,378,764	9,645,802
20203 -National Fire Service	4,132,962	3,517,807	3,257,905	2,996,932	2,626,568	2,724,898
20204 -National Police Training Acade	441,509	330,921	330,425	980,921	548,162	518,502
20205 -Drug Enforcement Agency	2,116,567	3,575,056	4,076,840	8,582,640	5,774,715	5,752,475
20206 -Palace of Correction	283,491	370,000	299,500	370,000	206,528	212,236
20206 -Rehabilitation	368,014	490,000	542,500	440,001	245,601	252,389
20207 -Codification	0	11,000	10,990	11,000	6,140	6,309
20208 -Prosecution	685,789	1,457,652	2,303,189	2,457,652	1,462,730	1,396,950
20209 -Economic Affairs	11,379	12,870	11,832	262,870	146,729	150,783
20210 -Administration and Management	6,867,196	6,867,201	7,607,100	10,844,495	10,180,746	10,615,160
20211 -Witness Protection Unit	0	0	0	700,000	390,728	401,526
Grand Total	42,247,616	51,367,558	54,641,673	64,179,764	53,111,628	54,642,384

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**1,221,228**	**2,250,000**	**2,829,954**	**4,100,000**	**2,294,992**	**1,899,121**
021700 - Renovation and Rehabilitation	366,923	250,000	249,999	-	-	-
023842 - Construction of Justice Complex	-	200,000	200,000	350,000	195,914	162,120
023843 - Construction of Modern Prison facilities in Cheesemanburg	-	150,000	150,000	300,000	167,926	138,960
023844 - Renovation and Rehabilitation of Prison	-	450,000	448,355	350,000	195,914	162,120
023846 - Renovation of LNP Barracks	-	400,000	400,000	-	-	-
024600 - Expansion & Modernization of Immigration Services	-	-	-	300,000	167,926	138,960
024800 - Expansion, Modernization & Decentralization of LDEA Services	-	-	-	1,900,000	1,063,533	880,081
024900 - Expansion, Modernization & Decentralization of LNPTA Services	-	-	-	400,000	223,902	185,280
048700 - K-Power Electricity Project	352,165	-	-	-	-	-
089000 - KUSH must go Project" (Fight against illicit drugs)	408,689	800,000	800,000	-	-	-
092600 - Revenue Enchantment Project	-	-	-	500,000	279,877	231,600
097500 - Robert International Airport Up-Grade	-	-	581,600	-	-	-
099700 - Regional Hub Support	93,451	-	-	-	-	-

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Grand Total	1,221,228	2,250,000	2,829,954	4,100,000	2,294,992	1,899,121

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**30,009,280**	**32,522,612**	**32,501,537**	**33,756,149**	**34,768,833**	**36,159,586**
211101 - Basic Salary - Civil Service	30,009,280	30,501,212	30,484,357	31,734,749	32,686,791	33,994,262
211103 - Basic Salary - Paramilt.Servic	0	2,021,400	2,017,180	2,021,400	2,082,042	2,165,324
22 - USE OF GOODS AND SERVICES	**8,620,792**	**14,948,367**	**19,519,255**	**21,731,146**	**12,129,955**	**12,465,186**
221101 - Foreign Travel-Means of travel	6,168	46,461	7,943	29,000	16,188	16,635
221102 - ForeignTravel-Daily Subsistence Allowance	4,872	35,000	12,325	25,000	13,955	14,340
221103 - Foreign Travel-Incidental Allowance	246	17,870	832	7,870	4,393	4,514
221104 - Domestic Travel-Means of Travel	0	30,000	0	10,000	5,582	5,736
221105 - Domestic Travel-Daily Subsistence Allowance	0	65,000	52,487	60,000	33,491	34,416
221106 - Domestic Travel - Incidental	0	15,000	0	5,000	2,791	2,868
221201 - Electricity	5,341	225,000	226,995	209,812	117,114	120,351
221202 - Water and Sewage	5,089	153,300	144,875	142,300	79,430	81,624
221208 - Internet Provider Services	0	32,000	20,181	32,000	17,862	18,355
221209 - Scratch- Cards	2,000	2,000	2,505	12,000	6,698	6,883
221212 - Telecommunications	5,886	60,500	60,000	60,500	33,769	34,701
221303 - Office Build. Rental and Lease	424,000	456,721	424,000	464,000	258,997	266,154
221305 - Vehicle Rental and Lease	8,370	0	16,800	0	0	0
221306 - Other Rental and Lease	10,140	100,000	0	0	0	0
221401 - Fuel and Lubricants - Vehicles	1,026,989	1,735,000	1,546,872	2,038,000	1,137,576	1,169,015
221402 - Fuel and Lubricants – Generator	568,657	611,787	563,426	420,000	234,438	240,918
221501 - Repair and Maintenance–Civil	432,210	435,000	1,002,398	265,000	147,919	152,007
221502 - Repairs and Maintenance - Vehicle	155,255	260,760	242,570	238,000	132,848	136,519
221503 - Repairs and Maintenance–Generator	0	0	0	27,000	15,071	15,488
221504 - Rep\&Maint.Mach\&Equip,Furniture	5,000	5,000	5,000	5,000	2,791	2,868
221506 - Repairs\& Maint.– M.Cycle\&Other	0	0	0	10,000	5,582	5,736
221601 - Cleaning Materials and service	18,008	44,922	44,922	50,000	27,910	28,681
221602 - Stationery	101,596	162,225	157,562	165,101	92,157	94,703
221603 - Printing, Binding,Publication	173,433	43,000	45,183	283,000	157,966	162,331
221605 - Computer Supplies and ICT Services	0	0	0	100,000	55,818	57,361
221606 - Other Office Materials and Consumables	0	15,548	15,548	10,000	5,582	5,736
221618 - Computer Supplies, Parts and Cabling	120,000	190,000	100,000	270,000	150,710	154,876
221701 - Consultancy Services	4,500	0	247,000	0	0	0
221803 - Police Materials and Supplies	5,000	5,000	5,000	5,000	2,791	2,868
221804 - Uniforms and Specialized Cloth	471,100	100,000	260,000	685,547	382,661	393,237
221805 - Drugs and Medical Consumables	76,666	150,000	75,448	150,000	83,728	86,043
221808 - Intelligence Services	1,582,067	2,248,460	3,233,706	4,781,973	2,669,215	2,742,985

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221809 - Security Operations	206,848	305,000	793,376	860,000	480,037	493,303
221811 - Other Specialized Materials	176,895	0	0	500,000	279,091	286,804
221812 - Special Operations Services	1,837,440	1,705,781	4,127,748	2,769,597	1,545,939	1,588,665
221813 - Media relations, Intelligence	0	0	0	45,000	25,118	25,812
221901 - Educational Materials and Supp	5,000	12,032	12,032	0	0	0
221903 - Staff Training – Local	0	100,000	200,000	0	0	0
221908 - Scholarships – Foreign	0	0	0	250,000	139,546	143,403
222102 - Workshops,Conferences,Siminars	0	0	5,816	50,000	27,909	28,680
222103 - Food and Catering Services	510,601	725,000	641,598	655,001	365,611	375,715
222105 - Entertainment Representation	3,000	0	0	0	0	0
222108 - Advertising and Public Relatio	0	75,000	65,000	19,240	10,739	11,036
222109 - Operational Expenses	36,612	30,000	30,000	30,000	16,745	17,208
222121 - Other Legal Fees	379,638	300,000	1,449,449	1,100,000	614,001	630,970
222123 - Other Compensations	252,165	3,050,000	2,204,416	3,280,580	1,831,163	1,881,771
223101 - Personnel Insurance	0	1,300,000	1,376,242	1,500,000	837,274	860,414
223106 - Vehicle Insurance	0	100,000	100,000	110,625	61,749	63,456
26 - GRANTS	**505,703**	**855,704**	**521,418**	**4,497,469**	**3,822,848**	**4,013,991**
263125 - Transfer-Revenue Enhanc.Initv.	100,000	450,000	260,000	450,000	382,500	401,625
263168 - Trf to Gbarnga Regional Hub	300,000	300,000	200,000	300,000	255,000	267,750
263171 - Transf.Zwedru Reg.Justice Hub	6,151	6,152	4,454	6,152	5,229	5,490
263648 - Transfer to Gender Responsive Planning & Budgeting (GRPB)	99,552	99,552	56,964	99,552	84,619	88,850
263721 - Transfer to Samay Macerca Memorial Center (War Crime Court)	0	0	0	100,000	85,000	89,250
263838 - Transfer to Assets Recovery & Property Retrieval Task Force	0	0	0	2,328,765	1,979,450	2,078,423
265425 - Transfer to War Crime Court	0	0	0	1,213,000	1,031,050	1,082,603
27 - SOCIAL BENEFITS	**15,000**	**0**	**0**	**0**	**0**	**0**
273102 - Incap.Death\&Funeral Expenses	15,000	0	0	0	0	0
31 - NON-FINANCIAL ASSETS	**3,096,841**	**3,040,875**	**2,099,463**	**95,000**	**95,000**	**104,500**
312101 - Non-Residential Buildings	0	0	230,000	0	0	0
312201 - Transport Equipment–Vehicles	3,087,231	700,000	1,749,000	0	0	0
312202 - Transport Equipment – Other	0	0	23,600	0	0	0
312203 - Furniture and Fixtures	0	90,875	96,863	95,000	95,000	104,500
312301 - ICT Infrast Hardware\&Networks	9,610	0	0	0	0	0
312401 - Other Fixed Assets	0	2,250,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**4,100,000**	**2,294,992**	**1,899,121**
332401 - Other Fixed Assets	0	0	0	4,100,000	2,294,992	1,899,121
Grand Total	42,247,616	51,367,558	54,641,673	64,179,764	53,111,628	54,642,384

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	41,859,530	49,872,558	53,548,388	61,734,764	51,657,126	53,298,816
02 - BONG COUNTY	388,086	1,145,000	843,286	1,345,000	839,872	756,762
11 - MONTSERRADO	0	350,000	249,999	1,100,000	614,630	586,806
Grand Total	42,247,616	51,367,558	54,641,673	64,179,764	53,111,628	54,642,384

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
20201 - Liberia National Police	20,639,618	25,343,193	26,989,983	25,789,660	22,144,217	22,965,354
21 - COMPENSATION OF EMPLOYEES	15,503,315	16,432,215	16,423,465	16,423,465	16,916,169	17,592,816
22 - USE OF GOODS AND SERVICES	4,136,372	7,810,978	9,566,518	9,366,195	5,228,048	5,372,538
31 - NON-FINANCIAL ASSETS	999,931	1,100,000	1,000,000	0	0	0
20202 - Liberia Immigration Service	6,701,091	9,391,858	9,211,409	10,743,593	9,378,764	9,645,802
21 - COMPENSATION OF EMPLOYEES	5,430,825	6,548,268	6,541,454	6,868,046	7,074,087	7,357,050
22 - USE OF GOODS AND SERVICES	1,170,266	2,393,590	2,389,955	2,605,547	1,454,374	1,494,567
26 - GRANTS	100,000	450,000	260,000	450,000	382,500	401,625
31 - NON-FINANCIAL ASSETS	0	0	20,000	20,000	20,000	22,000
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	800,000	447,803	370,560
20203 - National Fire Service	4,132,962	3,517,807	3,257,905	2,996,932	2,626,568	2,724,898
21 - COMPENSATION OF EMPLOYEES	2,012,491	2,021,400	2,017,180	2,021,400	2,082,042	2,165,324
22 - USE OF GOODS AND SERVICES	730,471	1,405,532	1,218,006	975,532	544,526	559,574
31 - NON-FINANCIAL ASSETS	1,390,000	90,875	22,719	0	0	0
20204 - National Police Training Acade	441,509	330,921	330,425	980,921	548,162	518,502
22 - USE OF GOODS AND SERVICES	441,509	80,921	276,281	580,921	324,260	333,222
31 - NON-FINANCIAL ASSETS	0	250,000	54,144	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	400,000	223,902	185,280
20205 - Drug Enforcement Agency	2,116,567	3,575,056	4,076,840	8,582,640	5,774,715	5,752,475
21 - COMPENSATION OF EMPLOYEES	1,508,188	1,522,080	1,514,864	2,009,060	2,069,332	2,152,105
22 - USE OF GOODS AND SERVICES	598,769	1,252,976	1,946,976	4,598,580	2,566,850	2,637,789
31 - NON-FINANCIAL ASSETS	9,610	800,000	615,000	75,000	75,000	82,500
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	1,900,000	1,063,533	880,081
20206 - Palace of Correction	283,491	370,000	299,500	370,000	206,528	212,236
22 - USE OF GOODS AND SERVICES	283,491	370,000	299,500	370,000	206,528	212,236
20206 - Rehabilitation	368,014	490,000	542,500	440,001	245,601	252,389
22 - USE OF GOODS AND SERVICES	368,014	490,000	542,500	440,001	245,601	252,389
20207 - Codification	0	11,000	10,990	11,000	6,140	6,309
22 - USE OF GOODS AND SERVICES	0	11,000	10,990	11,000	6,140	6,309
20208 - Prosecution	685,789	1,457,652	2,303,189	2,457,652	1,462,730	1,396,950
22 - USE OF GOODS AND SERVICES	379,638	351,500	1,847,135	1,151,500	642,747	660,510
26 - GRANTS	306,151	306,152	204,454	306,152	260,229	273,240
31 - NON-FINANCIAL ASSETS	0	800,000	251,600	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	1,000,000	559,754	463,200

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification						
ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
20209 - Economic Affairs	11,379	12,870	11,832	262,870	146,729	150,783
22 - USE OF GOODS AND SERVICES	11,379	12,870	11,832	262,870	146,729	150,783
20210 - Administration and Management	6,867,196	6,867,201	7,607,100	10,844,495	10,180,746	10,615,160
21 - COMPENSATION OF EMPLOYEES	5,554,461	5,998,649	6,004,574	6,434,178	6,627,203	6,892,291
22 - USE OF GOODS AND SERVICES	500,883	769,000	1,409,562	669,000	373,424	383,743
26 - GRANTS	99,552	99,552	56,964	3,741,317	3,180,119	3,339,126
27 - SOCIAL BENEFITS	15,000	0	0	0	0	0
31 - NON-FINANCIAL ASSETS	697,300	0	136,000	0	0	0
20211 - Witness Protection Unit	0	0	0	700,000	390,728	401,526
22 - USE OF GOODS AND SERVICES	0	0	0	700,000	390,728	401,526
Grand Total	42,247,616	51,367,558	54,641,673	64,179,764	53,111,628	54,642,384

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification						
OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
20201 - Liberia National Police	**20,639,618**	**25,343,193**	**26,989,983**	**25,789,660**	**22,144,217**	**22,965,354**
21 - COMPENSATION OF EMPLOYEES	**15,503,315**	**16,432,215**	**16,423,465**	**16,423,465**	**16,916,169**	**17,592,816**
211101 - Basic Salary - Civil Service	15,503,315	16,432,215	16,423,465	16,423,465	16,916,169	17,592,816
22 - USE OF GOODS AND SERVICES	**4,136,372**	**7,810,978**	**9,566,518**	**9,366,195**	**5,228,048**	**5,372,538**
221101 - Foreign Travel-Means of travel	1,608	27,461	0	10,000	5,582	5,736
221102 - ForeignTravel-Daily Subsistence Allowance	2,916	20,000	0	10,000	5,582	5,736
221103 - Foreign Travel-Incidental Allowance	0	15,000	0	5,000	2,791	2,868
221104 - Domestic Travel-Means of Travel	0	30,000	0	10,000	5,582	5,736
221105 - Domestic Travel-Daily Subsistence Allowance	0	40,000	4,171	10,000	5,582	5,736
221106 - Domestic Travel - Incidental	0	15,000	0	5,000	2,791	2,868
221201 - Electricity	0	150,000	150,000	150,000	83,727	86,041
221202 - Water and Sewage	0	100,000	99,999	100,000	55,818	57,361
221212 - Telecommunications	0	50,000	50,000	50,000	27,909	28,680
221303 - Office Build. Rental and Lease	0	32,721	0	0	0	0
221401 - Fuel and Lubricants - Vehicles	679,929	1,050,000	1,069,841	1,200,000	669,820	688,332
221402 - Fuel and Lubricants – Generator	488,519	538,587	491,428	350,000	195,364	200,764
221501 - Repair and Maintenance–Civil	54,922	400,000	310,000	250,000	139,546	143,403
221502 - Repairs and Maintenance - Vehicle	80,760	130,760	130,760	100,000	55,818	57,360
221601 - Cleaning Materials and service	13,008	29,922	29,922	25,000	13,955	14,341
221602 - Stationery	25,946	57,304	54,803	40,000	22,327	22,944
221618 - Computer Supplies, Parts and Cabling	120,000	90,000	0	250,000	139,546	143,403
221808 - Intelligence Services	725,035	720,442	1,429,070	1,583,598	883,937	908,367
221812 - Special Operations Services	1,655,442	1,193,781	3,290,481	2,097,597	1,170,842	1,203,201
222103 - Food and Catering Services	36,122	120,000	117,000	120,000	66,982	68,833
222123 - Other Compensations	252,165	1,600,000	939,044	1,600,000	893,092	917,775

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
223101 - Personnel Insurance	0	1,300,000	1,299,999	1,300,000	725,637	745,692
223106 - Vehicle Insurance	0	100,000	100,000	100,000	55,818	57,361
31 - NON-FINANCIAL ASSETS	**999,931**	**1,100,000**	**1,000,000**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	999,931	700,000	1,000,000	0	0	0
312401 - Other Fixed Assets	0	400,000	0	0	0	0
20202 - Liberia Immigration Service	**6,701,091**	**9,391,858**	**9,211,409**	**10,743,593**	**9,378,764**	**9,645,802**
21 - COMPENSATION OF EMPLOYEES	**5,430,825**	**6,548,268**	**6,541,454**	**6,868,046**	**7,074,087**	**7,357,050**
211101 - Basic Salary - Civil Service	5,430,825	6,548,268	6,541,454	6,868,046	7,074,087	7,357,050
22 - USE OF GOODS AND SERVICES	**1,170,266**	**2,393,590**	**2,389,955**	**2,605,547**	**1,454,374**	**1,494,567**
221201 - Electricity	0	30,000	30,000	10,000	5,582	5,736
221202 - Water and Sewage	0	25,000	25,000	15,000	8,373	8,604
221303 - Office Build. Rental and Lease	85,000	85,000	85,000	85,000	47,446	48,757
221401 - Fuel and Lubricants - Vehicles	69,990	260,000	110,000	25,000	13,955	14,341
221402 - Fuel and Lubricants – Generator	62,138	60,000	50,000	25,000	13,955	14,341
221502 - Repairs and Maintenance - Vehicle	0	15,000	15,000	5,000	2,791	2,868
221602 - Stationery	8,853	20,000	20,000	15,000	8,373	8,604
221603 - Printing, Binding,Publication	41,153	15,000	15,000	10,000	5,582	5,736
221606 - Other Office Materials and Consumables	0	15,548	15,548	10,000	5,582	5,736
221804 - Uniforms and Specialized Cloth	80,000	0	100,000	435,547	243,115	249,834
221808 - Intelligence Services	565,632	768,042	797,992	790,000	440,965	453,152
221811 - Other Specialized Materials	172,500	0	0	0	0	0
221812 - Special Operations Services	85,000	300,000	395,000	380,000	212,109	217,971
222123 - Other Compensations	0	800,000	731,415	800,000	446,546	458,887
26 - GRANTS	**100,000**	**450,000**	**260,000**	**450,000**	**382,500**	**401,625**
263125 - Transfer-Revenue Enhanc.Initv.	100,000	450,000	260,000	450,000	382,500	401,625
31 - NON-FINANCIAL ASSETS	**0**	**0**	**20,000**	**20,000**	**20,000**	**22,000**
312203 - Furniture and Fixtures	0	0	20,000	20,000	20,000	22,000
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**800,000**	**447,803**	**370,560**
332401 - Other Fixed Assets	0	0	0	800,000	447,803	370,560
20203 - National Fire Service	**4,132,962**	**3,517,807**	**3,257,905**	**2,996,932**	**2,626,568**	**2,724,898**
21 - COMPENSATION OF EMPLOYEES	**2,012,491**	**2,021,400**	**2,017,180**	**2,021,400**	**2,082,042**	**2,165,324**
211101 - Basic Salary - Civil Service	2,012,491	0	0	0	0	0
211103 - Basic Salary - Paramilt.Servic	0	2,021,400	2,017,180	2,021,400	2,082,042	2,165,324
22 - USE OF GOODS AND SERVICES	**730,471**	**1,405,532**	**1,218,006**	**975,532**	**544,526**	**559,574**
221101 - Foreign Travel-Means of travel	0	10,000	2,738	10,000	5,582	5,736
221102 - ForeignTravel-Daily Subsistence Allowance	0	10,000	2,877	10,000	5,582	5,736
221105 - Domestic Travel-Daily Subsistence Allowance	0	25,000	14,361	15,000	8,373	8,604
221201 - Electricity	1,248	4,000	3,267	4,000	2,233	2,295
221202 - Water and Sewage	1,030	9,300	7,605	9,300	5,191	5,334

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221208 - Internet Provider Services	0	10,000	8,181	10,000	5,582	5,736
221303 - Office Build. Rental and Lease	45,000	45,000	45,000	45,000	25,118	25,812
221401 - Fuel and Lubricants - Vehicles	135,643	300,000	245,448	300,000	167,454	172,082
221402 - Fuel and Lubricants – Generator	3,200	5,200	4,248	3,000	1,675	1,721
221501 - Repair and Maintenance–Civil	0	30,000	24,543	10,000	5,582	5,736
221502 - Repairs and Maintenance - Vehicle	64,652	100,000	81,810	80,000	44,655	45,889
221602 - Stationery	3,600	10,000	8,181	19,992	11,159	11,467
221603 - Printing, Binding,Publication	0	10,000	12,184	5,000	2,791	2,868
221618 - Computer Supplies, Parts and Cabling	0	100,000	100,000	20,000	11,164	11,473
221701 - Consultancy Services	0	0	2,000	0	0	0
221804 - Uniforms and Specialized Cloth	391,100	100,000	100,000	0	0	0
221805 - Drugs and Medical Consumables	0	25,000	20,448	25,000	13,955	14,341
221812 - Special Operations Services	84,998	180,000	147,267	140,000	78,145	80,305
221901 - Educational Materials and Supp	0	7,032	7,032	0	0	0
221903 - Staff Training – Local	0	100,000	60,000	0	0	0
222102 - Workshops,Conferences,Siminars	0	0	5,816	0	0	0
222108 - Advertising and Public Relatio	0	75,000	65,000	19,240	10,739	11,036
222123 - Other Compensations	0	250,000	250,000	250,000	139,546	143,403
31 - NON-FINANCIAL ASSETS	**1,390,000**	**90,875**	**22,719**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	1,390,000	0	0	0	0	0
312203 - Furniture and Fixtures	0	90,875	22,719	0	0	0
20204 - National Police Training Acade	**441,509**	**330,921**	**330,425**	**980,921**	**548,162**	**518,502**
22 - USE OF GOODS AND SERVICES	**441,509**	**80,921**	**276,281**	**580,921**	**324,260**	**333,222**
221201 - Electricity	2,863	6,000	10,812	10,812	6,035	6,202
221202 - Water and Sewage	2,829	6,000	1,188	5,000	2,791	2,868
221209 - Scratch- Cards	2,000	2,000	1,505	2,000	1,116	1,147
221401 - Fuel and Lubricants - Vehicles	5,000	5,000	5,000	6,000	3,349	3,442
221402 - Fuel and Lubricants – Generator	5,000	5,000	15,000	6,000	3,349	3,442
221501 - Repair and Maintenance–Civil	371,923	5,000	187,855	5,000	2,791	2,868
221504 - Rep\&Maint.Mach\&Equip,Furniture	5,000	5,000	5,000	5,000	2,791	2,868
221601 - Cleaning Materials and service	5,000	5,000	5,000	5,000	2,791	2,868
221602 - Stationery	4,894	4,921	4,921	4,109	2,294	2,357
221603 - Printing, Binding,Publication	5,000	5,000	5,000	5,000	2,791	2,868
221803 - Police Materials and Supplies	5,000	5,000	5,000	5,000	2,791	2,868
221805 - Drugs and Medical Consumables	5,000	5,000	5,000	5,000	2,791	2,868
221808 - Intelligence Services	0	0	0	400,000	223,273	229,444
221812 - Special Operations Services	12,000	12,000	15,000	112,000	62,516	64,244
221901 - Educational Materials and Supp	5,000	5,000	5,000	0	0	0
222103 - Food and Catering Services	5,000	5,000	5,000	5,000	2,791	2,868
31 - NON-FINANCIAL ASSETS	**0**	**250,000**	**54,144**	**0**	**0**	**0**
312203 - Furniture and Fixtures	0	0	54,144	0	0	0

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
312401 - Other Fixed Assets	0	250,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**400,000**	**223,902**	**185,280**
332401 - Other Fixed Assets	0	0	0	400,000	223,902	185,280
20205 - Drug Enforcement Agency	**2,116,567**	**3,575,056**	**4,076,840**	**8,582,640**	**5,774,715**	**5,752,475**
21 - COMPENSATION OF EMPLOYEES	**1,508,188**	**1,522,080**	**1,514,864**	**2,009,060**	**2,069,332**	**2,152,105**
211101 - Basic Salary - Civil Service	1,508,188	1,522,080	1,514,864	2,009,060	2,069,332	2,152,105
22 - USE OF GOODS AND SERVICES	**598,769**	**1,252,976**	**1,946,976**	**4,598,580**	**2,566,850**	**2,637,789**
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	27,200	35,000	19,536	20,076
221201 - Electricity	0	25,000	22,916	25,000	13,955	14,341
221202 - Water and Sewage	0	3,000	2,750	3,000	1,675	1,721
221208 - Internet Provider Services	0	15,000	5,000	15,000	8,373	8,604
221209 - Scratch- Cards	0	0	1,000	10,000	5,582	5,736
221303 - Office Build. Rental and Lease	40,000	40,000	40,000	80,000	44,655	45,889
221305 - Vehicle Rental and Lease	8,370	0	16,800	0	0	0
221306 - Other Rental and Lease	10,140	0	0	0	0	0
221401 - Fuel and Lubricants - Vehicles	52,040	3,000	2,750	90,000	50,236	51,624
221402 - Fuel and Lubricants – Generator	9,800	3,000	2,750	36,000	20,095	20,650
221502 - Repairs and Maintenance - Vehicle	0	0	0	28,000	15,629	16,061
221503 - Repairs and Maintenance–Generator	0	0	0	27,000	15,071	15,488
221506 - Repairs\& Maint.– M.Cycle\&Other	0	0	0	10,000	5,582	5,736
221601 - Cleaning Materials and service	0	0	0	10,000	5,582	5,736
221602 - Stationery	14,744	4,000	3,666	20,000	11,164	11,473
221603 - Printing, Binding,Publication	127,280	0	0	250,000	139,546	143,403
221605 - Computer Supplies and ICT Services	0	0	0	100,000	55,818	57,361
221701 - Consultancy Services	4,500	0	0	0	0	0
221804 - Uniforms and Specialized Cloth	0	0	0	250,000	139,546	143,403
221808 - Intelligence Services	291,400	759,976	1,006,644	1,508,375	841,949	865,218
221809 - Security Operations	17,325	0	391,543	615,000	343,282	352,769
221811 - Other Specialized Materials	4,395	0	0	500,000	279,091	286,804
221813 - Media relations, Intelligence	0	0	0	45,000	25,118	25,812
221903 - Staff Training – Local	0	0	140,000	0	0	0
221908 - Scholarships – Foreign	0	0	0	250,000	139,546	143,403
222102 - Workshops,Conferences,Siminars	0	0	0	50,000	27,909	28,680
222103 - Food and Catering Services	7,475	0	0	0	0	0
222105 - Entertainment Representation	3,000	0	0	0	0	0
222109 - Operational Expenses	8,300	0	0	0	0	0
222123 - Other Compensations	0	400,000	283,957	430,580	240,342	246,984
223101 - Personnel Insurance	0	0	0	200,000	111,637	114,722
223106 - Vehicle Insurance	0	0	0	10,625	5,931	6,095
31 - NON-FINANCIAL ASSETS	**9,610**	**800,000**	**615,000**	**75,000**	**75,000**	**82,500**

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
312201 - Transport Equipment–Vehicles	0	0	615,000	0	0	0
312203 - Furniture and Fixtures	0	0	0	75,000	75,000	82,500
312301 - ICT Infrast Hardware\&Networks	9,610	0	0	0	0	0
312401 - Other Fixed Assets	0	800,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,900,000**	**1,063,533**	**880,081**
332401 - Other Fixed Assets	0	0	0	1,900,000	1,063,533	880,081
20206 - Palace of Correction	**651,505**	**860,000**	**842,000**	**810,001**	**452,129**	**464,625**
22 - USE OF GOODS AND SERVICES	**651,505**	**860,000**	**842,000**	**810,001**	**452,129**	**464,625**
221401 - Fuel and Lubricants - Vehicles	0	10,000	9,500	10,000	5,582	5,736
221805 - Drugs and Medical Consumables	71,666	120,000	50,000	120,000	66,982	68,834
221809 - Security Operations	89,523	100,000	232,902	120,000	66,982	68,833
222103 - Food and Catering Services	462,004	600,000	519,598	530,001	295,838	304,014
222109 - Operational Expenses	28,312	30,000	30,000	30,000	16,745	17,208
20207 - Codification	**0**	**11,000**	**10,990**	**11,000**	**6,140**	**6,309**
22 - USE OF GOODS AND SERVICES	**0**	**11,000**	**10,990**	**11,000**	**6,140**	**6,309**
221602 - Stationery	0	3,000	2,991	3,000	1,675	1,721
221603 - Printing, Binding,Publication	0	8,000	7,999	8,000	4,465	4,588
20208 - Prosecution	**685,789**	**1,457,652**	**2,303,189**	**2,457,652**	**1,462,730**	**1,396,950**
22 - USE OF GOODS AND SERVICES	**379,638**	**351,500**	**1,847,135**	**1,151,500**	**642,747**	**660,510**
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	6,755	0	0	0
221212 - Telecommunications	0	1,500	1,000	1,500	837	860
221401 - Fuel and Lubricants - Vehicles	0	3,000	3,000	3,000	1,675	1,721
221501 - Repair and Maintenance–Civil	0	0	280,000	0	0	0
221602 - Stationery	0	2,000	2,000	2,000	1,116	1,147
221804 - Uniforms and Specialized Cloth	0	0	60,000	0	0	0
221809 - Security Operations	0	45,000	44,931	45,000	25,118	25,812
222121 - Other Legal Fees	379,638	300,000	1,449,449	1,100,000	614,001	630,970
26 - GRANTS	**306,151**	**306,152**	**204,454**	**306,152**	**260,229**	**273,240**
263168 - Trf to Gbarnga Regional Hub	300,000	300,000	200,000	300,000	255,000	267,750
263171 - Transf.Zwedru Reg.Justice Hub	6,151	6,152	4,454	6,152	5,229	5,490
31 - NON-FINANCIAL ASSETS	**0**	**800,000**	**251,600**	**0**	**0**	**0**
312101 - Non-Residential Buildings	0	0	230,000	0	0	0
312202 - Transport Equipment – Other	0	0	21,600	0	0	0
312401 - Other Fixed Assets	0	800,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,000,000**	**559,754**	**463,200**
332401 - Other Fixed Assets	0	0	0	1,000,000	559,754	463,200
20209 - Economic Affairs	**11,379**	**12,870**	**11,832**	**262,870**	**146,729**	**150,783**
22 - USE OF GOODS AND SERVICES	**11,379**	**12,870**	**11,832**	**262,870**	**146,729**	**150,783**
221101 - Foreign Travel-Means of travel	4,560	4,000	4,000	4,000	2,233	2,295
221102 - ForeignTravel-Daily Subsistence	1,956	2,000	2,000	2,000	1,116	1,147

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Allowance						
221103 - Foreign Travel-Incidental Allowance	246	870	832	870	486	499
221212 - Telecommunications	246	1,000	1,000	1,000	558	573
221401 - Fuel and Lubricants - Vehicles	3,890	4,000	3,000	254,000	141,778	145,696
221602 - Stationery	481	1,000	1,000	1,000	558	573
20210 - Administration and Management	**6,867,196**	**6,867,201**	**7,607,100**	**10,844,495**	**10,180,746**	**10,615,160**
21 - COMPENSATION OF EMPLOYEES	**5,554,461**	**5,998,649**	**6,004,574**	**6,434,178**	**6,627,203**	**6,892,291**
211101 - Basic Salary - Civil Service	5,554,461	5,998,649	6,004,574	6,434,178	6,627,203	6,892,291
22 - USE OF GOODS AND SERVICES	**500,883**	**769,000**	**1,409,562**	**669,000**	**373,424**	**383,743**
221101 - Foreign Travel-Means of travel	0	5,000	1,205	5,000	2,791	2,868
221102 - ForeignTravel-Daily Subsistence Allowance	0	3,000	7,448	3,000	1,675	1,721
221103 - Foreign Travel-Incidental Allowance	0	2,000	0	2,000	1,116	1,147
221201 - Electricity	1,230	10,000	10,000	10,000	5,582	5,736
221202 - Water and Sewage	1,230	10,000	8,333	10,000	5,582	5,736
221208 - Internet Provider Services	0	7,000	7,000	7,000	3,907	4,015
221212 - Telecommunications	5,640	8,000	8,000	8,000	4,465	4,588
221303 - Office Build. Rental and Lease	254,000	254,000	254,000	254,000	141,778	145,696
221306 - Other Rental and Lease	0	100,000	0	0	0	0
221401 - Fuel and Lubricants - Vehicles	80,497	100,000	98,333	150,000	83,727	86,041
221501 - Repair and Maintenance–Civil	5,365	0	200,000	0	0	0
221502 - Repairs and Maintenance - Vehicle	9,843	15,000	15,000	25,000	13,955	14,341
221601 - Cleaning Materials and service	0	10,000	10,000	10,000	5,582	5,736
221602 - Stationery	43,078	60,000	60,000	60,000	33,491	34,417
221603 - Printing, Binding,Publication	0	5,000	5,000	5,000	2,791	2,868
221701 - Consultancy Services	0	0	245,000	0	0	0
221809 - Security Operations	100,000	160,000	124,000	80,000	44,655	45,889
221812 - Special Operations Services	0	20,000	280,000	40,000	22,327	22,944
223101 - Personnel Insurance	0	0	76,243	0	0	0
26 - GRANTS	**99,552**	**99,552**	**56,964**	**3,741,317**	**3,180,119**	**3,339,126**
263648 - Transfer to Gender Responsive Planning & Budgeting (GRPB)	99,552	99,552	56,964	99,552	84,619	88,850
263721 - Transfer to Samay Macerca Memorial Center (War Crime Court)	0	0	0	100,000	85,000	89,250
263838 - Transfer to Assets Recovery & Property Retrieval Task Force	0	0	0	2,328,765	1,979,450	2,078,423
265425 - Transfer to War Crime Court	0	0	0	1,213,000	1,031,050	1,082,603
27 - SOCIAL BENEFITS	**15,000**	**0**	**0**	**0**	**0**	**0**
273102 - Incap.Death\&Funeral Expenses	15,000	0	0	0	0	0
31 - NON-FINANCIAL ASSETS	**697,300**	**0**	**136,000**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	697,300	0	134,000	0	0	0
312202 - Transport Equipment – Other	0	0	2,000	0	0	0

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
20211 - Witness Protection Unit	**0**	**0**	**0**	**700,000**	**390,728**	**401,526**
22 - USE OF GOODS AND SERVICES	**0**	**0**	**0**	**700,000**	**390,728**	**401,526**
221808 - Intelligence Services	0	0	0	500,000	279,091	286,804
222123 - Other Compensations	0	0	0	200,000	111,637	114,722
Grand Total	42,247,616	51,367,558	54,641,673	64,179,764	53,111,628	54,642,384

203 - Ministry of National Defense

Policy Note

Mission

The Ministry of National Defense was established in 1956 by an Act of the National Legislature and charged with the responsibility to provide direction and supervision to the Armed Forces of Liberia. The Ministry of National Defense administers three programs, namely: Program One, Armed Forces of Liberia (AFL), Program Two, Central Administration, and Program Three, Liberian Coast Guard.

Achievements (FY2025)

Extension of the Liberian Coast Guard patrols up to 200NM offshore; Renovation of BTC Barracks, Camp Jones, Camp Whisner, and Camp Grant barracks; Reactivation and deployment of 3 AFL units; Extended Military Operations in the Western region of Liberia along the borders.

Objectives (FY2026)

Revision and amendment of the National Security Strategy and the National Defense Act; Establishment of one school system for all Military operated schools; Providing utilities for renovated barracks; Conducting gender awareness activities across MOD/AFL installations;To recruit additional personnel to augment the strength of the Armed Forces of Liberia; To renovate existing housing facilities and construct additional housing units for Military personnel.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
203 - Ministry of National Defense	2,046	124	2,170	2,046	124	2,170	2,046	124	2,170

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	11,681,167	12,415,426	12,200,763	12,708,955	13,090,223	13,613,831
22 - USE OF GOODS AND SERVICES	6,866,853	6,756,444	8,019,162	6,176,116	3,447,400	3,542,675
26 - GRANTS	1,300,000	1,300,000	1,300,000	1,300,000	1,105,000	1,160,250
27 - SOCIAL BENEFITS	50,400	50,400	50,400	50,400	50,400	50,400
31 - NON-FINANCIAL ASSETS	0	805,000	105,000	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	500,000	279,877	231,600
Grand Total	19,898,420	21,327,270	21,675,325	20,735,471	17,972,900	18,598,756

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
20301 -Armed Forces of Liberia	17,916,387	18,573,692	19,311,894	18,260,094	15,617,338	16,151,810
20302 -Administration and Management	1,882,033	2,428,578	2,098,434	2,305,377	2,260,671	2,349,432
20303 -Liberia Coast Guard	100,000	325,000	264,997	170,000	94,891	97,514
Grand Total	19,898,420	21,327,270	21,675,325	20,735,471	17,972,900	18,598,756

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**900,000**	**700,000**	**2,185,007**	**500,000**	**279,877**	**231,600**
000800 - Renovation of the Executive Mansion	-	-	350,000	-	-	-
021700 - Renovation and Rehabilitation	900,000	-	-	-	-	-
023811 - Construction of National Conference Center	-	-	275,000	-	-	-
023837 - Construction of MFDP New Headquarter	-	-	75,000	-	-	-

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
023845 - Renovation of AFL Barracks	-	700,000	700,000	500,000	279,877	231,600
023854 - National Service Program (NSP)	-	-	685,007	-	-	-
097500 - Robert International Airport Up-Grade	-	-	100,000	-	-	-
Grand Total	900,000	700,000	2,185,007	500,000	279,877	231,600

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**11,681,167**	**12,415,426**	**12,200,763**	**12,708,955**	**13,090,223**	**13,613,831**
211102 - Basic Salary - Military Servic	9,984,408	10,226,386	10,226,386	10,519,915	10,835,512	11,268,932
211103 - Basic Salary - Paramilt.Servic	1,571,759	2,064,040	1,849,377	2,064,040	2,125,961	2,210,999
212104 - Pension for Military Service	125,000	125,000	125,000	125,000	128,750	133,900
22 - USE OF GOODS AND SERVICES	**6,866,853**	**6,756,444**	**8,019,162**	**6,176,116**	**3,447,400**	**3,542,675**
221101 - Foreign Travel-Means of travel	14,760	17,500	15,271	17,500	9,768	10,038
221102 - ForeignTravel-Daily Subsistence Allowance	12,732	26,000	12,863	26,000	14,513	14,914
221103 - Foreign Travel-Incidental Allowance	0	0	280	0	0	0
221201 - Electricity	50,000	100,000	50,000	50,000	27,909	28,680
221208 - Internet Provider Services	30,086	36,000	28,800	36,000	20,095	20,650
221302 - Res. Property Rental and Lease	53,400	53,400	53,400	53,400	29,807	30,631
221401 - Fuel and Lubricants - Vehicles	956,203	971,203	971,200	951,203	530,944	545,618
221402 - Fuel and Lubricants – Generator	1,452,401	836,203	1,270,999	836,203	466,754	479,654
221501 - Repair and Maintenance–Civil	990,898	119,920	732,705	20,000	11,164	11,473
221502 - Repairs and Maintenance - Vehicle	100,000	50,000	50,000	50,000	27,909	28,680
221503 - Repairs and Maintenance–Generator	50,000	0	0	0	0	0
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	50,000	0	50,000	27,909	28,680
221603 - Printing, Binding,Publication	25,330	43,618	25,337	25,337	14,143	14,534
221606 - Other Office Materials and Consumables	69,975	115,000	90,000	90,000	50,236	51,624
221812 - Special Operations Services	1,298,812	1,420,328	2,926,035	1,215,633	678,545	697,298
221903 - Staff Training – Local	0	50,000	50,000	50,000	27,909	28,680
221904 - Staff Training – Foreign	125,000	75,000	75,000	75,000	41,864	43,021
222101 - Celebrations, Commem\&State Vis	99,998	130,000	130,000	130,000	72,564	74,569
222103 - Food and Catering Services	1,537,258	1,662,272	1,537,272	999,840	558,093	573,517
222123 - Other Compensations	0	1,000,000	0	1,500,000	837,274	860,414
26 - GRANTS	**1,300,000**	**1,300,000**	**1,300,000**	**1,300,000**	**1,105,000**	**1,160,250**
263810 - Transfer to 14th Military Hospital	1,300,000	1,300,000	1,300,000	1,300,000	1,105,000	1,160,250
27 - SOCIAL BENEFITS	**50,400**	**50,400**	**50,400**	**50,400**	**50,400**	**50,400**
273102 - Incap.Death\&Funeral Expenses	50,400	50,400	50,400	50,400	50,400	50,400
31 - NON-FINANCIAL ASSETS	**0**	**805,000**	**105,000**	**0**	**0**	**0**
312202 - Transport Equipment – Other	0	105,000	105,000	0	0	0
312401 - Other Fixed Assets	0	700,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**500,000**	**279,877**	**231,600**

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
332401 - Other Fixed Assets	0	0	0	500,000	279,877	231,600
Grand Total	19,898,420	21,327,270	21,675,325	20,735,471	17,972,900	18,598,756

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	19,898,420	21,327,270	21,675,325	20,735,471	17,972,900	18,598,756
Grand Total	19,898,420	21,327,270	21,675,325	20,735,471	17,972,900	18,598,756

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
20301 - Armed Forces of Liberia	17,916,387	18,573,692	19,311,894	18,260,094	15,617,338	16,151,810
21 - COMPENSATION OF EMPLOYEES	10,109,408	10,351,386	10,351,386	10,644,915	10,964,262	11,402,832
22 - USE OF GOODS AND SERVICES	6,456,579	6,171,906	7,610,108	5,764,779	3,217,799	3,306,728
26 - GRANTS	1,300,000	1,300,000	1,300,000	1,300,000	1,105,000	1,160,250
27 - SOCIAL BENEFITS	50,400	50,400	50,400	50,400	50,400	50,400
31 - NON-FINANCIAL ASSETS	0	700,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	500,000	279,877	231,600
20302 - Administration and Management	1,882,033	2,428,578	2,098,434	2,305,377	2,260,671	2,349,432
21 - COMPENSATION OF EMPLOYEES	1,571,759	2,064,040	1,849,377	2,064,040	2,125,961	2,210,999
22 - USE OF GOODS AND SERVICES	310,274	364,538	249,057	241,337	134,710	138,433
20303 - Liberia Coast Guard	100,000	325,000	264,997	170,000	94,891	97,514
22 - USE OF GOODS AND SERVICES	100,000	220,000	159,997	170,000	94,891	97,514
31 - NON-FINANCIAL ASSETS	0	105,000	105,000	0	0	0
Grand Total	19,898,420	21,327,270	21,675,325	20,735,471	17,972,900	18,598,756

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
20301 - Armed Forces of Liberia	17,916,387	18,573,692	19,311,894	18,260,094	15,617,338	16,151,810
21 - COMPENSATION OF EMPLOYEES	10,109,408	10,351,386	10,351,386	10,644,915	10,964,262	11,402,832
211102 - Basic Salary - Military Servic	9,984,408	10,226,386	10,226,386	10,519,915	10,835,512	11,268,932
212104 - Pension for Military Service	125,000	125,000	125,000	125,000	128,750	133,900
22 - USE OF GOODS AND SERVICES	6,456,579	6,171,906	7,610,108	5,764,779	3,217,799	3,306,728
221101 - Foreign Travel-Means of travel	14,760	17,500	15,271	17,500	9,768	10,038
221102 - ForeignTravel-Daily Subsistence Allowance	12,732	26,000	12,863	26,000	14,513	14,914
221103 - Foreign Travel-Incidental Allowance	0	0	280	0	0	0
221302 - Res. Property Rental and Lease	53,400	53,400	53,400	53,400	29,807	30,631
221401 - Fuel and Lubricants - Vehicles	806,203	821,203	821,203	821,203	458,381	471,049
221402 - Fuel and Lubricants – Generator	1,452,401	806,203	1,240,999	806,203	450,009	462,446

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221501 - Repair and Maintenance–Civil	936,040	25,000	677,785	0	0	0
221503 - Repairs and Maintenance–Generator	50,000	0	0	0	0	0
221606 - Other Office Materials and Consumables	69,975	115,000	90,000	90,000	50,236	51,624
221812 - Special Operations Services	1,298,812	1,390,328	2,906,035	1,195,633	667,381	685,825
221903 - Staff Training – Local	0	50,000	50,000	50,000	27,909	28,680
221904 - Staff Training – Foreign	125,000	75,000	75,000	75,000	41,864	43,021
222101 - Celebrations, Commem\&State Vis	99,998	130,000	130,000	130,000	72,564	74,569
222103 - Food and Catering Services	1,537,258	1,662,272	1,537,272	999,840	558,093	573,517
222123 - Other Compensations	0	1,000,000	0	1,500,000	837,274	860,414
26 - GRANTS	**1,300,000**	**1,300,000**	**1,300,000**	**1,300,000**	**1,105,000**	**1,160,250**
263810 - Transfer to 14th Military Hospital	1,300,000	1,300,000	1,300,000	1,300,000	1,105,000	1,160,250
27 - SOCIAL BENEFITS	**50,400**	**50,400**	**50,400**	**50,400**	**50,400**	**50,400**
273102 - Incap.Death\&Funeral Expenses	50,400	50,400	50,400	50,400	50,400	50,400
31 - NON-FINANCIAL ASSETS	**0**	**700,000**	**0**	**0**	**0**	**0**
312401 - Other Fixed Assets	0	700,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**500,000**	**279,877**	**231,600**
332401 - Other Fixed Assets	0	0	0	500,000	279,877	231,600
20302 - Administration and Management	**1,882,033**	**2,428,578**	**2,098,434**	**2,305,377**	**2,260,671**	**2,349,432**
21 - COMPENSATION OF EMPLOYEES	**1,571,759**	**2,064,040**	**1,849,377**	**2,064,040**	**2,125,961**	**2,210,999**
211103 - Basic Salary - Paramilt.Servic	1,571,759	2,064,040	1,849,377	2,064,040	2,125,961	2,210,999
22 - USE OF GOODS AND SERVICES	**310,274**	**364,538**	**249,057**	**241,337**	**134,710**	**138,433**
221201 - Electricity	50,000	100,000	50,000	50,000	27,909	28,680
221208 - Internet Provider Services	30,086	36,000	28,800	36,000	20,095	20,650
221401 - Fuel and Lubricants - Vehicles	50,000	50,000	50,000	30,000	16,745	17,208
221402 - Fuel and Lubricants – Generator	0	30,000	30,000	30,000	16,745	17,208
221501 - Repair and Maintenance–Civil	54,858	54,920	14,920	20,000	11,164	11,473
221502 - Repairs and Maintenance - Vehicle	100,000	50,000	50,000	50,000	27,909	28,680
221603 - Printing, Binding,Publication	25,330	43,618	25,337	25,337	14,143	14,534
20303 - Liberia Coast Guard	**100,000**	**325,000**	**264,997**	**170,000**	**94,891**	**97,514**
22 - USE OF GOODS AND SERVICES	**100,000**	**220,000**	**159,997**	**170,000**	**94,891**	**97,514**
221401 - Fuel and Lubricants - Vehicles	100,000	100,000	99,997	100,000	55,818	57,361
221501 - Repair and Maintenance–Civil	0	40,000	40,000	0	0	0
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	50,000	0	50,000	27,909	28,680
221812 - Special Operations Services	0	30,000	20,000	20,000	11,164	11,473
31 - NON-FINANCIAL ASSETS	**0**	**105,000**	**105,000**	**0**	**0**	**0**
312202 - Transport Equipment – Other	0	105,000	105,000	0	0	0
Grand Total	19,898,420	21,327,270	21,675,325	20,735,471	17,972,900	18,598,756

204 - National Security Agency

Policy Note

Mission

The purpose of the National Security Agency (NSA) is to collect, collate, analyze, and disseminate foreign and domestic intelligence to ensure the peace and stability of the Republic of Liberia. The powers of the NSA are enshrined in the 1974 Act establishing the NSA as the premier intelligence organization in Liberia, furthered enhanced through the National Security and Intelligence Act of 2011 (NSIA 2011). The NSIA 2011 expanded the mandate beyond the 1974 Act to ensure the NSA access, analyze, and neutralize threats from non-state actors and criminals, emanating from terrorism, organized crimes, drug and human trafficking to name few. The NSA has resumed its pre-war responsibility of clearing of all intelligence emanating from state security institutions that are members of the joint security under the Minister of Justice and the National Security Council under the direction of the President of Liberia respectively.

Achievements (FY2025)

No information provided by the spending entity.

Objectives (FY2026)

Increased collection on terrorist organizations targeting Liberia and West Africa; Increased domestic collection on economic crimes across Liberia and impact on illicit financial flows; Increased foreign intelligence collection due to recent military intervention in the Mano River Basin; Improve maritime security intelligence; Increased collection against drug trafficking in West Africa and money laundering.

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	988,745	989,116	989,109	3,690,628	3,801,347	3,953,401
22 - USE OF GOODS AND SERVICES	12,376,889	13,900,000	15,330,500	18,500,000	10,326,379	10,611,770
Grand Total	13,365,634	14,889,116	16,319,609	22,190,628	14,127,726	14,565,171

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
20401 -Security Operation	13,365,634	14,889,116	16,319,609	22,190,628	14,127,726	14,565,171
Grand Total	13,365,634	14,889,116	16,319,609	22,190,628	14,127,726	14,565,171

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**0**	**550,000**	**0**	**0**	**0**
010300 - Agriculture Value Chain Project	-	-	400,000	-	-	-
023888 - Real Property Valuation for Enhance Collection & County Sharing	-	-	150,000	-	-	-
Grand Total	0	0	550,000	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**988,745**	**989,116**	**989,109**	**3,690,628**	**3,801,347**	**3,953,401**
211103 - Basic Salary - Paramilt.Servic	988,745	989,116	989,109	3,690,628	3,801,347	3,953,401
22 - USE OF GOODS AND SERVICES	**12,376,889**	**13,900,000**	**15,330,500**	**18,500,000**	**10,326,379**	**10,611,770**
221808 - Intelligence Services	4,208,356	5,750,000	6,680,500	8,300,000	4,632,916	4,760,956
221809 - Security Operations	2,593,943	4,632,000	4,632,000	5,132,000	2,864,593	2,943,762
221812 - Special Operations Services	5,574,590	3,518,000	4,018,000	5,068,000	2,828,870	2,907,052
Grand Total	13,365,634	14,889,116	16,319,609	22,190,628	14,127,726	14,565,171

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	13,365,634	14,889,116	16,319,609	22,190,628	14,127,726	14,565,171
Grand Total	13,365,634	14,889,116	16,319,609	22,190,628	14,127,726	14,565,171

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
20401 - Security Operation	**13,365,634**	**14,889,116**	**16,319,609**	**22,190,628**	**14,127,726**	**14,565,171**
21 - COMPENSATION OF EMPLOYEES	**988,745**	**989,116**	**989,109**	**3,690,628**	**3,801,347**	**3,953,401**
22 - USE OF GOODS AND SERVICES	**12,376,889**	**13,900,000**	**15,330,500**	**18,500,000**	**10,326,379**	**10,611,770**
Grand Total	13,365,634	14,889,116	16,319,609	22,190,628	14,127,726	14,565,171

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
20401 - Security Operation	**13,365,634**	**14,889,116**	**16,319,609**	**22,190,628**	**14,127,726**	**14,565,171**
21 - COMPENSATION OF EMPLOYEES	**988,745**	**989,116**	**989,109**	**3,690,628**	**3,801,347**	**3,953,401**
211103 - Basic Salary - Paramilt.Servic	988,745	989,116	989,109	3,690,628	3,801,347	3,953,401
22 - USE OF GOODS AND SERVICES	**12,376,889**	**13,900,000**	**15,330,500**	**18,500,000**	**10,326,379**	**10,611,770**
221808 - Intelligence Services	4,208,356	5,750,000	6,680,500	8,300,000	4,632,916	4,760,956
221809 - Security Operations	2,593,943	4,632,000	4,632,000	5,132,000	2,864,593	2,943,762
221812 - Special Operations Services	5,574,590	3,518,000	4,018,000	5,068,000	2,828,870	2,907,052
Grand Total	13,365,634	14,889,116	16,319,609	22,190,628	14,127,726	14,565,171

205 - Executive Protection Services

Policy Note

Mission

The Revised National Security Act of 2011 has created the Executive Protection Service which absorbed the mandate of the Special Security Service. Its purpose is to provide maximum security protection to the Presidency of Liberia (President and Vice President), their immediate families, and designated officials of government, dignitaries and visiting guests of the Presidency.

Achievements (FY2025)

The EPS spot, vetted and partly trained 100 agents, procured Twelve (16) vehicles for the President and Vice President motorcades. Trained 6 agents through bilateral partnership.

Objectives (FY2026)

Improving security service delivery nationwide; Improving security services delivery in leeward regions; Professionalizing the security sector and improving oversight and disciplinary mechanisms.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
205 - Executive Protection Services	539	109	648	539	109	648	539	109	648

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	5,251,511	6,448,872	5,260,960	6,448,872	6,642,338	6,908,032
22 - USE OF GOODS AND SERVICES	2,061,950	2,539,608	2,869,607	2,741,608	1,530,319	1,572,612
31 - NON-FINANCIAL ASSETS	1,123,000	150,000	150,000	0	0	0
Grand Total	8,436,461	9,138,480	8,280,567	9,190,480	8,172,657	8,480,644

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
20501 -Protective Services	8,436,461	9,138,480	8,280,567	9,190,480	8,172,657	8,480,644
Grand Total	8,436,461	9,138,480	8,280,567	9,190,480	8,172,657	8,480,644

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**5,251,511**	**6,448,872**	**5,260,960**	**6,448,872**	**6,642,338**	**6,908,032**
211103 - Basic Salary - Paramilt.Servic	5,251,511	6,448,872	5,260,960	6,448,872	6,642,338	6,908,032
22 - USE OF GOODS AND SERVICES	**2,061,950**	**2,539,608**	**2,869,607**	**2,741,608**	**1,530,319**	**1,572,612**
221101 - Foreign Travel-Means of travel	33,745	100,000	171,257	282,000	157,408	161,758
221102 - ForeignTravel-Daily Subsistence Allowance	66,517	50,000	97,091	290,000	161,873	166,347
221105 - Domestic Travel-Daily Subsistence Allowance	114,633	150,000	361,652	175,909	98,189	100,903
221208 - Internet Provider Services	0	0	0	5,000	2,791	2,868
221401 - Fuel and Lubricants - Vehicles	284,215	500,000	499,999	552,000	308,117	316,632
221402 - Fuel and Lubricants – Generator	74,450	39,500	39,500	0	0	0
221501 - Repair and Maintenance–Civil	4,995	66,000	66,000	80,000	44,655	45,889

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221502 - Repairs and Maintenance - Vehicle	343,047	330,000	330,000	373,847	208,675	214,442
221601 - Cleaning Materials and service	5,350	10,000	10,000	4,000	2,233	2,295
221602 - Stationery	20,000	35,000	35,000	12,000	6,698	6,883
221804 - Uniforms and Specialized Cloth	49,999	120,000	120,000	50,000	27,909	28,680
221808 - Intelligence Services	914,999	709,108	709,108	600,000	334,910	344,166
221812 - Special Operations Services	150,000	200,000	200,000	200,000	111,636	114,721
221903 - Staff Training – Local	0	230,000	230,000	116,852	65,225	67,028
31 - NON-FINANCIAL ASSETS	**1,123,000**	**150,000**	**150,000**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	1,123,000	150,000	150,000	0	0	0
Grand Total	8,436,461	9,138,480	8,280,567	9,190,480	8,172,657	8,480,644

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	8,436,461	9,138,480	8,280,567	9,190,480	8,172,657	8,480,644
Grand Total	8,436,461	9,138,480	8,280,567	9,190,480	8,172,657	8,480,644

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
20501 - Protective Services	**8,436,461**	**9,138,480**	**8,280,567**	**9,190,480**	**8,172,657**	**8,480,644**
21 - COMPENSATION OF EMPLOYEES	**5,251,511**	**6,448,872**	**5,260,960**	**6,448,872**	**6,642,338**	**6,908,032**
22 - USE OF GOODS AND SERVICES	**2,061,950**	**2,539,608**	**2,869,607**	**2,741,608**	**1,530,319**	**1,572,612**
31 - NON-FINANCIAL ASSETS	**1,123,000**	**150,000**	**150,000**	**0**	**0**	**0**
Grand Total	8,436,461	9,138,480	8,280,567	9,190,480	8,172,657	8,480,644

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
20501 - Protective Services	**8,436,461**	**9,138,480**	**8,280,567**	**9,190,480**	**8,172,657**	**8,480,644**
21 - COMPENSATION OF EMPLOYEES	**5,251,511**	**6,448,872**	**5,260,960**	**6,448,872**	**6,642,338**	**6,908,032**
211103 - Basic Salary - Paramilt.Servic	5,251,511	6,448,872	5,260,960	6,448,872	6,642,338	6,908,032
22 - USE OF GOODS AND SERVICES	**2,061,950**	**2,539,608**	**2,869,607**	**2,741,608**	**1,530,319**	**1,572,612**
221101 - Foreign Travel-Means of travel	33,745	100,000	171,257	282,000	157,408	161,758
221102 - ForeignTravel-Daily Subsistence Allowance	66,517	50,000	97,091	290,000	161,873	166,347
221105 - Domestic Travel-Daily Subsistence Allowance	114,633	150,000	361,652	175,909	98,189	100,903
221208 - Internet Provider Services	0	0	0	5,000	2,791	2,868
221401 - Fuel and Lubricants - Vehicles	284,215	500,000	499,999	552,000	308,117	316,632
221402 - Fuel and Lubricants – Generator	74,450	39,500	39,500	0	0	0
221501 - Repair and Maintenance–Civil	4,995	66,000	66,000	80,000	44,655	45,889
221502 - Repairs and Maintenance - Vehicle	343,047	330,000	330,000	373,847	208,675	214,442

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221601 - Cleaning Materials and service	5,350	10,000	10,000	4,000	2,233	2,295
221602 - Stationery	20,000	35,000	35,000	12,000	6,698	6,883
221804 - Uniforms and Specialized Cloth	49,999	120,000	120,000	50,000	27,909	28,680
221808 - Intelligence Services	914,999	709,108	709,108	600,000	334,910	344,166
221812 - Special Operations Services	150,000	200,000	200,000	200,000	111,636	114,721
221903 - Staff Training – Local	0	230,000	230,000	116,852	65,225	67,028
31 - NON-FINANCIAL ASSETS	**1,123,000**	**150,000**	**150,000**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	1,123,000	150,000	150,000	0	0	0
Grand Total	8,436,461	9,138,480	8,280,567	9,190,480	8,172,657	8,480,644

208 - Human Rights Commission

Policy Note

Mission

The INCHR was created by an Act of Legislature in (2005) with the sole purpose to protect and promote human rights in the Republic of Liberia, to monitor Liberia's adherence and commitment to international conventions and protocols, write reports and make recommendations to the government. The Truth and Reconciliation Commission (TRC) Act, Section 47 recommended that the INCHR ensures the implementation of its recommendations (findings), as an addition to the INCHR's functions. The institution also has the mandate to develop relations with the nongovernmental organizations devoted to protecting and promoting human rights, to economic and social development, to combating ethnic discrimination and sectionalism, to protecting particularly vulnerable groups such as children, women, refugees, and physically and mentally impaired persons.

Achievements (FY2025)

International obligation: During the reporting period, the INCHR paid partial settlement of its subscription with its international partners to include the Network of African National Human Rights Institutions (NANHRI), the Network of National Institution in Africa- West Africa (NANHRI_WA) and the Global Network of National Human Rights Institutions (GAHNHRI), Achieved Status 'A' Commission: INCHR officially received its certificate in April 2024 as a Status "A" Commission by the Global Network of National Human Rights. The 'A' status under the Paris Principles means that the Commission has been able to maintain its mandate as an independent body, supported by the Government of Liberia, Affiliate status: INCHR received its affiliate status with the African Commission on Human and Peoples' Rights (ACHPR). The status gives the INCHR an opportunity to present the status of the human rights situation in Liberia and Africa before the important AU Organ. In May 2025, the INCHR presented its first report at the 83rd Session of the ACHPR in Banjul, the Gambia, Ratification of Treaty- INCHR successfully solicited the support for the ratification of the Protocol of the African Court on Human and Peoples' Rights. The Protocol has been ratified by the House of Representatives and submitted to the Senate for concurrence. The Speaker of the House of Representatives assured the INCHR of the readiness of the Legislature to support the INCHR in any further endeavour, Transitional Justice: the INCHR with budgetary support from the Government of Liberia as part of its public sector investment project constructed one memorial site in River Gee County as a significant incentive towards the realization of the objectives and goal of the country's transitional justice process, Annual Human Rights Situation Report.

Objectives (FY2026)

Advocate for the incorporation of human rights topics in the education curriculum for elementary and high schools, Develop indicators to measure the UPR/Treaty bodies implementation and hold consultation meetings to popularize the recommendations, Prepares alternative or shadow reports on treaty obligations to respective treaty bodies, Conduct 2 public hearings of investigated abuses and or violations committed by duty bearers, Conduct joint fact-finding missions in collaboration with CSOs and other Partners on various human rights themes across the Country, Conduct 2 Palava hut talks that promote community-based truth - telling, healing and reconciliation, Construct community type memorials on identified mass grave sites / massacre sites, institutions/actors to construct a National Peace and Reconciliation Museums, Conduct an assessment and open County and Regional Offices across the Country, Roll out internal and external trainings to enhance staff capacity in regional and international mechanisms.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
208 - Human Rights Commission	72	30	102	72	30	102	72	30	102

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	982,138	1,103,056	1,081,144	1,103,056	1,136,148	1,181,594
22 - USE OF GOODS AND SERVICES	136,237	88,304	162,012	88,304	49,287	50,648
26 - GRANTS	27,000	27,000	26,298	177,000	150,450	157,973
31 - NON-FINANCIAL ASSETS	0	74,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	74,000	41,422	34,277
Grand Total	1,145,375	1,292,360	1,269,454	1,442,360	1,377,307	1,424,492

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
20801 -Administration and Management	1,145,375	1,292,360	1,269,454	1,442,360	1,377,307	1,424,492
Grand Total	1,145,375	1,292,360	1,269,454	1,442,360	1,377,307	1,424,492

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**74,000**	**74,000**	**74,000**	**74,000**	**41,422**	**34,277**
047100 - Construction of Memorials on Mass Grave Across the Country	74,000	74,000	74,000	74,000	41,422	34,277
Grand Total	74,000	74,000	74,000	74,000	41,422	34,277

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**982,138**	**1,103,056**	**1,081,144**	**1,103,056**	**1,136,148**	**1,181,594**
211101 - Basic Salary - Civil Service	982,138	1,103,056	1,081,144	1,103,056	1,136,148	1,181,594
22 - USE OF GOODS AND SERVICES	**136,237**	**88,304**	**162,012**	**88,304**	**49,287**	**50,648**
221104 - Domestic Travel-Means of Travel	16,900	2,000	18,900	2,000	1,116	1,147
221105 - Domestic Travel-Daily Subsistence Allowance	0	2,000	2,000	2,000	1,116	1,147
221201 - Electricity	0	6,500	6,500	6,500	3,628	3,728
221202 - Water and Sewage	0	1,000	1,000	1,000	558	573
221204 - Refuse Collection	0	500	500	500	279	287
221209 - Scratch- Cards	516	1,000	1,000	1,000	558	573
221212 - Telecommunications	0	4,000	4,000	4,000	2,233	2,295
221303 - Office Build. Rental and Lease	50,000	50,000	50,000	50,000	27,909	28,680
221305 - Vehicle Rental and Lease	12,950	0	12,950	0	0	0
221306 - Other Rental and Lease	2,000	0	2,000	0	0	0
221401 - Fuel and Lubricants - Vehicles	2,397	3,500	3,208	3,500	1,954	2,008
221402 - Fuel and Lubricants – Generator	2,190	4,000	4,000	4,000	2,233	2,295
221501 - Repair and Maintenance–Civil	30,250	1,000	31,250	1,000	558	573
221502 - Repairs and Maintenance - Vehicle	0	1,000	1,000	1,000	558	573
221503 - Repairs and Maintenance–Generator	0	1,500	1,500	1,500	837	860
221601 - Cleaning Materials and service	1,722	1,500	1,500	1,500	837	860
221602 - Stationery	2,460	2,804	2,804	2,804	1,565	1,608
221603 - Printing, Binding,Publication	2,952	1,500	1,500	1,500	837	860
221604 - Newspapers, Books and Periodic	0	500	500	500	279	287
221704 - Feasibility Studies/Surveys	5,000	0	5,000	0	0	0
221813 - Media relations, Intelligence	2,000	0	2,000	0	0	0
221901 - Educational Materials and Supp	0	2,500	2,500	2,500	1,395	1,434
222101 - Celebrations, Commem\&State Vis	0	1,500	1,500	1,500	837	860
222103 - Food and Catering Services	4,900	0	0	0	0	0
222123 - Other Compensations	0	0	4,900	0	0	0
26 - GRANTS	**27,000**	**27,000**	**26,298**	**177,000**	**150,450**	**157,973**
262101 - Contributions to International	27,000	0	0	0	0	0
262201 - Contributions to International Organizations	0	27,000	26,298	177,000	150,450	157,973
31 - NON-FINANCIAL ASSETS	**0**	**74,000**	**0**	**0**	**0**	**0**
312401 - Other Fixed Assets	0	74,000	0	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**74,000**	**41,422**	**34,277**
332401 - Other Fixed Assets	0	0	0	74,000	41,422	34,277
Grand Total	1,145,375	1,292,360	1,269,454	1,442,360	1,377,307	1,424,492

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	1,145,375	1,292,360	1,269,454	1,442,360	1,377,307	1,424,492
Grand Total	1,145,375	1,292,360	1,269,454	1,442,360	1,377,307	1,424,492

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
20801 - Administration and Management	**1,145,375**	**1,292,360**	**1,269,454**	**1,442,360**	**1,377,307**	**1,424,492**
21 - COMPENSATION OF EMPLOYEES	**982,138**	**1,103,056**	**1,081,144**	**1,103,056**	**1,136,148**	**1,181,594**
22 - USE OF GOODS AND SERVICES	**136,237**	**88,304**	**162,012**	**88,304**	**49,287**	**50,648**
26 - GRANTS	**27,000**	**27,000**	**26,298**	**177,000**	**150,450**	**157,973**
31 - NON-FINANCIAL ASSETS	**0**	**74,000**	**0**	**0**	**0**	**0**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**74,000**	**41,422**	**34,277**
Grand Total	1,145,375	1,292,360	1,269,454	1,442,360	1,377,307	1,424,492

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
20801 - Administration and Management	**1,145,375**	**1,292,360**	**1,269,454**	**1,442,360**	**1,377,307**	**1,424,492**
21 - COMPENSATION OF EMPLOYEES	**982,138**	**1,103,056**	**1,081,144**	**1,103,056**	**1,136,148**	**1,181,594**
211101 - Basic Salary - Civil Service	982,138	1,103,056	1,081,144	1,103,056	1,136,148	1,181,594
22 - USE OF GOODS AND SERVICES	**136,237**	**88,304**	**162,012**	**88,304**	**49,287**	**50,648**
221104 - Domestic Travel-Means of Travel	16,900	2,000	18,900	2,000	1,116	1,147
221105 - Domestic Travel-Daily Subsistence Allowance	0	2,000	2,000	2,000	1,116	1,147
221201 - Electricity	0	6,500	6,500	6,500	3,628	3,728
221202 - Water and Sewage	0	1,000	1,000	1,000	558	573
221204 - Refuse Collection	0	500	500	500	279	287
221209 - Scratch- Cards	516	1,000	1,000	1,000	558	573
221212 - Telecommunications	0	4,000	4,000	4,000	2,233	2,295
221303 - Office Build. Rental and Lease	50,000	50,000	50,000	50,000	27,909	28,680
221305 - Vehicle Rental and Lease	12,950	0	12,950	0	0	0
221306 - Other Rental and Lease	2,000	0	2,000	0	0	0
221401 - Fuel and Lubricants - Vehicles	2,397	3,500	3,208	3,500	1,954	2,008
221402 - Fuel and Lubricants – Generator	2,190	4,000	4,000	4,000	2,233	2,295
221501 - Repair and Maintenance–Civil	30,250	1,000	31,250	1,000	558	573

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221502 - Repairs and Maintenance - Vehicle	0	1,000	1,000	1,000	558	573
221503 - Repairs and Maintenance–Generator	0	1,500	1,500	1,500	837	860
221601 - Cleaning Materials and service	1,722	1,500	1,500	1,500	837	860
221602 - Stationery	2,460	2,804	2,804	2,804	1,565	1,608
221603 - Printing, Binding,Publication	2,952	1,500	1,500	1,500	837	860
221604 - Newspapers, Books and Periodic	0	500	500	500	279	287
221704 - Feasibility Studies/Surveys	5,000	0	5,000	0	0	0
221813 - Media relations, Intelligence	2,000	0	2,000	0	0	0
221901 - Educational Materials and Supp	0	2,500	2,500	2,500	1,395	1,434
222101 - Celebrations, Commem\&State Vis	0	1,500	1,500	1,500	837	860
222103 - Food and Catering Services	4,900	0	0	0	0	0
222123 - Other Compensations	0	0	4,900	0	0	0
26 - GRANTS	**27,000**	**27,000**	**26,298**	**177,000**	**150,450**	**157,973**
262101 - Contributions to International	27,000	0	0	0	0	0
262201 - Contributions to International Organizations	0	27,000	26,298	177,000	150,450	157,973
31 - NON-FINANCIAL ASSETS	**0**	**74,000**	**0**	**0**	**0**	**0**
312401 - Other Fixed Assets	0	74,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**74,000**	**41,422**	**34,277**
332401 - Other Fixed Assets	0	0	0	74,000	41,422	34,277
Grand Total	1,145,375	1,292,360	1,269,454	1,442,360	1,377,307	1,424,492

347 - National Security Council

Policy Note

Mission

To consider and determine National Security issues or matters of the Republic of Liberia , advise the President on integrated, domestic and foreign policies that will ensure National Security. Identify and define National Security goals , initiate or discuss proposed national security policies including the consideration of alternative courses of action and to submit policy recommendations for the approval and timely action of the president.

Achievements (FY2025)

Reviewed and updated the Revised National Security Strategy of 2018; Operationalized the County Security Council (NSC); Restructured the National Security Council Secretariat; conducted activities of the National Security Council; Conducted and followed up on National Security Activities.

Objectives (FY2026)

The overarching roles and responsibilities of the National Security Council are to address national security threats that are aligned with the ARREST agenda and directed to statutory government institutions for implementation, which promotes long-term peace and stability by managing tensions to reduce the risk of conflict. Strengthen national institutions (internal security, defense, intelligence, and maritime); and ensure coordination and collaboration among national actors. They must share information and intelligence and involve traditional authority structures in the rural areas in order to become effective. Some responsible authorities are: the National Security Council Secretariat, the Internal Security, Defense, Intelligence, Maritime, Engagement, and the coordination mechanism.

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	0	0	152,731	218,088	224,631	233,616
22 - USE OF GOODS AND SERVICES	0	500,000	149,741	415,000	231,646	238,048
26 - GRANTS	0	0	0	150,000	127,500	133,875
31 - NON-FINANCIAL ASSETS	0	0	95,000	35,000	35,000	38,500
Grand Total	0	500,000	397,472	818,088	618,777	644,039

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34701 -Administration and Management	0	500,000	397,472	818,088	618,777	644,039
Grand Total	0	500,000	397,472	818,088	618,777	644,039

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**0**	**0**	**152,731**	**218,088**	**224,631**	**233,616**
211101 - Basic Salary - Civil Service	0	0	152,731	218,088	224,631	233,616
22 - USE OF GOODS AND SERVICES	**0**	**500,000**	**149,741**	**415,000**	**231,646**	**238,048**
221101 - Foreign Travel-Means of travel	0	0	3,150	30,000	16,745	17,208
221102 - ForeignTravel-Daily Subsistence Allowance	0	0	833	20,000	11,164	11,473
221103 - Foreign Travel-Incidental Allowance	0	0	680	3,360	1,875	1,927
221104 - Domestic Travel-Means of Travel	0	0	4,000	5,000	2,791	2,868
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	2,774	5,000	2,791	2,868
221208 - Internet Provider Services	0	0	960	960	536	551
221209 - Scratch- Cards	0	0	4,589	5,000	2,791	2,868
221401 - Fuel and Lubricants - Vehicles	0	0	15,950	25,797	14,399	14,797
221502 - Repairs and Maintenance - Vehicle	0	0	6,600	9,600	5,359	5,507

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221602 - Stationery	0	0	8,067	8,800	4,912	5,048
221603 - Printing, Binding,Publication	0	0	4,586	7,800	4,354	4,474
221808 - Intelligence Services	0	500,000	20,112	154,435	86,203	88,585
221812 - Special Operations Services	0	0	70,000	131,808	73,573	75,606
222102 - Workshops,Conferences,Siminars	0	0	7,440	7,440	4,153	4,268
26 - GRANTS	**0**	**0**	**0**	**150,000**	**127,500**	**133,875**
263832 - Support to National Security Secretariat	0	0	0	150,000	127,500	133,875
31 - NON-FINANCIAL ASSETS	**0**	**0**	**95,000**	**35,000**	**35,000**	**38,500**
312201 - Transport Equipment–Vehicles	0	0	80,000	35,000	35,000	38,500
312202 - Transport Equipment – Other	0	0	15,000	0	0	0
Grand Total	0	500,000	397,472	818,088	618,777	644,039

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	0	500,000	397,472	818,088	618,777	644,039
Grand Total	0	500,000	397,472	818,088	618,777	644,039

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34701 - Administration and Management	**0**	**500,000**	**397,472**	**818,088**	**618,777**	**644,039**
21 - COMPENSATION OF EMPLOYEES	**0**	**0**	**152,731**	**218,088**	**224,631**	**233,616**
22 - USE OF GOODS AND SERVICES	**0**	**500,000**	**149,741**	**415,000**	**231,646**	**238,048**
26 - GRANTS	**0**	**0**	**0**	**150,000**	**127,500**	**133,875**
31 - NON-FINANCIAL ASSETS	**0**	**0**	**95,000**	**35,000**	**35,000**	**38,500**
Grand Total	0	500,000	397,472	818,088	618,777	644,039

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34701 - Administration and Management	**0**	**500,000**	**397,472**	**818,088**	**618,777**	**644,039**
21 - COMPENSATION OF EMPLOYEES	**0**	**0**	**152,731**	**218,088**	**224,631**	**233,616**
211101 - Basic Salary - Civil Service	0	0	152,731	218,088	224,631	233,616
22 - USE OF GOODS AND SERVICES	**0**	**500,000**	**149,741**	**415,000**	**231,646**	**238,048**
221101 - Foreign Travel-Means of travel	0	0	3,150	30,000	16,745	17,208
221102 - ForeignTravel-Daily Subsistence Allowance	0	0	833	20,000	11,164	11,473
221103 - Foreign Travel-Incidental Allowance	0	0	680	3,360	1,875	1,927
221104 - Domestic Travel-Means of Travel	0	0	4,000	5,000	2,791	2,868
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	2,774	5,000	2,791	2,868
221208 - Internet Provider Services	0	0	960	960	536	551

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221209 - Scratch- Cards	0	0	4,589	5,000	2,791	2,868
221401 - Fuel and Lubricants - Vehicles	0	0	15,950	25,797	14,399	14,797
221502 - Repairs and Maintenance - Vehicle	0	0	6,600	9,600	5,359	5,507
221602 - Stationery	0	0	8,067	8,800	4,912	5,048
221603 - Printing, Binding,Publication	0	0	4,586	7,800	4,354	4,474
221808 - Intelligence Services	0	500,000	20,112	154,435	86,203	88,585
221812 - Special Operations Services	0	0	70,000	131,808	73,573	75,606
222102 - Workshops,Conferences,Siminars	0	0	7,440	7,440	4,153	4,268
26 - GRANTS	**0**	**0**	**0**	**150,000**	**127,500**	**133,875**
263832 - Support to National Security Secretariat	0	0	0	150,000	127,500	133,875
31 - NON-FINANCIAL ASSETS	**0**	**0**	**95,000**	**35,000**	**35,000**	**38,500**
312201 - Transport Equipment–Vehicles	0	0	80,000	35,000	35,000	38,500
312202 - Transport Equipment – Other	0	0	15,000	0	0	0
Grand Total	0	500,000	397,472	818,088	618,777	644,039

448 - Liberia National Commission on Arms

Policy Note

Mission

The general mandate of LiNCA is to regulate and supervise the import, export, transfer, storage and use of arms, ammunition, explosives and related materials in possession of state security agencies and civilians' population. LiNCA has the specific responsibility to formulate policies and measures aimed at addressing diversion, illicit manufacturing, use, distribution, possession and trafficking of all conventional arms; coordinating and monitoring of all private and public sector efforts to prevent, combat and eradicate the proliferation, diversion, illicit trade, transfer, transit, transshipment in all conventional arms and weapons within and across the borders of Liberia.

Achievements (FY2025)

Set up a unit responsible for leading the civilian arms registration processes with the support of a Technical Consultant hired under the CSA consultancy program, Working with the Office of the President of the Republic of Liberia for the issuance of an Executive Order Granting Full Amnesty for the Offense of Illegal Possession and Requesting Mandatory Registration of Firearms in Possession of Civilians for a period of three months, Developed the internal processes and forms to facilitate civilians' application to possess firearms as well as application for dealership, Revision of the Administrative regulations to assist the implementation of the Firearms Act of 2022 highlighting fees, fines and penalties for the possession and use of firearms, ammunition, explosives, and related materials, Engagement meetings with Ministries and agencies involved with the regulation of Finalized the issuance of firearm permit and licenses to the US Ambassador Security Detail consistent with Section 4.6 of the amended Firearms and Ammunition Control Act of 2022 which, among other things, grants dispensation for special security needs covering a restricted number of individuals and institutions including diplomatic missions, Engagement meetings with companies including Bea Mountain, Arcelor Mittal, CGGC, etc. involved with the importation and usage of commercial explosives in mining operations, The assessment of arms storage facilities at the Edward Binyah Kesselly Military Barracks, Assessment of arms marking and destruction machines, Assessment of seized weapons or firearms from crime scenes, police depots and courts, Assessment of obsolete weapons stockpile at the Edward Binyah Kesselly Military Barracks commercial explosives including Mines and Energy, Justice and the EPA, Police.

Objectives (FY2026)

Visibility of the Commission's Programs & Activities, Civilian Arms Registration (under Special Security Needs), Civilian Arms Registration (Hunters); Civilian Arms Registration (Game Hunting), Civilian Arms Registration (Traditional Ceremony), Licensing of Concession Companies (involved with the use commercial explosives) Licensing of Concession Companies (involved with the manufacture commercial explosives), Assessment of Concession Companies (involved with the use commercial explosives); Assessment of Concession Companies (involved with the manufacture commercial explosives), Assessment of state security armories, Inspection of state security armories, Collection of seized & obsolete weapons, Marking & recording of state weapons, Destruction of seized, damaged, surplus & obsolete weapons, Disposal of destroyed weapons, Brokers licensing regimes, Repair License, Dealer License.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
448 - Liberia National Commission on Arms	54	16	70	54	16	70	54	16	70

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	576,807	628,692	579,761	609,492	627,777	652,888
22 - USE OF GOODS AND SERVICES	309,588	486,483	474,242	831,483	464,119	476,945
26 - GRANTS	0	24,047	23,422	24,047	20,440	21,462
31 - NON-FINANCIAL ASSETS	51,999	160,000	160,000	40,000	40,000	44,000
Grand Total	938,394	1,299,222	1,237,425	1,505,022	1,152,336	1,195,295

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
44801 -Administration and Management	938,394	1,299,222	1,237,425	1,505,022	1,152,336	1,195,295
Grand Total	938,394	1,299,222	1,237,425	1,505,022	1,152,336	1,195,295

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**576,807**	**628,692**	**579,761**	**609,492**	**627,777**	**652,888**
211101 - Basic Salary - Civil Service	576,807	628,692	579,761	609,492	627,777	652,888
22 - USE OF GOODS AND SERVICES	**309,588**	**486,483**	**474,242**	**831,483**	**464,119**	**476,945**
221105 - Domestic Travel-Daily Subsistence Allowance	615	33,000	24,513	30,000	16,745	17,208
221201 - Electricity	0	799	799	0	0	0
221208 - Internet Provider Services	0	2,215	2,215	2,100	1,172	1,204
221401 - Fuel and Lubricants - Vehicles	7,543	7,628	7,628	7,597	4,241	4,358
221501 - Repair and Maintenance–Civil	0	50,000	50,000	35,000	19,537	20,077
221502 - Repairs and Maintenance - Vehicle	615	6,500	6,500	6,500	3,628	3,728
221601 - Cleaning Materials and service	0	3,691	3,691	6,000	3,349	3,442
221602 - Stationery	1,951	9,150	9,150	8,250	4,605	4,732
221603 - Printing, Binding,Publication	364	8,500	8,499	8,000	4,465	4,588
221607 - Employee ID Cards	3,666	0	0	0	0	0
221808 - Intelligence Services	149,567	190,000	190,000	375,716	209,718	215,514
221809 - Security Operations	0	175,000	171,247	0	0	0
221812 - Special Operations Services	145,267	0	0	352,320	196,659	202,094
26 - GRANTS	**0**	**24,047**	**23,422**	**24,047**	**20,440**	**21,462**
262201 - Contributions to International Organizations	0	24,047	23,422	24,047	20,440	21,462
31 - NON-FINANCIAL ASSETS	**51,999**	**160,000**	**160,000**	**40,000**	**40,000**	**44,000**
312201 - Transport Equipment–Vehicles	51,999	160,000	160,000	40,000	40,000	44,000
Grand Total	938,394	1,299,222	1,237,425	1,505,022	1,152,336	1,195,295

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	938,394	1,299,222	1,237,425	1,505,022	1,152,336	1,195,295
Grand Total	938,394	1,299,222	1,237,425	1,505,022	1,152,336	1,195,295

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
44801 - Administration and Management	**938,394**	**1,299,222**	**1,237,425**	**1,505,022**	**1,152,336**	**1,195,295**
21 - COMPENSATION OF EMPLOYEES	**576,807**	**628,692**	**579,761**	**609,492**	**627,777**	**652,888**
22 - USE OF GOODS AND SERVICES	**309,588**	**486,483**	**474,242**	**831,483**	**464,119**	**476,945**
26 - GRANTS	**0**	**24,047**	**23,422**	**24,047**	**20,440**	**21,462**
31 - NON-FINANCIAL ASSETS	**51,999**	**160,000**	**160,000**	**40,000**	**40,000**	**44,000**
Grand Total	938,394	1,299,222	1,237,425	1,505,022	1,152,336	1,195,295

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
44801 - Administration and Management	**938,394**	**1,299,222**	**1,237,425**	**1,505,022**	**1,152,336**	**1,195,295**
21 - COMPENSATION OF EMPLOYEES	**576,807**	**628,692**	**579,761**	**609,492**	**627,777**	**652,888**
211101 - Basic Salary - Civil Service	576,807	628,692	579,761	609,492	627,777	652,888
22 - USE OF GOODS AND SERVICES	**309,588**	**486,483**	**474,242**	**831,483**	**464,119**	**476,945**
221105 - Domestic Travel-Daily Subsistence Allowance	615	33,000	24,513	30,000	16,745	17,208
221201 - Electricity	0	799	799	0	0	0
221208 - Internet Provider Services	0	2,215	2,215	2,100	1,172	1,204
221401 - Fuel and Lubricants - Vehicles	7,543	7,628	7,628	7,597	4,241	4,358
221501 - Repair and Maintenance–Civil	0	50,000	50,000	35,000	19,537	20,077
221502 - Repairs and Maintenance - Vehicle	615	6,500	6,500	6,500	3,628	3,728
221601 - Cleaning Materials and service	0	3,691	3,691	6,000	3,349	3,442
221602 - Stationery	1,951	9,150	9,150	8,250	4,605	4,732
221603 - Printing, Binding,Publication	364	8,500	8,499	8,000	4,465	4,588
221607 - Employee ID Cards	3,666	0	0	0	0	0
221808 - Intelligence Services	149,567	190,000	190,000	375,716	209,718	215,514
221809 - Security Operations	0	175,000	171,247	0	0	0
221812 - Special Operations Services	145,267	0	0	352,320	196,659	202,094
26 - GRANTS	**0**	**24,047**	**23,422**	**24,047**	**20,440**	**21,462**
262201 - Contributions to International Organizations	0	24,047	23,422	24,047	20,440	21,462
31 - NON-FINANCIAL ASSETS	**51,999**	**160,000**	**160,000**	**40,000**	**40,000**	**44,000**
312201 - Transport Equipment–Vehicles	51,999	160,000	160,000	40,000	40,000	44,000
Grand Total	938,394	1,299,222	1,237,425	1,505,022	1,152,336	1,195,295

452 - National Center for Coordination of Response Mechanism

Policy Note

Mission

The National Center for the Coordination of Response Mechanism (NCCRM) was established to coordinate the national early warning and actors in Liberia, incorporate state and non-state actors at the National, counties, district, and chiefdom levels, and shall be responsible for initiating, coordination, and monitoring response activities within the framework of the implementation of the National Early Warning and Response Mechanism.

Achievements (FY2025)

Created a functional Facebook page for information dissemination; Established contact with a web developer to develop an institution website to improve visibility; Organized and conducted an ECOWAS early warning coordination meeting with a crosssection of stakeholders to implement the ECOWAS Protection and Human Security and Integration Mechanism (ECO-PHISM) roadmap in Liberia; Hosted ECOWAS delegation from the Early Warning Directorate headed by its director to assess the achievements, challenges and operational capacity of the institution, with a focus on: • Strengthened the existing relationship between the ECOWAS Directorate and the NCCRM Liberia; •Strengthened collaboration and coordination with local stakeholders; Restored partnerships with key stakeholders such as ECOWAS, GIZ, the Early Warning Directorate in Abuja, and other national partners including the National Disaster Management Authority (NDMA), the Peace Building Office (PBO), WANEP, etc.; Enhancing public engagement by improving public visibility and communication of NCCRM's initiatives through the utilization of social media, traditional media, and the construction and placement of billboards in strategic locations around Montserrado; Conducted daily analytical briefing sessions across all six thematic areas using verified platforms such as ECOWAS Early Warning System (ECOWARN), Liberia Early Warning Early Response Platform (EWER), Liberia Early Warning Disease Surveillance Bulletin and open-source information on human security issues, and made appropriate recommendations to institutions for response actions.

Objectives (FY2026)

In FY2026, NCCRM intends to begin the decentralization of its operations to ensure national coverage across the 15 counties of Liberia. This initiative is consistent with the Government's objective of strengthening early warning, conflict prevention, and response mechanisms nationwide. Key activities and requirements under the decentralization program include; Establishment of county-level offices, requiring at least five sets of office desks and computers to support administrative and technical functions.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
452 - National Center for Coordination of Response Mechanism	26	11	37	26	11	37	26	11	37

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	640,615	480,000	420,260	450,000	463,500	482,040
22 - USE OF GOODS AND SERVICES	92,769	160,289	155,543	557,751	311,327	319,934
31 - NON-FINANCIAL ASSETS	0	0	0	100,000	100,000	110,000
Grand Total	733,384	640,289	575,803	1,107,751	874,827	911,974

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
45201 -National Center for Coordination of response Mechanism	733,384	640,289	575,803	1,107,751	874,827	911,974
Grand Total	733,384	640,289	575,803	1,107,751	874,827	911,974

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**640,615**	**480,000**	**420,260**	**450,000**	**463,500**	**482,040**
211101 - Basic Salary - Civil Service	640,615	480,000	420,260	450,000	463,500	482,040

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
22 - USE OF GOODS AND SERVICES	**92,769**	**160,289**	**155,543**	**557,751**	**311,327**	**319,934**
221101 - Foreign Travel-Means of travel	0	5,000	1,026	2,300	1,284	1,319
221102 - ForeignTravel-Daily Subsistence Allowance	0	5,000	2,359	2,000	1,116	1,147
221103 - Foreign Travel-Incidental Allowance	0	0	800	800	447	459
221104 - Domestic Travel-Means of Travel	0	0	0	3,000	1,675	1,721
221105 - Domestic Travel-Daily Subsistence Allowance	0	10,000	8,502	6,000	3,349	3,442
221202 - Water and Sewage	225	600	600	2,400	1,340	1,377
221209 - Scratch- Cards	2,250	7,500	7,500	9,000	5,024	5,163
221303 - Office Build. Rental and Lease	40,000	40,000	40,000	40,000	22,327	22,944
221305 - Vehicle Rental and Lease	0	0	2,570	0	0	0
221401 - Fuel and Lubricants - Vehicles	10,874	20,989	20,988	20,534	11,462	11,779
221402 - Fuel and Lubricants – Generator	5,624	4,000	3,999	18,980	10,594	10,887
221501 - Repair and Maintenance–Civil	11,747	17,525	17,525	6,000	3,349	3,442
221502 - Repairs and Maintenance - Vehicle	2,165	6,500	6,500	9,000	5,024	5,163
221601 - Cleaning Materials and service	0	0	0	900	502	516
221602 - Stationery	2,250	6,000	6,000	7,500	4,186	4,302
221603 - Printing, Binding,Publication	0	0	0	2,450	1,368	1,406
221607 - Employee ID Cards	0	0	0	500	279	287
221618 - Computer Supplies, Parts and Cabling	14,134	16,475	16,474	0	0	0
221808 - Intelligence Services	0	0	0	400,000	223,273	229,444
221903 - Staff Training – Local	400	700	700	1,400	781	803
222102 - Workshops,Conferences,Siminars	3,100	20,000	20,000	24,987	13,947	14,333
31 - NON-FINANCIAL ASSETS	**0**	**0**	**0**	**100,000**	**100,000**	**110,000**
312201 - Transport Equipment–Vehicles	0	0	0	100,000	100,000	110,000
Grand Total	733,384	640,289	575,803	1,107,751	874,827	911,974

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	733,384	640,289	575,803	1,107,751	874,827	911,974
Grand Total	733,384	640,289	575,803	1,107,751	874,827	911,974

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
45201 - National Center for Coordination of response Mechanism	**733,384**	**640,289**	**575,803**	**1,107,751**	**874,827**	**911,974**
21 - COMPENSATION OF EMPLOYEES	**640,615**	**480,000**	**420,260**	**450,000**	**463,500**	**482,040**
22 - USE OF GOODS AND SERVICES	**92,769**	**160,289**	**155,543**	**557,751**	**311,327**	**319,934**
31 - NON-FINANCIAL ASSETS	**0**	**0**	**0**	**100,000**	**100,000**	**110,000**
Grand Total	733,384	640,289	575,803	1,107,751	874,827	911,974

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
45201 - National Center for Coordination of response Mechanism	**733,384**	**640,289**	**575,803**	**1,107,751**	**874,827**	**911,974**
21 - COMPENSATION OF EMPLOYEES	**640,615**	**480,000**	**420,260**	**450,000**	**463,500**	**482,040**
211101 - Basic Salary - Civil Service	640,615	480,000	420,260	450,000	463,500	482,040
22 - USE OF GOODS AND SERVICES	**92,769**	**160,289**	**155,543**	**557,751**	**311,327**	**319,934**
221101 - Foreign Travel-Means of travel	0	5,000	1,026	2,300	1,284	1,319
221102 - ForeignTravel-Daily Subsistence Allowance	0	5,000	2,359	2,000	1,116	1,147
221103 - Foreign Travel-Incidental Allowance	0	0	800	800	447	459
221104 - Domestic Travel-Means of Travel	0	0	0	3,000	1,675	1,721
221105 - Domestic Travel-Daily Subsistence Allowance	0	10,000	8,502	6,000	3,349	3,442
221202 - Water and Sewage	225	600	600	2,400	1,340	1,377
221209 - Scratch- Cards	2,250	7,500	7,500	9,000	5,024	5,163
221303 - Office Build. Rental and Lease	40,000	40,000	40,000	40,000	22,327	22,944
221305 - Vehicle Rental and Lease	0	0	2,570	0	0	0
221401 - Fuel and Lubricants - Vehicles	10,874	20,989	20,988	20,534	11,462	11,779
221402 - Fuel and Lubricants – Generator	5,624	4,000	3,999	18,980	10,594	10,887
221501 - Repair and Maintenance–Civil	11,747	17,525	17,525	6,000	3,349	3,442
221502 - Repairs and Maintenance - Vehicle	2,165	6,500	6,500	9,000	5,024	5,163
221601 - Cleaning Materials and service	0	0	0	900	502	516
221602 - Stationery	2,250	6,000	6,000	7,500	4,186	4,302
221603 - Printing, Binding,Publication	0	0	0	2,450	1,368	1,406
221607 - Employee ID Cards	0	0	0	500	279	287
221618 - Computer Supplies, Parts and Cabling	14,134	16,475	16,474	0	0	0
221808 - Intelligence Services	0	0	0	400,000	223,273	229,444
221903 - Staff Training – Local	400	700	700	1,400	781	803
222102 - Workshops,Conferences,Siminars	3,100	20,000	20,000	24,987	13,947	14,333
31 - NON-FINANCIAL ASSETS	**0**	**0**	**0**	**100,000**	**100,000**	**110,000**
312201 - Transport Equipment–Vehicles	0	0	0	100,000	100,000	110,000
Grand Total	733,384	640,289	575,803	1,107,751	874,827	911,974

05 - Health Sector

Goal:

To enhance access to quality and inclusive essential health services and reduce overall morbidity and mortality, with a special focus on HIV/AIDS, TB, malaria, and major RMNCAH outcomes.

Strategic Objective:

Enhancing overall well-being through increased collaboration and partnerships with development partners and the private sector.

Summary of Full Time Equivalent

Sector	FY 2026 MALE	FY 2026 FEMALE	FY 2026 TOTAL	FY 2027 MALE	FY 2027 FEMALE	FY 2027 TOTAL	FY 2028 MALE	FY 2028 FEMALE	FY 2028 TOTAL
05 - Health Sector	6,707	5,061	11,768	6,707	5,061	11,768	6,707	5,061	11,768

Summary by Economic Classification

Economic Classification	FY 2024 ACTUALS	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	55,730,428	58,863,002	58,593,734	60,364,050	62,174,969	64,661,969
22 - USE OF GOODS AND SERVICES	11,584,560	17,791,587	21,248,385	17,956,795	10,023,169	10,300,183
25 - SUBSIDIES	711,250	775,000	725,000	1,839,931	1,655,938	1,655,938
26 - GRANTS	7,987,335	8,553,603	8,945,388	12,579,773	10,692,808	11,227,461
31 - NON-FINANCIAL ASSETS	547,580	5,364,000	575,500	220,713	220,713	242,784
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	9,650,000	5,401,629	4,469,880
Grand Total	76,561,153	91,347,192	90,088,007	102,611,262	90,169,226	92,558,215

1.10 Summary by Spending Entity

Sector/Spending Entity	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
310 - Ministry of Health	59,677,390	68,962,516	67,221,425	77,772,447	68,169,963	70,092,952
311 - John F. Kennedy Medical Center	6,210,801	9,072,401	9,558,189	9,162,401	8,177,152	8,250,468
312 - Phebe Hospital and School of Nursing	1,063,619	1,278,299	1,191,263	2,078,299	1,573,397	1,538,692
336 - Liberia Board for Nursing and Midwifery	120,589	172,489	138,424	172,489	168,880	175,508
337 - Liberia Pharmacy Board	241,110	257,111	517,747	551,911	561,083	583,418
338 - Liberia Medical and Dental Council	574,537	592,462	966,631	1,054,144	1,008,814	1,048,042
339 - Lib College of Physicians	925,542	1,338,941	1,051,052	1,340,524	1,284,610	1,336,909
434 - Liberia Medical and Health Products Regulatory Authority	1,405,412	1,480,496	1,416,392	1,807,772	1,653,319	1,716,400
435 - National Aids Commission	600,026	670,894	722,372	794,220	749,093	778,049
436 - Jackson F Doe Hospital	2,448,940	3,179,417	3,168,763	3,743,568	2,975,762	3,037,093
439 - National Public Health Institute of Liberia	3,293,187	4,142,166	3,951,157	3,328,412	3,142,274	3,263,850
456 - National Food & Feed Safty Authority	0	200,000	184,592	805,075	704,879	736,834
Grand Total	76,561,153	91,347,192	90,088,007	102,611,262	90,169,226	92,558,215

310 - Ministry of Health

Policy Note

Mission

The Executive Law of 1972 was amended by an Act of Legislature to establish the Ministry of Health formerly the Ministry of Health and Social Welfare. The Act was approved on December 27, 2016, and published on January 26, 2017. The mandate of the Ministry of Health is to formulate, implement, monitor and evaluate health policies, plans, and standards; coordinate the delivery of decentralized medical care in public facilities; develop health manpower; undertake preventive services and promote other health services including specific health interventions.

Achievements (FY2025)

Five counties—Sinoe, Maryland, Grand Kru, Grand Cape Mount, and Bong—completed 100% of their household registration and entered data using DHIS2. • Improved the supply system to enable CHAs to treat about 90% of cases of all malaria, diarrhea, and pneumonia identified during the review period. • Trained 3,641 CHAs, including CHSSs, on a digital platform for the NCHP to enhance data quality and assurance for real-time reporting, and provided digital devices and tools to improve service delivery and data outcomes. • Developed a Community Health Workforce Master List platform hosted on DHIS2 to improve HR data for CHWs. • Conducted training for the fifth cohort of Community Health Assistants (CHAs) in Grand Bassa County. Orientation was provided for 17 CHSSs and master trainers, with 160 out of 170 completing the full training course. • Placed Neglected Tropical Disease (NTD) products on the electronic Logistics Management Information System (eLMIS) server, which is now 98% complete. • Supported the Mass Drug Administration (MDA) for Schistosomiasis and the Lymphatic Filariasis survey, assisting with data analysis and field activities across various counties. • Conducted a study on Community Perceptions of the National Community Health Program (NCHP) in ten counties. • Decentralizing birth registration and removing charges for children aged 0-12 has significantly reduced the number of delayed registrations. • Established an additional DHIS2 platform to improve data quality and completeness. • Recorded 93,031 birth registrations in DHIS2, accounting for 67% of total birth registrations and certifications through the platform. • Distributed assorted Infection Prevention and Control (IPC) supplies to thirteen healthcare facilities: ten in Montserrado and three in Margibi County. • Validated and finalized the Monitoring and Evaluation Plan for the National Infection Prevention and Control Certificate Training Program. • Installed hematology analyzers at Liberia Government Hospital-Bomi, Liberia Government Hospital—Bassa, TB Annex Hospital-Montserrado, CB Dunbar Hospital-Bong, Redemption Hospital-Montserrado, and Ganta Rehabilitation Hospital-Nimba. • Installed X-ray machines at TB Annex Hospital, Redemption Hospital, Rene Hospital-Margibi, and JFK Hospital-Montserrado. • Reviewed and adapted the training manual to align with the Community Pharmacy Concept. • Purchased 50 acres of land in Bentol, Montserrado County, for building a neuropsychiatric hospital. • Completed the integration of Mental Health Services into HIV service delivery. • Finalized ratification of the 1971 Conventions to permit the importation of controlled substances and specific psychotropic medications listed on the Essential Medicine List. • Raised awareness about the negative effects of home delivery through the county health team and local authorities. • Maternal and neonatal deaths are reviewed and reported immediately or within 24 hours. • Conducted a bi-annual review meeting to address critical gaps and challenges to improve implementation in the coming months. • Offered mentorship and coaching on quality care, customer service, and safe maternal and newborn care in healthcare facilities across Montserrado. • Facilitated the departure of 16 nurses and midwives to Kenya for advanced studies at Kenyatta University, AMREF International University (6), and Gertrude Paediatric Children's Hospital (9), focusing on pediatrics, critical care, emergency nursing, oncology, and nephrology. • Rolled out the newly approved malaria vaccine in six southeastern counties for the first phase, targeting high-burden areas based on recent census data. • The EPI Unit secured a $100,000 grant from GAVI to support the malaria vaccine introduction, along with revising routine vaccine tools to incorporate the new vaccine, enhancing the overall immunization program.

Objectives (FY2026)

Provide equipment and medical supplies for RMNCAH in all 15 counties. Strengthen targeted maternal and newborn health service delivery in all health facilities. Increase EPI coverage for all antigens (routine immunization) to at least 95% by the end of December 2026. Expand access to treatment of acute malnutrition from 50% to 80% nationwide through scaling up malnutrition treatment sites using a phased approach that prioritizes disadvantaged and vulnerable areas. Increase the use of Long-Lasting Insecticidal Nets (LLINs) to 70%. Strengthen HIV prevention services at both the national and county levels. Enhance the Ministry of Health's supply chain management capacity.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
310 - Ministry of Health & Soc. Welfare	5,402	4,216	9,618	5,402	4,216	9,618	5,402	4,216	9,618

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	41,688,282	43,291,313	43,291,313	43,277,191	44,575,505	46,358,525
22 - USE OF GOODS AND SERVICES	9,009,942	14,155,200	15,201,491	13,669,322	7,629,977	7,840,848
25 - SUBSIDIES	711,250	775,000	725,000	1,839,931	1,655,938	1,655,938
26 - GRANTS	7,780,336	7,901,003	7,914,121	12,546,003	10,664,103	11,197,321

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31 - NON-FINANCIAL ASSETS	487,580	2,840,000	89,500	90,000	90,000	99,000
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	6,350,000	3,554,440	2,941,320
Grand Total	59,677,390	68,962,516	67,221,425	77,772,447	68,169,963	70,092,952

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31001 -Curative Services	44,942,565	50,415,908	47,813,540	54,341,717	48,226,612	50,007,138
31002 -Preventive Services	1,619,184	3,803,838	4,415,328	7,003,838	4,246,168	3,742,052
31004 -Planning, Research and Develop	216,251	266,481	266,481	266,481	256,475	267,584
31005 -Health and Vital Statistics	607,472	1,889,880	1,889,880	1,889,880	1,946,576	2,024,439
31006 -Administration and Management	10,975,098	11,096,409	11,346,196	12,190,531	11,726,132	12,195,337
02 -Bong County	255,000	355,000	355,000	490,000	416,500	437,325
04 -Grand Bassa County	342,253	305,000	305,000	440,000	374,000	392,700
09 -Margibi County	259,581	260,000	260,000	500,000	425,000	446,250
12 -Nimba County	459,986	570,000	570,000	650,000	552,500	580,127
Grand Total	59,677,390	68,962,516	67,221,425	77,772,447	68,169,963	70,092,952

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**845,757**	**2,750,000**	**2,750,000**	**6,350,000**	**3,554,440**	**2,941,320**
023847 - Rural Housing for Health Workers	-	100,000	100,000	250,000	139,939	115,800
023878 - Drugs Revolving fund (Community Pharmacy Center)	-	1,600,000	1,600,000	1,150,000	643,717	532,680
025100 - Expansion and Modernization of Tellewoyan Hospital	-	-	-	1,000,000	559,754	463,200
025200 - Muti-Sectoral Anti-Drug Project	-	-	-	1,000,000	559,754	463,200
030432 - Nurses Association HQ Project Completion	-	-	-	250,000	139,939	115,800
078000 - Renovation of Public Health Facilities-C.H. Rennie Hospital	122,059	400,000	400,000	650,000	363,840	301,080
092000 - Establishing Regional Diagnostic Center	236,118	250,000	250,000	250,000	139,939	115,800
093000 - National Mental Health project	487,580	400,000	400,000	500,000	279,877	231,600
096700 - Renovation and Rehabilitation of Kolahun Hospital	-	-	-	400,000	223,902	185,280
096900 - Renovation and Rehabilitation of Health Facilities / Curran Hospital	-	-	-	400,000	223,902	185,280
097100 - Renovation and Rehibiliation of Health Facilities/ CB Dunbar	-	-	-	500,000	279,877	231,600
Grand Total	845,757	2,750,000	2,750,000	6,350,000	3,554,440	2,941,320

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**41,688,282**	**43,291,313**	**43,291,313**	**43,277,191**	**44,575,505**	**46,358,525**

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
211101 - Basic Salary - Civil Service	41,688,282	43,291,313	43,291,313	43,277,191	44,575,505	46,358,525
22 - USE OF GOODS AND SERVICES	**9,009,942**	**14,155,200**	**15,201,491**	**13,669,322**	**7,629,977**	**7,840,848**
221101 - Foreign Travel-Means of travel	10,796	85,000	25,000	85,000	47,446	48,757
221102 - ForeignTravel-Daily Subsistence Allowance	7,329	155,000	19,500	105,000	58,609	60,229
221103 - Foreign Travel-Incidental Allowance	280	6,000	6,000	6,000	3,349	3,442
221104 - Domestic Travel-Means of Travel	0	15,000	15,000	15,000	8,373	8,604
221105 - Domestic Travel-Daily Subsistence Allowance	0	40,000	26,000	40,000	22,327	22,944
221201 - Electricity	0	60,000	110,000	60,000	33,491	34,417
221202 - Water and Sewage	29,600	30,000	30,000	30,000	16,745	17,208
221203 - Telecommunications, Internet, Postage and Courier	0	15,000	15,000	15,000	8,373	8,604
221401 - Fuel and Lubricants - Vehicles	75,000	75,000	175,000	75,000	41,864	43,021
221402 - Fuel and Lubricants – Generator	127,993	150,000	235,000	150,000	83,727	86,041
221501 - Repair and Maintenance–Civil	497,833	140,000	1,215,000	145,000	80,936	83,173
221502 - Repairs and Maintenance - Vehicle	44,580	50,000	40,000	40,000	22,327	22,944
221601 - Cleaning Materials and service	30,000	30,000	26,922	26,922	15,027	15,442
221602 - Stationery	25,000	25,000	25,000	25,000	13,955	14,341
221603 - Printing, Binding,Publication	0	12,000	12,000	12,000	6,698	6,883
221801 - Laboratory Consumables	1,620,000	1,620,000	1,620,000	1,620,000	904,256	929,247
221805 - Drugs and Medical Consumables	4,955,440	4,234,000	5,834,000	4,234,000	2,363,346	2,428,662
221814 - Vaccines and vaccination suppl	468,000	468,000	608,000	468,000	261,229	268,449
221816 - Family Planning Supplies	131,241	40,000	33,912	40,000	22,327	22,944
222102 - Workshops,Conferences,Siminars	690,000	513,000	413,000	30,000	16,745	17,208
222109 - Operational Expenses	0	0	478,078	0	0	0
222113 - Guard and Security Services	283,200	283,200	283,200	338,400	188,889	194,109
222123 - Other Compensations	0	6,085,000	3,931,879	6,085,000	3,396,542	3,490,413
223106 - Vehicle Insurance	13,650	24,000	24,000	24,000	13,396	13,766
25 - SUBSIDIES	**711,250**	**775,000**	**725,000**	**1,839,931**	**1,655,938**	**1,655,938**
253102 - National Drug Service	82,500	0	0	0	0	0
253104 - Family Planning Association of Liberia	0	50,000	50,000	75,000	67,500	67,500
253122 - Subsidy to New Yorpea Clinic	0	20,000	20,000	20,000	18,000	18,000
253123 - Subsidy to Flumpa ULIC Mission Clinic	0	20,000	20,000	20,000	18,000	18,000
253124 - Subsidy to Cotton Tree Health Center	0	20,000	20,000	20,000	18,000	18,000
253125 - Subsidy to Gblor Dialah Health Center	0	20,000	20,000	20,000	18,000	18,000
253126 - Subsidy to Fangoda Health Center	0	40,000	40,000	40,000	36,000	36,000
253128 - Support to Leprosy Affected Comm	0	0	0	50,000	45,000	45,000
253129 - Subsidy to Shara Health Center	0	0	0	40,000	36,000	36,000
253130 - subsidy to Sacred Clinic	0	0	0	40,000	36,000	36,000
253132 - Subsidy to Frandell Clinic	0	0	0	25,000	22,500	22,500
253202 - SDA Cooper Hospital (Mont)	31,250	50,000	50,000	25,000	22,500	22,500
253203 - ELWA Hospital (Mont)	20,000	30,000	30,000	1,009,931	908,938	908,938

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
253204 - St. Joseph Catholic Hospital	20,000	30,000	30,000	25,000	22,500	22,500
253207 - West African College of Physicians	20,000	20,000	20,000	20,000	18,000	18,000
253208 - West African College	20,000	20,000	20,000	20,000	18,000	18,000
253222 - Baryata Clinic	20,000	20,000	20,000	20,000	18,000	18,000
253224 - Karloken Health Center	20,000	40,000	40,000	35,000	31,500	31,500
253235 - Jenneh Clinic	20,000	20,000	20,000	20,000	18,000	18,000
253239 - Kpayah Clinic (Bong County)	45,000	25,000	25,000	25,000	22,500	22,500
253247 - Subsidy Wropluken Clinic	20,000	20,000	20,000	20,000	18,000	18,000
253248 - Subsidy New Town Clinic	20,000	20,000	20,000	20,000	18,000	18,000
253249 - Subsidy Sobo Clinic	20,000	20,000	20,000	20,000	18,000	18,000
253254 - Subsidy to Geeapo health Center	20,000	20,000	20,000	20,000	18,000	18,000
253255 - Subsidy to Church Aid Liberia	35,000	0	0	0	0	0
253256 - Subsidy to Pleebo Health Center	25,000	75,000	75,000	75,000	67,500	67,500
253258 - subsidy to Kungbor Community Clinic	20,000	20,000	20,000	20,000	18,000	18,000
253259 - Subsidy to WAHO Health Center	10,000	75,000	75,000	75,000	67,500	67,500
256103 - Liberia National Red Cross Society	92,500	100,000	50,000	40,000	36,000	36,000
256109 - Transfer to Ceayah Clinic	150,000	0	0	0	0	0
26 - GRANTS	**7,780,336**	**7,901,003**	**7,914,121**	**12,546,003**	**10,664,103**	**11,197,321**
262104 - Contributions to other Int.Org	31,212	50,000	58,700	100,000	85,000	89,250
263301 - Transfer to Montserrado County Health System	100,000	200,000	200,000	175,000	148,750	156,188
263302 - Transfer-Redemption Hospital	675,000	425,000	325,000	420,000	357,000	374,850
263303 - Grand Bassa County Health Syst	100,000	135,000	135,000	170,000	144,500	151,725
263304 - Transfer-LG Hospital Buchanan	242,253	170,000	170,000	270,000	229,500	240,975
263305 - Transfer-Sinoe County Health	100,000	235,000	235,000	150,000	127,500	133,875
263306 - Transfer to F. J. Grant Hospit	127,500	120,000	120,000	165,000	140,250	147,263
263307 - Transfer-Maryland Cout.Health	100,000	100,000	100,000	150,000	127,500	133,875
263308 - Transfer-J.J. Dossen Hospital	250,000	150,000	150,000	165,000	140,250	147,263
263309 - Cape Mount County Health Syst.	100,000	200,000	158,440	150,000	127,500	133,875
263310 - Transfer-Timothy Hospital	100,000	100,000	97,400	120,000	102,000	107,100
263311 - Transfer-Bong County Health	100,000	130,000	130,000	170,000	144,500	151,725
263312 - Transfer-Lofa County Health	105,000	110,000	107,140	170,000	144,500	151,725
263313 - Transfer to Kolahun Hospital	110,000	110,000	107,140	110,000	93,500	98,175
263314 - Transfer to Foya Boma Hospital (Lofa)	100,000	100,000	97,400	100,000	85,000	89,250
263315 - Transfer-Vahun Hospital (Lofa)	100,000	100,000	97,400	100,000	85,000	89,250
263316 - Transfer-Nimba County Health	79,997	240,000	240,000	170,000	144,500	151,725
263317 - G.W. Harley Hospital (Nimba)	109,997	110,000	110,000	125,000	106,250	111,563
263318 - Grand Gedeh County Health Syst	100,000	100,000	97,400	150,000	127,500	133,875
263319 - Martha Tubman Memorial Hospital (Grand Gedeh	100,000	100,000	97,400	145,000	123,250	129,413
263320 - Margibi County Health System	79,621	100,000	100,000	170,000	144,500	151,725
263321 - C.H. Rennie Hospital (Margibi)	89,962	100,000	100,000	170,000	144,500	151,725

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
263322 - Bomi County Health System	100,000	135,000	132,400	150,000	127,500	133,875
263323 - Liberia Government Hospital Bomi	100,000	100,000	97,400	145,000	123,250	129,413
263324 - River Cess County Health System	125,000	100,000	100,000	150,000	127,500	133,875
263325 - St. Francis Hospital (River Cess County	85,000	100,000	100,000	145,000	123,250	129,413
263326 - Grand Kru County Health System	100,000	150,000	147,400	150,000	127,500	133,875
263327 - Rally Time Hospital (Grand Kru	100,000	100,000	97,400	145,000	123,250	129,413
263328 - Transfer-River Gee Health Sys.	100,000	140,000	140,000	250,000	212,500	223,125
263330 - Transfer-Gbarpolu County Healt	90,237	125,000	122,400	150,000	127,500	133,875
263334 - Transfer-Complimentary Div.	20,000	20,000	19,480	20,000	17,000	17,850
263342 - Tellewoyan Hospital (Lofa)	150,000	150,000	146,100	195,000	165,750	174,038
263351 - Transfer-Barclayville Health	20,000	20,000	20,000	20,000	17,000	17,850
263354 - Saclepea Comprehensive Health	122,496	75,000	75,000	135,000	114,750	120,488
263355 - Fish Town Hospital	100,000	110,000	110,000	155,000	131,750	138,338
263359 - Transfer-Duport Road Health	50,000	40,000	40,000	40,000	34,000	35,700
263360 - Transfer-Barnesville Health	35,000	40,000	40,000	40,000	34,000	35,700
263361 - Transfer-South East.Midwifery	100,000	100,000	100,000	100,000	85,000	89,250
263366 - Transfer to Pharmacy Division	20,000	20,000	19,480	20,000	17,000	17,850
263373 - Transfer to Clara Town Clinic	20,000	20,000	20,000	20,000	17,000	17,850
263375 - Maternal and Child Mortality Fund	30,000	30,000	29,220	30,000	25,500	26,775
263376 - Transfer to Plebo Health Cente	50,000	0	0	0	0	0
263378 - Transfer to Cinta Health Clinic	29,999	30,000	30,000	30,000	25,500	26,775
263380 - C B Dumbar Hospital	155,000	225,000	225,000	320,000	272,000	285,600
263382 - Bensonville Hospital/James N.	200,000	135,000	185,000	100,000	85,000	89,250
263386 - Transfer to Bensonville Health	145,000	100,000	100,000	100,000	85,000	89,250
263390 - Transfer-Bahn Health Center	77,499	75,000	75,000	75,000	63,750	66,938
263391 - Transfer-Dolo Health Center	59,999	30,000	30,000	130,000	110,500	116,025
263648 - Transfer to Gender Responsive Planning & Budgeting (GRPB)	50,000	50,000	48,700	50,000	42,500	44,625
263653 - Transfer to Benson hospital	75,000	0	0	100,000	85,000	89,250
263686 - Transfer to Glofaken Health Center	0	0	0	50,000	42,500	44,625
263691 - Transfer to Buchanan Government Hospital Feeding Program	0	0	0	200,000	170,000	178,500
263692 - Transfer to Manolu Clinic	0	0	0	110,000	93,500	98,175
263693 - Transfer to Bomah Clinic	0	0	0	40,000	34,000	35,700
263694 - Transfer to Leleh Heath Center Completion	0	0	0	75,000	63,750	66,938
263695 - Transfer to Ceayah Clinic	0	0	0	75,000	63,750	66,938
263696 - Transfer to One Health Liberia	0	0	0	200,000	170,000	178,500
263697 - Transfer to Massaquoi Town Health Center	0	0	0	50,000	42,500	44,625
263714 - Transfer to National Aids Program	0	0	0	100,000	85,000	89,250
263812 - Transfer to Gbedia Hospital (Rivercess(	150,000	150,000	150,000	150,000	127,500	133,875
263813 - Transfer to Emirates Hospital (Gbarpolu)	350,000	250,000	246,100	595,000	505,750	531,038

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
263814 - Transfer to Nursing Division	20,000	20,000	19,480	20,000	17,000	17,850
263815 - Transfer to Lofa Bridge Health Center	6,551	20,000	20,000	120,000	102,000	107,100
263816 - Transfer to Nyokolitahun Health Center	20,000	20,000	20,000	50,000	42,500	44,625
263817 - Transfer to Gov't Camp Health Center	5,621	20,000	20,000	20,000	17,000	17,850
263818 - Transfer to Community Health Services	20,000	20,000	20,000	20,000	17,000	17,850
263819 - Transfer to Non-Communicable Disease (NCD)	20,000	20,000	20,000	20,000	17,000	17,850
263820 - Transfer to Neglected Tropical Disease (NTD)	20,000	20,000	20,000	50,000	42,500	44,625
263821 - Transfer to Juazhn Health Center	20,000	20,000	20,000	20,000	17,000	17,850
263822 - Transfer to Ziah Town Clinic	20,000	20,000	20,000	20,000	17,000	17,850
264183 - Health Program & Core Support System Fund	86,000	126,003	278,401	251,003	213,353	224,021
264275 - Transfer to Jorwah Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264277 - Transfer to Gbarzon Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264278 - Transfer to Konobo health Center	21,551	30,000	30,000	20,000	17,000	17,850
264279 - Transfer to Buah Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264280 - Transfer to Behwah Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264281 - Transfer to Bolahun Health Center	20,000	75,000	75,000	75,000	63,750	66,938
264282 - Transfer to Konia Health Center	20,000	40,000	40,000	40,000	34,000	35,700
264283 - Transfer to Kakata Health Center	99,999	50,000	50,000	50,000	42,500	44,625
264284 - Transfer to Marshall Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264285 - Transfer to Soniwen Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264286 - Transfer to TB Annex Hospital	78,750	100,000	100,000	100,000	85,000	89,250
264288 - Transfer to Chocolate City Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264289 - Transfer to New Georgia Community Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264290 - Transfer to RH Ferguson Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264291 - Transfer to Gbondoi Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264292 - Transfer to Nyehn Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264293 - Transfer to Karnplay Health Center	50,000	40,000	40,000	75,000	63,750	66,938
264294 - Transfer to Zekepa Health Center	20,000	20,000	20,000	40,000	34,000	35,700
264295 - Transfer to Boegeezay Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264296 - Transfer to Sarbo Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264297 - Transfer to Mental Health/Substance Use Disorders	50,000	75,000	75,000	75,000	63,750	66,938
264298 - National Diagnostic Center	75,000	75,000	73,050	75,000	63,750	66,938
264299 - Emergency medical Service	50,000	50,000	48,700	50,000	42,500	44,625
264300 - Blood Safety Center	50,000	50,000	48,700	50,000	42,500	44,625
264301 - National Infectious Disease Center	50,000	20,000	19,480	145,000	123,250	129,413
264304 - Dialysis Center	50,000	50,000	48,700	50,000	42,500	44,625
265201 - Transfer-Curran Hospital (Lofa	100,000	100,000	97,400	125,000	106,250	111,563
265202 - Ganta United Method.Hosp.Nimba	49,998	50,000	50,000	115,000	97,750	102,638

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
265215 - Jimmy Ville Clinic	0	100,000	100,000	75,000	63,750	66,938
265231 - Transfer to Gbei-Vonweah Clinic	19,999	20,000	20,000	30,000	25,500	26,775
265241 - Transfer to E and J Medical Center	100,000	100,000	100,000	240,000	204,000	214,200
265242 - Transfer to Christian Health Association	50,000	50,000	50,000	50,000	42,500	44,625
265243 - Transfer to Senji Health Center	50,000	75,000	73,050	100,000	85,000	89,250
265244 - Transfer Sasstown Health Center	50,000	50,000	48,700	50,000	42,500	44,625
265245 - Transfer Gblebo Health Center	25,000	25,000	25,000	25,000	21,250	22,313
265247 - Transfer to Bong Mines Hospital	130,000	100,000	100,000	100,000	85,000	89,250
265249 - Transfer to Jallalon Hospital	50,000	0	0	0	0	0
265251 - Transfer to Damballa Health Center	40,000	40,000	38,960	75,000	63,750	66,938
265253 - Doe-Swen Clinic	40,000	20,000	20,000	20,000	17,000	17,850
265254 - Buah Jratiken Clinic	40,000	20,000	20,000	20,000	17,000	17,850
265255 - Gbalakpo Clinic	36,095	20,000	20,000	20,000	17,000	17,850
265256 - Foyah Health Center	35,000	65,000	65,000	30,000	25,500	26,775
265257 - Gorblee Health Center	20,000	20,000	20,000	20,000	17,000	17,850
265334 - Nutrition Division	0	0	0	40,000	34,000	35,700
265335 - Environment Health	0	0	0	40,000	34,000	35,700
265342 - Transfer to New Redemption Hospital	0	0	0	1,300,000	1,105,000	1,160,250
265434 - Transfer to Hepatitis B Vaccination Program HBVP	0	0	0	150,000	127,500	133,875
31 - NON-FINANCIAL ASSETS	**487,580**	**2,840,000**	**89,500**	**90,000**	**90,000**	**99,000**
312201 - Transport Equipment–Vehicles	0	90,000	89,500	90,000	90,000	99,000
312401 - Other Fixed Assets	0	2,750,000	0	0	0	0
312402 - Cultivated Assets	487,580	0	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**6,350,000**	**3,554,440**	**2,941,320**
332401 - Other Fixed Assets	0	0	0	6,350,000	3,554,440	2,941,320
Grand Total	59,677,390	68,962,516	67,221,425	77,772,447	68,169,963	70,092,952

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	50,924,816	60,186,513	58,435,284	63,571,513	56,682,825	58,202,592
01 - BOMI COUNTY	200,000	235,000	229,800	315,000	268,750	281,288
02 - BONG COUNTY	1,224,267	1,121,003	1,267,941	1,101,003	939,353	983,171
03 - GBARPOLU	140,237	125,000	122,400	745,000	633,250	664,913
04 - GRAND BASSA	342,253	305,000	305,000	480,000	408,000	428,400
05 - GRAND CAPE MOUNT	250,000	375,000	328,890	660,000	565,750	589,763
06 - GRAND GEDEH	300,000	300,000	294,800	435,000	369,750	388,238
07 - GRAND KRU	270,000	320,000	313,500	505,000	432,250	451,163
08 - LOFA	565,000	570,000	555,180	1,455,000	1,122,652	1,127,169
09 - MARGIBI	389,581	360,000	360,000	590,000	502,500	526,725
10 - MARYLAND	425,000	275,000	275,000	340,000	289,000	303,451

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11 - MONTSERRADO	3,548,750	3,415,000	3,358,630	4,624,931	3,517,944	3,620,074
12 - NIMBA	459,986	570,000	570,000	1,785,000	1,447,689	1,486,241
13 - Rivergee	200,000	250,000	250,000	405,000	344,250	361,463
14 - Rivercess	210,000	200,000	200,000	445,000	378,250	397,163
15 - SINOE	227,500	355,000	355,000	315,000	267,750	281,138
Grand Total	59,677,390	68,962,516	67,221,425	77,772,447	68,169,963	70,092,952

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31001 - Curative Services	44,942,565	50,415,908	47,813,540	54,341,717	48,226,612	50,007,138
21 - COMPENSATION OF EMPLOYEES	31,342,359	31,440,905	31,440,905	31,226,783	32,163,586	33,450,129
22 - USE OF GOODS AND SERVICES	6,575,440	11,939,000	9,382,214	11,939,000	6,664,144	6,848,322
25 - SUBSIDIES	711,250	775,000	725,000	1,759,931	1,583,938	1,583,938
26 - GRANTS	6,313,516	6,261,003	6,265,421	8,766,003	7,451,103	7,823,669
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	650,000	363,841	301,080
31002 - Preventive Services	1,619,184	3,803,838	4,415,328	7,003,838	4,246,168	3,742,052
21 - COMPENSATION OF EMPLOYEES	296,245	455,838	455,838	455,838	469,513	488,294
22 - USE OF GOODS AND SERVICES	835,359	508,000	3,869,990	508,000	283,556	291,393
26 - GRANTS	0	0	0	250,000	212,500	223,125
31 - NON-FINANCIAL ASSETS	487,580	2,840,000	89,500	90,000	90,000	99,000
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	5,700,000	3,190,599	2,640,240
31004 - Planning, Research and Develop	216,251	266,481	266,481	266,481	256,475	267,584
21 - COMPENSATION OF EMPLOYEES	116,251	166,481	166,481	166,481	171,475	178,334
26 - GRANTS	100,000	100,000	100,000	100,000	85,000	89,250
31005 - Health and Vital Statistics	607,472	1,889,880	1,889,880	1,889,880	1,946,576	2,024,439
21 - COMPENSATION OF EMPLOYEES	607,472	1,889,880	1,889,880	1,889,880	1,946,576	2,024,439
31006 - Administration and Management	10,975,098	11,096,409	11,346,196	12,190,531	11,726,132	12,195,337
21 - COMPENSATION OF EMPLOYEES	9,325,955	9,338,209	9,338,209	9,538,209	9,824,355	10,217,329
22 - USE OF GOODS AND SERVICES	1,599,143	1,708,200	1,949,287	1,222,322	682,277	701,133
25 - SUBSIDIES	0	0	0	80,000	72,000	72,000
26 - GRANTS	50,000	50,000	58,700	1,350,000	1,147,500	1,204,875
02 - Bong County	255,000	355,000	355,000	490,000	416,500	437,325
26 - GRANTS	255,000	355,000	355,000	490,000	416,500	437,325
04 - Grand Bassa County	342,253	305,000	305,000	440,000	374,000	392,700
26 - GRANTS	342,253	305,000	305,000	440,000	374,000	392,700
09 - Margibi County	259,581	260,000	260,000	500,000	425,000	446,250
26 - GRANTS	259,581	260,000	260,000	500,000	425,000	446,250
12 - Nimba County	459,986	570,000	570,000	650,000	552,500	580,127
26 - GRANTS	459,986	570,000	570,000	650,000	552,500	580,127
Grand Total	59,677,390	68,962,516	67,221,425	77,772,447	68,169,963	70,092,952

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OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
02 - Bong County	**255,000**	**355,000**	**355,000**	**490,000**	**416,500**	**437,325**
26 - GRANTS	**255,000**	**355,000**	**355,000**	**490,000**	**416,500**	**437,325**
263311 - Transfer-Bong County Health	100,000	130,000	130,000	170,000	144,500	151,725
263380 - C B Dumbar Hospital	155,000	225,000	225,000	320,000	272,000	285,600
04 - Grand Bassa County	**342,253**	**305,000**	**305,000**	**440,000**	**374,000**	**392,700**
26 - GRANTS	**342,253**	**305,000**	**305,000**	**440,000**	**374,000**	**392,700**
263303 - Grand Bassa County Health Syst	100,000	135,000	135,000	170,000	144,500	151,725
263304 - Transfer-LG Hospital Buchanan	242,253	170,000	170,000	270,000	229,500	240,975
09 - Margibi County	**259,581**	**260,000**	**260,000**	**500,000**	**425,000**	**446,250**
26 - GRANTS	**259,581**	**260,000**	**260,000**	**500,000**	**425,000**	**446,250**
263320 - Margibi County Health System	79,621	100,000	100,000	170,000	144,500	151,725
263321 - C.H. Rennie Hospital (Margibi)	89,962	100,000	100,000	170,000	144,500	151,725
263378 - Transfer to Cinta Health Clinic	29,999	30,000	30,000	30,000	25,500	26,775
263391 - Transfer-Dolo Health Center	59,999	30,000	30,000	130,000	110,500	116,025
12 - Nimba County	**459,986**	**570,000**	**570,000**	**650,000**	**552,500**	**580,127**
26 - GRANTS	**459,986**	**570,000**	**570,000**	**650,000**	**552,500**	**580,127**
263316 - Transfer-Nimba County Health	79,997	240,000	240,000	170,000	144,500	151,725
263317 - G.W. Harley Hospital (Nimba)	109,997	110,000	110,000	125,000	106,250	111,563
263354 - Saclepea Comprehensive Health	122,496	75,000	75,000	135,000	114,750	120,488
263390 - Transfer-Bahn Health Center	77,499	75,000	75,000	75,000	63,750	66,938
265202 - Ganta United Method.Hosp.Nimba	49,998	50,000	50,000	115,000	97,750	102,638
265231 - Transfer to Gbei-Vonweah Clinic	19,999	20,000	20,000	30,000	25,500	26,775
31001 - Curative Services	**44,942,565**	**50,415,908**	**47,813,540**	**54,341,717**	**48,226,612**	**50,007,138**
21 - COMPENSATION OF EMPLOYEES	**31,342,359**	**31,440,905**	**31,440,905**	**31,226,783**	**32,163,586**	**33,450,129**
211101 - Basic Salary - Civil Service	31,342,359	31,440,905	31,440,905	31,226,783	32,163,586	33,450,129
22 - USE OF GOODS AND SERVICES	**6,575,440**	**11,939,000**	**9,382,214**	**11,939,000**	**6,664,144**	**6,848,322**
221801 - Laboratory Consumables	1,620,000	1,620,000	1,620,000	1,620,000	904,256	929,247
221805 - Drugs and Medical Consumables	4,955,440	4,234,000	4,234,000	4,234,000	2,363,346	2,428,662
222123 - Other Compensations	0	6,085,000	3,528,214	6,085,000	3,396,542	3,490,413
25 - SUBSIDIES	**711,250**	**775,000**	**725,000**	**1,759,931**	**1,583,938**	**1,583,938**
253102 - National Drug Service	82,500	0	0	0	0	0
253104 - Family Planning Association of Liberia	0	50,000	50,000	75,000	67,500	67,500
253122 - Subsidy to New Yorpea Clinic	0	20,000	20,000	20,000	18,000	18,000
253123 - Subsidy to Flumpa ULIC Mission Clinic	0	20,000	20,000	20,000	18,000	18,000
253124 - Subsidy to Cotton Tree Health Center	0	20,000	20,000	20,000	18,000	18,000
253125 - Subsidy to Gblor Dialah Health Center	0	20,000	20,000	20,000	18,000	18,000
253126 - Subsidy to Fangoda Health Center	0	40,000	40,000	40,000	36,000	36,000
253128 - Support to Leprosy Affected Comm	0	0	0	50,000	45,000	45,000
253132 - Subsidy to Frandell Clinic	0	0	0	25,000	22,500	22,500
253202 - SDA Cooper Hospital (Mont)	31,250	50,000	50,000	25,000	22,500	22,500
253203 - ELWA Hospital (Mont)	20,000	30,000	30,000	1,009,931	908,938	908,938

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OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
253204 - St. Joseph Catholic Hospital	20,000	30,000	30,000	25,000	22,500	22,500
253207 - West African College of Physicians	20,000	20,000	20,000	20,000	18,000	18,000
253208 - West African College	20,000	20,000	20,000	20,000	18,000	18,000
253222 - Baryata Clinic	20,000	20,000	20,000	20,000	18,000	18,000
253224 - Karloken Health Center	20,000	40,000	40,000	35,000	31,500	31,500
253235 - Jenneh Clinic	20,000	20,000	20,000	20,000	18,000	18,000
253239 - Kpayah Clinic (Bong County)	45,000	25,000	25,000	25,000	22,500	22,500
253247 - Subsidy Wropluken Clinic	20,000	20,000	20,000	20,000	18,000	18,000
253248 - Subsidy New Town Clinic	20,000	20,000	20,000	20,000	18,000	18,000
253249 - Subsidy Sobo Clinic	20,000	20,000	20,000	20,000	18,000	18,000
253254 - Subsidy to Geeapo health Center	20,000	20,000	20,000	20,000	18,000	18,000
253255 - Subsidy to Church Aid Liberia	35,000	0	0	0	0	0
253256 - Subsidy to Pleebo Health Center	25,000	75,000	75,000	75,000	67,500	67,500
253258 - subsidy to Kungbor Community Clinic	20,000	20,000	20,000	20,000	18,000	18,000
253259 - Subsidy to WAHO Health Center	10,000	75,000	75,000	75,000	67,500	67,500
256103 - Liberia National Red Cross Society	92,500	100,000	50,000	40,000	36,000	36,000
256109 - Transfer to Ceayah Clinic	150,000	0	0	0	0	0
26 - GRANTS	**6,313,516**	**6,261,003**	**6,265,421**	**8,766,003**	**7,451,103**	**7,823,669**
262104 - Contributions to other Int.Org	31,212	50,000	48,700	100,000	85,000	89,250
263301 - Transfer to Montserrado County Health System	100,000	200,000	200,000	175,000	148,750	156,188
263302 - Transfer-Redemption Hospital	675,000	425,000	325,000	420,000	357,000	374,850
263305 - Transfer-Sinoe County Health	100,000	235,000	235,000	150,000	127,500	133,875
263306 - Transfer to F. J. Grant Hospit	127,500	120,000	120,000	165,000	140,250	147,263
263307 - Transfer-Maryland Cout.Health	100,000	100,000	100,000	150,000	127,500	133,875
263308 - Transfer-J.J. Dossen Hospital	250,000	150,000	150,000	165,000	140,250	147,263
263309 - Cape Mount County Health Syst.	100,000	200,000	158,440	150,000	127,500	133,875
263310 - Transfer-Timothy Hospital	100,000	100,000	97,400	120,000	102,000	107,100
263312 - Transfer-Lofa County Health	105,000	110,000	107,140	170,000	144,500	151,725
263313 - Transfer to Kolahun Hospital	110,000	110,000	107,140	110,000	93,500	98,175
263314 - Transfer to Foya Boma Hospital (Lofa)	100,000	100,000	97,400	100,000	85,000	89,250
263315 - Transfer-Vahun Hospital (Lofa)	100,000	100,000	97,400	100,000	85,000	89,250
263318 - Grand Gedeh County Health Syst	100,000	100,000	97,400	150,000	127,500	133,875
263319 - Martha Tubman Memorial Hospital (Grand Gedeh	100,000	100,000	97,400	145,000	123,250	129,413
263322 - Bomi County Health System	100,000	135,000	132,400	150,000	127,500	133,875
263323 - Liberia Government Hospital Bomi	100,000	100,000	97,400	145,000	123,250	129,413
263324 - River Cess County Health System	125,000	100,000	100,000	150,000	127,500	133,875
263325 - St. Francis Hospital (River Cess County	85,000	100,000	100,000	145,000	123,250	129,413
263326 - Grand Kru County Health System	100,000	150,000	147,400	150,000	127,500	133,875
263327 - Rally Time Hospital (Grand Kru	100,000	100,000	97,400	145,000	123,250	129,413

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OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
263328 - Transfer-River Gee Health Sys.	100,000	140,000	140,000	250,000	212,500	223,125
263330 - Transfer-Gbarpolu County Healt	90,237	125,000	122,400	150,000	127,500	133,875
263334 - Transfer-Complimentary Div.	20,000	20,000	19,480	20,000	17,000	17,850
263342 - Tellewoyan Hospital (Lofa)	150,000	150,000	146,100	195,000	165,750	174,038
263351 - Transfer-Barclayville Health	20,000	20,000	20,000	20,000	17,000	17,850
263355 - Fish Town Hospital	100,000	110,000	110,000	155,000	131,750	138,338
263359 - Transfer-Duport Road Health	50,000	40,000	40,000	40,000	34,000	35,700
263360 - Transfer-Barnesville Health	35,000	40,000	40,000	40,000	34,000	35,700
263366 - Transfer to Pharmacy Division	20,000	20,000	19,480	20,000	17,000	17,850
263373 - Transfer to Clara Town Clinic	20,000	20,000	20,000	20,000	17,000	17,850
263375 - Maternal and Child Mortality Fund	30,000	30,000	29,220	30,000	25,500	26,775
263376 - Transfer to Plebo Health Cente	50,000	0	0	0	0	0
263382 - Bensonville Hospital/James N.	200,000	135,000	185,000	100,000	85,000	89,250
263386 - Transfer to Bensonville Health	145,000	100,000	100,000	100,000	85,000	89,250
263653 - Transfer to Benson hospital	75,000	0	0	100,000	85,000	89,250
263686 - Transfer to Glofaken Health Center	0	0	0	50,000	42,500	44,625
263691 - Transfer to Buchanan Government Hospital Feeding Program	0	0	0	200,000	170,000	178,500
263692 - Transfer to Manolu Clinic	0	0	0	110,000	93,500	98,175
263693 - Transfer to Bomah Clinic	0	0	0	40,000	34,000	35,700
263694 - Transfer to Leleh Heath Center Completion	0	0	0	75,000	63,750	66,938
263695 - Transfer to Ceayah Clinic	0	0	0	75,000	63,750	66,938
263696 - Transfer to One Health Liberia	0	0	0	200,000	170,000	178,500
263697 - Transfer to Massaquoi Town Health Center	0	0	0	50,000	42,500	44,625
263812 - Transfer to Gbedia Hospital (Rivercess(	150,000	150,000	150,000	150,000	127,500	133,875
263813 - Transfer to Emirates Hospital (Gbarpolu)	350,000	250,000	246,100	595,000	505,750	531,038
263814 - Transfer to Nursing Division	20,000	20,000	19,480	20,000	17,000	17,850
263815 - Transfer to Lofa Bridge Health Center	6,551	20,000	20,000	120,000	102,000	107,100
263816 - Transfer to Nyokolitahun Health Center	20,000	20,000	20,000	50,000	42,500	44,625
263817 - Transfer to Gov't Camp Health Center	5,621	20,000	20,000	20,000	17,000	17,850
263818 - Transfer to Community Health Services	20,000	20,000	20,000	20,000	17,000	17,850
263819 - Transfer to Non-Communicable Disease (NCD)	20,000	20,000	20,000	20,000	17,000	17,850
263820 - Transfer to Neglected Tropical Disease (NTD)	20,000	20,000	20,000	50,000	42,500	44,625
263821 - Transfer to Juazhn Health Center	20,000	20,000	20,000	20,000	17,000	17,850
263822 - Transfer to Ziah Town Clinic	20,000	20,000	20,000	20,000	17,000	17,850
264183 - Health Program & Core Support System Fund	86,000	126,003	278,401	251,003	213,353	224,021
264275 - Transfer to Jorwah Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264277 - Transfer to Gbarzon Health Center	20,000	20,000	20,000	20,000	17,000	17,850

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OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
264278 - Transfer to Konobo health Center	21,551	30,000	30,000	20,000	17,000	17,850
264279 - Transfer to Buah Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264280 - Transfer to Behwah Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264281 - Transfer to Bolahun Health Center	20,000	75,000	75,000	75,000	63,750	66,938
264282 - Transfer to Konia Health Center	20,000	40,000	40,000	40,000	34,000	35,700
264283 - Transfer to Kakata Health Center	99,999	50,000	50,000	50,000	42,500	44,625
264284 - Transfer to Marshall Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264285 - Transfer to Soniwen Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264286 - Transfer to TB Annex Hospital	78,750	100,000	100,000	100,000	85,000	89,250
264288 - Transfer to Chocolate City Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264289 - Transfer to New Georgia Community Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264290 - Transfer to RH Ferguson Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264291 - Transfer to Gbondoi Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264292 - Transfer to Nyehn Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264293 - Transfer to Karnplay Health Center	50,000	40,000	40,000	75,000	63,750	66,938
264294 - Transfer to Zekepa Health Center	20,000	20,000	20,000	40,000	34,000	35,700
264295 - Transfer to Boegeezay Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264296 - Transfer to Sarbo Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264297 - Transfer to Mental Health/Substance Use Disorders	50,000	75,000	75,000	75,000	63,750	66,938
264298 - National Diagnostic Center	75,000	75,000	73,050	75,000	63,750	66,938
264299 - Emergency medical Service	50,000	50,000	48,700	50,000	42,500	44,625
264300 - Blood Safety Center	50,000	50,000	48,700	50,000	42,500	44,625
264301 - National Infectious Disease Center	50,000	20,000	19,480	145,000	123,250	129,413
264304 - Dialysis Center	50,000	50,000	48,700	50,000	42,500	44,625
265201 - Transfer-Curran Hospital (Lofa	100,000	100,000	97,400	125,000	106,250	111,563
265215 - Jimmy Ville Clinic	0	100,000	100,000	75,000	63,750	66,938
265241 - Transfer to E and J Medical Center	100,000	100,000	100,000	240,000	204,000	214,200
265242 - Transfer to Christian Health Association	50,000	50,000	50,000	50,000	42,500	44,625
265243 - Transfer to Senji Health Center	50,000	75,000	73,050	100,000	85,000	89,250
265244 - Transfer Sasstown Health Center	50,000	50,000	48,700	50,000	42,500	44,625
265245 - Transfer Gblebo Health Center	25,000	25,000	25,000	25,000	21,250	22,313
265247 - Transfer to Bong Mines Hospital	130,000	100,000	100,000	100,000	85,000	89,250
265249 - Transfer to Jallalon Hospital	50,000	0	0	0	0	0
265251 - Transfer to Damballa Health Center	40,000	40,000	38,960	75,000	63,750	66,938
265253 - Doe-Swen Clinic	40,000	20,000	20,000	20,000	17,000	17,850
265254 - Buah Jratiken Clinic	40,000	20,000	20,000	20,000	17,000	17,850
265255 - Gbalakpo Clinic	36,095	20,000	20,000	20,000	17,000	17,850
265256 - Foyah Health Center	35,000	65,000	65,000	30,000	25,500	26,775
265257 - Gorblee Health Center	20,000	20,000	20,000	20,000	17,000	17,850

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OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
265334 - Nutrition Division	0	0	0	40,000	34,000	35,700
265335 - Environment Health	0	0	0	40,000	34,000	35,700
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**650,000**	**363,841**	**301,080**
332401 - Other Fixed Assets	0	0	0	650,000	363,841	301,080
31002 - Preventive Services	**1,619,184**	**3,803,838**	**4,415,328**	**7,003,838**	**4,246,168**	**3,742,052**
21 - COMPENSATION OF EMPLOYEES	**296,245**	**455,838**	**455,838**	**455,838**	**469,513**	**488,294**
211101 - Basic Salary - Civil Service	296,245	455,838	455,838	455,838	469,513	488,294
22 - USE OF GOODS AND SERVICES	**835,359**	**508,000**	**3,869,990**	**508,000**	**283,556**	**291,393**
221501 - Repair and Maintenance–Civil	236,118	0	1,150,000	0	0	0
221805 - Drugs and Medical Consumables	0	0	1,600,000	0	0	0
221814 - Vaccines and vaccination suppl	468,000	468,000	608,000	468,000	261,229	268,449
221816 - Family Planning Supplies	131,241	40,000	33,912	40,000	22,327	22,944
222109 - Operational Expenses	0	0	478,078	0	0	0
26 - GRANTS	**0**	**0**	**0**	**250,000**	**212,500**	**223,125**
263714 - Transfer to National Aids Program	0	0	0	100,000	85,000	89,250
265434 - Transfer to Hepatitis B Vaccination Program HBVP	0	0	0	150,000	127,500	133,875
31 - NON-FINANCIAL ASSETS	**487,580**	**2,840,000**	**89,500**	**90,000**	**90,000**	**99,000**
312201 - Transport Equipment–Vehicles	0	90,000	89,500	90,000	90,000	99,000
312401 - Other Fixed Assets	0	2,750,000	0	0	0	0
312402 - Cultivated Assets	487,580	0	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**5,700,000**	**3,190,599**	**2,640,240**
332401 - Other Fixed Assets	0	0	0	5,700,000	3,190,599	2,640,240
31004 - Planning, Research and Develop	**216,251**	**266,481**	**266,481**	**266,481**	**256,475**	**267,584**
21 - COMPENSATION OF EMPLOYEES	**116,251**	**166,481**	**166,481**	**166,481**	**171,475**	**178,334**
211101 - Basic Salary - Civil Service	116,251	166,481	166,481	166,481	171,475	178,334
26 - GRANTS	**100,000**	**100,000**	**100,000**	**100,000**	**85,000**	**89,250**
263361 - Transfer-South East.Midwifery	100,000	100,000	100,000	100,000	85,000	89,250
31005 - Health and Vital Statistics	**607,472**	**1,889,880**	**1,889,880**	**1,889,880**	**1,946,576**	**2,024,439**
21 - COMPENSATION OF EMPLOYEES	**607,472**	**1,889,880**	**1,889,880**	**1,889,880**	**1,946,576**	**2,024,439**
211101 - Basic Salary - Civil Service	607,472	1,889,880	1,889,880	1,889,880	1,946,576	2,024,439
31006 - Administration and Management	**10,975,098**	**11,096,409**	**11,346,196**	**12,190,531**	**11,726,132**	**12,195,337**
21 - COMPENSATION OF EMPLOYEES	**9,325,955**	**9,338,209**	**9,338,209**	**9,538,209**	**9,824,355**	**10,217,329**
211101 - Basic Salary - Civil Service	9,325,955	9,338,209	9,338,209	9,538,209	9,824,355	10,217,329
22 - USE OF GOODS AND SERVICES	**1,599,143**	**1,708,200**	**1,949,287**	**1,222,322**	**682,277**	**701,133**
221101 - Foreign Travel-Means of travel	10,796	85,000	25,000	85,000	47,446	48,757
221102 - ForeignTravel-Daily Subsistence Allowance	7,329	155,000	19,500	105,000	58,609	60,229
221103 - Foreign Travel-Incidental Allowance	280	6,000	6,000	6,000	3,349	3,442
221104 - Domestic Travel-Means of Travel	0	15,000	15,000	15,000	8,373	8,604
221105 - Domestic Travel-Daily Subsistence Allowance	0	40,000	26,000	40,000	22,327	22,944

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221201 - Electricity	0	60,000	110,000	60,000	33,491	34,417
221202 - Water and Sewage	29,600	30,000	30,000	30,000	16,745	17,208
221203 - Telecommunications, Internet, Postage and Courier	0	15,000	15,000	15,000	8,373	8,604
221401 - Fuel and Lubricants - Vehicles	75,000	75,000	175,000	75,000	41,864	43,021
221402 - Fuel and Lubricants – Generator	127,993	150,000	235,000	150,000	83,727	86,041
221501 - Repair and Maintenance–Civil	261,715	140,000	65,000	145,000	80,936	83,173
221502 - Repairs and Maintenance - Vehicle	44,580	50,000	40,000	40,000	22,327	22,944
221601 - Cleaning Materials and service	30,000	30,000	26,922	26,922	15,027	15,442
221602 - Stationery	25,000	25,000	25,000	25,000	13,955	14,341
221603 - Printing, Binding,Publication	0	12,000	12,000	12,000	6,698	6,883
222102 - Workshops,Conferences,Siminars	690,000	513,000	413,000	30,000	16,745	17,208
222113 - Guard and Security Services	283,200	283,200	283,200	338,400	188,889	194,109
222123 - Other Compensations	0	0	403,665	0	0	0
223106 - Vehicle Insurance	13,650	24,000	24,000	24,000	13,396	13,766
25 - SUBSIDIES	**0**	**0**	**0**	**80,000**	**72,000**	**72,000**
253129 - Subsidy to Shara Health Center	0	0	0	40,000	36,000	36,000
253130 - subsidy to Sacred Clinic	0	0	0	40,000	36,000	36,000
26 - GRANTS	**50,000**	**50,000**	**58,700**	**1,350,000**	**1,147,500**	**1,204,875**
262104 - Contributions to other Int.Org	0	0	10,000	0	0	0
263648 - Transfer to Gender Responsive Planning & Budgeting (GRPB)	50,000	50,000	48,700	50,000	42,500	44,625
265342 - Transfer to New Redemption Hospital	0	0	0	1,300,000	1,105,000	1,160,250
Grand Total	59,677,390	68,962,516	67,221,425	77,772,447	68,169,963	70,092,952

311 - John F. Kennedy Medical Center

Policy Note

Mission

The John F. Kennedy Medical Center was established by an Act of Legislature on May 3, 1972, as an autonomous agency of the Government of Liberia. When dedicated, the Medical Center was composed of four institutions: John F. Kennedy Memorial Hospital; Maternity Hospital; Tubman National Institute of Medical Arts (a paramedical and nursing school); and Catherine Mills Rehabilitation Hospital (a psychiatric care facility). Currently, the hospital serves as a tertiary health care facility, which is the main referral center for the entire nation's primary and secondary health care system. It is also the Teaching Hospital for the Dogliotti School of Medicine.

Achievements (FY2025)

Increase in donated medical items for newborn care at the Maternity Hospital and learning aids for the Environmental Health Lab at TNIMA; initiate a job training program at the Imaging Unit; open the JFK Oncology Unit to serve cancer patients; install an autoclave for sterilization and a solar backup system at the central sterilization unit; strengthen and expand JFK Hospital's capacities; launch TNIMA post-basic training in nurse anesthesia and perioperative nursing, as well as basic training in medical technology.

Objectives (FY2026)

To expand the range of specialized medical and surgical services by the end of December 2026. To provide timely and appropriate specialized care services by the end of December 2026. To ensure the availability of quality drugs and medical supplies at JFK Hospital, Liberia Friendship Maternity Center, and E.S. Grant Mental Health Hospital, 100% of the time by December 2026. To have modern diagnostic and imaging equipment installed at JFK Diagnostic and Imaging Center by December 2026. To offer timely, safe, appropriate, and effective maternal, newborn, and child health services around the clock. To improve access to mental health, neurological, and substance abuse services by December 2026. To institutionalize healthcare quality management across all areas at JFK by the end of December 2026. To strengthen nursing and midwifery care practices and standards by December 2026. To upgrade water and sanitation facilities at JFK Hospital, Liberia Friendship Maternity Center, and E.S. Grant Mental Health Hospital by December 2026.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
311 - John F. Kennedy Medical Center	472	492	964	472	492	964	472	492	964

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	5,524,179	6,484,628	6,178,417	6,484,628	6,679,167	6,946,334
22 - USE OF GOODS AND SERVICES	686,622	607,773	3,307,772	577,773	322,501	331,414
31 - NON-FINANCIAL ASSETS	0	1,980,000	72,000	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	2,100,000	1,175,484	972,720
Grand Total	6,210,801	9,072,401	9,558,189	9,162,401	8,177,152	8,250,468

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31101 -Administration and Management	6,210,801	9,072,401	9,558,189	9,162,401	8,177,152	8,250,468
Grand Total	6,210,801	9,072,401	9,558,189	9,162,401	8,177,152	8,250,468

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**1,900,000**	**2,649,999**	**2,100,000**	**1,175,484**	**972,720**
021700 - Renovation and Rehabilitation	-	-	-	700,000	391,828	324,240
023837 - Construction of MFDP New Headquarter	-	-	4,253	-	-	-
023850 - JFK Power Project	-	400,000	600,000	-	-	-

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
023851 - Strengthening and Expansion of JFK Hospital's Capacities	-	1,500,000	1,700,000	-	-	-
023888 - Real Property Valuation for Enhance Collection & County Sharing	-	-	345,746	-	-	-
025300 - Renovation of TNIMA	-	-	-	400,000	223,902	185,280
096800 - Renovation and Rehibiliation of Health Facilities	-	-	-	1,000,000	559,754	463,200
Grand Total	0	1,900,000	2,649,999	2,100,000	1,175,484	972,720

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**5,524,179**	**6,484,628**	**6,178,417**	**6,484,628**	**6,679,167**	**6,946,334**
211101 - Basic Salary - Civil Service	5,524,179	6,484,628	6,178,417	6,484,628	6,679,167	6,946,334
22 - USE OF GOODS AND SERVICES	**686,622**	**607,773**	**3,307,772**	**577,773**	**322,501**	**331,414**
221401 - Fuel and Lubricants - Vehicles	35,450	35,450	35,450	35,000	19,536	20,076
221402 - Fuel and Lubricants – Generator	85,374	85,374	85,374	44,307	24,731	25,414
221501 - Repair and Maintenance–Civil	30,000	30,000	30,000	20,000	11,164	11,473
221502 - Repairs and Maintenance - Vehicle	9,720	9,720	9,720	12,000	6,698	6,883
221503 - Repairs and Maintenance–Generator	27,000	18,000	18,000	18,000	10,047	10,325
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	0	1,660,000	0	0	0
221505 - Repairs and Maintenance– ICT	3,432	10,000	16,000	10,000	5,582	5,736
221601 - Cleaning Materials and service	97,654	71,655	71,655	50,000	27,909	28,680
221602 - Stationery	0	0	3,000	0	0	0
221603 - Printing, Binding,Publication	16,998	18,147	18,147	10,000	5,582	5,736
221801 - Laboratory Consumables	86,231	80,231	180,230	90,231	50,365	51,757
221805 - Drugs and Medical Consumables	217,582	182,015	482,015	220,495	123,076	126,478
222102 - Workshops,Conferences,Siminars	0	0	8,000	0	0	0
222103 - Food and Catering Services	70,500	60,500	60,500	60,500	33,770	34,703
222104 - Equipment and Household Materi	0	0	600,000	0	0	0
222123 - Other Compensations	0	0	23,000	0	0	0
223106 - Vehicle Insurance	6,681	6,681	6,681	7,240	4,041	4,153
31 - NON-FINANCIAL ASSETS	**0**	**1,980,000**	**72,000**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	0	80,000	72,000	0	0	0
312401 - Other Fixed Assets	0	1,900,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**2,100,000**	**1,175,484**	**972,720**
332401 - Other Fixed Assets	0	0	0	2,100,000	1,175,484	972,720
Grand Total	6,210,801	9,072,401	9,558,189	9,162,401	8,177,152	8,250,468

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	6,210,801	9,072,401	9,558,189	9,162,401	8,177,152	8,250,468

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Grand Total	6,210,801	9,072,401	9,558,189	9,162,401	8,177,152	8,250,468

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31101 - Administration and Management	**6,210,801**	**9,072,401**	**9,558,189**	**9,162,401**	**8,177,152**	**8,250,468**
21 - COMPENSATION OF EMPLOYEES	**5,524,179**	**6,484,628**	**6,178,417**	**6,484,628**	**6,679,167**	**6,946,334**
22 - USE OF GOODS AND SERVICES	**686,622**	**607,773**	**3,307,772**	**577,773**	**322,501**	**331,414**
31 - NON-FINANCIAL ASSETS	**0**	**1,980,000**	**72,000**	**0**	**0**	**0**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**2,100,000**	**1,175,484**	**972,720**
Grand Total	6,210,801	9,072,401	9,558,189	9,162,401	8,177,152	8,250,468

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31101 - Administration and Management	**6,210,801**	**9,072,401**	**9,558,189**	**9,162,401**	**8,177,152**	**8,250,468**
21 - COMPENSATION OF EMPLOYEES	**5,524,179**	**6,484,628**	**6,178,417**	**6,484,628**	**6,679,167**	**6,946,334**
211101 - Basic Salary - Civil Service	5,524,179	6,484,628	6,178,417	6,484,628	6,679,167	6,946,334
22 - USE OF GOODS AND SERVICES	**686,622**	**607,773**	**3,307,772**	**577,773**	**322,501**	**331,414**
221401 - Fuel and Lubricants - Vehicles	35,450	35,450	35,450	35,000	19,536	20,076
221402 - Fuel and Lubricants – Generator	85,374	85,374	85,374	44,307	24,731	25,414
221501 - Repair and Maintenance–Civil	30,000	30,000	30,000	20,000	11,164	11,473
221502 - Repairs and Maintenance - Vehicle	9,720	9,720	9,720	12,000	6,698	6,883
221503 - Repairs and Maintenance–Generator	27,000	18,000	18,000	18,000	10,047	10,325
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	0	1,660,000	0	0	0
221505 - Repairs and Maintenance– ICT	3,432	10,000	16,000	10,000	5,582	5,736
221601 - Cleaning Materials and service	97,654	71,655	71,655	50,000	27,909	28,680
221602 - Stationery	0	0	3,000	0	0	0
221603 - Printing, Binding,Publication	16,998	18,147	18,147	10,000	5,582	5,736
221801 - Laboratory Consumables	86,231	80,231	180,230	90,231	50,365	51,757
221805 - Drugs and Medical Consumables	217,582	182,015	482,015	220,495	123,076	126,478
222102 - Workshops,Conferences,Siminars	0	0	8,000	0	0	0
222103 - Food and Catering Services	70,500	60,500	60,500	60,500	33,770	34,703
222104 - Equipment and Household Materi	0	0	600,000	0	0	0
222123 - Other Compensations	0	0	23,000	0	0	0
223106 - Vehicle Insurance	6,681	6,681	6,681	7,240	4,041	4,153
31 - NON-FINANCIAL ASSETS	**0**	**1,980,000**	**72,000**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	0	80,000	72,000	0	0	0
312401 - Other Fixed Assets	0	1,900,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**2,100,000**	**1,175,484**	**972,720**
332401 - Other Fixed Assets	0	0	0	2,100,000	1,175,484	972,720

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Grand Total	6,210,801	9,072,401	9,558,189	9,162,401	8,177,152	8,250,468

312 - Phebe Hospital and School of Nursing

Policy Note

Mission

The Hospital and School of Nursing was established by an Act of the Legislature on June 4, 1962, as a government referral hospital. The Act authorizes the institution to conduct evangelistic, educational, and charitable activities and to recruit and train nurses. Phebe Training Program is a Christian institution dedicated to educating and training health professionals to serve mankind, regardless of race, religion, culture, or economic background. It offers opportunities that promote higher education and sustainability within Liberia's healthcare system.

Achievements (FY2025)

9,055 patients received adequate and affordable secondary health care services, 21 medical students were trained, and outpatient, surgical, and medical services were provided at all levels.

Objectives (FY2026)

Deliver quality maternal health care services across the continuum of care, increase access to basic and comprehensive emergency obstetric care, and enhance the capacity of the health care system to provide early and timely treatment for fistula survivors.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
312 - Phebe Hospital & School of Nursing	168	79	247	168	79	247	168	79	247

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	799,021	873,099	786,781	856,299	881,988	917,268
22 - USE OF GOODS AND SERVICES	177,598	377,600	377,600	394,400	220,146	226,231
26 - GRANTS	27,000	27,600	26,882	27,600	23,460	24,633
31 - NON-FINANCIAL ASSETS	60,000	0	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	800,000	447,803	370,560
Grand Total	1,063,619	1,278,299	1,191,263	2,078,299	1,573,397	1,538,692

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31201 -Administration and Management	1,063,619	1,278,299	1,191,263	2,078,299	1,573,397	1,538,692
Grand Total	1,063,619	1,278,299	1,191,263	2,078,299	1,573,397	1,538,692

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**0**	**0**	**800,000**	**447,803**	**370,560**
096800 - Renovation and Rehabilitation of Health Facilities	-	-	-	800,000	447,803	370,560
Grand Total	0	0	0	800,000	447,803	370,560

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**799,021**	**873,099**	**786,781**	**856,299**	**881,988**	**917,268**
211101 - Basic Salary - Civil Service	799,021	873,099	786,781	856,299	881,988	917,268

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
22 - USE OF GOODS AND SERVICES	**177,598**	**377,600**	**377,600**	**394,400**	**220,146**	**226,231**
221201 - Electricity	0	51,600	51,600	25,000	13,955	14,341
221401 - Fuel and Lubricants - Vehicles	5,000	11,960	11,960	10,200	5,693	5,850
221402 - Fuel and Lubricants – Generator	10,000	50,000	50,000	38,000	21,211	21,797
221501 - Repair and Maintenance–Civil	0	19,800	19,800	88,009	49,125	50,483
221502 - Repairs and Maintenance - Vehicle	0	16,800	16,800	10,800	6,028	6,195
221601 - Cleaning Materials and service	15,000	18,000	18,000	20,000	11,164	11,473
221602 - Stationery	0	19,740	19,740	11,300	6,307	6,481
221603 - Printing, Binding,Publication	0	0	0	4,800	2,679	2,753
221801 - Laboratory Consumables	0	0	0	33,900	18,922	19,445
221805 - Drugs and Medical Consumables	147,598	189,700	189,700	152,391	85,062	87,413
26 - GRANTS	**27,000**	**27,600**	**26,882**	**27,600**	**23,460**	**24,633**
263364 - Transfer-Rural Heath Institute	27,000	27,600	26,882	27,600	23,460	24,633
31 - NON-FINANCIAL ASSETS	**60,000**	**0**	**0**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	60,000	0	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**800,000**	**447,803**	**370,560**
332401 - Other Fixed Assets	0	0	0	800,000	447,803	370,560
Grand Total	1,063,619	1,278,299	1,191,263	2,078,299	1,573,397	1,538,692

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
02 - BONG COUNTY	1,063,619	1,278,299	1,191,263	2,078,299	1,573,397	1,538,692
Grand Total	1,063,619	1,278,299	1,191,263	2,078,299	1,573,397	1,538,692

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31201 - Administration and Management	**1,063,619**	**1,278,299**	**1,191,263**	**2,078,299**	**1,573,397**	**1,538,692**
21 - COMPENSATION OF EMPLOYEES	**799,021**	**873,099**	**786,781**	**856,299**	**881,988**	**917,268**
22 - USE OF GOODS AND SERVICES	**177,598**	**377,600**	**377,600**	**394,400**	**220,146**	**226,231**
26 - GRANTS	**27,000**	**27,600**	**26,882**	**27,600**	**23,460**	**24,633**
31 - NON-FINANCIAL ASSETS	**60,000**	**0**	**0**	**0**	**0**	**0**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**800,000**	**447,803**	**370,560**
Grand Total	1,063,619	1,278,299	1,191,263	2,078,299	1,573,397	1,538,692

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31201 - Administration and Management	**1,063,619**	**1,278,299**	**1,191,263**	**2,078,299**	**1,573,397**	**1,538,692**
21 - COMPENSATION OF EMPLOYEES	**799,021**	**873,099**	**786,781**	**856,299**	**881,988**	**917,268**
211101 - Basic Salary - Civil Service	799,021	873,099	786,781	856,299	881,988	917,268

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
22 - USE OF GOODS AND SERVICES	**177,598**	**377,600**	**377,600**	**394,400**	**220,146**	**226,231**
221201 - Electricity	0	51,600	51,600	25,000	13,955	14,341
221401 - Fuel and Lubricants - Vehicles	5,000	11,960	11,960	10,200	5,693	5,850
221402 - Fuel and Lubricants – Generator	10,000	50,000	50,000	38,000	21,211	21,797
221501 - Repair and Maintenance–Civil	0	19,800	19,800	88,009	49,125	50,483
221502 - Repairs and Maintenance - Vehicle	0	16,800	16,800	10,800	6,028	6,195
221601 - Cleaning Materials and service	15,000	18,000	18,000	20,000	11,164	11,473
221602 - Stationery	0	19,740	19,740	11,300	6,307	6,481
221603 - Printing, Binding,Publication	0	0	0	4,800	2,679	2,753
221801 - Laboratory Consumables	0	0	0	33,900	18,922	19,445
221805 - Drugs and Medical Consumables	147,598	189,700	189,700	152,391	85,062	87,413
26 - GRANTS	**27,000**	**27,600**	**26,882**	**27,600**	**23,460**	**24,633**
263364 - Transfer-Rural Heath Institute	27,000	27,600	26,882	27,600	23,460	24,633
31 - NON-FINANCIAL ASSETS	**60,000**	**0**	**0**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	60,000	0	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**800,000**	**447,803**	**370,560**
332401 - Other Fixed Assets	0	0	0	800,000	447,803	370,560
Grand Total	1,063,619	1,278,299	1,191,263	2,078,299	1,573,397	1,538,692

336 - Liberia Board for Nursing and Midwifery

Policy Note

Mission

An Act grants autonomy to the Liberian Board for Nursing & Midwifery to regulate and monitor nursing and midwifery practice in Liberia. The Board's mandate is to: • Accredit nursing and midwifery institutions in Liberia • Develop and harmonize nursing and midwifery curricula; ensure adherence • Establish procedures and guidelines for licensing all persons practicing nursing and midwifery • Register and license all nurses and midwives • Ensure the continuing competency of the active nursing and midwifery workforce • Determine disciplinary actions for violations of nursing and midwifery professional standards. The mission of the Liberian Board for Nursing and Midwifery is to protect the public's health and safety by providing reasonable assurance that those who practice nursing and midwifery are competent and ethical practitioners with the necessary knowledge and skills required by their titles and roles.

Achievements (FY2025)

No information provided by the spending entity.

Objectives (FY2026)

To regulating the nursing and midwifery profession in the Republic of Liberia and to lead nursing and midwifery development to their highest level of excellence for the health and safety of the public.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
336 - Lib Board for Nurse Midwifer	6	8	14	6	8	14	6	8	14

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	120,589	153,876	138,424	153,876	158,492	164,832
22 - USE OF GOODS AND SERVICES	0	18,613	0	18,613	10,388	10,676
Grand Total	120,589	172,489	138,424	172,489	168,880	175,508

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33601 -Administration	120,589	172,489	138,424	172,489	168,880	175,508
Grand Total	120,589	172,489	138,424	172,489	168,880	175,508

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**120,589**	**153,876**	**138,424**	**153,876**	**158,492**	**164,832**
211101 - Basic Salary - Civil Service	120,589	153,876	138,424	153,876	158,492	164,832
22 - USE OF GOODS AND SERVICES	**0**	**18,613**	**0**	**18,613**	**10,388**	**10,676**
221104 - Domestic Travel-Means of Travel	0	2,500	0	2,500	1,395	1,434
221201 - Electricity	0	500	0	500	279	287
221208 - Internet Provider Services	0	265	0	265	148	152
221209 - Scratch- Cards	0	1,448	0	1,448	808	830
221401 - Fuel and Lubricants - Vehicles	0	4,500	0	3,432	1,916	1,969
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	2,700	0	3,882	2,167	2,227
221601 - Cleaning Materials and service	0	2,750	0	2,636	1,471	1,512
221602 - Stationery	0	2,500	0	2,500	1,395	1,434

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221603 - Printing, Binding,Publication	0	1,450	0	1,450	809	831
Grand Total	120,589	172,489	138,424	172,489	168,880	175,508

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	120,589	172,489	138,424	172,489	168,880	175,508
Grand Total	120,589	172,489	138,424	172,489	168,880	175,508

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33601 - Administration	**120,589**	**172,489**	**138,424**	**172,489**	**168,880**	**175,508**
21 - COMPENSATION OF EMPLOYEES	**120,589**	**153,876**	**138,424**	**153,876**	**158,492**	**164,832**
22 - USE OF GOODS AND SERVICES	**0**	**18,613**	**0**	**18,613**	**10,388**	**10,676**
Grand Total	120,589	172,489	138,424	172,489	168,880	175,508

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33601 - Administration	**120,589**	**172,489**	**138,424**	**172,489**	**168,880**	**175,508**
21 - COMPENSATION OF EMPLOYEES	**120,589**	**153,876**	**138,424**	**153,876**	**158,492**	**164,832**
211101 - Basic Salary - Civil Service	120,589	153,876	138,424	153,876	158,492	164,832
22 - USE OF GOODS AND SERVICES	**0**	**18,613**	**0**	**18,613**	**10,388**	**10,676**
221104 - Domestic Travel-Means of Travel	0	2,500	0	2,500	1,395	1,434
221201 - Electricity	0	500	0	500	279	287
221208 - Internet Provider Services	0	265	0	265	148	152
221209 - Scratch- Cards	0	1,448	0	1,448	808	830
221401 - Fuel and Lubricants - Vehicles	0	4,500	0	3,432	1,916	1,969
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	2,700	0	3,882	2,167	2,227
221601 - Cleaning Materials and service	0	2,750	0	2,636	1,471	1,512
221602 - Stationery	0	2,500	0	2,500	1,395	1,434
221603 - Printing, Binding,Publication	0	1,450	0	1,450	809	831
Grand Total	120,589	172,489	138,424	172,489	168,880	175,508

337 - Liberia Pharmacy Board

Policy Note

Mission

The Liberia Pharmacy Board (LPB) was established by an Act of the National Legislature in 1967 with the mandate to advise the Minister of Health on pharmaceutical matters and issue an annual license to professional pharmacists/dispensers as well as to inspect and monitor the retail, pharmaceutical sector. It was established as a specialized body of the Liberia health sector servicing as the directing and coordinating authority for the practice of pharmacy in Liberia.

Achievements (FY2025)

Registered and inspected eight hundred (800) pharmaceutical outlets, successfully evaluated and licensed 28 Pharmacists and 32 Dispensers, surveyed hospital dispensaries in selected hospitals and clinics in Montserrado County, and monitored intern pharmacists at their various areas of assignment for performance evaluation.

Objectives (FY2026)

Strengthening the capacity of the regulatory agency for regulatory policy full implementation, Strengthening Regulatory Authority Premise Registration System, Improving Medicine Safety and Appropriate Use through Monitoring and Supervision, and Conduct Complete Nationwide Coverage for Regulation of Pharmacy Practice and inspection activities

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
337 - Liberia Pharmacy Board	54	11	65	54	11	65	54	11	65

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	237,206	219,459	480,128	536,259	552,347	574,441
22 - USE OF GOODS AND SERVICES	3,904	15,652	15,619	15,652	8,736	8,977
31 - NON-FINANCIAL ASSETS	0	22,000	22,000	0	0	0
Grand Total	241,110	257,111	517,747	551,911	561,083	583,418

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33701 -Administration	241,110	257,111	517,747	551,911	561,083	583,418
Grand Total	241,110	257,111	517,747	551,911	561,083	583,418

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**237,206**	**219,459**	**480,128**	**536,259**	**552,347**	**574,441**
211101 - Basic Salary - Civil Service	237,206	219,459	480,128	536,259	552,347	574,441
22 - USE OF GOODS AND SERVICES	**3,904**	**15,652**	**15,619**	**15,652**	**8,736**	**8,977**
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	0	2,943	1,643	1,688
221401 - Fuel and Lubricants - Vehicles	1,826	6,615	6,582	4,045	2,258	2,320
221402 - Fuel and Lubricants – Generator	0	0	0	4,664	2,603	2,675
221502 - Repairs and Maintenance - Vehicle	1,216	4,287	4,287	2,000	1,116	1,147
221602 - Stationery	862	4,750	4,750	2,000	1,116	1,147
31 - NON-FINANCIAL ASSETS	**0**	**22,000**	**22,000**	**0**	**0**	**0**

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
312201 - Transport Equipment–Vehicles	0	22,000	22,000	0	0	0
Grand Total	241,110	257,111	517,747	551,911	561,083	583,418

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	241,110	257,111	517,747	551,911	561,083	583,418
Grand Total	241,110	257,111	517,747	551,911	561,083	583,418

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33701 - Administration	**241,110**	**257,111**	**517,747**	**551,911**	**561,083**	**583,418**
21 - COMPENSATION OF EMPLOYEES	**237,206**	**219,459**	**480,128**	**536,259**	**552,347**	**574,441**
22 - USE OF GOODS AND SERVICES	**3,904**	**15,652**	**15,619**	**15,652**	**8,736**	**8,977**
31 - NON-FINANCIAL ASSETS	**0**	**22,000**	**22,000**	**0**	**0**	**0**
Grand Total	241,110	257,111	517,747	551,911	561,083	583,418

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33701 - Administration	**241,110**	**257,111**	**517,747**	**551,911**	**561,083**	**583,418**
21 - COMPENSATION OF EMPLOYEES	**237,206**	**219,459**	**480,128**	**536,259**	**552,347**	**574,441**
211101 - Basic Salary - Civil Service	237,206	219,459	480,128	536,259	552,347	574,441
22 - USE OF GOODS AND SERVICES	**3,904**	**15,652**	**15,619**	**15,652**	**8,736**	**8,977**
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	0	2,943	1,643	1,688
221401 - Fuel and Lubricants - Vehicles	1,826	6,615	6,582	4,045	2,258	2,320
221402 - Fuel and Lubricants – Generator	0	0	0	4,664	2,603	2,675
221502 - Repairs and Maintenance - Vehicle	1,216	4,287	4,287	2,000	1,116	1,147
221602 - Stationery	862	4,750	4,750	2,000	1,116	1,147
31 - NON-FINANCIAL ASSETS	**0**	**22,000**	**22,000**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	0	22,000	22,000	0	0	0
Grand Total	241,110	257,111	517,747	551,911	561,083	583,418

338 - Liberia Medical and Dental Council

Policy Note

Mission

The Liberia Medical and Dental Council was established by an act of the National Legislature amending Part VII chapter 61, an act adopting a New Public Health Law Known as Title 33 of the Liberian Code of law as revised (1997) as an Autonomous agency with exclusive power and authority to regulate and monitor medical practice within the Republic of Liberia. This act was approved on March 25, 2010, and printed on April 14, 2010. In view of the importance of improving the quality of health services in Liberia and maintain patient safety, as well as, the anticipated socioeconomic benefits that can be derived thereof, the council is in the process of implementing programs and establishing policies that achieve its statutory mandate.

Achievements (FY2025)

Registrar General completed Standardization Training in China from May 2-24, 2025, in collaboration with the Ministry of Health. Internship 36 Liberians completed internship rotation and are now Licensed General Practitioners in 2025; have been assigned by the Government of Liberia through the Ministry of Health, and Cases of Medical Negligence or Malpractices heard and concluded were 4, and mid-2025 were 2. Four (4) other cases in 2025 are ongoing.

Objectives (FY2026)

Standardize training institution quality • Ensure ongoing competence and ethics among practitioners • Enhance efficiency through IT systems • Strengthen collaboration and visibility • Improve internal leadership and operational performance • Licensure of qualified health care professionals • Certification of all Health Facilities in Liberia • Adjudicating cases of medical malpractice.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
338 - Liberial Medical Dental Coun	47	22	69	47	22	69	47	22	69

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	530,252	429,358	707,615	891,040	917,771	954,482
22 - USE OF GOODS AND SERVICES	44,285	163,104	259,016	163,104	91,043	93,560
Grand Total	574,537	592,462	966,631	1,054,144	1,008,814	1,048,042

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33801 -Administration	574,537	592,462	966,631	1,054,144	1,008,814	1,048,042
Grand Total	574,537	592,462	966,631	1,054,144	1,008,814	1,048,042

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**0**	**97,200**	**0**	**0**	**0**
097500 - Robert International Airport Up-Grade	-	-	97,200	-	-	-
Grand Total	0	0	97,200	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**530,252**	**429,358**	**707,615**	**891,040**	**917,771**	**954,482**
211101 - Basic Salary - Civil Service	530,252	429,358	707,615	891,040	917,771	954,482
22 - USE OF GOODS AND SERVICES	**44,285**	**163,104**	**259,016**	**163,104**	**91,043**	**93,560**

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221105 - Domestic Travel-Daily Subsistence Allowance	2,461	50,000	48,712	53,000	29,584	30,402
221203 - Telecommunications, Internet, Postage and Courier	0	2,500	2,500	6,000	3,349	3,442
221303 - Office Build. Rental and Lease	29,986	30,000	0	0	0	0
221401 - Fuel and Lubricants - Vehicles	3,197	20,000	20,000	15,000	8,373	8,604
221402 - Fuel and Lubricants – Generator	0	0	0	2,000	1,116	1,147
221501 - Repair and Maintenance–Civil	0	0	30,000	38,000	21,211	21,797
221502 - Repairs and Maintenance - Vehicle	2,458	20,500	20,500	10,000	5,582	5,736
221602 - Stationery	5,445	25,000	25,000	25,000	13,955	14,341
221603 - Printing, Binding,Publication	738	5,000	5,000	4,000	2,233	2,295
221605 - Computer Supplies and ICT Services	0	10,104	10,104	10,104	5,640	5,796
222123 - Other Compensations	0	0	97,200	0	0	0
Grand Total	574,537	592,462	966,631	1,054,144	1,008,814	1,048,042

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	574,537	592,462	966,631	1,054,144	1,008,814	1,048,042
Grand Total	574,537	592,462	966,631	1,054,144	1,008,814	1,048,042

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33801 - Administration	**574,537**	**592,462**	**966,631**	**1,054,144**	**1,008,814**	**1,048,042**
21 - COMPENSATION OF EMPLOYEES	**530,252**	**429,358**	**707,615**	**891,040**	**917,771**	**954,482**
22 - USE OF GOODS AND SERVICES	**44,285**	**163,104**	**259,016**	**163,104**	**91,043**	**93,560**
Grand Total	574,537	592,462	966,631	1,054,144	1,008,814	1,048,042

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33801 - Administration	**574,537**	**592,462**	**966,631**	**1,054,144**	**1,008,814**	**1,048,042**
21 - COMPENSATION OF EMPLOYEES	**530,252**	**429,358**	**707,615**	**891,040**	**917,771**	**954,482**
211101 - Basic Salary - Civil Service	530,252	429,358	707,615	891,040	917,771	954,482
22 - USE OF GOODS AND SERVICES	**44,285**	**163,104**	**259,016**	**163,104**	**91,043**	**93,560**
221105 - Domestic Travel-Daily Subsistence Allowance	2,461	50,000	48,712	53,000	29,584	30,402
221203 - Telecommunications, Internet, Postage and Courier	0	2,500	2,500	6,000	3,349	3,442
221303 - Office Build. Rental and Lease	29,986	30,000	0	0	0	0
221401 - Fuel and Lubricants - Vehicles	3,197	20,000	20,000	15,000	8,373	8,604
221402 - Fuel and Lubricants – Generator	0	0	0	2,000	1,116	1,147

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221501 - Repair and Maintenance–Civil	0	0	30,000	38,000	21,211	21,797
221502 - Repairs and Maintenance - Vehicle	2,458	20,500	20,500	10,000	5,582	5,736
221602 - Stationery	5,445	25,000	25,000	25,000	13,955	14,341
221603 - Printing, Binding,Publication	738	5,000	5,000	4,000	2,233	2,295
221605 - Computer Supplies and ICT Services	0	10,104	10,104	10,104	5,640	5,796
222123 - Other Compensations	0	0	97,200	0	0	0
Grand Total	574,537	592,462	966,631	1,054,144	1,008,814	1,048,042

339 - Liberia College of Physicians and Surgeons

Policy Note

Mission

An Act of the National Legislature created the Liberia College of Physicians & Surgeons (LCPS) on December 17, 2012, to train medical specialist in the initial four core disciplines of Surgery, Internal Medicine, and Pediatrics Obstetrics/Gynecology with other disciplines to be included in the future. The LCPS will also train Liberian Medical Specialists who will demonstrate the highest standard of medical excellence as they provide health care delivery to our people across the fifteen counties of Liberia.

Achievements (FY2025)

Graduation of 17 Resident Doctors in several specialties to conclude Internal Medicine, Paediatrics, General Surgery, Obstetrics & Gynaecology, Psychiatry, and Family Medicine. The first two Fellows by Examination were also inducted from the Surgical sub-specialties of Urology and Traumatology • Four of the nine specialist doctors training abroad returned with fellowship in Psychiatry, Urology, Anaesthesiology and General Surgery • WACP and WACS carried accreditation of 7 faculty – Internal Medicine, Paediatrics, Psychiatry, General Surgery, Obstetrics and Gynaecology, and Ophthalmology at JFK Medical Center; and Family Medicine at ELWA and JJ Dosen Hospitals. • Successful hosting of LCPS 8th Annual General and Scientific Meeting (AGSM), comprising a scientific session, a convocation, and an annual general meeting. Participants were from Nigeria, Ghana, the United States, and Liberia.

Objectives (FY2026)

To ensure that by 2029, LCPS would have trained at least 120 Liberian Medical Specialists and inducted as Members and Fellows in the areas of Internal Medicine, Pediatrics, Family Medicine, Psychiatry, General Surgery, Obstetrics and Gynecology, Ophthalmology, Community Health, Radiology and Anesthesiology to be able to manage specialize medical conditions relating to these fields locally which would save the average citizens the financial burdens of flying abroad for quality medical attention; Provide support for accreditations of training institutions and continuous professional development. By achieving these supports and adequate collaboration with training institutions and professional development of Specialized Doctors, there will be a comprehensive approach that includes preparedness, detection, and other response mechanisms that may impact the nation's health sector.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
339 - Liberia College of Physicians	16	9	25	16	9	25	16	9	25

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	750,033	1,077,240	847,624	1,100,823	1,133,848	1,179,202
22 - USE OF GOODS AND SERVICES	175,509	239,701	181,428	201,301	112,362	115,467
31 - NON-FINANCIAL ASSETS	0	22,000	22,000	38,400	38,400	42,240
Grand Total	925,542	1,338,941	1,051,052	1,340,524	1,284,610	1,336,909

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33901 -Administration	925,542	1,338,941	1,051,052	1,340,524	1,284,610	1,336,909
Grand Total	925,542	1,338,941	1,051,052	1,340,524	1,284,610	1,336,909

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**750,033**	**1,077,240**	**847,624**	**1,100,823**	**1,133,848**	**1,179,202**
211101 - Basic Salary - Civil Service	750,033	1,077,240	847,624	1,100,823	1,133,848	1,179,202
22 - USE OF GOODS AND SERVICES	**175,509**	**239,701**	**181,428**	**201,301**	**112,362**	**115,467**
221101 - Foreign Travel-Means of travel	0	6,000	2,578	6,000	3,349	3,442

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221102 - ForeignTravel-Daily Subsistence Allowance	0	2,500	2,500	2,000	1,116	1,147
221103 - Foreign Travel-Incidental Allowance	0	2,500	400	1,500	837	860
221303 - Office Build. Rental and Lease	39,948	40,000	39,950	40,000	22,327	22,944
221401 - Fuel and Lubricants - Vehicles	4,058	33,000	33,000	41,385	23,100	23,738
221402 - Fuel and Lubricants – Generator	4,428	15,000	15,000	10,000	5,582	5,736
221502 - Repairs and Maintenance - Vehicle	0	8,000	6,000	32,914	18,372	18,880
221503 - Repairs and Maintenance–Generator	0	4,000	4,000	5,000	2,791	2,868
221602 - Stationery	4,841	7,101	7,000	5,000	2,791	2,868
221701 - Consultancy Services	63,749	60,000	10,000	0	0	0
222102 - Workshops,Conferences,Siminars	39,886	40,000	40,000	38,000	21,211	21,797
222113 - Guard and Security Services	18,599	18,600	18,000	16,200	9,043	9,293
223106 - Vehicle Insurance	0	3,000	3,000	3,302	1,843	1,894
31 - NON-FINANCIAL ASSETS	**0**	**22,000**	**22,000**	**38,400**	**38,400**	**42,240**
312201 - Transport Equipment–Vehicles	0	22,000	22,000	22,900	22,900	25,190
312301 - ICT Infrast Hardware\&Networks	0	0	0	15,500	15,500	17,050
Grand Total	925,542	1,338,941	1,051,052	1,340,524	1,284,610	1,336,909

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	925,542	1,338,941	1,051,052	1,340,524	1,284,610	1,336,909
Grand Total	925,542	1,338,941	1,051,052	1,340,524	1,284,610	1,336,909

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33901 - Administration	**925,542**	**1,338,941**	**1,051,052**	**1,340,524**	**1,284,610**	**1,336,909**
21 - COMPENSATION OF EMPLOYEES	**750,033**	**1,077,240**	**847,624**	**1,100,823**	**1,133,848**	**1,179,202**
22 - USE OF GOODS AND SERVICES	**175,509**	**239,701**	**181,428**	**201,301**	**112,362**	**115,467**
31 - NON-FINANCIAL ASSETS	**0**	**22,000**	**22,000**	**38,400**	**38,400**	**42,240**
Grand Total	925,542	1,338,941	1,051,052	1,340,524	1,284,610	1,336,909

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33901 - Administration	**925,542**	**1,338,941**	**1,051,052**	**1,340,524**	**1,284,610**	**1,336,909**
21 - COMPENSATION OF EMPLOYEES	**750,033**	**1,077,240**	**847,624**	**1,100,823**	**1,133,848**	**1,179,202**
211101 - Basic Salary - Civil Service	750,033	1,077,240	847,624	1,100,823	1,133,848	1,179,202
22 - USE OF GOODS AND SERVICES	**175,509**	**239,701**	**181,428**	**201,301**	**112,362**	**115,467**
221101 - Foreign Travel-Means of travel	0	6,000	2,578	6,000	3,349	3,442
221102 - ForeignTravel-Daily Subsistence Allowance	0	2,500	2,500	2,000	1,116	1,147

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221103 - Foreign Travel-Incidental Allowance	0	2,500	400	1,500	837	860
221303 - Office Build. Rental and Lease	39,948	40,000	39,950	40,000	22,327	22,944
221401 - Fuel and Lubricants - Vehicles	4,058	33,000	33,000	41,385	23,100	23,738
221402 - Fuel and Lubricants – Generator	4,428	15,000	15,000	10,000	5,582	5,736
221502 - Repairs and Maintenance - Vehicle	0	8,000	6,000	32,914	18,372	18,880
221503 - Repairs and Maintenance–Generator	0	4,000	4,000	5,000	2,791	2,868
221602 - Stationery	4,841	7,101	7,000	5,000	2,791	2,868
221701 - Consultancy Services	63,749	60,000	10,000	0	0	0
222102 - Workshops,Conferences,Siminars	39,886	40,000	40,000	38,000	21,211	21,797
222113 - Guard and Security Services	18,599	18,600	18,000	16,200	9,043	9,293
223106 - Vehicle Insurance	0	3,000	3,000	3,302	1,843	1,894
31 - NON-FINANCIAL ASSETS	**0**	**22,000**	**22,000**	**38,400**	**38,400**	**42,240**
312201 - Transport Equipment–Vehicles	0	22,000	22,000	22,900	22,900	25,190
312301 - ICT Infrast Hardware\&Networks	0	0	0	15,500	15,500	17,050
Grand Total	925,542	1,338,941	1,051,052	1,340,524	1,284,610	1,336,909

434 - Liberia Medical and Health Products Regulatory Authority

Policy Note

Mission

The LMHPRA is mandated to ensure that within the national medical supply chain, safe, effective, and functional quality medicine reach the Liberian public. The LMHPRA also conducts registration of drugs and health products. 2. To ensure that, in the national medicine supply system, safe, effective, and good quality medicines reach the Liberian public. 3. To protect the Liberian public from the harmful effects of substandard and counterfeit medicines and health products. 4. To ensure fair trade practices in medicines and health products. 5. To promulgate regulations to fight illegal trade in medicines, including counterfeit and adulterated medicines and health products. 6. To conduct or facilitate necessary research and development, promote pharmacovigilance, and disseminate timely drug information.

Achievements (FY2025)

80% completion of a Public-Private Partnership agreement between LMHRA and Quality Management Solution for modernizing the Quality Control Laboratory in Careyburg City, Montserrado County. • Purchase and survey of an additional two acres of land for a national medical waste disposal center in Moko Town, Margibi County. • First-time international pharmacovigilance and clinical trial conference to be held in Liberia. • Secured funding through Global Fund support to construct a medical waste facility and procured equipment for the full operation of the center. • Secured funding for the implementation of a pharmacovigilance and clinical trial project in Liberia.

Objectives (FY2026)

Reduce the number of unregistered medicines and health products on the Liberian market, implement routine decentralization of pharmaceutical waste management in all health and storage facilities across Liberia, develop a national Pharmacovigilance and Clinical Trials policy in Liberia, and enhance surveillance and reporting of adverse drug reactions.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
434 - Liberia Med. & Health Prdts Reg	117	31	148	117	31	148	117	31	148

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	1,283,108	1,308,192	1,244,088	1,365,468	1,406,432	1,462,689
22 - USE OF GOODS AND SERVICES	122,304	172,304	172,304	442,304	246,887	253,711
Grand Total	1,405,412	1,480,496	1,416,392	1,807,772	1,653,319	1,716,400

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
43401 -Administration \& Management	1,405,412	1,480,496	1,416,392	1,807,772	1,653,319	1,716,400
Grand Total	1,405,412	1,480,496	1,416,392	1,807,772	1,653,319	1,716,400

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**1,283,108**	**1,308,192**	**1,244,088**	**1,365,468**	**1,406,432**	**1,462,689**
211101 - Basic Salary - Civil Service	1,283,108	1,308,192	1,244,088	1,365,468	1,406,432	1,462,689
22 - USE OF GOODS AND SERVICES	**122,304**	**172,304**	**172,304**	**442,304**	**246,887**	**253,711**
221303 - Office Build. Rental and Lease	110,000	110,000	110,000	110,000	61,400	63,097
221401 - Fuel and Lubricants - Vehicles	0	12,000	12,000	16,994	9,486	9,748
221402 - Fuel and Lubricants – Generator	0	11,250	11,250	7,250	4,047	4,159
221502 - Repairs and Maintenance - Vehicle	0	9,000	9,000	9,000	5,024	5,163
221503 - Repairs and Maintenance–Generator	0	7,500	7,500	7,500	4,186	4,302

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221602 - Stationery	12,304	8,550	8,550	7,556	4,218	4,335
221801 - Laboratory Consumables	0	14,004	14,004	284,004	158,526	162,907
Grand Total	1,405,412	1,480,496	1,416,392	1,807,772	1,653,319	1,716,400

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	1,405,412	1,480,496	1,416,392	1,807,772	1,653,319	1,716,400
Grand Total	1,405,412	1,480,496	1,416,392	1,807,772	1,653,319	1,716,400

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
43401 - Administration \& Management	**1,405,412**	**1,480,496**	**1,416,392**	**1,807,772**	**1,653,319**	**1,716,400**
21 - COMPENSATION OF EMPLOYEES	**1,283,108**	**1,308,192**	**1,244,088**	**1,365,468**	**1,406,432**	**1,462,689**
22 - USE OF GOODS AND SERVICES	**122,304**	**172,304**	**172,304**	**442,304**	**246,887**	**253,711**
Grand Total	1,405,412	1,480,496	1,416,392	1,807,772	1,653,319	1,716,400

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
43401 - Administration \& Management	**1,405,412**	**1,480,496**	**1,416,392**	**1,807,772**	**1,653,319**	**1,716,400**
21 - COMPENSATION OF EMPLOYEES	**1,283,108**	**1,308,192**	**1,244,088**	**1,365,468**	**1,406,432**	**1,462,689**
211101 - Basic Salary - Civil Service	1,283,108	1,308,192	1,244,088	1,365,468	1,406,432	1,462,689
22 - USE OF GOODS AND SERVICES	**122,304**	**172,304**	**172,304**	**442,304**	**246,887**	**253,711**
221303 - Office Build. Rental and Lease	110,000	110,000	110,000	110,000	61,400	63,097
221401 - Fuel and Lubricants - Vehicles	0	12,000	12,000	16,994	9,486	9,748
221402 - Fuel and Lubricants – Generator	0	11,250	11,250	7,250	4,047	4,159
221502 - Repairs and Maintenance - Vehicle	0	9,000	9,000	9,000	5,024	5,163
221503 - Repairs and Maintenance–Generator	0	7,500	7,500	7,500	4,186	4,302
221602 - Stationery	12,304	8,550	8,550	7,556	4,218	4,335
221801 - Laboratory Consumables	0	14,004	14,004	284,004	158,526	162,907
Grand Total	1,405,412	1,480,496	1,416,392	1,807,772	1,653,319	1,716,400

435 - National Aids Commission

Policy Note

Mission

The National AIDS Agency was established in 2010 by an Act of the National Legislature to coordinate and manage the multi-sectoral National HIV & AIDS Response through planning and policy development, advocacy, resource mobilization, monitoring and evaluation, and capacity building.

Achievements (FY2025)

Held one Partnership Forum • Held one KP Technical Working Group meeting • Led one stakeholder engagement for reactivating the county steering committee • Held another KP Technical Working Group meeting • Participated in the Spectrum and size estimates for Liberia • Conducted an assessment of the PEPFAR facilities for implementing the MPR mitigation plan • Hosted one Monitoring and Evaluation Technical Working Group meeting • Completed the country assessment for developing the HIV sustainability road map • Organized a five-day staff retreat to develop a five-year strategic plan for the Commission.

Objectives (FY2026)

Lead advocacy efforts for the commission with partners and local communities to promote participation in the national response. Develop and coordinate programs, projects, and plans for local structures within political subdivisions to ensure an effective national response. Establish and manage partnerships with various stakeholders, including the public and private sectors. Create a national M&E plan for HIV/AIDS interventions. Study the socio-economic environment and its influence on HIV/AIDS programs, then present findings to the Commission. Review existing HIV/AIDS programs within the sector for effective coordination and monitoring. Develop a national strategic framework for planning, monitoring, evaluating, and implementing all HIV/AIDS programs through a multi-sectoral approach. Conduct monitoring and evaluation of HIV/AIDS programs across the country and provide recommendations to the Commission. Collect, analyze, and distribute data on HIV/AIDS from all available sources. Maintain an efficient HIV/AIDS database. Produce quarterly and annual reports on the work of the Mandate Area. Monitor and evaluate the impact of HIV/AIDS projects carried out by different stakeholders. Perform any other duties assigned by the Chairperson.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
435 - National Aids Commission	31	16	47	31	16	47	31	16	47

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	563,295	625,752	614,144	648,078	667,520	694,221
22 - USE OF GOODS AND SERVICES	36,731	45,142	103,228	146,142	81,573	83,828
31 - NON-FINANCIAL ASSETS	0	0	5,000	0	0	0
Grand Total	600,026	670,894	722,372	794,220	749,093	778,049

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
43501 -Administration \& Management	600,026	670,894	722,372	794,220	749,093	778,049
Grand Total	600,026	670,894	722,372	794,220	749,093	778,049

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**0**	**41,000**	**0**	**0**	**0**
097500 - Robert International Airport Up-Grade	-	-	41,000	-	-	-
Grand Total	0	0	41,000	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**563,295**	**625,752**	**614,144**	**648,078**	**667,520**	**694,221**
211101 - Basic Salary - Civil Service	563,295	625,752	614,144	648,078	667,520	694,221
22 - USE OF GOODS AND SERVICES	**36,731**	**45,142**	**103,228**	**146,142**	**81,573**	**83,828**
221201 - Electricity	1,249	4,000	2,200	4,000	2,233	2,295
221209 - Scratch- Cards	0	0	573	1,764	985	1,012
221401 - Fuel and Lubricants - Vehicles	1,998	4,000	2,000	10,122	5,650	5,806
221402 - Fuel and Lubricants – Generator	2,499	0	0	0	0	0
221501 - Repair and Maintenance–Civil	18,958	0	43,500	0	0	0
221502 - Repairs and Maintenance - Vehicle	2,499	0	0	1,400	781	803
221601 - Cleaning Materials and service	1,499	1,142	700	2,000	1,116	1,147
221602 - Stationery	2,997	2,000	1,000	2,000	1,116	1,147
221603 - Printing, Binding,Publication	909	19,000	4,750	0	0	0
221605 - Computer Supplies and ICT Services	0	0	10,755	0	0	0
222102 - Workshops,Conferences,Siminars	3,748	15,000	37,750	114,033	63,651	65,410
222108 - Advertising and Public Relatio	0	0	0	9,623	5,371	5,519
223106 - Vehicle Insurance	375	0	0	1,200	670	689
31 - NON-FINANCIAL ASSETS	**0**	**0**	**5,000**	**0**	**0**	**0**
312203 - Furniture and Fixtures	0	0	5,000	0	0	0
Grand Total	600,026	670,894	722,372	794,220	749,093	778,049

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	600,026	670,894	722,372	794,220	749,093	778,049
Grand Total	600,026	670,894	722,372	794,220	749,093	778,049

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
43501 - Administration \& Management	**600,026**	**670,894**	**722,372**	**794,220**	**749,093**	**778,049**
21 - COMPENSATION OF EMPLOYEES	**563,295**	**625,752**	**614,144**	**648,078**	**667,520**	**694,221**
22 - USE OF GOODS AND SERVICES	**36,731**	**45,142**	**103,228**	**146,142**	**81,573**	**83,828**
31 - NON-FINANCIAL ASSETS	**0**	**0**	**5,000**	**0**	**0**	**0**
Grand Total	600,026	670,894	722,372	794,220	749,093	778,049

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
43501 - Administration \& Management	**600,026**	**670,894**	**722,372**	**794,220**	**749,093**	**778,049**
21 - COMPENSATION OF EMPLOYEES	**563,295**	**625,752**	**614,144**	**648,078**	**667,520**	**694,221**
211101 - Basic Salary - Civil Service	563,295	625,752	614,144	648,078	667,520	694,221
22 - USE OF GOODS AND SERVICES	**36,731**	**45,142**	**103,228**	**146,142**	**81,573**	**83,828**

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221201 - Electricity	1,249	4,000	2,200	4,000	2,233	2,295
221209 - Scratch- Cards	0	0	573	1,764	985	1,012
221401 - Fuel and Lubricants - Vehicles	1,998	4,000	2,000	10,122	5,650	5,806
221402 - Fuel and Lubricants – Generator	2,499	0	0	0	0	0
221501 - Repair and Maintenance–Civil	18,958	0	43,500	0	0	0
221502 - Repairs and Maintenance - Vehicle	2,499	0	0	1,400	781	803
221601 - Cleaning Materials and service	1,499	1,142	700	2,000	1,116	1,147
221602 - Stationery	2,997	2,000	1,000	2,000	1,116	1,147
221603 - Printing, Binding,Publication	909	19,000	4,750	0	0	0
221605 - Computer Supplies and ICT Services	0	0	10,755	0	0	0
222102 - Workshops,Conferences,Siminars	3,748	15,000	37,750	114,033	63,651	65,410
222108 - Advertising and Public Relatio	0	0	0	9,623	5,371	5,519
223106 - Vehicle Insurance	375	0	0	1,200	670	689
31 - NON-FINANCIAL ASSETS	**0**	**0**	**5,000**	**0**	**0**	**0**
312203 - Furniture and Fixtures	0	0	5,000	0	0	0
Grand Total	600,026	670,894	722,372	794,220	749,093	778,049

436 - Jackson F Doe Hospital

Policy Note

Mission

The Jackson F. Doe (JFD) Referral Hospital was dedicated on February 12, 2011, as the leading regional referral hospital for northern Liberia. The hospital serves not only the people of that region but also cross-border patients from the Ivory Coast and Guinea. Its purpose and mandate are to be the hospital of choice in Liberia, recognized for having the most satisfied patients, the highest clinical quality and outcomes, and the best physicians and staff. Therefore, continuous professional development for all staff is essential.

Achievements (FY2025)

Procured medical and non-medical supplies. Maintained the electricity supply to the facility. Offered health services to over 30,000 patients. Conducted health outreach programs that included patient screening and routine health interventions. Provided in-service staff training. Started establishing a medical nursing school. Upgrading Jackson F. Doe Hospital to the Second National Referral Hospital.

Objectives (FY2026)

Build a fit-for-purpose, productive, and motivated health workforce that equitably and effectively delivers quality services; Re-engineer the health infrastructure to meet the population's needs for health services.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
436 - Jackson F Doe Hospital	148	98	246	148	98	246	148	98	246

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	1,643,300	1,746,716	1,686,062	1,876,867	1,933,173	2,010,500
22 - USE OF GOODS AND SERVICES	805,640	932,701	1,117,701	1,466,701	818,687	841,313
31 - NON-FINANCIAL ASSETS	0	500,000	365,000	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	400,000	223,902	185,280
Grand Total	2,448,940	3,179,417	3,168,763	3,743,568	2,975,762	3,037,093

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
43601 -Administration \& Management	2,448,940	3,179,417	3,168,763	3,743,568	2,975,762	3,037,093
Grand Total	2,448,940	3,179,417	3,168,763	3,743,568	2,975,762	3,037,093

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**500,000**	**500,000**	**400,000**	**223,902**	**185,280**
023849 - Upgrading of Jackson F. Doe Hospital to Second National Referral Hospital	-	500,000	500,000	400,000	223,902	185,280
Grand Total	0	500,000	500,000	400,000	223,902	185,280

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**1,643,300**	**1,746,716**	**1,686,062**	**1,876,867**	**1,933,173**	**2,010,500**
211101 - Basic Salary - Civil Service	1,643,300	1,746,716	1,686,062	1,876,867	1,933,173	2,010,500

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
22 - USE OF GOODS AND SERVICES	**805,640**	**932,701**	**1,117,701**	**1,466,701**	**818,687**	**841,313**
221105 - Domestic Travel-Daily Subsistence Allowance	0	4,000	4,000	0	0	0
221209 - Scratch- Cards	5,000	6,000	6,000	0	0	0
221401 - Fuel and Lubricants - Vehicles	15,701	25,000	68,000	80,109	44,715	45,951
221402 - Fuel and Lubricants – Generator	209,999	171,000	231,000	382,000	213,226	219,119
221501 - Repair and Maintenance–Civil	0	33,000	148,000	20,782	11,600	11,921
221502 - Repairs and Maintenance - Vehicle	92,000	45,000	45,000	41,000	22,885	23,517
221503 - Repairs and Maintenance–Generator	30,999	30,000	30,000	11,500	6,419	6,596
221504 - Rep\&Maint.Mach\&Equip,Furniture	6,000	30,000	30,000	11,000	6,140	6,310
221601 - Cleaning Materials and service	62,504	62,500	148,500	204,500	114,148	117,303
221602 - Stationery	26,701	26,701	26,701	22,596	12,613	12,962
221603 - Printing, Binding,Publication	16,000	16,000	36,000	18,400	10,271	10,555
221801 - Laboratory Consumables	0	24,000	24,000	33,000	18,420	18,929
221804 - Uniforms and Specialized Cloth	2,292	6,000	6,000	0	0	0
221805 - Drugs and Medical Consumables	280,294	414,500	275,500	580,714	324,145	333,103
222103 - Food and Catering Services	25,000	36,000	36,000	46,100	25,732	26,443
222105 - Entertainment Representation	30,400	0	0	15,000	8,373	8,604
222120 - Legal Retainer Fees	2,750	3,000	3,000	0	0	0
31 - NON-FINANCIAL ASSETS	**0**	**500,000**	**365,000**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	0	0	240,000	0	0	0
312205 - Machinery and Equipment	0	0	125,000	0	0	0
312401 - Other Fixed Assets	0	500,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**400,000**	**223,902**	**185,280**
332401 - Other Fixed Assets	0	0	0	400,000	223,902	185,280
Grand Total	2,448,940	3,179,417	3,168,763	3,743,568	2,975,762	3,037,093

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	2,448,940	3,179,417	3,168,763	3,743,568	2,975,762	3,037,093
Grand Total	2,448,940	3,179,417	3,168,763	3,743,568	2,975,762	3,037,093

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
43601 - Administration \& Management	**2,448,940**	**3,179,417**	**3,168,763**	**3,743,568**	**2,975,762**	**3,037,093**
21 - COMPENSATION OF EMPLOYEES	**1,643,300**	**1,746,716**	**1,686,062**	**1,876,867**	**1,933,173**	**2,010,500**
22 - USE OF GOODS AND SERVICES	**805,640**	**932,701**	**1,117,701**	**1,466,701**	**818,687**	**841,313**
31 - NON-FINANCIAL ASSETS	**0**	**500,000**	**365,000**	**0**	**0**	**0**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**400,000**	**223,902**	**185,280**
Grand Total	2,448,940	3,179,417	3,168,763	3,743,568	2,975,762	3,037,093

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
43601 - Administration \& Management	**2,448,940**	**3,179,417**	**3,168,763**	**3,743,568**	**2,975,762**	**3,037,093**
21 - COMPENSATION OF EMPLOYEES	**1,643,300**	**1,746,716**	**1,686,062**	**1,876,867**	**1,933,173**	**2,010,500**
211101 - Basic Salary - Civil Service	1,643,300	1,746,716	1,686,062	1,876,867	1,933,173	2,010,500
22 - USE OF GOODS AND SERVICES	**805,640**	**932,701**	**1,117,701**	**1,466,701**	**818,687**	**841,313**
221105 - Domestic Travel-Daily Subsistence Allowance	0	4,000	4,000	0	0	0
221209 - Scratch- Cards	5,000	6,000	6,000	0	0	0
221401 - Fuel and Lubricants - Vehicles	15,701	25,000	68,000	80,109	44,715	45,951
221402 - Fuel and Lubricants – Generator	209,999	171,000	231,000	382,000	213,226	219,119
221501 - Repair and Maintenance–Civil	0	33,000	148,000	20,782	11,600	11,921
221502 - Repairs and Maintenance - Vehicle	92,000	45,000	45,000	41,000	22,885	23,517
221503 - Repairs and Maintenance–Generator	30,999	30,000	30,000	11,500	6,419	6,596
221504 - Rep\&Maint.Mach\&Equip,Furniture	6,000	30,000	30,000	11,000	6,140	6,310
221601 - Cleaning Materials and service	62,504	62,500	148,500	204,500	114,148	117,303
221602 - Stationery	26,701	26,701	26,701	22,596	12,613	12,962
221603 - Printing, Binding,Publication	16,000	16,000	36,000	18,400	10,271	10,555
221801 - Laboratory Consumables	0	24,000	24,000	33,000	18,420	18,929
221804 - Uniforms and Specialized Cloth	2,292	6,000	6,000	0	0	0
221805 - Drugs and Medical Consumables	280,294	414,500	275,500	580,714	324,145	333,103
222103 - Food and Catering Services	25,000	36,000	36,000	46,100	25,732	26,443
222105 - Entertainment Representation	30,400	0	0	15,000	8,373	8,604
222120 - Legal Retainer Fees	2,750	3,000	3,000	0	0	0
31 - NON-FINANCIAL ASSETS	**0**	**500,000**	**365,000**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	0	0	240,000	0	0	0
312205 - Machinery and Equipment	0	0	125,000	0	0	0
312401 - Other Fixed Assets	0	500,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**400,000**	**223,902**	**185,280**
332401 - Other Fixed Assets	0	0	0	400,000	223,902	185,280
Grand Total	2,448,940	3,179,417	3,168,763	3,743,568	2,975,762	3,037,093

439 - National Public Health Institute of Liberia

Policy Note

Mission

An Act of the Legislature established the National Public Health Institute approved on December 27, 2016, with the mandate to coordinate, develop, and maintain surveillance system and collect, analyze, and interpret health data to guide health interventions.

Achievements (FY2025)

There has been a steady response to Mpox outbreaks in the country. The country reported 224 confirmed Mpox cases between January 1 and June 30, 2025. Due to increased public awareness and improved surveillance, confirmed cases have risen significantly. Our outbreak detection and response times have also improved considerably. Nationwide, 74 incidents or events of public health importance were documented, with 69% meeting the detection target, 99% providing notification, and 55% completing early responses. We trained 1,002 health workers in Integrated Disease Surveillance and Response (IDSR) and Event-Based Surveillance (EBS), enhancing early detection and reporting capabilities at the county levels. We supervised and mentored 8 Emergency Operation Centers (EOCs) at the county level to improve sub-national emergency coordination. In-country genomic sequencing capacity was established for Lassa Fever and Mpox at the National Reference Laboratory (NRL). Between January and June 2025, we received a total of 911 Mpox samples, testing 791 of them, which confirmed 175 positive cases with 158 recoveries. Samples for Lassa Fever, Influenza, and measles were also received, all tested at the National Public Health Reference Laboratory. Additionally, mentorship and supervision were conducted at 6 sentinel sites, with staff trained on the PANGens protocol and REDCapp database.

Objectives (FY2026)

Contribute to developing a capable and sustainable public health workforce for security and safety. Strengthen and integrate the national surveillance system to predict, prevent, and detect public health security events. Enhance the national public health preparedness and response system to safely and accurately control pathogens with epidemic potential, including known, emerging, re-emerging, and new threats. Improve public health laboratories' diagnostic systems to boost One-Health surveillance and response. Support public health and biomedical research to generate evidence that guides public health policies and actions.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
439 - National Public Health Institute of Liberia	229	72	301	229	72	301	229	72	301

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	2,591,163	2,653,369	2,619,138	2,718,445	2,799,998	2,911,998
22 - USE OF GOODS AND SERVICES	522,025	863,797	327,634	603,797	337,031	346,345
26 - GRANTS	179,999	625,000	1,004,385	6,170	5,245	5,507
Grand Total	3,293,187	4,142,166	3,951,157	3,328,412	3,142,274	3,263,850

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
43901 -National Public Health Institute of Liberia	3,293,187	4,142,166	3,951,157	3,328,412	3,142,274	3,263,850
Grand Total	3,293,187	4,142,166	3,951,157	3,328,412	3,142,274	3,263,850

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**2,591,163**	**2,653,369**	**2,619,138**	**2,718,445**	**2,799,998**	**2,911,998**
211101 - Basic Salary - Civil Service	2,591,163	2,653,369	2,619,138	2,718,445	2,799,998	2,911,998
22 - USE OF GOODS AND SERVICES	**522,025**	**863,797**	**327,634**	**603,797**	**337,031**	**346,345**
221201 - Electricity	0	0	0	15,120	8,440	8,673

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221202 - Water and Sewage	0	0	0	2,520	1,407	1,446
221401 - Fuel and Lubricants - Vehicles	7,023	20,000	4,444	38,461	21,468	22,061
221402 - Fuel and Lubricants – Generator	5,675	53,797	5,977	31,500	17,583	18,069
221501 - Repair and Maintenance–Civil	0	300,000	260,000	5,000	2,791	2,868
221502 - Repairs and Maintenance - Vehicle	4,200	10,000	4,444	9,975	5,568	5,722
221503 - Repairs and Maintenance–Generator	0	0	0	9,975	5,568	5,722
221602 - Stationery	13,000	60,000	5,556	37,250	20,792	21,367
221801 - Laboratory Consumables	484,112	150,000	16,667	201,759	112,619	115,731
221814 - Vaccines and vaccination suppl	8,015	200,000	22,768	183,407	102,375	105,204
222102 - Workshops,Conferences,Siminars	0	70,000	7,778	68,830	38,420	39,482
26 - GRANTS	**179,999**	**625,000**	**1,004,385**	**6,170**	**5,245**	**5,507**
263392 - Transfer-County Preven Health	0	245,000	824,385	2,170	1,845	1,937
265258 - Transfer to Hazard Payment Project	179,999	380,000	180,000	2,000	1,700	1,785
265336 - Laboratory Sample Transport	0	0	0	2,000	1,700	1,785
Grand Total	3,293,187	4,142,166	3,951,157	3,328,412	3,142,274	3,263,850

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	3,293,187	4,142,166	3,951,157	3,328,412	3,142,274	3,263,850
Grand Total	3,293,187	4,142,166	3,951,157	3,328,412	3,142,274	3,263,850

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
43901 - National Public Health Institute of Liberia	**3,293,187**	**4,142,166**	**3,951,157**	**3,328,412**	**3,142,274**	**3,263,850**
21 - COMPENSATION OF EMPLOYEES	**2,591,163**	**2,653,369**	**2,619,138**	**2,718,445**	**2,799,998**	**2,911,998**
22 - USE OF GOODS AND SERVICES	**522,025**	**863,797**	**327,634**	**603,797**	**337,031**	**346,345**
26 - GRANTS	**179,999**	**625,000**	**1,004,385**	**6,170**	**5,245**	**5,507**
Grand Total	3,293,187	4,142,166	3,951,157	3,328,412	3,142,274	3,263,850

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
43901 - National Public Health Institute of Liberia	**3,293,187**	**4,142,166**	**3,951,157**	**3,328,412**	**3,142,274**	**3,263,850**
21 - COMPENSATION OF EMPLOYEES	**2,591,163**	**2,653,369**	**2,619,138**	**2,718,445**	**2,799,998**	**2,911,998**
211101 - Basic Salary - Civil Service	2,591,163	2,653,369	2,619,138	2,718,445	2,799,998	2,911,998
22 - USE OF GOODS AND SERVICES	**522,025**	**863,797**	**327,634**	**603,797**	**337,031**	**346,345**
221201 - Electricity	0	0	0	15,120	8,440	8,673
221202 - Water and Sewage	0	0	0	2,520	1,407	1,446
221401 - Fuel and Lubricants - Vehicles	7,023	20,000	4,444	38,461	21,468	22,061
221402 - Fuel and Lubricants – Generator	5,675	53,797	5,977	31,500	17,583	18,069

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221501 - Repair and Maintenance–Civil	0	300,000	260,000	5,000	2,791	2,868
221502 - Repairs and Maintenance - Vehicle	4,200	10,000	4,444	9,975	5,568	5,722
221503 - Repairs and Maintenance–Generator	0	0	0	9,975	5,568	5,722
221602 - Stationery	13,000	60,000	5,556	37,250	20,792	21,367
221801 - Laboratory Consumables	484,112	150,000	16,667	201,759	112,619	115,731
221814 - Vaccines and vaccination suppl	8,015	200,000	22,768	183,407	102,375	105,204
222102 - Workshops,Conferences,Siminars	0	70,000	7,778	68,830	38,420	39,482
26 - GRANTS	**179,999**	**625,000**	**1,004,385**	**6,170**	**5,245**	**5,507**
263392 - Transfer-County Preven Health	0	245,000	824,385	2,170	1,845	1,937
265258 - Transfer to Hazard Payment Project	179,999	380,000	180,000	2,000	1,700	1,785
265336 - Laboratory Sample Transport	0	0	0	2,000	1,700	1,785
Grand Total	3,293,187	4,142,166	3,951,157	3,328,412	3,142,274	3,263,850

456 - National Food & Feed Safety Authority

Policy Note

Mission

The Liberian Senate approved the Act establishing the Food Authority of Liberia, and the President signed it into law on September 17, 2019. On March 17, 2025, the government appointed the Authority's first Board of Directors and executive team members. The mandate of the Food Authority of Liberia is to establish the general principles to ensure the safety and quality of food and feed at the national level. It shall create the structures and mechanisms for food safety in the Republic of Liberia. It applies to all activities and areas related to the safety and quality of foods and feeds affecting consumer health. It applies to all stages of production, processing, and distribution of food commodities carried out in the course of a food business.

Achievements (FY2025)

Officially established FAL under the 2019 Food Safety Law. Conducted internal onboarding and orientation sessions. Mapped over 5,163 food-related businesses across Liberia, including restaurants, importers, and processors. Collaborated with MoH, MoA, MoCI, NPHIL, NaFAA, LiSA, LACRA, and the WASH Commission to reduce duplicate mandates and align food safety roles. Planned baseline inspections and developed county-level reporting mechanisms.

Objectives (FY2026)

Effective Program Management and Monitoring • Program Management • Workforce Development • A comprehensive, participatory, and results-oriented strategic plan and workplan were developed and adopted to guide institutional priorities and operations • Improved effectiveness, coordination, and enforcement of Liberia's food control systems to ensure food safety, public health, and compliance with national and international standards.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
456 - National Food & Safety Authority	17	7	24	17	7	24	17	7	24

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	0	0	0	455,076	468,728	487,477
22 - USE OF GOODS AND SERVICES	0	200,000	184,592	257,686	143,838	147,813
31 - NON-FINANCIAL ASSETS	0	0	0	92,313	92,313	101,544
Grand Total	0	200,000	184,592	805,075	704,879	736,834

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
45601 -National Food & Feed Safty Auth.	0	200,000	184,592	805,075	704,879	736,834
Grand Total	0	200,000	184,592	805,075	704,879	736,834

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**0**	**0**	**0**	**455,076**	**468,728**	**487,477**
211101 - Basic Salary - Civil Service	0	0	0	455,076	468,728	487,477
22 - USE OF GOODS AND SERVICES	**0**	**200,000**	**184,592**	**257,686**	**143,838**	**147,813**
221102 - ForeignTravel-Daily Subsistence Allowance	0	0	0	2,984	1,666	1,712
221104 - Domestic Travel-Means of Travel	0	0	0	1,995	1,114	1,145
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	0	1,995	1,114	1,145
221201 - Electricity	0	0	1,000	4,915	2,743	2,819

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221202 - Water and Sewage	0	0	600	1,508	842	865
221208 - Internet Provider Services	0	0	1,563	4,523	2,525	2,595
221209 - Scratch- Cards	0	0	522	2,212	1,235	1,269
221401 - Fuel and Lubricants - Vehicles	0	0	1,980	5,000	2,791	2,868
221402 - Fuel and Lubricants – Generator	0	0	1,000	46,710	26,073	26,793
221501 - Repair and Maintenance–Civil	0	0	0	151,508	84,569	86,906
221502 - Repairs and Maintenance - Vehicle	0	0	0	3,015	1,683	1,730
221503 - Repairs and Maintenance–Generator	0	0	500	3,500	1,954	2,008
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	0	1,500	5,126	2,861	2,940
221601 - Cleaning Materials and service	0	0	1,000	2,864	1,599	1,643
221602 - Stationery	0	0	1,025	5,173	2,887	2,967
221603 - Printing, Binding,Publication	0	0	0	6,114	3,413	3,507
222102 - Workshops,Conferences,Siminars	0	0	2,975	6,036	3,369	3,462
222123 - Other Compensations	0	200,000	170,927	0	0	0
223106 - Vehicle Insurance	0	0	0	2,508	1,400	1,439
31 - NON-FINANCIAL ASSETS	**0**	**0**	**0**	**92,313**	**92,313**	**101,544**
312202 - Transport Equipment – Other	0	0	0	83,748	83,748	92,123
312203 - Furniture and Fixtures	0	0	0	3,014	3,014	3,315
312205 - Machinery and Equipment	0	0	0	5,551	5,551	6,106
Grand Total	0	200,000	184,592	805,075	704,879	736,834

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	0	200,000	184,592	805,075	704,879	736,834
Grand Total	0	200,000	184,592	805,075	704,879	736,834

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
45601 - National Food & Feed Safty Auth.	**0**	**200,000**	**184,592**	**805,075**	**704,879**	**736,834**
21 - COMPENSATION OF EMPLOYEES	**0**	**0**	**0**	**455,076**	**468,728**	**487,477**
22 - USE OF GOODS AND SERVICES	**0**	**200,000**	**184,592**	**257,686**	**143,838**	**147,813**
31 - NON-FINANCIAL ASSETS	**0**	**0**	**0**	**92,313**	**92,313**	**101,544**
Grand Total	0	200,000	184,592	805,075	704,879	736,834

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
45601 - National Food & Feed Safty Auth.	**0**	**200,000**	**184,592**	**805,075**	**704,879**	**736,834**
21 - COMPENSATION OF EMPLOYEES	**0**	**0**	**0**	**455,076**	**468,728**	**487,477**
211101 - Basic Salary - Civil Service	0	0	0	455,076	468,728	487,477

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
22 - USE OF GOODS AND SERVICES	**0**	**200,000**	**184,592**	**257,686**	**143,838**	**147,813**
221102 - ForeignTravel-Daily Subsistence Allowance	0	0	0	2,984	1,666	1,712
221104 - Domestic Travel-Means of Travel	0	0	0	1,995	1,114	1,145
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	0	1,995	1,114	1,145
221201 - Electricity	0	0	1,000	4,915	2,743	2,819
221202 - Water and Sewage	0	0	600	1,508	842	865
221208 - Internet Provider Services	0	0	1,563	4,523	2,525	2,595
221209 - Scratch- Cards	0	0	522	2,212	1,235	1,269
221401 - Fuel and Lubricants - Vehicles	0	0	1,980	5,000	2,791	2,868
221402 - Fuel and Lubricants – Generator	0	0	1,000	46,710	26,073	26,793
221501 - Repair and Maintenance–Civil	0	0	0	151,508	84,569	86,906
221502 - Repairs and Maintenance - Vehicle	0	0	0	3,015	1,683	1,730
221503 - Repairs and Maintenance–Generator	0	0	500	3,500	1,954	2,008
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	0	1,500	5,126	2,861	2,940
221601 - Cleaning Materials and service	0	0	1,000	2,864	1,599	1,643
221602 - Stationery	0	0	1,025	5,173	2,887	2,967
221603 - Printing, Binding,Publication	0	0	0	6,114	3,413	3,507
222102 - Workshops,Conferences,Siminars	0	0	2,975	6,036	3,369	3,462
222123 - Other Compensations	0	200,000	170,927	0	0	0
223106 - Vehicle Insurance	0	0	0	2,508	1,400	1,439
31 - NON-FINANCIAL ASSETS	**0**	**0**	**0**	**92,313**	**92,313**	**101,544**
312202 - Transport Equipment – Other	0	0	0	83,748	83,748	92,123
312203 - Furniture and Fixtures	0	0	0	3,014	3,014	3,315
312205 - Machinery and Equipment	0	0	0	5,551	5,551	6,106
Grand Total	0	200,000	184,592	805,075	704,879	736,834

06 - Social Development Services

Goal:

To ensure the provision of basic social services to all Liberians, including People with Disabilities, Women, Children, Youths, Refugees, and Veterans.

Strategic Objective:

To promote youth development, sports, vocational and technical training to increase employment readiness; Promote opportunities to access employment and public services for vulnerable sections of the community including women, the youth and disabled; To coordinate humanitarian interventions in support of refugees and IDPs in Liberia; To ensure veteran soldiers and ex-combatants are integrated fully into civilian life; To promote community empowerment and development opportunities.

Summary of Full Time Equivalent

Sector	FY 2026 MALE	FY 2026 FEMALE	FY 2026 TOTAL	FY 2027 MALE	FY 2027 FEMALE	FY 2027 TOTAL	FY 2028 MALE	FY 2028 FEMALE	FY 2028 TOTAL
06 - Social Development Services	657	220	877	657	220	877	657	220	877

Summary by Economic Classification

Economic Classification	FY 2024 ACTUALS	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	4,703,948	5,170,576	4,794,964	5,420,526	5,583,142	5,806,468
22 - USE OF GOODS AND SERVICES	3,755,608	1,152,116	2,462,195	1,619,224	903,816	928,793
25 - SUBSIDIES	253,798	438,693	438,693	983,575	885,217	885,217
26 - GRANTS	3,328,083	2,079,997	3,931,648	3,093,723	2,629,666	2,761,160
31 - NON-FINANCIAL ASSETS	6,347,723	3,644,000	2,003,581	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	14,726,190	8,243,047	6,821,179
Grand Total	18,389,160	12,485,382	13,631,081	25,843,238	18,244,888	17,202,817

1.10 Summary by Spending Entity

Sector/Spending Entity	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
314 - Ministry of Youth and Sports	6,060,653	5,708,558	6,701,367	9,105,119	6,705,769	6,518,581
319 - Liberia Refugee Repatriation and Resettlement Commission	1,858,387	714,036	645,302	1,241,574	992,283	1,027,785
321 - National Commission on Disabilities	299,020	521,569	537,763	576,384	429,680	422,151
322 - National Veterans Bureau	316,324	454,598	298,618	454,598	461,015	479,350
323 - Liberia Agency for Community Empowerment	7,496,410	1,898,260	2,358,581	10,604,336	6,232,951	5,301,985
340 - Ministry of Gender, Children and Social Protection	2,358,366	3,188,361	3,089,450	3,861,227	3,423,190	3,452,965
Grand Total	18,389,160	12,485,382	13,631,081	25,843,238	18,244,888	17,202,817

314 - Ministry of Youth and Sports

Policy Note

Mission

The Ministry of Youth and Sports was created by an Act of the National Legislature in 1982. The mandates of the ministry include but not limited to: develop and implement appropriate youth opportunity programs and provide long-lasting options intended to address emerging needs of youth in Liberia in a sustainable manner in an enabling environment for the promotion of sports, where youth can have the opportunity to realize their athletic potentials and exhibit their talents; Accredit National youth and sport/ organizations, federations and/or associations; Coordinate and strengthen activities in all Liberian youth organizations in the interest of national developments.

Achievements (FY2025)

Develop the ministry's 5-year strategic plan along with various policies, including: HR, M& E, Financial, Budget, Procurement, and Assets; Decentralized County Coordination in the 5 counties (Monsterrado, Nimba County, Grand Bassa County, Margibi County, and Lofa County) for program implementation (CADET); The CADET program recruited and trained 155 qualified young people and placed them in both the government and private sectors; The Logan Town Youth Canter graduated 232 students (reading, writing, counting, and life skills). Currently, the ministry has enrolled 609 participants through the National Youth Literacy Program in Nimba and Bong counties; The National Services Program has made significant progress in the following areas: Youth Literacy Initiatives: Aiming to train 100 youth in phonics and arithmetic, this component has already begun in Bopolu City, Gbarpolu County; Back to School Component: The program has kicked off by distributing educational materials to cover 1,000 school–going children across 49 schools in Montserrado County; Cadet Recruitment: The recruitment process for the Cadet Program is underway, targeting 230 participants; Small Grants and Scale: The initiative to support 300 beneficiaries through small-scale grants and scale has also begun, with both programs expected to launch in the first week of November.

Objectives (FY2026)

Empower young people, increase their economic opportunities, and enhance their contribution to sustainable development; Ensure the availability of appropriate facilities and spaces where the population, particularly the youth, can improve and maintain their physical and mental health, foster social cohesion, and develop their talents; Expand opportunities for youth by providing an enabling environment and appropriate incentives that provide access to leadership, training, entrepreneurship, and employment opportunities. To coordinate, monitor, and supervise all TVET training programs. To provide basic agricultural training to rural youth who are interested in becoming farmers, in growing crops and animals, and to reduce rural to urban migration of farmers; To offer targeted training in domestic science, Home Economics, Secretarial Science, Bookkeeping/Accounting, Computer skills, and counselling, focusing on disadvantaged youth, especially girls; provide on–the–job Training programs that cater to illiterate and semi-illiterate youths who do not have the skills to enter the labour market. To coordinate and provide goods and services to all programs, both at the Central Office and outstation offices; To supervise all personnel services as they relate to welfare, performance, productivity, maintenance of the building, provision of transportation, and the work environment; Project Objectives: (National Services Program) To promote youth engagement through various initiatives that directly impact 25,000 young people, focusing on the following areas, from the 75 percent of the total project amount of US$600,993 that has been received: Roadside Brushing, Cadet Program, Conducting WASSE tutorials, Initiating National Service Corps, Conducting Youth Literacy Program, Providing Small-Scale grants and Tracking and reporting of Government projects.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
314 - Ministry of Youth and Sports	309	24	333	309	24	333	309	24	333

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	1,500,224	1,612,598	1,547,359	1,588,159	1,635,804	1,701,236
22 - USE OF GOODS AND SERVICES	949,015	631,715	1,269,743	547,324	305,506	313,945
25 - SUBSIDIES	0	0	0	25,000	22,500	22,500
26 - GRANTS	3,242,064	1,964,245	3,632,184	2,944,636	2,502,942	2,628,098
31 - NON-FINANCIAL ASSETS	369,350	1,500,000	252,081	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	4,000,000	2,239,017	1,852,802
Grand Total	6,060,653	5,708,558	6,701,367	9,105,119	6,705,769	6,518,581

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31401 -Youth Services	654,731	241,500	757,951	678,261	575,437	602,988
31402 -Sports Services	3,442,583	2,772,830	3,356,560	6,064,689	3,994,003	3,695,541
31403 -Monrovia Vocational Training C	3,200	50,000	37,500	22,020	12,290	12,631
31403 -Direction and Management	108,242	112,000	111,428	173,678	147,627	155,009
31403 -Youth Agricultural Training Ce	1,500	20,000	19,740	8,008	6,223	6,508
31403 -Business and Domestic Occupati	2,215	10,000	10,000	10,000	5,582	5,736
31403 -Youth-on-the-Job Training	2,236	10,000	10,000	2,000	1,116	1,146
31404 -Administration and Management	1,845,946	2,492,228	2,398,188	2,146,463	1,963,491	2,039,022
Grand Total	6,060,653	5,708,558	6,701,367	9,105,119	6,705,769	6,518,581

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**1,515,551**	**1,500,000**	**1,488,098**	**4,000,000**	**2,239,017**	**1,852,802**
010300 - Agriculture Value Chain Project	-	-	309,775	-	-	-
023837 - Construction of MFDP New Headquarter	-	-	62,330	-	-	-
023854 - National Service Program (NSP)	-	1,000,000	600,993	-	-	-
023890 - Rock Crusher Community Road-Duazon	-	-	15,000	-	-	-
025600 - National Empowerment Program (NEP)	-	-	-	1,000,000	559,754	463,200
025700 - National Youth Empowerment	-	-	-	3,000,000	1,679,263	1,389,602
059100 - Coastal Sanitation Project	300,000	-	-	-	-	-
059600 - SGBV Roadmap Implementation Programme	300,000	-	-	-	-	-
079000 - CFP: Contribution to At Risk Youth Rehabilitation Programme	915,551	500,000	500,000	-	-	-
Grand Total	1,515,551	1,500,000	1,488,098	4,000,000	2,239,017	1,852,802

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**1,500,224**	**1,612,598**	**1,547,359**	**1,588,159**	**1,635,804**	**1,701,236**
211101 - Basic Salary - Civil Service	1,500,224	1,612,598	1,547,359	1,588,159	1,635,804	1,701,236
22 - USE OF GOODS AND SERVICES	**949,015**	**631,715**	**1,269,743**	**547,324**	**305,506**	**313,945**
221101 - Foreign Travel-Means of travel	0	15,000	25,959	20,000	11,164	11,473
221102 - ForeignTravel-Daily Subsistence Allowance	0	35,389	84,460	35,389	19,754	20,300
221103 - Foreign Travel-Incidental Allowance	0	3,360	1,480	2,000	1,116	1,147
221104 - Domestic Travel-Means of Travel	0	15,000	3,314	15,000	8,373	8,604
221105 - Domestic Travel-Daily Subsistence Allowance	0	35,000	18,088	30,000	16,745	17,208
221201 - Electricity	0	20,000	0	26,533	14,810	15,219
221202 - Water and Sewage	0	15,000	0	15,000	8,373	8,604
221203 - Telecommunications, Internet, Postage and Courier	400	0	3,000	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221208 - Internet Provider Services	1,537	18,000	18,000	15,000	8,373	8,604
221209 - Scratch- Cards	1,500	10,000	14,626	10,001	5,582	5,736
221303 - Office Build. Rental and Lease	22,500	0	0	0	0	0
221401 - Fuel and Lubricants - Vehicles	11,796	107,206	129,260	80,000	44,655	45,889
221402 - Fuel and Lubricants – Generator	0	11,760	8,820	30,029	16,762	17,225
221501 - Repair and Maintenance–Civil	514,999	105,000	48,575	90,000	50,236	51,624
221502 - Repairs and Maintenance - Vehicle	0	18,000	34,000	15,000	8,373	8,604
221503 - Repairs and Maintenance–Generator	0	15,000	11,250	10,000	5,582	5,736
221601 - Cleaning Materials and service	3,859	20,000	29,626	15,000	8,373	8,604
221602 - Stationery	2,308	25,000	60,250	15,006	8,376	8,607
221603 - Printing, Binding,Publication	10,810	6,000	2,999	5,016	2,800	2,877
221605 - Computer Supplies and ICT Services	3,393	20,000	15,000	15,009	8,378	8,610
221704 - Feasibility Studies/Surveys	12,700	0	0	0	0	0
221805 - Drugs and Medical Consumables	76,731	0	35,000	0	0	0
221901 - Educational Materials and Supp	5,001	40,000	83,389	17,010	9,494	9,756
221903 - Staff Training – Local	743	5,000	2,500	5,000	2,791	2,868
222102 - Workshops,Conferences,Siminars	33,730	0	116,976	0	0	0
222103 - Food and Catering Services	6,000	0	18,000	0	0	0
222104 - Equipment and Household Materi	4,150	40,000	40,000	17,010	9,494	9,756
222113 - Guard and Security Services	32,994	44,000	36,023	44,321	24,739	25,423
222123 - Other Compensations	201,403	0	421,148	0	0	0
222124 - National, Int. Youth Day	2,461	5,000	5,000	10,000	5,581	5,735
223106 - Vehicle Insurance	0	3,000	3,000	10,000	5,582	5,736
25 - SUBSIDIES	**0**	**0**	**0**	**25,000**	**22,500**	**22,500**
251113 - Subsidy to Lead Monrovia Football Academy	0	0	0	25,000	22,500	22,500
26 - GRANTS	**3,242,064**	**1,964,245**	**3,632,184**	**2,944,636**	**2,502,942**	**2,628,098**
262103 - Mano River Union	75,000	50,000	548,700	97,500	82,875	87,019
262104 - Contributions to other Int.Org	0	5,000	4,870	3,000	2,550	2,678
262109 - Transfer-Ecowas Social Society	1,230	2,000	1,948	5,000	4,250	4,463
263211 - Transfer-County Youth Cordn.	0	5,000	4,870	5,902	5,017	5,268
263212 - Transfer-Youth Policy-F-Prog.	0	26,000	25,324	20,000	17,000	17,851
263213 - Transfer-Vocational Train.Prog	2,000	0	0	0	0	0
263218 - Transfer-Cadet Training Prog.	0	1,000	106,065	26,946	22,904	24,050
263225 - Transfer-Tumutu Agriculture & Vocational Training	0	10,000	9,740	54,506	46,330	48,647
263401 - Transfer to Ministerial League	0	20,000	19,480	30,518	25,940	27,237
263402 - Transfer to National Football	0	550,000	1,340,806	1,074,058	912,950	958,598
263403 - Transfer to other nationalTeam	125,000	0	0	0	0	0
263404 - Transfer to National County Me	450,000	400,000	0	400,393	340,334	357,351
263405 - Liberia National Olympic Comm.	0	5,000	4,870	3,502	2,977	3,126
263406 - Transfer to Liberia Tennis Fed	0	1,500	1,461	10,000	8,500	8,925

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
263407 - S.K. Doe Sports Complex	0	330,915	312,000	50,000	42,500	44,625
263408 - National University Games	0	5,000	4,870	2,502	2,127	2,233
263410 - National High School Athletics	0	1,500	1,461	3,451	2,933	3,080
263414 - Transfer-Table Tennis Associat	0	1,500	1,461	8,000	6,800	7,140
263416 - Up Country Basketball	0	5,000	0	4,964	4,219	4,430
263417 - Grassroots Sports Development	0	1,230	1,198	3,739	3,178	3,337
263461 - Liberia Chess Federation	68,500	5,000	4,870	50,000	42,500	44,625
263462 - Youth, Women and Children Advocacy	0	1,000	974	2,500	2,125	2,231
263473 - Transfer to WASSCE Tutorial	0	0	70,000	0	0	0
263707 - Transfer to Juli Juah Youth & Literacy Program	0	5,000	4,870	2,403	2,043	2,145
263708 - Youth Development Agency	30,000	31,000	30,974	55,000	46,750	49,088
263825 - Transfer to Liberia National Scrabble Association	0	5,000	0	5,000	4,250	4,463
263826 - Transfer to National Surfing Association	0	1,000	974	0	0	0
263827 - Transfer to Liberia National Wheelchair Basketball Federation (LNWBF)	0	1,000	974	2,000	1,700	1,785
263828 - Transfer to National Roller Sports Association of Liberia	0	1,100	1,071	2,000	1,700	1,785
263829 - Transfer to Liberia National Former Football Players Assocciation	0	25,000	15,000	25,000	21,250	22,313
263830 - Transfer to Liberia Oldtimers National Association	0	25,000	24,350	25,000	21,250	22,313
264101 - Transfer-Liberia Scout Assoc.	0	1,000	974	107,000	90,950	95,498
264102 - Transfer-Girls Guide Associat.	538	1,000	974	3,000	2,550	2,678
264103 - Transfer-Fed.of Liberian Youth	49,216	50,000	36,300	97,500	82,875	87,019
264104 - Youth Community Literacy Prog.	1,030	2,000	15,407	5,416	4,604	4,835
264105 - Transfer to YMCA	0	5,000	4,870	72,500	61,625	64,706
264106 - Transfer to YWCA	0	2,500	2,435	45,000	38,250	40,163
264107 - Transfer to LINSU	48,900	50,000	63,700	97,500	82,875	87,019
264114 - Trans to Muslim Organiz youth	0	30,000	29,220	30,312	25,765	27,053
264151 - Trf to Clay Vocational School	0	10,000	9,740	6,008	5,107	5,362
264310 - Transfer to All African Student Union (AFSU)	30,876	11,000	30,714	25,511	21,684	22,768
265177 - Transfer-Youth Center-Maryland	0	1,000	974	8,674	7,373	7,742
265302 - Liberia Volleyball Federation	0	0	0	2,000	1,700	1,785
265303 - Liberia Track and Field Fed.	0	0	0	2,000	1,700	1,785
265307 - Liberia Kickball Federation	0	5,000	4,870	13,915	11,828	12,419
265308 - National Para-Olympics Federa.	0	1,000	14,234	2,000	1,700	1,785
265312 - Tae Kwon Do Federation	0	0	14,294	0	0	0
265314 - Amputee Football Federation	158,256	5,000	62,500	25,062	21,303	22,368
265315 - Liberia Wrestling Federation	0	1,000	974	1,500	1,275	1,339
265317 - Liberia Golf Association	0	1,000	974	1,500	1,275	1,339
265318 - Liberia Handball Federation	0	1,000	974	1,500	1,275	1,339

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
265320 - Women and Sports Association	0	1,000	974	1,500	1,275	1,339
265321 - Transfer-Liberia Boxing Associ	0	1,000	974	1,500	1,275	1,339
265322 - Transfer-Liberia Athletic Fede	0	5,000	106,413	49,495	42,071	44,175
265324 - Transfer-basket Ball Federatio	0	5,000	4,870	97,720	83,062	87,215
265325 - Transfer-Inter- Sch Sports Ass	0	5,000	4,870	10,000	8,500	8,925
265329 - Transfer and Dump Atlethic Association	0	5,000	67,200	8,000	6,800	7,140
265332 - Transfer to Wusu Association	0	1,000	974	2,000	1,700	1,785
265333 - Transfer to Judo Federation	0	1,000	974	2,000	1,700	1,785
265519 - Other National Sports	2,095,276	150,000	515,678	137,870	117,189	123,048
265530 - Transfer to Trembo Vocation Institute	49,704	21,000	20,974	43,769	37,204	39,064
265539 - Transfers to Forpoh Vocational Insstitute	56,538	71,000	70,974	70,000	59,500	62,475
31 - NON-FINANCIAL ASSETS	**369,350**	**1,500,000**	**252,081**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	0	0	141,081	0	0	0
312203 - Furniture and Fixtures	59,350	0	111,000	0	0	0
312205 - Machinery and Equipment	10,000	0	0	0	0	0
312401 - Other Fixed Assets	300,000	1,500,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**4,000,000**	**2,239,017**	**1,852,802**
332401 - Other Fixed Assets	0	0	0	4,000,000	2,239,017	1,852,802
Grand Total	6,060,653	5,708,558	6,701,367	9,105,119	6,705,769	6,518,581

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	6,060,653	5,708,558	6,701,367	9,105,119	6,705,769	6,518,581
Grand Total	6,060,653	5,708,558	6,701,367	9,105,119	6,705,769	6,518,581

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31401 - Youth Services	**654,731**	**241,500**	**757,951**	**678,261**	**575,437**	**602,988**
22 - USE OF GOODS AND SERVICES	**149,171**	**5,000**	**5,000**	**8,000**	**4,465**	**4,588**
25 - SUBSIDIES	**0**	**0**	**0**	**25,000**	**22,500**	**22,500**
26 - GRANTS	**205,560**	**236,500**	**752,951**	**645,261**	**548,472**	**575,900**
31 - NON-FINANCIAL ASSETS	**300,000**	**0**	**0**	**0**	**0**	**0**
31402 - Sports Services	**3,442,583**	**2,772,830**	**3,356,560**	**6,064,689**	**3,994,003**	**3,695,541**
22 - USE OF GOODS AND SERVICES	**446,201**	**0**	**701,443**	**0**	**0**	**0**
26 - GRANTS	**2,927,032**	**1,272,830**	**2,444,117**	**2,064,689**	**1,754,986**	**1,842,739**
31 - NON-FINANCIAL ASSETS	**69,350**	**1,500,000**	**211,000**	**0**	**0**	**0**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**4,000,000**	**2,239,017**	**1,852,802**
31403 - Monrovia Vocational Training C	**3,200**	**50,000**	**37,500**	**22,020**	**12,290**	**12,631**
22 - USE OF GOODS AND SERVICES	**3,200**	**50,000**	**37,500**	**22,020**	**12,290**	**12,631**
31403 - Direction and Management	**108,242**	**112,000**	**111,428**	**173,678**	**147,627**	**155,009**

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification						
ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	108,242	112,000	111,428	173,678	147,627	155,009
31403 - Youth Agricultural Training Ce	1,500	20,000	19,740	8,008	6,223	6,508
22 - USE OF GOODS AND SERVICES	1,500	10,000	10,000	2,000	1,116	1,146
26 - GRANTS	0	10,000	9,740	6,008	5,107	5,362
31403 - Business and Domestic Occupati	2,215	10,000	10,000	10,000	5,582	5,736
22 - USE OF GOODS AND SERVICES	2,215	10,000	10,000	10,000	5,582	5,736
31403 - Youth-on-the-Job Training	2,236	10,000	10,000	2,000	1,116	1,146
22 - USE OF GOODS AND SERVICES	2,236	10,000	10,000	2,000	1,116	1,146
31404 - Administration and Management	1,845,946	2,492,228	2,398,188	2,146,463	1,963,491	2,039,022
21 - COMPENSATION OF EMPLOYEES	1,500,224	1,612,598	1,547,359	1,588,159	1,635,804	1,701,236
22 - USE OF GOODS AND SERVICES	344,492	546,715	495,800	503,304	280,937	288,698
26 - GRANTS	1,230	332,915	313,948	55,000	46,750	49,088
31 - NON-FINANCIAL ASSETS	0	0	41,081	0	0	0
Grand Total	6,060,653	5,708,558	6,701,367	9,105,119	6,705,769	6,518,581

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification						
OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31401 - Youth Services	654,731	241,500	757,951	678,261	575,437	602,988
22 - USE OF GOODS AND SERVICES	149,171	5,000	5,000	8,000	4,465	4,588
222123 - Other Compensations	146,710	0	0	0	0	0
222124 - National, Int. Youth Day	2,461	5,000	5,000	8,000	4,465	4,588
25 - SUBSIDIES	0	0	0	25,000	22,500	22,500
251113 - Subsidy to Lead Monrovia Football Academy	0	0	0	25,000	22,500	22,500
26 - GRANTS	205,560	236,500	752,951	645,261	548,472	575,900
262103 - Mano River Union	75,000	50,000	548,700	97,500	82,875	87,019
263211 - Transfer-County Youth Cordn.	0	5,000	4,870	5,902	5,017	5,268
263212 - Transfer-Youth Policy-F-Prog.	0	26,000	25,324	20,000	17,000	17,851
263218 - Transfer-Cadet Training Prog.	0	1,000	974	26,946	22,904	24,050
263462 - Youth, Women and Children Advocacy	0	1,000	974	2,500	2,125	2,231
264101 - Transfer-Liberia Scout Assoc.	0	1,000	974	107,000	90,950	95,498
264102 - Transfer-Girls Guide Associat.	538	1,000	974	3,000	2,550	2,678
264103 - Transfer-Fed.of Liberian Youth	49,216	50,000	36,300	97,500	82,875	87,019
264104 - Youth Community Literacy Prog.	1,030	2,000	1,948	5,416	4,604	4,835
264105 - Transfer to YMCA	0	5,000	4,870	72,500	61,625	64,706
264106 - Transfer to YWCA	0	2,500	2,435	45,000	38,250	40,163
264107 - Transfer to LINSU	48,900	50,000	63,700	97,500	82,875	87,019
264114 - Trans to Muslim Organiz youth	0	30,000	29,220	30,312	25,765	27,053
264310 - Transfer to All African Student Union (AFSU)	30,876	11,000	30,714	25,511	21,684	22,768
265177 - Transfer-Youth Center-Maryland	0	1,000	974	8,674	7,373	7,742

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31 - NON-FINANCIAL ASSETS	**300,000**	**0**	**0**	**0**	**0**	**0**
312401 - Other Fixed Assets	300,000	0	0	0	0	0
31402 - Sports Services	**3,442,583**	**2,772,830**	**3,356,560**	**6,064,689**	**3,994,003**	**3,695,541**
22 - USE OF GOODS AND SERVICES	**446,201**	**0**	**701,443**	**0**	**0**	**0**
221203 - Telecommunications, Internet, Postage and Courier	400	0	3,000	0	0	0
221209 - Scratch- Cards	1,500	0	6,000	0	0	0
221303 - Office Build. Rental and Lease	22,500	0	0	0	0	0
221401 - Fuel and Lubricants - Vehicles	9,830	0	51,000	0	0	0
221501 - Repair and Maintenance–Civil	214,999	0	0	0	0	0
221502 - Repairs and Maintenance - Vehicle	0	0	16,000	0	0	0
221601 - Cleaning Materials and service	0	0	11,000	0	0	0
221602 - Stationery	2,308	0	41,500	0	0	0
221603 - Printing, Binding,Publication	10,810	0	0	0	0	0
221704 - Feasibility Studies/Surveys	12,700	0	0	0	0	0
221805 - Drugs and Medical Consumables	76,731	0	35,000	0	0	0
221901 - Educational Materials and Supp	0	0	55,889	0	0	0
222102 - Workshops,Conferences,Siminars	33,730	0	116,976	0	0	0
222103 - Food and Catering Services	6,000	0	18,000	0	0	0
222123 - Other Compensations	54,693	0	347,078	0	0	0
26 - GRANTS	**2,927,032**	**1,272,830**	**2,444,117**	**2,064,689**	**1,754,986**	**1,842,739**
263218 - Transfer-Cadet Training Prog.	0	0	105,091	0	0	0
263401 - Transfer to Ministerial League	0	20,000	19,480	30,518	25,940	27,237
263402 - Transfer to National Football	0	550,000	1,340,806	1,074,058	912,950	958,598
263403 - Transfer to other nationalTeam	125,000	0	0	0	0	0
263404 - Transfer to National County Me	450,000	400,000	0	400,393	340,334	357,351
263405 - Liberia National Olympic Comm.	0	5,000	4,870	3,502	2,977	3,126
263406 - Transfer to Liberia Tennis Fed	0	1,500	1,461	10,000	8,500	8,925
263408 - National University Games	0	5,000	4,870	2,502	2,127	2,233
263410 - National High School Athletics	0	1,500	1,461	3,451	2,933	3,080
263414 - Transfer-Table Tennis Associat	0	1,500	1,461	8,000	6,800	7,140
263416 - Up Country Basketball	0	5,000	0	4,964	4,219	4,430
263417 - Grassroots Sports Development	0	1,230	1,198	3,739	3,178	3,337
263461 - Liberia Chess Federation	68,500	5,000	4,870	50,000	42,500	44,625
263473 - Transfer to WASSCE Tutorial	0	0	70,000	0	0	0
263708 - Youth Development Agency	30,000	31,000	30,974	55,000	46,750	49,088
263825 - Transfer to Liberia National Scrabble Association	0	5,000	0	5,000	4,250	4,463
263826 - Transfer to National Surfing Association	0	1,000	974	0	0	0
263827 - Transfer to Liberia National Wheelchair Basketball Federation (LNWBF)	0	1,000	974	2,000	1,700	1,785
263828 - Transfer to National Roller Sports	0	1,100	1,071	2,000	1,700	1,785

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Association of Liberia						
263829 - Transfer to Liberia National Former Football Players Assocciation	0	25,000	15,000	25,000	21,250	22,313
263830 - Transfer to Liberia Oldtimers National Association	0	25,000	24,350	25,000	21,250	22,313
264104 - Youth Community Literacy Prog.	0	0	13,459	0	0	0
265302 - Liberia Volleyball Federation	0	0	0	2,000	1,700	1,785
265303 - Liberia Track and Field Fed.	0	0	0	2,000	1,700	1,785
265307 - Liberia Kickball Federation	0	5,000	4,870	13,915	11,828	12,419
265308 - National Para-Olympics Federa.	0	1,000	14,234	2,000	1,700	1,785
265312 - Tae Kwon Do Federation	0	0	14,294	0	0	0
265314 - Amputee Football Federation	158,256	5,000	62,500	25,062	21,303	22,368
265315 - Liberia Wrestling Federation	0	1,000	974	1,500	1,275	1,339
265317 - Liberia Golf Association	0	1,000	974	1,500	1,275	1,339
265318 - Liberia Handball Federation	0	1,000	974	1,500	1,275	1,339
265320 - Women and Sports Association	0	1,000	974	1,500	1,275	1,339
265321 - Transfer-Liberia Boxing Associ	0	1,000	974	1,500	1,275	1,339
265322 - Transfer-Liberia Athletic Fede	0	5,000	106,413	49,495	42,071	44,175
265324 - Transfer-basket Ball Federatio	0	5,000	4,870	97,720	83,062	87,215
265325 - Transfer-Inter- Sch Sports Ass	0	5,000	4,870	10,000	8,500	8,925
265329 - Transfer and Dump Atlethic Association	0	5,000	67,200	8,000	6,800	7,140
265332 - Transfer to Wusu Association	0	1,000	974	2,000	1,700	1,785
265333 - Transfer to Judo Federation	0	1,000	974	2,000	1,700	1,785
265519 - Other National Sports	2,095,276	150,000	515,678	137,870	117,189	123,048
31 - NON-FINANCIAL ASSETS	**69,350**	**1,500,000**	**211,000**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	0	0	100,000	0	0	0
312203 - Furniture and Fixtures	59,350	0	111,000	0	0	0
312205 - Machinery and Equipment	10,000	0	0	0	0	0
312401 - Other Fixed Assets	0	1,500,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**4,000,000**	**2,239,017**	**1,852,802**
332401 - Other Fixed Assets	0	0	0	4,000,000	2,239,017	1,852,802
31403 - Monrovia Vocational Training C	**117,393**	**202,000**	**188,668**	**215,706**	**172,838**	**181,030**
22 - USE OF GOODS AND SERVICES	**9,151**	**80,000**	**67,500**	**36,020**	**20,104**	**20,659**
221901 - Educational Materials and Supp	5,001	40,000	27,500	17,010	9,494	9,756
222104 - Equipment and Household Materi	4,150	40,000	40,000	17,010	9,494	9,756
222124 - National, Int. Youth Day	0	0	0	2,000	1,116	1,147
26 - GRANTS	**108,242**	**122,000**	**121,168**	**179,686**	**152,734**	**160,371**
262104 - Contributions to other Int.Org	0	5,000	4,870	3,000	2,550	2,678
263213 - Transfer-Vocational Train.Prog	2,000	0	0	0	0	0
263225 - Transfer-Tumutu Agriculture & Vocational Training	0	10,000	9,740	54,506	46,330	48,647
263707 - Transfer to Juli Juah Youth & Literacy	0	5,000	4,870	2,403	2,043	2,145

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Program						
264151 - Trf to Clay Vocational School	0	10,000	9,740	6,008	5,107	5,362
265530 - Transfer to Trembo Vocation Institute	49,704	21,000	20,974	43,769	37,204	39,064
265539 - Transfers to Forpoh Vocational Insstitute	56,538	71,000	70,974	70,000	59,500	62,475
31404 - Administration and Management	**1,845,946**	**2,492,228**	**2,398,188**	**2,146,463**	**1,963,491**	**2,039,022**
21 - COMPENSATION OF EMPLOYEES	**1,500,224**	**1,612,598**	**1,547,359**	**1,588,159**	**1,635,804**	**1,701,236**
211101 - Basic Salary - Civil Service	1,500,224	1,612,598	1,547,359	1,588,159	1,635,804	1,701,236
22 - USE OF GOODS AND SERVICES	**344,492**	**546,715**	**495,800**	**503,304**	**280,937**	**288,698**
221101 - Foreign Travel-Means of travel	0	15,000	25,959	20,000	11,164	11,473
221102 - ForeignTravel-Daily Subsistence Allowance	0	35,389	84,460	35,389	19,754	20,300
221103 - Foreign Travel-Incidental Allowance	0	3,360	1,480	2,000	1,116	1,147
221104 - Domestic Travel-Means of Travel	0	15,000	3,314	15,000	8,373	8,604
221105 - Domestic Travel-Daily Subsistence Allowance	0	35,000	18,088	30,000	16,745	17,208
221201 - Electricity	0	20,000	0	26,533	14,810	15,219
221202 - Water and Sewage	0	15,000	0	15,000	8,373	8,604
221208 - Internet Provider Services	1,537	18,000	18,000	15,000	8,373	8,604
221209 - Scratch- Cards	0	10,000	8,626	10,001	5,582	5,736
221401 - Fuel and Lubricants - Vehicles	1,966	107,206	78,260	80,000	44,655	45,889
221402 - Fuel and Lubricants – Generator	0	11,760	8,820	30,029	16,762	17,225
221501 - Repair and Maintenance–Civil	300,000	105,000	48,575	90,000	50,236	51,624
221502 - Repairs and Maintenance - Vehicle	0	18,000	18,000	15,000	8,373	8,604
221503 - Repairs and Maintenance–Generator	0	15,000	11,250	10,000	5,582	5,736
221601 - Cleaning Materials and service	3,859	20,000	18,626	15,000	8,373	8,604
221602 - Stationery	0	25,000	18,750	15,006	8,376	8,607
221603 - Printing, Binding,Publication	0	6,000	2,999	5,016	2,800	2,877
221605 - Computer Supplies and ICT Services	3,393	20,000	15,000	15,009	8,378	8,610
221903 - Staff Training – Local	743	5,000	2,500	5,000	2,791	2,868
222113 - Guard and Security Services	32,994	44,000	36,023	44,321	24,739	25,423
222123 - Other Compensations	0	0	74,070	0	0	0
223106 - Vehicle Insurance	0	3,000	3,000	10,000	5,582	5,736
26 - GRANTS	**1,230**	**332,915**	**313,948**	**55,000**	**46,750**	**49,088**
262109 - Transfer-Ecowas Social Society	1,230	2,000	1,948	5,000	4,250	4,463
263407 - S.K. Doe Sports Complex	0	330,915	312,000	50,000	42,500	44,625
31 - NON-FINANCIAL ASSETS	**0**	**0**	**41,081**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	0	0	41,081	0	0	0
Grand Total	6,060,653	5,708,558	6,701,367	9,105,119	6,705,769	6,518,581

319 - Liberia Refugee Repatriation and Resettlement Commission

Policy Note

Mission

Liberia Refugee Repatriation and Resettlement Commission (LRRRC) is mandated by an act of 1993 to coordinate, monitor and supervise all humanitarian activities relating to Refugees, Asylum Seekers, Returnees (Stranded Liberian Migrants and Internally Displaced persons (IDP). During emergency response and recovery period, LRRRC serves as lead humanitarian government agency that work with partners in the mobilization of relief assistance to persons of concern as they find durable solutions. Building on the successes of LRRRC working with the UNHCR, IOM, Liberia Council of Churches, and other humanitarian partners over the last 12 months, this fiscal year 2022 budget policy note encompasses protection issues and emerging durable solution problems that are numbered and statistically dated on new influx of over 23,000 Ivorian refugees plus the old caseload of over 8,000 Ivoirians refugees, Stranded Liberia migrants from the sub –region, Internally Displaced Persons (IDP) that is associated with disaster, refugees and Asylum Seekers residing in Liberia. The Commission is seeking funding through the budgetary allotment from National Government to find lasting solutions to the protection program that is bordered around our core mandate. We intend to support the Arrest Agenda through: a. Protection Assistance and Durable Solution for little over 32,000 Ivorian Refugees in Liberia; b. Sustainable Reintegration of 1,059 Stranded Liberians who returned home with funding from IOM Niger; c. Joint assessment mission to Ghana to hold talks with our counterpart on the current status of over 5,000 Liberian in Bujumbura refugee camp facing deportation as a result of the closure of the camp by Ghanaian authorities; and d. Repatriation and Resettlement of an expected 5,000 Liberia returnees from Ghana if the decision is enforced.

Achievements (FY2025)

Service Delivery Charter (SDC) Implementation: Abridged and Full Versions of SDC were developed and published on the LRRRC official Facebook Social Media platform and PMCS Communication WhatsApp chatroom at 70% completion level. Civil documentation: In collaboration with LIS and NIR, the LRRRC is implementing Executive Order NO. 144, targeting the 269 locally integrated, former Ivorian refugees on the issuance of resident permits and the enrolment of all Ivorian refugees into the National Identification Registry, Systems Efficiency Improvement: In an effort to strengthen Internal Control and Compliance, the Executive Director signed the following instruments: Internal Audit Chapter and Petty Cash Policy, Institutional Capacity Building: Two (2) junior staff were admitted into an international training program on humanitarian negotiation and leadership skills sponsored by the Japan Government through UNHCR, ten (10) LRRRC staff were enrolled at LIPA to acquire skills in the below disciplines: QuickBooks, HR & Performance Management, Public Financial Management, etc, Harmonized and Efficient Registration System: During the period, the draft Memorandum of Understanding (MOU) for the turnover of the ProGres V4 data system was shared with LRRRC and has been reviewed,15 cases were sent for asylum hearing in the first quarter. Additional numbers will be reported in the third quarter; training workshops for registration and protection staff of the commission will be conducted. The training workshop brought together staff from the field and HQ and was held at the Monrovia City Hall in Monrovia. Refugee Status Determination (RSD): 1 (One) RSD training is scheduled to be conducted under the project period and will be conducted during the third quarter of the project. Of the 1 (one) asylum sitting was held during the period under review, and 15 (fifteen) asylum claims were heard, and all 15 (fifteen) asylum claims were granted refugee status recognition as a first instance. These countries of origin ranged from Syria, Ethiopia, Burkina-Faso, Cameroon, and others. Decision letters are being prepared and an official report, Access Territory, Registration and Documentation: In demonstration of the Government of Liberia`s commitment to achieving this objective and in principle holding up to its commitments made by the GoL at the Global Refugee Compact signed at Geneva, Switzerland in 2019 particularly providing continuous protection by creating a favorable environment and as the driver for the implementation of durable solutions for refugees and other Persons of Concern (PoCs) through shared responsibilities, on February 24, 2025, the Office of the President of the Republic of Liberia reissued Executive Order No. 144 titled- Integration and Access to Social Services and Safety Nets for Refugees and other Vulnerable Population in Liberia, the EO # 144 mandates relevant government Ministries, Agencies and Commissions (MACs) particularly the Ministry of Internal Affairs (MIA), Ministry of Finance & Development Planning (MFDP) Ministry of Justice (MoJ), Ministry of Gender Children and Social Protection (MoGCSP), Liberia Refugee Repatriation & Resettlement Commission (LRRRC), Liberia Immigration Services (LIS) and the National Identification Registry (NIR), Ministry of Foreign Affairs (MoFA) among others to collaborate in achieving the strategic objectives of the Executive Order. Specifically, the EO #144 targets all registered refugees and former Ivoirian refugees who opted for local integration prior to the coming into force of the official Gazette on the Cessation Clause of all Ivorian refugees in Liberia on June 20, 2022, Work and Resident Permits: (17) refugees received work permit out of the 30 targeted to be issued with work permit or renewal. The targeted number of 30 has now been exceeded and currently amounts to a total of 33. 265 integrated former Ivorian refugees' passports are being processed by the Liberia immigration Services (LIS) for issuance of resident permits. Of this number, sixteen (16) have enrolled in the biometric system and now have ID cards. The process is ongoing with others waiting, Monitoring Court Cases of Asylum Seekers and Refugees: Aside from the reported cases in the first quarter, there were no report of GBV or child protection issues, while the commission protection and refugee regime remain stable with our protection and GBV staff continued to monitor Child Protection, GBV, Education, Health of other issues related to our persons of concern. During the period under review, with assistance from the legal aid, the commission was able to resolve 2 court cases involving PoCs. Currently, the Samaritan's Purse is implementing a direct reintegration project in collaboration with LRRRC, targeting 125 returnees' family heads and providing business grants to 40 returnees in Bong and Montserrado Counties.

Objectives (FY2026)

Ensure effective Protection Programming guided by the dignity, rights, and well-being of all persons we serve through transparency, accountability, and inclusivity, ensuring refugee protection, repatriation, resettlement, and reintegration efforts are humane, voluntary, and sustainable as reflected in the LRRRC SDC. Under the Laws and Reform policy, three critical laws are earmarked to be addressed accordingly: the 1993 Liberia Refugee Act (amended) Internally Displaced Persons Law. (domestication of the Kampala Convention) National Action Plan (NAP) on Statelessness (endorsed).

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
319 - Liberia Refugee Repat. & Reset	91	39	130	91	39	130	91	39	130

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	561,218	601,732	535,504	634,270	653,298	679,430
22 - USE OF GOODS AND SERVICES	1,217,174	112,304	109,798	607,304	338,985	348,355
31 - NON-FINANCIAL ASSETS	79,995	0	0	0	0	0
Grand Total	1,858,387	714,036	645,302	1,241,574	992,283	1,027,785

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31901 -Administration and Management	1,858,387	714,036	645,302	1,241,574	992,283	1,027,785
Grand Total	1,858,387	714,036	645,302	1,241,574	992,283	1,027,785

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**824,372**	**0**	**0**	**0**	**0**	**0**
048700 - K-Power Electricity Project	374,379	-	-	-	-	-
097400 - Repatriation, Resettlement & Reintegration Project	449,993	-	-	-	-	-
Grand Total	824,372	0	0	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**561,218**	**601,732**	**535,504**	**634,270**	**653,298**	**679,430**
211101 - Basic Salary - Civil Service	561,218	601,732	535,504	634,270	653,298	679,430
22 - USE OF GOODS AND SERVICES	**1,217,174**	**112,304**	**109,798**	**607,304**	**338,985**	**348,355**
221101 - Foreign Travel-Means of travel	0	8,000	0	2,000	1,116	1,147
221102 - ForeignTravel-Daily Subsistence Allowance	0	0	10,000	10,000	5,582	5,736
221103 - Foreign Travel-Incidental Allowance	0	4,500	0	1,600	893	918
221104 - Domestic Travel-Means of Travel	0	12,000	12,000	25,000	13,955	14,341
221105 - Domestic Travel-Daily Subsistence Allowance	48,998	0	0	0	0	0
221201 - Electricity	0	6,000	6,000	36,924	20,610	21,180
221202 - Water and Sewage	992	3,000	3,000	2,000	1,116	1,147
221203 - Telecommunications, Internet, Postage and Courier	500	0	0	0	0	0
221208 - Internet Provider Services	0	7,000	7,000	30,000	16,745	17,208
221209 - Scratch- Cards	0	9,000	9,000	4,200	2,344	2,409

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221303 - Office Build. Rental and Lease	0	0	0	4,000	2,233	2,295
221401 - Fuel and Lubricants - Vehicles	2,000	17,304	17,297	42,400	23,667	24,321
221402 - Fuel and Lubricants – Generator	1,500	14,500	9,500	3,180	1,775	1,824
221501 - Repair and Maintenance–Civil	0	0	0	306,000	170,804	175,525
221502 - Repairs and Maintenance - Vehicle	1,500	6,000	6,000	6,000	3,349	3,442
221503 - Repairs and Maintenance–Generator	0	0	0	1,500	837	860
221601 - Cleaning Materials and service	0	0	0	1,500	837	860
221602 - Stationery	2,000	0	5,000	55,000	30,700	31,548
221603 - Printing, Binding,Publication	1,291	5,000	5,000	0	0	0
221805 - Drugs and Medical Consumables	14,999	0	0	0	0	0
221909 - Capacity Building Fund	0	0	0	4,000	2,233	2,295
222102 - Workshops,Conferences,Siminars	20,999	7,000	7,000	10,000	5,582	5,736
222103 - Food and Catering Services	5,000	8,000	8,000	57,000	31,816	32,695
222109 - Operational Expenses	237,027	5,000	5,001	5,000	2,791	2,868
222123 - Other Compensations	880,368	0	0	0	0	0
31 - NON-FINANCIAL ASSETS	**79,995**	**0**	**0**	**0**	**0**	**0**
312203 - Furniture and Fixtures	79,995	0	0	0	0	0
Grand Total	1,858,387	714,036	645,302	1,241,574	992,283	1,027,785

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	1,858,387	714,036	645,302	1,241,574	992,283	1,027,785
Grand Total	1,858,387	714,036	645,302	1,241,574	992,283	1,027,785

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31901 - Administration and Management	**1,858,387**	**714,036**	**645,302**	**1,241,574**	**992,283**	**1,027,785**
21 - COMPENSATION OF EMPLOYEES	**561,218**	**601,732**	**535,504**	**634,270**	**653,298**	**679,430**
22 - USE OF GOODS AND SERVICES	**1,217,174**	**112,304**	**109,798**	**607,304**	**338,985**	**348,355**
31 - NON-FINANCIAL ASSETS	**79,995**	**0**	**0**	**0**	**0**	**0**
Grand Total	1,858,387	714,036	645,302	1,241,574	992,283	1,027,785

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31901 - Administration and Management	**1,858,387**	**714,036**	**645,302**	**1,241,574**	**992,283**	**1,027,785**
21 - COMPENSATION OF EMPLOYEES	**561,218**	**601,732**	**535,504**	**634,270**	**653,298**	**679,430**
211101 - Basic Salary - Civil Service	561,218	601,732	535,504	634,270	653,298	679,430
22 - USE OF GOODS AND SERVICES	**1,217,174**	**112,304**	**109,798**	**607,304**	**338,985**	**348,355**
221101 - Foreign Travel-Means of travel	0	8,000	0	2,000	1,116	1,147

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221102 - ForeignTravel-Daily Subsistence Allowance	0	0	10,000	10,000	5,582	5,736
221103 - Foreign Travel-Incidental Allowance	0	4,500	0	1,600	893	918
221104 - Domestic Travel-Means of Travel	0	12,000	12,000	25,000	13,955	14,341
221105 - Domestic Travel-Daily Subsistence Allowance	48,998	0	0	0	0	0
221201 - Electricity	0	6,000	6,000	36,924	20,610	21,180
221202 - Water and Sewage	992	3,000	3,000	2,000	1,116	1,147
221203 - Telecommunications, Internet, Postage and Courier	500	0	0	0	0	0
221208 - Internet Provider Services	0	7,000	7,000	30,000	16,745	17,208
221209 - Scratch- Cards	0	9,000	9,000	4,200	2,344	2,409
221303 - Office Build. Rental and Lease	0	0	0	4,000	2,233	2,295
221401 - Fuel and Lubricants - Vehicles	2,000	17,304	17,297	42,400	23,667	24,321
221402 - Fuel and Lubricants – Generator	1,500	14,500	9,500	3,180	1,775	1,824
221501 - Repair and Maintenance–Civil	0	0	0	306,000	170,804	175,525
221502 - Repairs and Maintenance - Vehicle	1,500	6,000	6,000	6,000	3,349	3,442
221503 - Repairs and Maintenance–Generator	0	0	0	1,500	837	860
221601 - Cleaning Materials and service	0	0	0	1,500	837	860
221602 - Stationery	2,000	0	5,000	55,000	30,700	31,548
221603 - Printing, Binding,Publication	1,291	5,000	5,000	0	0	0
221805 - Drugs and Medical Consumables	14,999	0	0	0	0	0
221909 - Capacity Building Fund	0	0	0	4,000	2,233	2,295
222102 - Workshops,Conferences,Siminars	20,999	7,000	7,000	10,000	5,582	5,736
222103 - Food and Catering Services	5,000	8,000	8,000	57,000	31,816	32,695
222109 - Operational Expenses	237,027	5,000	5,001	5,000	2,791	2,868
222123 - Other Compensations	880,368	0	0	0	0	0
31 - NON-FINANCIAL ASSETS	**79,995**	**0**	**0**	**0**	**0**	**0**
312203 - Furniture and Fixtures	79,995	0	0	0	0	0
Grand Total	1,858,387	714,036	645,302	1,241,574	992,283	1,027,785

321 - National Commission on Disabilities

Policy Note

Mission

As part of the commission's mandate in consistent with the Act establishing the National Commission on Disabilities (NCD) by the 51st National Legislature of the Republic of Liberia in November 2005, the Commission was established to have jurisdiction over matters involving and appertaining to the welfare and well-being of Persons with Disabilities (PWDs) including but not limited to empowering them through Capacity Building, Small Business, Livelihood Skills, Medical, Educational Support through School aids, result driven programs and projects, advocacies, monitoring and supervising the effective delivery of social services within the territorial confines of Liberia. The NCD currently works with Seventy-Eight (78) Organizations of Persons with Disabilities (OPWDs) and subsidizes them through Budgetary Support.

Achievements (FY2025)

Completed the Launch of the project in the selected 5 counties, stakeholders' consultation to rally support for the project, the procurement of a vehicle to facilitate the project activities, and the ongoing application and selection of beneficiaries have been completed as of September 5, 2025. 23 OPWDs and PWDs have received subsidies and cash transfers to skill up their livelihood activities.

Objectives (FY2026)

Promote gender equality and empowerment of Women, girls, and vulnerable groups, enhance social protection systems, and ensure that all individuals, especially the most vulnerable, have access to opportunities, resources, and protection. Economic and social empowerment of persons with Disabilities through inclusive and accessible programs and policy development initiatives. One hundred Disabilities in five Counties are selected to benefit from sustainable entrepreneurship support, livelihood skills training program, agri-business support, and educational assistance for women, youth, and children with disabilities.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
321 - National Comm. on Disabilities	22	10	32	22	10	32	22	10	32

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	151,159	169,152	185,346	160,632	165,451	172,069
22 - USE OF GOODS AND SERVICES	103,567	96,665	111,393	96,665	53,957	55,449
26 - GRANTS	44,294	55,752	241,024	109,087	92,724	97,361
31 - NON-FINANCIAL ASSETS	0	200,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	210,000	117,548	97,272
Grand Total	299,020	521,569	537,763	576,384	429,680	422,151

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32101 -Administration and Management	299,020	521,569	537,763	576,384	429,680	422,151
Grand Total	299,020	521,569	537,763	576,384	429,680	422,151

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**200,000**	**200,000**	**210,000**	**117,548**	**97,272**
023853 - Support to national Commission on Disability	-	200,000	200,000	210,000	117,548	97,272
Grand Total	0	200,000	200,000	210,000	117,548	97,272

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**151,159**	**169,152**	**185,346**	**160,632**	**165,451**	**172,069**
211101 - Basic Salary - Civil Service	151,159	169,152	185,346	160,632	165,451	172,069
22 - USE OF GOODS AND SERVICES	**103,567**	**96,665**	**111,393**	**96,665**	**53,957**	**55,449**
221101 - Foreign Travel-Means of travel	0	0	8,997	5,883	3,284	3,375
221102 - ForeignTravel-Daily Subsistence Allowance	0	0	5,731	0	0	0
221202 - Water and Sewage	3,500	1,000	1,000	0	0	0
221302 - Res. Property Rental and Lease	25,000	25,000	25,000	25,000	13,955	14,341
221401 - Fuel and Lubricants - Vehicles	12,956	13,900	13,900	20,392	11,382	11,697
221501 - Repair and Maintenance–Civil	0	0	0	23,490	13,112	13,474
221601 - Cleaning Materials and service	6,594	6,644	6,644	0	0	0
221602 - Stationery	7,324	8,000	8,000	6,600	3,684	3,786
221603 - Printing, Binding,Publication	4,384	4,500	4,500	7,200	4,019	4,130
222101 - Celebrations, Commem\&State Vis	25,000	0	0	0	0	0
222102 - Workshops,Conferences,Siminars	3,691	20,000	20,000	4,400	2,456	2,524
222113 - Guard and Security Services	15,118	17,621	17,621	3,700	2,065	2,122
26 - GRANTS	**44,294**	**55,752**	**241,024**	**109,087**	**92,724**	**97,361**
265401 - Transfer to Individuals	19,686	25,686	19,955	22,648	19,251	20,214
265520 - Support to National Disability Programmes	24,608	30,066	221,069	86,439	73,473	77,147
31 - NON-FINANCIAL ASSETS	**0**	**200,000**	**0**	**0**	**0**	**0**
312401 - Other Fixed Assets	0	200,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**210,000**	**117,548**	**97,272**
332401 - Other Fixed Assets	0	0	0	210,000	117,548	97,272
Grand Total	299,020	521,569	537,763	576,384	429,680	422,151

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	299,020	521,569	537,763	576,384	429,680	422,151
Grand Total	299,020	521,569	537,763	576,384	429,680	422,151

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32101 - Administration and Management	**299,020**	**521,569**	**537,763**	**576,384**	**429,680**	**422,151**
21 - COMPENSATION OF EMPLOYEES	**151,159**	**169,152**	**185,346**	**160,632**	**165,451**	**172,069**
22 - USE OF GOODS AND SERVICES	**103,567**	**96,665**	**111,393**	**96,665**	**53,957**	**55,449**
26 - GRANTS	**44,294**	**55,752**	**241,024**	**109,087**	**92,724**	**97,361**
31 - NON-FINANCIAL ASSETS	**0**	**200,000**	**0**	**0**	**0**	**0**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**210,000**	**117,548**	**97,272**
Grand Total	299,020	521,569	537,763	576,384	429,680	422,151

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32101 - Administration and Management	**299,020**	**521,569**	**537,763**	**576,384**	**429,680**	**422,151**
21 - COMPENSATION OF EMPLOYEES	**151,159**	**169,152**	**185,346**	**160,632**	**165,451**	**172,069**
211101 - Basic Salary - Civil Service	151,159	169,152	185,346	160,632	165,451	172,069
22 - USE OF GOODS AND SERVICES	**103,567**	**96,665**	**111,393**	**96,665**	**53,957**	**55,449**
221101 - Foreign Travel-Means of travel	0	0	8,997	5,883	3,284	3,375
221102 - ForeignTravel-Daily Subsistence Allowance	0	0	5,731	0	0	0
221202 - Water and Sewage	3,500	1,000	1,000	0	0	0
221302 - Res. Property Rental and Lease	25,000	25,000	25,000	25,000	13,955	14,341
221401 - Fuel and Lubricants - Vehicles	12,956	13,900	13,900	20,392	11,382	11,697
221501 - Repair and Maintenance–Civil	0	0	0	23,490	13,112	13,474
221601 - Cleaning Materials and service	6,594	6,644	6,644	0	0	0
221602 - Stationery	7,324	8,000	8,000	6,600	3,684	3,786
221603 - Printing, Binding,Publication	4,384	4,500	4,500	7,200	4,019	4,130
222101 - Celebrations, Commem\&State Vis	25,000	0	0	0	0	0
222102 - Workshops,Conferences,Siminars	3,691	20,000	20,000	4,400	2,456	2,524
222113 - Guard and Security Services	15,118	17,621	17,621	3,700	2,065	2,122
26 - GRANTS	**44,294**	**55,752**	**241,024**	**109,087**	**92,724**	**97,361**
265401 - Transfer to Individuals	19,686	25,686	19,955	22,648	19,251	20,214
265520 - Support to National Disability Programmes	24,608	30,066	221,069	86,439	73,473	77,147
31 - NON-FINANCIAL ASSETS	**0**	**200,000**	**0**	**0**	**0**	**0**
312401 - Other Fixed Assets	0	200,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**210,000**	**117,548**	**97,272**
332401 - Other Fixed Assets	0	0	0	210,000	117,548	97,272
Grand Total	299,020	521,569	537,763	576,384	429,680	422,151

322 - National Veterans Bureau

Policy Note

Mission

The purpose and mandate of establishing the National Bureau of Veteran Affairs is to cater for the needs of Veterans that will provide avenue for their integration into civilian life. Manage and promote the well being of retired AFL personnel in the Republic of Liberia that are duly retired and certified by the Ministry of National Defense. The administration and management is also responsible to implement the policies and plans of the Bureau. It shall coordinate with vocational, formal and informal educational institutions so as to absorb those willing Veteran members into their programs of interest to acquire knowledge and basic skills economically.

Achievements (FY2025)

No information provided by the spending entity.

Objectives (FY2026)

Implement the policies and plans of the Bureau, collaborate with vocational, formal, and informal educational institutions to absorb Veteran members into their programs of interest, and to acquire knowledge and basic skills economically.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
322 - National Veterans Bureau	69	16	85	69	16	85	69	16	85

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	305,532	439,294	290,118	439,294	452,473	470,572
22 - USE OF GOODS AND SERVICES	10,792	15,304	8,500	15,304	8,542	8,778
Grand Total	316,324	454,598	298,618	454,598	461,015	479,350

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32201 -Administration and Management	316,324	454,598	298,618	454,598	461,015	479,350
Grand Total	316,324	454,598	298,618	454,598	461,015	479,350

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**305,532**	**439,294**	**290,118**	**439,294**	**452,473**	**470,572**
211101 - Basic Salary - Civil Service	305,532	439,294	290,118	439,294	452,473	470,572
22 - USE OF GOODS AND SERVICES	**10,792**	**15,304**	**8,500**	**15,304**	**8,542**	**8,778**
221104 - Domestic Travel-Means of Travel	0	1,200	1,000	1,000	558	573
221202 - Water and Sewage	1,000	1,200	700	900	502	516
221203 - Telecommunications, Internet, Postage and Courier	1,000	2,004	1,000	0	0	0
221208 - Internet Provider Services	1,300	1,200	700	4,528	2,527	2,597
221401 - Fuel and Lubricants - Vehicles	1,000	3,000	1,500	2,700	1,507	1,549
221402 - Fuel and Lubricants – Generator	2,000	2,200	1,200	3,276	1,829	1,879
221502 - Repairs and Maintenance - Vehicle	1,000	1,000	500	1,200	670	689
221503 - Repairs and Maintenance–Generator	1,000	1,000	500	700	391	402

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221603 - Printing, Binding,Publication	2,492	2,500	1,400	1,000	558	573
Grand Total	316,324	454,598	298,618	454,598	461,015	479,350

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	316,324	454,598	298,618	454,598	461,015	479,350
Grand Total	316,324	454,598	298,618	454,598	461,015	479,350

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32201 - Administration and Management	**316,324**	**454,598**	**298,618**	**454,598**	**461,015**	**479,350**
21 - COMPENSATION OF EMPLOYEES	**305,532**	**439,294**	**290,118**	**439,294**	**452,473**	**470,572**
22 - USE OF GOODS AND SERVICES	**10,792**	**15,304**	**8,500**	**15,304**	**8,542**	**8,778**
Grand Total	316,324	454,598	298,618	454,598	461,015	479,350

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32201 - Administration and Management	**316,324**	**454,598**	**298,618**	**454,598**	**461,015**	**479,350**
21 - COMPENSATION OF EMPLOYEES	**305,532**	**439,294**	**290,118**	**439,294**	**452,473**	**470,572**
211101 - Basic Salary - Civil Service	305,532	439,294	290,118	439,294	452,473	470,572
22 - USE OF GOODS AND SERVICES	**10,792**	**15,304**	**8,500**	**15,304**	**8,542**	**8,778**
221104 - Domestic Travel-Means of Travel	0	1,200	1,000	1,000	558	573
221202 - Water and Sewage	1,000	1,200	700	900	502	516
221203 - Telecommunications, Internet, Postage and Courier	1,000	2,004	1,000	0	0	0
221208 - Internet Provider Services	1,300	1,200	700	4,528	2,527	2,597
221401 - Fuel and Lubricants - Vehicles	1,000	3,000	1,500	2,700	1,507	1,549
221402 - Fuel and Lubricants – Generator	2,000	2,200	1,200	3,276	1,829	1,879
221502 - Repairs and Maintenance - Vehicle	1,000	1,000	500	1,200	670	689
221503 - Repairs and Maintenance–Generator	1,000	1,000	500	700	391	402
221603 - Printing, Binding,Publication	2,492	2,500	1,400	1,000	558	573
Grand Total	316,324	454,598	298,618	454,598	461,015	479,350

323 - Liberia Agency for Community Empowerment

Policy Note

Mission

The Liberia Agency for Community Empowerment was created by an Act of the National Legislature on July 22, 2004 under the new Law, Title 12, Chapter 50B of the Law also known as the "Community Empowerment Act", to assist in consolidating Liberia's peace process by creating an enabling environment for social cohesion and socio-economic revival of war torn communities, and lay firm foundation for improved economic and social governance. It ensures that almost all parts of Liberia are empowered through the Community Empowerment Programs (CEP), empowering the people to develop their own communities; to take charge of their own development processes and restore infrastructure and social services, as well rebuild capacity for collective action.

Achievements (FY2025)

The extension of the Karnplay Health Center has commenced. The foundation work has been completed, and excavation up to the lintel level has also been completed and cast. The expanded facility will consist of four wards, each designed to accommodate 20 beds, resulting in an 80-bed extension to the health center. The new facility will include an X-ray room, an emergency ward, and administrative offices. As of now, the construction progress is estimated at 36.1%. The construction of the health center in Buutuo has commenced. The foundation work and excavation up to the lintel level have been completed and cast. The facility is designed to accommodate 48 beds and will feature a paediatric ward, male and female wards, consultation rooms, a water tower, pharmacy, waiting area, emergency room, counselling room, nurses' station, major and minor operating theatres, delivery room, Labor room, isolation ward, and administrative offices. As of now, construction progress is estimated at 36.1%. The construction of the Tappita Youth Center has commenced. The foundation, excavation, electrical, and roofing works have all been completed. The facility will feature a large conference room, a cafeteria, three bathrooms, and a spacious computer room. As of now, the construction progress is estimated at 38.8%. The construction of the health center in Zekepa has commenced. The foundation work has been completed, and excavation is currently ongoing. Once completed, the facility will include a major operating theater, a maternal ward, a pharmacy, a laboratory, a waiting room, and a drug storage area. As of now, the construction progress is estimated at 29.4%. The construction of the health center in Bahn has commenced. The foundation work, excavation up to the lintel level, and roofing have all been completed. Upon completion, the facility will include a major operating theater, a maternal ward, a pharmacy, a laboratory, a waiting room, and a drug storage area. As of now, the construction progress is estimated at 36.1%. The construction of the guest house in Dinplay has commenced. The foundation, excavation, and lintel casting have been completed. The guest house will feature 10 bedrooms and 10 bathrooms. As of now, the construction progress is estimated at 27.7%. 7. The construction of the Gbloulay Health Center has commenced. The foundation work and excavation up to the lintel level have been completed. Once completed, the health center will be a 60-bed facility and will include a delivery room, maternal ward, pharmacy, and emergency room. As of now, the construction progress is estimated at 36.1%. The construction of the Boe-Bounlay Bridge has commenced. The bridge deck has been cast and is currently undergoing the curing process. Once completed, the bridge will connect District 5 and District 6 in Nimba County. As of now, the construction progress is estimated at 71.4%.

Objectives (FY2026)

Initiating Revenue generation both locally and internationally; Implementation and Construction of National Infrastructure Projects and social development programs, and focus on ensuring that personnel have the requisite skills and training.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
323 - Liberia Agen for Commu Empower	41	28	69	41	28	69	41	28	69

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	541,434	566,956	547,379	632,032	650,993	677,033
22 - USE OF GOODS AND SERVICES	1,087,473	52,304	232,202	52,304	29,196	30,003
31 - NON-FINANCIAL ASSETS	5,867,503	1,279,000	1,579,000	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	9,920,000	5,552,762	4,594,949
Grand Total	7,496,410	1,898,260	2,358,581	10,604,336	6,232,951	5,301,985

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32301 -Administration and Management	7,496,410	1,898,260	2,358,581	10,604,336	6,232,951	5,301,985

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Grand Total	7,496,410	1,898,260	2,358,581	10,604,336	6,232,951	5,301,985

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**5,934,803**	**1,279,000**	**1,759,000**	**9,920,000**	**5,552,762**	**4,594,949**
010300 - Agriculture Value Chain Project	-	-	180,000	-	-	-
023881 - Renovation of County Youth Center	-	1,119,000	1,119,000	1,900,000	1,063,533	880,081
030443 - pecial Skills Development Project	-	-	-	750,000	419,816	347,401
030445 - PSIP to Renovation of Nancy B. Doe Market	-	-	-	150,000	83,963	69,480
030446 - PSIP to LACE-Special Project	-	-	-	1,950,000	1,091,521	903,241
094000 - District Development Projects	5,310,003	160,000	460,000	5,170,000	2,893,929	2,394,746
095000 - CPF: Accelerated Community Development Project	624,800	-	-	-	-	-
Grand Total	5,934,803	1,279,000	1,759,000	9,920,000	5,552,762	4,594,949

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**541,434**	**566,956**	**547,379**	**632,032**	**650,993**	**677,033**
211101 - Basic Salary - Civil Service	541,434	566,956	547,379	632,032	650,993	677,033
22 - USE OF GOODS AND SERVICES	**1,087,473**	**52,304**	**232,202**	**52,304**	**29,196**	**30,003**
221201 - Electricity	0	3,600	3,500	3,793	2,117	2,176
221208 - Internet Provider Services	0	2,400	2,400	2,400	1,340	1,377
221209 - Scratch- Cards	0	9,400	9,398	3,400	1,898	1,950
221401 - Fuel and Lubricants - Vehicles	2,240	2,304	2,304	10,260	5,727	5,885
221501 - Repair and Maintenance–Civil	399,800	0	180,000	0	0	0
221601 - Cleaning Materials and service	1,934	2,000	2,000	3,000	1,675	1,721
221602 - Stationery	2,999	3,000	3,000	3,600	2,009	2,065
221603 - Printing, Binding,Publication	0	3,000	3,000	3,000	1,675	1,721
221704 - Feasibility Studies/Surveys	675,500	0	0	0	0	0
222109 - Operational Expenses	5,000	5,000	5,000	1,250	698	717
222113 - Guard and Security Services	0	18,000	18,000	18,000	10,047	10,325
223106 - Vehicle Insurance	0	3,600	3,600	3,601	2,010	2,066
31 - NON-FINANCIAL ASSETS	**5,867,503**	**1,279,000**	**1,579,000**	**0**	**0**	**0**
312101 - Non-Residential Buildings	5,535,003	0	1,579,000	0	0	0
312201 - Transport Equipment–Vehicles	332,500	0	0	0	0	0
312401 - Other Fixed Assets	0	1,279,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**9,920,000**	**5,552,762**	**4,594,949**
332401 - Other Fixed Assets	0	0	0	9,920,000	5,552,762	4,594,949
Grand Total	7,496,410	1,898,260	2,358,581	10,604,336	6,232,951	5,301,985

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	7,496,410	1,898,260	2,358,581	10,604,336	6,232,951	5,301,985
Grand Total	7,496,410	1,898,260	2,358,581	10,604,336	6,232,951	5,301,985

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32301 - Administration and Management	**7,496,410**	**1,898,260**	**2,358,581**	**10,604,336**	**6,232,951**	**5,301,985**
21 - COMPENSATION OF EMPLOYEES	**541,434**	**566,956**	**547,379**	**632,032**	**650,993**	**677,033**
22 - USE OF GOODS AND SERVICES	**1,087,473**	**52,304**	**232,202**	**52,304**	**29,196**	**30,003**
31 - NON-FINANCIAL ASSETS	**5,867,503**	**1,279,000**	**1,579,000**	**0**	**0**	**0**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**9,920,000**	**5,552,762**	**4,594,949**
Grand Total	7,496,410	1,898,260	2,358,581	10,604,336	6,232,951	5,301,985

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32301 - Administration and Management	**7,496,410**	**1,898,260**	**2,358,581**	**10,604,336**	**6,232,951**	**5,301,985**
21 - COMPENSATION OF EMPLOYEES	**541,434**	**566,956**	**547,379**	**632,032**	**650,993**	**677,033**
211101 - Basic Salary - Civil Service	541,434	566,956	547,379	632,032	650,993	677,033
22 - USE OF GOODS AND SERVICES	**1,087,473**	**52,304**	**232,202**	**52,304**	**29,196**	**30,003**
221201 - Electricity	0	3,600	3,500	3,793	2,117	2,176
221208 - Internet Provider Services	0	2,400	2,400	2,400	1,340	1,377
221209 - Scratch- Cards	0	9,400	9,398	3,400	1,898	1,950
221401 - Fuel and Lubricants - Vehicles	2,240	2,304	2,304	10,260	5,727	5,885
221501 - Repair and Maintenance–Civil	399,800	0	180,000	0	0	0
221601 - Cleaning Materials and service	1,934	2,000	2,000	3,000	1,675	1,721
221602 - Stationery	2,999	3,000	3,000	3,600	2,009	2,065
221603 - Printing, Binding,Publication	0	3,000	3,000	3,000	1,675	1,721
221704 - Feasibility Studies/Surveys	675,500	0	0	0	0	0
222109 - Operational Expenses	5,000	5,000	5,000	1,250	698	717
222113 - Guard and Security Services	0	18,000	18,000	18,000	10,047	10,325
223106 - Vehicle Insurance	0	3,600	3,600	3,601	2,010	2,066
31 - NON-FINANCIAL ASSETS	**5,867,503**	**1,279,000**	**1,579,000**	**0**	**0**	**0**
312101 - Non-Residential Buildings	5,535,003	0	1,579,000	0	0	0
312201 - Transport Equipment–Vehicles	332,500	0	0	0	0	0
312401 - Other Fixed Assets	0	1,279,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**9,920,000**	**5,552,762**	**4,594,949**
332401 - Other Fixed Assets	0	0	0	9,920,000	5,552,762	4,594,949
Grand Total	7,496,410	1,898,260	2,358,581	10,604,336	6,232,951	5,301,985

340 - Ministry of Gender, Children and Social Protection

Policy Note

Mission

This Act is and shall be called An Act to Amend the New Executive Law of 1972 to establish the Ministry of Gender, Children and Social Protection. This Act may be cited as "THE MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION ACT of 2013". The objective of this Act is to amend the Acts establishing the Ministry of Gender and Development and the Ministry of Health and Social Welfare to create and establish the Ministry of Gender, Children and Social Protection. The Ministry shall promote the development, empowerment and protection of women, girls and children, as well as the welfare and integration of persons with disabilities, the vulnerable, extremely poor, excluded and disadvantaged. Specifically, the Ministry will initiate, develop and implement and/or coordinate policies and programs aimed at women, girls, and children, as well as those physically challenged, marginalized, disadvantaged and excluded, to ensure that their rights are protected and that they are integrated, and contribute to, and benefit from, the peace, stability and socio-economic advancement of the country.

Achievements (FY2025)

Street Children Project 'Support a Child, Save the Future' is part of the Government of Liberia's vision to protect children from neglect, exploitation, and abuse. MGCSP, along with her partners, on August 28, 2024, launched the implementation of a five-year initiative aimed at removing children from the streets. Since the launch, the project team has made significant progress in reintegrating street children into the education system and empowering caregivers. Key results include Outcome:

To date, 5,465 children living in street situations have been identified, documented, and reunified with caregivers through the dedicated efforts of the MGCSP and its valued partners. 1,384 former street children are currently receiving formal education in 46 schools (17 public and 29 private) across four zones in Monrovia and its suburbs during the 2024/2025 second semester. This academic enrollment package costs USD 44,980.00 and is being funded under the GoL's $300,000 allotment through MGCSP.

234 caregivers benefited from livelihood support packages, enabling them to foster safer and more stable homes for children with support from Street Children Liberia. 178 children and 49 caregivers were enrolled in a five-year family strengthening program supported by SOS Children's Villages Liberia, focusing on long-term stability and care.

The MGCSP documented 1,000 households in West Point linked to 3,896 children and submitted the information to GiveDirectly. So far, 500 households have been verified, and 150 have received mobile phones and SIM cards and are cleared by Give Directly Internal Audit and are expected to receive cash transfers on or before April 25, 2025. Of the $500 funding allocated per household, $350 is for business startup or improvement, and $150 for an academic support package. Additionally, 448 caregivers have been clustered into 21 Village Savings and Loan Associations (VSLA). Beneficiaries are expected to receive small business grants after the completion of the VSLA training in the coming weeks. The grants to each caregiver range from $100 to $150 to bolster income-generating activities. This initiative, valued at $67,200, is being supported by the GoL under its $300,000 funding component, the GBV 116 call center. The Call Center received and recorded 166 calls from 11 out of 15 counties for the first quarter. Of this number, 64 were GBV-related cases, which constitute 39% of all calls, from which persistent non-support constitutes 48%, physical abuse constitutes 14%, child labor and rape constitute 13% respectively.

Of the 64 GBV cases reported, the below represents numbers and percentages for each category, respectively: 8 rape cases (13%) from Bong, Margibi, and Montserrado counties; 7 cases of sexual assault (11%) from Bong, Margibi, and Montserrado counties; 31 cases of persistent non-support (48%) from Margibi, Montserrado, Grand Bassa, Nimba, Grand Gedeh, and Bomi; 9 cases of physical abuse (14%) from Margibi, Montserrado, Nimba, and Bomi; Early marriage 1 case (1%) in Grand Cape Mount; and 8 cases of child labor (13%) in Montserrado, In collaboration with Millennium Challenge Accounts and UN Women, the Ministry established thirteen (13) Gender and Social Inclusion Units across MACs and have also developed their respective institutional gender policies to ensure gender mainstreaming and social inclusion into sectoral plans, programs, and policies to include the Ministry of Gender, Children, and Social Protection, the Ministry of Internal Affairs, Ministry of Agriculture, Ministry of Labour, Ministry of Commerce and Industry, Ministry of Mines and Energy, Ministry of Public Works, Ministry of Education, Ministry of Health, National Investment Commission, Liberia Anti-Corruption Commission, Governance Commission, and Liberia Electricity Corporation, UNICEF Support: strengthening child protection services: Enhancing case management and response capacity, the Department received 60 tablets to support social workers to run a more efficient and effective case management service for children.

Objectives (FY2026)

A fully functional ministry with productive, committed and capable staff at both national and county levels for the effective and efficient implementation of its Vision, Mission and Mandate; ensure a consistent positive image of the Ministry with the public - focusing on deliverables, while building a relatively well-resourced institution, sufficiently flexible to form and deliver results through rapid response, coordination and productive partnerships; and robust enough to deal with new situations within its ambit as and when they emerge, It aims at increased production and utilization of gender disaggregated statistics for evidence-based research to inform policy formulation and programming on the national, regional and international commitments and on inclusion, equality, and vulnerability and improve tracking of relevant policies implementation. aims at developing and implementing strategies to reduce violations against children's rights across Liberia and aims at promoting access to and use of comprehensive social Protection services, especially in rural areas and by vulnerable populations. Reducing violence against women, girls, boys, and other marginalized groups across Liberia aims to promote increased women and girls' participation in national and subnational political and other (including community-level) decision-making processes and aims to promote the protection and empowerment of women and girls. Aims at promoting improved and more equitable social, political, and economic opportunities through innovative financing and providing full and equal enjoyment of all human rights and fundamental freedoms for People Living with Disabilities (PLWDs). aims at developing and implementing strategies to reduce violations against children's rights across Liberia and aims at promoting access to and use of comprehensive social protection services, especially in rural areas and by vulnerable populations. It aims at ensuring that the MGCSP conforms to the values, codes, and standards pertinent to governance, improved fiscal discipline and service delivery, greater transparency and accountability in spending, and reducing waste and other systemic losses.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
340 - Ministry of Gender, Children and Social Protection	125	103	228	125	103	228	125	103	228

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	1,644,381	1,780,844	1,689,258	1,966,139	2,025,123	2,106,128
22 - USE OF GOODS AND SERVICES	387,587	243,824	730,559	300,323	167,630	172,263
25 - SUBSIDIES	253,798	438,693	438,693	958,575	862,717	862,717
26 - GRANTS	41,725	60,000	58,440	40,000	34,000	35,701
31 - NON-FINANCIAL ASSETS	30,875	665,000	172,500	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	596,190	333,720	276,156
Grand Total	2,358,366	3,188,361	3,089,450	3,861,227	3,423,190	3,452,965

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34001 -Office of the Minister	15,614	44,930	39,312	78,579	43,860	45,072
34002 -Department of Research, Policy and Planning	43,382	81,900	77,526	72,271	52,013	54,212
34003 -Department of Gener	82,316	518,400	521,487	674,346	394,435	337,305
34004 -Department of Children and Social Protection	253,798	538,693	538,693	912,075	819,671	819,725
34005 -Department of Administration	1,963,256	2,004,438	1,912,432	2,123,956	2,113,211	2,196,651
Grand Total	2,358,366	3,188,361	3,089,450	3,861,227	3,423,190	3,452,965

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**349,760**	**600,000**	**600,000**	**596,190**	**333,720**	**276,156**
023852 - Street Child Project	-	500,000	500,000	296,190	165,794	137,196
025800 - SGBV Support Strengthening Program	-	-	-	300,000	167,926	138,960
056600 - Albino Society Headquarters Project	-	100,000	100,000	-	-	-
059600 - SGBV Roadmap Implementation Programme	349,760	-	-	-	-	-
Grand Total	349,760	600,000	600,000	596,190	333,720	276,156

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**1,644,381**	**1,780,844**	**1,689,258**	**1,966,139**	**2,025,123**	**2,106,128**
211101 - Basic Salary - Civil Service	1,644,381	1,780,844	1,689,258	1,966,139	2,025,123	2,106,128
22 - USE OF GOODS AND SERVICES	**387,587**	**243,824**	**730,559**	**300,323**	**167,630**	**172,263**
221101 - Foreign Travel-Means of travel	26,392	32,000	30,162	31,325	17,484	17,968

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221102 - ForeignTravel-Daily Subsistence Allowance	18,453	28,000	34,742	26,295	14,678	15,084
221103 - Foreign Travel-Incidental Allowance	1,120	3,900	3,782	13,830	7,718	7,931
221104 - Domestic Travel-Means of Travel	0	7,000	0	8,610	4,805	4,938
221105 - Domestic Travel-Daily Subsistence Allowance	0	7,000	3,663	17,085	9,536	9,800
221201 - Electricity	0	24,000	24,000	15,000	8,373	8,604
221202 - Water and Sewage	0	0	0	9,500	5,302	5,449
221203 - Telecommunications, Internet, Postage and Courier	2,900	0	0	0	0	0
221208 - Internet Provider Services	1,045	28,800	0	17,000	9,489	9,751
221209 - Scratch- Cards	3,374	25,500	31,500	30,125	16,815	17,280
221303 - Office Build. Rental and Lease	22,998	0	0	0	0	0
221306 - Other Rental and Lease	26,250	0	0	0	0	0
221401 - Fuel and Lubricants - Vehicles	7,569	43,350	49,830	77,074	43,020	44,207
221402 - Fuel and Lubricants – Generator	2,420	9,000	9,000	3,620	2,021	2,077
221501 - Repair and Maintenance–Civil	7,000	5,000	14,000	4,200	2,344	2,409
221502 - Repairs and Maintenance - Vehicle	5,399	7,000	12,000	7,350	4,103	4,216
221503 - Repairs and Maintenance–Generator	0	3,500	3,500	3,570	1,993	2,048
221601 - Cleaning Materials and service	5,085	7,000	8,500	6,300	3,517	3,614
221602 - Stationery	7,551	7,774	11,414	6,300	3,517	3,614
221603 - Printing, Binding,Publication	11,417	1,500	1,500	3,675	2,051	2,108
221704 - Feasibility Studies/Surveys	47,805	0	79,410	0	0	0
222102 - Workshops,Conferences,Siminars	0	3,500	3,286	9,040	5,046	5,186
222103 - Food and Catering Services	45,215	0	8,790	0	0	0
222104 - Equipment and Household Materi	36,040	0	12,120	0	0	0
222105 - Entertainment Representation	4,500	0	11,300	0	0	0
222108 - Advertising and Public Relatio	7,500	0	14,100	0	0	0
222109 - Operational Expenses	2,500	0	10,000	5,174	2,888	2,968
222123 - Other Compensations	92,600	0	353,960	0	0	0
223106 - Vehicle Insurance	2,454	0	0	5,250	2,930	3,011
25 - SUBSIDIES	**253,798**	**438,693**	**438,693**	**958,575**	**862,717**	**862,717**
251106 - Liberia National Children Representation Forum (LNCRF)	0	0	0	50,000	45,000	45,000
251114 - Subsidy to Destiny Recovery Program	0	0	0	25,000	22,500	22,500
253133 - Subsidies to House Bathany	0	0	0	50,000	45,000	45,000
253263 - Oshen Faith Transformation Center	0	0	0	75,000	67,500	67,500
254102 - Nimba County Orphenage Homes	2,500	3,105	3,105	2,625	2,362	2,362
254103 - Bong County Orphenage Homes	2,000	3,105	3,105	2,625	2,362	2,362
254104 - Grand Bassa County Orphenage Homes	750	3,105	3,105	2,625	2,362	2,362
254105 - Rivercess County Orphenage Homes	750	3,105	3,105	2,625	2,362	2,362
254106 - Bomi County Orphenage Homes	1,500	3,105	3,105	2,625	2,362	2,362
254107 - Grand Cape Mount County Orphenage	1,500	3,105	3,105	2,625	2,362	2,362

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Homes						
254108 - Margibi County Orphenage Homes	2,000	3,105	3,105	2,625	2,363	2,363
254109 - Montserrado County Orphenage Homes	6,558	12,750	12,750	11,025	9,923	9,923
254110 - Subsidy to General Subsidy	0	0	0	200,000	180,000	180,000
256101 - Liberia Albino Society	235,987	235,996	235,996	237,375	213,638	213,638
256105 - Amujae Initiative	114	3,107	3,107	2,625	2,363	2,363
256202 - Doloken / Boy Town	28	3,105	3,105	2,625	2,363	2,363
256203 - Center Volunerable Children	111	12,000	12,000	11,550	10,395	10,395
256228 - Transfer to Far East Woman Center	0	100,000	100,000	150,000	135,000	135,000
256229 - Transfer to Anthoinette Tubman Chesire Home	0	50,000	50,000	125,000	112,500	112,500
26 - GRANTS	**41,725**	**60,000**	**58,440**	**40,000**	**34,000**	**35,701**
263648 - Transfer to Gender Responsive Planning & Budgeting (GRPB)	41,725	60,000	58,440	40,000	34,000	35,701
31 - NON-FINANCIAL ASSETS	**30,875**	**665,000**	**172,500**	**0**	**0**	**0**
312101 - Non-Residential Buildings	0	0	100,000	0	0	0
312201 - Transport Equipment–Vehicles	0	65,000	72,500	0	0	0
312203 - Furniture and Fixtures	30,875	0	0	0	0	0
312401 - Other Fixed Assets	0	600,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**596,190**	**333,720**	**276,156**
332401 - Other Fixed Assets	0	0	0	596,190	333,720	276,156
Grand Total	2,358,366	3,188,361	3,089,450	3,861,227	3,423,190	3,452,965

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	2,358,366	3,188,361	3,089,450	3,861,227	3,423,190	3,452,965
Grand Total	2,358,366	3,188,361	3,089,450	3,861,227	3,423,190	3,452,965

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34001 - Office of the Minister	**15,614**	**44,930**	**39,312**	**78,579**	**43,860**	**45,072**
22 - USE OF GOODS AND SERVICES	**15,614**	**44,930**	**39,312**	**78,579**	**43,860**	**45,072**
34002 - Department of Research, Policy and Planning	**43,382**	**81,900**	**77,526**	**72,271**	**52,013**	**54,212**
22 - USE OF GOODS AND SERVICES	**1,657**	**21,900**	**19,086**	**32,271**	**18,013**	**18,511**
26 - GRANTS	**41,725**	**60,000**	**58,440**	**40,000**	**34,000**	**35,701**
34003 - Department of Gener	**82,316**	**518,400**	**521,487**	**674,346**	**394,435**	**337,305**
22 - USE OF GOODS AND SERVICES	**51,441**	**18,400**	**521,487**	**28,156**	**15,715**	**16,149**
25 - SUBSIDIES	**0**	**0**	**0**	**50,000**	**45,000**	**45,000**
31 - NON-FINANCIAL ASSETS	**30,875**	**500,000**	**0**	**0**	**0**	**0**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**596,190**	**333,720**	**276,156**

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34004 - Department of Children and Social Protection	**253,798**	**538,693**	**538,693**	**912,075**	**819,671**	**819,725**
22 - USE OF GOODS AND SERVICES	**0**	**0**	**0**	**3,500**	**1,954**	**2,008**
25 - SUBSIDIES	**253,798**	**438,693**	**438,693**	**908,575**	**817,717**	**817,717**
31 - NON-FINANCIAL ASSETS	**0**	**100,000**	**100,000**	**0**	**0**	**0**
34005 - Department of Administration	**1,963,256**	**2,004,438**	**1,912,432**	**2,123,956**	**2,113,211**	**2,196,651**
21 - COMPENSATION OF EMPLOYEES	**1,644,381**	**1,780,844**	**1,689,258**	**1,966,139**	**2,025,123**	**2,106,128**
22 - USE OF GOODS AND SERVICES	**318,875**	**158,594**	**150,674**	**157,817**	**88,088**	**90,523**
31 - NON-FINANCIAL ASSETS	**0**	**65,000**	**72,500**	**0**	**0**	**0**
Grand Total	2,358,366	3,188,361	3,089,450	3,861,227	3,423,190	3,452,965

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34001 - Office of the Minister	**15,614**	**44,930**	**39,312**	**78,579**	**43,860**	**45,072**
22 - USE OF GOODS AND SERVICES	**15,614**	**44,930**	**39,312**	**78,579**	**43,860**	**45,072**
221101 - Foreign Travel-Means of travel	0	12,000	10,162	19,775	11,038	11,343
221102 - ForeignTravel-Daily Subsistence Allowance	0	10,000	11,655	12,120	6,765	6,952
221103 - Foreign Travel-Incidental Allowance	0	1,680	2,582	6,615	3,692	3,794
221104 - Domestic Travel-Means of Travel	0	5,000	0	4,200	2,344	2,409
221105 - Domestic Travel-Daily Subsistence Allowance	0	5,000	3,663	8,485	4,736	4,867
221209 - Scratch- Cards	1,638	4,500	4,500	9,386	5,239	5,384
221401 - Fuel and Lubricants - Vehicles	2,731	6,750	6,750	17,998	10,046	10,323
221502 - Repairs and Maintenance - Vehicle	1,108	0	0	0	0	0
221601 - Cleaning Materials and service	2,136	0	0	0	0	0
221602 - Stationery	2,630	0	0	0	0	0
221603 - Printing, Binding,Publication	2,917	0	0	0	0	0
223106 - Vehicle Insurance	2,454	0	0	0	0	0
34002 - Department of Research, Policy and Planning	**43,382**	**81,900**	**77,526**	**72,271**	**52,013**	**54,212**
22 - USE OF GOODS AND SERVICES	**1,657**	**21,900**	**19,086**	**32,271**	**18,013**	**18,511**
221101 - Foreign Travel-Means of travel	0	0	0	3,675	2,051	2,108
221102 - ForeignTravel-Daily Subsistence Allowance	1,657	1,000	1,000	3,500	1,954	2,008
221103 - Foreign Travel-Incidental Allowance	0	1,000	400	2,405	1,342	1,379
221104 - Domestic Travel-Means of Travel	0	1,000	0	1,050	586	602
221105 - Domestic Travel-Daily Subsistence Allowance	0	1,000	0	2,520	1,407	1,446
221209 - Scratch- Cards	0	5,250	5,250	6,143	3,429	3,524
221401 - Fuel and Lubricants - Vehicles	0	9,150	9,150	8,978	5,011	5,149
222102 - Workshops,Conferences,Siminars	0	3,500	3,286	4,000	2,233	2,295

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	**41,725**	**60,000**	**58,440**	**40,000**	**34,000**	**35,701**
263648 - Transfer to Gender Responsive Planning & Budgeting (GRPB)	41,725	60,000	58,440	40,000	34,000	35,701
34003 - Department of Gener	**82,316**	**518,400**	**521,487**	**674,346**	**394,435**	**337,305**
22 - USE OF GOODS AND SERVICES	**51,441**	**18,400**	**521,487**	**28,156**	**15,715**	**16,149**
221101 - Foreign Travel-Means of travel	0	0	0	3,675	2,051	2,108
221102 - ForeignTravel-Daily Subsistence Allowance	0	2,000	7,087	3,500	1,954	2,008
221103 - Foreign Travel-Incidental Allowance	0	0	0	2,405	1,342	1,379
221104 - Domestic Travel-Means of Travel	0	1,000	0	1,050	586	602
221105 - Domestic Travel-Daily Subsistence Allowance	0	1,000	0	2,405	1,342	1,379
221203 - Telecommunications, Internet, Postage and Courier	2,900	0	0	0	0	0
221208 - Internet Provider Services	1,045	0	0	0	0	0
221209 - Scratch- Cards	1,000	5,250	11,250	6,143	3,429	3,524
221303 - Office Build. Rental and Lease	22,998	0	0	0	0	0
221401 - Fuel and Lubricants - Vehicles	0	9,150	15,630	8,978	5,011	5,149
221501 - Repair and Maintenance–Civil	0	0	9,000	0	0	0
221502 - Repairs and Maintenance - Vehicle	676	0	5,000	0	0	0
221601 - Cleaning Materials and service	652	0	1,500	0	0	0
221602 - Stationery	2,945	0	3,640	0	0	0
221603 - Printing, Binding,Publication	1,500	0	0	0	0	0
221704 - Feasibility Studies/Surveys	14,225	0	79,410	0	0	0
222103 - Food and Catering Services	1,000	0	8,790	0	0	0
222104 - Equipment and Household Materi	0	0	12,120	0	0	0
222108 - Advertising and Public Relatio	0	0	14,100	0	0	0
222109 - Operational Expenses	2,500	0	0	0	0	0
222123 - Other Compensations	0	0	353,960	0	0	0
25 - SUBSIDIES	**0**	**0**	**0**	**50,000**	**45,000**	**45,000**
253133 - Subsidies to House Bathany	0	0	0	50,000	45,000	45,000
31 - NON-FINANCIAL ASSETS	**30,875**	**500,000**	**0**	**0**	**0**	**0**
312203 - Furniture and Fixtures	30,875	0	0	0	0	0
312401 - Other Fixed Assets	0	500,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**596,190**	**333,720**	**276,156**
332401 - Other Fixed Assets	0	0	0	596,190	333,720	276,156
34004 - Department of Children and Social Protection	**253,798**	**538,693**	**538,693**	**912,075**	**819,671**	**819,725**
22 - USE OF GOODS AND SERVICES	**0**	**0**	**0**	**3,500**	**1,954**	**2,008**
221102 - ForeignTravel-Daily Subsistence Allowance	0	0	0	3,500	1,954	2,008
25 - SUBSIDIES	**253,798**	**438,693**	**438,693**	**908,575**	**817,717**	**817,717**
251106 - Liberia National Children Representation	0	0	0	50,000	45,000	45,000

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Forum (LNCRF)						
251114 - Subsidy to Destiny Recovery Program	0	0	0	25,000	22,500	22,500
253263 - Oshen Faith Transformation Center	0	0	0	75,000	67,500	67,500
254102 - Nimba County Orphenage Homes	2,500	3,105	3,105	2,625	2,362	2,362
254103 - Bong County Orphenage Homes	2,000	3,105	3,105	2,625	2,362	2,362
254104 - Grand Bassa County Orphenage Homes	750	3,105	3,105	2,625	2,362	2,362
254105 - Rivercess County Orphenage Homes	750	3,105	3,105	2,625	2,362	2,362
254106 - Bomi County Orphenage Homes	1,500	3,105	3,105	2,625	2,362	2,362
254107 - Grand Cape Mount County Orphenage Homes	1,500	3,105	3,105	2,625	2,362	2,362
254108 - Margibi County Orphenage Homes	2,000	3,105	3,105	2,625	2,363	2,363
254109 - Montserrado County Orphenage Homes	6,558	12,750	12,750	11,025	9,923	9,923
254110 - Subsidy to General Subsidy	0	0	0	200,000	180,000	180,000
256101 - Liberia Albino Society	235,987	235,996	235,996	237,375	213,638	213,638
256105 - Amujae Initiative	114	3,107	3,107	2,625	2,363	2,363
256202 - Doloken / Boy Town	28	3,105	3,105	2,625	2,363	2,363
256203 - Center Volunerable Children	111	12,000	12,000	11,550	10,395	10,395
256228 - Transfer to Far East Woman Center	0	100,000	100,000	150,000	135,000	135,000
256229 - Transfer to Anthoinette Tubman Chesire Home	0	50,000	50,000	125,000	112,500	112,500
31 - NON-FINANCIAL ASSETS	**0**	**100,000**	**100,000**	**0**	**0**	**0**
312101 - Non-Residential Buildings	0	0	100,000	0	0	0
312401 - Other Fixed Assets	0	100,000	0	0	0	0
34005 - Department of Administration	**1,963,256**	**2,004,438**	**1,912,432**	**2,123,956**	**2,113,211**	**2,196,651**
21 - COMPENSATION OF EMPLOYEES	**1,644,381**	**1,780,844**	**1,689,258**	**1,966,139**	**2,025,123**	**2,106,128**
211101 - Basic Salary - Civil Service	1,644,381	1,780,844	1,689,258	1,966,139	2,025,123	2,106,128
22 - USE OF GOODS AND SERVICES	**318,875**	**158,594**	**150,674**	**157,817**	**88,088**	**90,523**
221101 - Foreign Travel-Means of travel	26,392	20,000	20,000	4,200	2,344	2,409
221102 - ForeignTravel-Daily Subsistence Allowance	16,796	15,000	15,000	3,675	2,051	2,108
221103 - Foreign Travel-Incidental Allowance	1,120	1,220	800	2,405	1,342	1,379
221104 - Domestic Travel-Means of Travel	0	0	0	2,310	1,289	1,325
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	0	3,675	2,051	2,108
221201 - Electricity	0	24,000	24,000	15,000	8,373	8,604
221202 - Water and Sewage	0	0	0	9,500	5,302	5,449
221208 - Internet Provider Services	0	28,800	0	17,000	9,489	9,751
221209 - Scratch- Cards	736	10,500	10,500	8,453	4,718	4,848
221306 - Other Rental and Lease	26,250	0	0	0	0	0
221401 - Fuel and Lubricants - Vehicles	4,838	18,300	18,300	41,120	22,952	23,586
221402 - Fuel and Lubricants – Generator	2,420	9,000	9,000	3,620	2,021	2,077
221501 - Repair and Maintenance–Civil	7,000	5,000	5,000	4,200	2,344	2,409

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221502 - Repairs and Maintenance - Vehicle	3,615	7,000	7,000	7,350	4,103	4,216
221503 - Repairs and Maintenance–Generator	0	3,500	3,500	3,570	1,993	2,048
221601 - Cleaning Materials and service	2,297	7,000	7,000	6,300	3,517	3,614
221602 - Stationery	1,976	7,774	7,774	6,300	3,517	3,614
221603 - Printing, Binding,Publication	7,000	1,500	1,500	3,675	2,051	2,108
221704 - Feasibility Studies/Surveys	33,580	0	0	0	0	0
222102 - Workshops,Conferences,Siminars	0	0	0	5,040	2,813	2,891
222103 - Food and Catering Services	44,215	0	0	0	0	0
222104 - Equipment and Household Materi	36,040	0	0	0	0	0
222105 - Entertainment Representation	4,500	0	11,300	0	0	0
222108 - Advertising and Public Relatio	7,500	0	0	0	0	0
222109 - Operational Expenses	0	0	10,000	5,174	2,888	2,968
222123 - Other Compensations	92,600	0	0	0	0	0
223106 - Vehicle Insurance	0	0	0	5,250	2,930	3,011
31 - NON-FINANCIAL ASSETS	**0**	**65,000**	**72,500**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	0	65,000	72,500	0	0	0
Grand Total	2,358,366	3,188,361	3,089,450	3,861,227	3,423,190	3,452,965

07 - Education

Goal:

To expand access to quality Education, Technical Vocational Training, and Information and Communication Technology. To achieve more inclusive and equitable higher-quality education with greater access to technical, vocational, STEM, and ICT training through the life cycle of all Liberians.

Strategic Objective:

Expanding universal and equitable access to quality, relevant education and technical and vocational training.

Summary of Full Time Equivalent

Sector	FY 2026 MALE	FY 2026 FEMALE	FY 2026 TOTAL	FY 2027 MALE	FY 2027 FEMALE	FY 2027 TOTAL	FY 2028 MALE	FY 2028 FEMALE	FY 2028 TOTAL
07 - Education	13,941	3,462	17,403	13,941	3,462	17,403	13,941	3,462	17,403

Summary by Economic Classification

Economic Classification	FY 2024 ACTUALS	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	41,409,162	44,026,261	43,520,173	45,788,794	47,162,457	49,048,955
22 - USE OF GOODS AND SERVICES	10,984,910	15,271,893	18,274,511	17,362,493	9,691,449	9,959,290
25 - SUBSIDIES	727,711	937,000	1,004,357	1,781,000	1,602,900	1,602,900
26 - GRANTS	52,010,768	53,942,098	54,919,303	55,829,062	47,454,704	49,827,409
31 - NON-FINANCIAL ASSETS	1,162,051	5,545,000	415,150	115,000	115,000	126,500
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	15,450,000	8,648,203	7,156,447
Grand Total	106,294,602	119,722,252	118,133,494	136,326,349	114,674,713	117,721,501

1.10 Summary by Spending Entity

Sector/Spending Entity	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
301 - Ministry of Education	43,829,996	53,183,456	50,975,835	53,868,456	49,013,002	50,390,597
302 - University of Liberia	33,751,338	33,981,284	35,715,783	40,587,284	32,656,131	33,498,100
303 - Monrovia Consolidated School System	4,157,404	4,517,417	4,764,050	7,232,709	6,329,910	6,342,597
304 - Booker Washington Institute	1,459,538	1,969,995	1,870,451	2,871,512	2,441,567	2,475,647
306 - Cuttington University College	207,896	305,216	305,225	390,216	217,813	223,833
307 - National Commission on Higher Education	511,850	443,712	392,439	704,036	593,162	611,548
308 - William V.S. Tubman University	5,992,811	6,005,308	5,828,470	7,205,308	5,805,242	5,958,509
309 - West African Examinations Council	4,682,748	5,625,624	5,522,702	6,625,624	3,887,514	4,000,060
316 - Agricultural and Industrial Training Bureau	179,463	669,734	562,519	1,109,734	792,451	824,460
326 - Zorzor Rural Teacher Training	779,854	800,793	767,962	1,000,793	792,625	807,348
327 - Webbo RuralTeacher Training Institute	645,348	664,877	602,319	864,877	677,097	686,043
328 - Kakata Rural Teacher Training	975,904	1,065,149	1,030,247	1,265,149	1,017,327	1,043,285
329 - Grand Bassa University	845,546	871,802	849,135	971,802	826,032	867,333
330 - Bomi County Community College	783,349	1,075,961	974,451	1,385,961	1,090,992	1,108,177
333 - Nimba University	1,576,288	1,723,360	1,708,378	2,023,360	1,719,856	1,805,845
334 - Lofa University	1,502,104	2,033,927	1,637,314	2,048,927	1,741,588	1,828,663
335 - Bong Community College	1,470,858	1,511,799	1,456,741	1,512,799	1,285,879	1,350,171
341 - Grand Gedeh Community College	563,495	859,147	836,809	859,147	730,275	766,785

1.10 Summary by Spending Entity

Sector/Spending Entity	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
342 - Margibi University	571,704	631,434	602,316	701,434	596,219	626,026
343 - Sinoe Community College	583,651	644,970	631,045	694,970	590,724	620,255
346 - Maryland Vocational Training Institution	0	200,000	194,800	300,000	255,001	267,749
349 - Tappita Vocational Training Institute	0	0	0	300,000	256,539	267,544
350 - Liberia Opportunity Industrial Center (LOIC)	0	0	0	185,000	157,250	165,112
444 - Grand Kru Technical College	584,312	605,144	579,046	1,230,144	871,476	840,323
449 - River Gee Technical College	364,145	332,143	325,457	387,107	329,041	345,491
450 - Pleebo Technical College	275,000	0	0	0	0	0
Grand Total	106,294,602	119,722,252	118,133,494	136,326,349	114,674,713	117,721,501

301 - Ministry of Education

Policy Note

Mission

Established by an Act of the National Legislature in 1912, the Ministry of Education has the mandate to plan and direct all educational programs in the country. The Ministry coordinates and regulates efforts of all national and international actors participating in every form of scholarly activity involving public and private schools, as well as out-of-school programs. At the higher education level, through the National Commission of Higher Education, the Ministry coordinates and closely monitors the work within the government's education plan.

Achievements (FY2025)

Dedication of two Senior Secondary Schools in Bong and Nimba Counties; Has made provision within its budget to enroll 2000 volunteer teachers on the GoL payroll and has submitted to the CSA for onward processing; Vetted and weeded out incompetent DEOs and CEOs; Equipped 28 schools with science labs under the IRISE program, and 5) awarded a contract for PSIP; At the Booker Washington Institute, Liberia launched its first-ever TVET teacher training program through the TVET Center for Professional Training, Research & Innovation (TCPTRI). The six-month course combines in-person and online learning and is based on the national Liberian National TVET Qualifications Framework (LNTQF). The EU and Sweden backed this initiative, transforming an old building into a state-of-the-art national hub for TVET pedagogy.

Objectives (FY2026)

Recruit and train in-service teachers to provide Career Guidance and Psychosocial Counsellors (male and female) at all schools to address learners' social and emotional needs; Design and execute fully functional record keeping and referral system for students at all levels, including reporting/ referrals for SRGBV; Develop the national policy and related strategic plan for the national service program to guide program's implementation; Develop the national STEM policy and strategy, including conducting a survey to assess STEM challenges and concrete, demand-driven labor and market needs; Equipment of school facilities with STEM equipment; Establish science clubs in both private and public schools, from the lower basic to secondary level; Train 1000 girls in coding & AI Technology; Provide 'lab in a box' kits for public lower basic and upper basic schools and conduct an evaluation for possible scale-up; Ensure relevant equipment and assistive devices are made available to school students where needed to enable them to access and participate fully in the learning process; Development of the Asset Management Digital System; Provide EMIS with state-of-the-art equipment/logistics (hardware and software); Provide EMIS with state-of-the-art equipment/logistics (hardware and software); Provide EMIS with state-of-the-art equipment/logistics (hardware and software).

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
301 - Ministry of Education	11,492	2,609	14,101	11,492	2,609	14,101	11,492	2,609	14,101

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	35,733,438	37,959,399	37,498,132	37,959,399	39,098,181	40,662,108
22 - USE OF GOODS AND SERVICES	5,239,737	8,402,057	11,294,316	8,673,057	4,841,154	4,974,948
25 - SUBSIDIES	727,711	887,000	1,004,357	1,681,000	1,512,900	1,512,900
26 - GRANTS	1,167,059	1,235,000	1,179,030	1,555,000	1,321,750	1,387,839
31 - NON-FINANCIAL ASSETS	962,051	4,700,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	4,000,000	2,239,017	1,852,802
Grand Total	43,829,996	53,183,456	50,975,835	53,868,456	49,013,002	50,390,597

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30107 -Primary Education Project	68,875	417,785	285,280	593,785	401,283	413,529
01 -Bomi County	99,588	58,983	58,983	58,983	32,923	33,832
02 -Bong County	105,250	187,332	187,332	112,332	62,701	64,434
03 -Gbarpolu County	100,157	56,674	56,674	56,674	31,635	32,509
04 -Grand Bassa County	100,340	139,101	137,017	89,101	49,734	51,108

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
05 -Grand Cape Mount County	101,930	71,499	71,499	71,499	39,910	41,013
06 -Grand Gedeh County	101,614	81,646	81,646	66,646	37,200	38,228
07 -Grand Kru County	99,756	109,839	109,839	84,839	47,356	48,664
08 -Lofa County	85,155	165,331	165,331	115,331	64,375	66,154
09 -Margibi County	93,766	183,808	183,808	108,808	60,734	62,412
10 -Maryland County	93,959	99,998	99,998	69,998	39,072	40,152
11 -Montserado County	94,959	414,034	414,034	174,034	97,144	99,829
12 -Nimba County	95,042	387,530	374,958	187,530	104,675	107,568
13 -River Cess County	94,296	48,097	35,415	48,097	26,846	27,589
14 -River Gee County	93,667	42,152	42,152	42,152	23,529	24,180
15 -Sinoe County	90,283	61,962	61,962	46,962	26,214	26,938
30115 -Office of the Minister-MOE	3,110,009	1,589,213	1,587,962	1,589,213	980,453	1,013,633
30116 -General Administration	1,616,280	4,992,759	4,795,571	4,292,759	2,402,431	2,020,733
30116 -Fiscal Affairs and Human Resource Development	35,733,438	41,973,035	40,431,950	42,973,035	41,896,706	43,537,976
30117 -Early Childhood Education	6,649	20,000	20,000	20,000	11,164	11,472
30117 -Basic and Secondary Education	1,493,444	1,035,393	957,583	1,589,393	1,343,175	1,380,115
30117 -Teacher Education	0	28,285	16,642	28,285	15,789	16,225
30117 -Science, Teacher, Vocational and Special Education	81,675	210,000	206,200	110,000	95,582	95,736
30117 -Student Personnel Service	212,580	265,000	262,500	295,000	218,650	228,209
30118 -Planning, Research & Development	40,514	474,000	286,499	974,000	864,647	868,205
30119 -Certification & Accreditation	1,770	50,000	25,000	50,000	27,910	28,682
30119 -Curriculum Development	15,000	20,000	20,000	20,000	11,164	11,472
Grand Total	43,829,996	53,183,456	50,975,835	53,868,456	49,013,002	50,390,597

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**2,328,799**	**4,700,000**	**4,528,563**	**4,000,000**	**2,239,017**	**1,852,802**
010300 - Agriculture Value Chain Project	-	-	157,000	-	-	-
021700 - Renovation and Rehabilitation	-	-	-	1,800,000	1,007,558	833,761
023855 - National Digital Transformation Project	-	600,000	600,000	-	-	-
023856 - Expansion and Improvement of Education Infrastructure	-	2,300,000	1,990,995	-	-	-
023857 - Strengthening of National School Monitoring and Supervision Program	-	300,000	288,302	-	-	-
023858 - Expansion and Strengthening of National School Feeding Program	-	1,000,000	992,266	-	-	-
025900 - Expansion of the School Feeding & School Health Initiatives	-	-	-	1,700,000	951,582	787,441
026000 - One Child , One Chair Program	-	-	-	500,000	279,877	231,600
099300 - Youth capacity building in ICT	1,749,680	-	-	-	-	-
099900 - Scholarships Arrears Payment (Local and	579,119	500,000	500,000	-	-	-

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Foreign students)						
Grand Total	2,328,799	4,700,000	4,528,563	4,000,000	2,239,017	1,852,802

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**35,733,438**	**37,959,399**	**37,498,132**	**37,959,399**	**39,098,181**	**40,662,108**
211101 - Basic Salary - Civil Service	35,733,438	37,959,399	37,498,132	37,959,399	39,098,181	40,662,108
22 - USE OF GOODS AND SERVICES	**5,239,737**	**8,402,057**	**11,294,316**	**8,673,057**	**4,841,154**	**4,974,948**
221101 - Foreign Travel-Means of travel	0	50,000	50,000	50,000	27,909	28,680
221102 - ForeignTravel-Daily Subsistence Allowance	0	50,000	50,000	50,000	27,909	28,680
221103 - Foreign Travel-Incidental Allowance	0	25,000	25,000	25,000	13,955	14,341
221209 - Scratch- Cards	21,387	88,601	88,601	88,601	49,456	50,823
221306 - Other Rental and Lease	196,117	341,393	192,191	341,393	190,560	195,827
221401 - Fuel and Lubricants - Vehicles	213,283	276,618	264,401	276,618	154,402	158,669
221402 - Fuel and Lubricants – Generator	0	20,000	15,000	20,000	11,164	11,473
221501 - Repair and Maintenance–Civil	126,023	139,025	2,119,533	185,025	103,277	106,130
221502 - Repairs and Maintenance - Vehicle	104,889	140,390	129,142	140,390	78,362	80,528
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	25,000	25,000	25,000	13,955	14,341
221601 - Cleaning Materials and service	28,665	15,000	15,000	15,000	8,373	8,604
221602 - Stationery	122,845	217,850	213,285	217,850	121,603	124,962
221704 - Feasibility Studies/Surveys	0	47,500	47,500	47,500	26,514	27,247
221801 - Laboratory Consumables	0	60,000	45,000	60,000	33,491	34,417
221901 - Educational Materials and Supp	984,901	1,669,932	1,661,861	894,932	499,537	513,342
221907 - Scholarships – Local	634,633	510,000	629,800	510,000	284,673	292,541
221908 - Scholarships – Foreign	1,007,314	549,963	1,087,163	549,963	306,980	315,464
221909 - Capacity Building Fund	1,721,740	0	600,000	0	0	0
222102 - Workshops,Conferences,Siminars	27,940	33,285	1,642	33,285	18,580	19,094
222103 - Food and Catering Services	0	0	992,266	0	0	0
222105 - Entertainment Representation	0	25,000	25,000	25,000	13,955	14,341
222123 - Other Compensations	0	4,000,000	2,920,182	5,000,000	2,790,913	2,868,046
222124 - National, Int. Youth Day	50,000	50,000	50,000	50,000	27,909	28,680
222133 - Internal Audit Strategy	0	27,500	27,500	27,500	15,350	15,774
223106 - Vehicle Insurance	0	40,000	19,249	40,000	22,327	22,944
25 - SUBSIDIES	**727,711**	**887,000**	**1,004,357**	**1,681,000**	**1,512,900**	**1,512,900**
251102 - Foya Polytechnic	56,000	20,000	20,000	20,000	18,000	18,000
251107 - Subsidy to Bushrod Technical College	0	0	0	50,000	45,000	45,000
251111 - Subsidy to Tufaie Foundation Child Care Middle School	0	0	0	25,000	22,500	22,500
251115 - Subsidy to Western University	0	0	0	300,000	270,000	270,000
253117 - Seku Ibraham Sheriff High School	26,245	20,000	20,000	25,000	22,500	22,500
253118 - African Leadership Academy School	18,497	15,500	15,500	25,500	22,950	22,950

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
System						
253119 - Confidence School System	18,499	15,500	15,500	15,500	13,950	13,950
253120 - Pesu Hope Academy International School System	7,500	15,500	15,500	15,500	13,950	13,950
253121 - Transfer to Zeaman Academy	0	15,500	15,500	15,500	13,950	13,950
253260 - Hope Academy	0	0	0	30,000	27,000	27,000
253261 - Omega Christian Academy Inc	0	0	0	29,000	26,100	26,100
254202 - Transfer to National Teachers Award	37,499	0	0	0	0	0
254203 - Transfer to Christ Standard School System	36,250	20,000	0	0	0	0
254204 - Ghennyonon Memorial Institute	15,000	20,000	20,000	0	0	0
254205 - Liberia Christian Evangelical School System	18,750	20,000	20,000	20,000	18,000	18,000
254209 - Subsidy to SNJ Starz College	19,997	0	0	0	0	0
254210 - Subsidy to LEAP Schools	0	100,000	100,000	0	0	0
254211 - Subsidy to Sassa Town Secondary School	24,996	0	0	0	0	0
254213 - Subsidy to St. John High School (Cape Mount)	3,750	0	0	25,000	22,500	22,500
254214 - Subsidy to PYJ University	99,991	0	0	75,000	67,500	67,500
254215 - Subsidy to Seventh Day Adventist University	16,248	0	0	0	0	0
254216 - Subsidy to United Methodist University	49,997	0	0	0	0	0
254218 - Subsidy to Dujah University	12,498	0	0	0	0	0
254219 - Subsidy to Liberia Vocational Institute	50,000	0	0	0	0	0
255206 - Liberia School of the Blind	26,997	50,000	50,000	100,000	90,000	90,000
255214 - Liberia School for the Deaf	29,999	0	16,556	50,000	45,000	45,000
255220 - African Methodist Episcopal University	40,000	0	0	50,000	45,000	45,000
255221 - African Methodist Episcopal Zion University	25,000	0	0	0	0	0
255225 - Stella Maris Polytechnic	24,998	0	0	0	0	0
255228 - Bibleway Mission-Bopolu	0	50,000	50,000	0	0	0
255232 - Give Them Hope International	0	0	0	50,000	45,000	45,000
255241 - Tarpeh Memorial High School	0	0	20,000	20,000	18,000	18,000
255249 - Education Program M&E	15,000	250,000	350,801	250,000	225,000	225,000
255250 - Education Management Information System (EMIS)	15,000	200,000	200,000	200,000	180,000	180,000
256214 - Frank E. Tolbert High School	15,000	15,000	15,000	15,000	13,500	13,500
256218 - Cheacheapoo Public School	0	20,000	20,000	15,000	13,500	13,500
256219 - Cape Palmas High School	9,000	20,000	20,000	20,000	18,000	18,000
256220 - Christian Foundation Institute	0	0	0	20,000	18,000	18,000
256223 - National Islamic Girls Academy	15,000	20,000	20,000	20,000	18,000	18,000
256233 - St Matthew Lutheran High School	0	0	0	100,000	90,000	90,000
256234 - Subsidy to Treasures of Wisdom International School	0	0	0	50,000	45,000	45,000

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
256235 - Subsidy to Samwa International Academy	0	0	0	50,000	45,000	45,000
26 - GRANTS	**1,167,059**	**1,235,000**	**1,179,030**	**1,555,000**	**1,321,750**	**1,387,839**
263229 - Transfer-Natl. Comm UNESCO	300,000	300,000	300,000	300,000	255,000	267,750
263242 - Transfer to Spelling Bee \& Rel	40,000	40,000	40,000	40,000	34,000	35,700
263421 - Transfer-National Academic Competitions	45,000	45,000	45,000	45,000	38,250	40,163
263422 - Transfer-National Flag Day Celebration	67,075	70,000	70,000	70,000	59,500	62,475
263473 - Transfer to WASSCE Tutorial	0	100,000	98,180	100,000	85,000	89,250
263600 - Transfer to Gbelahun Public School	0	0	0	50,000	42,500	44,625
263648 - Transfer to Gender Responsive Planning & Budgeting (GRPB)	59,997	40,000	38,960	40,000	34,000	35,700
263684 - Transfer to Dolokelen Gboven Multilateral	0	0	0	25,000	21,250	22,313
263685 - Transfer to Buchanan Science Laboratory	0	0	0	50,000	42,500	44,625
263687 - Transfer to Boinsen Multilateral Institute	0	0	0	40,000	34,000	35,700
263688 - Transfer to Nancy B. Doe Public School	0	0	0	40,000	34,000	35,700
263689 - Transfer to Weala Public School Annex-II	0	0	0	40,000	34,000	35,700
263717 - Transfer to Saniquillie central High School	0	0	0	30,000	25,500	26,775
263718 - Transfer to Tiah Memorial Institute	0	0	0	50,000	42,500	44,625
264167 - Transfer to Deabo Public School	50,000	50,000	48,959	100,000	85,000	89,250
264188 - Transfer to Harbel Multilateral High School	75,000	40,000	30,000	40,000	34,000	35,700
264189 - Transfer to River Gee Multilateral High School	75,000	20,000	19,480	20,000	17,000	17,850
264190 - Transfer to Sinoe Multilateral High School	75,000	40,000	29,997	40,000	34,000	35,700
264191 - Transfer to Voinjama Multilateral High School	75,000	40,000	29,997	40,000	34,000	35,700
264192 - Transfer to Zwedru Multilateral High School	75,000	40,000	29,997	40,000	34,000	35,700
264199 - Transfer to Girls Education	0	100,000	97,400	100,000	85,000	89,250
264312 - Transfer to Education Fund	0	35,000	35,000	35,000	29,750	31,238
264313 - Harper Multilateral	75,000	40,000	38,960	40,000	34,000	35,700
265120 - Liberia Opport.Indust.Center	49,998	150,000	148,700	0	0	0
265125 - Transfer-Bolohun Mission	29,998	30,000	30,000	30,000	25,500	26,775
265344 - Kolahun Central High School	0	0	0	100,000	85,000	89,250
265420 - Transfer to Creative Kids Kollege	20,000	20,000	19,999	20,000	17,000	17,850
265526 - Transfer to Cotton Tree Public School	54,991	20,000	13,791	20,000	17,000	17,850
265529 - Light House Baptist	0	15,000	14,610	10,000	8,500	8,925
31 - NON-FINANCIAL ASSETS	**962,051**	**4,700,000**	**0**	**0**	**0**	**0**
312203 - Furniture and Fixtures	962,051	0	0	0	0	0
312401 - Other Fixed Assets	0	4,700,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**4,000,000**	**2,239,017**	**1,852,802**
332401 - Other Fixed Assets	0	0	0	4,000,000	2,239,017	1,852,802

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Grand Total	43,829,996	53,183,456	50,975,835	53,868,456	49,013,002	50,390,597

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	42,394,422	51,085,344	48,905,061	52,545,344	48,274,465	49,631,650
01 - BOMI COUNTY	74,657	49,109	49,109	49,109	27,412	28,169
02 - BONG COUNTY	115,993	187,332	187,332	112,332	62,701	64,434
03 - GBARPOLU	100,157	56,674	56,674	56,674	31,635	32,509
04 - GRAND BASSA	100,340	139,101	137,017	89,101	49,734	51,108
05 - GRAND CAPE MOUNT	101,930	71,499	71,499	71,499	39,910	41,013
06 - GRAND GEDEH	101,614	81,646	81,646	66,646	37,200	38,228
07 - GRAND KRU	99,756	109,839	109,839	84,839	47,356	48,664
08 - LOFA	85,155	165,331	165,331	115,331	64,375	66,154
09 - MARGIBI	93,766	183,808	183,808	108,808	60,734	62,412
10 - MARYLAND	93,959	99,998	99,998	69,998	39,072	40,152
11 - MONTSERRADO	94,959	414,034	414,034	174,034	97,144	99,829
12 - NIMBA	95,042	387,530	374,958	187,530	104,675	107,568
13 - Rivergee	94,296	48,097	35,415	48,097	26,846	27,589
14 - Rivercess	93,667	42,152	42,152	42,152	23,529	24,180
15 - SINOE	90,283	61,962	61,962	46,962	26,214	26,938
Grand Total	43,829,996	53,183,456	50,975,835	53,868,456	49,013,002	50,390,597

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30107 - Primary Education Project	68,875	417,785	285,280	593,785	401,283	413,529
22 - USE OF GOODS AND SERVICES	24,379	320,785	188,280	366,785	204,733	210,391
25 - SUBSIDIES	44,496	62,000	62,000	72,000	64,800	64,800
26 - GRANTS	0	35,000	35,000	155,000	131,750	138,338
01 - Bomi County	99,588	58,983	58,983	58,983	32,923	33,832
22 - USE OF GOODS AND SERVICES	99,588	58,983	58,983	58,983	32,923	33,832
02 - Bong County	105,250	187,332	187,332	112,332	62,701	64,434
22 - USE OF GOODS AND SERVICES	105,250	187,332	187,332	112,332	62,701	64,434
03 - Gbarpolu County	100,157	56,674	56,674	56,674	31,635	32,509
22 - USE OF GOODS AND SERVICES	100,157	56,674	56,674	56,674	31,635	32,509
04 - Grand Bassa County	100,340	139,101	137,017	89,101	49,734	51,108
22 - USE OF GOODS AND SERVICES	100,340	139,101	137,017	89,101	49,734	51,108
05 - Grand Cape Mount County	101,930	71,499	71,499	71,499	39,910	41,013
22 - USE OF GOODS AND SERVICES	101,930	71,499	71,499	71,499	39,910	41,013
06 - Grand Gedeh County	101,614	81,646	81,646	66,646	37,200	38,228
22 - USE OF GOODS AND SERVICES	101,614	81,646	81,646	66,646	37,200	38,228

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
07 - Grand Kru County	99,756	109,839	109,839	84,839	47,356	48,664
22 - USE OF GOODS AND SERVICES	99,756	109,839	109,839	84,839	47,356	48,664
08 - Lofa County	85,155	165,331	165,331	115,331	64,375	66,154
22 - USE OF GOODS AND SERVICES	85,155	165,331	165,331	115,331	64,375	66,154
09 - Margibi County	93,766	183,808	183,808	108,808	60,734	62,412
22 - USE OF GOODS AND SERVICES	93,766	183,808	183,808	108,808	60,734	62,412
10 - Maryland County	93,959	99,998	99,998	69,998	39,072	40,152
22 - USE OF GOODS AND SERVICES	93,959	99,998	99,998	69,998	39,072	40,152
11 - Montserado County	94,959	414,034	414,034	174,034	97,144	99,829
22 - USE OF GOODS AND SERVICES	94,959	414,034	414,034	174,034	97,144	99,829
12 - Nimba County	95,042	387,530	374,958	187,530	104,675	107,568
22 - USE OF GOODS AND SERVICES	95,042	387,530	374,958	187,530	104,675	107,568
13 - River Cess County	94,296	48,097	35,415	48,097	26,846	27,589
22 - USE OF GOODS AND SERVICES	94,296	48,097	35,415	48,097	26,846	27,589
14 - River Gee County	93,667	42,152	42,152	42,152	23,529	24,180
22 - USE OF GOODS AND SERVICES	93,667	42,152	42,152	42,152	23,529	24,180
15 - Sinoe County	90,283	61,962	61,962	46,962	26,214	26,938
22 - USE OF GOODS AND SERVICES	90,283	61,962	61,962	46,962	26,214	26,938
30115 - Office of the Minister-MOE	3,110,009	1,589,213	1,587,962	1,589,213	980,453	1,013,633
22 - USE OF GOODS AND SERVICES	2,790,009	1,269,213	1,267,963	1,269,213	708,453	728,033
26 - GRANTS	320,000	320,000	319,999	320,000	272,000	285,600
30116 - General Administration	1,616,280	4,992,759	4,795,571	4,292,759	2,402,431	2,020,733
22 - USE OF GOODS AND SERVICES	654,229	292,759	4,507,269	292,759	163,414	167,931
25 - SUBSIDIES	0	0	288,302	0	0	0
31 - NON-FINANCIAL ASSETS	962,051	4,700,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	4,000,000	2,239,017	1,852,802
30116 - Fiscal Affairs and Human Resource Development	35,733,438	41,973,035	40,431,950	42,973,035	41,896,706	43,537,976
21 - COMPENSATION OF EMPLOYEES	35,733,438	37,959,399	37,498,132	37,959,399	39,098,181	40,662,108
22 - USE OF GOODS AND SERVICES	0	4,013,636	2,933,818	5,013,636	2,798,525	2,875,868
30117 - Early Childhood Education	6,649	20,000	20,000	20,000	11,164	11,472
22 - USE OF GOODS AND SERVICES	6,649	20,000	20,000	20,000	11,164	11,472
30117 - Basic and Secondary Education	1,493,444	1,035,393	957,583	1,589,393	1,343,175	1,380,115
22 - USE OF GOODS AND SERVICES	222,240	135,393	95,696	135,393	75,575	77,665
25 - SUBSIDIES	626,218	325,000	341,556	634,000	570,600	570,600
26 - GRANTS	644,986	575,000	520,331	820,000	697,000	731,850
30117 - Teacher Education	0	28,285	16,642	28,285	15,789	16,225
22 - USE OF GOODS AND SERVICES	0	28,285	16,642	28,285	15,789	16,225
30117 - Science, Teacher, Vocational and Special Education	81,675	210,000	206,200	110,000	95,582	95,736
22 - USE OF GOODS AND SERVICES	4,680	10,000	7,500	10,000	5,582	5,736
25 - SUBSIDIES	26,997	50,000	50,000	100,000	90,000	90,000

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification						
ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	49,998	150,000	148,700	0	0	0
30117 - Student Personnel Service	212,580	265,000	262,500	295,000	218,650	228,209
22 - USE OF GOODS AND SERVICES	60,505	110,000	107,500	110,000	61,400	63,096
26 - GRANTS	152,075	155,000	155,000	185,000	157,250	165,113
30118 - Planning, Research & Development	40,514	474,000	286,499	974,000	864,647	868,205
22 - USE OF GOODS AND SERVICES	10,514	24,000	24,000	24,000	13,397	13,767
25 - SUBSIDIES	30,000	450,000	262,499	875,000	787,500	787,500
26 - GRANTS	0	0	0	75,000	63,750	66,938
30119 - Certification & Accreditation	1,770	50,000	25,000	50,000	27,910	28,682
22 - USE OF GOODS AND SERVICES	1,770	50,000	25,000	50,000	27,910	28,682
30119 - Curriculum Development	15,000	20,000	20,000	20,000	11,164	11,472
22 - USE OF GOODS AND SERVICES	15,000	20,000	20,000	20,000	11,164	11,472
Grand Total	43,829,996	53,183,456	50,975,835	53,868,456	49,013,002	50,390,597

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification						
OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
01 - Bomi County	99,588	58,983	58,983	58,983	32,923	33,832
22 - USE OF GOODS AND SERVICES	99,588	58,983	58,983	58,983	32,923	33,832
221401 - Fuel and Lubricants - Vehicles	14,188	9,874	9,874	9,874	5,511	5,663
221501 - Repair and Maintenance–Civil	9,000	5,394	5,394	5,394	3,011	3,094
221502 - Repairs and Maintenance - Vehicle	6,553	0	0	0	0	0
221602 - Stationery	4,190	2,623	2,623	2,623	1,464	1,504
221901 - Educational Materials and Supp	65,657	41,092	41,092	41,092	22,937	23,571
02 - Bong County	105,250	187,332	187,332	112,332	62,701	64,434
22 - USE OF GOODS AND SERVICES	105,250	187,332	187,332	112,332	62,701	64,434
221401 - Fuel and Lubricants - Vehicles	18,064	7,067	7,067	7,067	3,945	4,054
221501 - Repair and Maintenance–Civil	9,000	12,202	12,202	12,202	6,811	6,999
221502 - Repairs and Maintenance - Vehicle	8,333	12,464	12,464	12,464	6,957	7,149
221602 - Stationery	4,190	7,236	7,236	7,236	4,039	4,151
221901 - Educational Materials and Supp	65,663	148,363	148,363	73,363	40,949	42,081
03 - Gbarpolu County	100,157	56,674	56,674	56,674	31,635	32,509
22 - USE OF GOODS AND SERVICES	100,157	56,674	56,674	56,674	31,635	32,509
221401 - Fuel and Lubricants - Vehicles	14,783	5,446	5,446	5,446	3,040	3,124
221501 - Repair and Maintenance–Civil	9,001	4,863	4,863	4,863	2,714	2,789
221502 - Repairs and Maintenance - Vehicle	6,527	4,968	4,968	4,968	2,773	2,850
221602 - Stationery	4,190	2,484	2,484	2,484	1,387	1,425
221901 - Educational Materials and Supp	65,656	38,913	38,913	38,913	21,721	22,321
04 - Grand Bassa County	100,340	139,101	137,017	89,101	49,734	51,108
22 - USE OF GOODS AND SERVICES	100,340	139,101	137,017	89,101	49,734	51,108
221401 - Fuel and Lubricants - Vehicles	14,783	5,986	5,986	5,986	3,341	3,433

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221501 - Repair and Maintenance–Civil	9,002	7,958	7,958	7,958	4,442	4,565
221502 - Repairs and Maintenance - Vehicle	6,702	8,129	6,045	8,129	4,537	4,662
221602 - Stationery	4,190	4,022	4,022	4,022	2,245	2,307
221901 - Educational Materials and Supp	65,663	113,006	113,006	63,006	35,169	36,141
05 - Grand Cape Mount County	**101,930**	**71,499**	**71,499**	**71,499**	**39,910**	**41,013**
22 - USE OF GOODS AND SERVICES	**101,930**	**71,499**	**71,499**	**71,499**	**39,910**	**41,013**
221401 - Fuel and Lubricants - Vehicles	14,783	4,906	4,906	4,906	2,738	2,814
221501 - Repair and Maintenance–Civil	9,002	6,367	6,367	6,367	3,554	3,652
221502 - Repairs and Maintenance - Vehicle	8,333	6,503	6,503	6,503	3,630	3,730
221602 - Stationery	4,151	3,224	3,224	3,224	1,800	1,850
221901 - Educational Materials and Supp	65,661	50,499	50,499	50,499	28,188	28,967
06 - Grand Gedeh County	**101,614**	**81,646**	**81,646**	**66,646**	**37,200**	**38,228**
22 - USE OF GOODS AND SERVICES	**101,614**	**81,646**	**81,646**	**66,646**	**37,200**	**38,228**
221401 - Fuel and Lubricants - Vehicles	14,506	4,906	4,906	4,906	2,738	2,814
221501 - Repair and Maintenance–Civil	9,002	6,058	6,058	6,058	3,381	3,474
221502 - Repairs and Maintenance - Vehicle	8,334	6,187	6,187	6,187	3,453	3,548
221602 - Stationery	4,110	2,370	2,370	2,370	1,323	1,360
221901 - Educational Materials and Supp	65,662	62,125	62,125	47,125	26,305	27,032
07 - Grand Kru County	**99,756**	**109,839**	**109,839**	**84,839**	**47,356**	**48,664**
22 - USE OF GOODS AND SERVICES	**99,756**	**109,839**	**109,839**	**84,839**	**47,356**	**48,664**
221401 - Fuel and Lubricants - Vehicles	14,200	6,527	6,527	6,527	3,643	3,744
221501 - Repair and Maintenance–Civil	9,002	6,057	6,057	6,057	3,381	3,474
221502 - Repairs and Maintenance - Vehicle	6,787	6,187	6,187	6,187	3,453	3,548
221602 - Stationery	4,105	2,164	2,164	2,164	1,208	1,241
221901 - Educational Materials and Supp	65,662	88,904	88,904	63,904	35,671	36,657
08 - Lofa County	**85,155**	**165,331**	**165,331**	**115,331**	**64,375**	**66,154**
22 - USE OF GOODS AND SERVICES	**85,155**	**165,331**	**165,331**	**115,331**	**64,375**	**66,154**
221401 - Fuel and Lubricants - Vehicles	8,389	5,986	5,986	5,986	3,341	3,433
221501 - Repair and Maintenance–Civil	0	13,175	13,175	13,175	7,354	7,557
221502 - Repairs and Maintenance - Vehicle	6,977	13,458	13,458	13,458	7,512	7,720
221602 - Stationery	4,127	7,963	7,963	7,963	4,445	4,568
221901 - Educational Materials and Supp	65,662	124,749	124,749	74,749	41,723	42,876
09 - Margibi County	**93,766**	**183,808**	**183,808**	**108,808**	**60,734**	**62,412**
22 - USE OF GOODS AND SERVICES	**93,766**	**183,808**	**183,808**	**108,808**	**60,734**	**62,412**
221401 - Fuel and Lubricants - Vehicles	8,298	5,446	5,446	5,446	3,040	3,124
221501 - Repair and Maintenance–Civil	9,002	7,781	7,781	7,781	4,343	4,463
221502 - Repairs and Maintenance - Vehicle	6,691	7,948	7,948	7,948	4,436	4,559
221602 - Stationery	4,113	3,458	3,458	3,458	1,930	1,983
221901 - Educational Materials and Supp	65,662	159,175	159,175	84,175	46,985	48,283
10 - Maryland County	**93,959**	**99,998**	**99,998**	**69,998**	**39,072**	**40,152**
22 - USE OF GOODS AND SERVICES	**93,959**	**99,998**	**99,998**	**69,998**	**39,072**	**40,152**

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221401 - Fuel and Lubricants - Vehicles	8,478	6,527	6,527	6,527	3,643	3,744
221501 - Repair and Maintenance–Civil	9,002	6,764	6,764	6,764	3,776	3,880
221502 - Repairs and Maintenance - Vehicle	6,633	6,909	6,909	6,909	3,856	3,963
221602 - Stationery	4,190	2,988	2,988	2,988	1,668	1,714
221901 - Educational Materials and Supp	65,656	76,810	76,810	46,810	26,129	26,851
11 - Montserado County	**94,959**	**414,034**	**414,034**	**174,034**	**97,144**	**99,829**
22 - USE OF GOODS AND SERVICES	**94,959**	**414,034**	**414,034**	**174,034**	**97,144**	**99,829**
221401 - Fuel and Lubricants - Vehicles	9,859	18,458	18,458	18,458	10,303	10,588
221501 - Repair and Maintenance–Civil	9,002	21,310	21,310	21,310	11,895	12,224
221502 - Repairs and Maintenance - Vehicle	6,252	21,768	21,768	21,768	12,151	12,487
221602 - Stationery	4,190	6,750	6,750	6,750	3,768	3,872
221901 - Educational Materials and Supp	65,656	345,748	345,748	105,748	59,027	60,658
12 - Nimba County	**95,042**	**387,530**	**374,958**	**187,530**	**104,675**	**107,568**
22 - USE OF GOODS AND SERVICES	**95,042**	**387,530**	**374,958**	**187,530**	**104,675**	**107,568**
221401 - Fuel and Lubricants - Vehicles	9,243	9,241	7,001	9,241	5,158	5,301
221501 - Repair and Maintenance–Civil	9,002	21,490	17,192	21,490	11,995	12,327
221502 - Repairs and Maintenance - Vehicle	6,945	21,927	17,958	21,927	12,239	12,577
221602 - Stationery	4,190	11,373	9,308	11,373	6,348	6,523
221901 - Educational Materials and Supp	65,662	323,499	323,499	123,499	68,935	70,840
13 - River Cess County	**94,296**	**48,097**	**35,415**	**48,097**	**26,846**	**27,589**
22 - USE OF GOODS AND SERVICES	**94,296**	**48,097**	**35,415**	**48,097**	**26,846**	**27,589**
221401 - Fuel and Lubricants - Vehicles	8,209	4,906	3,679	4,906	2,738	2,814
221501 - Repair and Maintenance–Civil	9,002	4,377	2,188	4,377	2,443	2,511
221502 - Repairs and Maintenance - Vehicle	7,233	4,471	3,276	4,471	2,496	2,565
221602 - Stationery	4,190	2,061	2,061	2,061	1,150	1,182
221901 - Educational Materials and Supp	65,662	32,282	24,211	32,282	18,019	18,517
14 - River Gee County	**93,667**	**42,152**	**42,152**	**42,152**	**23,529**	**24,180**
22 - USE OF GOODS AND SERVICES	**93,667**	**42,152**	**42,152**	**42,152**	**23,529**	**24,180**
221401 - Fuel and Lubricants - Vehicles	8,319	5,446	5,446	5,446	3,040	3,124
221501 - Repair and Maintenance–Civil	9,002	4,421	4,421	4,421	2,468	2,536
221502 - Repairs and Maintenance - Vehicle	6,500	4,516	4,516	4,516	2,521	2,591
221602 - Stationery	4,190	1,666	1,666	1,666	930	956
221901 - Educational Materials and Supp	65,656	26,103	26,103	26,103	14,570	14,973
15 - Sinoe County	**90,283**	**61,962**	**61,962**	**46,962**	**26,214**	**26,938**
22 - USE OF GOODS AND SERVICES	**90,283**	**61,962**	**61,962**	**46,962**	**26,214**	**26,938**
221401 - Fuel and Lubricants - Vehicles	6,297	7,067	7,067	7,067	3,945	4,054
221501 - Repair and Maintenance–Civil	9,002	6,808	6,808	6,808	3,800	3,905
221502 - Repairs and Maintenance - Vehicle	6,089	6,955	6,955	6,955	3,882	3,989
221602 - Stationery	3,234	2,468	2,468	2,468	1,378	1,416
221901 - Educational Materials and Supp	65,661	38,664	38,664	23,664	13,209	13,574
30107 - Primary Education Project	**68,875**	**417,785**	**285,280**	**593,785**	**401,283**	**413,529**

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
22 - USE OF GOODS AND SERVICES	**24,379**	**320,785**	**188,280**	**366,785**	**204,733**	**210,391**
221209 - Scratch- Cards	9,284	4,285	4,285	4,285	2,392	2,458
221306 - Other Rental and Lease	3,930	300,000	171,495	300,000	167,455	172,083
221401 - Fuel and Lubricants - Vehicles	2,290	2,500	2,500	2,500	1,395	1,434
221501 - Repair and Maintenance–Civil	0	4,000	0	50,000	27,909	28,680
221602 - Stationery	8,875	10,000	10,000	10,000	5,582	5,736
25 - SUBSIDIES	**44,496**	**62,000**	**62,000**	**72,000**	**64,800**	**64,800**
253118 - African Leadership Academy School System	18,497	15,500	15,500	25,500	22,950	22,950
253119 - Confidence School System	18,499	15,500	15,500	15,500	13,950	13,950
253120 - Pesu Hope Academy International School System	7,500	15,500	15,500	15,500	13,950	13,950
253121 - Transfer to Zeaman Academy	0	15,500	15,500	15,500	13,950	13,950
26 - GRANTS	**0**	**35,000**	**35,000**	**155,000**	**131,750**	**138,338**
263687 - Transfer to Boinsen Multilateral Institute	0	0	0	40,000	34,000	35,700
263688 - Transfer to Nancy B. Doe Public School	0	0	0	40,000	34,000	35,700
263689 - Transfer to Weala Public School Annex-II	0	0	0	40,000	34,000	35,700
264312 - Transfer to Education Fund	0	35,000	35,000	35,000	29,750	31,238
30115 - Office of the Minister-MOE	**3,110,009**	**1,589,213**	**1,587,962**	**1,589,213**	**980,453**	**1,013,633**
22 - USE OF GOODS AND SERVICES	**2,790,009**	**1,269,213**	**1,267,963**	**1,269,213**	**708,453**	**728,033**
221101 - Foreign Travel-Means of travel	0	50,000	50,000	50,000	27,909	28,680
221102 - ForeignTravel-Daily Subsistence Allowance	0	50,000	50,000	50,000	27,909	28,680
221103 - Foreign Travel-Incidental Allowance	0	25,000	25,000	25,000	13,955	14,341
221209 - Scratch- Cards	1,831	4,250	4,250	4,250	2,372	2,438
221401 - Fuel and Lubricants - Vehicles	3,610	5,000	3,750	5,000	2,791	2,868
221704 - Feasibility Studies/Surveys	0	47,500	47,500	47,500	26,514	27,247
221907 - Scholarships – Local	634,633	510,000	510,000	510,000	284,673	292,541
221908 - Scholarships – Foreign	428,195	549,963	549,963	549,963	306,980	315,464
221909 - Capacity Building Fund	1,721,740	0	0	0	0	0
222133 - Internal Audit Strategy	0	27,500	27,500	27,500	15,350	15,774
26 - GRANTS	**320,000**	**320,000**	**319,999**	**320,000**	**272,000**	**285,600**
263229 - Transfer-Natl. Comm UNESCO	300,000	300,000	300,000	300,000	255,000	267,750
265420 - Transfer to Creative Kids Kollege	20,000	20,000	19,999	20,000	17,000	17,850
30116 - General Administration	**37,349,718**	**46,965,794**	**45,227,521**	**47,265,794**	**44,299,137**	**45,558,709**
21 - COMPENSATION OF EMPLOYEES	**35,733,438**	**37,959,399**	**37,498,132**	**37,959,399**	**39,098,181**	**40,662,108**
211101 - Basic Salary - Civil Service	35,733,438	37,959,399	37,498,132	37,959,399	39,098,181	40,662,108
22 - USE OF GOODS AND SERVICES	**654,229**	**4,306,395**	**7,441,087**	**5,306,395**	**2,961,939**	**3,043,799**
221209 - Scratch- Cards	6,840	70,066	70,066	70,066	39,110	40,191
221401 - Fuel and Lubricants - Vehicles	11,665	111,329	111,329	111,329	62,142	63,859
221402 - Fuel and Lubricants – Generator	0	20,000	15,000	20,000	11,164	11,473
221501 - Repair and Maintenance–Civil	0	0	1,990,995	0	0	0

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	25,000	25,000	25,000	13,955	14,341
221601 - Cleaning Materials and service	28,665	15,000	15,000	15,000	8,373	8,604
221907 - Scholarships – Local	0	0	119,800	0	0	0
221908 - Scholarships – Foreign	579,119	0	537,200	0	0	0
221909 - Capacity Building Fund	0	0	600,000	0	0	0
222102 - Workshops,Conferences,Siminars	27,940	0	0	0	0	0
222103 - Food and Catering Services	0	0	992,266	0	0	0
222105 - Entertainment Representation	0	25,000	25,000	25,000	13,955	14,341
222123 - Other Compensations	0	4,000,000	2,920,182	5,000,000	2,790,913	2,868,046
223106 - Vehicle Insurance	0	40,000	19,249	40,000	22,327	22,944
25 - SUBSIDIES	**0**	**0**	**288,302**	**0**	**0**	**0**
255249 - Education Program M&E	0	0	288,302	0	0	0
31 - NON-FINANCIAL ASSETS	**962,051**	**4,700,000**	**0**	**0**	**0**	**0**
312203 - Furniture and Fixtures	962,051	0	0	0	0	0
312401 - Other Fixed Assets	0	4,700,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**4,000,000**	**2,239,017**	**1,852,802**
332401 - Other Fixed Assets	0	0	0	4,000,000	2,239,017	1,852,802
30117 - Early Childhood Education	**1,794,348**	**1,558,678**	**1,462,925**	**2,042,678**	**1,684,360**	**1,731,757**
22 - USE OF GOODS AND SERVICES	**294,074**	**303,678**	**247,338**	**303,678**	**169,510**	**174,194**
221209 - Scratch- Cards	3,432	10,000	10,000	10,000	5,582	5,736
221306 - Other Rental and Lease	192,187	41,393	20,696	41,393	23,105	23,744
221401 - Fuel and Lubricants - Vehicles	12,484	30,000	22,500	30,000	16,746	17,208
221502 - Repairs and Maintenance - Vehicle	0	4,000	0	4,000	2,233	2,295
221602 - Stationery	35,971	100,000	97,500	100,000	55,819	57,361
221801 - Laboratory Consumables	0	60,000	45,000	60,000	33,491	34,417
222102 - Workshops,Conferences,Siminars	0	8,285	1,642	8,285	4,625	4,753
222124 - National, Int. Youth Day	50,000	50,000	50,000	50,000	27,909	28,680
25 - SUBSIDIES	**653,215**	**375,000**	**391,556**	**734,000**	**660,600**	**660,600**
251102 - Foya Polytechnic	56,000	20,000	20,000	20,000	18,000	18,000
253117 - Seku Ibraham Sheriff High School	26,245	20,000	20,000	25,000	22,500	22,500
253260 - Hope Academy	0	0	0	30,000	27,000	27,000
253261 - Omega Christian Academy Inc	0	0	0	29,000	26,100	26,100
254202 - Transfer to National Teachers Award	37,499	0	0	0	0	0
254203 - Transfer to Christ Standard School System	36,250	20,000	0	0	0	0
254204 - Ghennyonon Memorial Institute	15,000	20,000	20,000	0	0	0
254205 - Liberia Christian Evangelical School System	18,750	20,000	20,000	20,000	18,000	18,000
254209 - Subsidy to SNJ Starz College	19,997	0	0	0	0	0
254210 - Subsidy to LEAP Schools	0	100,000	100,000	0	0	0
254211 - Subsidy to Sassa Town Secondary School	24,996	0	0	0	0	0

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
254213 - Subsidy to St. John High School (Cape Mount)	3,750	0	0	25,000	22,500	22,500
254214 - Subsidy to PYJ University	99,991	0	0	75,000	67,500	67,500
254215 - Subsidy to Seventh Day Adventist University	16,248	0	0	0	0	0
254216 - Subsidy to United Methodist University	49,997	0	0	0	0	0
254218 - Subsidy to Dujah University	12,498	0	0	0	0	0
254219 - Subsidy to Liberia Vocational Institute	50,000	0	0	0	0	0
255206 - Liberia School of the Blind	26,997	50,000	50,000	100,000	90,000	90,000
255214 - Liberia School for the Deaf	29,999	0	16,556	50,000	45,000	45,000
255220 - African Methodist Episcopal University	40,000	0	0	0	0	0
255221 - African Methodist Episcopal Zion University	25,000	0	0	0	0	0
255225 - Stella Maris Polytechnic	24,998	0	0	0	0	0
255228 - Bibleway Mission-Bopolu	0	50,000	50,000	0	0	0
255232 - Give Them Hope International	0	0	0	50,000	45,000	45,000
255241 - Tarpeh Memorial High School	0	0	20,000	20,000	18,000	18,000
256214 - Frank E. Tolbert High School	15,000	15,000	15,000	15,000	13,500	13,500
256218 - Cheacheapoo Public School	0	20,000	20,000	15,000	13,500	13,500
256219 - Cape Palmas High School	9,000	20,000	20,000	20,000	18,000	18,000
256220 - Christian Foundation Institute	0	0	0	20,000	18,000	18,000
256223 - National Islamic Girls Academy	15,000	20,000	20,000	20,000	18,000	18,000
256233 - St Matthew Lutheran High School	0	0	0	100,000	90,000	90,000
256234 - Subsidy to Treasures of Wisdom International School	0	0	0	50,000	45,000	45,000
256235 - Subsidy to Samwa International Academy	0	0	0	50,000	45,000	45,000
26 - GRANTS	**847,059**	**880,000**	**824,031**	**1,005,000**	**854,250**	**896,963**
263242 - Transfer to Spelling Bee \& Rel	40,000	40,000	40,000	40,000	34,000	35,700
263421 - Transfer-National Academic Competitions	45,000	45,000	45,000	45,000	38,250	40,163
263422 - Transfer-National Flag Day Celebration	67,075	70,000	70,000	70,000	59,500	62,475
263473 - Transfer to WASSCE Tutorial	0	100,000	98,180	100,000	85,000	89,250
263600 - Transfer to Gbelahun Public School	0	0	0	50,000	42,500	44,625
263648 - Transfer to Gender Responsive Planning & Budgeting (GRPB)	59,997	40,000	38,960	40,000	34,000	35,700
263717 - Transfer to Saniquillie central High School	0	0	0	30,000	25,500	26,775
263718 - Transfer to Tiah Memorial Institute	0	0	0	50,000	42,500	44,625
264167 - Transfer to Deabo Public School	50,000	50,000	48,959	100,000	85,000	89,250
264188 - Transfer to Harbel Multilateral High School	75,000	40,000	30,000	40,000	34,000	35,700
264189 - Transfer to River Gee Multilateral High School	75,000	20,000	19,480	20,000	17,000	17,850

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
264190 - Transfer to Sinoe Multilateral High School	75,000	40,000	29,997	40,000	34,000	35,700
264191 - Transfer to Voinjama Multilateral High School	75,000	40,000	29,997	40,000	34,000	35,700
264192 - Transfer to Zwedru Multilateral High School	75,000	40,000	29,997	40,000	34,000	35,700
264199 - Transfer to Girls Education	0	100,000	97,400	100,000	85,000	89,250
264313 - Harper Multilateral	75,000	40,000	38,960	40,000	34,000	35,700
265120 - Liberia Opport.Indust.Center	49,998	150,000	148,700	0	0	0
265125 - Transfer-Bolohun Mission	29,998	30,000	30,000	30,000	25,500	26,775
265344 - Kolahun Central High School	0	0	0	100,000	85,000	89,250
265526 - Transfer to Cotton Tree Public School	54,991	20,000	13,791	20,000	17,000	17,850
265529 - Light House Baptist	0	15,000	14,610	10,000	8,500	8,925
30118 - Planning, Research & Development	**40,514**	**474,000**	**286,499**	**974,000**	**864,647**	**868,205**
22 - USE OF GOODS AND SERVICES	**10,514**	**24,000**	**24,000**	**24,000**	**13,397**	**13,767**
221401 - Fuel and Lubricants - Vehicles	5,835	10,000	10,000	10,000	5,582	5,736
221502 - Repairs and Maintenance - Vehicle	0	4,000	4,000	4,000	2,233	2,295
221602 - Stationery	4,679	10,000	10,000	10,000	5,582	5,736
25 - SUBSIDIES	**30,000**	**450,000**	**262,499**	**875,000**	**787,500**	**787,500**
251107 - Subsidy to Bushrod Technical College	0	0	0	50,000	45,000	45,000
251111 - Subsidy to Tufaie Foundation Child Care Middle School	0	0	0	25,000	22,500	22,500
251115 - Subsidy to Western University	0	0	0	300,000	270,000	270,000
255220 - African Methodist Episcopal University	0	0	0	50,000	45,000	45,000
255249 - Education Program M&E	15,000	250,000	62,499	250,000	225,000	225,000
255250 - Education Management Information System (EMIS)	15,000	200,000	200,000	200,000	180,000	180,000
26 - GRANTS	**0**	**0**	**0**	**75,000**	**63,750**	**66,938**
263684 - Transfer to Dolokelen Gboven Multilateral	0	0	0	25,000	21,250	22,313
263685 - Transfer to Buchanan Science Laboratory	0	0	0	50,000	42,500	44,625
30119 - Certification & Accreditation	**16,770**	**70,000**	**45,000**	**70,000**	**39,074**	**40,154**
22 - USE OF GOODS AND SERVICES	**16,770**	**70,000**	**45,000**	**70,000**	**39,074**	**40,154**
221401 - Fuel and Lubricants - Vehicles	5,000	10,000	10,000	10,000	5,582	5,736
221602 - Stationery	11,770	35,000	35,000	35,000	19,537	20,077
222102 - Workshops,Conferences,Siminars	0	25,000	0	25,000	13,955	14,341
Grand Total	43,829,996	53,183,456	50,975,835	53,868,456	49,013,002	50,390,597

302 - University of Liberia

Policy Note

Mission

The University of Liberia was created by an Act of the Legislature in 1951 as the Liberian government's highest institution of learning. It is mandated to provide an ideal learning environment for all Liberians and foreigners alike. It is governed by a board of Trustees and headed by a President and nine Vice-Presidents; prepares well-qualified men and women for teaching and research, for public and private service; to contribute to Liberia's sustainable growth and human resource development." (UL Mission Statement from UL Charter).

Achievements (FY2025)

Graduated 2,685 Students in the 104th Commencement; Graduated 399 graduate and professional students; Awarded 42 faculty for academic publications; Adoption of Regularized Academic Calendar with two 16-week terms & one 8-week Vacation School; completion of 1 full semester (January-May) and start of Vacation School.

Objectives (FY2026)

Infrastructure improvements to include: a) solarization of the UL campuses, b) upgrades and fixes to WASH (water, sanitation, and hygiene) facilities, c) provision of campus-wide internet, d) digitization of the University's administrative and academic systems, and e) building renovation and revitalization, to include repairs, routine maintenance, and landscaping. Academic activities to include: a) increasing the number of faculty members holding Ph. D.s or other terminal degrees, with the provision of appropriate and competitive compensation, b) establishing international partnerships to facilitate capacity-building activities (study leave) to move qualified Master's level faculty to terminal degree level, c) increasing the research output of UL faculty members, as measured by scholarly publications, research grant proposals, and activities classified as innovation/development/ entrepreneurship (including Liberia UniPOD), d) continuous curricular quality improvement and modernization across all disciplines, including reorganization of academic departments and programs, as needed, and e) transformation of the Student Affairs division into the division of Student Success. Administrative activities to include: a) Creation of a more nimble and action-oriented administrative structure through administrative reorganization, b) diversifying UL revenue-streams through establishment of full-fledged Institutional Advancement and University City Development operations, as well as a free-standing Athletics operation; c) capitalizing on UL's 75th anniversary year (2026) as a key fundraising and brand-lifting opportunity to increase UL's endowment and attract operational and capital improvement funds, d) equipping UL's campus security with appropriate equipment and logistics so that they can do their job to maintain the safety and security of UL's students, personnel, and assets, and e) improving UL people moving capacity (logistics) through the procurement of additional buses and other vehicles. Cross-cutting activities include: a) increasing gender equality across UL utilizing the newly established Office of Gender Equality and Women's Empowerment (OGEWE), and b) increasing disability access and inclusion across UL in collaboration with UL's Resource Centre for Disability Services and Support and Alternative Learning (RCDSSAL).

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	33,751,338	33,981,284	35,715,783	34,237,284	29,101,692	30,556,777
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	6,350,000	3,554,439	2,941,323
Grand Total	33,751,338	33,981,284	35,715,783	40,587,284	32,656,131	33,498,100

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30201 -Administration and Management	33,751,338	33,981,284	35,715,783	40,587,284	32,656,131	33,498,100
Grand Total	33,751,338	33,981,284	35,715,783	40,587,284	32,656,131	33,498,100

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**1,000,000**	**0**	**0**	**6,350,000**	**3,554,439**	**2,941,323**
021700 - Renovation and Rehabilitation	1,000,000	-	-	150,000	83,963	69,480
026100 - Improvement of University of Liberia Infrastructures	-	-	-	2,200,000	1,231,459	1,019,041
097700 - Renovation and modernization of the University Facilities	-	-	-	4,000,000	2,239,017	1,852,802
Grand Total	1,000,000	0	0	6,350,000	3,554,439	2,941,323

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	**33,751,338**	**33,981,284**	**35,715,783**	**34,237,284**	**29,101,692**	**30,556,777**
263205 - Transfer-University of Liberia	30,755,342	29,485,284	31,371,099	30,983,684	26,336,132	27,652,939
263251 - AM Doglioti Medical School	1,055,996	1,056,000	1,056,000	1,413,600	1,201,560	1,261,638
264187 - Transfer to Tuition Free Policy	1,940,000	3,440,000	3,288,684	1,840,000	1,564,000	1,642,200
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**6,350,000**	**3,554,439**	**2,941,323**
332401 - Other Fixed Assets	0	0	0	6,350,000	3,554,439	2,941,323
Grand Total	33,751,338	33,981,284	35,715,783	40,587,284	32,656,131	33,498,100

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	33,751,338	33,981,284	35,715,783	40,587,284	32,656,131	33,498,100
Grand Total	33,751,338	33,981,284	35,715,783	40,587,284	32,656,131	33,498,100

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30201 - Administration and Management	**33,751,338**	**33,981,284**	**35,715,783**	**40,587,284**	**32,656,131**	**33,498,100**
26 - GRANTS	**33,751,338**	**33,981,284**	**35,715,783**	**34,237,284**	**29,101,692**	**30,556,777**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**6,350,000**	**3,554,439**	**2,941,323**
Grand Total	33,751,338	33,981,284	35,715,783	40,587,284	32,656,131	33,498,100

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30201 - Administration and Management	**33,751,338**	**33,981,284**	**35,715,783**	**40,587,284**	**32,656,131**	**33,498,100**
26 - GRANTS	**33,751,338**	**33,981,284**	**35,715,783**	**34,237,284**	**29,101,692**	**30,556,777**
263205 - Transfer-University of Liberia	30,755,342	29,485,284	31,371,099	30,983,684	26,336,132	27,652,939
263251 - AM Doglioti Medical School	1,055,996	1,056,000	1,056,000	1,413,600	1,201,560	1,261,638
264187 - Transfer to Tuition Free Policy	1,940,000	3,440,000	3,288,684	1,840,000	1,564,000	1,642,200
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**6,350,000**	**3,554,439**	**2,941,323**
332401 - Other Fixed Assets	0	0	0	6,350,000	3,554,439	2,941,323
Grand Total	33,751,338	33,981,284	35,715,783	40,587,284	32,656,131	33,498,100

303 - Monrovia Consolidated School System

Policy Note

Mission

The Monrovia Consolidated School System was created by a legislative enactment on December 24,1964 to ensure a proper and efficient conduct of schools in Monrovia and its environs in consonance with policies and regulations of the Ministry of Education.

Achievements (FY2025)

Completed the procurement process to renovate four (4) MCSS school campuses: Anna F. Whisnant Elementary School – located in the PHP Community; D. Two High School – New Kru Town; Boatswain High School – Jamaica Road; St. Paul Bridge and Junior High School – St. Paul Bridge Community; Trained 18 staff.

Objectives (FY2026)

Training of teachers and staff; Renovate four additional schools; and provide foreign scholarships to 18 staff; 1 Bio-Chemistry – (MSC), 1 Chemistry – (MSC), 1 Micro-Biology – (MSC), 2 Medical Micro- Biology, 1 Law (LLB), 1 Applied psychology - (MSC), 1 Banking and Finance – (MBA), 1 Power Engineering - (MSC), 1 English (MA), 1 Mathematics - (MSC), 1 Economics -(MSC), 1 Education Supervision, 1 Cyber Security, 1 Medical Biology - (MSC), 1 Accounting (BBA), 1 Nursing – (BSc), 1 Applied Statistics - (MSC).

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
303 - Monrovia Consol. School System	780	308	1,088	780	308	1,088	780	308	1,088

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	3,859,732	3,917,417	4,047,080	4,852,709	4,998,290	5,198,222
22 - USE OF GOODS AND SERVICES	297,672	350,000	396,820	380,000	212,112	217,975
31 - NON-FINANCIAL ASSETS	0	250,000	320,150	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	2,000,000	1,119,508	926,400
Grand Total	4,157,404	4,517,417	4,764,050	7,232,709	6,329,910	6,342,597

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30301 -Administration and Management	4,157,404	4,517,417	4,764,050	7,232,709	6,329,910	6,342,597
Grand Total	4,157,404	4,517,417	4,764,050	7,232,709	6,329,910	6,342,597

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**250,000**	**388,691**	**2,000,000**	**1,119,508**	**926,400**
021700 - Renovation and Rehabilitation	-	250,000	94,320	1,000,000	559,754	463,200
023837 - Construction of MFDP New Headquarter	-	-	82,135	-	-	-
023875 - CPF: Support to expand Domestic Private Sector-led Economic growth and development via SME developme	-	-	84,306	-	-	-
023886 - Electoral Legal Reform	-	-	117,865	-	-	-
097500 - Robert International Airport Up-Grade	-	-	10,065	-	-	-
097610 - Renovation and Furnishing of MCSS School	-	-	-	1,000,000	559,754	463,200

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Grand Total	0	250,000	388,691	2,000,000	1,119,508	926,400

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**3,859,732**	**3,917,417**	**4,047,080**	**4,852,709**	**4,998,290**	**5,198,222**
211101 - Basic Salary - Civil Service	3,859,732	3,917,417	4,047,080	4,852,709	4,998,290	5,198,222
22 - USE OF GOODS AND SERVICES	**297,672**	**350,000**	**396,820**	**380,000**	**212,112**	**217,975**
221101 - Foreign Travel-Means of travel	7,104	0	0	0	0	0
221102 - ForeignTravel-Daily Subsistence Allowance	4,102	0	0	0	0	0
221103 - Foreign Travel-Incidental Allowance	280	0	0	0	0	0
221203 - Telecommunications, Internet, Postage and Courier	5,000	5,000	5,000	0	0	0
221208 - Internet Provider Services	0	0	0	5,000	2,791	2,868
221303 - Office Build. Rental and Lease	10,000	0	0	0	0	0
221306 - Other Rental and Lease	0	10,000	0	10,000	5,582	5,736
221401 - Fuel and Lubricants - Vehicles	2,000	2,000	2,000	4,500	2,512	2,581
221402 - Fuel and Lubricants – Generator	1,988	2,000	2,000	54,500	30,421	31,262
221501 - Repair and Maintenance–Civil	70,000	70,000	164,320	70,000	39,073	40,153
221502 - Repairs and Maintenance - Vehicle	2,999	3,000	3,000	3,000	1,675	1,721
221601 - Cleaning Materials and service	14,818	15,000	15,000	20,000	11,164	11,473
221602 - Stationery	39,964	30,000	25,000	70,000	39,073	40,153
221603 - Printing, Binding,Publication	9,991	10,000	7,500	10,000	5,582	5,736
221801 - Laboratory Consumables	0	25,000	20,000	5,000	2,791	2,868
221901 - Educational Materials and Supp	85,426	100,000	75,000	65,000	36,282	37,285
221907 - Scholarships – Local	0	0	0	5,000	2,791	2,868
221909 - Capacity Building Fund	40,000	72,000	72,000	52,000	29,026	29,829
222102 - Workshops,Conferences,Siminars	4,000	4,000	4,000	4,000	2,233	2,295
223106 - Vehicle Insurance	0	2,000	2,000	2,000	1,116	1,147
31 - NON-FINANCIAL ASSETS	**0**	**250,000**	**320,150**	**0**	**0**	**0**
312203 - Furniture and Fixtures	0	0	320,150	0	0	0
312401 - Other Fixed Assets	0	250,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**2,000,000**	**1,119,508**	**926,400**
332401 - Other Fixed Assets	0	0	0	2,000,000	1,119,508	926,400
Grand Total	4,157,404	4,517,417	4,764,050	7,232,709	6,329,910	6,342,597

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	3,869,732	4,517,417	4,764,050	7,232,709	6,329,910	6,342,597
11 - MONTSERRADO	287,672	0	0	0	0	0
Grand Total	4,157,404	4,517,417	4,764,050	7,232,709	6,329,910	6,342,597

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30301 - Administration and Management	**4,157,404**	**4,517,417**	**4,764,050**	**7,232,709**	**6,329,910**	**6,342,597**
21 - COMPENSATION OF EMPLOYEES	**3,859,732**	**3,917,417**	**4,047,080**	**4,852,709**	**4,998,290**	**5,198,222**
22 - USE OF GOODS AND SERVICES	**297,672**	**350,000**	**396,820**	**380,000**	**212,112**	**217,975**
31 - NON-FINANCIAL ASSETS	**0**	**250,000**	**320,150**	**0**	**0**	**0**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**2,000,000**	**1,119,508**	**926,400**
Grand Total	4,157,404	4,517,417	4,764,050	7,232,709	6,329,910	6,342,597

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30301 - Administration and Management	**4,157,404**	**4,517,417**	**4,764,050**	**7,232,709**	**6,329,910**	**6,342,597**
21 - COMPENSATION OF EMPLOYEES	**3,859,732**	**3,917,417**	**4,047,080**	**4,852,709**	**4,998,290**	**5,198,222**
211101 - Basic Salary - Civil Service	3,859,732	3,917,417	4,047,080	4,852,709	4,998,290	5,198,222
22 - USE OF GOODS AND SERVICES	**297,672**	**350,000**	**396,820**	**380,000**	**212,112**	**217,975**
221101 - Foreign Travel-Means of travel	7,104	0	0	0	0	0
221102 - ForeignTravel-Daily Subsistence Allowance	4,102	0	0	0	0	0
221103 - Foreign Travel-Incidental Allowance	280	0	0	0	0	0
221203 - Telecommunications, Internet, Postage and Courier	5,000	5,000	5,000	0	0	0
221208 - Internet Provider Services	0	0	0	5,000	2,791	2,868
221303 - Office Build. Rental and Lease	10,000	0	0	0	0	0
221306 - Other Rental and Lease	0	10,000	0	10,000	5,582	5,736
221401 - Fuel and Lubricants - Vehicles	2,000	2,000	2,000	4,500	2,512	2,581
221402 - Fuel and Lubricants – Generator	1,988	2,000	2,000	54,500	30,421	31,262
221501 - Repair and Maintenance–Civil	70,000	70,000	164,320	70,000	39,073	40,153
221502 - Repairs and Maintenance - Vehicle	2,999	3,000	3,000	3,000	1,675	1,721
221601 - Cleaning Materials and service	14,818	15,000	15,000	20,000	11,164	11,473
221602 - Stationery	39,964	30,000	25,000	70,000	39,073	40,153
221603 - Printing, Binding,Publication	9,991	10,000	7,500	10,000	5,582	5,736
221801 - Laboratory Consumables	0	25,000	20,000	5,000	2,791	2,868
221901 - Educational Materials and Supp	85,426	100,000	75,000	65,000	36,282	37,285
221907 - Scholarships – Local	0	0	0	5,000	2,791	2,868
221909 - Capacity Building Fund	40,000	72,000	72,000	52,000	29,026	29,829
222102 - Workshops,Conferences,Siminars	4,000	4,000	4,000	4,000	2,233	2,295
223106 - Vehicle Insurance	0	2,000	2,000	2,000	1,116	1,147
31 - NON-FINANCIAL ASSETS	**0**	**250,000**	**320,150**	**0**	**0**	**0**
312203 - Furniture and Fixtures	0	0	320,150	0	0	0
312401 - Other Fixed Assets	0	250,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**2,000,000**	**1,119,508**	**926,400**
332401 - Other Fixed Assets	0	0	0	2,000,000	1,119,508	926,400
Grand Total	4,157,404	4,517,417	4,764,050	7,232,709	6,329,910	6,342,597

304 - Booker Washington Institute

Policy Note

Mission

To maintain in the Republic of Liberia an institution of Secondary education where any qualified person shall obtain instruction in a field of learning. (b) To provide the condition for instruction in all Departments of the Institution, which will effectually promote education in Liberia and the growth and improvement of the Institute (c) To maintain a center of learning where members of all races, classes and creeds to enjoy an equal opportunity to study, learn and achieve for the sake of knowledge itself, to the end that knowledge and skill may be acquired and transmitted to all and that the myths, fears and insecurity that destroy man and their relationship with one another, may be removed. (d) To provide and promote study in the physical vocational and social sciences and the humanities in the atmosphere of academic freedom and scholarly competence.

Achievements (FY2025)

Enrollment for 2025 was one thousand nine hundred and fifty-five (1955); Graduated two hundred & thirty-four (234) regular TVET students; Graduated one hundred & forty-five (145) Post-Secondary and Profession National Diploma students; Graduated One hundred & fifty (150) short-term courses students in Domestic Science; Re-roofed three residential buildings in New York Community; Renovation of the Principal's Wing of the administrative building; Renovated Four (4) dormitories; Completion of the renovation and fully equipped the digital Lab.

Objectives (FY2026)

Investment in staff development and capacity Building; Enhance Student Recruitment, development, and Retention programs; Improve and expand BWI Logistics capacity; and Elevate BWI to a Technical University.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
304 - Booker Washington Institute	262	88	350	262	88	350	262	88	350

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	1,038,447	1,174,495	1,074,951	1,776,012	1,829,292	1,902,464
22 - USE OF GOODS AND SERVICES	421,091	595,500	795,500	595,500	332,398	341,583
31 - NON-FINANCIAL ASSETS	0	200,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	500,000	279,877	231,600
Grand Total	1,459,538	1,969,995	1,870,451	2,871,512	2,441,567	2,475,647

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30401 -Administration and Management	1,459,538	1,969,995	1,870,451	2,871,512	2,441,567	2,475,647
Grand Total	1,459,538	1,969,995	1,870,451	2,871,512	2,441,567	2,475,647

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**35,000**	**200,000**	**200,000**	**500,000**	**279,877**	**231,600**
021700 - Renovation and Rehabilitation	35,000	200,000	200,000	-	-	-
029400 - Solarization Project	-	-	-	500,000	279,877	231,600
Grand Total	35,000	200,000	200,000	500,000	279,877	231,600

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**1,038,447**	**1,174,495**	**1,074,951**	**1,776,012**	**1,829,292**	**1,902,464**
211101 - Basic Salary - Civil Service	1,038,447	1,174,495	1,074,951	1,776,012	1,829,292	1,902,464
22 - USE OF GOODS AND SERVICES	**421,091**	**595,500**	**795,500**	**595,500**	**332,398**	**341,583**
221201 - Electricity	60,000	24,000	24,000	24,000	13,396	13,766
221202 - Water and Sewage	1,000	1,200	1,200	0	0	0
221208 - Internet Provider Services	6,220	7,000	7,000	7,000	3,907	4,015
221401 - Fuel and Lubricants - Vehicles	19,993	24,000	24,000	35,000	19,536	20,076
221402 - Fuel and Lubricants – Generator	19,993	30,000	30,000	24,000	13,396	13,766
221501 - Repair and Maintenance–Civil	55,000	150,000	350,000	180,000	100,473	103,250
221502 - Repairs and Maintenance - Vehicle	9,555	9,000	9,000	9,000	5,024	5,163
221503 - Repairs and Maintenance–Generator	9,975	8,100	8,100	5,000	2,791	2,868
221601 - Cleaning Materials and service	20,000	15,000	15,000	15,000	8,373	8,604
221602 - Stationery	24,999	15,000	15,000	15,000	8,373	8,604
221805 - Drugs and Medical Consumables	30,000	15,000	15,000	10,000	5,582	5,736
221901 - Educational Materials and Supp	54,370	60,000	60,000	40,000	22,327	22,944
222103 - Food and Catering Services	109,986	220,700	220,700	214,074	119,493	122,795
222104 - Equipment and Household Materi	0	7,500	7,500	5,000	2,791	2,868
222108 - Advertising and Public Relatio	0	9,000	9,000	0	0	0
223101 - Personnel Insurance	0	0	0	12,426	6,936	7,128
31 - NON-FINANCIAL ASSETS	**0**	**200,000**	**0**	**0**	**0**	**0**
312401 - Other Fixed Assets	0	200,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**500,000**	**279,877**	**231,600**
332401 - Other Fixed Assets	0	0	0	500,000	279,877	231,600
Grand Total	1,459,538	1,969,995	1,870,451	2,871,512	2,441,567	2,475,647

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
09 - MARGIBI	1,459,538	1,969,995	1,870,451	2,871,512	2,441,567	2,475,647
Grand Total	1,459,538	1,969,995	1,870,451	2,871,512	2,441,567	2,475,647

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30401 - Administration and Management	**1,459,538**	**1,969,995**	**1,870,451**	**2,871,512**	**2,441,567**	**2,475,647**
21 - COMPENSATION OF EMPLOYEES	**1,038,447**	**1,174,495**	**1,074,951**	**1,776,012**	**1,829,292**	**1,902,464**
22 - USE OF GOODS AND SERVICES	**421,091**	**595,500**	**795,500**	**595,500**	**332,398**	**341,583**
31 - NON-FINANCIAL ASSETS	**0**	**200,000**	**0**	**0**	**0**	**0**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**500,000**	**279,877**	**231,600**
Grand Total	1,459,538	1,969,995	1,870,451	2,871,512	2,441,567	2,475,647

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30401 - Administration and Management	**1,459,538**	**1,969,995**	**1,870,451**	**2,871,512**	**2,441,567**	**2,475,647**
21 - COMPENSATION OF EMPLOYEES	**1,038,447**	**1,174,495**	**1,074,951**	**1,776,012**	**1,829,292**	**1,902,464**
211101 - Basic Salary - Civil Service	1,038,447	1,174,495	1,074,951	1,776,012	1,829,292	1,902,464
22 - USE OF GOODS AND SERVICES	**421,091**	**595,500**	**795,500**	**595,500**	**332,398**	**341,583**
221201 - Electricity	60,000	24,000	24,000	24,000	13,396	13,766
221202 - Water and Sewage	1,000	1,200	1,200	0	0	0
221208 - Internet Provider Services	6,220	7,000	7,000	7,000	3,907	4,015
221401 - Fuel and Lubricants - Vehicles	19,993	24,000	24,000	35,000	19,536	20,076
221402 - Fuel and Lubricants – Generator	19,993	30,000	30,000	24,000	13,396	13,766
221501 - Repair and Maintenance–Civil	55,000	150,000	350,000	180,000	100,473	103,250
221502 - Repairs and Maintenance - Vehicle	9,555	9,000	9,000	9,000	5,024	5,163
221503 - Repairs and Maintenance–Generator	9,975	8,100	8,100	5,000	2,791	2,868
221601 - Cleaning Materials and service	20,000	15,000	15,000	15,000	8,373	8,604
221602 - Stationery	24,999	15,000	15,000	15,000	8,373	8,604
221805 - Drugs and Medical Consumables	30,000	15,000	15,000	10,000	5,582	5,736
221901 - Educational Materials and Supp	54,370	60,000	60,000	40,000	22,327	22,944
222103 - Food and Catering Services	109,986	220,700	220,700	214,074	119,493	122,795
222104 - Equipment and Household Materi	0	7,500	7,500	5,000	2,791	2,868
222108 - Advertising and Public Relatio	0	9,000	9,000	0	0	0
223101 - Personnel Insurance	0	0	0	12,426	6,936	7,128
31 - NON-FINANCIAL ASSETS	**0**	**200,000**	**0**	**0**	**0**	**0**
312401 - Other Fixed Assets	0	200,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**500,000**	**279,877**	**231,600**
332401 - Other Fixed Assets	0	0	0	500,000	279,877	231,600
Grand Total	1,459,538	1,969,995	1,870,451	2,871,512	2,441,567	2,475,647

306 - Cuttington University College

Policy Note

Mission

Cuttington University is a Land-Grant institution jointly owned by the Episcopal Church of Liberia and Government of Liberia and managed by the Episcopal Church. Its mandate is to provide quality and standard tertiary education. Since its establishment, Cuttington has produced qualified educators, nurses, farmers, and entrepreneurs.

Achievements (FY2025)

CU graduated 343 students with master's degrees in diverse disciplinary areas; 64 professional students; 254 students received bachelor's degrees from Cuttington University in different areas; 46 students received associate degrees in different areas from CU Junior College.

Objectives (FY2026)

To transform the academic programs to meet prevailing job market demand and prepare graduates to create their own jobs, CU will endeavor to increase its graduates to at least 900 by 2026

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
22 - USE OF GOODS AND SERVICES	207,896	305,216	305,225	390,216	217,813	223,833
Grand Total	207,896	305,216	305,225	390,216	217,813	223,833

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30601 -Administration and Management	207,896	305,216	305,225	390,216	217,813	223,833
Grand Total	207,896	305,216	305,225	390,216	217,813	223,833

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
22 - USE OF GOODS AND SERVICES	**207,896**	**305,216**	**305,225**	**390,216**	**217,813**	**223,833**
221401 - Fuel and Lubricants - Vehicles	5,326	6,152	6,152	6,152	3,434	3,529
221402 - Fuel and Lubricants – Generator	32,326	43,064	43,064	43,064	24,038	24,702
221801 - Laboratory Consumables	9,500	10,000	10,000	85,000	47,446	48,757
221907 - Scholarships – Local	99,957	150,000	150,009	100,000	55,818	57,361
222103 - Food and Catering Services	60,787	96,000	96,000	156,000	87,077	89,484
Grand Total	207,896	305,216	305,225	390,216	217,813	223,833

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	0	10,000	10,000	85,000	47,446	48,757
02 - BONG COUNTY	207,896	295,216	295,225	305,216	170,367	175,076
Grand Total	207,896	305,216	305,225	390,216	217,813	223,833

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30601 - Administration and Management	**207,896**	**305,216**	**305,225**	**390,216**	**217,813**	**223,833**
22 - USE OF GOODS AND SERVICES	**207,896**	**305,216**	**305,225**	**390,216**	**217,813**	**223,833**

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification						
ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Grand Total	207,896	305,216	305,225	390,216	217,813	223,833

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification						
OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30601 - Administration and Management	**207,896**	**305,216**	**305,225**	**390,216**	**217,813**	**223,833**
22 - USE OF GOODS AND SERVICES	**207,896**	**305,216**	**305,225**	**390,216**	**217,813**	**223,833**
221401 - Fuel and Lubricants - Vehicles	5,326	6,152	6,152	6,152	3,434	3,529
221402 - Fuel and Lubricants – Generator	32,326	43,064	43,064	43,064	24,038	24,702
221801 - Laboratory Consumables	9,500	10,000	10,000	85,000	47,446	48,757
221907 - Scholarships – Local	99,957	150,000	150,009	100,000	55,818	57,361
222103 - Food and Catering Services	60,787	96,000	96,000	156,000	87,077	89,484
Grand Total	207,896	305,216	305,225	390,216	217,813	223,833

307 - National Commission on Higher Education

Policy Note

Mission

The National Commission on Higher Education (NCHE) was established by an act of the National Legislature in its Third Session in July 1989. It is mandated to provide policy guidelines for establishing higher learning institutions in Liberia. The NCHE coordinates, monitors, evaluates, and accredits all higher institutions of learning in the country. The emergence of post-secondary educational institutions in Liberia without reference to the Government to monitor, evaluate and approve programs of study at these higher institutions of learning, recognizing the need to provide equal access to educational opportunities for the improvement of the educational system amongst others, prompted the National Legislature in its Third Session in July 1989 to enact into law the National Commission on Higher Education (NCHE) as an autonomous agency of Government. The Commission was therefore mandated, among others, to: I. Review existing programs of all Institutions of higher learning with the aim of establishing priority program of study based on national needs; II. Formulate broad policy guidelines for the establishment of institutions of higher education in Liberia and to coordinate and serve as principal liaison between institutions of learning and the government of Liberia; III. Monitor, evaluates, and accredits all institutions of higher education in the country to ensure quality higher education programs.

Achievements (FY2025)

Monitoring and Evaluation:

The Commission conducted a nationwide quality assurance and compliance inspection exercise of higher education institutions to ensure that they comply with the established NCHE standards and guidelines for quality delivery. A total of 53 institutions that fell below higher education standards were suspended until they met the NCHE's standards, and 54 accredited/chartered institutions were allowed to operate and have been duly informed of their respective challenges needing improvement, with a timeline. These findings create an urgent need for vigorous action to transform the higher-education sector in line with the government's ARREST Agenda.

NCHE Headquarters Construction:

On May 29, 2025, the NCHE broke ground to construct a modern headquarters on the Fendell Campus of the University of Liberia. The new headquarters will cost approximately $3.5 million and will feature a conference hall, administrative offices, and guesthouses. This project is expected to be completed by 2028. An initial allocation of US$700,000 has been made from the 2025 National Budget for the new NCHE headquarters. Only US$200,000.00 (Two Hundred Thousand United States Dollars) had been received by the NCHE's initial allocation.

Website Development:

The Commission aims to automate the higher education sector to boost learning efficiency, streamline processes, and enhance HEIs' engagement. This process involves the development of a user-friendly. The Commission develops and launches a website during the 2025 Fiscal Year.

Objectives (FY2026)

Improved and streamlined service quality through regular monitoring and reporting, digitalizing services, and active citizen participation; Innovative financing mechanisms identified and maintained with funds raised documented and integrated into the institutional budget; Develop and deliver training packages for personnel; Conduct regular monitoring activities to ensure compliance of HEIs with the prescribed standards; Establish a coordination platform to strengthen interactions in the higher education ecosystem, including public and private higher education stakeholders, public- and private-sector actors, and development partners; Collaborate with the Ministry of Financial Affairs and lobby partners to mobilize extra resources for the higher education sector; Monitor and enforce prescribed standards through HE-MIS, regular correspondence with HEIs, and spot visits; Collaborate with international HEIs and initiate international university cooperation partnerships at regional and global level to strengthen academic offer and explore the potential for research capacity development in Liberia through establishment of a doctorate-level school.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
307 - National Commission on Higher	18	7	25	18	7	25	18	7	25

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	270,998	291,504	314,159	351,828	362,383	376,878
22 - USE OF GOODS AND SERVICES	240,852	102,208	78,280	252,208	140,779	144,670
25 - SUBSIDIES	0	50,000	0	100,000	90,000	90,000
Grand Total	511,850	443,712	392,439	704,036	593,162	611,548

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30701 -Administration and Management	511,850	443,712	392,439	704,036	593,162	611,548
Grand Total	511,850	443,712	392,439	704,036	593,162	611,548

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**199,612**	**0**	**0**	**0**	**0**	**0**
021700 - Renovation and Rehabilitation	199,612	-	-	-	-	-
Grand Total	199,612	0	0	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**270,998**	**291,504**	**314,159**	**351,828**	**362,383**	**376,878**
211101 - Basic Salary - Civil Service	270,998	291,504	314,159	351,828	362,383	376,878
22 - USE OF GOODS AND SERVICES	**240,852**	**102,208**	**78,280**	**252,208**	**140,779**	**144,670**
221102 - ForeignTravel-Daily Subsistence Allowance	0	3,560	0	0	0	0
221104 - Domestic Travel-Means of Travel	984	6,200	1,550	6,000	3,349	3,442
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	0	3,000	1,675	1,721
221106 - Domestic Travel - Incidental	2,568	1,830	805	2,000	1,116	1,147
221201 - Electricity	0	3,600	2,500	3,600	2,009	2,065
221203 - Telecommunications, Internet, Postage and Courier	0	4,153	2,453	0	0	0
221208 - Internet Provider Services	0	0	0	4,153	2,318	2,382
221303 - Office Build. Rental and Lease	17,600	17,600	17,600	17,600	9,824	10,096
221401 - Fuel and Lubricants - Vehicles	1,544	8,400	6,400	8,000	4,465	4,588
221402 - Fuel and Lubricants – Generator	1,820	6,700	5,700	9,000	5,024	5,163
221501 - Repair and Maintenance–Civil	199,612	0	0	0	0	0
221502 - Repairs and Maintenance - Vehicle	1,840	5,700	4,400	8,500	4,745	4,876
221503 - Repairs and Maintenance–Generator	1,393	4,500	3,100	8,500	4,745	4,876
221601 - Cleaning Materials and service	1,470	7,980	6,287	7,800	4,354	4,474
221602 - Stationery	2,425	8,565	6,165	8,400	4,689	4,819
221704 - Feasibility Studies/Surveys	9,596	17,780	12,280	162,655	90,791	93,300
222102 - Workshops,Conferences,Siminars	0	5,640	4,040	3,000	1,675	1,721
222123 - Other Compensations	0	0	5,000	0	0	0
25 - SUBSIDIES	**0**	**50,000**	**0**	**100,000**	**90,000**	**90,000**
253127 - Transfer to Liberia Inland Community College	0	50,000	0	100,000	90,000	90,000
Grand Total	511,850	443,712	392,439	704,036	593,162	611,548

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11 - MONTSERRADO	511,850	443,712	392,439	704,036	593,162	611,548
Grand Total	511,850	443,712	392,439	704,036	593,162	611,548

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30701 - Administration and Management	**511,850**	**443,712**	**392,439**	**704,036**	**593,162**	**611,548**
21 - COMPENSATION OF EMPLOYEES	**270,998**	**291,504**	**314,159**	**351,828**	**362,383**	**376,878**
22 - USE OF GOODS AND SERVICES	**240,852**	**102,208**	**78,280**	**252,208**	**140,779**	**144,670**
25 - SUBSIDIES	**0**	**50,000**	**0**	**100,000**	**90,000**	**90,000**
Grand Total	511,850	443,712	392,439	704,036	593,162	611,548

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30701 - Administration and Management	**511,850**	**443,712**	**392,439**	**704,036**	**593,162**	**611,548**
21 - COMPENSATION OF EMPLOYEES	**270,998**	**291,504**	**314,159**	**351,828**	**362,383**	**376,878**
211101 - Basic Salary - Civil Service	270,998	291,504	314,159	351,828	362,383	376,878
22 - USE OF GOODS AND SERVICES	**240,852**	**102,208**	**78,280**	**252,208**	**140,779**	**144,670**
221102 - ForeignTravel-Daily Subsistence Allowance	0	3,560	0	0	0	0
221104 - Domestic Travel-Means of Travel	984	6,200	1,550	6,000	3,349	3,442
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	0	3,000	1,675	1,721
221106 - Domestic Travel - Incidental	2,568	1,830	805	2,000	1,116	1,147
221201 - Electricity	0	3,600	2,500	3,600	2,009	2,065
221203 - Telecommunications, Internet, Postage and Courier	0	4,153	2,453	0	0	0
221208 - Internet Provider Services	0	0	0	4,153	2,318	2,382
221303 - Office Build. Rental and Lease	17,600	17,600	17,600	17,600	9,824	10,096
221401 - Fuel and Lubricants - Vehicles	1,544	8,400	6,400	8,000	4,465	4,588
221402 - Fuel and Lubricants – Generator	1,820	6,700	5,700	9,000	5,024	5,163
221501 - Repair and Maintenance–Civil	199,612	0	0	0	0	0
221502 - Repairs and Maintenance - Vehicle	1,840	5,700	4,400	8,500	4,745	4,876
221503 - Repairs and Maintenance–Generator	1,393	4,500	3,100	8,500	4,745	4,876
221601 - Cleaning Materials and service	1,470	7,980	6,287	7,800	4,354	4,474
221602 - Stationery	2,425	8,565	6,165	8,400	4,689	4,819
221704 - Feasibility Studies/Surveys	9,596	17,780	12,280	162,655	90,791	93,300
222102 - Workshops,Conferences,Siminars	0	5,640	4,040	3,000	1,675	1,721
222123 - Other Compensations	0	0	5,000	0	0	0
25 - SUBSIDIES	**0**	**50,000**	**0**	**100,000**	**90,000**	**90,000**
253127 - Transfer to Liberia Inland Community College	0	50,000	0	100,000	90,000	90,000

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Grand Total	511,850	443,712	392,439	704,036	593,162	611,548

308 - William V.S. Tubman University

Policy Note

Mission

To maintain in Liberia an institution of higher education where any qualified person shall obtain instruction in the field of learning. To provide the conditions for teaching in all parts of collegiate, professional, and adult education. This will effectually promote the interest of the state and the growth and improvement of the university. To maintain a center of learning where members of all races, classes and can enjoy an equal opportunity to study, learn and achieve. To provide and promote study and research in the physical and social sciences, humanities, and the arts in an atmosphere of freedom and scholarly competence.

Achievements (FY2025)

The University developed Smart school systems over the past years for her students to reduce registration and other academic processes on campus. The smart school enable students do the following: Billing, Access financial information, select courses, sections, add & drop and other relevant information; The University through the means of Orange Liberia has renovated the smart room called Digital Center at William V. S. Tubman University; The Digital Center offers a vibrant learning space, coding school, and a fully equipped lab, all aimed at providing high quality training in digital and soft skills for students in Maryland and other parts of Liberia; The Digital Center at Tubman University will provide young Liberians with the tools and resources necessary to thrive in a digital world.

Objectives (FY2026)

Running of the Electrical service line from the Garage to the Administration Building; Upgrading of motor road from Gate II through to RSTI; Repair & Landscaping work at Academic Buildings (Complex & EBA); Work with facility for Residence Hall renovation; Work to enhance the reputation and viability of the College of Technology programs for students and the academic community; Administration Building car park construction; Agriculture Demo Site Establishment.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
308 - William V.S. Tubman University	357	156	513	357	156	513	357	156	513

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	5,792,811	6,005,308	5,828,470	6,105,308	5,189,512	5,448,988
31 - NON-FINANCIAL ASSETS	200,000	0	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	1,100,000	615,730	509,521
Grand Total	5,992,811	6,005,308	5,828,470	7,205,308	5,805,242	5,958,509

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30801 -Administration and Management	5,992,811	6,005,308	5,828,470	7,205,308	5,805,242	5,958,509
Grand Total	5,992,811	6,005,308	5,828,470	7,205,308	5,805,242	5,958,509

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**200,000**	**0**	**0**	**1,100,000**	**615,730**	**509,521**
021700 - Renovation and Rehabilitation	200,000	-	-	-	-	-
097700 - Renovation and Rehibiliation of University Facilities	-	-	-	1,100,000	615,730	509,521
Grand Total	200,000	0	0	1,100,000	615,730	509,521

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	**5,792,811**	**6,005,308**	**5,828,470**	**6,105,308**	**5,189,512**	**5,448,988**
263222 - Transfer to W.V.S. Tubman Univ	5,291,691	5,504,168	5,340,360	5,504,168	4,678,543	4,912,471
264187 - Transfer to Tuition Free Policy	501,120	501,140	488,110	601,140	510,969	536,517
31 - NON-FINANCIAL ASSETS	**200,000**	**0**	**0**	**0**	**0**	**0**
312101 - Non-Residential Buildings	200,000	0	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,100,000**	**615,730**	**509,521**
332401 - Other Fixed Assets	0	0	0	1,100,000	615,730	509,521
Grand Total	5,992,811	6,005,308	5,828,470	7,205,308	5,805,242	5,958,509

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
10 - MARYLAND	5,992,811	6,005,308	5,828,470	7,205,308	5,805,242	5,958,509
Grand Total	5,992,811	6,005,308	5,828,470	7,205,308	5,805,242	5,958,509

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30801 - Administration and Management	**5,992,811**	**6,005,308**	**5,828,470**	**7,205,308**	**5,805,242**	**5,958,509**
26 - GRANTS	**5,792,811**	**6,005,308**	**5,828,470**	**6,105,308**	**5,189,512**	**5,448,988**
31 - NON-FINANCIAL ASSETS	**200,000**	**0**	**0**	**0**	**0**	**0**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,100,000**	**615,730**	**509,521**
Grand Total	5,992,811	6,005,308	5,828,470	7,205,308	5,805,242	5,958,509

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30801 - Administration and Management	**5,992,811**	**6,005,308**	**5,828,470**	**7,205,308**	**5,805,242**	**5,958,509**
26 - GRANTS	**5,792,811**	**6,005,308**	**5,828,470**	**6,105,308**	**5,189,512**	**5,448,988**
263222 - Transfer to W.V.S. Tubman Univ	5,291,691	5,504,168	5,340,360	5,504,168	4,678,543	4,912,471
264187 - Transfer to Tuition Free Policy	501,120	501,140	488,110	601,140	510,969	536,517
31 - NON-FINANCIAL ASSETS	**200,000**	**0**	**0**	**0**	**0**	**0**
312101 - Non-Residential Buildings	200,000	0	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,100,000**	**615,730**	**509,521**
332401 - Other Fixed Assets	0	0	0	1,100,000	615,730	509,521
Grand Total	5,992,811	6,005,308	5,828,470	7,205,308	5,805,242	5,958,509

309 - West African Examinations Council

Policy Note

Mission

The West African Examinations Council operates under a convention that came into force in 1983 and was revised in 1984, giving the organization a legal personality. To be West Africa's foremost examining board, developing and maintaining internationally accepted procedures in its examinations, providing qualitative and reliable educational assessment, encouraging academic and moral excellence among the youth, and promoting sustainable human resource development, mutual understanding, and international cooperation. To develop a well-coordinated examination system to meet the aspirations and needs of the government and people of Liberia, as well as award certificates to internationally accepted standards to those who successfully pass the examinations West African Examinations Council operates under a convention which came into force in 1983 and was revised in 1984, giving the organization a legal personality.

Achievements (FY2025)

Administered leakage-free the National Assessment Test, Liberia Primary, Junior, and WASSCE Certificate Examinations; International Moderation Meeting held in Lagos, Nigeria; Script Marking and Release of Results; Trained over ninety-five examiners; and Administered NAT, PRIMARY, LJHSCE, and WASSCE trial test.

Objectives (FY2026)

International Moderation Meetings for Subject Officers; Administration of centralized WASSCE Trial Test; Development of Code for WASSEC; Compilation and Editing of Chief Examiners' Report for WASSCE, LJHSCE, and Primary School candidates; and Script Marking Exercise for WASSCE, LJHSCE, LPSCE, and NAT School Certificate Examinations.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
309 - West African Examinations Council	57	17	74	57	17	74	57	17	74

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	339,216	401,016	330,636	401,016	413,046	429,568
22 - USE OF GOODS AND SERVICES	4,343,532	5,224,608	5,192,066	6,224,608	3,474,468	3,570,492
Grand Total	4,682,748	5,625,624	5,522,702	6,625,624	3,887,514	4,000,060

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30901 -Administration and Management	4,682,748	5,625,624	5,522,702	6,625,624	3,887,514	4,000,060
Grand Total	4,682,748	5,625,624	5,522,702	6,625,624	3,887,514	4,000,060

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**29,999**	**0**	**0**	**0**	**0**	**0**
048700 - K-Power Electricity Project	29,999	-	-	-	-	-
Grand Total	29,999	0	0	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**339,216**	**401,016**	**330,636**	**401,016**	**413,046**	**429,568**
211101 - Basic Salary - Civil Service	339,216	401,016	330,636	401,016	413,046	429,568

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
22 - USE OF GOODS AND SERVICES	**4,343,532**	**5,224,608**	**5,192,066**	**6,224,608**	**3,474,468**	**3,570,492**
221401 - Fuel and Lubricants - Vehicles	10,115	30,608	30,608	30,610	17,086	17,558
221402 - Fuel and Lubricants – Generator	6,000	22,500	21,944	22,498	12,558	12,905
221602 - Stationery	3,910	22,500	22,500	522,500	291,650	299,710
221911 - Examination Fees-Lower Level	1,124,239	574,000	549,864	550,000	307,000	315,485
221912 - Examination Fees- Upper Level	3,045,297	4,025,000	4,017,150	4,499,000	2,511,264	2,580,668
222102 - Workshops,Conferences,Siminars	2,012	550,000	550,000	600,000	334,910	344,166
224110 - WAEC Arrears	151,959	0	0	0	0	0
Grand Total	4,682,748	5,625,624	5,522,702	6,625,624	3,887,514	4,000,060

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11 - MONTSERRADO	4,682,748	5,625,624	5,522,702	6,625,624	3,887,514	4,000,060
Grand Total	4,682,748	5,625,624	5,522,702	6,625,624	3,887,514	4,000,060

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30901 - Administration and Management	**4,682,748**	**5,625,624**	**5,522,702**	**6,625,624**	**3,887,514**	**4,000,060**
21 - COMPENSATION OF EMPLOYEES	**339,216**	**401,016**	**330,636**	**401,016**	**413,046**	**429,568**
22 - USE OF GOODS AND SERVICES	**4,343,532**	**5,224,608**	**5,192,066**	**6,224,608**	**3,474,468**	**3,570,492**
Grand Total	4,682,748	5,625,624	5,522,702	6,625,624	3,887,514	4,000,060

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30901 - Administration and Management	**4,682,748**	**5,625,624**	**5,522,702**	**6,625,624**	**3,887,514**	**4,000,060**
21 - COMPENSATION OF EMPLOYEES	**339,216**	**401,016**	**330,636**	**401,016**	**413,046**	**429,568**
211101 - Basic Salary - Civil Service	339,216	401,016	330,636	401,016	413,046	429,568
22 - USE OF GOODS AND SERVICES	**4,343,532**	**5,224,608**	**5,192,066**	**6,224,608**	**3,474,468**	**3,570,492**
221401 - Fuel and Lubricants - Vehicles	10,115	30,608	30,608	30,610	17,086	17,558
221402 - Fuel and Lubricants – Generator	6,000	22,500	21,944	22,498	12,558	12,905
221602 - Stationery	3,910	22,500	22,500	522,500	291,650	299,710
221911 - Examination Fees-Lower Level	1,124,239	574,000	549,864	550,000	307,000	315,485
221912 - Examination Fees- Upper Level	3,045,297	4,025,000	4,017,150	4,499,000	2,511,264	2,580,668
222102 - Workshops,Conferences,Siminars	2,012	550,000	550,000	600,000	334,910	344,166
224110 - WAEC Arrears	151,959	0	0	0	0	0
Grand Total	4,682,748	5,625,624	5,522,702	6,625,624	3,887,514	4,000,060

316 - Agricultural and Industrial Training Bureau

Policy Note

Mission

The government then (1981) realizing that vocational/technical educational and training is a prerequisite for balanced socio-economic development of Liberia, passed PRC decree no. 56 on Oct. 30, 1981 amending the executive law to provide for chapter 86.1 which created the national council For Vocational/Technical Education and Training (NCV/TET), referred to as the "Council". The decree also created the Agricultural and Industrial Training Bureau (AITB) as the Technical and Administrative Secretariat of the Council.

Achievements (FY2025)

Created 15 new curriculum programs for TVET in areas such as general agriculture, crop & livestock production, general construction (plumbing, masonry, carpentry, electricity), auto mechanics, 2-stroke engines, catering, and literacy & numeracy; Provided training for TVET instructors and administrators in curriculum development, including workshops for 10 trade instructors and 7 administrators at the River Gee Vocational and Technical Training Institute (RGVTTI); Conducted a gap analysis in the TVET sector in Montserrado County; Collaborated with Youth-Aid Liberia on a USAID-funded project to enhance the skills of 24 graduating seniors and graduates from universities in Liberia; Developed a draft institutional strategic plan to improve regulation within the TVET sector; Performed internal capacity-building sessions for staff focusing on modular training, pedagogy, strategic planning, and national standards for TVET, while also sponsoring two staff members to attend a professional certificate program in project management at the Global Opportunity Net (GONET) Academy.

Objectives (FY2026)

Conducting Technical Teachers' Workshops Focusing on Curriculum development and implementation.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
316 - Agricultural & Indust. Train.	27	12	39	27	12	39	27	12	39

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	167,331	282,430	255,215	282,430	290,903	302,539
22 - USE OF GOODS AND SERVICES	12,132	292,304	212,304	737,304	411,548	422,921
31 - NON-FINANCIAL ASSETS	0	95,000	95,000	90,000	90,000	99,000
Grand Total	179,463	669,734	562,519	1,109,734	792,451	824,460

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31601 -Administration and Management	179,463	669,734	562,519	1,109,734	792,451	824,460
Grand Total	179,463	669,734	562,519	1,109,734	792,451	824,460

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**167,331**	**282,430**	**255,215**	**282,430**	**290,903**	**302,539**
211101 - Basic Salary - Civil Service	167,331	282,430	255,215	282,430	290,903	302,539
22 - USE OF GOODS AND SERVICES	**12,132**	**292,304**	**212,304**	**737,304**	**411,548**	**422,921**
221208 - Internet Provider Services	1,016	2,000	2,000	2,010	1,122	1,153
221209 - Scratch- Cards	800	4,980	4,980	5,000	2,791	2,868
221401 - Fuel and Lubricants - Vehicles	0	14,000	14,000	21,600	12,057	12,390
221402 - Fuel and Lubricants – Generator	0	3,000	3,000	3,600	2,009	2,065

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221501 - Repair and Maintenance–Civil	2,333	50,000	50,000	150,000	83,727	86,041
221502 - Repairs and Maintenance - Vehicle	0	5,500	5,500	6,000	3,349	3,442
221503 - Repairs and Maintenance–Generator	1,218	1,800	1,800	1,500	837	860
221601 - Cleaning Materials and service	1,854	6,000	6,000	8,000	4,465	4,588
221602 - Stationery	2,455	5,000	5,000	8,000	4,465	4,588
221603 - Printing, Binding,Publication	0	10,000	10,000	10,000	5,582	5,736
221704 - Feasibility Studies/Surveys	0	158,000	78,000	394,000	219,924	226,002
221901 - Educational Materials and Supp	2,456	12,024	12,024	12,594	7,030	7,224
221906 - Study Tours	0	0	0	40,000	22,327	22,944
222102 - Workshops,Conferences,Siminars	0	20,000	20,000	40,000	22,327	22,944
222103 - Food and Catering Services	0	0	0	35,000	19,536	20,076
31 - NON-FINANCIAL ASSETS	**0**	**95,000**	**95,000**	**90,000**	**90,000**	**99,000**
312201 - Transport Equipment–Vehicles	0	80,000	80,000	75,000	75,000	82,500
312203 - Furniture and Fixtures	0	15,000	15,000	15,000	15,000	16,500
Grand Total	179,463	669,734	562,519	1,109,734	792,451	824,460

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	0	0	0	110,200	61,511	63,211
11 - MONTSERRADO	179,463	669,734	562,519	999,534	730,940	761,249
Grand Total	179,463	669,734	562,519	1,109,734	792,451	824,460

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31601 - Administration and Management	**179,463**	**669,734**	**562,519**	**1,109,734**	**792,451**	**824,460**
21 - COMPENSATION OF EMPLOYEES	**167,331**	**282,430**	**255,215**	**282,430**	**290,903**	**302,539**
22 - USE OF GOODS AND SERVICES	**12,132**	**292,304**	**212,304**	**737,304**	**411,548**	**422,921**
31 - NON-FINANCIAL ASSETS	**0**	**95,000**	**95,000**	**90,000**	**90,000**	**99,000**
Grand Total	179,463	669,734	562,519	1,109,734	792,451	824,460

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31601 - Administration and Management	**179,463**	**669,734**	**562,519**	**1,109,734**	**792,451**	**824,460**
21 - COMPENSATION OF EMPLOYEES	**167,331**	**282,430**	**255,215**	**282,430**	**290,903**	**302,539**
211101 - Basic Salary - Civil Service	167,331	282,430	255,215	282,430	290,903	302,539
22 - USE OF GOODS AND SERVICES	**12,132**	**292,304**	**212,304**	**737,304**	**411,548**	**422,921**
221208 - Internet Provider Services	1,016	2,000	2,000	2,010	1,122	1,153
221209 - Scratch- Cards	800	4,980	4,980	5,000	2,791	2,868
221401 - Fuel and Lubricants - Vehicles	0	14,000	14,000	21,600	12,057	12,390

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221402 - Fuel and Lubricants – Generator	0	3,000	3,000	3,600	2,009	2,065
221501 - Repair and Maintenance–Civil	2,333	50,000	50,000	150,000	83,727	86,041
221502 - Repairs and Maintenance - Vehicle	0	5,500	5,500	6,000	3,349	3,442
221503 - Repairs and Maintenance–Generator	1,218	1,800	1,800	1,500	837	860
221601 - Cleaning Materials and service	1,854	6,000	6,000	8,000	4,465	4,588
221602 - Stationery	2,455	5,000	5,000	8,000	4,465	4,588
221603 - Printing, Binding,Publication	0	10,000	10,000	10,000	5,582	5,736
221704 - Feasibility Studies/Surveys	0	158,000	78,000	394,000	219,924	226,002
221901 - Educational Materials and Supp	2,456	12,024	12,024	12,594	7,030	7,224
221906 - Study Tours	0	0	0	40,000	22,327	22,944
222102 - Workshops,Conferences,Siminars	0	20,000	20,000	40,000	22,327	22,944
222103 - Food and Catering Services	0	0	0	35,000	19,536	20,076
31 - NON-FINANCIAL ASSETS	**0**	**95,000**	**95,000**	**90,000**	**90,000**	**99,000**
312201 - Transport Equipment–Vehicles	0	80,000	80,000	75,000	75,000	82,500
312203 - Furniture and Fixtures	0	15,000	15,000	15,000	15,000	16,500
Grand Total	179,463	669,734	562,519	1,109,734	792,451	824,460

326 - Zorzor Rural Teacher Training

Policy Note

Mission

Professionally train and prepared qualified teachers to be placed in the Liberian school system.

Achievements (FY2025)

The Institution was able to give placement and entrance exams to over four hundred (400) applicants in Bong, Lofa, and Nimba. Due to budgetary constraints from GOL, the institution was unable to recruit its target of four hundred (400) students and was only able to recruit and train one hundred seventy-five (175) students. However, it is our hope that we receive the needed support from GOL for the upcoming budget year 2026.

Objectives (FY2026)

Efficiently train over 300 teachers, foundations, and child development; Pedagogy as well as in the training content area from the beginning to the end of the academic year; Involve students with practice teaching clinical field experience, assignments, graduation and certification.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
326 - Zorzor Rural Teacher Training	72	26	98	72	26	98	72	26	98

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	779,854	800,793	767,962	800,793	680,674	714,708
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	200,000	111,951	92,640
Grand Total	779,854	800,793	767,962	1,000,793	792,625	807,348

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32601 -Administration and Management	779,854	800,793	767,962	1,000,793	792,625	807,348
Grand Total	779,854	800,793	767,962	1,000,793	792,625	807,348

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**0**	**0**	**200,000**	**111,951**	**92,640**
021700 - Renovation and Rehabilitation	-	-	-	200,000	111,951	92,640
Grand Total	0	0	0	200,000	111,951	92,640

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	**779,854**	**800,793**	**767,962**	**800,793**	**680,674**	**714,708**
265544 - Transfer to Zorzor rural Teacher Training Institute	779,854	800,793	767,962	800,793	680,674	714,708
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**200,000**	**111,951**	**92,640**
332401 - Other Fixed Assets	0	0	0	200,000	111,951	92,640
Grand Total	779,854	800,793	767,962	1,000,793	792,625	807,348

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
08 - LOFA	779,854	800,793	767,962	1,000,793	792,625	807,348
Grand Total	779,854	800,793	767,962	1,000,793	792,625	807,348

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32601 - Administration and Management	779,854	800,793	767,962	1,000,793	792,625	807,348
26 - GRANTS	779,854	800,793	767,962	800,793	680,674	714,708
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	200,000	111,951	92,640
Grand Total	779,854	800,793	767,962	1,000,793	792,625	807,348

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32601 - Administration and Management	779,854	800,793	767,962	1,000,793	792,625	807,348
26 - GRANTS	779,854	800,793	767,962	800,793	680,674	714,708
265544 - Transfer to Zorzor rural Teacher Training Institute	779,854	800,793	767,962	800,793	680,674	714,708
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	200,000	111,951	92,640
332401 - Other Fixed Assets	0	0	0	200,000	111,951	92,640
Grand Total	779,854	800,793	767,962	1,000,793	792,625	807,348

327 - Webbo Rural Teacher Training Institute

Policy Note

Mission

To professionally train and prepare qualified teachers to be placed in the Liberian school system

Achievements (FY2025)

We were able to train 77 pre-service teachers along with 58 ECE volunteer teachers from across the five counties of the southeast. We were also able to begin another Pre-Service C certificate cohort and kick-start the B-Certificate program.

Objectives (FY2026)

To train 200 pre-service C and B certificate teachers in Foundations/Child development/Pedagogy, teaching in the content areas, and the beginning of pre-Teaching Practices/Practicum; Practice Teaching/Clinical Field Experience. Make-up field assignments. Preparations for graduation. Graduation/ Certification; Closing Training of Trainers (TOT). New Trainers TOT. Trainees arrive on campus. Registration process and orientation carried out. Training begins. To also acquire utility vehicles to ease the transportation and other mobility constraints experienced during trainees' clinical field experience for practice teaching; To train 200 pre-service C and B certificate teachers in Foundations/Child development/Pedagogy, teaching in the content areas, and the beginning of pre-Teaching Practices/Practicum.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
327 - Webbo Rur.Teacher Training Ins	57	28	85	57	28	85	57	28	85

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	645,348	664,877	602,319	664,877	565,146	593,403
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	200,000	111,951	92,640
Grand Total	645,348	664,877	602,319	864,877	677,097	686,043

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32701 -Administration and Management	645,348	664,877	602,319	864,877	677,097	686,043
Grand Total	645,348	664,877	602,319	864,877	677,097	686,043

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**0**	**0**	**200,000**	**111,951**	**92,640**
021700 - Renovation and Rehabilitation	-	-	-	200,000	111,951	92,640
Grand Total	0	0	0	200,000	111,951	92,640

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	**645,348**	**664,877**	**602,319**	**664,877**	**565,146**	**593,403**
265542 - Transfer to Webbo Rural Teacher Training Institute	645,348	664,877	602,319	664,877	565,146	593,403
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**200,000**	**111,951**	**92,640**
332401 - Other Fixed Assets	0	0	0	200,000	111,951	92,640

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Grand Total	645,348	664,877	602,319	864,877	677,097	686,043

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
13 - Rivergee	645,348	664,877	602,319	864,877	677,097	686,043
Grand Total	645,348	664,877	602,319	864,877	677,097	686,043

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32701 - Administration and Management	645,348	664,877	602,319	864,877	677,097	686,043
26 - GRANTS	645,348	664,877	602,319	664,877	565,146	593,403
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	200,000	111,951	92,640
Grand Total	645,348	664,877	602,319	864,877	677,097	686,043

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32701 - Administration and Management	645,348	664,877	602,319	864,877	677,097	686,043
26 - GRANTS	645,348	664,877	602,319	664,877	565,146	593,403
265542 - Transfer to Webbo Rural Teacher Training Institute	645,348	664,877	602,319	664,877	565,146	593,403
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	200,000	111,951	92,640
332401 - Other Fixed Assets	0	0	0	200,000	111,951	92,640
Grand Total	645,348	664,877	602,319	864,877	677,097	686,043

328 - Kakata Rural Teacher Training

Policy Note

Mission

This institute was established to provide professional training for rural teachers. its mandate is purposely for rural teacher training program.

Achievements (FY2025)

Trained and graduated 54 teachers, 12 females and 42 males of Cohort 14 from the C-Certificate program, qualified to teach at the primary school level in Liberian School system; The B-certificate program Cohort 4 completed two semesters equating to one academic year, and the 130 trainees are due to return in September 2025 for the remaining two semesters continuation of training process; Commenced painting dormitories and residential areas from white to green, which (green) is more environmentally friendly, and other minor renovations; The entity (KRTTI) though its agriculture unit, with consultation from the local Ministry of Agriculture is cultivating 3.5 hectares of wetland for rice and vegetable productions, and improve trainees' knowledge on school agricultural activities; The institution has procured twelve laptop computers for its workforce and office furniture (Desks and Chairs) for most of the offices to enhance efficiency and productivity; The entity has upgraded the library, by partitioning, sliding glass windows, repainting, prevent leakages, installed three Air-conditions, and curtains, to attracts and encourage research in a friendlier environment. Director and Academic Deans' residences are partially renovated, while the Mini-Clinic is under renovation and extension to include four bathrooms and a "Mini-Medical Laboratory" for trainees and workforce use, etc.

Objectives (FY2026)

Strengthening supervision and monitoring to enhance productivity; prioritise timely revision of payrolls and ensure approval increases access to other benefits; complete the Mini-Clinic upgrading and continual minimal renovation on the entity facilities; complete a year more training for the B-certificate program and graduate certified trainees; conduct entrances for B and C programs to set the ground for new recruitment; Encourage agricultural activities

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
328 - Kakata Rural Teacher Training	110	51	161	110	51	161	110	51	161

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	975,904	1,065,149	1,030,247	1,065,149	905,376	950,645
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	200,000	111,951	92,640
Grand Total	975,904	1,065,149	1,030,247	1,265,149	1,017,327	1,043,285

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32801 -Administration and Management	975,904	1,065,149	1,030,247	1,265,149	1,017,327	1,043,285
Grand Total	975,904	1,065,149	1,030,247	1,265,149	1,017,327	1,043,285

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**0**	**0**	**200,000**	**111,951**	**92,640**
021700 - Renovation and Rehabilitation	-	-	-	200,000	111,951	92,640
Grand Total	0	0	0	200,000	111,951	92,640

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	**975,904**	**1,065,149**	**1,030,247**	**1,065,149**	**905,376**	**950,645**
265543 - Transfer to Kakata Rural Teacher Training Institute	975,904	1,065,149	1,030,247	1,065,149	905,376	950,645
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**200,000**	**111,951**	**92,640**
332401 - Other Fixed Assets	0	0	0	200,000	111,951	92,640
Grand Total	975,904	1,065,149	1,030,247	1,265,149	1,017,327	1,043,285

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
09 - MARGIBI	975,904	1,065,149	1,030,247	1,265,149	1,017,327	1,043,285
Grand Total	975,904	1,065,149	1,030,247	1,265,149	1,017,327	1,043,285

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32801 - Administration and Management	**975,904**	**1,065,149**	**1,030,247**	**1,265,149**	**1,017,327**	**1,043,285**
26 - GRANTS	**975,904**	**1,065,149**	**1,030,247**	**1,065,149**	**905,376**	**950,645**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**200,000**	**111,951**	**92,640**
Grand Total	975,904	1,065,149	1,030,247	1,265,149	1,017,327	1,043,285

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32801 - Administration and Management	**975,904**	**1,065,149**	**1,030,247**	**1,265,149**	**1,017,327**	**1,043,285**
26 - GRANTS	**975,904**	**1,065,149**	**1,030,247**	**1,065,149**	**905,376**	**950,645**
265543 - Transfer to Kakata Rural Teacher Training Institute	975,904	1,065,149	1,030,247	1,065,149	905,376	950,645
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**200,000**	**111,951**	**92,640**
332401 - Other Fixed Assets	0	0	0	200,000	111,951	92,640
Grand Total	975,904	1,065,149	1,030,247	1,265,149	1,017,327	1,043,285

330 - Bomi County Community College

Policy Note

Mission

To create, establish and implement a co-educational institution of higher learning within Bomi County, Republic of Liberia and to grant Associate of Arts Degree (AA) wherein graduates from accredited secondary schools may pursue their education in any field of learning offered by the enacted Bomi Community College, To provide instructional and learning conditions in all aspects of professional education that will effectively promote the interest, growth, and improvement of the enacted Bomi Community College, To promote and sustain centers of learning where constituents of all races, classes and creed, gender and ethnic certain can enjoy equal opportunity to study, learn and achieve in an atmosphere of academic freedom and scholarly competence, for the betterment of human society and the promotion of peace and unity; and To acquire, establish, and maintain such auxiliaries with associated college and institutions at locations within the Republic of Liberia as may be decided from time to time by the Board of Trustees.

Achievements (FY2025)

Increased students' enrollment by 35% students; purchased educational materials (Printers, computers, etc.) for six Dean's offices; Retained qualified faculty and administrative staff; increased agriculture production from five acres of vegetable production to twenty-seven acres of cassava production and extension of piggery; Maintained campus environment (sanitation and hygiene); and Purchased five (3) water dispensers for students Sponsored seven (7) faculty staff at AME University Graduate School and one (1) at Cottington University Graduate School; and three (3) have completed and awaiting graduation in November 2025.

Objectives (FY2026)

Improve curriculum innovation, revision, and updating of the existing five academic programs from associate degree level to bachelor's degree level; Assess and upgrade Technical and Vocational Education Training (TVET) into two tracks, including a certificate/diploma track, and eventually expand to a degree program. Strengthen existing nursing programs with the addition of the Midwifery program to seek external collaboration; Provide libraries, science laboratories, and information resource centers to enhance teaching, learning, and achievement of students and faculty; Develop and implement an effective communication plan and a robust monitoring and evaluation system for higher quality education and training; expansion of cassava farm from 27 acres to 100 acres and even above; and Recruit, develop, and retain competent staff and faculty.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
330 - Bomi County Community College	106	26	132	106	26	132	106	26	132

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	783,349	1,075,961	974,451	1,085,961	923,066	969,217
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	300,000	167,926	138,960
Grand Total	783,349	1,075,961	974,451	1,385,961	1,090,992	1,108,177

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33001 -Administration and Management	783,349	1,075,961	974,451	1,385,961	1,090,992	1,108,177
Grand Total	783,349	1,075,961	974,451	1,385,961	1,090,992	1,108,177

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**0**	**0**	**300,000**	**167,926**	**138,960**
021700 - Renovation and Rehabilitation	-	-	-	300,000	167,926	138,960
Grand Total	0	0	0	300,000	167,926	138,960

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	**783,349**	**1,075,961**	**974,451**	**1,085,961**	**923,066**	**969,217**
263208 - Bomi County Community College	698,442	941,049	753,047	791,349	672,646	706,278
264187 - Transfer to Tuition Free Policy	84,907	134,912	221,404	294,612	250,420	262,939
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**300,000**	**167,926**	**138,960**
332401 - Other Fixed Assets	0	0	0	300,000	167,926	138,960
Grand Total	783,349	1,075,961	974,451	1,385,961	1,090,992	1,108,177

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	698,442	891,049	752,802	58,498	49,723	52,209
01 - BOMI COUNTY	84,907	184,912	221,649	1,327,463	1,041,269	1,055,968
Grand Total	783,349	1,075,961	974,451	1,385,961	1,090,992	1,108,177

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33001 - Administration and Management	**783,349**	**1,075,961**	**974,451**	**1,385,961**	**1,090,992**	**1,108,177**
26 - GRANTS	**783,349**	**1,075,961**	**974,451**	**1,085,961**	**923,066**	**969,217**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**300,000**	**167,926**	**138,960**
Grand Total	783,349	1,075,961	974,451	1,385,961	1,090,992	1,108,177

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33001 - Administration and Management	**783,349**	**1,075,961**	**974,451**	**1,385,961**	**1,090,992**	**1,108,177**
26 - GRANTS	**783,349**	**1,075,961**	**974,451**	**1,085,961**	**923,066**	**969,217**
263208 - Bomi County Community College	698,442	941,049	753,047	791,349	672,646	706,278
264187 - Transfer to Tuition Free Policy	84,907	134,912	221,404	294,612	250,420	262,939
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**300,000**	**167,926**	**138,960**
332401 - Other Fixed Assets	0	0	0	300,000	167,926	138,960
Grand Total	783,349	1,075,961	974,451	1,385,961	1,090,992	1,108,177

335 - Bong Community College

Policy Note

Mission

To establish and carry on a co-educational institute of higher learning within Bong County; - To provide conditions for institutions and learning in all parts of collegiate, professional, and adult education which will effectually promote the interest of the state, county and the growth and improvement of the community; and - To maintain a center of learning where to benefit all sectors of the society irrespective of race, creed or gender.

Achievements (FY2025)

Theatre improvement & Completion; completion of President's wing; leakage repaired; Students' Recreation Canter Establishment; pavement of the front view of the main entrance; Constructed parking lot for students and staff; Completed 2nd floor Ceiling and painting works; We achieved accreditation and Licensing for our health Sciences programs for 3 years (2024 -2026); Graduated 123 students during the Fourth Commencement Convocation; Hire more qualified personnel especially in the departments of Health Sciences, IT and engineering as well as support staff; Completed the procurement activities and awarded contract to the most responsive bidder to commence the civil works of the entire BCTC complex. The work is to last for five months; Completed the ceiling works and painted the first floor of the building; and completed payment for 100 acres of land for agricultural activities to support the AAID.

Objectives (FY2026)

Update the curricula for the business department to the academic programs; Hire additional competent faculty for instructional purposes for the Business department, Engineering and Computer Science departments; Complete the last floor of Bong County Technical College Complex for instructional and administrative activities; Produce additional 1500 arm chairs to accommodate the inflows of students; Construct a centralize skeptic tank for the entire BCTC complex; Extend the College farm activities by planting Mixed corps; and Construct a mini-soccer pitch and basketball court.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
335 - Bong County Technical College(BCTC)	91	18	109	91	18	109	91	18	109

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	1,470,858	1,511,799	1,456,741	1,512,799	1,285,879	1,350,171
Grand Total	1,470,858	1,511,799	1,456,741	1,512,799	1,285,879	1,350,171

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33501 -Administration and Management	1,470,858	1,511,799	1,456,741	1,512,799	1,285,879	1,350,171
Grand Total	1,470,858	1,511,799	1,456,741	1,512,799	1,285,879	1,350,171

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	**1,470,858**	**1,511,799**	**1,456,741**	**1,512,799**	**1,285,879**	**1,350,171**
263243 - Transfer to Bong Comm. College	1,300,953	1,341,799	1,291,161	1,171,799	996,029	1,045,829
264187 - Transfer to Tuition Free Policy	169,905	170,000	165,580	341,000	289,850	304,342
Grand Total	1,470,858	1,511,799	1,456,741	1,512,799	1,285,879	1,350,171

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
02 - BONG COUNTY	1,470,858	1,511,799	1,456,741	1,512,799	1,285,879	1,350,171

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Grand Total	1,470,858	1,511,799	1,456,741	1,512,799	1,285,879	1,350,171

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33501 - Administration and Management	1,470,858	1,511,799	1,456,741	1,512,799	1,285,879	1,350,171
26 - GRANTS	1,470,858	1,511,799	1,456,741	1,512,799	1,285,879	1,350,171
Grand Total	1,470,858	1,511,799	1,456,741	1,512,799	1,285,879	1,350,171

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33501 - Administration and Management	1,470,858	1,511,799	1,456,741	1,512,799	1,285,879	1,350,171
26 - GRANTS	1,470,858	1,511,799	1,456,741	1,512,799	1,285,879	1,350,171
263243 - Transfer to Bong Comm. College	1,300,953	1,341,799	1,291,161	1,171,799	996,029	1,045,829
264187 - Transfer to Tuition Free Policy	169,905	170,000	165,580	341,000	289,850	304,342
Grand Total	1,470,858	1,511,799	1,456,741	1,512,799	1,285,879	1,350,171

341 - Grand Gedeh Community College

Policy Note

Mission

The Grand Kru Technical College was established by an Act of Legislature in 2019 with the sole purpose to establish and carry out a co – educational institution of higher learning as a community college within Grand Kru County, Republic of Liberia to grant Associate of Art (AA) degrees wherein graduates of accredited academic attainment may pursue their education in any field of learning provided by the Grand Kru Technical College.
To provide the conditions for institutions and learning in all parts of collegiate, professional, and adult education, which will effectively promote the interest of the state, Grand Kru County, and the growth and improvement of the college. To maintain center of learning where members of all recent classes and creeds, genders, and ethnic backgrounds can enjoy an equal opportunity to study.
Conduct research, learn and achieve knowledge skills, and engage in worthwhile activities, to broaden and deepen their understanding and treasure of the truth for the basis of mankind, to the end that adequate knowledge that inspires men may be acquired in an attempt to remove all biases and insecurities.

Achievements (FY2025)

137 new students enrolled; 9 adjuncts recruited to support existing faculty due to additional classroom sections created; Students along with community dwellers cleared 4.5 hectares of land for agricultural purposes; Procurement of goods and services for the smooth operations of the institution; Purchase of the first vehicle (Land Cruiser Jeep) to ease the transportation of staff and materials to Grand Kru County; Conducted regular classes semester by semester, including a field trip; Conducted a robust student recruitment exercise in towns and village to improve student enrolment; The establishment of library enhances students research and innovation; Regular and timely processing of payroll to ensure that employees are paid on time; Regular representation of the institution at all Government interactions to get the institution up to date with new Government policies; Constructed 75 persons sitting capacity Palava hut for student engagement; and Ongoing construction of 5 classrooms building to include 3 offices and a faculty lounge.

Objectives (FY2026)

Enhance Accessibility-Implement infrastructure improvements to ensure that all facilities are accessible to individuals with disabilities; Safety and Health Maintenance Develop comprehensive health and safety protocols to safeguard students and staff; Quality Education-Continuously enhance the curriculum to meet industry standards and the needs of the local economy; Public-Private Partnerships-Foster relationships with industry partners to create internship opportunities and job placements for graduates; Infrastructure Development-Upgrade facilities to include ramps, and accessible restrooms. Create safe learning environments through regular safety audits; and Health Programs-Establish counseling services and conduct health awareness programs, including workshops on physical health, mental well-being, and personal safety.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
341 - Grand Gedeh Community College	55	13	68	55	13	68	55	13	68

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	563,495	859,147	836,809	859,147	730,275	766,785
Grand Total	563,495	859,147	836,809	859,147	730,275	766,785

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34101 -Administration and Management	563,495	859,147	836,809	859,147	730,275	766,785
Grand Total	563,495	859,147	836,809	859,147	730,275	766,785

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	**563,495**	**859,147**	**836,809**	**859,147**	**730,275**	**766,785**
263247 - Transfer-Grand Gedeh Comm. Col	506,127	519,407	505,902	519,407	441,496	463,569

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
264187 - Transfer to Tuition Free Policy	57,368	339,740	330,907	339,740	288,779	303,216
Grand Total	563,495	859,147	836,809	859,147	730,275	766,785

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
06 - GRAND GEDEH	563,495	859,147	836,809	859,147	730,275	766,785
Grand Total	563,495	859,147	836,809	859,147	730,275	766,785

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34101 - Administration and Management	**563,495**	**859,147**	**836,809**	**859,147**	**730,275**	**766,785**
26 - GRANTS	**563,495**	**859,147**	**836,809**	**859,147**	**730,275**	**766,785**
Grand Total	563,495	859,147	836,809	859,147	730,275	766,785

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34101 - Administration and Management	**563,495**	**859,147**	**836,809**	**859,147**	**730,275**	**766,785**
26 - GRANTS	**563,495**	**859,147**	**836,809**	**859,147**	**730,275**	**766,785**
263247 - Transfer-Grand Gedeh Comm. Col	506,127	519,407	505,902	519,407	441,496	463,569
264187 - Transfer to Tuition Free Policy	57,368	339,740	330,907	339,740	288,779	303,216
Grand Total	563,495	859,147	836,809	859,147	730,275	766,785

343 - Sinoe Community College

Policy Note

Mission

To maintain a full Degree Program; and to provide conducive environment for teaching and learning in all fields of academics, Technical, and Vocational Education, irrespective of race, sex, religion, class or creed to enjoy equal opportunities in pursuance of the academic sojourn.

Achievements (FY2025)

The Sinoe Community College graduated 36 students in March 2025 from the General Agriculture and Forestry, Teachers Education, Business, and Public Administration SCC is currently renovating its campus. Enrollment of 398 students for the 2025 academic year.

Objectives (FY2026)

Creation of an additional department to its academic program, namely: Criminal Justice and Public Health; Maintain an institution with a full degree program in the Republic of Liberia where a qualified person(s) may obtain instructions in the field of study; and provide a conducive environment for the institution and learning in all fields of academics and technical.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
343 - Sinoe Community College	52	7	59	52	7	59	52	7	59

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	583,651	644,970	631,045	694,970	590,724	620,255
Grand Total	583,651	644,970	631,045	694,970	590,724	620,255

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34301 -Administration and Management	583,651	644,970	631,045	694,970	590,724	620,255
Grand Total	583,651	644,970	631,045	694,970	590,724	620,255

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	**583,651**	**644,970**	**631,045**	**694,970**	**590,724**	**620,255**
264174 - Transfer to Sinoe Community College	504,249	535,562	521,637	535,562	455,228	477,987
264187 - Transfer to Tuition Free Policy	79,402	109,408	109,408	159,408	135,496	142,268
Grand Total	583,651	644,970	631,045	694,970	590,724	620,255

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	583,651	644,970	631,045	694,970	590,724	620,255
Grand Total	583,651	644,970	631,045	694,970	590,724	620,255

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34301 - Administration and Management	**583,651**	**644,970**	**631,045**	**694,970**	**590,724**	**620,255**

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification						
ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	**583,651**	**644,970**	**631,045**	**694,970**	**590,724**	**620,255**
Grand Total	583,651	644,970	631,045	694,970	590,724	620,255

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification						
OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34301 - Administration and Management	**583,651**	**644,970**	**631,045**	**694,970**	**590,724**	**620,255**
26 - GRANTS	**583,651**	**644,970**	**631,045**	**694,970**	**590,724**	**620,255**
264174 - Transfer to Sinoe Community College	504,249	535,562	521,637	535,562	455,228	477,987
264187 - Transfer to Tuition Free Policy	79,402	109,408	109,408	159,408	135,496	142,268
Grand Total	583,651	644,970	631,045	694,970	590,724	620,255

346 - Maryland Vocational Training Institution

Policy Note

Mission

An Act to create the Maryland Vocational Training Institute of 2020 (MVTI) was passed by the National Legislature on September 27, 2021. The Act states that MVTI shall be located in Pleebo City, Maryland County, Pleebo Sodoken Statutory District, Maryland County, Republic of Liberia.
The Maryland Vocational Training Institute (MVTI) is established to equip junior and senior high school graduates, as well as school dropouts, with technical skills, hands-on experience, and industry exposure. This structured program provides essential knowledge and practical expertise to help students meet labor market demands and become self-reliant entrepreneurs.

Achievements (FY2025)

Identification of Construction site for MVTI complex; Procurement of Vehicle, bikes and office 2equipment such as projectors, laptop computers, desktop computers, desks and chairs, printers for the institution; Acquiring of land for construction and demonstrations sites for MVTI; Renting of office space and campus for the commencement of the program; Recruitment of initial staff; and Engagement with both stakeholders (Local Authorities and Central Government institutions accreditation and capacity building.

Objectives (FY2026)

Expanding access to quality, Technical and Vocational Training. relevant Education and hands-on skills; Ensure equitable access to quality tertiary vocational educational trainings for all eligible youth, adults, males, females, and people with disabilities; Advancing universal access to quality, relevant, and Technical Vocational Training skills for self-reliance; and ensure equitable access to quality tertiary vocational educational trainings for all eligible youth, adults, males.

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	0	200,000	194,800	300,000	255,001	267,749
Grand Total	0	200,000	194,800	300,000	255,001	267,749

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34601 -Maryland Vocational Training Institution	0	200,000	194,800	300,000	255,001	267,749
Grand Total	0	200,000	194,800	300,000	255,001	267,749

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	**0**	**200,000**	**194,800**	**300,000**	**255,001**	**267,749**
263836 - Transfer to Maryland Vocational Training Institution	0	200,000	194,800	300,000	255,001	267,749
Grand Total	0	200,000	194,800	300,000	255,001	267,749

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	0	200,000	194,800	300,000	255,001	267,749
Grand Total	0	200,000	194,800	300,000	255,001	267,749

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34601 - Maryland Vocational Training Institution	**0**	**200,000**	**194,800**	**300,000**	**255,001**	**267,749**
26 - GRANTS	**0**	**200,000**	**194,800**	**300,000**	**255,001**	**267,749**

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification						
ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Grand Total	0	200,000	194,800	300,000	255,001	267,749

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification						
OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34601 - Maryland Vocational Training Institution	**0**	**200,000**	**194,800**	**300,000**	**255,001**	**267,749**
26 - GRANTS	**0**	**200,000**	**194,800**	**300,000**	**255,001**	**267,749**
263836 - Transfer to Maryland Vocational Training Institution	0	200,000	194,800	300,000	255,001	267,749
Grand Total	0	200,000	194,800	300,000	255,001	267,749

444 - Grand Kru Technical College

Policy Note

Mission

To establish and carry on a co – educational institution of higher learning as a community college within Grand Kru. To provide the condition for institutions and learning in all part collegiate, professional and adult education which effectually promote interest of the state, Grand Kru County, the growth and improvement of the college.

Achievements (FY2025)

Objectives (FY2026)

Conduct regular classes, including a vacation school session; - Conduct entrance & placement exams for new candidates; - Hold 1st graduation convocation exercises; - Recruit to fill existing gaps in payroll structure; Arrange local trainings for staff; - Expand investment in agriculture initiatives; - Promote staff motivation and facilitate staff development initiatives; - Monitor key performance issues as it relates to the college mandate and objectives; - Procure recurrent materials, goods and services in support of college function and general operations; - Pursue the timely payment of employees' salaries; - Continuition of a robust students recruitment exercise in all important towns and villages utilizing social media and radio stations.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
444 - Grand Kru Technical College	42	12	54	42	12	54	42	12	54

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	584,312	605,144	579,046	630,144	535,623	562,402
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	600,000	335,853	277,921
Grand Total	584,312	605,144	579,046	1,230,144	871,476	840,323

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
44401 -Administration and Management	584,312	605,144	579,046	1,230,144	871,476	840,323
Grand Total	584,312	605,144	579,046	1,230,144	871,476	840,323

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**0**	**0**	**600,000**	**335,853**	**277,921**
097410 - Improvement of Grand Kru Community Colleges Infrastructures	-	-	-	600,000	335,853	277,921
Grand Total	0	0	0	600,000	335,853	277,921

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	**584,312**	**605,144**	**579,046**	**630,144**	**535,623**	**562,402**
263238 - Transfer to Grand Kru Community College	584,312	605,144	579,046	630,144	535,623	562,402
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**600,000**	**335,853**	**277,921**
332401 - Other Fixed Assets	0	0	0	600,000	335,853	277,921

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Grand Total	584,312	605,144	579,046	1,230,144	871,476	840,323

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	584,312	605,144	579,046	1,230,144	871,476	840,323
Grand Total	584,312	605,144	579,046	1,230,144	871,476	840,323

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
44401 - Administration and Management	584,312	605,144	579,046	1,230,144	871,476	840,323
26 - GRANTS	584,312	605,144	579,046	630,144	535,623	562,402
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	600,000	335,853	277,921
Grand Total	584,312	605,144	579,046	1,230,144	871,476	840,323

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
44401 - Administration and Management	584,312	605,144	579,046	1,230,144	871,476	840,323
26 - GRANTS	584,312	605,144	579,046	630,144	535,623	562,402
263238 - Transfer to Grand Kru Community College	584,312	605,144	579,046	630,144	535,623	562,402
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	600,000	335,853	277,921
332401 - Other Fixed Assets	0	0	0	600,000	335,853	277,921
Grand Total	584,312	605,144	579,046	1,230,144	871,476	840,323

449 - River Gee Technical College

Policy Note

Mission

RGVTTI is an educational purposeful institution where faculty, staff, and students share academic goals and strive for high standards that lead to the attainment of degrees and certificates, meaningful careers, and a committed citizenry of lifelong learners.

Achievements (FY2025)

341 students have cumulatively enrolled at the college, with 238 male students and 103 female students in attendance for Academic Year 2025/2026; Fabricated 250 pieces of armchairs; Sent two staff members for master degree programs at Sharda University in India; Successfully undertook capacity building for faculty members; Acquired 55 acres of land in Barclayville area which is been used for the construction of 5 classroom building; Completed substantial renovation works on the College Campus; Constructed students palava hut; Renovated administrative building, computer lab, 3 classrooms, and additional 4 classrooms at the Barclayville Central High School; Cultivated 4.2 hactares of land for cassava and variety of vegetables; and Recruited 16 full time instructors.

Objectives (FY2026)

Strengthen academic and administrative structures; Continuation of Non-Residential Building five classrooms and three offices, and a storage facility; Recruitment of 24 qualified master's degree holders to serve as faculty members; Clear sixteen hectares of farm land for cacao, plantain, and banana cultivation; Nursery preparation for 1,500 cocoa seedlings; Clear and plant 1000 cashew nuts on 2 hectares of land; Clear and plant 500 avocado trees on 1 hectare of farm land; Clear and plant 1 hectare of farm land for Benny seeds; Purchase of a mill machine for coconut oil processing; Cassava processing; Construct a pen to accommodate 100 pigs; Clear and plant 1 hectare of farm land for groundnut cultivation; Planting of 3,000 plantain and banana suckers; Cultivate an additional 3 hectares for cassava; Conduct the first convocation exercise for approximately 83 students in the areas of agriculture, education, building construction, public administration, and IT; Construct the Grand Kru Technical College Academic Building for a conducive learning environment; Carry out a robust student recruitment exercise in all the various towns and cities in Grand Kru County to increase student enrolment from 341 to over 500; Solarize and expand the existing computer lab to accommodate 40 students at a time; Construct wells with pumps for water reticulation at the administration and academic buildings; Create an E-lab for faculty and students to enhance learning outcomes; Create a school management system to enhance operational integration of both administration and academic departments of the College.

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
22 - USE OF GOODS AND SERVICES	107,000	0	0	0	0	0
26 - GRANTS	257,145	332,143	325,457	387,107	329,041	345,491
Grand Total	364,145	332,143	325,457	387,107	329,041	345,491

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
44901 -River Gee Technical College	364,145	332,143	325,457	387,107	329,041	345,491
Grand Total	364,145	332,143	325,457	387,107	329,041	345,491

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**107,000**	**0**	**0**	**0**	**0**	**0**
021700 - Renovation and Rehabilitation	107,000	-	-	-	-	-
Grand Total	107,000	0	0	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
22 - USE OF GOODS AND SERVICES	**107,000**	**0**	**0**	**0**	**0**	**0**
221501 - Repair and Maintenance–Civil	107,000	0	0	0	0	0
26 - GRANTS	**257,145**	**332,143**	**325,457**	**387,107**	**329,041**	**345,491**

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
264322 - Transfer to River Gee Technical College	257,145	332,143	325,457	387,107	329,041	345,491
Grand Total	364,145	332,143	325,457	387,107	329,041	345,491

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	364,145	332,143	325,457	387,107	329,041	345,491
Grand Total	364,145	332,143	325,457	387,107	329,041	345,491

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
44901 - River Gee Technical College	**364,145**	**332,143**	**325,457**	**387,107**	**329,041**	**345,491**
22 - USE OF GOODS AND SERVICES	**107,000**	**0**	**0**	**0**	**0**	**0**
26 - GRANTS	**257,145**	**332,143**	**325,457**	**387,107**	**329,041**	**345,491**
Grand Total	364,145	332,143	325,457	387,107	329,041	345,491

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
44901 - River Gee Technical College	**364,145**	**332,143**	**325,457**	**387,107**	**329,041**	**345,491**
22 - USE OF GOODS AND SERVICES	**107,000**	**0**	**0**	**0**	**0**	**0**
221501 - Repair and Maintenance–Civil	107,000	0	0	0	0	0
26 - GRANTS	**257,145**	**332,143**	**325,457**	**387,107**	**329,041**	**345,491**
264322 - Transfer to River Gee Technical College	257,145	332,143	325,457	387,107	329,041	345,491
Grand Total	364,145	332,143	325,457	387,107	329,041	345,491

329 - Bassa County Community College

Policy Note

Mission

GBCC was enacted in 2008 by an Act of the Legislature with the mandate to purposefully administer a co-educational institution of the highest quality teaching and learning in Liberia. GBCC is further authorized to provide equal opportunities to all regardless of national origin, ethnicity, race, class, gender, and religion.

Achievements (FY2025)

Finance Staff Training – six staff members of the Finance staff will be trained in basic government reporting tools and financial management software to enhance the capacity of the staff; Purchase of Computers – We will procure 50 additional computers (desktops) to bridge the logistical gap faced by various departments and also the ICT Lab; Completion of Renovation – we intend to fully complete the renovation of campus facilities to include the reinforcement of various water infrastructure across the campus; Enhanced Sanitation- Comprehensive renovation of toilet facilities across the campus, improving hygiene standards and addressing previous sanitation issues; and Improved Office Standards – renovated and reconditioned strategic offices with full Air-Condition systems for conducive work environment to include the purchase of furniture.

Objectives (FY2026)

Repairing of classrooms at the university; renovation of campus facilities and access Bridge Rehabilitation; Improvement on the IT services; Promoting students' extracurricular activities such as sports, inter-college debates, and meet the challenge; and Graduation of over 300 students.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
329 - Grand Bassa County Community College(GBCC)	81	13	94	81	13	94	81	13	94

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
22 - USE OF GOODS AND SERVICES	39,998	0	0	0	0	0
26 - GRANTS	805,548	871,802	849,135	971,802	826,032	867,333
Grand Total	845,546	871,802	849,135	971,802	826,032	867,333

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32901 -Administration and Management	845,546	871,802	849,135	971,802	826,032	867,333
Grand Total	845,546	871,802	849,135	971,802	826,032	867,333

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**39,998**	**0**	**0**	**0**	**0**	**0**
021700 - Renovation and Rehabilitation	39,998	-	-	-	-	-
Grand Total	39,998	0	0	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
22 - USE OF GOODS AND SERVICES	**39,998**	**0**	**0**	**0**	**0**	**0**
221501 - Repair and Maintenance–Civil	39,998	0	0	0	0	0
26 - GRANTS	**805,548**	**871,802**	**849,135**	**971,802**	**826,032**	**867,333**

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
263210 - Bassa County Community College	596,619	652,872	635,897	752,872	639,941	671,938
264187 - Transfer to Tuition Free Policy	208,929	218,930	213,238	218,930	186,091	195,395
Grand Total	845,546	871,802	849,135	971,802	826,032	867,333

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	636,617	652,872	635,897	752,872	639,941	671,938
04 - GRAND BASSA	208,929	218,930	213,238	218,930	186,091	195,395
Grand Total	845,546	871,802	849,135	971,802	826,032	867,333

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32901 - Administration and Management	**845,546**	**871,802**	**849,135**	**971,802**	**826,032**	**867,333**
22 - USE OF GOODS AND SERVICES	**39,998**	**0**	**0**	**0**	**0**	**0**
26 - GRANTS	**805,548**	**871,802**	**849,135**	**971,802**	**826,032**	**867,333**
Grand Total	845,546	871,802	849,135	971,802	826,032	867,333

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32901 - Administration and Management	**845,546**	**871,802**	**849,135**	**971,802**	**826,032**	**867,333**
22 - USE OF GOODS AND SERVICES	**39,998**	**0**	**0**	**0**	**0**	**0**
221501 - Repair and Maintenance–Civil	39,998	0	0	0	0	0
26 - GRANTS	**805,548**	**871,802**	**849,135**	**971,802**	**826,032**	**867,333**
263210 - Bassa County Community College	596,619	652,872	635,897	752,872	639,941	671,938
264187 - Transfer to Tuition Free Policy	208,929	218,930	213,238	218,930	186,091	195,395
Grand Total	845,546	871,802	849,135	971,802	826,032	867,333

333 - Nimba University

Policy Note

Mission

The Nimba County Community College (NCCC) was established by an Act of the National Legislature of Liberia, on September 16, 2010 and formally became operational on September 9, 2011. As a college, it shares with its sister colleges and universities the responsibility of providing liberal and practical education, in preparing Liberian and foreign nationals in various fields of professional pursuits. Additionally, NCCC seeks to provide quality education to all its students, irrespective of gender, creed, race, religion or nationality. In fulfillment of its statutory obligation to provide quality education, the Nimba County Community College (NCCC) remains committed to creating an enabling learning environment where students can excel and achieve their highest potentials. In this endeavor, the Administration of the college continues to explore avenues to empower its students, faculty and staff by building partnership with local NGOs and international organizations geared towards institutional development and capacity building. The College is to provide the best possible educational experience and ensure access to educational opportunities for the people of Nimba, Liberia and the World; and to invest and educate for today, tomorrow and the future, while searching for new ways to reconcile, unify and develop our people, College, County, and our Country

Achievements (FY2025)

Reliable Power Supply–Stable electricity from a private owner and campus-based generator for academic activities, keeping the campus conducive for study and improving security; Finance Staff Training–staff of the Finance office were trained on QuickBooks software; Provision of Computers for study–there were 50 computers procured and installed in the Computer Lab for IT students; Improvement on Internet System-outsourced the internet services, thus enhancing the students on campus during school hours; Improved Water Access-A new borehole and water facility, along with a strategically placed hand pump, provided a dependable water source for the entire campus community, including the renovated bathrooms; Enhanced Sanitation- Comprehensive renovation of toilet facilities across the campus, improving hygiene standards and addressing previous sanitation issues; Improved Office Standards–renovated and reconditioned strategic offices with full air-conditioning systems for a conducive work environment.

Objectives (FY2026)

The repairing of classrooms at the university; Provision of the e-portal learning system at the University, basically impacting admissions; Repair and maintenance of civil, vehicles, and generators; Improvement in the IT services; Promoting students' extracurricular activities such as sports, inter-college debates, and Meet the Challenge; and Graduation of over 200 students.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
333 - Nimba Community College	115	35	150	115	35	150	115	35	150

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	1,576,288	1,723,360	1,708,378	2,023,360	1,719,856	1,805,845
Grand Total	1,576,288	1,723,360	1,708,378	2,023,360	1,719,856	1,805,845

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33301 -Administration and Management	1,576,288	1,723,360	1,708,378	2,023,360	1,719,856	1,805,845
Grand Total	1,576,288	1,723,360	1,708,378	2,023,360	1,719,856	1,805,845

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	**1,576,288**	**1,723,360**	**1,708,378**	**2,023,360**	**1,719,856**	**1,805,845**
263234 - Transfer to-Nimba University	1,328,983	1,550,960	1,540,460	1,550,960	1,318,316	1,384,229
264187 - Transfer to Tuition Free Policy	247,305	172,400	167,918	472,400	401,540	421,616
Grand Total	1,576,288	1,723,360	1,708,378	2,023,360	1,719,856	1,805,845

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
12 - NIMBA	1,576,288	1,723,360	1,708,378	2,023,360	1,719,856	1,805,845
Grand Total	1,576,288	1,723,360	1,708,378	2,023,360	1,719,856	1,805,845

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33301 - Administration and Management	1,576,288	1,723,360	1,708,378	2,023,360	1,719,856	1,805,845
26 - GRANTS	1,576,288	1,723,360	1,708,378	2,023,360	1,719,856	1,805,845
Grand Total	1,576,288	1,723,360	1,708,378	2,023,360	1,719,856	1,805,845

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33301 - Administration and Management	1,576,288	1,723,360	1,708,378	2,023,360	1,719,856	1,805,845
26 - GRANTS	1,576,288	1,723,360	1,708,378	2,023,360	1,719,856	1,805,845
263234 - Transfer to-Nimba University	1,328,983	1,550,960	1,540,460	1,550,960	1,318,316	1,384,229
264187 - Transfer to Tuition Free Policy	247,305	172,400	167,918	472,400	401,540	421,616
Grand Total	1,576,288	1,723,360	1,708,378	2,023,360	1,719,856	1,805,845

334 - Lofa University

Policy Note

Mission

The Lofa County Community College was established by an Act of the 52nd Legislature in 2010 to grant degrees in liberal and practical education, which include the Social Sciences, Technical Vocational Education and Training (TVET), Agriculture, and Industrial Technical Courses that are student focused to meet the man-power needs that are capable of responding to the needed human resources that foster national development.

Achievements (FY2025)

Modern Cafeteria Project construction of the university's modern cafeteria is nearing completion, with about 85% of the work finished. This facility is expected to improve the student dining experience and serve as a central hub for campus life; the Campus Pathway Project has achieved significant progress, with pathways now built across one-third of the campus, successfully linking three major buildings. These walkways are enhancing mobility and accessibility on campus, especially during rainy seasons when unpaved areas often become muddy and hard to navigate. Bathroom Construction Project-the construction of new bathroom facilities is ongoing, with structural work already finished. The project is now in the final phase, with only three key tasks remaining: pipe water connection, electrical work, and painting. and Pipe-Borne Water Project on the university's efforts to provide reliable and safe water access across campus have shown promising results. Currently, 85% of the campus buildings are connected and receiving running water. This progress represents a significant step forward in promoting health, hygiene, and operational efficiency.

Objectives (FY2026)

Build staff quarters; Nursing Teaching Clinic Construction; Construction of a Modern Basketball court for Students; Completion of students' dormitory Hall; and construct a modern basketball court.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
334 - Lofa Community College	134	27	161	134	27	161	134	27	161

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	1,502,104	1,733,927	1,637,314	2,048,927	1,741,588	1,828,663
31 - NON-FINANCIAL ASSETS	0	300,000	0	0	0	0
Grand Total	1,502,104	2,033,927	1,637,314	2,048,927	1,741,588	1,828,663

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33401 -Administration and Management	1,502,104	2,033,927	1,637,314	2,048,927	1,741,588	1,828,663
Grand Total	1,502,104	2,033,927	1,637,314	2,048,927	1,741,588	1,828,663

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	**1,502,104**	**1,733,927**	**1,637,314**	**2,048,927**	**1,741,588**	**1,828,663**
263235 - Transfer to-Lofa University	1,308,580	1,415,401	1,423,725	1,620,400	1,377,340	1,446,205
264187 - Transfer to Tuition Free Policy	193,524	318,526	213,589	428,527	364,248	382,458
31 - NON-FINANCIAL ASSETS	**0**	**300,000**	**0**	**0**	**0**	**0**
312401 - Other Fixed Assets	0	300,000	0	0	0	0
Grand Total	1,502,104	2,033,927	1,637,314	2,048,927	1,741,588	1,828,663

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	0	1,415,401	1,423,725	1,620,400	1,377,340	1,446,205
08 - LOFA	1,502,104	618,526	213,589	428,527	364,248	382,458
Grand Total	1,502,104	2,033,927	1,637,314	2,048,927	1,741,588	1,828,663

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33401 - Administration and Management	**1,502,104**	**2,033,927**	**1,637,314**	**2,048,927**	**1,741,588**	**1,828,663**
26 - GRANTS	**1,502,104**	**1,733,927**	**1,637,314**	**2,048,927**	**1,741,588**	**1,828,663**
31 - NON-FINANCIAL ASSETS	**0**	**300,000**	**0**	**0**	**0**	**0**
Grand Total	1,502,104	2,033,927	1,637,314	2,048,927	1,741,588	1,828,663

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33401 - Administration and Management	**1,502,104**	**2,033,927**	**1,637,314**	**2,048,927**	**1,741,588**	**1,828,663**
26 - GRANTS	**1,502,104**	**1,733,927**	**1,637,314**	**2,048,927**	**1,741,588**	**1,828,663**
263235 - Transfer to-Lofa University	1,308,580	1,415,401	1,423,725	1,620,400	1,377,340	1,446,205
264187 - Transfer to Tuition Free Policy	193,524	318,526	213,589	428,527	364,248	382,458
31 - NON-FINANCIAL ASSETS	**0**	**300,000**	**0**	**0**	**0**	**0**
312401 - Other Fixed Assets	0	300,000	0	0	0	0
Grand Total	1,502,104	2,033,927	1,637,314	2,048,927	1,741,588	1,828,663

342 - Margibi University

Policy Note

Mission

To cultivate a university community of creators and innovators that are committed to producing diverse world-class talent in a collaborative environment for the free exchange of ideas, where research, creativity, and entrepreneurship can flourish. The University is committed to excellence through the delivery of quality education that remains current and responsive to the diverse needs of those it serves.

Achievements (FY2025)

Constructed an Office for the president of the University; Completed the construction of the admissions offices; constructed a Science Lab (ongoing); Employed new staff and administrators; Conducted three weeks' vacation Bridge and Kids University Programs; 5 staff and 3 administrators as full-time; and guided 125 participants on career path selection.

Objectives (FY2026)

Create people-centered and market-driven academic programs for students and the community.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
342 - Margibi University	33	9	42	33	9	42	33	9	42

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	571,704	631,434	602,316	701,434	596,219	626,026
Grand Total	571,704	631,434	602,316	701,434	596,219	626,026

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34201 -Administration and Management	571,704	631,434	602,316	701,434	596,219	626,026
Grand Total	571,704	631,434	602,316	701,434	596,219	626,026

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	**571,704**	**631,434**	**602,316**	**701,434**	**596,219**	**626,026**
264187 - Transfer to Tuition Free Policy	143,631	143,636	139,901	263,636	224,091	235,294
265152 - Transfer to-Margibi University	428,073	487,798	462,415	437,798	372,128	390,732
Grand Total	571,704	631,434	602,316	701,434	596,219	626,026

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
09 - MARGIBI	571,704	631,434	602,316	701,434	596,219	626,026
Grand Total	571,704	631,434	602,316	701,434	596,219	626,026

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34201 - Administration and Management	**571,704**	**631,434**	**602,316**	**701,434**	**596,219**	**626,026**

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification						
ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	**571,704**	**631,434**	**602,316**	**701,434**	**596,219**	**626,026**
Grand Total	571,704	631,434	602,316	701,434	596,219	626,026

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification						
OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34201 - Administration and Management	**571,704**	**631,434**	**602,316**	**701,434**	**596,219**	**626,026**
26 - GRANTS	**571,704**	**631,434**	**602,316**	**701,434**	**596,219**	**626,026**
264187 - Transfer to Tuition Free Policy	143,631	143,636	139,901	263,636	224,091	235,294
265152 - Transfer to-Margibi University	428,073	487,798	462,415	437,798	372,128	390,732
Grand Total	571,704	631,434	602,316	701,434	596,219	626,026

450 - Pleebo Technical College

Policy Note

Mission
No Information Provided by Spending Entity.

Achievements (FY2025)
No Information Provided by Spending Entity.

Objectives (FY2026)
No Information Provided by Spending Entity.

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
22 - USE OF GOODS AND SERVICES	75,000	0	0	0	0	0
26 - GRANTS	200,000	0	0	0	0	0
Grand Total	275,000	0	0	0	0	0

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
45001 -Pleebo Technical College	275,000	0	0	0	0	0
Grand Total	275,000	0	0	0	0	0

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**75,000**	**0**	**0**	**0**	**0**	**0**
021700 - Renovation and Rehabilitation	75,000	-	-	-	-	-
Grand Total	75,000	0	0	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
22 - USE OF GOODS AND SERVICES	**75,000**	**0**	**0**	**0**	**0**	**0**
221501 - Repair and Maintenance–Civil	75,000	0	0	0	0	0
26 - GRANTS	**200,000**	**0**	**0**	**0**	**0**	**0**
264323 - Transfer to Pleebo Technical College	200,000	0	0	0	0	0
Grand Total	275,000	0	0	0	0	0

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	275,000	0	0	0	0	0
Grand Total	275,000	0	0	0	0	0

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification						
ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
45001 - Pleebo Technical College	**275,000**	**0**	**0**	**0**	**0**	**0**
22 - USE OF GOODS AND SERVICES	**75,000**	**0**	**0**	**0**	**0**	**0**
26 - GRANTS	**200,000**	**0**	**0**	**0**	**0**	**0**
Grand Total	275,000	0	0	0	0	0

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification						
OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
45001 - Pleebo Technical College	**275,000**	**0**	**0**	**0**	**0**	**0**
22 - USE OF GOODS AND SERVICES	**75,000**	**0**	**0**	**0**	**0**	**0**
221501 - Repair and Maintenance–Civil	75,000	0	0	0	0	0
26 - GRANTS	**200,000**	**0**	**0**	**0**	**0**	**0**
264323 - Transfer to Pleebo Technical College	200,000	0	0	0	0	0
Grand Total	275,000	0	0	0	0	0

350 - Liberia Opportunity Industrial Center (LOIC)

Policy Note

Mission

Achievements (FY2025)

Objectives (FY2026)

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	0	0	0	185,000	157,250	165,112
Grand Total	0	0	0	185,000	157,250	165,112

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
35001 -Liberia Opportunity Industrial Institute (LOIC)	0	0	0	185,000	157,250	165,112
Grand Total	0	0	0	185,000	157,250	165,112

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	**0**	**0**	**0**	**185,000**	**157,250**	**165,112**
265120 - Liberia Opport.Indust.Center	0	0	0	185,000	157,250	165,112
Grand Total	0	0	0	185,000	157,250	165,112

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	0	0	0	185,000	157,250	165,112
Grand Total	0	0	0	185,000	157,250	165,112

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
35001 - Liberia Opportunity Industrial Institute (LOIC)	**0**	**0**	**0**	**185,000**	**157,250**	**165,112**
26 - GRANTS	**0**	**0**	**0**	**185,000**	**157,250**	**165,112**
Grand Total	0	0	0	185,000	157,250	165,112

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
35001 - Liberia Opportunity Industrial Institute (LOIC)	**0**	**0**	**0**	**185,000**	**157,250**	**165,112**
26 - GRANTS	**0**	**0**	**0**	**185,000**	**157,250**	**165,112**

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
265120 - Liberia Opport.Indust.Center	0	0	0	185,000	157,250	165,112
Grand Total	0	0	0	185,000	157,250	165,112

349 - Tapita Vocational Training Institute

Policy Note

Mission

Achievements (FY2025)

Objectives (FY2026)

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	0	0	0	165,400	170,362	177,176
22 - USE OF GOODS AND SERVICES	0	0	0	109,600	61,177	62,868
31 - NON-FINANCIAL ASSETS	0	0	0	25,000	25,000	27,500
Grand Total	0	0	0	300,000	256,539	267,544

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34901 -Tappita Vocational Training Institute	0	0	0	300,000	256,539	267,544
Grand Total	0	0	0	300,000	256,539	267,544

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**0**	**0**	**0**	**165,400**	**170,362**	**177,176**
211101 - Basic Salary - Civil Service	0	0	0	165,400	170,362	177,176
22 - USE OF GOODS AND SERVICES	**0**	**0**	**0**	**109,600**	**61,177**	**62,868**
221501 - Repair and Maintenance–Civil	0	0	0	91,600	51,130	52,543
221606 - Other Office Materials and Consumables	0	0	0	7,000	3,907	4,015
221901 - Educational Materials and Supp	0	0	0	11,000	6,140	6,310
31 - NON-FINANCIAL ASSETS	**0**	**0**	**0**	**25,000**	**25,000**	**27,500**
312201 - Transport Equipment–Vehicles	0	0	0	25,000	25,000	27,500
Grand Total	0	0	0	300,000	256,539	267,544

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	0	0	0	300,000	256,539	267,544
Grand Total	0	0	0	300,000	256,539	267,544

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34901 - Tappita Vocational Training Institute	**0**	**0**	**0**	**300,000**	**256,539**	**267,544**
21 - COMPENSATION OF EMPLOYEES	**0**	**0**	**0**	**165,400**	**170,362**	**177,176**
22 - USE OF GOODS AND SERVICES	**0**	**0**	**0**	**109,600**	**61,177**	**62,868**
31 - NON-FINANCIAL ASSETS	**0**	**0**	**0**	**25,000**	**25,000**	**27,500**

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification						
ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Grand Total	0	0	0	300,000	256,539	267,544

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification						
OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34901 - Tappita Vocational Training Institute	**0**	**0**	**0**	**300,000**	**256,539**	**267,544**
21 - COMPENSATION OF EMPLOYEES	**0**	**0**	**0**	**165,400**	**170,362**	**177,176**
211101 - Basic Salary - Civil Service	0	0	0	165,400	170,362	177,176
22 - USE OF GOODS AND SERVICES	**0**	**0**	**0**	**109,600**	**61,177**	**62,868**
221501 - Repair and Maintenance–Civil	0	0	0	91,600	51,130	52,543
221606 - Other Office Materials and Consumables	0	0	0	7,000	3,907	4,015
221901 - Educational Materials and Supp	0	0	0	11,000	6,140	6,310
31 - NON-FINANCIAL ASSETS	**0**	**0**	**0**	**25,000**	**25,000**	**27,500**
312201 - Transport Equipment–Vehicles	0	0	0	25,000	25,000	27,500
Grand Total	0	0	0	300,000	256,539	267,544

08 - Energy and Environment Sector

Goal:

To improve natural resources and environmental management for sustainability

Strategic Objective:

Productivity increases through infrastructure

Summary of Full Time Equivalent

Sector	FY 2026 MALE	FY 2026 FEMALE	FY 2026 TOTAL	FY 2027 MALE	FY 2027 FEMALE	FY 2027 TOTAL	FY 2028 MALE	FY 2028 FEMALE	FY 2028 TOTAL
08 - Energy and Environment Sector	904	289	1,193	904	289	1,193	904	289	1,193

Summary by Economic Classification

Economic Classification	FY 2024 ACTUALS	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	7,150,633	7,703,353	6,966,078	8,094,739	8,337,581	8,671,085
22 - USE OF GOODS AND SERVICES	6,890,090	6,766,919	12,071,985	6,744,395	3,764,604	3,868,647
25 - SUBSIDIES	0	500,000	500,000	50,000	45,000	45,000
26 - GRANTS	1,419,163	2,635,543	2,407,237	2,292,161	1,948,337	2,045,748
27 - SOCIAL BENEFITS	0	0	0	5,000	5,000	5,000
31 - NON-FINANCIAL ASSETS	3,509,334	6,496,376	1,320,613	167,000	167,000	183,700
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	61,283,900	34,303,919	28,386,724
Grand Total	18,969,220	24,102,191	23,265,913	78,637,195	48,571,441	43,205,904

1.10 Summary by Spending Entity

Sector/Spending Entity	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
120 - Environmental Protection Agency	1,908,451	2,414,466	1,535,673	2,914,466	2,227,994	2,171,482
134 - National Water Sanitation and Hygiene Commission	752,584	846,800	778,796	1,061,877	932,430	953,991
305 - Forestry Training Institute	541,227	965,700	944,309	465,700	324,704	335,424
407 - Forestry Development Authority	3,449,891	4,184,144	3,579,922	3,615,524	3,418,328	3,533,880
413 - Liberia Water and Sewer Corporation	5,070,499	6,662,129	6,662,128	9,493,251	5,580,325	5,237,094
416 - Liberia Electricity Corporation	3,099,984	3,785,000	4,785,000	50,000,000	27,987,709	23,160,020
438 - Rural Renewable Energy Agency	473,140	1,239,841	1,182,710	4,922,380	2,929,905	2,528,311
443 - Ministry of Mines and Energy	3,673,444	4,004,111	3,797,375	6,163,997	5,170,046	5,285,702
Grand Total	18,969,220	24,102,191	23,265,913	78,637,195	48,571,441	43,205,904

120 - Environmental Protection Agency

Policy Note

Mission

"The Revised National Security Act of 2011 has created the Executive Protection Service which absorbed the mandate of the Special Security Service. Its purpose is to provide maximum security protection to the Presidency of Liberia (President and Vice President), their immediate families, and designated officials of government, dignitaries and visiting guests of the Presidency.

Achievements (FY2025)

Uninterrupted Close Protection Coverage, Maintained 24/7 security for all designated executives without incident, Successfully secured over 25 high-level missions, meetings, and official events nationally and internationally, Effective Threat Mitigation, Conducted continuous threat monitoring and intelligence analysis to ensure secure environments for VIPs, Responded proactively to 1 potential threats with no security breaches recorded, Updated executive risk profiles and security protocols based on real-time assessments, Operational Efficiency & Preparedness, Completed several advance site assessments for VIPs travels and engagements, Enhanced route planning and contingency response for VIPs' movements, Training & Capability Development, About 152 EPS personnel underwent refresher training in firearms handling, defensive driving, emergency medical response, and close-quarter protection, Equipment and Vehicle Readiness, The EPS maintained 100% operational availability of motorcade vehicles and communications equipment, Upgraded key surveillance and communication tools to enhance situational awareness as well as procured 3 specialized Presidential Limousines and 10 high-grade Toyota Landcruiser to enhance the motorcades of both the president and vice president, Cost Efficiency and Compliance, The EPS managed within the approved recurrent cost budget ensuring value for money, The EPS complied with procurement, and financial regulations without exception.

Objectives (FY2026)

24/7 Close Protection Operations, The EPS will continue deployment of trained agents for executives and VIPs, and provide escort and travel security support (both domestic and international), Threat Monitoring & Risk Assessments, The EPS will analyze security threats and operational risks, gather intel and coordinate with other national security apparitors, Advance Planning & Site Reconnaissance, The EPS will carry out Pre-event and travel assessments to ensure secure environments for VIPs. This will also include venue inspections and emergency preparedness, Protective Equipment & Vehicle Maintenance, The EPS will upkeep and upgrade armored vehicles, surveillance tools, and communication systems, Training & Development, The EPS will carry-out skills enhancement for both in-service agents recruits, Health, Welfare & Readiness of Protection Teams, The EPS will provide medical coverage, fitness programs, and psychological resilience support to agents, Technology Integration & Monitoring Systems, The EPS will enhance its GPS tracking, real-time communication, and surveillance platforms.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
120 - Environmental Protection Agency	144	55	199	144	55	199	144	55	199

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	1,185,099	1,260,927	1,108,837	1,260,927	1,298,755	1,350,705
22 - USE OF GOODS AND SERVICES	723,352	253,539	26,836	438,539	244,784	251,550
26 - GRANTS	0	0	0	15,000	12,750	13,387
31 - NON-FINANCIAL ASSETS	0	900,000	400,000	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	1,200,000	671,705	555,840
Grand Total	1,908,451	2,414,466	1,535,673	2,914,466	2,227,994	2,171,482

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
12001 -Administration and Management	1,905,951	2,390,466	1,528,591	2,914,466	2,227,994	2,171,482
12001 -Environmental Research Secretariat	2,500	24,000	7,082	0	0	0
Grand Total	1,908,451	2,414,466	1,535,673	2,914,466	2,227,994	2,171,482

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**500,000**	**900,000**	**400,000**	**1,200,000**	**671,705**	**555,840**
023860 - CPF: Enhancing Climate Information System for Resilient Development in Liberia (Liberia CIS)	-	400,000	-	400,000	223,902	185,280
098000 - CPF: Monrovia Metropolitan Climate Resilience Project	500,000	500,000	400,000	800,000	447,803	370,560
Grand Total	500,000	900,000	400,000	1,200,000	671,705	555,840

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**1,185,099**	**1,260,927**	**1,108,837**	**1,260,927**	**1,298,755**	**1,350,705**
211101 - Basic Salary - Civil Service	1,185,099	1,260,927	1,108,837	1,260,927	1,298,755	1,350,705
22 - USE OF GOODS AND SERVICES	**723,352**	**253,539**	**26,836**	**438,539**	**244,784**	**251,550**
221201 - Electricity	0	24,000	10,000	30,000	16,745	17,208
221202 - Water and Sewage	0	13,539	1,354	0	0	0
221208 - Internet Provider Services	2,500	24,000	7,082	0	0	0
221209 - Scratch- Cards	0	17,000	0	0	0	0
221303 - Office Build. Rental and Lease	70,498	85,000	0	85,000	47,446	48,757
221401 - Fuel and Lubricants - Vehicles	6,999	24,000	2,400	64,368	35,929	36,922
221402 - Fuel and Lubricants – Generator	25,000	36,000	3,600	30,000	16,745	17,208
221501 - Repair and Maintenance–Civil	300,000	0	0	76,859	42,901	44,087
221601 - Cleaning Materials and service	6,997	12,000	1,200	18,000	10,047	10,325
221602 - Stationery	10,000	12,000	1,200	29,171	16,283	16,733
221603 - Printing, Binding,Publication	4,924	0	0	0	0	0
221605 - Computer Supplies and ICT Services	9,015	0	0	0	0	0
221704 - Feasibility Studies/Surveys	200,000	0	0	0	0	0
222102 - Workshops,Conferences,Siminars	47,421	0	0	0	0	0
222105 - Entertainment Representation	39,998	6,000	0	0	0	0
222123 - Other Compensations	0	0	0	105,141	58,688	60,310
26 - GRANTS	**0**	**0**	**0**	**15,000**	**12,750**	**13,387**
262101 - Contributions to International	0	0	0	15,000	12,750	13,387
31 - NON-FINANCIAL ASSETS	**0**	**900,000**	**400,000**	**0**	**0**	**0**
312401 - Other Fixed Assets	0	900,000	400,000	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,200,000**	**671,705**	**555,840**
332401 - Other Fixed Assets	0	0	0	1,200,000	671,705	555,840
Grand Total	1,908,451	2,414,466	1,535,673	2,914,466	2,227,994	2,171,482

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	1,908,451	2,414,466	1,535,673	2,914,466	2,227,994	2,171,482
Grand Total	1,908,451	2,414,466	1,535,673	2,914,466	2,227,994	2,171,482

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
12001 - Administration and Management	1,905,951	2,390,466	1,528,591	2,914,466	2,227,994	2,171,482
21 - COMPENSATION OF EMPLOYEES	1,185,099	1,260,927	1,108,837	1,260,927	1,298,755	1,350,705
22 - USE OF GOODS AND SERVICES	720,852	229,539	19,754	438,539	244,784	251,550
26 - GRANTS	0	0	0	15,000	12,750	13,387
31 - NON-FINANCIAL ASSETS	0	900,000	400,000	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	1,200,000	671,705	555,840
12001 - Environmental Research Secretariat	2,500	24,000	7,082	0	0	0
22 - USE OF GOODS AND SERVICES	2,500	24,000	7,082	0	0	0
Grand Total	1,908,451	2,414,466	1,535,673	2,914,466	2,227,994	2,171,482

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
12001 - Administration and Management	1,908,451	2,414,466	1,535,673	2,914,466	2,227,994	2,171,482
21 - COMPENSATION OF EMPLOYEES	1,185,099	1,260,927	1,108,837	1,260,927	1,298,755	1,350,705
211101 - Basic Salary - Civil Service	1,185,099	1,260,927	1,108,837	1,260,927	1,298,755	1,350,705
22 - USE OF GOODS AND SERVICES	723,352	253,539	26,836	438,539	244,784	251,550
221201 - Electricity	0	24,000	10,000	30,000	16,745	17,208
221202 - Water and Sewage	0	13,539	1,354	0	0	0
221208 - Internet Provider Services	2,500	24,000	7,082	0	0	0
221209 - Scratch- Cards	0	17,000	0	0	0	0
221303 - Office Build. Rental and Lease	70,498	85,000	0	85,000	47,446	48,757
221401 - Fuel and Lubricants - Vehicles	6,999	24,000	2,400	64,368	35,929	36,922
221402 - Fuel and Lubricants – Generator	25,000	36,000	3,600	30,000	16,745	17,208
221501 - Repair and Maintenance–Civil	300,000	0	0	76,859	42,901	44,087
221601 - Cleaning Materials and service	6,997	12,000	1,200	18,000	10,047	10,325
221602 - Stationery	10,000	12,000	1,200	29,171	16,283	16,733
221603 - Printing, Binding,Publication	4,924	0	0	0	0	0
221605 - Computer Supplies and ICT Services	9,015	0	0	0	0	0
221704 - Feasibility Studies/Surveys	200,000	0	0	0	0	0
222102 - Workshops,Conferences,Siminars	47,421	0	0	0	0	0
222105 - Entertainment Representation	39,998	6,000	0	0	0	0
222123 - Other Compensations	0	0	0	105,141	58,688	60,310
26 - GRANTS	0	0	0	15,000	12,750	13,387
262101 - Contributions to International	0	0	0	15,000	12,750	13,387
31 - NON-FINANCIAL ASSETS	0	900,000	400,000	0	0	0
312401 - Other Fixed Assets	0	900,000	400,000	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	1,200,000	671,705	555,840
332401 - Other Fixed Assets	0	0	0	1,200,000	671,705	555,840
Grand Total	1,908,451	2,414,466	1,535,673	2,914,466	2,227,994	2,171,482

134 - National Water Sanitation and Hygiene Commission

Policy Note

Mission

The National Water Sanitation and Hygiene Commission of Liberia was established by an Act of the Legislature in 2012 with the mandate to promote and regulate the development, management of water, sanitation and hygiene services and serves as the principal government entity on water, sanitation and hygiene (WASH) throughout the Republic of Liberia

Achievements (FY2025)

The National Water and Sanitation and Hygiene Commission completed the mapping of WASH facilities in all schools, health institutions, and communities, and updated the water and sanitation point atlas to inform decision-making, regulations, and planning; Implemented stakeholders' dialogues to advocate for mainstreaming Gender in WASH policies, standards, design, and project implementation, sector planning, and budgeting.

Objectives (FY2026)

The objectives for FY2026 are to continue institutionalizing a nationwide digital WASH mapping system and a real-time management information system for effective planning, monitoring, and accountability in the sector; To strengthen NWASHC's field oversight and compliance capacity through improved mobility and monitoring systems; To review, revise, and harmonize WASH-related laws and policies to establish a consistent, and enforceable national regulatory framework; To institutionalize national Joint Sector Reviews (JSRs), performance scorecards, and WASH annual reporting processes; To establish a central facility for testing drinking water quality and ensuring regulatory enforcement of national water safety standards; To construct a permanent headquarters for NWASHC to house all regulatory departments and host national coordination platforms; To expand NWASHC's operational presence to 13 additional counties beyond Grand Bassa and Montserrado; To procure 10 SUVs in order to resolve NWASHC's longstanding mobility constraint and enable regular supervision, emergency response, and county-level engagement; Produce annual JSR events and report production; Establish scorecards and WASH dashboards for 15 counties; Develop KPIs and M&E guidelines for WASH related activities.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
134 - National Water Sanitation and Hygiene Commission	60	41	101	60	41	101	60	41	101

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	526,713	596,800	551,070	661,876	681,732	709,001
22 - USE OF GOODS AND SERVICES	225,871	250,000	204,226	185,101	103,320	106,175
26 - GRANTS	0	0	0	9,900	8,415	8,835
31 - NON-FINANCIAL ASSETS	0	0	23,500	55,000	55,000	60,500
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	150,000	83,963	69,480
Grand Total	752,584	846,800	778,796	1,061,877	932,430	953,991

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
13401 -National water sanitation and Hygiene Commission	752,584	846,800	778,796	1,061,877	932,430	953,991
Grand Total	752,584	846,800	778,796	1,061,877	932,430	953,991

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**0**	**0**	**150,000**	**83,963**	**69,480**
026200 - Rural Girls Sanitation Project	-	-	-	150,000	83,963	69,480
Grand Total	0	0	0	150,000	83,963	69,480

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**526,713**	**596,800**	**551,070**	**661,876**	**681,732**	**709,001**
211101 - Basic Salary - Civil Service	526,713	596,800	551,070	661,876	681,732	709,001
22 - USE OF GOODS AND SERVICES	**225,871**	**250,000**	**204,226**	**185,101**	**103,320**	**106,175**
221101 - Foreign Travel-Means of travel	12,485	25,000	8,794	10,000	5,582	5,736
221102 - ForeignTravel-Daily Subsistence Allowance	9,083	25,000	6,389	8,000	4,465	4,588
221103 - Foreign Travel-Incidental Allowance	280	1,120	892	1,120	625	642
221104 - Domestic Travel-Means of Travel	9,982	15,000	5,227	3,000	1,674	1,720
221105 - Domestic Travel-Daily Subsistence Allowance	19,000	15,000	13,500	10,200	5,693	5,850
221106 - Domestic Travel - Incidental	0	1,000	0	0	0	0
221201 - Electricity	6,000	6,000	4,000	6,000	3,349	3,442
221202 - Water and Sewage	4,984	3,000	3,000	3,000	1,675	1,721
221208 - Internet Provider Services	5,000	12,000	8,000	12,000	6,698	6,883
221209 - Scratch- Cards	4,998	6,000	1,600	6,000	3,349	3,442
221401 - Fuel and Lubricants - Vehicles	15,200	16,000	14,998	42,000	23,444	24,092
221402 - Fuel and Lubricants – Generator	19,995	20,000	20,000	4,817	2,689	2,763
221501 - Repair and Maintenance–Civil	14,948	0	23,273	5,975	3,335	3,427
221502 - Repairs and Maintenance - Vehicle	0	15,000	4,999	9,925	5,540	5,693
221503 - Repairs and Maintenance–Generator	6,053	7,500	750	2,000	1,117	1,148
221601 - Cleaning Materials and service	28,264	30,000	22,500	25,984	14,504	14,905
221602 - Stationery	29,919	30,000	18,000	11,868	6,625	6,808
221603 - Printing, Binding,Publication	0	0	0	5,742	3,205	3,294
221904 - Staff Training – Foreign	3,828	0	0	0	0	0
221908 - Scholarships – Foreign	0	0	10,700	0	0	0
222102 - Workshops,Conferences,Siminars	29,853	16,000	16,000	10,000	5,581	5,735
222105 - Entertainment Representation	0	0	7,725	0	0	0
222109 - Operational Expenses	5,999	6,380	13,879	6,000	3,349	3,442
223106 - Vehicle Insurance	0	0	0	1,470	821	844
26 - GRANTS	**0**	**0**	**0**	**9,900**	**8,415**	**8,835**
262101 - Contributions to International	0	0	0	9,900	8,415	8,835
31 - NON-FINANCIAL ASSETS	**0**	**0**	**23,500**	**55,000**	**55,000**	**60,500**
312201 - Transport Equipment–Vehicles	0	0	23,500	55,000	55,000	60,500
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**150,000**	**83,963**	**69,480**
332401 - Other Fixed Assets	0	0	0	150,000	83,963	69,480
Grand Total	752,584	846,800	778,796	1,061,877	932,430	953,991

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	752,584	846,800	778,796	1,061,877	932,430	953,991
Grand Total	752,584	846,800	778,796	1,061,877	932,430	953,991

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
13401 - National water sanitation and Hygiene Commission	752,584	846,800	778,796	1,061,877	932,430	953,991
21 - COMPENSATION OF EMPLOYEES	526,713	596,800	551,070	661,876	681,732	709,001
22 - USE OF GOODS AND SERVICES	225,871	250,000	204,226	185,101	103,320	106,175
26 - GRANTS	0	0	0	9,900	8,415	8,835
31 - NON-FINANCIAL ASSETS	0	0	23,500	55,000	55,000	60,500
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	150,000	83,963	69,480
Grand Total	752,584	846,800	778,796	1,061,877	932,430	953,991

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
13401 - National water sanitation and Hygiene Commission	752,584	846,800	778,796	1,061,877	932,430	953,991
21 - COMPENSATION OF EMPLOYEES	526,713	596,800	551,070	661,876	681,732	709,001
211101 - Basic Salary - Civil Service	526,713	596,800	551,070	661,876	681,732	709,001
22 - USE OF GOODS AND SERVICES	225,871	250,000	204,226	185,101	103,320	106,175
221101 - Foreign Travel-Means of travel	12,485	25,000	8,794	10,000	5,582	5,736
221102 - ForeignTravel-Daily Subsistence Allowance	9,083	25,000	6,389	8,000	4,465	4,588
221103 - Foreign Travel-Incidental Allowance	280	1,120	892	1,120	625	642
221104 - Domestic Travel-Means of Travel	9,982	15,000	5,227	3,000	1,674	1,720
221105 - Domestic Travel-Daily Subsistence Allowance	19,000	15,000	13,500	10,200	5,693	5,850
221106 - Domestic Travel - Incidental	0	1,000	0	0	0	0
221201 - Electricity	6,000	6,000	4,000	6,000	3,349	3,442
221202 - Water and Sewage	4,984	3,000	3,000	3,000	1,675	1,721
221208 - Internet Provider Services	5,000	12,000	8,000	12,000	6,698	6,883
221209 - Scratch- Cards	4,998	6,000	1,600	6,000	3,349	3,442
221401 - Fuel and Lubricants - Vehicles	15,200	16,000	14,998	42,000	23,444	24,092
221402 - Fuel and Lubricants – Generator	19,995	20,000	20,000	4,817	2,689	2,763
221501 - Repair and Maintenance–Civil	14,948	0	23,273	5,975	3,335	3,427
221502 - Repairs and Maintenance - Vehicle	0	15,000	4,999	9,925	5,540	5,693
221503 - Repairs and Maintenance–Generator	6,053	7,500	750	2,000	1,117	1,148
221601 - Cleaning Materials and service	28,264	30,000	22,500	25,984	14,504	14,905
221602 - Stationery	29,919	30,000	18,000	11,868	6,625	6,808
221603 - Printing, Binding,Publication	0	0	0	5,742	3,205	3,294
221904 - Staff Training – Foreign	3,828	0	0	0	0	0
221908 - Scholarships – Foreign	0	0	10,700	0	0	0
222102 - Workshops,Conferences,Siminars	29,853	16,000	16,000	10,000	5,581	5,735
222105 - Entertainment Representation	0	0	7,725	0	0	0
222109 - Operational Expenses	5,999	6,380	13,879	6,000	3,349	3,442

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
223106 - Vehicle Insurance	0	0	0	1,470	821	844
26 - GRANTS	**0**	**0**	**0**	**9,900**	**8,415**	**8,835**
262101 - Contributions to International	0	0	0	9,900	8,415	8,835
31 - NON-FINANCIAL ASSETS	**0**	**0**	**23,500**	**55,000**	**55,000**	**60,500**
312201 - Transport Equipment–Vehicles	0	0	23,500	55,000	55,000	60,500
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**150,000**	**83,963**	**69,480**
332401 - Other Fixed Assets	0	0	0	150,000	83,963	69,480
Grand Total	752,584	846,800	778,796	1,061,877	932,430	953,991

305 - Forestry Training Institute

Policy Note

Mission

The Forestry Training Institute has a mandate to train middle-level forest rangers and forest industrial workers with the requisite skills and knowledge to manage Liberia's forest estate.

Achievements (FY2025)

Graduated 65 students and enrolled 150 students comprising of 90 males and 60 females from across the country in various disciplines. Harmonize FTI curriculum to ensure the growth towards Centre for Excellence.

Objectives (FY2026)

The objectives for FY2026 are: To hire additional instructional staff to reflect institutional growth; Conduct refresher workshops for instructional staff; Increase the enrolment rate to at least 200 students; Establish poultry and permanent nurseries for indigenous spices; Rehabilitate and revive the fishpond; Introduce new short-term courses; Establish and maintain permanent nurseries (cocoa, Cashew, Native trees and silvicultural species); Provide training in woods processing (in-situ and ex-situ) including extra practicum for students outside of the campus; Promote wildlife learning program (Cane rat project as demonstration site).

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
305 - Forestry Training Institute	25	19	44	25	19	44	25	19	44

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	110,113	137,250	115,859	137,250	141,368	147,023
22 - USE OF GOODS AND SERVICES	431,114	828,450	828,450	328,450	183,336	188,401
Grand Total	541,227	965,700	944,309	465,700	324,704	335,424

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30501 -Administration and Management	541,227	965,700	944,309	465,700	324,704	335,424
Grand Total	541,227	965,700	944,309	465,700	324,704	335,424

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**124,999**	**0**	**0**	**0**	**0**	**0**
048700 - K-Power Electricity Project	124,999	-	-	-	-	-
Grand Total	124,999	0	0	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**110,113**	**137,250**	**115,859**	**137,250**	**141,368**	**147,023**
211101 - Basic Salary - Civil Service	110,113	137,250	115,859	137,250	141,368	147,023
22 - USE OF GOODS AND SERVICES	**431,114**	**828,450**	**828,450**	**328,450**	**183,336**	**188,401**
221105 - Domestic Travel-Daily Subsistence Allowance	0	7,000	7,000	7,000	3,907	4,015

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221401 - Fuel and Lubricants - Vehicles	19,830	20,000	20,000	20,040	11,186	11,495
221402 - Fuel and Lubricants – Generator	21,993	22,000	22,000	22,020	12,291	12,631
221501 - Repair and Maintenance–Civil	124,999	500,000	400,000	0	0	0
221502 - Repairs and Maintenance - Vehicle	9,994	15,000	15,000	15,000	8,373	8,604
221503 - Repairs and Maintenance–Generator	9,994	12,000	12,000	12,000	6,698	6,883
221601 - Cleaning Materials and service	24,638	24,650	24,650	24,650	13,760	14,140
221602 - Stationery	25,000	25,000	25,000	25,000	13,955	14,340
221603 - Printing, Binding,Publication	0	3,000	3,000	2,940	1,641	1,686
222103 - Food and Catering Services	177,866	180,000	280,000	180,000	100,473	103,250
222113 - Guard and Security Services	16,800	19,800	19,800	19,800	11,052	11,357
Grand Total	541,227	965,700	944,309	465,700	324,704	335,424

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	541,227	965,700	944,309	465,700	324,704	335,424
Grand Total	541,227	965,700	944,309	465,700	324,704	335,424

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30501 - Administration and Management	**541,227**	**965,700**	**944,309**	**465,700**	**324,704**	**335,424**
21 - COMPENSATION OF EMPLOYEES	**110,113**	**137,250**	**115,859**	**137,250**	**141,368**	**147,023**
22 - USE OF GOODS AND SERVICES	**431,114**	**828,450**	**828,450**	**328,450**	**183,336**	**188,401**
Grand Total	541,227	965,700	944,309	465,700	324,704	335,424

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
30501 - Administration and Management	**541,227**	**965,700**	**944,309**	**465,700**	**324,704**	**335,424**
21 - COMPENSATION OF EMPLOYEES	**110,113**	**137,250**	**115,859**	**137,250**	**141,368**	**147,023**
211101 - Basic Salary - Civil Service	110,113	137,250	115,859	137,250	141,368	147,023
22 - USE OF GOODS AND SERVICES	**431,114**	**828,450**	**828,450**	**328,450**	**183,336**	**188,401**
221105 - Domestic Travel-Daily Subsistence Allowance	0	7,000	7,000	7,000	3,907	4,015
221401 - Fuel and Lubricants - Vehicles	19,830	20,000	20,000	20,040	11,186	11,495
221402 - Fuel and Lubricants – Generator	21,993	22,000	22,000	22,020	12,291	12,631
221501 - Repair and Maintenance–Civil	124,999	500,000	400,000	0	0	0
221502 - Repairs and Maintenance - Vehicle	9,994	15,000	15,000	15,000	8,373	8,604
221503 - Repairs and Maintenance–Generator	9,994	12,000	12,000	12,000	6,698	6,883
221601 - Cleaning Materials and service	24,638	24,650	24,650	24,650	13,760	14,140
221602 - Stationery	25,000	25,000	25,000	25,000	13,955	14,340

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221603 - Printing, Binding,Publication	0	3,000	3,000	2,940	1,641	1,686
222103 - Food and Catering Services	177,866	180,000	280,000	180,000	100,473	103,250
222113 - Guard and Security Services	16,800	19,800	19,800	19,800	11,052	11,357
Grand Total	541,227	965,700	944,309	465,700	324,704	335,424

407 - Forestry Development Authority

Policy Note

Mission

The Forestry Development Authority was established by an Act of Legislature in 1976 to effectively manage all timber and forest products for the benefits of all Liberians. The Forestry Reform Law of 2006 further details the agency's purpose.

Achievements (FY2025)

Established 19 Village Savings and Loan Associations to promote alternative livelihoods; Organized two (2) community forest management plans to strengthen forest governance at the local community levels; Supported the development and approval of community forest management plans (CFMPs) for communities, in partnership with FAO, UNDP, local NGOs; Resolved community impasse that halted project implementation at the Grebo-Krahn National Park, Completed the Integrated Management Effectiveness Tool (IMET) assessment report for the Sapo National Park, Grebo- Krahn National Park and the Gola Forest National Park; Commenced the removal of illegal occupants at the Sapo National Park, and drafted a National Carbon Policy Framework to guide carbon market participation and benefit-sharing arrangements.

Objectives (FY2026)

The objectives for FY2026 are: To enhance forest restoration through large-scale reforestation, including replanting native tree species, integrating agroforestry systems, and adopting climate-smart land management practices, to restore degraded land, increase forest land canopy, and build ecosystem resilience; Ensure compliance with the Voluntary Partnership Agreements (VPA) to avoid international sanctions on illegal logging, producing and processing of wood and non-wood forest products for profits, harvesting and producing forest products, and developing viable forest-based industries to promote sustainable economic gains; Strengthen governance and support for community-managed forests, and promoting benefit-sharing mechanisms; Promote biodiversity conservation, develop wildlife and ecotourism, establish protected areas for biodiversity conservation, and strengthen sustained trans-boundaries collaboration and coordination.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
407 - Forestry Development Authority	348	77	425	348	77	425	348	77	425

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	2,749,420	2,837,244	2,499,314	2,931,016	3,018,946	3,139,704
22 - USE OF GOODS AND SERVICES	15,396	100,608	80,608	500,608	279,431	287,154
25 - SUBSIDIES	0	500,000	500,000	50,000	45,000	45,000
26 - GRANTS	685,075	746,292	500,000	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	133,900	74,951	62,022
Grand Total	3,449,891	4,184,144	3,579,922	3,615,524	3,418,328	3,533,880

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
40703 -Community Forestry	685,075	746,292	500,000	50,000	45,000	45,000
40705 -Administration and Management	2,764,816	3,437,852	3,079,922	3,565,524	3,373,328	3,488,880
Grand Total	3,449,891	4,184,144	3,579,922	3,615,524	3,418,328	3,533,880

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**0**	**0**	**133,900**	**74,951**	**62,022**
029900 - CPF : Liberia Forest Sector Project	-	-	-	133,900	74,951	62,022
Grand Total	0	0	0	133,900	74,951	62,022

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**2,749,420**	**2,837,244**	**2,499,314**	**2,931,016**	**3,018,946**	**3,139,704**
211101 - Basic Salary - Civil Service	2,749,420	2,837,244	2,499,314	2,931,016	3,018,946	3,139,704
22 - USE OF GOODS AND SERVICES	**15,396**	**100,608**	**80,608**	**500,608**	**279,431**	**287,154**
221105 - Domestic Travel-Daily Subsistence Allowance	0	10,000	0	10,000	5,582	5,736
221201 - Electricity	0	0	0	42,000	23,444	24,092
221303 - Office Build. Rental and Lease	0	19,360	19,360	19,000	10,605	10,898
221401 - Fuel and Lubricants - Vehicles	8,304	0	0	0	0	0
221402 - Fuel and Lubricants – Generator	0	36,000	36,000	6,000	3,349	3,442
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	10,000	0	0	0	0
221602 - Stationery	7,092	25,248	25,248	23,608	13,178	13,542
221704 - Feasibility Studies/Surveys	0	0	0	400,000	223,273	229,444
25 - SUBSIDIES	**0**	**500,000**	**500,000**	**50,000**	**45,000**	**45,000**
251110 - Subsidy National Compact Subsidy	0	0	0	50,000	45,000	45,000
256110 - Timber Workers	0	500,000	500,000	0	0	0
26 - GRANTS	**685,075**	**746,292**	**500,000**	**0**	**0**	**0**
265522 - Community Forest Sharing	685,075	746,292	500,000	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**133,900**	**74,951**	**62,022**
332401 - Other Fixed Assets	0	0	0	133,900	74,951	62,022
Grand Total	3,449,891	4,184,144	3,579,922	3,615,524	3,418,328	3,533,880

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	2,764,816	4,184,144	3,579,922	3,615,524	3,418,328	3,533,880
04 - GRAND BASSA	49,255	0	0	0	0	0
05 - GRAND CAPE MOUNT	149,992	0	0	0	0	0
06 - GRAND GEDEH	99,258	0	0	0	0	0
07 - GRAND KRU	26,120	0	0	0	0	0
08 - LOFA	36,568	0	0	0	0	0
10 - MARYLAND	26,120	0	0	0	0	0
12 - NIMBA	26,120	0	0	0	0	0
13 - Rivergee	172,385	0	0	0	0	0
14 - Rivercess	62,689	0	0	0	0	0
15 - SINOE	36,568	0	0	0	0	0
Grand Total	3,449,891	4,184,144	3,579,922	3,615,524	3,418,328	3,533,880

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
40703 - Community Forestry	**685,075**	**746,292**	**500,000**	**50,000**	**45,000**	**45,000**
25 - SUBSIDIES	**0**	**0**	**0**	**50,000**	**45,000**	**45,000**
26 - GRANTS	**685,075**	**746,292**	**500,000**	**0**	**0**	**0**

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification						
ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
40705 - Administration and Management	**2,764,816**	**3,437,852**	**3,079,922**	**3,565,524**	**3,373,328**	**3,488,880**
21 - COMPENSATION OF EMPLOYEES	**2,749,420**	**2,837,244**	**2,499,314**	**2,931,016**	**3,018,946**	**3,139,704**
22 - USE OF GOODS AND SERVICES	**15,396**	**100,608**	**80,608**	**500,608**	**279,431**	**287,154**
25 - SUBSIDIES	**0**	**500,000**	**500,000**	**0**	**0**	**0**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**133,900**	**74,951**	**62,022**
Grand Total	3,449,891	4,184,144	3,579,922	3,615,524	3,418,328	3,533,880

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification						
OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
40703 - Community Forestry	**685,075**	**746,292**	**500,000**	**50,000**	**45,000**	**45,000**
25 - SUBSIDIES	**0**	**0**	**0**	**50,000**	**45,000**	**45,000**
251110 - Subsidy National Compact Subsidy	0	0	0	50,000	45,000	45,000
26 - GRANTS	**685,075**	**746,292**	**500,000**	**0**	**0**	**0**
265522 - Community Forest Sharing	685,075	746,292	500,000	0	0	0
40705 - Administration and Management	**2,764,816**	**3,437,852**	**3,079,922**	**3,565,524**	**3,373,328**	**3,488,880**
21 - COMPENSATION OF EMPLOYEES	**2,749,420**	**2,837,244**	**2,499,314**	**2,931,016**	**3,018,946**	**3,139,704**
211101 - Basic Salary - Civil Service	2,749,420	2,837,244	2,499,314	2,931,016	3,018,946	3,139,704
22 - USE OF GOODS AND SERVICES	**15,396**	**100,608**	**80,608**	**500,608**	**279,431**	**287,154**
221105 - Domestic Travel-Daily Subsistence Allowance	0	10,000	0	10,000	5,582	5,736
221201 - Electricity	0	0	0	42,000	23,444	24,092
221303 - Office Build. Rental and Lease	0	19,360	19,360	19,000	10,605	10,898
221401 - Fuel and Lubricants - Vehicles	8,304	0	0	0	0	0
221402 - Fuel and Lubricants – Generator	0	36,000	36,000	6,000	3,349	3,442
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	10,000	0	0	0	0
221602 - Stationery	7,092	25,248	25,248	23,608	13,178	13,542
221704 - Feasibility Studies/Surveys	0	0	0	400,000	223,273	229,444
25 - SUBSIDIES	**0**	**500,000**	**500,000**	**0**	**0**	**0**
256110 - Timber Workers	0	500,000	500,000	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**133,900**	**74,951**	**62,022**
332401 - Other Fixed Assets	0	0	0	133,900	74,951	62,022
Grand Total	3,449,891	4,184,144	3,579,922	3,615,524	3,418,328	3,533,880

413 - Liberia Water and Sewer Corporation

Policy Note

Mission

The Liberia Water and Sewer Corporation was created by an Act to amend the Public Utilities Law in 1973 and has a statutory mandate to provide the Liberian population with safe water supply across the country. The principal mandate of LWSC is to engage in the Management, development, construction, installation, Manufacture, operations, Transmission, distribution sales and supply of water and sewage services to all urban areas and county cities in Liberia, we commit, with the highest sense of responsibility to the following as our mission statement: To provide efficient Reliable and Affordable Customer-driven water and Sewerage services

Achievements (FY2025)

Continued operationalization of the Water Treatment Plant Operations; continued supplies of chemicals to treat raw water at the Water Treatment Plant; settled vendors' arrear obligations; sponsored twenty (20) employees in a certificate program in honing their skills in Customer Service & Marketing Training through the Liberia Institute of Public Administration (LIPA).

Objectives (FY2026)

The objectives for FY2026 are: To secure a consistent supply of chemicals to sustain clean water production during both rainy and dry seasons; Expand and roll out prepaid water meters, with a pilot of 10,000 meters costing US$2.5–3 million, expected to increase collection efficiency from 52 percent to 90 percent, increase revenue, reduce losses, and discourage illegal connections; Adjust tariff structures to align with affordability while maintaining operational cost recovery as indication of tariff reform, following recent reductions mandated by the President (e.g., US$33 reduced to US$15 flat rate); Strengthen disconnection enforcement, particularly for consumers with arrears above US$ 200 as a way of debt recovery and enforcement.

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
22 - USE OF GOODS AND SERVICES	4,465,595	3,953,866	5,533,528	3,953,866	2,206,979	2,267,974
26 - GRANTS	0	1,000,000	1,128,600	939,385	798,477	838,399
31 - NON-FINANCIAL ASSETS	604,904	1,708,263	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	4,600,000	2,574,869	2,130,721
Grand Total	5,070,499	6,662,129	6,662,128	9,493,251	5,580,325	5,237,094

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
41301 -Administration and Management	5,070,499	6,662,129	6,662,128	9,493,251	5,580,325	5,237,094
Grand Total	5,070,499	6,662,129	6,662,128	9,493,251	5,580,325	5,237,094

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**473,925**	**1,708,263**	**1,579,663**	**4,600,000**	**2,574,869**	**2,130,721**
023859 - Expansion and Modernization of Water Facilities	-	1,708,263	1,579,663	3,600,000	2,015,115	1,667,521
030439 - PSIP to Buhanan Water Project	-	-	-	500,000	279,877	231,600
030440 - PSIP to Gbarvga Water Project	-	-	-	400,000	223,902	185,280
030441 - PSIP to River Gee County Technical Study	-	-	-	100,000	55,975	46,320
099100 - Restoration of Water and Cleaning up of Sewage Spillage	473,925	-	-	-	-	-
Grand Total	473,925	1,708,263	1,579,663	4,600,000	2,574,869	2,130,721

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
22 - USE OF GOODS AND SERVICES	**4,465,595**	**3,953,866**	**5,533,528**	**3,953,866**	**2,206,979**	**2,267,974**
221202 - Water and Sewage	0	0	1,579,663	0	0	0
221205 - Other Utilities	4,278,595	3,953,866	3,953,865	3,953,866	2,206,979	2,267,974
221401 - Fuel and Lubricants - Vehicles	7,000	0	0	0	0	0
221402 - Fuel and Lubricants – Generator	5,000	0	0	0	0	0
221501 - Repair and Maintenance–Civil	10,000	0	0	0	0	0
221502 - Repairs and Maintenance - Vehicle	20,000	0	0	0	0	0
221504 - Rep\&Maint.Mach\&Equip,Furniture	55,000	0	0	0	0	0
221601 - Cleaning Materials and service	20,000	0	0	0	0	0
221704 - Feasibility Studies/Surveys	60,000	0	0	0	0	0
222109 - Operational Expenses	10,000	0	0	0	0	0
26 - GRANTS	**0**	**1,000,000**	**1,128,600**	**939,385**	**798,477**	**838,399**
263833 - Support to LWSC Water Supply Plant	0	1,000,000	1,128,600	939,385	798,477	838,399
31 - NON-FINANCIAL ASSETS	**604,904**	**1,708,263**	**0**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	44,999	0	0	0	0	0
312205 - Machinery and Equipment	559,905	0	0	0	0	0
312401 - Other Fixed Assets	0	1,708,263	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**4,600,000**	**2,574,869**	**2,130,721**
332401 - Other Fixed Assets	0	0	0	4,600,000	2,574,869	2,130,721
Grand Total	5,070,499	6,662,129	6,662,128	9,493,251	5,580,325	5,237,094

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11 - MONTSERRADO	5,070,499	6,662,129	6,662,128	9,493,251	5,580,325	5,237,094
Grand Total	5,070,499	6,662,129	6,662,128	9,493,251	5,580,325	5,237,094

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
41301 - Administration and Management	**5,070,499**	**6,662,129**	**6,662,128**	**9,493,251**	**5,580,325**	**5,237,094**
22 - USE OF GOODS AND SERVICES	**4,465,595**	**3,953,866**	**5,533,528**	**3,953,866**	**2,206,979**	**2,267,974**
26 - GRANTS	**0**	**1,000,000**	**1,128,600**	**939,385**	**798,477**	**838,399**
31 - NON-FINANCIAL ASSETS	**604,904**	**1,708,263**	**0**	**0**	**0**	**0**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**4,600,000**	**2,574,869**	**2,130,721**
Grand Total	5,070,499	6,662,129	6,662,128	9,493,251	5,580,325	5,237,094

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
41301 - Administration and Management	**5,070,499**	**6,662,129**	**6,662,128**	**9,493,251**	**5,580,325**	**5,237,094**
22 - USE OF GOODS AND SERVICES	**4,465,595**	**3,953,866**	**5,533,528**	**3,953,866**	**2,206,979**	**2,267,974**

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221202 - Water and Sewage	0	0	1,579,663	0	0	0
221205 - Other Utilities	4,278,595	3,953,866	3,953,865	3,953,866	2,206,979	2,267,974
221401 - Fuel and Lubricants - Vehicles	7,000	0	0	0	0	0
221402 - Fuel and Lubricants – Generator	5,000	0	0	0	0	0
221501 - Repair and Maintenance–Civil	10,000	0	0	0	0	0
221502 - Repairs and Maintenance - Vehicle	20,000	0	0	0	0	0
221504 - Rep\&Maint.Mach\&Equip,Furniture	55,000	0	0	0	0	0
221601 - Cleaning Materials and service	20,000	0	0	0	0	0
221704 - Feasibility Studies/Surveys	60,000	0	0	0	0	0
222109 - Operational Expenses	10,000	0	0	0	0	0
26 - GRANTS	**0**	**1,000,000**	**1,128,600**	**939,385**	**798,477**	**838,399**
263833 - Support to LWSC Water Supply Plant	0	1,000,000	1,128,600	939,385	798,477	838,399
31 - NON-FINANCIAL ASSETS	**604,904**	**1,708,263**	**0**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	44,999	0	0	0	0	0
312205 - Machinery and Equipment	559,905	0	0	0	0	0
312401 - Other Fixed Assets	0	1,708,263	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**4,600,000**	**2,574,869**	**2,130,721**
332401 - Other Fixed Assets	0	0	0	4,600,000	2,574,869	2,130,721
Grand Total	5,070,499	6,662,129	6,662,128	9,493,251	5,580,325	5,237,094

416 - Liberia Electricity Corporation

Policy Note

Mission

The Liberia Electricity Corporation is a public utility entity created in 1973 by the Government of the Republic of Liberia through an Act of Legislature with a mandate to produce and supply economic and reliable electric power to the entire nation, while at the same time maintaining the corporation financial viability. Intrinsic in this mandate is the responsibility for improving and expanding the system to meet future growth. LEC therefore has the responsibility of ensuring that efficient, reliable and affordable electric power is available not only to meet the increasing demand for electric energy in Liberia but also to serve as a catalyst for socio- economic development.

Achievements (FY2025)

Commissioned the Liberia Energy Efficiency and Access project (LEEAP), thus increasing power supply from Cote d'Ivoire to 50 MW, and expanding the national grid to connect areas like Marshall and Johnsonville, with funding from the World Bank; Ensured improvements in regulatory compliance; Added 150 MW through major projects, such construction of a new dam and 20 MW via solar projects; Overhauled the LEC's governance, financial processes, operational efficiencies, and energy supply strategies. As aligned with Liberia's ARREST Agenda; Secured a new Power Purchase Agreement (PPA) with Côte d'Ivoire, ensuring a 50 MW energy supply through the CLSG Transmission Line, with provisions for an additional 20 MW to meet unforeseen demands; Established a Governance, Risk and Compliance (GRC) Framework to enhance financial accountability and compliance; Signed a power Purchase Agreements (PPA) with Cl-Energies and CIE for the period of 2025 through 2027, providing 50 megawatts of electricity; Procured additional spare parts to strengthen LEC's capacity to address the demand for electricity during the dry season; Continue the routine maintenance of the JICA and GoL Plants; payments made for the securitization of the Power Purchase Agreement (PPA) and Transmission Services Agreement (TSA); electricity tariff cost reduced from 0.36 to 0.25kwh and the CLSG power program expanded.

Objectives (FY2026)

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
22 - USE OF GOODS AND SERVICES	249,984	785,000	4,785,000	0	0	0
31 - NON-FINANCIAL ASSETS	2,850,000	3,000,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	50,000,000	27,987,709	23,160,020
Grand Total	3,099,984	3,785,000	4,785,000	50,000,000	27,987,709	23,160,020

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
41601 -Administration and Management	3,099,984	3,785,000	4,785,000	50,000,000	27,987,709	23,160,020
Grand Total	3,099,984	3,785,000	4,785,000	50,000,000	27,987,709	23,160,020

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**2,850,000**	**3,000,000**	**4,000,000**	**50,000,000**	**27,987,709**	**23,160,020**
021700 - Renovation and Rehabilitation	-	-	105,680	-	-	-
023885 - Electoral Boundary Delimitation	-	-	244,320	-	-	-
030433 - PSIP to Borborfirta-Sheansue Road	-	-	-	350,000	195,914	162,120
030434 - Maryland (Gedetarbo)	-	-	-	350,000	195,914	162,120
030436 - PSIP to LEC GAP Project Montserrado County	-	-	-	5,000,000	2,798,771	2,316,002
081000 - CPF: CLSG Allocation	2,850,000	3,000,000	3,000,000	-	-	-
097500 - Robert International Airport Up-Grade	-	-	400,000	-	-	-
097900 - LEC Smart Metering Project	-	-	-	44,300,000	24,797,110	20,519,778
104300 - Landfill and Urban Sanitation Project	-	-	250,000	-	-	-
Grand Total	2,850,000	3,000,000	4,000,000	50,000,000	27,987,709	23,160,020

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
22 - USE OF GOODS AND SERVICES	**249,984**	**785,000**	**4,785,000**	**0**	**0**	**0**
224108 - Electricity Arrears	249,984	785,000	4,785,000	0	0	0
31 - NON-FINANCIAL ASSETS	**2,850,000**	**3,000,000**	**0**	**0**	**0**	**0**
312401 - Other Fixed Assets	2,850,000	3,000,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**50,000,000**	**27,987,709**	**23,160,020**
332401 - Other Fixed Assets	0	0	0	50,000,000	27,987,709	23,160,020
Grand Total	3,099,984	3,785,000	4,785,000	50,000,000	27,987,709	23,160,020

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	3,099,984	3,785,000	4,785,000	50,000,000	27,987,709	23,160,020
Grand Total	3,099,984	3,785,000	4,785,000	50,000,000	27,987,709	23,160,020

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
41601 - Administration and Management	**3,099,984**	**3,785,000**	**4,785,000**	**50,000,000**	**27,987,709**	**23,160,020**
22 - USE OF GOODS AND SERVICES	**249,984**	**785,000**	**4,785,000**	**0**	**0**	**0**
31 - NON-FINANCIAL ASSETS	**2,850,000**	**3,000,000**	**0**	**0**	**0**	**0**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**50,000,000**	**27,987,709**	**23,160,020**
Grand Total	3,099,984	3,785,000	4,785,000	50,000,000	27,987,709	23,160,020

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
41601 - Administration and Management	**3,099,984**	**3,785,000**	**4,785,000**	**50,000,000**	**27,987,709**	**23,160,020**
22 - USE OF GOODS AND SERVICES	**249,984**	**785,000**	**4,785,000**	**0**	**0**	**0**
224108 - Electricity Arrears	249,984	785,000	4,785,000	0	0	0
31 - NON-FINANCIAL ASSETS	**2,850,000**	**3,000,000**	**0**	**0**	**0**	**0**
312401 - Other Fixed Assets	2,850,000	3,000,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**50,000,000**	**27,987,709**	**23,160,020**
332401 - Other Fixed Assets	0	0	0	50,000,000	27,987,709	23,160,020
Grand Total	3,099,984	3,785,000	4,785,000	50,000,000	27,987,709	23,160,020

438 - Rural Renewable Energy Agency

Policy Note

Mission

The Rural Renewable Energy Agency is mandated to facilitate and accelerate the economic transformation of rural Liberia by promoting the commercial development and supply of modern energy services to rural areas with an emphasis on locally available renewable resources. The Rural and Renewable Energy Agency (RREA) was established in January 2010 with the mandate to facilitate and accelerate the economic transformation of rural Liberia by promoting the commercial development and supply of modern energy products and services to rural areas through the private sector and community initiatives with an emphasis, but not necessarily exclusive reliance, on locally available renewable resources. The RREA also manages a Rural Energy Fund (REFUND) that will facilitate and provide for the coordinated and sustainable financing of projects and programs for the delivery of modern energy services in Liberia's interior.

Achievements (FY2025)

Completed 10 per cent of the Renewable Energy for Electrification in Liberia (HPP works); Alternative access road construction is ongoing; Commissioned the 124km 33/0.4kv distribution network; About 65 of the 90 HC centers electrified under the Liberia Electricity Sector Strengthening and Access Project; About 468 solar streetlights have been installed and commissioned; About 10,000 households connected via solar home systems; About 99 per cent of the Diesel Plant completed; Contracts signed for the Liberia Distribution Networks in Buchanan & Greenville – contracts signed and contractors onboarded with detail design of MV & LV network completed; Contracts signed and contractors onboard for the generation facilities in Greenville, Sinoe; Contracts awarded for the solar mini-grid in Barclayville.

Objectives (FY2026)

The objectives for FY2026 are: To electrify about 90 health facilities through stand-alone systems; Electrify about 15,600 households in off-grid areas via solar home systems; Install about 468 (13.4km) solar streetlights in selected rural cities; Support the LIRENAP 1.8MW diesel plant construction; Construct 2.13 MW hydropower plant on the River Gee in River Gee County; Construct 100km- 33kV transmission network from Pleebo, Maryland to Fishtown, River Gee.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
438 - Rural Renewable Energy Agency	13	10	23	13	10	23	13	10	23

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	305,384	339,385	307,824	371,923	383,081	398,404
22 - USE OF GOODS AND SERVICES	121,456	100,456	74,886	200,457	111,893	114,986
31 - NON-FINANCIAL ASSETS	46,300	800,000	800,000	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	4,350,000	2,434,931	2,014,921
Grand Total	473,140	1,239,841	1,182,710	4,922,380	2,929,905	2,528,311

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
43801 -Administration and Management	473,140	1,239,841	1,182,710	4,922,380	2,929,905	2,528,311
Grand Total	473,140	1,239,841	1,182,710	4,922,380	2,929,905	2,528,311

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**100,000**	**800,000**	**800,000**	**4,350,000**	**2,434,931**	**2,014,921**
065000 - Street Light Project	-	-	-	400,000	223,902	185,280
088100 - CPF : Lighting Up Southeast Project (LUSP)	-	-	-	750,000	419,816	347,401

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
088200 - CPF : LIRENAP	-	-	-	550,000	307,865	254,760
088300 - CPF : REEL	-	-	-	1,300,000	727,680	602,160
501600 - CPF-River Gee Hydropower Project	100,000	800,000	800,000	1,350,000	755,668	625,320
Grand Total	100,000	800,000	800,000	4,350,000	2,434,931	2,014,921

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**305,384**	**339,385**	**307,824**	**371,923**	**383,081**	**398,404**
211101 - Basic Salary - Civil Service	305,384	339,385	307,824	371,923	383,081	398,404
22 - USE OF GOODS AND SERVICES	**121,456**	**100,456**	**74,886**	**200,457**	**111,893**	**114,986**
221101 - Foreign Travel-Means of travel	1,000	8,000	0	8,000	4,465	4,588
221102 - ForeignTravel-Daily Subsistence Allowance	2,000	3,000	0	3,000	1,675	1,721
221103 - Foreign Travel-Incidental Allowance	0	1,700	1,530	1,700	949	975
221104 - Domestic Travel-Means of Travel	4,000	1,000	0	1,000	558	573
221105 - Domestic Travel-Daily Subsistence Allowance	5,000	3,000	0	3,000	1,675	1,721
221201 - Electricity	0	2,400	2,400	2,800	1,563	1,606
221202 - Water and Sewage	0	1,200	1,200	1,200	670	689
221204 - Refuse Collection	0	600	600	600	335	344
221208 - Internet Provider Services	0	4,800	4,800	4,800	2,679	2,753
221209 - Scratch- Cards	0	2,400	2,400	2,000	1,116	1,147
221401 - Fuel and Lubricants - Vehicles	0	4,800	4,800	4,800	2,679	2,753
221402 - Fuel and Lubricants – Generator	0	3,000	3,000	3,000	1,675	1,721
221501 - Repair and Maintenance–Civil	2,500	3,600	3,600	3,600	2,009	2,065
221502 - Repairs and Maintenance - Vehicle	2,000	6,000	6,000	6,000	3,349	3,442
221505 - Repairs and Maintenance– ICT	0	4,800	4,800	4,800	2,679	2,753
221601 - Cleaning Materials and service	0	1,200	1,200	1,200	670	689
221602 - Stationery	0	2,400	2,400	2,400	1,340	1,377
221603 - Printing, Binding,Publication	0	1,200	1,200	1,200	670	689
221605 - Computer Supplies and ICT Services	0	6,400	2,400	2,400	1,340	1,377
221701 - Consultancy Services	0	0	0	6,000	3,349	3,442
221703 - Audit Fees	30,000	0	0	0	0	0
221811 - Other Specialized Materials	33,000	0	0	0	0	0
222102 - Workshops,Conferences,Siminars	31,904	6,856	4,856	4,856	2,711	2,786
222109 - Operational Expenses	5,352	4,000	4,000	4,001	2,233	2,295
222113 - Guard and Security Services	0	2,400	0	2,400	1,340	1,377
222123 - Other Compensations	0	24,000	22,000	124,000	69,215	71,128
223106 - Vehicle Insurance	4,700	1,700	1,700	1,700	949	975
31 - NON-FINANCIAL ASSETS	**46,300**	**800,000**	**800,000**	**0**	**0**	**0**
312103 - Roads and Bridges	0	0	800,000	0	0	0
312201 - Transport Equipment–Vehicles	46,300	0	0	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
312401 - Other Fixed Assets	0	800,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**4,350,000**	**2,434,931**	**2,014,921**
332401 - Other Fixed Assets	0	0	0	4,350,000	2,434,931	2,014,921
Grand Total	473,140	1,239,841	1,182,710	4,922,380	2,929,905	2,528,311

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	473,140	1,239,841	1,182,710	4,922,380	2,929,905	2,528,311
Grand Total	473,140	1,239,841	1,182,710	4,922,380	2,929,905	2,528,311

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
43801 - Administration and Management	**473,140**	**1,239,841**	**1,182,710**	**4,922,380**	**2,929,905**	**2,528,311**
21 - COMPENSATION OF EMPLOYEES	**305,384**	**339,385**	**307,824**	**371,923**	**383,081**	**398,404**
22 - USE OF GOODS AND SERVICES	**121,456**	**100,456**	**74,886**	**200,457**	**111,893**	**114,986**
31 - NON-FINANCIAL ASSETS	**46,300**	**800,000**	**800,000**	**0**	**0**	**0**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**4,350,000**	**2,434,931**	**2,014,921**
Grand Total	473,140	1,239,841	1,182,710	4,922,380	2,929,905	2,528,311

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
43801 - Administration and Management	**473,140**	**1,239,841**	**1,182,710**	**4,922,380**	**2,929,905**	**2,528,311**
21 - COMPENSATION OF EMPLOYEES	**305,384**	**339,385**	**307,824**	**371,923**	**383,081**	**398,404**
211101 - Basic Salary - Civil Service	305,384	339,385	307,824	371,923	383,081	398,404
22 - USE OF GOODS AND SERVICES	**121,456**	**100,456**	**74,886**	**200,457**	**111,893**	**114,986**
221101 - Foreign Travel-Means of travel	1,000	8,000	0	8,000	4,465	4,588
221102 - ForeignTravel-Daily Subsistence Allowance	2,000	3,000	0	3,000	1,675	1,721
221103 - Foreign Travel-Incidental Allowance	0	1,700	1,530	1,700	949	975
221104 - Domestic Travel-Means of Travel	4,000	1,000	0	1,000	558	573
221105 - Domestic Travel-Daily Subsistence Allowance	5,000	3,000	0	3,000	1,675	1,721
221201 - Electricity	0	2,400	2,400	2,800	1,563	1,606
221202 - Water and Sewage	0	1,200	1,200	1,200	670	689
221204 - Refuse Collection	0	600	600	600	335	344
221208 - Internet Provider Services	0	4,800	4,800	4,800	2,679	2,753
221209 - Scratch- Cards	0	2,400	2,400	2,000	1,116	1,147
221401 - Fuel and Lubricants - Vehicles	0	4,800	4,800	4,800	2,679	2,753
221402 - Fuel and Lubricants – Generator	0	3,000	3,000	3,000	1,675	1,721

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221501 - Repair and Maintenance–Civil	2,500	3,600	3,600	3,600	2,009	2,065
221502 - Repairs and Maintenance - Vehicle	2,000	6,000	6,000	6,000	3,349	3,442
221505 - Repairs and Maintenance– ICT	0	4,800	4,800	4,800	2,679	2,753
221601 - Cleaning Materials and service	0	1,200	1,200	1,200	670	689
221602 - Stationery	0	2,400	2,400	2,400	1,340	1,377
221603 - Printing, Binding,Publication	0	1,200	1,200	1,200	670	689
221605 - Computer Supplies and ICT Services	0	6,400	2,400	2,400	1,340	1,377
221701 - Consultancy Services	0	0	0	6,000	3,349	3,442
221703 - Audit Fees	30,000	0	0	0	0	0
221811 - Other Specialized Materials	33,000	0	0	0	0	0
222102 - Workshops,Conferences,Siminars	31,904	6,856	4,856	4,856	2,711	2,786
222109 - Operational Expenses	5,352	4,000	4,000	4,001	2,233	2,295
222113 - Guard and Security Services	0	2,400	0	2,400	1,340	1,377
222123 - Other Compensations	0	24,000	22,000	124,000	69,215	71,128
223106 - Vehicle Insurance	4,700	1,700	1,700	1,700	949	975
31 - NON-FINANCIAL ASSETS	**46,300**	**800,000**	**800,000**	**0**	**0**	**0**
312103 - Roads and Bridges	0	0	800,000	0	0	0
312201 - Transport Equipment–Vehicles	46,300	0	0	0	0	0
312401 - Other Fixed Assets	0	800,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**4,350,000**	**2,434,931**	**2,014,921**
332401 - Other Fixed Assets	0	0	0	4,350,000	2,434,931	2,014,921
Grand Total	473,140	1,239,841	1,182,710	4,922,380	2,929,905	2,528,311

443 - Ministry of Mines and Energy

Policy Note

Mission

The Ministry of Mines & Energy was created by an Act of Legislature in 1972 to assess the mineral resources of Liberia and to formulate policies and guidelines for exploration of these resources for economic and social benefits for all Liberians. The Land Authority Act signed on October 5, 2016 changed the name from Ministry of Lands Mines and Energy to Ministry of Mines and Energy.

Achievements (FY2025)

Jointly signed an Administrative Regulation to replace the Post-Paid Metering System for electricity consumption by spending entities with a Pre-Paid Metering System (2005); Vetted and seconded a total of seventy-two (72) Liberian geologists and mining engineers to thirty-six (36) exploration and mining companies; Completed the renovation, remodelling, and refurbishment of the Ministry's premises to include a new building to house the Liberia Hydrological Service; Installed two (2) Biometric Attendance Machines for employees and installed new server for the Mining Cadastral and procured scientific equipment for the Office of Precious Minerals, Hydrological and Geological services; Adopted and signed the New fees structures for mining licenses, permits and sectoral clearances; Recruited thirty (30) county staff (mining engineers and geologists) to implement the decentralization of mining activities awaiting deployment; Digitized the licensing processes in collaboration with LRA/RDF, GSM companies; Validated the river sand mining regulations and established a functional Administrative Hearing Board related to mining issues (ongoing); Revised all Class A Mining License (one Class A license already revoked, ongoing); Launched the Energy Information System and also adopted and signed the National Energy Compact; Participated in the Regional KP Meeting, data statistics training in Sierra Leone, and hosted the the National KP Meeting in Monrovia; and Introduced the e-Valuer was for the Diamond Pricing System, using the system to input Diamond descriptions (4 Cs).

Objectives (FY2026)

The objectives for FY2026 are: To transform the Geological Service Center located on the Old Road into a modern mineral testing laboratory to enhance certification and quality assurance; Continue the construction of a new facility at the ministry's headquarters to host the Geological Service Unit, which is currently operating from the Old Road Community; Allocate US$5,000 for subscription fees to maintain the diamond pricing software, which supports accurate valuation and regulation of the diamond trade; Establish geological service centers in counties currently lacking such facilities, to extend service delivery and improve nationwide mineral governance in county centers.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
443 - Ministry of Mines & Energy	313	87	401	313	87	401	313	87	401

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	2,273,904	2,531,747	2,383,174	2,731,747	2,813,699	2,926,248
22 - USE OF GOODS AND SERVICES	657,322	495,000	538,451	1,137,374	634,861	652,407
26 - GRANTS	734,088	889,251	778,637	1,327,876	1,128,695	1,185,127
27 - SOCIAL BENEFITS	0	0	0	5,000	5,000	5,000
31 - NON-FINANCIAL ASSETS	8,130	88,113	97,113	112,000	112,000	123,200
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	850,000	475,791	393,720
Grand Total	3,673,444	4,004,111	3,797,375	6,163,997	5,170,046	5,285,702

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
44303 -Mines	271,518	643,677	634,144	688,678	709,338	737,712
44304 -Energy	264,938	193,419	169,996	210,636	216,955	225,633
44305 -Mineral Exploration & Research	245,699	446,164	424,930	473,947	488,165	507,692
44306 -Planning & Development	234,179	244,389	196,748	244,389	251,721	261,790
44308 -Administration & Management	2,657,110	2,476,462	2,371,557	4,546,347	3,503,867	3,552,875
Grand Total	3,673,444	4,004,111	3,797,375	6,163,997	5,170,046	5,285,702

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**0**	**0**	**850,000**	**475,791**	**393,720**
026400 - Development of Mineral Resources, Geological and Geo- physical Map	-	-	-	250,000	139,939	115,800
026500 - Artisinal Mining Formalization	-	-	-	300,000	167,926	138,960
092600 - Revenue Enchantment Project	-	-	-	300,000	167,926	138,960
Grand Total	0	0	0	850,000	475,791	393,720

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**2,273,904**	**2,531,747**	**2,383,174**	**2,731,747**	**2,813,699**	**2,926,248**
211101 - Basic Salary - Civil Service	2,273,904	2,531,747	2,383,174	2,731,747	2,813,699	2,926,248
22 - USE OF GOODS AND SERVICES	**657,322**	**495,000**	**538,451**	**1,137,374**	**634,861**	**652,407**
221101 - Foreign Travel-Means of travel	20,717	25,000	11,308	13,332	7,442	7,648
221102 - ForeignTravel-Daily Subsistence Allowance	3,742	15,000	8,385	10,000	5,582	5,736
221103 - Foreign Travel-Incidental Allowance	560	2,000	1,400	1,332	743	764
221104 - Domestic Travel-Means of Travel	0	1,500	0	4,000	2,233	2,295
221105 - Domestic Travel-Daily Subsistence Allowance	8,500	23,500	22,959	15,000	8,373	8,604
221201 - Electricity	7,000	21,000	21,000	60,000	33,491	34,417
221202 - Water and Sewage	3,000	12,000	1,200	3,000	1,675	1,721
221204 - Refuse Collection	3,723	3,000	3,000	5,004	2,793	2,870
221208 - Internet Provider Services	0	27,000	26,999	22,500	12,559	12,906
221303 - Office Build. Rental and Lease	20,000	25,000	100,000	26,000	14,513	14,914
221401 - Fuel and Lubricants - Vehicles	34,120	35,000	35,000	78,221	43,662	44,869
221402 - Fuel and Lubricants – Generator	24,998	26,000	26,000	35,988	20,088	20,643
221501 - Repair and Maintenance–Civil	243,282	37,000	37,000	231,000	128,940	132,504
221502 - Repairs and Maintenance - Vehicle	14,385	8,500	28,500	37,500	20,932	21,511
221503 - Repairs and Maintenance–Generator	0	2,500	2,500	8,000	4,465	4,588
221505 - Repairs and Maintenance– ICT	8,000	1,500	1,500	5,000	2,791	2,868
221601 - Cleaning Materials and service	10,196	8,000	8,000	12,000	6,698	6,883
221602 - Stationery	14,818	23,000	23,000	30,000	16,745	17,208
221603 - Printing, Binding,Publication	14,490	7,000	7,000	7,500	4,186	4,302
221605 - Computer Supplies and ICT Services	61,342	25,000	25,000	30,000	16,745	17,208
221701 - Consultancy Services	0	0	29,200	0	0	0
221804 - Uniforms and Specialized Cloth	0	0	5,000	0	0	0
221813 - Media relations, Intelligence	0	0	0	10,000	5,582	5,736
221903 - Staff Training – Local	1,815	10,000	10,000	9,999	5,581	5,735
221908 - Scholarships – Foreign	0	15,000	1,500	10,000	5,582	5,736
222102 - Workshops,Conferences,Siminars	16,637	50,000	5,000	49,998	27,908	28,679
222103 - Food and Catering Services	15,997	20,000	29,000	20,000	11,164	11,473
222105 - Entertainment Representation	0	4,000	4,000	34,000	18,978	19,502

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
222108 - Advertising and Public Relatio	0	7,500	12,000	30,000	16,745	17,208
222109 - Operational Expenses	130,000	10,000	38,000	10,000	5,582	5,736
222110 - Subscriptions	0	0	0	60,000	33,491	34,417
222113 - Guard and Security Services	0	5,000	0	0	0	0
222123 - Other Compensations	0	10,000	10,000	260,000	145,127	149,138
223106 - Vehicle Insurance	0	35,000	5,000	8,000	4,465	4,588
26 - GRANTS	**734,088**	**889,251**	**778,637**	**1,327,876**	**1,128,695**	**1,185,127**
262101 - Contributions to International	131,250	133,251	29,785	145,000	123,250	129,412
263125 - Transfer-Revenue Enhanc.Initv.	602,838	751,000	743,982	1,177,876	1,001,195	1,051,253
263648 - Transfer to Gender Responsive Planning & Budgeting (GRPB)	0	5,000	4,870	5,000	4,250	4,462
27 - SOCIAL BENEFITS	**0**	**0**	**0**	**5,000**	**5,000**	**5,000**
273102 - Incap.Death\&Funeral Expenses	0	0	0	5,000	5,000	5,000
31 - NON-FINANCIAL ASSETS	**8,130**	**88,113**	**97,113**	**112,000**	**112,000**	**123,200**
312201 - Transport Equipment–Vehicles	0	0	0	92,000	92,000	101,200
312203 - Furniture and Fixtures	8,130	28,113	37,113	15,000	15,000	16,500
312301 - ICT Infrast Hardware\&Networks	0	60,000	60,000	5,000	5,000	5,500
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**850,000**	**475,791**	**393,720**
332401 - Other Fixed Assets	0	0	0	850,000	475,791	393,720
Grand Total	3,673,444	4,004,111	3,797,375	6,163,997	5,170,046	5,285,702

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	3,673,444	4,004,111	3,797,375	6,163,997	5,170,046	5,285,702
Grand Total	3,673,444	4,004,111	3,797,375	6,163,997	5,170,046	5,285,702

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
44303 - Mines	**271,518**	**643,677**	**634,144**	**688,678**	**709,338**	**737,712**
21 - COMPENSATION OF EMPLOYEES	**271,518**	**643,677**	**634,144**	**688,678**	**709,338**	**737,712**
44304 - Energy	**264,938**	**193,419**	**169,996**	**210,636**	**216,955**	**225,633**
21 - COMPENSATION OF EMPLOYEES	**264,938**	**193,419**	**169,996**	**210,636**	**216,955**	**225,633**
44305 - Mineral Exploration & Research	**245,699**	**446,164**	**424,930**	**473,947**	**488,165**	**507,692**
21 - COMPENSATION OF EMPLOYEES	**225,699**	**446,164**	**424,930**	**473,947**	**488,165**	**507,692**
22 - USE OF GOODS AND SERVICES	**20,000**	**0**	**0**	**0**	**0**	**0**
44306 - Planning & Development	**234,179**	**244,389**	**196,748**	**244,389**	**251,721**	**261,790**
21 - COMPENSATION OF EMPLOYEES	**234,179**	**244,389**	**196,748**	**244,389**	**251,721**	**261,790**
44308 - Administration & Management	**2,657,110**	**2,476,462**	**2,371,557**	**4,546,347**	**3,503,867**	**3,552,875**
21 - COMPENSATION OF EMPLOYEES	**1,277,570**	**1,004,098**	**957,356**	**1,114,097**	**1,147,520**	**1,193,421**
22 - USE OF GOODS AND SERVICES	**637,322**	**495,000**	**538,451**	**1,137,374**	**634,861**	**652,407**
26 - GRANTS	**734,088**	**889,251**	**778,637**	**1,327,876**	**1,128,695**	**1,185,127**

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
27 - SOCIAL BENEFITS	0	0	0	5,000	5,000	5,000
31 - NON-FINANCIAL ASSETS	8,130	88,113	97,113	112,000	112,000	123,200
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	850,000	475,791	393,720
Grand Total	3,673,444	4,004,111	3,797,375	6,163,997	5,170,046	5,285,702

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
44303 - Mines	**271,518**	**643,677**	**634,144**	**688,678**	**709,338**	**737,712**
21 - COMPENSATION OF EMPLOYEES	**271,518**	**643,677**	**634,144**	**688,678**	**709,338**	**737,712**
211101 - Basic Salary - Civil Service	271,518	643,677	634,144	688,678	709,338	737,712
44304 - Energy	**264,938**	**193,419**	**169,996**	**210,636**	**216,955**	**225,633**
21 - COMPENSATION OF EMPLOYEES	**264,938**	**193,419**	**169,996**	**210,636**	**216,955**	**225,633**
211101 - Basic Salary - Civil Service	264,938	193,419	169,996	210,636	216,955	225,633
44305 - Mineral Exploration & Research	**245,699**	**446,164**	**424,930**	**473,947**	**488,165**	**507,692**
21 - COMPENSATION OF EMPLOYEES	**225,699**	**446,164**	**424,930**	**473,947**	**488,165**	**507,692**
211101 - Basic Salary - Civil Service	225,699	446,164	424,930	473,947	488,165	507,692
22 - USE OF GOODS AND SERVICES	**20,000**	**0**	**0**	**0**	**0**	**0**
221303 - Office Build. Rental and Lease	20,000	0	0	0	0	0
44306 - Planning & Development	**234,179**	**244,389**	**196,748**	**244,389**	**251,721**	**261,790**
21 - COMPENSATION OF EMPLOYEES	**234,179**	**244,389**	**196,748**	**244,389**	**251,721**	**261,790**
211101 - Basic Salary - Civil Service	234,179	244,389	196,748	244,389	251,721	261,790
44308 - Administration & Management	**2,657,110**	**2,476,462**	**2,371,557**	**4,546,347**	**3,503,867**	**3,552,875**
21 - COMPENSATION OF EMPLOYEES	**1,277,570**	**1,004,098**	**957,356**	**1,114,097**	**1,147,520**	**1,193,421**
211101 - Basic Salary - Civil Service	1,277,570	1,004,098	957,356	1,114,097	1,147,520	1,193,421
22 - USE OF GOODS AND SERVICES	**637,322**	**495,000**	**538,451**	**1,137,374**	**634,861**	**652,407**
221101 - Foreign Travel-Means of travel	20,717	25,000	11,308	13,332	7,442	7,648
221102 - ForeignTravel-Daily Subsistence Allowance	3,742	15,000	8,385	10,000	5,582	5,736
221103 - Foreign Travel-Incidental Allowance	560	2,000	1,400	1,332	743	764
221104 - Domestic Travel-Means of Travel	0	1,500	0	4,000	2,233	2,295
221105 - Domestic Travel-Daily Subsistence Allowance	8,500	23,500	22,959	15,000	8,373	8,604
221201 - Electricity	7,000	21,000	21,000	60,000	33,491	34,417
221202 - Water and Sewage	3,000	12,000	1,200	3,000	1,675	1,721
221204 - Refuse Collection	3,723	3,000	3,000	5,004	2,793	2,870
221208 - Internet Provider Services	0	27,000	26,999	22,500	12,559	12,906
221303 - Office Build. Rental and Lease	0	25,000	100,000	26,000	14,513	14,914
221401 - Fuel and Lubricants - Vehicles	34,120	35,000	35,000	78,221	43,662	44,869
221402 - Fuel and Lubricants – Generator	24,998	26,000	26,000	35,988	20,088	20,643
221501 - Repair and Maintenance–Civil	243,282	37,000	37,000	231,000	128,940	132,504
221502 - Repairs and Maintenance - Vehicle	14,385	8,500	28,500	37,500	20,932	21,511

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221503 - Repairs and Maintenance–Generator	0	2,500	2,500	8,000	4,465	4,588
221505 - Repairs and Maintenance– ICT	8,000	1,500	1,500	5,000	2,791	2,868
221601 - Cleaning Materials and service	10,196	8,000	8,000	12,000	6,698	6,883
221602 - Stationery	14,818	23,000	23,000	30,000	16,745	17,208
221603 - Printing, Binding,Publication	14,490	7,000	7,000	7,500	4,186	4,302
221605 - Computer Supplies and ICT Services	61,342	25,000	25,000	30,000	16,745	17,208
221701 - Consultancy Services	0	0	29,200	0	0	0
221804 - Uniforms and Specialized Cloth	0	0	5,000	0	0	0
221813 - Media relations, Intelligence	0	0	0	10,000	5,582	5,736
221903 - Staff Training – Local	1,815	10,000	10,000	9,999	5,581	5,735
221908 - Scholarships – Foreign	0	15,000	1,500	10,000	5,582	5,736
222102 - Workshops,Conferences,Siminars	16,637	50,000	5,000	49,998	27,908	28,679
222103 - Food and Catering Services	15,997	20,000	29,000	20,000	11,164	11,473
222105 - Entertainment Representation	0	4,000	4,000	34,000	18,978	19,502
222108 - Advertising and Public Relatio	0	7,500	12,000	30,000	16,745	17,208
222109 - Operational Expenses	130,000	10,000	38,000	10,000	5,582	5,736
222110 - Subscriptions	0	0	0	60,000	33,491	34,417
222113 - Guard and Security Services	0	5,000	0	0	0	0
222123 - Other Compensations	0	10,000	10,000	260,000	145,127	149,138
223106 - Vehicle Insurance	0	35,000	5,000	8,000	4,465	4,588
26 - GRANTS	**734,088**	**889,251**	**778,637**	**1,327,876**	**1,128,695**	**1,185,127**
262101 - Contributions to International	131,250	133,251	29,785	145,000	123,250	129,412
263125 - Transfer-Revenue Enhanc.Initv.	602,838	751,000	743,982	1,177,876	1,001,195	1,051,253
263648 - Transfer to Gender Responsive Planning & Budgeting (GRPB)	0	5,000	4,870	5,000	4,250	4,462
27 - SOCIAL BENEFITS	**0**	**0**	**0**	**5,000**	**5,000**	**5,000**
273102 - Incap.Death\&Funeral Expenses	0	0	0	5,000	5,000	5,000
31 - NON-FINANCIAL ASSETS	**8,130**	**88,113**	**97,113**	**112,000**	**112,000**	**123,200**
312201 - Transport Equipment–Vehicles	0	0	0	92,000	92,000	101,200
312203 - Furniture and Fixtures	8,130	28,113	37,113	15,000	15,000	16,500
312301 - ICT Infrast Hardware\&Networks	0	60,000	60,000	5,000	5,000	5,500
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**850,000**	**475,791**	**393,720**
332401 - Other Fixed Assets	0	0	0	850,000	475,791	393,720
Grand Total	3,673,444	4,004,111	3,797,375	6,163,997	5,170,046	5,285,702

09 - Agriculture Sector

Goal:

Promote a robust, competitive, and modernized agriculture sector (incorporating crops, poultry, livestock, and fisheries), supportive of sustainable economic growth and development with increased food and nutrition security, employment, and youth empowerment.

Strategic Objective:

To improve competitiveness through value addition and increase the capacity of small holder farmers to transition to large scale production for food and nutrition security through the dissemination of improved technologies and farming methods; Develop, protect and promote the nation's farming and fisheries sub-sectors for sustainability and improve export trade of agricultural produce; Improve stakeholder's coordination and support the decentralization of agricultural research information; To capacitate farmers specifically women and youth association/cooperatives to enhance income generation activities through micro-financing of micro small/medium enterprises (MSME), food processing etc.

Summary of Full Time Equivalent

Sector	FY 2026 MALE	FY 2026 FEMALE	FY 2026 TOTAL	FY 2027 MALE	FY 2027 FEMALE	FY 2027 TOTAL	FY 2028 MALE	FY 2028 FEMALE	FY 2028 TOTAL
09 - Agriculture Sector	627	241	868	627	241	868	627	241	868

Summary by Economic Classification

Economic Classification	FY 2024 ACTUALS	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	4,275,785	5,869,781	5,401,834	5,923,765	6,101,478	6,345,537
22 - USE OF GOODS AND SERVICES	1,320,224	2,740,309	6,796,402	3,185,309	1,777,980	1,827,118
26 - GRANTS	74,079	59,769	61,804	59,769	50,803	53,340
31 - NON-FINANCIAL ASSETS	914,112	8,075,500	102,750	95,000	95,000	104,500
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	5,650,000	3,162,610	2,617,081
Grand Total	6,584,200	16,745,359	12,362,790	14,913,843	11,187,871	10,947,576

1.10 Summary by Spending Entity

Sector/Spending Entity	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
131 - Liberia Agriculture Commodity Regulatory Authority	730,390	657,118	523,851	942,118	741,578	745,481
401 - Ministry of Agriculture	3,502,311	13,345,326	8,594,374	10,495,326	7,523,312	7,199,650
405 - Cooperative Development Agency	693,077	835,055	1,492,062	948,019	743,841	770,234
426 - Central Agriculture Research Institute	1,574,190	1,759,228	1,677,100	2,396,228	2,083,428	2,132,958
441 - Rubber Development Fund Incorporated	84,232	148,632	75,403	132,152	95,712	99,253
Grand Total	6,584,200	16,745,359	12,362,790	14,913,843	11,187,871	10,947,576

131 - Liberia Agriculture Commodity Regulatory Authority

Policy Note

Mission

The Liberia Agriculture Commodity Regulatory Authority (LACRA) was created by an Act of the National Legislature for the purpose of promoting production, processing and marking of high-quality agricultural commodities particularly cocoa, coffee, palm and other agricultural produce.

Achievements (FY2025)

Completed critical infrastructure and system developments essential for transparent, data-driven operations; Established reliable and stable internet connectivity institution-wide, ensuring the digital operations; Completed the email integration process, thus centralizing communication, security, and accountability; Began digitizing operational areas, including Procurement and General Services, to strengthen transparency and accountability; Initiated the digitalization efforts aimed at improving the License and Permit systems, exporter registration, license issuance, and monitoring processes; rebranded official LACRA website to attract foreign investment and effectively showcase Liberia's substantial agricultural potential; Established a national database for all value chain actors (farmers, buyers, cooperatives, agencies, and exporters) in the sector; : Developed a National Traceability System to ensure future compliance with stringent international standards, notably the European Union Deforestation Regulation (EUDR); Established a new Commercial and Marketing Department to strengthen transparency, improve engagement between exporters and international buyers, and reinforce critical checks and balances in the shipping license and permit processes; Completed a comprehensive staff assessment and credential audit in partnership with the Civil Service Agency of Liberia, leading to staff reclassification based on qualifications and functional needs; Developed standardized policies and regulations and validated for key commodities: Cocoa, Coffee, and Palm Oil, and intended to support regulatory transparency, promote market compliance, and enhance international market competitiveness; Secured and reclaimed key estates in Bong, Nimba, Lofa, and Grand Gedeh Counties, enabling the launch of decentralized operations to serve local farmers and exporters; Delivered extensive capacity building including mandatory ICT literacy training (corporate email, internet research, Microsoft Office), and specialized quality control and inspectorate training to standardize inspection and certification processes; Secured crucial funding and technical assistance from the European Forest Institute (EFI), specifically targeting forest mapping, the establishment of traceability systems, and full compliance with EU Deforestation Regulations.

Objectives (FY2026)

The objectives of the FY2026 are: To lift farmer capability and ensure competitive market access; Implement structured training and continuous support to strengthen existing cooperatives; Facilitate the transition of Local Produce Buyers into formal cooperatives, providing continued support to enable them to evolve into direct exporters, thereby granting local farmers direct access to financing and better market returns; Build regional cooperation with the Ivory Coast and Ghana to collectively increase bargaining strength with international buyers, including the necessary establishment of quota sale systems to secure stable international market presence; Enhance product quality and domestic productivity, to focus on strategic infrastructure development like the establishment of fermentation and drying centers in close collaboration with cooperatives and farmers to directly improve product quality and enhance competitiveness in demanding international markets; Establish regional mechanization hubs to boost overall agricultural productivity, ensure national food security, and substantially improve farmers' livelihoods; Achieve the full launch of the CMIS, digital licensing, procurement, and national traceability system to complete the transition from manual processes to data-driven, fully transparent, and accountable operations; Undertake a large-scale, comprehensive farmer profiling and farm mapping exercise to strengthen national traceability, food security planning, and international compliance with profiling and mapping of 250,000 palm oil farmers and 15,000 coffee farmers.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
131 - Liberia Agriculture Commodity Regulatory Authority	71	16	87	71	16	87	71	16	87

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	406,692	456,510	440,925	456,510	470,205	489,013
22 - USE OF GOODS AND SERVICES	244,300	200,608	82,926	285,608	159,422	163,828
31 - NON-FINANCIAL ASSETS	79,398	0	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	200,000	111,951	92,640
Grand Total	730,390	657,118	523,851	942,118	741,578	745,481

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
13101 -Liberia Agriculture Commodity Regulatory Authority	730,390	657,118	523,851	942,118	741,578	745,481
Grand Total	730,390	657,118	523,851	942,118	741,578	745,481

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**0**	**0**	**200,000**	**111,951**	**92,640**
025500 - Regional Drying Cebters, Farm Traceabi;ity	-	-	-	200,000	111,951	92,640
Grand Total	0	0	0	200,000	111,951	92,640

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**406,692**	**456,510**	**440,925**	**456,510**	**470,205**	**489,013**
211101 - Basic Salary - Civil Service	406,692	456,510	440,925	456,510	470,205	489,013
22 - USE OF GOODS AND SERVICES	**244,300**	**200,608**	**82,926**	**285,608**	**159,422**	**163,828**
221201 - Electricity	0	0	0	17,328	9,672	9,939
221208 - Internet Provider Services	0	0	0	12,200	6,810	6,998
221401 - Fuel and Lubricants - Vehicles	14,997	15,000	14,999	11,000	6,140	6,310
221402 - Fuel and Lubricants – Generator	14,997	15,000	14,999	11,280	6,297	6,471
221501 - Repair and Maintenance–Civil	149,914	115,000	0	200,000	111,637	114,722
221502 - Repairs and Maintenance - Vehicle	15,000	15,000	15,000	15,526	8,666	8,906
221503 - Repairs and Maintenance–Generator	15,000	0	0	0	0	0
221601 - Cleaning Materials and service	4,987	17,608	14,928	10,224	5,707	5,865
221602 - Stationery	19,405	23,000	23,000	8,050	4,493	4,617
222108 - Advertising and Public Relatio	10,000	0	0	0	0	0
31 - NON-FINANCIAL ASSETS	**79,398**	**0**	**0**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	34,499	0	0	0	0	0
312203 - Furniture and Fixtures	24,899	0	0	0	0	0
312205 - Machinery and Equipment	20,000	0	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**200,000**	**111,951**	**92,640**
332401 - Other Fixed Assets	0	0	0	200,000	111,951	92,640
Grand Total	730,390	657,118	523,851	942,118	741,578	745,481

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	730,390	657,118	523,851	942,118	741,578	745,481
Grand Total	730,390	657,118	523,851	942,118	741,578	745,481

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification						
ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
13101 - Liberia Agriculture Commodity Regulatory Authority	**730,390**	**657,118**	**523,851**	**942,118**	**741,578**	**745,481**
21 - COMPENSATION OF EMPLOYEES	**406,692**	**456,510**	**440,925**	**456,510**	**470,205**	**489,013**
22 - USE OF GOODS AND SERVICES	**244,300**	**200,608**	**82,926**	**285,608**	**159,422**	**163,828**
31 - NON-FINANCIAL ASSETS	**79,398**	**0**	**0**	**0**	**0**	**0**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**200,000**	**111,951**	**92,640**
Grand Total	730,390	657,118	523,851	942,118	741,578	745,481

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification						
OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
13101 - Liberia Agriculture Commodity Regulatory Authority	**730,390**	**657,118**	**523,851**	**942,118**	**741,578**	**745,481**
21 - COMPENSATION OF EMPLOYEES	**406,692**	**456,510**	**440,925**	**456,510**	**470,205**	**489,013**
211101 - Basic Salary - Civil Service	406,692	456,510	440,925	456,510	470,205	489,013
22 - USE OF GOODS AND SERVICES	**244,300**	**200,608**	**82,926**	**285,608**	**159,422**	**163,828**
221201 - Electricity	0	0	0	17,328	9,672	9,939
221208 - Internet Provider Services	0	0	0	12,200	6,810	6,998
221401 - Fuel and Lubricants - Vehicles	14,997	15,000	14,999	11,000	6,140	6,310
221402 - Fuel and Lubricants – Generator	14,997	15,000	14,999	11,280	6,297	6,471
221501 - Repair and Maintenance–Civil	149,914	115,000	0	200,000	111,637	114,722
221502 - Repairs and Maintenance - Vehicle	15,000	15,000	15,000	15,526	8,666	8,906
221503 - Repairs and Maintenance–Generator	15,000	0	0	0	0	0
221601 - Cleaning Materials and service	4,987	17,608	14,928	10,224	5,707	5,865
221602 - Stationery	19,405	23,000	23,000	8,050	4,493	4,617
222108 - Advertising and Public Relatio	10,000	0	0	0	0	0
31 - NON-FINANCIAL ASSETS	**79,398**	**0**	**0**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	34,499	0	0	0	0	0
312203 - Furniture and Fixtures	24,899	0	0	0	0	0
312205 - Machinery and Equipment	20,000	0	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**200,000**	**111,951**	**92,640**
332401 - Other Fixed Assets	0	0	0	200,000	111,951	92,640
Grand Total	730,390	657,118	523,851	942,118	741,578	745,481

401 - Ministry of Agriculture

Policy Note

Mission

The Ministry of Agriculture was established in May 1972 and charged with the responsibilities of achieving self-sufficiency in food production, increasing the country's ability to earn and conserve foreign exchange, increasing farmers' income and bringing them out of subsistence farming.

Achievements (FY2025)

Completed the Gbeindin Dam/Nimba County; Completed the Fagonda Dam in Lofa County;
Recruited 432 farmers in Bomi, Bong, Grand Bassa, Grand Cape Mount, Lofa, Margibi, Montserrado, and Nimba; Construction of 8 mechanization hubs in 5 counties: Nimba-2, Bong-2, Lofa-2 and Margibi-1 is ongoing; Procurement of production inputs (seeds, seedling, cassava cuttings, and fertilizers) to supply to rice, cassava, coconut, orange, citrus, maize farmers in the project affected counties) is ongoing; Procurement of crop protection agrochemicals like pesticide and herbicide is ongoing; Completed the procurement of technical and logistical support (1 commuter bus); Procurement of postharvest handling and market access support (support to the purchase of paddy at farm gates) to rice, cassava, and maize, and farmers is ongoing, development of vegetable value chain (construction of 4 green houses for vegetable production groups) in four counties (Montserrado, Margibi, Bong, and Nimba is ongoing.

Objectives (FY2026)

The objectives for FY2026 are: To hire new staff, including County Agricultural Officers (CAO), District Agricultural Officers (DAO), County Coordinators, and other technicians; Procure logistics (pickups, motorbikes) for extension services; To provide support to underwrite the contributions to international organizations; To hire an agriculture attache for secondment to newly established office at the FAO in Rome, Italy; To implement seven (7) projects (increasing cash crop production, supporting agricultural food and non-food value chains, climate-smart irrigation, agricultural research and development, home-grown feeding projects, mechanization hubs in production clusters, and enhancing expansion capacity and service delivery; Increase the sector's share of the budget to 10 percent in keeping with international benchmarks; Ensure that disbursement of funds should consider the seasonality of agricultural activities, thus requiring early interventions.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
401 - Ministry of Agriculture	321	101	422	321	101	422	321	101	422

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	1,980,456	3,477,083	2,666,645	3,477,083	3,581,396	3,724,651
22 - USE OF GOODS AND SERVICES	731,143	1,812,159	5,873,103	1,812,159	1,011,512	1,039,466
26 - GRANTS	36,998	56,084	54,626	56,084	47,671	50,052
31 - NON-FINANCIAL ASSETS	753,714	8,000,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	5,150,000	2,882,733	2,385,481
Grand Total	3,502,311	13,345,326	8,594,374	10,495,326	7,523,312	7,199,650

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
40101 -Regional Devt and Extension	764,580	2,678,492	2,125,212	2,380,479	1,958,287	2,029,398
40102 -Technical Services	285,047	527,541	417,274	513,201	522,934	543,768
40103 -Planning and Development	238,111	387,231	327,901	382,031	373,592	388,799
40106 -Administration and Management	2,214,573	9,752,062	5,723,987	7,219,615	4,668,499	4,237,685
Grand Total	3,502,311	13,345,326	8,594,374	10,495,326	7,523,312	7,199,650

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**1,249,920**	**8,000,000**	**4,000,000**	**5,150,000**	**2,882,733**	**2,385,481**
010200 - Agriculture Value Chain Project	249,996	-	-	-	-	-
010300 - Agriculture Value Chain Project	999,924	8,000,000	4,000,000	-	-	-
026600 - Food and Cash Crop Production Value Chain	-	-	-	3,200,000	1,791,213	1,482,241
028300 - Livestock and Poultry Value chain Production	-	-	-	1,950,000	1,091,520	903,240
Grand Total	1,249,920	8,000,000	4,000,000	5,150,000	2,882,733	2,385,481

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**1,980,456**	**3,477,083**	**2,666,645**	**3,477,083**	**3,581,396**	**3,724,651**
211101 - Basic Salary - Civil Service	1,980,456	3,477,083	2,666,645	3,477,083	3,581,396	3,724,651
22 - USE OF GOODS AND SERVICES	**731,143**	**1,812,159**	**5,873,103**	**1,812,159**	**1,011,512**	**1,039,466**
221101 - Foreign Travel-Means of travel	0	13,500	12,696	17,000	9,489	9,751
221102 - ForeignTravel-Daily Subsistence Allowance	2,213	18,500	15,335	22,000	12,280	12,619
221103 - Foreign Travel-Incidental Allowance	0	7,480	1,051	3,000	1,675	1,721
221104 - Domestic Travel-Means of Travel	0	8,000	8,000	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	0	35,000	2,500	30,000	16,745	17,208
221201 - Electricity	0	31,000	31,000	30,000	16,745	17,208
221202 - Water and Sewage	0	3,600	3,600	3,600	2,009	2,065
221208 - Internet Provider Services	0	20,000	20,000	53,666	29,955	30,783
221209 - Scratch- Cards	0	16,500	16,500	34,000	18,977	19,501
221303 - Office Build. Rental and Lease	0	0	17,500	0	0	0
221401 - Fuel and Lubricants - Vehicles	24,458	51,000	50,997	70,000	39,071	40,150
221402 - Fuel and Lubricants – Generator	0	10,000	10,000	12,000	6,698	6,883
221501 - Repair and Maintenance–Civil	0	4,500	4,500	5,173	2,888	2,968
221502 - Repairs and Maintenance - Vehicle	0	10,000	10,000	29,740	16,600	17,059
221503 - Repairs and Maintenance–Generator	0	3,000	3,000	0	0	0
221602 - Stationery	30,104	28,000	26,190	18,200	10,159	10,440
221603 - Printing, Binding,Publication	0	5,440	5,440	4,000	2,233	2,295
221606 - Other Office Materials and Consumables	0	10,000	10,000	0	0	0
221607 - Employee ID Cards	0	3,086	3,086	3,500	1,954	2,008
221807 - Agricultural Supp. and Inputs	61,740	964,353	4,964,353	997,080	556,553	571,934
221904 - Staff Training – Foreign	0	0	3,100	0	0	0
222102 - Workshops,Conferences,Siminars	0	10,000	40,000	20,000	11,164	11,472
222109 - Operational Expenses	249,996	0	0	0	0	0
222113 - Guard and Security Services	116,422	128,940	122,308	128,940	71,972	73,961
222123 - Other Compensations	246,210	430,260	491,947	330,260	184,345	189,440
26 - GRANTS	**36,998**	**56,084**	**54,626**	**56,084**	**47,671**	**50,052**

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
262104 - Contributions to other Int.Org	0	6,084	5,926	6,084	5,171	5,429
263648 - Transfer to Gender Responsive Planning & Budgeting (GRPB)	36,998	50,000	48,700	50,000	42,500	44,623
31 - NON-FINANCIAL ASSETS	**753,714**	**8,000,000**	**0**	**0**	**0**	**0**
312104 - Other Buildings and Structures	753,714	0	0	0	0	0
312401 - Other Fixed Assets	0	8,000,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**5,150,000**	**2,882,733**	**2,385,481**
332401 - Other Fixed Assets	0	0	0	5,150,000	2,882,733	2,385,481
Grand Total	3,502,311	13,345,326	8,594,374	10,495,326	7,523,312	7,199,650

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	3,502,311	13,345,326	8,594,374	10,495,326	7,523,312	7,199,650
Grand Total	3,502,311	13,345,326	8,594,374	10,495,326	7,523,312	7,199,650

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
40101 - Regional Devt and Extension	**764,580**	**2,678,492**	**2,125,212**	**2,380,479**	**1,958,287**	**2,029,398**
21 - COMPENSATION OF EMPLOYEES	**678,036**	**1,664,299**	**1,127,359**	**1,334,299**	**1,374,328**	**1,429,301**
22 - USE OF GOODS AND SERVICES	**86,544**	**1,014,193**	**997,853**	**1,046,180**	**583,959**	**600,097**
40102 - Technical Services	**285,047**	**527,541**	**417,274**	**513,201**	**522,934**	**543,768**
21 - COMPENSATION OF EMPLOYEES	**285,047**	**501,201**	**399,371**	**501,201**	**516,237**	**536,886**
22 - USE OF GOODS AND SERVICES	**0**	**26,340**	**17,903**	**12,000**	**6,697**	**6,882**
40103 - Planning and Development	**238,111**	**387,231**	**327,901**	**382,031**	**373,592**	**388,799**
21 - COMPENSATION OF EMPLOYEES	**191,655**	**308,931**	**264,444**	**308,931**	**318,199**	**330,927**
22 - USE OF GOODS AND SERVICES	**9,458**	**28,300**	**14,757**	**23,100**	**12,893**	**13,249**
26 - GRANTS	**36,998**	**50,000**	**48,700**	**50,000**	**42,500**	**44,623**
40106 - Administration and Management	**2,214,573**	**9,752,062**	**5,723,987**	**7,219,615**	**4,668,499**	**4,237,685**
21 - COMPENSATION OF EMPLOYEES	**825,718**	**1,002,652**	**875,471**	**1,332,652**	**1,372,632**	**1,427,537**
22 - USE OF GOODS AND SERVICES	**635,141**	**743,326**	**4,842,590**	**730,879**	**407,963**	**419,238**
26 - GRANTS	**0**	**6,084**	**5,926**	**6,084**	**5,171**	**5,429**
31 - NON-FINANCIAL ASSETS	**753,714**	**8,000,000**	**0**	**0**	**0**	**0**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**5,150,000**	**2,882,733**	**2,385,481**
Grand Total	3,502,311	13,345,326	8,594,374	10,495,326	7,523,312	7,199,650

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
40101 - Regional Devt and Extension	**764,580**	**2,678,492**	**2,125,212**	**2,380,479**	**1,958,287**	**2,029,398**
21 - COMPENSATION OF EMPLOYEES	**678,036**	**1,664,299**	**1,127,359**	**1,334,299**	**1,374,328**	**1,429,301**

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
211101 - Basic Salary - Civil Service	678,036	1,664,299	1,127,359	1,334,299	1,374,328	1,429,301
22 - USE OF GOODS AND SERVICES	**86,544**	**1,014,193**	**997,853**	**1,046,180**	**583,959**	**600,097**
221101 - Foreign Travel-Means of travel	0	2,000	0	0	0	0
221102 - ForeignTravel-Daily Subsistence Allowance	0	3,500	0	0	0	0
221103 - Foreign Travel-Incidental Allowance	0	840	0	0	0	0
221104 - Domestic Travel-Means of Travel	0	2,000	2,000	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	0	10,000	0	7,500	4,186	4,302
221209 - Scratch- Cards	0	5,500	5,500	13,000	7,256	7,456
221401 - Fuel and Lubricants - Vehicles	10,000	18,000	18,000	20,000	11,164	11,472
221602 - Stationery	14,804	8,000	8,000	8,600	4,800	4,933
221807 - Agricultural Supp. and Inputs	61,740	964,353	964,353	997,080	556,553	571,934
40102 - Technical Services	**285,047**	**527,541**	**417,274**	**513,201**	**522,934**	**543,768**
21 - COMPENSATION OF EMPLOYEES	**285,047**	**501,201**	**399,371**	**501,201**	**516,237**	**536,886**
211101 - Basic Salary - Civil Service	285,047	501,201	399,371	501,201	516,237	536,886
22 - USE OF GOODS AND SERVICES	**0**	**26,340**	**17,903**	**12,000**	**6,697**	**6,882**
221101 - Foreign Travel-Means of travel	0	2,000	2,000	0	0	0
221102 - ForeignTravel-Daily Subsistence Allowance	0	2,500	1,964	0	0	0
221103 - Foreign Travel-Incidental Allowance	0	840	0	0	0	0
221104 - Domestic Travel-Means of Travel	0	2,000	2,000	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	0	7,000	0	0	0	0
221209 - Scratch- Cards	0	2,000	2,000	2,000	1,116	1,147
221401 - Fuel and Lubricants - Vehicles	0	5,000	4,999	10,000	5,581	5,735
221602 - Stationery	0	5,000	4,940	0	0	0
40103 - Planning and Development	**238,111**	**387,231**	**327,901**	**382,031**	**373,592**	**388,799**
21 - COMPENSATION OF EMPLOYEES	**191,655**	**308,931**	**264,444**	**308,931**	**318,199**	**330,927**
211101 - Basic Salary - Civil Service	191,655	308,931	264,444	308,931	318,199	330,927
22 - USE OF GOODS AND SERVICES	**9,458**	**28,300**	**14,757**	**23,100**	**12,893**	**13,249**
221101 - Foreign Travel-Means of travel	0	2,000	508	0	0	0
221102 - ForeignTravel-Daily Subsistence Allowance	0	2,500	0	0	0	0
221103 - Foreign Travel-Incidental Allowance	0	800	0	0	0	0
221104 - Domestic Travel-Means of Travel	0	2,000	2,000	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	0	8,000	0	7,500	4,186	4,302
221209 - Scratch- Cards	0	3,000	3,000	1,000	558	573
221401 - Fuel and Lubricants - Vehicles	4,458	5,000	4,999	10,000	5,581	5,735
221602 - Stationery	5,000	5,000	4,250	4,600	2,568	2,639
26 - GRANTS	**36,998**	**50,000**	**48,700**	**50,000**	**42,500**	**44,623**
263648 - Transfer to Gender Responsive Planning	36,998	50,000	48,700	50,000	42,500	44,623

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
& Budgeting (GRPB)						
40106 - Administration and Management	**2,214,573**	**9,752,062**	**5,723,987**	**7,219,615**	**4,668,499**	**4,237,685**
21 - COMPENSATION OF EMPLOYEES	**825,718**	**1,002,652**	**875,471**	**1,332,652**	**1,372,632**	**1,427,537**
211101 - Basic Salary - Civil Service	825,718	1,002,652	875,471	1,332,652	1,372,632	1,427,537
22 - USE OF GOODS AND SERVICES	**635,141**	**743,326**	**4,842,590**	**730,879**	**407,963**	**419,238**
221101 - Foreign Travel-Means of travel	0	7,500	10,188	17,000	9,489	9,751
221102 - ForeignTravel-Daily Subsistence Allowance	2,213	10,000	13,371	22,000	12,280	12,619
221103 - Foreign Travel-Incidental Allowance	0	5,000	1,051	3,000	1,675	1,721
221104 - Domestic Travel-Means of Travel	0	2,000	2,000	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	0	10,000	2,500	15,000	8,373	8,604
221201 - Electricity	0	31,000	31,000	30,000	16,745	17,208
221202 - Water and Sewage	0	3,600	3,600	3,600	2,009	2,065
221208 - Internet Provider Services	0	20,000	20,000	53,666	29,955	30,783
221209 - Scratch- Cards	0	6,000	6,000	18,000	10,047	10,325
221303 - Office Build. Rental and Lease	0	0	17,500	0	0	0
221401 - Fuel and Lubricants - Vehicles	10,000	23,000	22,999	30,000	16,745	17,208
221402 - Fuel and Lubricants – Generator	0	10,000	10,000	12,000	6,698	6,883
221501 - Repair and Maintenance–Civil	0	4,500	4,500	5,173	2,888	2,968
221502 - Repairs and Maintenance - Vehicle	0	10,000	10,000	29,740	16,600	17,059
221503 - Repairs and Maintenance–Generator	0	3,000	3,000	0	0	0
221602 - Stationery	10,300	10,000	9,000	5,000	2,791	2,868
221603 - Printing, Binding,Publication	0	5,440	5,440	4,000	2,233	2,295
221606 - Other Office Materials and Consumables	0	10,000	10,000	0	0	0
221607 - Employee ID Cards	0	3,086	3,086	3,500	1,954	2,008
221807 - Agricultural Supp. and Inputs	0	0	4,000,000	0	0	0
221904 - Staff Training – Foreign	0	0	3,100	0	0	0
222102 - Workshops,Conferences,Siminars	0	10,000	40,000	20,000	11,164	11,472
222109 - Operational Expenses	249,996	0	0	0	0	0
222113 - Guard and Security Services	116,422	128,940	122,308	128,940	71,972	73,961
222123 - Other Compensations	246,210	430,260	491,947	330,260	184,345	189,440
26 - GRANTS	**0**	**6,084**	**5,926**	**6,084**	**5,171**	**5,429**
262104 - Contributions to other Int.Org	0	6,084	5,926	6,084	5,171	5,429
31 - NON-FINANCIAL ASSETS	**753,714**	**8,000,000**	**0**	**0**	**0**	**0**
312104 - Other Buildings and Structures	753,714	0	0	0	0	0
312401 - Other Fixed Assets	0	8,000,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**5,150,000**	**2,882,733**	**2,385,481**
332401 - Other Fixed Assets	0	0	0	5,150,000	2,882,733	2,385,481
Grand Total	3,502,311	13,345,326	8,594,374	10,495,326	7,523,312	7,199,650

405 - Cooperative Development Agency

Policy Note

Mission

The Cooperative Development Agency (CDA) is established by an Executive Order #10 on April 7, 1981 and charged with the responsibilities to organize, regulate, supervise, monitor and administer the activities of all registered cooperatives in Liberia. CDA provides technical expertise such as training, research, audit and cause to audit all register cooperatives once every year. It settles disputes arising among cooperative societies and their members.

Achievements (FY2025)

No information provided

Objectives (FY2026)

The objectives for FY2026 are: To conduct a nationwide assessment to ascertain the current status of coops across the country; Strengthen cooperative governance structure, increase market information including the two apexes to make them more viable; Facilitate the transformation of farmers based organizations and community based organization in cooperatives in 15 counties; Publish the Services Delivery Charter as per the earmarked targets; commission the audit of duly registered cooperatives in the 15 counties; Conduct local training for staff to improve efficiency and effectiveness.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
405 - Cooperative Development Agency	55	17	72	55	17	72	55	17	72

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	457,690	469,248	929,604	452,712	466,293	484,945
22 - USE OF GOODS AND SERVICES	154,387	291,622	452,530	491,622	274,416	282,001
26 - GRANTS	0	3,685	7,178	3,685	3,132	3,288
31 - NON-FINANCIAL ASSETS	81,000	70,500	102,750	0	0	0
Grand Total	693,077	835,055	1,492,062	948,019	743,841	770,234

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
40503 -Administration, Finance and Au	693,077	835,055	1,492,062	948,019	743,841	770,234
Grand Total	693,077	835,055	1,492,062	948,019	743,841	770,234

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**457,690**	**469,248**	**929,604**	**452,712**	**466,293**	**484,945**
211101 - Basic Salary - Civil Service	457,690	469,248	929,604	452,712	466,293	484,945
22 - USE OF GOODS AND SERVICES	**154,387**	**291,622**	**452,530**	**491,622**	**274,416**	**282,001**
221101 - Foreign Travel-Means of travel	0	16,750	21,076	24,000	13,397	13,767
221102 - ForeignTravel-Daily Subsistence Allowance	0	17,650	16,338	4,800	2,679	2,753
221103 - Foreign Travel-Incidental Allowance	0	2,150	1,600	1,600	893	918
221104 - Domestic Travel-Means of Travel	0	12,800	19,916	3,520	1,965	2,019
221105 - Domestic Travel-Daily Subsistence Allowance	0	12,875	0	16,000	8,931	9,178

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221201 - Electricity	0	9,000	18,000	4,000	2,233	2,295
221202 - Water and Sewage	0	3,000	6,000	2,500	1,395	1,434
221208 - Internet Provider Services	0	5,000	10,000	5,208	2,907	2,987
221209 - Scratch- Cards	0	3,000	6,000	5,000	2,791	2,868
221303 - Office Build. Rental and Lease	19,794	38,000	76,000	38,000	21,211	21,797
221401 - Fuel and Lubricants - Vehicles	7,599	20,000	40,000	20,000	11,164	11,473
221402 - Fuel and Lubricants – Generator	9,997	15,000	30,000	5,000	2,791	2,868
221502 - Repairs and Maintenance - Vehicle	0	0	0	5,000	2,791	2,868
221601 - Cleaning Materials and service	0	6,000	7,000	5,800	3,237	3,327
221602 - Stationery	7,497	19,000	38,000	20,000	11,164	11,472
221603 - Printing, Binding,Publication	5,807	6,500	13,000	12,000	6,698	6,883
221605 - Computer Supplies and ICT Services	0	17,000	34,000	13,000	7,257	7,458
221807 - Agricultural Supp. and Inputs	49,000	38,000	76,000	258,000	144,011	147,991
221903 - Staff Training – Local	0	0	0	9,270	5,174	5,317
222102 - Workshops,Conferences,Siminars	54,693	45,097	30,000	30,260	16,891	17,358
222109 - Operational Expenses	0	4,800	9,600	4,962	2,770	2,847
223106 - Vehicle Insurance	0	0	0	3,702	2,066	2,123
26 - GRANTS	**0**	**3,685**	**7,178**	**3,685**	**3,132**	**3,288**
262101 - Contributions to International	0	3,685	7,178	3,685	3,132	3,288
31 - NON-FINANCIAL ASSETS	**81,000**	**70,500**	**102,750**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	45,000	45,000	90,000	0	0	0
312202 - Transport Equipment – Other	36,000	0	0	0	0	0
312203 - Furniture and Fixtures	0	25,500	12,750	0	0	0
Grand Total	693,077	835,055	1,492,062	948,019	743,841	770,234

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	693,077	835,055	1,492,062	948,019	743,841	770,234
Grand Total	693,077	835,055	1,492,062	948,019	743,841	770,234

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
40503 - Administration, Finance and Au	**693,077**	**835,055**	**1,492,062**	**948,019**	**743,841**	**770,234**
21 - COMPENSATION OF EMPLOYEES	**457,690**	**469,248**	**929,604**	**452,712**	**466,293**	**484,945**
22 - USE OF GOODS AND SERVICES	**154,387**	**291,622**	**452,530**	**491,622**	**274,416**	**282,001**
26 - GRANTS	**0**	**3,685**	**7,178**	**3,685**	**3,132**	**3,288**
31 - NON-FINANCIAL ASSETS	**81,000**	**70,500**	**102,750**	**0**	**0**	**0**
Grand Total	693,077	835,055	1,492,062	948,019	743,841	770,234

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
40503 - Administration, Finance and Au	**693,077**	**835,055**	**1,492,062**	**948,019**	**743,841**	**770,234**
21 - COMPENSATION OF EMPLOYEES	**457,690**	**469,248**	**929,604**	**452,712**	**466,293**	**484,945**
211101 - Basic Salary - Civil Service	457,690	469,248	929,604	452,712	466,293	484,945
22 - USE OF GOODS AND SERVICES	**154,387**	**291,622**	**452,530**	**491,622**	**274,416**	**282,001**
221101 - Foreign Travel-Means of travel	0	16,750	21,076	24,000	13,397	13,767
221102 - ForeignTravel-Daily Subsistence Allowance	0	17,650	16,338	4,800	2,679	2,753
221103 - Foreign Travel-Incidental Allowance	0	2,150	1,600	1,600	893	918
221104 - Domestic Travel-Means of Travel	0	12,800	19,916	3,520	1,965	2,019
221105 - Domestic Travel-Daily Subsistence Allowance	0	12,875	0	16,000	8,931	9,178
221201 - Electricity	0	9,000	18,000	4,000	2,233	2,295
221202 - Water and Sewage	0	3,000	6,000	2,500	1,395	1,434
221208 - Internet Provider Services	0	5,000	10,000	5,208	2,907	2,987
221209 - Scratch- Cards	0	3,000	6,000	5,000	2,791	2,868
221303 - Office Build. Rental and Lease	19,794	38,000	76,000	38,000	21,211	21,797
221401 - Fuel and Lubricants - Vehicles	7,599	20,000	40,000	20,000	11,164	11,473
221402 - Fuel and Lubricants – Generator	9,997	15,000	30,000	5,000	2,791	2,868
221502 - Repairs and Maintenance - Vehicle	0	0	0	5,000	2,791	2,868
221601 - Cleaning Materials and service	0	6,000	7,000	5,800	3,237	3,327
221602 - Stationery	7,497	19,000	38,000	20,000	11,164	11,472
221603 - Printing, Binding,Publication	5,807	6,500	13,000	12,000	6,698	6,883
221605 - Computer Supplies and ICT Services	0	17,000	34,000	13,000	7,257	7,458
221807 - Agricultural Supp. and Inputs	49,000	38,000	76,000	258,000	144,011	147,991
221903 - Staff Training – Local	0	0	0	9,270	5,174	5,317
222102 - Workshops,Conferences,Siminars	54,693	45,097	30,000	30,260	16,891	17,358
222109 - Operational Expenses	0	4,800	9,600	4,962	2,770	2,847
223106 - Vehicle Insurance	0	0	0	3,702	2,066	2,123
26 - GRANTS	**0**	**3,685**	**7,178**	**3,685**	**3,132**	**3,288**
262101 - Contributions to International	0	3,685	7,178	3,685	3,132	3,288
31 - NON-FINANCIAL ASSETS	**81,000**	**70,500**	**102,750**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	45,000	45,000	90,000	0	0	0
312202 - Transport Equipment – Other	36,000	0	0	0	0	0
312203 - Furniture and Fixtures	0	25,500	12,750	0	0	0
Grand Total	693,077	835,055	1,492,062	948,019	743,841	770,234

426 - Central Agriculture Research Institute

Policy Note

Mission

The Central Agriculture Research Institute is an apex center of excellence for the generation, promotion and dissemination of appropriate and sustainable agricultural technologies aimed at improved productivity, value addition, economic development, food security, poverty alleviation, job creation and livelihood enhancement for all

Achievements (FY2025)

Established a Best Practice Hub (BPH) in Edina, Grand Bassa County for improving agricultural resilience to sanity; Provided agricultural equipment to facilitate post harvesting of cereal crops (thrasher, de-stoner, rice mill, etc.,) through the RESADE; Cultivated 11 hectares of rice for seed production; Installed solar irrigation for CARI vegetable program; Procure a tractor and three (3)Yamaha motorbikes for the institution project; Establish 20 hectares of cassava field for planting material production; Established a new solar irrigation system for lowland rice production; Established five (5) cassava demonstration sites in five counties (Grand Gedeh, Sinoe, River-Gee, Grand Kru and Maryland); Constructed a molecular biological laboratory for gene analysis during the mutation breeding process; Trained four (4) scientists in Vienna, Austria in mutation breeding.

Objectives (FY2026)

The objectives for FY2026 are: To expand the restoration of the pasture and pasture land, including Livestock; To restock livestock unit (purchase of cattle, goats, sheep and pigs for research and multiplication); Establish research on native chickens to investigate their reproductive performances under improved environment; Establish research to test the productive performances of pigs using locally produced feeds; Increase the production of Tilapia fingerlings for distribution to fish farmers; Improve the production of viable tree crops seeding for farmers (cocoa, coffee and oil palm) for distribution to tree crops farmers; Produce about 10, 000 seedlings of Liberica coffee for distribution; Research on improved rice variety for better yield and shorter duration in both low and upper land; Enhance rice breeding research for increased productivity using induced mutation and speed breeding for food self-sufficiency; Straining about 50 improved rice varieties from Africa Rice for yield and iron toxicity performance at iron toxicity hotspots; Continue the straining off and field trials of 20 KAFIC rice seeds from Kenya for the varieties in terms of adaptability and yield; To produce about 100 metric tons of Foundation Seeds using 4 varieties for low and 1 variety for upland in 2 years; Conduct soil diagnosis and improvement technology for sustainable agricultural production; Research the production of Bio pesticide and organic fertilizers production for farmers to reduce the high cost of inorganic fertilizer; Research soil fertility tests on sweet potatoes field trial to assess the nutrient levels; Strain 5 varieties of yam and 5 varieties of potatoes for yield assessment trial; Increase the production of cassava Foundation Seeds (cuttings) for farmers; Collect plantain germ plasm (suckers) from Bong and Nimba Counties for yield trails.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
426 - Central Agriculture Research Institute	178	104	282	178	104	282	178	104	282

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	1,377,119	1,408,620	1,326,557	1,495,620	1,540,489	1,602,109
22 - USE OF GOODS AND SERVICES	159,990	350,608	350,543	510,608	285,013	292,889
26 - GRANTS	37,081	0	0	0	0	0
31 - NON-FINANCIAL ASSETS	0	0	0	90,000	90,000	99,000
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	300,000	167,926	138,960
Grand Total	1,574,190	1,759,228	1,677,100	2,396,228	2,083,428	2,132,958

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
42601 -Administration and Management	1,574,190	1,759,228	1,677,100	2,396,228	2,083,428	2,132,958
Grand Total	1,574,190	1,759,228	1,677,100	2,396,228	2,083,428	2,132,958

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**0**	**0**	**300,000**	**167,926**	**138,960**
092200 - Strengthen Research and Development	-	-	-	300,000	167,926	138,960
Grand Total	0	0	0	300,000	167,926	138,960

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**1,377,119**	**1,408,620**	**1,326,557**	**1,495,620**	**1,540,489**	**1,602,109**
211101 - Basic Salary - Civil Service	1,377,119	1,408,620	1,326,557	1,495,620	1,540,489	1,602,109
22 - USE OF GOODS AND SERVICES	**159,990**	**350,608**	**350,543**	**510,608**	**285,013**	**292,889**
221104 - Domestic Travel-Means of Travel	0	13,000	5,000	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	7,937	13,000	7,256	7,457
221208 - Internet Provider Services	0	21,000	21,000	21,000	11,722	12,046
221401 - Fuel and Lubricants - Vehicles	14,993	15,000	15,000	15,000	8,373	8,604
221402 - Fuel and Lubricants – Generator	14,994	20,000	20,000	20,000	11,164	11,473
221502 - Repairs and Maintenance - Vehicle	4,975	7,000	7,000	7,000	3,907	4,015
221503 - Repairs and Maintenance–Generator	6,900	5,000	5,000	5,000	2,791	2,868
221602 - Stationery	15,805	17,000	17,000	17,000	9,489	9,751
221603 - Printing, Binding,Publication	0	10,000	10,000	10,000	5,582	5,736
221807 - Agricultural Supp. and Inputs	99,715	140,000	140,000	290,000	161,873	166,346
221907 - Scholarships – Local	0	0	0	5,000	2,791	2,868
222103 - Food and Catering Services	2,608	2,608	2,608	2,608	1,456	1,496
222109 - Operational Expenses	0	0	0	5,000	2,791	2,868
222123 - Other Compensations	0	100,000	99,998	100,000	55,818	57,361
26 - GRANTS	**37,081**	**0**	**0**	**0**	**0**	**0**
262104 - Contributions to other Int.Org	37,081	0	0	0	0	0
31 - NON-FINANCIAL ASSETS	**0**	**0**	**0**	**90,000**	**90,000**	**99,000**
312201 - Transport Equipment–Vehicles	0	0	0	90,000	90,000	99,000
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**300,000**	**167,926**	**138,960**
332401 - Other Fixed Assets	0	0	0	300,000	167,926	138,960
Grand Total	1,574,190	1,759,228	1,677,100	2,396,228	2,083,428	2,132,958

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	1,574,190	1,759,228	1,677,100	2,396,228	2,083,428	2,132,958
Grand Total	1,574,190	1,759,228	1,677,100	2,396,228	2,083,428	2,132,958

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
42601 - Administration and Management	**1,574,190**	**1,759,228**	**1,677,100**	**2,396,228**	**2,083,428**	**2,132,958**

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification						
ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**1,377,119**	**1,408,620**	**1,326,557**	**1,495,620**	**1,540,489**	**1,602,109**
22 - USE OF GOODS AND SERVICES	**159,990**	**350,608**	**350,543**	**510,608**	**285,013**	**292,889**
26 - GRANTS	**37,081**	**0**	**0**	**0**	**0**	**0**
31 - NON-FINANCIAL ASSETS	**0**	**0**	**0**	**90,000**	**90,000**	**99,000**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**300,000**	**167,926**	**138,960**
Grand Total	1,574,190	1,759,228	1,677,100	2,396,228	2,083,428	2,132,958

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification						
OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
42601 - Administration and Management	**1,574,190**	**1,759,228**	**1,677,100**	**2,396,228**	**2,083,428**	**2,132,958**
21 - COMPENSATION OF EMPLOYEES	**1,377,119**	**1,408,620**	**1,326,557**	**1,495,620**	**1,540,489**	**1,602,109**
211101 - Basic Salary - Civil Service	1,377,119	1,408,620	1,326,557	1,495,620	1,540,489	1,602,109
22 - USE OF GOODS AND SERVICES	**159,990**	**350,608**	**350,543**	**510,608**	**285,013**	**292,889**
221104 - Domestic Travel-Means of Travel	0	13,000	5,000	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	7,937	13,000	7,256	7,457
221208 - Internet Provider Services	0	21,000	21,000	21,000	11,722	12,046
221401 - Fuel and Lubricants - Vehicles	14,993	15,000	15,000	15,000	8,373	8,604
221402 - Fuel and Lubricants – Generator	14,994	20,000	20,000	20,000	11,164	11,473
221502 - Repairs and Maintenance - Vehicle	4,975	7,000	7,000	7,000	3,907	4,015
221503 - Repairs and Maintenance–Generator	6,900	5,000	5,000	5,000	2,791	2,868
221602 - Stationery	15,805	17,000	17,000	17,000	9,489	9,751
221603 - Printing, Binding,Publication	0	10,000	10,000	10,000	5,582	5,736
221807 - Agricultural Supp. and Inputs	99,715	140,000	140,000	290,000	161,873	166,346
221907 - Scholarships – Local	0	0	0	5,000	2,791	2,868
222103 - Food and Catering Services	2,608	2,608	2,608	2,608	1,456	1,496
222109 - Operational Expenses	0	0	0	5,000	2,791	2,868
222123 - Other Compensations	0	100,000	99,998	100,000	55,818	57,361
26 - GRANTS	**37,081**	**0**	**0**	**0**	**0**	**0**
262104 - Contributions to other Int.Org	37,081	0	0	0	0	0
31 - NON-FINANCIAL ASSETS	**0**	**0**	**0**	**90,000**	**90,000**	**99,000**
312201 - Transport Equipment–Vehicles	0	0	0	90,000	90,000	99,000
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**300,000**	**167,926**	**138,960**
332401 - Other Fixed Assets	0	0	0	300,000	167,926	138,960
Grand Total	1,574,190	1,759,228	1,677,100	2,396,228	2,083,428	2,132,958

441 - Rubber Development Fund Incorporated

Policy Note

Mission

The Rubber Development Fund Incorporated was created by an Act of the National Legislature in 2017 to ensure the development and modernization of the Liberian rubber industry in all aspects, including capacity building and manufacturing of rubber-based products and to improve the performance and competitiveness of Liberian rubber supply chain and value chain activities

Achievements (FY2025)

Distributed approximately 190,644 improved budded stumps to 346 farmers across seven counties-- Bong, Margibi, Grand Bassa, Montserrado, Nimba, Rivercess, and Bomi; Established a total of 35 nurseries across 11 counties (Bong, Margibi, Grand Bassa, Montserrado, Nimba, Rivercess, Bomi, Gbarpolu, Grand Cape Mount, Lofa, and Sinoe), of which 28 were fully completed. Each site received cultivation tools and fertilizers to ensure sustainability; Procured and deployed about twenty-one (21) motorbikes and tablets for county supervision and technical operation in all 15 counties; Trained about thirty (30) field staff in nursery establishment and maintenance, bud-grafting, and tapping systems and techniques; Issued ID Cards to 535 rubber farmers in Bomi, Gbarpolu and Grand Cape Mount Counties; Improved farms-to-markets access road in grand Bassa with support from the Liberian Agricultural Company; established a monthly pricing quota with stakeholders, the National Rubber Pricing Committee (LNRPC), as promulgated by the President of the Republic of Liberia; Purchased one Toyota Hilux pickup to strengthen operations; Trained finance staff in advanced Accounting software to enhance record-keeping and accountability.

Objectives (FY2026)

The objectives for the FY2026 are: To produce 1,600,000 budded rubber stumps of improved clones for dispersal in 4 counties for 80 rubber farmers' cooperatives of 25 farmers each; Continue the support of the rehabilitation and development of the rubber sector in Liberia through the national extension and replanting program, as well as other support services to Liberian farmers.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
441 - Rubber Development Fund Incorporated	2	3	5	2	3	5	2	3	5

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	53,828	58,320	38,103	41,840	43,095	44,819
22 - USE OF GOODS AND SERVICES	30,404	85,312	37,300	85,312	47,617	48,934
31 - NON-FINANCIAL ASSETS	0	5,000	0	5,000	5,000	5,500
Grand Total	84,232	148,632	75,403	132,152	95,712	99,253

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
44101 -Administration and Management	84,232	148,632	75,403	132,152	95,712	99,253
Grand Total	84,232	148,632	75,403	132,152	95,712	99,253

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**53,828**	**58,320**	**38,103**	**41,840**	**43,095**	**44,819**
211101 - Basic Salary - Civil Service	53,828	58,320	38,103	41,840	43,095	44,819
22 - USE OF GOODS AND SERVICES	**30,404**	**85,312**	**37,300**	**85,312**	**47,617**	**48,934**
221201 - Electricity	0	1,538	800	2,500	1,395	1,434
221208 - Internet Provider Services	0	1,800	0	2,500	1,395	1,434

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221401 - Fuel and Lubricants - Vehicles	7,966	12,800	3,800	30,000	16,745	17,207
221601 - Cleaning Materials and service	2,500	10,600	3,600	6,000	3,349	3,442
221602 - Stationery	5,938	10,000	3,000	7,000	3,907	4,015
221807 - Agricultural Supp. and Inputs	14,000	38,212	16,638	30,000	16,745	17,208
222102 - Workshops,Conferences,Siminars	0	9,462	9,462	7,312	4,081	4,194
222113 - Guard and Security Services	0	900	0	0	0	0
31 - NON-FINANCIAL ASSETS	**0**	**5,000**	**0**	**5,000**	**5,000**	**5,500**
312203 - Furniture and Fixtures	0	5,000	0	5,000	5,000	5,500
Grand Total	84,232	148,632	75,403	132,152	95,712	99,253

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	84,232	148,632	75,403	132,152	95,712	99,253
Grand Total	84,232	148,632	75,403	132,152	95,712	99,253

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
44101 - Administration and Management	**84,232**	**148,632**	**75,403**	**132,152**	**95,712**	**99,253**
21 - COMPENSATION OF EMPLOYEES	**53,828**	**58,320**	**38,103**	**41,840**	**43,095**	**44,819**
22 - USE OF GOODS AND SERVICES	**30,404**	**85,312**	**37,300**	**85,312**	**47,617**	**48,934**
31 - NON-FINANCIAL ASSETS	**0**	**5,000**	**0**	**5,000**	**5,000**	**5,500**
Grand Total	84,232	148,632	75,403	132,152	95,712	99,253

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
44101 - Administration and Management	**84,232**	**148,632**	**75,403**	**132,152**	**95,712**	**99,253**
21 - COMPENSATION OF EMPLOYEES	**53,828**	**58,320**	**38,103**	**41,840**	**43,095**	**44,819**
211101 - Basic Salary - Civil Service	53,828	58,320	38,103	41,840	43,095	44,819
22 - USE OF GOODS AND SERVICES	**30,404**	**85,312**	**37,300**	**85,312**	**47,617**	**48,934**
221201 - Electricity	0	1,538	800	2,500	1,395	1,434
221208 - Internet Provider Services	0	1,800	0	2,500	1,395	1,434
221401 - Fuel and Lubricants - Vehicles	7,966	12,800	3,800	30,000	16,745	17,207
221601 - Cleaning Materials and service	2,500	10,600	3,600	6,000	3,349	3,442
221602 - Stationery	5,938	10,000	3,000	7,000	3,907	4,015
221807 - Agricultural Supp. and Inputs	14,000	38,212	16,638	30,000	16,745	17,208
222102 - Workshops,Conferences,Siminars	0	9,462	9,462	7,312	4,081	4,194
222113 - Guard and Security Services	0	900	0	0	0	0
31 - NON-FINANCIAL ASSETS	**0**	**5,000**	**0**	**5,000**	**5,000**	**5,500**
312203 - Furniture and Fixtures	0	5,000	0	5,000	5,000	5,500

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Grand Total	84,232	148,632	75,403	132,152	95,712	99,253

457 - Seed Development and Certification Agency

Policy Note

Mission

There is hereby established an autonomous agency of the Government of Liberia to be known as the Liberia Seed Development and Certification Agency (SDCA). It shall be a corporate body with perpetual existence and a common seal. The primary purpose of the Seed Development and Certification Agency is to act as the lead organ of the Government of Liberia to coordinate, regulate, administer and carry out all the functions of the seed certification and control agency, as well as conduct seed development activities for the benefit of the seed industry of Liberia.

Achievements (FY2025)

No information provided by the spending entity.

Objectives (FY2026)

The objectives for FY2026 are: To ensure seed regulatory functions, quality control, certification and enforcement of the current and subsequent Seed Regulations; Analyze and formulate programs, policies and actions regarding seed development and the seed industry in general, including legislation and research on issues relating to seed testing, registration, release, production, marketing, distribution, certification, quality control, supply and use of seeds in Liberia, as well as importation and exportation of seeds and quarantine regulations relating thereto; Design an improved management system and procedure relating to the administration of the national seed program and advise the Government of Liberia (GoL) on its organization, management and proper financing; Analyze the market and prices of seeds; Control, supervise and approve activities to be conducted by specialized units of the agency; Advise the national research system on the changing pattern of seed demand and farmers' needs; Monitor and evaluate the achievement of the national seed system and recommend improvements; Encourage the formation or establishment of seed companies in Liberia for the purpose of carrying out research, production, processing and marketing of seeds; Undertake advocacy for the seed sector and assist in mobilizing resources for the development of the national seed industry.

10 - Infrastructure and Basic Services

Goal:

To construct and rehabilitate the physical infrastructure that will increase access to basic services at an affordable cost to improve social and economic growth and development.

Strategic Objective:

Enhance accessibility and connectivity for the socio-economic growth and development of Liberia by ensuring that all roads are pliable throughout the year; Expand access to affordable housing, including for low-income groups and women; Construct/Rehabilitate public buildings, strengthen urban infrastructure and improve city planning; Ensure Liberians nationwide have reliable, affordable and efficient transport services; Promote efficient, secure and affordable phone, broadcasting and postal service throughout the country.

Summary of Full Time Equivalent

Sector	FY 2026 MALE	FY 2026 FEMALE	FY 2026 TOTAL	FY 2027 MALE	FY 2027 FEMALE	FY 2027 TOTAL	FY 2028 MALE	FY 2028 FEMALE	FY 2028 TOTAL
10 - Infrastructure and Basic Services	1,482	518	2,000	1,482	518	2,000	1,482	518	2,000

Summary by Economic Classification

Economic Classification	FY 2024 ACTUALS	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	9,850,906	10,544,841	10,087,654	10,936,185	11,264,270	11,714,841
22 - USE OF GOODS AND SERVICES	1,830,224	2,024,072	2,559,021	4,674,184	2,609,051	2,681,160
25 - SUBSIDIES	444,867	400,000	399,996	1,000,000	900,000	900,000
26 - GRANTS	1,547,013	366,302	365,735	976,190	829,762	871,247
31 - NON-FINANCIAL ASSETS	36,352,180	57,637,166	52,687,589	1,330,000	1,330,000	1,463,000
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	115,697,827	64,762,338	53,591,278
Grand Total	50,025,190	70,972,381	66,099,995	134,614,386	81,695,421	71,221,526

1.10 Summary by Spending Entity

Sector/Spending Entity	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
121 - Liberia Broadcasting System	1,394,650	1,857,341	1,447,776	1,907,341	1,460,268	1,472,079
324 - National Housing Authority	694,487	733,186	715,955	1,034,786	909,187	943,264
404 - Ministry of Post and Telecomm.	2,467,686	2,178,817	2,172,797	3,744,322	3,038,405	3,023,930
406 - Ministry of Transport	3,361,691	2,665,246	2,615,411	5,730,246	4,456,257	4,345,409
409 - Ministry of Public Works	37,136,965	57,091,724	53,426,392	114,286,433	65,517,406	55,126,657
415 - National Transit Authority	2,262,431	2,514,093	2,695,690	3,639,093	3,106,846	3,241,005
419 - National Housing and Savings Bank	44,876	57,176	52,901	57,176	58,891	61,247
429 - Liberia Airport Authority	2,662,404	3,344,798	2,499,439	3,647,451	2,650,884	2,492,043
455 - Aircraft Accident Investigation Bureau	0	530,000	473,634	567,538	497,277	515,892
Grand Total	50,025,190	70,972,381	66,099,995	134,614,386	81,695,421	71,221,526

121 - Liberia Broadcasting System

Policy Note

Mission

The sole mandate of LBS is to propagate government's policies and programs by engaging in the business of broadcasting, transmitting, relaying and disseminating information by means of radio, television or other media platforms.

Achievements (FY2025)

Stabilized the erratic broadcast operations of ELBC Radio and LNTV through the acquisition and installation of a 500mega watts transformer and improved on the corporate relations between the Liberia Electricity Corporation and LBS; Refurbished both ELBC Radio and LNTV live recording studios through the acquisition and installation of some new state-of-the-art equipment; Trained several Administrative and media personnel staffers; Improved coverage of national and other important public events with the rapid deployment of remote transmission team of technicians and commentators; Established a comprehensive network of rural correspondents for effective daily coverage and reportage of development activities all 15 capitals of the political subdivisions of the country; Upgraded the LBS Online Platform to a fully functioning multi-media outfit to web-streaming capabilities enabling Diaspora Liberians access development stories at home; Refurbished several offices including the Rural Broadcasting Office.

Objectives (FY2026)

The objectives for FY2026 are: To continue the promulgation of the government's programs through radio and television broadcasts; Continue to air on public radio and television government's; Continue the LBS expansion project; To facilitate efficient broadcasting through the acquisition of broadcast equipment, fuel, stationery, and other equipment.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
121 - Liberia Broadcasting System	92	26	118	92	26	118	92	26	118

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	680,338	837,341	692,664	837,341	862,461	896,959
22 - USE OF GOODS AND SERVICES	564,432	720,000	519,312	720,000	401,893	413,000
31 - NON-FINANCIAL ASSETS	149,880	300,000	235,800	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	350,000	195,914	162,120
Grand Total	1,394,650	1,857,341	1,447,776	1,907,341	1,460,268	1,472,079

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
12101 -Administration and Management	1,394,650	1,857,341	1,447,776	1,907,341	1,460,268	1,472,079
Grand Total	1,394,650	1,857,341	1,447,776	1,907,341	1,460,268	1,472,079

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**300,000**	**300,000**	**350,000**	**195,914**	**162,120**
023882 - Expansion of Liberia Broadcasting System	-	300,000	300,000	-	-	-
023882 - Expension of Liberia Broadcastingb System	-	-	-	350,000	195,914	162,120
Grand Total	0	300,000	300,000	350,000	195,914	162,120

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**680,338**	**837,341**	**692,664**	**837,341**	**862,461**	**896,959**
211101 - Basic Salary - Civil Service	680,338	837,341	692,664	837,341	862,461	896,959
22 - USE OF GOODS AND SERVICES	**564,432**	**720,000**	**519,312**	**720,000**	**401,893**	**413,000**
221201 - Electricity	0	120,000	80,000	29,361	16,389	16,842
221202 - Water and Sewage	26	5,000	3,418	4,000	2,233	2,295
221401 - Fuel and Lubricants - Vehicles	19,978	40,000	50,000	70,000	39,073	40,153
221402 - Fuel and Lubricants – Generator	479,461	485,000	271,250	395,639	220,839	226,942
221405 - Fuel - Operational	0	0	0	75,000	41,864	43,021
221501 - Repair and Maintenance–Civil	0	0	12,000	15,000	8,373	8,604
221502 - Repairs and Maintenance - Vehicle	0	0	5,000	25,000	13,955	14,341
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	0	0	50,000	27,909	28,680
221602 - Stationery	59,983	60,000	56,111	50,000	27,909	28,680
221603 - Printing, Binding,Publication	4,984	10,000	4,333	6,000	3,349	3,442
222109 - Operational Expenses	0	0	12,200	0	0	0
222123 - Other Compensations	0	0	25,000	0	0	0
31 - NON-FINANCIAL ASSETS	**149,880**	**300,000**	**235,800**	**0**	**0**	**0**
311101 - Land	0	0	4,800	0	0	0
312101 - Non-Residential Buildings	0	0	60,000	0	0	0
312201 - Transport Equipment–Vehicles	0	0	46,000	0	0	0
312205 - Machinery and Equipment	149,880	0	42,000	0	0	0
312301 - ICT Infrast Hardware\&Networks	0	0	83,000	0	0	0
312401 - Other Fixed Assets	0	300,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**350,000**	**195,914**	**162,120**
332401 - Other Fixed Assets	0	0	0	350,000	195,914	162,120
Grand Total	1,394,650	1,857,341	1,447,776	1,907,341	1,460,268	1,472,079

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	1,394,650	1,857,341	1,447,776	1,907,341	1,460,268	1,472,079
Grand Total	1,394,650	1,857,341	1,447,776	1,907,341	1,460,268	1,472,079

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
12101 - Administration and Management	**1,394,650**	**1,857,341**	**1,447,776**	**1,907,341**	**1,460,268**	**1,472,079**
21 - COMPENSATION OF EMPLOYEES	**680,338**	**837,341**	**692,664**	**837,341**	**862,461**	**896,959**
22 - USE OF GOODS AND SERVICES	**564,432**	**720,000**	**519,312**	**720,000**	**401,893**	**413,000**
31 - NON-FINANCIAL ASSETS	**149,880**	**300,000**	**235,800**	**0**	**0**	**0**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**350,000**	**195,914**	**162,120**
Grand Total	1,394,650	1,857,341	1,447,776	1,907,341	1,460,268	1,472,079

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
12101 - Administration and Management	**1,394,650**	**1,857,341**	**1,447,776**	**1,907,341**	**1,460,268**	**1,472,079**
21 - COMPENSATION OF EMPLOYEES	**680,338**	**837,341**	**692,664**	**837,341**	**862,461**	**896,959**
211101 - Basic Salary - Civil Service	680,338	837,341	692,664	837,341	862,461	896,959
22 - USE OF GOODS AND SERVICES	**564,432**	**720,000**	**519,312**	**720,000**	**401,893**	**413,000**
221201 - Electricity	0	120,000	80,000	29,361	16,389	16,842
221202 - Water and Sewage	26	5,000	3,418	4,000	2,233	2,295
221401 - Fuel and Lubricants - Vehicles	19,978	40,000	50,000	70,000	39,073	40,153
221402 - Fuel and Lubricants – Generator	479,461	485,000	271,250	395,639	220,839	226,942
221405 - Fuel - Operational	0	0	0	75,000	41,864	43,021
221501 - Repair and Maintenance–Civil	0	0	12,000	15,000	8,373	8,604
221502 - Repairs and Maintenance - Vehicle	0	0	5,000	25,000	13,955	14,341
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	0	0	50,000	27,909	28,680
221602 - Stationery	59,983	60,000	56,111	50,000	27,909	28,680
221603 - Printing, Binding,Publication	4,984	10,000	4,333	6,000	3,349	3,442
222109 - Operational Expenses	0	0	12,200	0	0	0
222123 - Other Compensations	0	0	25,000	0	0	0
31 - NON-FINANCIAL ASSETS	**149,880**	**300,000**	**235,800**	**0**	**0**	**0**
311101 - Land	0	0	4,800	0	0	0
312101 - Non-Residential Buildings	0	0	60,000	0	0	0
312201 - Transport Equipment–Vehicles	0	0	46,000	0	0	0
312205 - Machinery and Equipment	149,880	0	42,000	0	0	0
312301 - ICT Infrast Hardware\&Networks	0	0	83,000	0	0	0
312401 - Other Fixed Assets	0	300,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**350,000**	**195,914**	**162,120**
332401 - Other Fixed Assets	0	0	0	350,000	195,914	162,120
Grand Total	1,394,650	1,857,341	1,447,776	1,907,341	1,460,268	1,472,079

324 - National Housing Authority

Policy Note

Mission

The National Housing Authority was established by an Act of the Legislature in April 1950 with the mandate to plan, initiate, and execute housing development programs in the country.

Achievements (FY2025)

Completed 90% of the housing construction component of the Affordable Housing for Public Servants Project; Completed about the Slum Upgrading and Site and Services.

Objectives (FY2026)

The objectives for FY2026 are: To procure 250 acres of land for the construction of low-income housing units; Construct access road on the housing units site; Commence the construction of 200 housing units; Landscape the housing units facilities; Construct boreholes for use by estate dwellers; Construct internal roads and drainages in the housing units facilities; Initiate the purchase of Site and Service Land for waterline and sewage and Electricity; Commence the upgrading of slum lands; Increase the land acquisition to 500 acres, thereby strengthening its land bank for future development; Train staff in modern housing policies, project management, gender-responsive planning, and service delivery practices to enhance professionalism and efficiency; Digitize land records by implementing Geographic Information Systems (GIS) for land surveys, and introducing automated customer service platforms to improve efficiency and reduce delays.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
324 - National Housing Authority	80	38	118	80	38	118	80	38	118

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	669,879	693,186	675,955	702,786	723,870	752,825
22 - USE OF GOODS AND SERVICES	4,000	32,000	32,000	332,000	185,317	190,439
31 - NON-FINANCIAL ASSETS	20,608	8,000	8,000	0	0	0
Grand Total	694,487	733,186	715,955	1,034,786	909,187	943,264

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32401 -Administration and Management	694,487	733,186	715,955	1,034,786	909,187	943,264
Grand Total	694,487	733,186	715,955	1,034,786	909,187	943,264

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**669,879**	**693,186**	**675,955**	**702,786**	**723,870**	**752,825**
211101 - Basic Salary - Civil Service	669,879	693,186	675,955	702,786	723,870	752,825
22 - USE OF GOODS AND SERVICES	**4,000**	**32,000**	**32,000**	**332,000**	**185,317**	**190,439**
221201 - Electricity	4,000	15,000	15,000	26,674	14,889	15,301
221501 - Repair and Maintenance–Civil	0	10,000	10,000	300,000	167,455	172,083
221602 - Stationery	0	7,000	7,000	5,326	2,973	3,055
31 - NON-FINANCIAL ASSETS	**20,608**	**8,000**	**8,000**	**0**	**0**	**0**
311101 - Land	20,608	0	0	0	0	0
312301 - ICT Infrast Hardware\&Networks	0	8,000	8,000	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Grand Total	694,487	733,186	715,955	1,034,786	909,187	943,264

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	694,487	733,186	715,955	1,034,786	909,187	943,264
Grand Total	694,487	733,186	715,955	1,034,786	909,187	943,264

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32401 - Administration and Management	**694,487**	**733,186**	**715,955**	**1,034,786**	**909,187**	**943,264**
21 - COMPENSATION OF EMPLOYEES	**669,879**	**693,186**	**675,955**	**702,786**	**723,870**	**752,825**
22 - USE OF GOODS AND SERVICES	**4,000**	**32,000**	**32,000**	**332,000**	**185,317**	**190,439**
31 - NON-FINANCIAL ASSETS	**20,608**	**8,000**	**8,000**	**0**	**0**	**0**
Grand Total	694,487	733,186	715,955	1,034,786	909,187	943,264

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
32401 - Administration and Management	**694,487**	**733,186**	**715,955**	**1,034,786**	**909,187**	**943,264**
21 - COMPENSATION OF EMPLOYEES	**669,879**	**693,186**	**675,955**	**702,786**	**723,870**	**752,825**
211101 - Basic Salary - Civil Service	669,879	693,186	675,955	702,786	723,870	752,825
22 - USE OF GOODS AND SERVICES	**4,000**	**32,000**	**32,000**	**332,000**	**185,317**	**190,439**
221201 - Electricity	4,000	15,000	15,000	26,674	14,889	15,301
221501 - Repair and Maintenance–Civil	0	10,000	10,000	300,000	167,455	172,083
221602 - Stationery	0	7,000	7,000	5,326	2,973	3,055
31 - NON-FINANCIAL ASSETS	**20,608**	**8,000**	**8,000**	**0**	**0**	**0**
311101 - Land	20,608	0	0	0	0	0
312301 - ICT Infrast Hardware\&Networks	0	8,000	8,000	0	0	0
Grand Total	694,487	733,186	715,955	1,034,786	909,187	943,264

404 - Ministry of Post and Telecommunication

Policy Note

Mission

The Ministry was created by an Act of the National Legislature in September 1978 to administer postal and telecommunications services throughout Liberia and provide administrative guidelines for postal and telecommunication facilities that are operated in the country. The Ministry is mandated by law to ensure the unhindered movement of mail and formulate appropriate policies which will access affordable information communications technology (IT) across the length and breadth of Liberia.

Achievements (FY2025)

Developed and validated the Postal Courier Service Regulation along with key actors in the Postal Sector, to include: DHL, FedEx, UPS, and others; Connected MOPT, MFDP, GSA, and MOC to gov.net, an electronic platform that is geared toward interconnectivity of line spending entities and SOEs; Concluded a contract with a private company for the implementation of the National Digital Postal Address System; Completed and testing the e-Learning Portal for roll out; Facilitating the Cyber Security Digital & Forensic Lab construction at the Police Academy.

Objectives (FY2026)

The objectives for FY2026 are: To construct and renovate four (4) regional offices; Continue the execution of the National Digital Postal Address System project; Continue the implementation of the National Digital Cyber Forensic Lab project.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
404 - Ministry of Post and Telecommunication	257	94	351	257	94	351	257	94	351

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	1,584,695	1,607,066	1,714,488	1,656,272	1,705,960	1,774,198
22 - USE OF GOODS AND SERVICES	359,909	216,300	323,550	371,300	207,252	212,981
26 - GRANTS	507,350	21,751	21,184	421,750	358,488	376,410
31 - NON-FINANCIAL ASSETS	15,732	333,700	113,575	95,000	95,000	104,500
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	1,200,000	671,705	555,841
Grand Total	2,467,686	2,178,817	2,172,797	3,744,322	3,038,405	3,023,930

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
40401 -Postal Services	57,156	69,051	68,484	458,750	379,140	397,633
40402 -National Communications and Po	7,816	13,500	13,500	12,000	6,698	6,883
40403 -Administration and Management	2,402,714	2,096,266	2,090,813	3,273,572	2,652,567	2,619,414
Grand Total	2,467,686	2,178,817	2,172,797	3,744,322	3,038,405	3,023,930

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**104,976**	**250,000**	**250,000**	**1,200,000**	**671,705**	**555,841**
023874 - National Postal Address System	-	250,000	250,000	1,100,000	615,730	509,521
092600 - Revenue Enchantment Project	-	-	-	100,000	55,975	46,320
098300 - National Digital Cyber Forensic Lab	104,976	-	-	-	-	-
Grand Total	104,976	250,000	250,000	1,200,000	671,705	555,841

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**1,584,695**	**1,607,066**	**1,714,488**	**1,656,272**	**1,705,960**	**1,774,198**
211101 - Basic Salary - Civil Service	1,584,695	1,607,066	1,619,488	1,656,272	1,705,960	1,774,198
211126 - Professionals	0	0	20,000	0	0	0
211127 - Non-professionals (Casual Work	0	0	75,000	0	0	0
22 - USE OF GOODS AND SERVICES	**359,909**	**216,300**	**323,550**	**371,300**	**207,252**	**212,981**
221101 - Foreign Travel-Means of travel	0	0	0	4,000	2,233	2,295
221102 - ForeignTravel-Daily Subsistence Allowance	0	0	0	8,000	4,465	4,588
221103 - Foreign Travel-Incidental Allowance	0	0	0	2,500	1,395	1,434
221104 - Domestic Travel-Means of Travel	2,856	3,000	3,000	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	5,553	5,000	5,000	7,000	3,907	4,015
221201 - Electricity	0	10,000	7,000	20,149	11,247	11,558
221202 - Water and Sewage	935	6,000	6,000	7,500	4,186	4,302
221208 - Internet Provider Services	1,000	6,000	6,000	20,000	11,164	11,473
221209 - Scratch- Cards	0	10,000	9,750	10,000	5,582	5,736
221401 - Fuel and Lubricants - Vehicles	14,821	40,800	46,800	54,500	30,421	31,262
221402 - Fuel and Lubricants – Generator	2,500	10,000	10,000	8,000	4,465	4,588
221501 - Repair and Maintenance–Civil	273,391	50,000	50,000	75,000	41,863	43,020
221502 - Repairs and Maintenance - Vehicle	0	5,500	6,500	7,500	4,186	4,302
221601 - Cleaning Materials and service	0	5,000	0	11,151	6,224	6,396
221602 - Stationery	16,480	10,000	11,500	14,000	7,815	8,031
221603 - Printing, Binding,Publication	6,618	10,000	113,000	15,000	8,373	8,604
221605 - Computer Supplies and ICT Services	28,757	20,000	23,000	25,000	13,955	14,341
221903 - Staff Training – Local	0	0	0	12,000	6,698	6,883
222101 - Celebrations, Commem\&State Vis	6,998	20,000	20,000	30,000	16,745	17,208
222105 - Entertainment Representation	0	5,000	5,000	20,000	11,164	11,473
222108 - Advertising and Public Relatio	0	0	1,000	0	0	0
222110 - Subscriptions	0	0	0	10,000	5,582	5,736
223106 - Vehicle Insurance	0	0	0	10,000	5,582	5,736
26 - GRANTS	**507,350**	**21,751**	**21,184**	**421,750**	**358,488**	**376,410**
262104 - Contributions to other Int.Org	21,750	21,751	21,184	21,750	18,488	19,411
263125 - Transfer-Revenue Enhanc.Initv.	485,600	0	0	0	0	0
263720 - Transfer to Security & Data Protection Act	0	0	0	400,000	340,000	356,999
31 - NON-FINANCIAL ASSETS	**15,732**	**333,700**	**113,575**	**95,000**	**95,000**	**104,500**
312201 - Transport Equipment–Vehicles	0	0	35,000	50,000	50,000	55,000
312203 - Furniture and Fixtures	15,732	11,500	5,625	20,000	20,000	22,000
312205 - Machinery and Equipment	0	57,200	57,950	0	0	0
312301 - ICT Infrast Hardware\&Networks	0	15,000	15,000	25,000	25,000	27,500
312401 - Other Fixed Assets	0	250,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,200,000**	**671,705**	**555,841**

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
332401 - Other Fixed Assets	0	0	0	1,200,000	671,705	555,841
Grand Total	2,467,686	2,178,817	2,172,797	3,744,322	3,038,405	3,023,930

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	2,467,686	2,178,817	2,172,797	3,744,322	3,038,405	3,023,930
Grand Total	2,467,686	2,178,817	2,172,797	3,744,322	3,038,405	3,023,930

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
40401 - Postal Services	**57,156**	**69,051**	**68,484**	**458,750**	**379,140**	**397,633**
22 - USE OF GOODS AND SERVICES	**35,406**	**47,300**	**47,300**	**37,000**	**20,652**	**21,223**
26 - GRANTS	**21,750**	**21,751**	**21,184**	**421,750**	**358,488**	**376,410**
40402 - National Communications and Po	**7,816**	**13,500**	**13,500**	**12,000**	**6,698**	**6,883**
22 - USE OF GOODS AND SERVICES	**7,816**	**13,500**	**13,500**	**12,000**	**6,698**	**6,883**
40403 - Administration and Management	**2,402,714**	**2,096,266**	**2,090,813**	**3,273,572**	**2,652,567**	**2,619,414**
21 - COMPENSATION OF EMPLOYEES	**1,584,695**	**1,607,066**	**1,714,488**	**1,656,272**	**1,705,960**	**1,774,198**
22 - USE OF GOODS AND SERVICES	**316,687**	**155,500**	**262,750**	**322,300**	**179,902**	**184,875**
26 - GRANTS	**485,600**	**0**	**0**	**0**	**0**	**0**
31 - NON-FINANCIAL ASSETS	**15,732**	**333,700**	**113,575**	**95,000**	**95,000**	**104,500**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,200,000**	**671,705**	**555,841**
Grand Total	2,467,686	2,178,817	2,172,797	3,744,322	3,038,405	3,023,930

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
40401 - Postal Services	**57,156**	**69,051**	**68,484**	**458,750**	**379,140**	**397,633**
22 - USE OF GOODS AND SERVICES	**35,406**	**47,300**	**47,300**	**37,000**	**20,652**	**21,223**
221104 - Domestic Travel-Means of Travel	2,856	3,000	3,000	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	5,553	5,000	5,000	7,000	3,907	4,015
221401 - Fuel and Lubricants - Vehicles	10,000	15,800	15,800	0	0	0
221602 - Stationery	9,999	3,500	3,500	0	0	0
222101 - Celebrations, Commem\&State Vis	6,998	20,000	20,000	30,000	16,745	17,208
26 - GRANTS	**21,750**	**21,751**	**21,184**	**421,750**	**358,488**	**376,410**
262104 - Contributions to other Int.Org	21,750	21,751	21,184	21,750	18,488	19,411
263720 - Transfer to Security & Data Protection Act	0	0	0	400,000	340,000	356,999
40402 - National Communications and Po	**7,816**	**13,500**	**13,500**	**12,000**	**6,698**	**6,883**
22 - USE OF GOODS AND SERVICES	**7,816**	**13,500**	**13,500**	**12,000**	**6,698**	**6,883**
221401 - Fuel and Lubricants - Vehicles	3,321	10,000	10,000	0	0	0

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221602 - Stationery	4,495	3,500	3,500	0	0	0
221903 - Staff Training – Local	0	0	0	12,000	6,698	6,883
40403 - Administration and Management	**2,402,714**	**2,096,266**	**2,090,813**	**3,273,572**	**2,652,567**	**2,619,414**
21 - COMPENSATION OF EMPLOYEES	**1,584,695**	**1,607,066**	**1,714,488**	**1,656,272**	**1,705,960**	**1,774,198**
211101 - Basic Salary - Civil Service	1,584,695	1,607,066	1,619,488	1,656,272	1,705,960	1,774,198
211126 - Professionals	0	0	20,000	0	0	0
211127 - Non-professionals (Casual Work	0	0	75,000	0	0	0
22 - USE OF GOODS AND SERVICES	**316,687**	**155,500**	**262,750**	**322,300**	**179,902**	**184,875**
221101 - Foreign Travel-Means of travel	0	0	0	4,000	2,233	2,295
221102 - ForeignTravel-Daily Subsistence Allowance	0	0	0	8,000	4,465	4,588
221103 - Foreign Travel-Incidental Allowance	0	0	0	2,500	1,395	1,434
221201 - Electricity	0	10,000	7,000	20,149	11,247	11,558
221202 - Water and Sewage	935	6,000	6,000	7,500	4,186	4,302
221208 - Internet Provider Services	1,000	6,000	6,000	20,000	11,164	11,473
221209 - Scratch- Cards	0	10,000	9,750	10,000	5,582	5,736
221401 - Fuel and Lubricants - Vehicles	1,500	15,000	21,000	54,500	30,421	31,262
221402 - Fuel and Lubricants – Generator	2,500	10,000	10,000	8,000	4,465	4,588
221501 - Repair and Maintenance–Civil	273,391	50,000	50,000	75,000	41,863	43,020
221502 - Repairs and Maintenance - Vehicle	0	5,500	6,500	7,500	4,186	4,302
221601 - Cleaning Materials and service	0	5,000	0	11,151	6,224	6,396
221602 - Stationery	1,986	3,000	4,500	14,000	7,815	8,031
221603 - Printing, Binding,Publication	6,618	10,000	113,000	15,000	8,373	8,604
221605 - Computer Supplies and ICT Services	28,757	20,000	23,000	25,000	13,955	14,341
222105 - Entertainment Representation	0	5,000	5,000	20,000	11,164	11,473
222108 - Advertising and Public Relatio	0	0	1,000	0	0	0
222110 - Subscriptions	0	0	0	10,000	5,582	5,736
223106 - Vehicle Insurance	0	0	0	10,000	5,582	5,736
26 - GRANTS	**485,600**	**0**	**0**	**0**	**0**	**0**
263125 - Transfer-Revenue Enhanc.Initv.	485,600	0	0	0	0	0
31 - NON-FINANCIAL ASSETS	**15,732**	**333,700**	**113,575**	**95,000**	**95,000**	**104,500**
312201 - Transport Equipment–Vehicles	0	0	35,000	50,000	50,000	55,000
312203 - Furniture and Fixtures	15,732	11,500	5,625	20,000	20,000	22,000
312205 - Machinery and Equipment	0	57,200	57,950	0	0	0
312301 - ICT Infrast Hardware\&Networks	0	15,000	15,000	25,000	25,000	27,500
312401 - Other Fixed Assets	0	250,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,200,000**	**671,705**	**555,841**
332401 - Other Fixed Assets	0	0	0	1,200,000	671,705	555,841
Grand Total	2,467,686	2,178,817	2,172,797	3,744,322	3,038,405	3,023,930

406 - Ministry of Transport

Policy Note

Mission

The Ministry of Transport was established by an Act of the National Legislature in 1987. The Ministry has the mandate and functions as stipulated under Chapter 37 of the New Executive Law, to primarily administer and implement the Transportation and Insurance Laws and to plan and execute policies related to Land, Rail, Air and Sea Transport Services within the Republic of Liberia.

Achievements (FY2025)

Expanded and digitized vehicles registration and driver licensing in Kakata and Ganta; Conducted feasibility study for the construction and establishment of six (6) Regional Hubs to decentralize driver licensing, vehicle registration System, Eligibility certification and all transport related businesses including the implementation of insurance law; Improved standards and regulation for vehicle importers and dealerships including other transport-related businesses; Upgraded the automation system for vehicles registration and driver licensing processes; Strengthened internal control system to enhance service delivery and productivities; Developed and published National Service Charter to provide insight into services being provided to the public.

Objectives (FY2026)

The objectives for the FY2026 are: To enforce the inspection of motor vehicles, trucks, tricycles, heavy duty equipment, motor bikes and others; Enhance service delivery; Harmonize Regional and International Transport Policies; Operationalize the Liberia National Meteorological Early Warning System; Support MOT Service Centers in the four (4) regions namely, Lofa, Bomi, Maryland, and Nimba, including the renovation of the MOT office in Gbarnga, Bong County; Establish a robust automated system, thereby enhancing Vehicle registration, issuance of driver license, transport related businesses transactions, road safety, compliance, and providing effective, efficient and accessible transport services nationwide in a more resourceful manner as well as supporting Government's decentralization program.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
406 - Ministry of Transport	276	104	380	276	104	380	276	104	380

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	2,165,331	2,120,832	2,101,511	2,220,832	2,287,457	2,378,955
22 - USE OF GOODS AND SERVICES	156,697	199,863	169,349	354,974	198,141	203,616
26 - GRANTS	1,039,663	344,551	344,551	554,440	471,274	494,837
31 - NON-FINANCIAL ASSETS	0	0	0	100,000	100,000	110,000
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	2,500,000	1,399,385	1,158,001
Grand Total	3,361,691	2,665,246	2,615,411	5,730,246	4,456,257	4,345,409

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
40601 -Land Transport and Rail Transp	1,039,663	344,551	344,551	554,440	471,274	494,837
40602 -Insurance Services	0	0	0	2,500,000	1,399,385	1,158,001
40603 -Administration and Management	2,322,028	2,320,695	2,270,860	2,675,806	2,585,598	2,692,571
Grand Total	3,361,691	2,665,246	2,615,411	5,730,246	4,456,257	4,345,409

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**0**	**0**	**2,500,000**	**1,399,385**	**1,158,001**
092600 - Revenue Enchantment Project	-	-	-	500,000	279,877	231,600

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
092700 - Construction of Tolls on Gbarnga and Buchanan Highways	-	-	-	2,000,000	1,119,508	926,401
Grand Total	0	0	0	2,500,000	1,399,385	1,158,001

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**2,165,331**	**2,120,832**	**2,101,511**	**2,220,832**	**2,287,457**	**2,378,955**
211101 - Basic Salary - Civil Service	2,165,331	2,120,832	2,101,511	2,220,832	2,287,457	2,378,955
22 - USE OF GOODS AND SERVICES	**156,697**	**199,863**	**169,349**	**354,974**	**198,141**	**203,616**
221101 - Foreign Travel-Means of travel	17,664	10,000	21,375	24,432	13,638	14,015
221102 - ForeignTravel-Daily Subsistence Allowance	6,630	15,000	16,031	20,000	11,164	11,473
221103 - Foreign Travel-Incidental Allowance	560	7,000	1,974	8,000	4,465	4,588
221104 - Domestic Travel-Means of Travel	0	2,500	0	2,000	1,116	1,147
221105 - Domestic Travel-Daily Subsistence Allowance	0	2,500	620	3,500	1,954	2,008
221201 - Electricity	0	30,000	5,000	42,396	23,665	24,319
221202 - Water and Sewage	2,495	2,500	0	10,800	6,028	6,195
221208 - Internet Provider Services	0	3,500	3,500	6,000	3,349	3,442
221303 - Office Build. Rental and Lease	0	3,000	0	3,000	1,675	1,721
221401 - Fuel and Lubricants - Vehicles	19,993	10,000	10,000	30,500	17,025	17,496
221402 - Fuel and Lubricants – Generator	6,997	5,000	7,986	23,600	13,173	13,537
221501 - Repair and Maintenance–Civil	33,565	35,000	35,000	90,000	50,236	51,624
221502 - Repairs and Maintenance - Vehicle	2,994	4,000	4,000	3,000	1,675	1,721
221503 - Repairs and Maintenance–Generator	0	3,000	3,000	2,500	1,395	1,434
221504 - Rep\&Maint.Mach\&Equip,Furniture	7,200	4,000	4,000	8,000	4,465	4,588
221601 - Cleaning Materials and service	3,070	3,000	3,000	5,000	2,791	2,868
221602 - Stationery	11,590	9,000	7,000	15,000	8,373	8,604
221603 - Printing, Binding,Publication	11,066	5,000	5,000	3,000	1,675	1,721
221605 - Computer Supplies and ICT Services	5,000	10,000	10,000	17,000	9,489	9,751
221606 - Other Office Materials and Consumables	9,484	3,863	3,863	7,246	4,045	4,157
222103 - Food and Catering Services	9,589	25,000	22,000	24,000	13,396	13,766
222108 - Advertising and Public Relatio	4,011	2,000	1,000	1,000	558	573
222109 - Operational Expenses	4,789	5,000	5,000	5,000	2,791	2,868
26 - GRANTS	**1,039,663**	**344,551**	**344,551**	**554,440**	**471,274**	**494,837**
263125 - Transfer-Revenue Enhanc.Initv.	848,766	344,551	344,551	554,440	471,274	494,837
265422 - Transfer to Aircraft Accident Bureau	190,897	0	0	0	0	0
31 - NON-FINANCIAL ASSETS	**0**	**0**	**0**	**100,000**	**100,000**	**110,000**
312201 - Transport Equipment–Vehicles	0	0	0	100,000	100,000	110,000
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**2,500,000**	**1,399,385**	**1,158,001**
332401 - Other Fixed Assets	0	0	0	2,500,000	1,399,385	1,158,001
Grand Total	3,361,691	2,665,246	2,615,411	5,730,246	4,456,257	4,345,409

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	3,361,691	2,665,246	2,615,411	5,730,246	4,456,257	4,345,409
Grand Total	3,361,691	2,665,246	2,615,411	5,730,246	4,456,257	4,345,409

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
40601 - Land Transport and Rail Transp	**1,039,663**	**344,551**	**344,551**	**554,440**	**471,274**	**494,837**
26 - GRANTS	**1,039,663**	**344,551**	**344,551**	**554,440**	**471,274**	**494,837**
40602 - Insurance Services	**0**	**0**	**0**	**2,500,000**	**1,399,385**	**1,158,001**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**2,500,000**	**1,399,385**	**1,158,001**
40603 - Administration and Management	**2,322,028**	**2,320,695**	**2,270,860**	**2,675,806**	**2,585,598**	**2,692,571**
21 - COMPENSATION OF EMPLOYEES	**2,165,331**	**2,120,832**	**2,101,511**	**2,220,832**	**2,287,457**	**2,378,955**
22 - USE OF GOODS AND SERVICES	**156,697**	**199,863**	**169,349**	**354,974**	**198,141**	**203,616**
31 - NON-FINANCIAL ASSETS	**0**	**0**	**0**	**100,000**	**100,000**	**110,000**
Grand Total	3,361,691	2,665,246	2,615,411	5,730,246	4,456,257	4,345,409

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
40601 - Land Transport and Rail Transp	**1,039,663**	**344,551**	**344,551**	**554,440**	**471,274**	**494,837**
26 - GRANTS	**1,039,663**	**344,551**	**344,551**	**554,440**	**471,274**	**494,837**
263125 - Transfer-Revenue Enhanc.Initv.	848,766	344,551	344,551	554,440	471,274	494,837
265422 - Transfer to Aircraft Accident Bureau	190,897	0	0	0	0	0
40602 - Insurance Services	**0**	**0**	**0**	**2,500,000**	**1,399,385**	**1,158,001**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**2,500,000**	**1,399,385**	**1,158,001**
332401 - Other Fixed Assets	0	0	0	2,500,000	1,399,385	1,158,001
40603 - Administration and Management	**2,322,028**	**2,320,695**	**2,270,860**	**2,675,806**	**2,585,598**	**2,692,571**
21 - COMPENSATION OF EMPLOYEES	**2,165,331**	**2,120,832**	**2,101,511**	**2,220,832**	**2,287,457**	**2,378,955**
211101 - Basic Salary - Civil Service	2,165,331	2,120,832	2,101,511	2,220,832	2,287,457	2,378,955
22 - USE OF GOODS AND SERVICES	**156,697**	**199,863**	**169,349**	**354,974**	**198,141**	**203,616**
221101 - Foreign Travel-Means of travel	17,664	10,000	21,375	24,432	13,638	14,015
221102 - ForeignTravel-Daily Subsistence Allowance	6,630	15,000	16,031	20,000	11,164	11,473
221103 - Foreign Travel-Incidental Allowance	560	7,000	1,974	8,000	4,465	4,588
221104 - Domestic Travel-Means of Travel	0	2,500	0	2,000	1,116	1,147
221105 - Domestic Travel-Daily Subsistence Allowance	0	2,500	620	3,500	1,954	2,008
221201 - Electricity	0	30,000	5,000	42,396	23,665	24,319
221202 - Water and Sewage	2,495	2,500	0	10,800	6,028	6,195
221208 - Internet Provider Services	0	3,500	3,500	6,000	3,349	3,442
221303 - Office Build. Rental and Lease	0	3,000	0	3,000	1,675	1,721
221401 - Fuel and Lubricants - Vehicles	19,993	10,000	10,000	30,500	17,025	17,496

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221402 - Fuel and Lubricants – Generator	6,997	5,000	7,986	23,600	13,173	13,537
221501 - Repair and Maintenance–Civil	33,565	35,000	35,000	90,000	50,236	51,624
221502 - Repairs and Maintenance - Vehicle	2,994	4,000	4,000	3,000	1,675	1,721
221503 - Repairs and Maintenance–Generator	0	3,000	3,000	2,500	1,395	1,434
221504 - Rep\&Maint.Mach\&Equip,Furniture	7,200	4,000	4,000	8,000	4,465	4,588
221601 - Cleaning Materials and service	3,070	3,000	3,000	5,000	2,791	2,868
221602 - Stationery	11,590	9,000	7,000	15,000	8,373	8,604
221603 - Printing, Binding,Publication	11,066	5,000	5,000	3,000	1,675	1,721
221605 - Computer Supplies and ICT Services	5,000	10,000	10,000	17,000	9,489	9,751
221606 - Other Office Materials and Consumables	9,484	3,863	3,863	7,246	4,045	4,157
222103 - Food and Catering Services	9,589	25,000	22,000	24,000	13,396	13,766
222108 - Advertising and Public Relatio	4,011	2,000	1,000	1,000	558	573
222109 - Operational Expenses	4,789	5,000	5,000	5,000	2,791	2,868
31 - NON-FINANCIAL ASSETS	**0**	**0**	**0**	**100,000**	**100,000**	**110,000**
312201 - Transport Equipment–Vehicles	0	0	0	100,000	100,000	110,000
Grand Total	3,361,691	2,665,246	2,615,411	5,730,246	4,456,257	4,345,409

409 - Ministry of Public Works

Policy Note

Mission

The Ministry of Public Works (MPW) was created by an Act of the National Legislature in 1928. It is headed by a Minister assisted by three deputy ministers. In 2008 by an Act of Legislature, the Ministry of Rural Development was dissolved and its functions merged into the Ministry of Public Works. The Ministry performs the following responsibilities: drafting and designing constructions, planning and constructing public infrastructures, supervising construction contracts implementation, maintaining roads, bridges and public buildings, among others.

Achievements (FY2025)

Objectives (FY2026)

The objectives for FY2026 are: To enhance human capacity (hiring of additional 207 technical staff and increase the salaries of engineers and other technical staff); Ensure that operational efficiency and productivity are optimized; Complete and continue 71 active roads, bridges, drainage, public buildings around the country; Implement 125 new projects (feeder roads, urban drainage, coastal protection); Continue the expansion of the 45KM RIA Road Construction asphalt pavement; Construct two (2) overhead passes (SKD Boulevard Junction & Ministerial Complex); Pave with asphalt the 6.1 km Free Port of Monrovia – St. Paul Bridge corridor; Rehabilitate the St. Paul Bridge to Klay Junction Road; Rehabilitate the Madina to Robertsport corridor; Rehabilitate and maintain the Salayea to Voinjama Road; Rehabilitate and maintain the Voinjama to Foya Road; Rehabilitate and maintain the Foya to Mandikorma Road; Rehabilitate and maintain the Brewerville to Gbaoe Road; Rehabilitate and maintain the Gbaoe to Bopolu Road; Rehabilitate and maintain the Buchanan to Saturday Town (ITI Corridor) Road; Rehabilitate and maintain the Saturday Town to Cestos Junction (ITI Corridor) Road; Rehabilitate and maintain the Cestos Junction to ITI (ITI Corridor) Road; Rehabilitate and maintain the ITI to Greenville Road; Rehabilitate and maintain the Pleebo to Barclayville Road; Rehabilitate and maintain the Tappita to Zwedru Road; Rehabilitate and maintain the Zwedru to Kanweaken Road Corridor; Maintenance of Urban Paved Roads: Lot # 1 (Central Monrovia Street, Jallah Town Road Corridor, Sinkor Streets, Fiamah Corridor, Old Road Corridor, and Congo Town Back Road Corridor); Lot # 2 (Parker Paint to Neezoe, Parker Paint to Du Port Road, 72nd to SKD Blvd, Rehab to Du Port Road Conex Station, Upper Caldwell, and Jamaica Road); Johnson Street to Freeport (Asphalt and Concrete Patching Works); Lot # 3 (Momboe Town, Logan Town, and Logan Town Broad Street); Roads Lot 7 - Gaye Town, LOIC Road, Lakpazee Zoo, New Matadi Drive; Lot 2 - Thinker's Village (Kpelle Town)-Duport Road, White House Community, Bassa Town Community, Rockhill-ELWA Rehab; Gbengbar Town-VOA Community Road (2.1km) & Gbengar Town Community Road (1km); ELWA-Rehab Rigid Pavement; Barnesville Junction-Kebbah-Diggsville-Caldwell; Small St. Michael-Patience Shop-Town Hall; Chicken Soup Factory to Dry Rice Market; Dry Rice Market - Johnsonville Turning Point; Johnsonville Turning Point - Mt. Barclay; New Kru Town-Tweh Farm Junction & VOA Beach Side Road; Johnsonville - Mt. Coffee Water Treatment Plant; Kakata City Streets; Banjor & Nicklee Town; Soul Clinic; Revised Work Order 7 for Asphalt Patching and Spot Repairs of St.Paul – Klay - Tubmanburg-Bo- Waterside; and all other roads as detailed in the Road plan for FY2026.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
409 - Ministry of Public Works	432	112	544	432	112	544	432	112	544

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	2,675,659	2,847,483	2,567,610	3,047,483	3,138,907	3,264,463
22 - USE OF GOODS AND SERVICES	404,303	306,079	358,644	1,546,080	862,996	886,847
31 - NON-FINANCIAL ASSETS	34,057,003	53,938,162	50,500,138	260,000	260,000	286,000
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	109,432,870	61,255,503	50,689,347
Grand Total	37,136,965	57,091,724	53,426,392	114,286,433	65,517,406	55,126,657

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
40902 -Construction Services	500,000	53,938,162	50,565,938	55,970,221	31,329,561	25,925,427
40906 -Administration and Management	36,636,965	3,153,562	2,860,454	58,316,212	34,187,845	29,201,230
Grand Total	37,136,965	57,091,724	53,426,392	114,286,433	65,517,406	55,126,657

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**34,257,002**	**53,938,162**	**50,565,938**	**109,432,870**	**61,255,503**	**50,689,347**
023862 - Road Financing-NRF	-	37,615,451	37,615,451	28,824,654	16,134,721	13,351,592
023863 - CPF: Sehyikimpa tp Loguatuo Road Corridor-Cracked Structures (Mano River Union II)-NRF	-	543,122	643,122	-	-	-
023864 - CPF: Gbarnga Salayea Road (Beyan Town to Salayea Road Corridor)-NRF	-	1,271,609	1,101,419	-	-	-
023865 - Tappita to Toe's Town Road Corridor	-	1,500,000	-	-	-	-
023866 - CPF: ECOWAS Bank for Development Barclaville-Klowne-Sasstown Road Construction Project-NRF	-	670,000	770,000	645,567	361,359	299,027
023867 - CPF: Ministerial Complex Bye Pass (Allison Street)-NRF	-	172,612	172,612	-	-	-
023869 - CPF: Resettlement Action Plan (RAP) for the Gabriel Tucker Bridge to Freeport Road Rehabilitation-NR	-	89,109	-	-	-	-
023871 - CPF: Labor Based Public Works-PR	-	864,710	864,710	-	-	-
023872 - CPF: Southeast Corridor Road Assest Management Project (SECRAMP)-PR	-	7,925,000	7,704,200	2,000,000	1,119,508	926,401
023873 - CPF: Construction of Loguatuo Joint Border Post (Mano River-II)-PR	-	1,331,549	-	-	-	-
023877 - Community Road Maintenance & Zoning Intervention (CRMZI)-PR	-	400,000	400,000	-	-	-
023887 - Ministerial Complex & SKD Boulevard Bye-Pass	-	575,000	650,000	-	-	-
023890 - Rock Crusher Community Road-Duazon	-	400,000	510,000	350,000	195,914	162,120
023891 - ELWA Community Road	-	80,000	46,639	-	-	-
023892 - Buchanan City Sidewalk Construction	-	400,000	-	-	-	-
026700 - Resettlement Ation Plan (RAP) Hotel Africa Rehabilitation-PR	-	-	-	1,000,000	559,754	463,200
028400 - CFP: Budget Support (Roads)	-	-	-	5,183,399	2,901,429	2,400,952
028600 - Markets Renovation (women Empowerment)	-	-	-	1,000,000	559,754	463,200
028800 - Renovation & Modernization of Omega Market	-	-	-	700,000	391,828	324,240
030320 - Kakata City Streets Pavement	-	-	-	950,000	531,766	440,040
030401 - Cestor City Street Pavement	-	-	-	750,000	419,816	347,401
030402 - Harper City Streets	-	-	-	1,000,000	559,754	463,200
030403 - Buchanan City Streets	-	-	-	2,500,000	1,399,385	1,158,001
030404 - Bopolu City Streets	-	-	-	2,000,000	1,119,508	926,401
030405 - Ganta Streets	-	-	-	300,000	167,926	138,960
030406 - Sannniquellie Streets	-	-	-	300,000	167,926	138,960
030407 - Yekepa Streets	-	-	-	300,000	167,926	138,960
030408 - Kamplay Streets	-	-	-	300,000	167,926	138,960
030409 - Saclapea Streets	-	-	-	300,000	167,926	138,960
030410 - Tappita Streets	-	-	-	300,000	167,926	138,960
030411 - Garplay Streets	-	-	-	300,000	167,926	138,960

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
030412 - Bah Streets	-	-	-	300,000	167,926	138,960
030413 - Gbarnga City Pavement	-	-	-	1,700,000	951,582	787,441
030414 - Yarbaryah	-	-	-	250,000	139,939	115,800
030415 - Belefana-Joewah town Road	-	-	-	250,000	139,939	115,800
030416 - Barcalyville City Pavement	-	-	-	2,000,000	1,119,508	926,401
030417 - Greenville City Streets Pavement	-	-	-	1,000,000	559,754	463,200
030418 - PSIP to Zwedru City Pavement	-	-	-	1,000,000	559,754	463,200
030419 - Monsterrado County(Duport Soul Clinic	-	-	-	200,000	111,951	92,640
030421 - Fish Town City & Karweaken City	-	-	-	1,150,000	643,717	532,680
030423 - Bible Way Community Road	-	-	-	350,000	195,914	162,120
030424 - Gibi Road (Margibi County)	-	-	-	500,000	279,877	231,600
030425 - Gibi Road Corridor	-	-	-	150,000	83,963	69,480
030426 - Sokopa -Meinpea Mahn Corridor (Nimba)	-	-	-	150,000	83,963	69,480
030427 - Street Solar Lights	-	-	-	100,000	55,975	46,320
030431 - Ceeyugar Pavement	-	-	-	250,000	139,939	115,800
030442 - PSIP to Robert International Airport Road	-	-	-	5,000,000	2,798,771	2,316,002
030447 - Acquisition of Bailey Bridges	-	-	-	5,000,000	2,798,771	2,316,002
065000 - Street Light Project	-	100,000	87,785	-	-	-
082000 - CPF: GOL Roads Obligation-SECRAM	500,000	-	-	-	-	-
088400 - MDMC-Freeport ST. Paul Bridge NRF	-	-	-	5,220,000	2,921,917	2,417,906
088500 - Community Gravel Road Intervention Project	-	-	-	1,077,870	603,342	499,270
092800 - Construction of St. Paul Bridge and BO-Waterside Roads	-	-	-	26,000,000	14,553,609	12,043,211
092900 - RIA - Road Financing NRF	-	-	-	8,781,380	4,915,414	4,067,539
098500 - Pliable Roads Intervention	5,104,139	-	-	-	-	-
104500 - National Road Fund	28,652,863	-	-	-	-	-
Grand Total	34,257,002	53,938,162	50,565,938	109,432,870	61,255,503	50,689,347

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**2,675,659**	**2,847,483**	**2,567,610**	**3,047,483**	**3,138,907**	**3,264,463**
211101 - Basic Salary - Civil Service	2,675,659	2,847,483	2,567,610	3,047,483	3,138,907	3,264,463
22 - USE OF GOODS AND SERVICES	**404,303**	**306,079**	**358,644**	**1,546,080**	**862,996**	**886,847**
221101 - Foreign Travel-Means of travel	13,300	10,000	12,238	25,000	13,955	14,341
221102 - ForeignTravel-Daily Subsistence Allowance	4,180	20,000	17,000	28,000	15,629	16,061
221103 - Foreign Travel-Incidental Allowance	560	2,000	1,600	6,000	3,349	3,442
221105 - Domestic Travel-Daily Subsistence Allowance	98,523	15,000	14,053	46,380	25,888	26,603
221106 - Domestic Travel - Incidental	3,831	0	0	5,000	2,791	2,868
221201 - Electricity	0	8,000	6,000	82,227	45,898	47,166

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221202 - Water and Sewage	0	2,500	2,500	6,000	3,349	3,442
221208 - Internet Provider Services	3,845	3,500	3,500	27,300	15,238	15,659
221209 - Scratch- Cards	4,844	6,000	5,992	16,000	8,931	9,178
221401 - Fuel and Lubricants - Vehicles	218,319	150,000	131,395	80,000	44,654	45,888
221402 - Fuel and Lubricants – Generator	13,255	18,000	13,500	15,000	8,373	8,604
221501 - Repair and Maintenance–Civil	0	0	0	70,000	39,073	40,153
221502 - Repairs and Maintenance - Vehicle	0	0	0	24,000	13,396	13,766
221601 - Cleaning Materials and service	0	3,000	3,000	10,000	5,582	5,736
221602 - Stationery	19,657	18,000	17,996	25,000	13,955	14,341
221603 - Printing, Binding,Publication	0	4,500	4,491	20,000	11,164	11,473
221604 - Newspapers, Books and Periodic	0	0	0	5,000	2,791	2,868
221701 - Consultancy Services	0	0	79,800	0	0	0
221804 - Uniforms and Specialized Cloth	0	3,500	3,500	3,173	1,771	1,820
221907 - Scholarships – Local	11,490	12,200	12,200	10,000	5,582	5,736
222101 - Celebrations, Commem\&State Vis	9,999	10,000	22,879	27,000	15,071	15,488
222109 - Operational Expenses	0	12,879	0	0	0	0
222121 - Other Legal Fees	2,500	2,500	2,500	5,000	2,791	2,868
222123 - Other Compensations	0	0	0	1,000,000	558,183	573,610
223106 - Vehicle Insurance	0	4,500	4,500	10,000	5,582	5,736
31 - NON-FINANCIAL ASSETS	**34,057,003**	**53,938,162**	**50,500,138**	**260,000**	**260,000**	**286,000**
312103 - Roads and Bridges	33,857,016	0	50,486,138	0	0	0
312201 - Transport Equipment–Vehicles	0	0	0	260,000	260,000	286,000
312205 - Machinery and Equipment	0	0	14,000	0	0	0
312401 - Other Fixed Assets	199,987	53,938,162	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**109,432,870**	**61,255,503**	**50,689,347**
332401 - Other Fixed Assets	0	0	0	109,432,870	61,255,503	50,689,347
Grand Total	37,136,965	57,091,724	53,426,392	114,286,433	65,517,406	55,126,657

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	37,136,965	57,091,724	53,426,392	114,286,433	65,517,406	55,126,657
Grand Total	37,136,965	57,091,724	53,426,392	114,286,433	65,517,406	55,126,657

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
40902 - Construction Services	**500,000**	**53,938,162**	**50,565,938**	**55,970,221**	**31,329,561**	**25,925,427**
22 - USE OF GOODS AND SERVICES	**0**	**0**	**79,800**	**0**	**0**	**0**
31 - NON-FINANCIAL ASSETS	**500,000**	**53,938,162**	**50,486,138**	**0**	**0**	**0**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**55,970,221**	**31,329,561**	**25,925,427**
40906 - Administration and Management	**36,636,965**	**3,153,562**	**2,860,454**	**58,316,212**	**34,187,845**	**29,201,230**

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**2,675,659**	**2,847,483**	**2,567,610**	**3,047,483**	**3,138,907**	**3,264,463**
22 - USE OF GOODS AND SERVICES	**404,303**	**306,079**	**278,844**	**1,546,080**	**862,996**	**886,847**
31 - NON-FINANCIAL ASSETS	**33,557,003**	**0**	**14,000**	**260,000**	**260,000**	**286,000**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**53,462,649**	**29,925,942**	**24,763,920**
Grand Total	37,136,965	57,091,724	53,426,392	114,286,433	65,517,406	55,126,657

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
40902 - Construction Services	**500,000**	**53,938,162**	**50,565,938**	**55,970,221**	**31,329,561**	**25,925,427**
22 - USE OF GOODS AND SERVICES	**0**	**0**	**79,800**	**0**	**0**	**0**
221701 - Consultancy Services	0	0	79,800	0	0	0
31 - NON-FINANCIAL ASSETS	**500,000**	**53,938,162**	**50,486,138**	**0**	**0**	**0**
312103 - Roads and Bridges	500,000	0	50,486,138	0	0	0
312401 - Other Fixed Assets	0	53,938,162	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**55,970,221**	**31,329,561**	**25,925,427**
332401 - Other Fixed Assets	0	0	0	55,970,221	31,329,561	25,925,427
40906 - Administration and Management	**36,636,965**	**3,153,562**	**2,860,454**	**58,316,212**	**34,187,845**	**29,201,230**
21 - COMPENSATION OF EMPLOYEES	**2,675,659**	**2,847,483**	**2,567,610**	**3,047,483**	**3,138,907**	**3,264,463**
211101 - Basic Salary - Civil Service	2,675,659	2,847,483	2,567,610	3,047,483	3,138,907	3,264,463
22 - USE OF GOODS AND SERVICES	**404,303**	**306,079**	**278,844**	**1,546,080**	**862,996**	**886,847**
221101 - Foreign Travel-Means of travel	13,300	10,000	12,238	25,000	13,955	14,341
221102 - ForeignTravel-Daily Subsistence Allowance	4,180	20,000	17,000	28,000	15,629	16,061
221103 - Foreign Travel-Incidental Allowance	560	2,000	1,600	6,000	3,349	3,442
221105 - Domestic Travel-Daily Subsistence Allowance	98,523	15,000	14,053	46,380	25,888	26,603
221106 - Domestic Travel - Incidental	3,831	0	0	5,000	2,791	2,868
221201 - Electricity	0	8,000	6,000	82,227	45,898	47,166
221202 - Water and Sewage	0	2,500	2,500	6,000	3,349	3,442
221208 - Internet Provider Services	3,845	3,500	3,500	27,300	15,238	15,659
221209 - Scratch- Cards	4,844	6,000	5,992	16,000	8,931	9,178
221401 - Fuel and Lubricants - Vehicles	218,319	150,000	131,395	80,000	44,654	45,888
221402 - Fuel and Lubricants – Generator	13,255	18,000	13,500	15,000	8,373	8,604
221501 - Repair and Maintenance–Civil	0	0	0	70,000	39,073	40,153
221502 - Repairs and Maintenance - Vehicle	0	0	0	24,000	13,396	13,766
221601 - Cleaning Materials and service	0	3,000	3,000	10,000	5,582	5,736
221602 - Stationery	19,657	18,000	17,996	25,000	13,955	14,341
221603 - Printing, Binding,Publication	0	4,500	4,491	20,000	11,164	11,473
221604 - Newspapers, Books and Periodic	0	0	0	5,000	2,791	2,868
221804 - Uniforms and Specialized Cloth	0	3,500	3,500	3,173	1,771	1,820
221907 - Scholarships – Local	11,490	12,200	12,200	10,000	5,582	5,736

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
222101 - Celebrations, Commem\&State Vis	9,999	10,000	22,879	27,000	15,071	15,488
222109 - Operational Expenses	0	12,879	0	0	0	0
222121 - Other Legal Fees	2,500	2,500	2,500	5,000	2,791	2,868
222123 - Other Compensations	0	0	0	1,000,000	558,183	573,610
223106 - Vehicle Insurance	0	4,500	4,500	10,000	5,582	5,736
31 - NON-FINANCIAL ASSETS	**33,557,003**	**0**	**14,000**	**260,000**	**260,000**	**286,000**
312103 - Roads and Bridges	33,357,016	0	0	0	0	0
312201 - Transport Equipment–Vehicles	0	0	0	260,000	260,000	286,000
312205 - Machinery and Equipment	0	0	14,000	0	0	0
312401 - Other Fixed Assets	199,987	0	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**53,462,649**	**29,925,942**	**24,763,920**
332401 - Other Fixed Assets	0	0	0	53,462,649	29,925,942	24,763,920
Grand Total	37,136,965	57,091,724	53,426,392	114,286,433	65,517,406	55,126,657

415 - National Transit Authority

Policy Note

Mission

The National Transit Authority (NTA) was established by an Act of the National Legislature on the 24th of March, 2009. The Authority is mandated to establish and implement an effective and efficient systematic national transit system in Liberia involving private participation of small, medium, and large companies and ensure reliable movement of people and goods at affordable cost.

Achievements (FY2025)

Produced Service Delivery Charter for the transit system; Procured 3 new mass transit buses; Constructed a six-room lavatory; Increased the number of operational buses in Monrovia and other parts of the country by fifteen (15); Completed the foundation and the superstructure pillars of the NTA Administrative Building; Completed the initial payment of $500,000 against the total cost of the project (US$3,940,000) for the procurement of 60 units of vehicles (35 units of mass transit buses, 20 units of mini buses for feeder roads, and 5 trucks for cargo handling); Completed the pre-delivery inspection of the 35 units of mass transit buses.

Objectives (FY2026)

The objectives for FY2026 are: To ensure the safe movement of people and goods within and out of the country at affordable costs; Enhance the National Transit System for effective, reliable, and efficient transport service delivery; Continue the construction of the HQ of the National Transit Authority; Procure 60 buses and cargo trucks to enhance public mobility; Continue the construction of four (4) bus terminals to provide central hubs for passengers, enabling convenient boarding, with climate-resilient warehouses for the provision of storage and preservation for agricultural produce across the country.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
415 - National Transit Authority	257	111	368	257	111	368	257	111	368

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	1,458,070	1,459,263	1,440,860	1,459,263	1,503,041	1,563,163
22 - USE OF GOODS AND SERVICES	328,594	354,830	754,830	1,004,830	560,879	576,382
31 - NON-FINANCIAL ASSETS	475,767	700,000	500,000	875,000	875,000	962,500
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	300,000	167,926	138,960
Grand Total	2,262,431	2,514,093	2,695,690	3,639,093	3,106,846	3,241,005

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
41501 -Administration and Management	2,262,431	2,514,093	2,695,690	3,639,093	3,106,846	3,241,005
Grand Total	2,262,431	2,514,093	2,695,690	3,639,093	3,106,846	3,241,005

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**299,691**	**700,000**	**700,000**	**300,000**	**167,926**	**138,960**
028900 - Construction of Headquarter	-	-	-	300,000	167,926	138,960
098600 - Purchase of Spare Parts	299,691	200,000	200,000	-	-	-
550754 - Office Equipment including vehicle	-	500,000	500,000	-	-	-
Grand Total	299,691	700,000	700,000	300,000	167,926	138,960

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**1,458,070**	**1,459,263**	**1,440,860**	**1,459,263**	**1,503,041**	**1,563,163**
211101 - Basic Salary - Civil Service	1,458,070	1,459,263	1,440,860	1,459,263	1,503,041	1,563,163
22 - USE OF GOODS AND SERVICES	**328,594**	**354,830**	**754,830**	**1,004,830**	**560,879**	**576,382**
221107 - Carriage, Haulage, Freight	35,000	0	0	0	0	0
221201 - Electricity	0	20,000	20,000	20,000	11,164	11,473
221208 - Internet Provider Services	0	7,000	7,000	6,000	3,349	3,442
221401 - Fuel and Lubricants - Vehicles	259,729	200,000	400,000	579,206	323,303	332,239
221502 - Repairs and Maintenance - Vehicle	19,941	103,000	303,000	303,422	169,365	174,046
221602 - Stationery	0	24,830	24,830	96,202	53,698	55,182
223107 - Shipping, Storage and Handling	13,924	0	0	0	0	0
31 - NON-FINANCIAL ASSETS	**475,767**	**700,000**	**500,000**	**875,000**	**875,000**	**962,500**
312201 - Transport Equipment–Vehicles	252,698	0	500,000	875,000	875,000	962,500
312205 - Machinery and Equipment	25,994	0	0	0	0	0
312401 - Other Fixed Assets	0	700,000	0	0	0	0
314255 - Purchase of Spare Parts	197,075	0	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**300,000**	**167,926**	**138,960**
332401 - Other Fixed Assets	0	0	0	300,000	167,926	138,960
Grand Total	2,262,431	2,514,093	2,695,690	3,639,093	3,106,846	3,241,005

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	2,262,431	2,514,093	2,695,690	3,639,093	3,106,846	3,241,005
Grand Total	2,262,431	2,514,093	2,695,690	3,639,093	3,106,846	3,241,005

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
41501 - Administration and Management	**2,262,431**	**2,514,093**	**2,695,690**	**3,639,093**	**3,106,846**	**3,241,005**
21 - COMPENSATION OF EMPLOYEES	**1,458,070**	**1,459,263**	**1,440,860**	**1,459,263**	**1,503,041**	**1,563,163**
22 - USE OF GOODS AND SERVICES	**328,594**	**354,830**	**754,830**	**1,004,830**	**560,879**	**576,382**
31 - NON-FINANCIAL ASSETS	**475,767**	**700,000**	**500,000**	**875,000**	**875,000**	**962,500**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**300,000**	**167,926**	**138,960**
Grand Total	2,262,431	2,514,093	2,695,690	3,639,093	3,106,846	3,241,005

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
41501 - Administration and Management	**2,262,431**	**2,514,093**	**2,695,690**	**3,639,093**	**3,106,846**	**3,241,005**
21 - COMPENSATION OF EMPLOYEES	**1,458,070**	**1,459,263**	**1,440,860**	**1,459,263**	**1,503,041**	**1,563,163**
211101 - Basic Salary - Civil Service	1,458,070	1,459,263	1,440,860	1,459,263	1,503,041	1,563,163
22 - USE OF GOODS AND SERVICES	**328,594**	**354,830**	**754,830**	**1,004,830**	**560,879**	**576,382**

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221107 - Carriage, Haulage, Freight	35,000	0	0	0	0	0
221201 - Electricity	0	20,000	20,000	20,000	11,164	11,473
221208 - Internet Provider Services	0	7,000	7,000	6,000	3,349	3,442
221401 - Fuel and Lubricants - Vehicles	259,729	200,000	400,000	579,206	323,303	332,239
221502 - Repairs and Maintenance - Vehicle	19,941	103,000	303,000	303,422	169,365	174,046
221602 - Stationery	0	24,830	24,830	96,202	53,698	55,182
223107 - Shipping, Storage and Handling	13,924	0	0	0	0	0
31 - NON-FINANCIAL ASSETS	**475,767**	**700,000**	**500,000**	**875,000**	**875,000**	**962,500**
312201 - Transport Equipment–Vehicles	252,698	0	500,000	875,000	875,000	962,500
312205 - Machinery and Equipment	25,994	0	0	0	0	0
312401 - Other Fixed Assets	0	700,000	0	0	0	0
314255 - Purchase of Spare Parts	197,075	0	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**300,000**	**167,926**	**138,960**
332401 - Other Fixed Assets	0	0	0	300,000	167,926	138,960
Grand Total	2,262,431	2,514,093	2,695,690	3,639,093	3,106,846	3,241,005

419 - National Housing and Savings Bank

Policy Note

Mission

The National Hosing and Savings Bank was enacted by the National Legislature in 1973 and was amended in the year 1976. The Bank's purpose is to conduct and transact generally the business of a commercial bank, savings bank, and trust company in a manner that is consistent with the Laws of Liberia and to provide the financing required to satisfy the housing needs of the citizens of Liberia including the making of long-term loans for home ownership.

Achievements (FY2025)

The bank's properties were fully protected and maintained; regular visitation to the bank properties in Montserrado, Grand Bassa, Bong and Nimba Counties.

Objectives (FY2026)

To protect and maintain the assets/properties of the bank pending its recapitalization by the Government.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
419 - National Housing & Savings Ban	4	0	0	4	0	0	4	0	0

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	44,876	57,176	52,901	57,176	58,891	61,247
Grand Total	44,876	57,176	52,901	57,176	58,891	61,247

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
41901 -Administration and Management	44,876	57,176	52,901	57,176	58,891	61,247
Grand Total	44,876	57,176	52,901	57,176	58,891	61,247

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**44,876**	**57,176**	**52,901**	**57,176**	**58,891**	**61,247**
211101 - Basic Salary - Civil Service	44,876	57,176	52,901	57,176	58,891	61,247
Grand Total	44,876	57,176	52,901	57,176	58,891	61,247

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	44,876	57,176	52,901	57,176	58,891	61,247
Grand Total	44,876	57,176	52,901	57,176	58,891	61,247

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
41901 - Administration and Management	**44,876**	**57,176**	**52,901**	**57,176**	**58,891**	**61,247**
21 - COMPENSATION OF EMPLOYEES	**44,876**	**57,176**	**52,901**	**57,176**	**58,891**	**61,247**

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification						
ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Grand Total	44,876	57,176	52,901	57,176	58,891	61,247

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification						
OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
41901 - Administration and Management	**44,876**	**57,176**	**52,901**	**57,176**	**58,891**	**61,247**
21 - COMPENSATION OF EMPLOYEES	**44,876**	**57,176**	**52,901**	**57,176**	**58,891**	**61,247**
211101 - Basic Salary - Civil Service	44,876	57,176	52,901	57,176	58,891	61,247
Grand Total	44,876	57,176	52,901	57,176	58,891	61,247

429 - Liberia Airport Authority

Policy Note

Mission

The 2009 Act that created the Liberia Airport Authority, (LAA), grants it managerial control of all government airports (International and Domestic) in the Republic of Liberia to maintain, develop, and operate as service provider.

Achievements (FY2025)

Signed a Memorandum of Corporation with the Liberia Special Economic Zones Authority (LSEZ) to establish the country's first Airport Special Economic Zones (ASEZ) at Roberts International Airport (RIA) and aims to convert airport lands into modern business and industrial hubs, thus promoting light manufacturing, logistics, infrastructure development, and commercial activity; Implementing a modernization program for Roberts International Airport, which includes upgrades to terminal facilities, runways and taxiways, firefighting and safety systems, power supply infrastructure, and advanced aviation technologies. These upgrades are expected to improve operational efficiency, increase passenger and cargo capacity, and create a more competitive investment climate; Awarded a ten- year ground handling management contract to National Aviation Services (NAS) to improve air traffic control training, which is crucial for enhancing the passenger experience and attracting international airlines; Upgrading air navigation services by implementing advanced radar systems, communication networks, and air traffic control technologies to ensure safe and efficient air traffic management. The procurement and installation of NAVAIDs equipment and systems are currently ongoing; Repaired and maintained critical Navigational Aids (NAVAIDS) with the support of the RIA management and the LAA.

Objectives (FY2026)

The objectives for FY2026 are: To continue the procurement process of the ARFF vehicle and installation of the AWOS and NAVAIDS; Continue the upgrading of infrastructure and services of the domestic airports for expansion in domestic air transport services; Upgrade the RIA Safety & Security Equipment to meet full technical compliance with International Civil Aviation Organization (ICAO) standards.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
429 - Liberia Airport Authority	84	33	117	84	33	117	84	33	117

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	572,058	572,494	538,367	572,494	589,669	613,256
22 - USE OF GOODS AND SERVICES	12,289	60,000	298,000	160,000	89,310	91,778
25 - SUBSIDIES	444,867	400,000	399,996	1,000,000	900,000	900,000
31 - NON-FINANCIAL ASSETS	1,633,190	2,312,304	1,263,076	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	1,914,957	1,071,905	887,009
Grand Total	2,662,404	3,344,798	2,499,439	3,647,451	2,650,884	2,492,043

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
42901 -Administration and Management	2,662,404	3,344,798	2,499,439	3,647,451	2,650,884	2,492,043
Grand Total	2,662,404	3,344,798	2,499,439	3,647,451	2,650,884	2,492,043

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**1,633,190**	**2,300,000**	**1,500,000**	**1,914,957**	**1,071,905**	**887,009**
097500 - Robert International Airport Up-Grade	1,633,190	2,000,000	1,500,000	-	-	-
502000 - CPF-RIA Runway Project	-	300,000	-	1,914,957	1,071,905	887,009
Grand Total	1,633,190	2,300,000	1,500,000	1,914,957	1,071,905	887,009

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**572,058**	**572,494**	**538,367**	**572,494**	**589,669**	**613,256**
211101 - Basic Salary - Civil Service	572,058	572,494	538,367	572,494	589,669	613,256
22 - USE OF GOODS AND SERVICES	**12,289**	**60,000**	**298,000**	**160,000**	**89,310**	**91,778**
221201 - Electricity	8,000	14,000	14,000	10,834	6,047	6,214
221401 - Fuel and Lubricants - Vehicles	1,986	24,000	24,000	8,678	4,844	4,978
221402 - Fuel and Lubricants – Generator	0	4,000	4,000	3,724	2,079	2,136
221501 - Repair and Maintenance–Civil	0	0	123,200	0	0	0
221601 - Cleaning Materials and service	0	4,000	4,000	3,166	1,767	1,816
221602 - Stationery	2,303	5,000	3,000	8,495	4,742	4,873
221605 - Computer Supplies and ICT Services	0	6,000	6,000	5,584	3,117	3,203
221618 - Computer Supplies, Parts and Cabling	0	0	20,500	0	0	0
221804 - Uniforms and Specialized Cloth	0	3,000	3,000	2,730	1,524	1,566
221811 - Other Specialized Materials	0	0	96,300	0	0	0
222123 - Other Compensations	0	0	0	116,789	65,190	66,992
25 - SUBSIDIES	**444,867**	**400,000**	**399,996**	**1,000,000**	**900,000**	**900,000**
256212 - Subsidy Liberia Civil Avilation Authority	444,867	400,000	399,996	1,000,000	900,000	900,000
31 - NON-FINANCIAL ASSETS	**1,633,190**	**2,312,304**	**1,263,076**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	1,040,000	0	210,000	0	0	0
312203 - Furniture and Fixtures	0	12,304	3,076	0	0	0
312205 - Machinery and Equipment	593,190	0	1,050,000	0	0	0
312401 - Other Fixed Assets	0	2,300,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,914,957**	**1,071,905**	**887,009**
332401 - Other Fixed Assets	0	0	0	1,914,957	1,071,905	887,009
Grand Total	2,662,404	3,344,798	2,499,439	3,647,451	2,650,884	2,492,043

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	2,662,404	3,344,798	2,499,439	3,647,451	2,650,884	2,492,043
Grand Total	2,662,404	3,344,798	2,499,439	3,647,451	2,650,884	2,492,043

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
42901 - Administration and Management	**2,662,404**	**3,344,798**	**2,499,439**	**3,647,451**	**2,650,884**	**2,492,043**
21 - COMPENSATION OF EMPLOYEES	**572,058**	**572,494**	**538,367**	**572,494**	**589,669**	**613,256**
22 - USE OF GOODS AND SERVICES	**12,289**	**60,000**	**298,000**	**160,000**	**89,310**	**91,778**
25 - SUBSIDIES	**444,867**	**400,000**	**399,996**	**1,000,000**	**900,000**	**900,000**
31 - NON-FINANCIAL ASSETS	**1,633,190**	**2,312,304**	**1,263,076**	**0**	**0**	**0**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,914,957**	**1,071,905**	**887,009**
Grand Total	2,662,404	3,344,798	2,499,439	3,647,451	2,650,884	2,492,043

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
42901 - Administration and Management	**2,662,404**	**3,344,798**	**2,499,439**	**3,647,451**	**2,650,884**	**2,492,043**
21 - COMPENSATION OF EMPLOYEES	**572,058**	**572,494**	**538,367**	**572,494**	**589,669**	**613,256**
211101 - Basic Salary - Civil Service	572,058	572,494	538,367	572,494	589,669	613,256
22 - USE OF GOODS AND SERVICES	**12,289**	**60,000**	**298,000**	**160,000**	**89,310**	**91,778**
221201 - Electricity	8,000	14,000	14,000	10,834	6,047	6,214
221401 - Fuel and Lubricants - Vehicles	1,986	24,000	24,000	8,678	4,844	4,978
221402 - Fuel and Lubricants – Generator	0	4,000	4,000	3,724	2,079	2,136
221501 - Repair and Maintenance–Civil	0	0	123,200	0	0	0
221601 - Cleaning Materials and service	0	4,000	4,000	3,166	1,767	1,816
221602 - Stationery	2,303	5,000	3,000	8,495	4,742	4,873
221605 - Computer Supplies and ICT Services	0	6,000	6,000	5,584	3,117	3,203
221618 - Computer Supplies, Parts and Cabling	0	0	20,500	0	0	0
221804 - Uniforms and Specialized Cloth	0	3,000	3,000	2,730	1,524	1,566
221811 - Other Specialized Materials	0	0	96,300	0	0	0
222123 - Other Compensations	0	0	0	116,789	65,190	66,992
25 - SUBSIDIES	**444,867**	**400,000**	**399,996**	**1,000,000**	**900,000**	**900,000**
256212 - Subsidy Liberia Civil Avilation Authority	444,867	400,000	399,996	1,000,000	900,000	900,000
31 - NON-FINANCIAL ASSETS	**1,633,190**	**2,312,304**	**1,263,076**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	1,040,000	0	210,000	0	0	0
312203 - Furniture and Fixtures	0	12,304	3,076	0	0	0
312205 - Machinery and Equipment	593,190	0	1,050,000	0	0	0
312401 - Other Fixed Assets	0	2,300,000	0	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,914,957**	**1,071,905**	**887,009**
332401 - Other Fixed Assets	0	0	0	1,914,957	1,071,905	887,009
Grand Total	2,662,404	3,344,798	2,499,439	3,647,451	2,650,884	2,492,043

455 - Aircraft Accident Investigation Bureau

Policy Note

Mission

The Aircraft Accident Investigation Bureau is established by an Act of the Legislature in 2019 to ensure that investigation procedures and practices that it follows in relation to accidents and serious incidents are compatible with Liberia's obligations under the convention on International Civil Aviation (Chicago Convention) and the Standards and Recommended practices contained in Annex 13 to the Convention.

Achievements (FY2025)

Completed investigation into the incident involving Royal Air Maroc at the Roberts International Airport; Established and furnished the office space of the AAIB office space at the James Spriggs Payne Airport; Completed the AAIB Investigation, regulations, Policy and Procedure Manual (IPPM).

Objectives (FY2026)

The objectives for FY2026 are: To train accident investigators and administrators nationally and internationally; Commence basic investigation with regional support; Initiate public awareness and safety programs; Secure additional office space to host staff of the entity; Recruit the appropriate staff; And prevent and establish the causes of accidents and incidents.

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	0	350,000	303,298	382,538	394,014	409,775
22 - USE OF GOODS AND SERVICES	0	135,000	103,336	185,000	103,263	106,117
31 - NON-FINANCIAL ASSETS	0	45,000	67,000	0	0	0
Grand Total	0	530,000	473,634	567,538	497,277	515,892

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
45501 -Aircraft Accident Investigation Bureau	0	530,000	473,634	567,538	497,277	515,892
Grand Total	0	530,000	473,634	567,538	497,277	515,892

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**0**	**350,000**	**303,298**	**382,538**	**394,014**	**409,775**
211101 - Basic Salary - Civil Service	0	350,000	303,298	382,538	394,014	409,775
22 - USE OF GOODS AND SERVICES	**0**	**135,000**	**103,336**	**185,000**	**103,263**	**106,117**
221101 - Foreign Travel-Means of travel	0	10,000	892	10,000	5,582	5,736
221102 - ForeignTravel-Daily Subsistence Allowance	0	15,000	751	10,000	5,582	5,736
221103 - Foreign Travel-Incidental Allowance	0	7,000	400	2,795	1,560	1,603
221104 - Domestic Travel-Means of Travel	0	2,500	0	2,000	1,116	1,147
221105 - Domestic Travel-Daily Subsistence Allowance	0	2,500	9,543	2,000	1,116	1,147
221201 - Electricity	0	0	0	5,000	2,791	2,868
221202 - Water and Sewage	0	2,500	1,000	2,500	1,395	1,434
221208 - Internet Provider Services	0	3,500	1,750	3,500	1,954	2,008
221401 - Fuel and Lubricants - Vehicles	0	5,000	4,000	3,000	1,675	1,721
221402 - Fuel and Lubricants – Generator	0	10,000	7,000	4,000	2,233	2,295
221501 - Repair and Maintenance–Civil	0	50,000	50,000	117,727	65,713	67,529
221502 - Repairs and Maintenance - Vehicle	0	4,000	3,000	2,000	1,116	1,147

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	4,000	4,000	2,000	1,116	1,147
221601 - Cleaning Materials and service	0	3,000	3,000	2,478	1,383	1,421
221602 - Stationery	0	5,000	3,750	5,000	2,791	2,868
221605 - Computer Supplies and ICT Services	0	5,000	5,000	5,000	2,791	2,868
221606 - Other Office Materials and Consumables	0	4,000	4,000	4,000	2,233	2,295
222109 - Operational Expenses	0	2,000	5,250	2,000	1,116	1,147
31 - NON-FINANCIAL ASSETS	**0**	**45,000**	**67,000**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	0	45,000	45,000	0	0	0
312205 - Machinery and Equipment	0	0	22,000	0	0	0
Grand Total	0	530,000	473,634	567,538	497,277	515,892

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	0	530,000	473,634	567,538	497,277	515,892
Grand Total	0	530,000	473,634	567,538	497,277	515,892

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
45501 - Aircraft Accident Investigation Bureau	**0**	**530,000**	**473,634**	**567,538**	**497,277**	**515,892**
21 - COMPENSATION OF EMPLOYEES	**0**	**350,000**	**303,298**	**382,538**	**394,014**	**409,775**
22 - USE OF GOODS AND SERVICES	**0**	**135,000**	**103,336**	**185,000**	**103,263**	**106,117**
31 - NON-FINANCIAL ASSETS	**0**	**45,000**	**67,000**	**0**	**0**	**0**
Grand Total	0	530,000	473,634	567,538	497,277	515,892

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
45501 - Aircraft Accident Investigation Bureau	**0**	**530,000**	**473,634**	**567,538**	**497,277**	**515,892**
21 - COMPENSATION OF EMPLOYEES	**0**	**350,000**	**303,298**	**382,538**	**394,014**	**409,775**
211101 - Basic Salary - Civil Service	0	350,000	303,298	382,538	394,014	409,775
22 - USE OF GOODS AND SERVICES	**0**	**135,000**	**103,336**	**185,000**	**103,263**	**106,117**
221101 - Foreign Travel-Means of travel	0	10,000	892	10,000	5,582	5,736
221102 - ForeignTravel-Daily Subsistence Allowance	0	15,000	751	10,000	5,582	5,736
221103 - Foreign Travel-Incidental Allowance	0	7,000	400	2,795	1,560	1,603
221104 - Domestic Travel-Means of Travel	0	2,500	0	2,000	1,116	1,147
221105 - Domestic Travel-Daily Subsistence Allowance	0	2,500	9,543	2,000	1,116	1,147
221201 - Electricity	0	0	0	5,000	2,791	2,868
221202 - Water and Sewage	0	2,500	1,000	2,500	1,395	1,434
221208 - Internet Provider Services	0	3,500	1,750	3,500	1,954	2,008

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221401 - Fuel and Lubricants - Vehicles	0	5,000	4,000	3,000	1,675	1,721
221402 - Fuel and Lubricants – Generator	0	10,000	7,000	4,000	2,233	2,295
221501 - Repair and Maintenance–Civil	0	50,000	50,000	117,727	65,713	67,529
221502 - Repairs and Maintenance - Vehicle	0	4,000	3,000	2,000	1,116	1,147
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	4,000	4,000	2,000	1,116	1,147
221601 - Cleaning Materials and service	0	3,000	3,000	2,478	1,383	1,421
221602 - Stationery	0	5,000	3,750	5,000	2,791	2,868
221605 - Computer Supplies and ICT Services	0	5,000	5,000	5,000	2,791	2,868
221606 - Other Office Materials and Consumables	0	4,000	4,000	4,000	2,233	2,295
222109 - Operational Expenses	0	2,000	5,250	2,000	1,116	1,147
31 - NON-FINANCIAL ASSETS	**0**	**45,000**	**67,000**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	0	45,000	45,000	0	0	0
312205 - Machinery and Equipment	0	0	22,000	0	0	0
Grand Total	0	530,000	473,634	567,538	497,277	515,892

11 - Industry and Commerce

Goal:

To create a strong enabling environment for private sector investment through economic competitiveness and diversification, increased value addition, and exports that will generate productive employment and development.

Strategic Objective:

To formulate industrial strategies for the growth and promotion of the domestic private sector, including through foreign direct investment and technology transfer; Enhance the development of the domestic market, commercial and trade activities through implementation of approved regulations and trade policies; To attract, promote and encourage activities in all sectors of the Liberian economy to create jobs, particularly for under-represented groups; Strengthen the enforcement of contract, property and labor rights amongst employers to maximize employment opportunities and fair wages.

Summary of Full Time Equivalent

Sector	FY 2026 MALE	FY 2026 FEMALE	FY 2026 TOTAL	FY 2027 MALE	FY 2027 FEMALE	FY 2027 TOTAL	FY 2028 MALE	FY 2028 FEMALE	FY 2028 TOTAL
11 - Industry and Commerce	636	225	861	636	225	861	636	225	861

Summary by Economic Classification

Economic Classification	FY 2024 ACTUALS	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	5,450,299	6,196,716	5,912,705	7,872,739	8,108,921	8,433,277
22 - USE OF GOODS AND SERVICES	567,284	1,633,074	2,923,638	4,048,163	2,259,617	2,322,072
25 - SUBSIDIES	0	0	0	375,000	337,500	337,500
26 - GRANTS	1,577,632	649,800	897,330	1,443,120	1,226,652	1,287,985
31 - NON-FINANCIAL ASSETS	114,987	726,882	322,108	319,000	319,000	350,900
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	4,472,249	2,503,362	2,071,548
Grand Total	7,710,202	9,206,472	10,055,781	18,530,271	14,755,052	14,803,282

1.10 Summary by Spending Entity

Sector/Spending Entity	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
116 - National Investment Commission	822,322	1,093,330	1,331,743	2,046,330	1,702,748	1,773,564
348 - Liberia National Tourism Authority	0	0	0	3,702,000	2,562,647	2,457,659
403 - Ministry of Commerce and Industry	2,494,556	3,343,897	3,220,499	4,578,297	3,699,780	3,679,907
408 - Ministry of Labour	1,785,321	2,225,820	2,151,861	2,493,820	2,224,339	2,262,551
420 - Liberia Industrial Free Zone Authority	696,077	0	0	0	0	0
422 - National Insurance Corporation of Liberia	623,722	262,780	885,542	349,517	337,131	346,872
425 - National Lottery	232,722	281,263	248,092	372,592	336,588	349,361
432 - National Bureau of Concessions	857,804	1,162,319	1,026,155	2,099,549	1,745,075	1,788,111
440 - Liberia Intellectual Property Office	197,678	292,499	266,273	407,577	349,031	361,958
453 - Liberia Standard Authority	0	522,400	498,899	950,176	797,008	826,321
454 - Liberia Special Economic Zones Authority	0	22,164	426,717	1,530,413	1,000,705	956,978
Grand Total	7,710,202	9,206,472	10,055,781	18,530,271	14,755,052	14,803,282

116 - National Investment Commission

Policy Note

Mission

The National Investment Commission was established by an Act of the National Legislature on September 6, 1969 and amended on July 19, 2010 to promote and develop Liberia's commercial interests by enabling an advantageous business environment, attracting and securing quality investors and businesses, increasing market access for Liberian Goods and Services and providing effective business and investor support that helps foreign and domestic investors to successfully do business in Liberia.

Achievements (FY2025)

Completed the negotiation and signing of the Ivanhoe (HPX) project; Awarded special incentives to nine (9) domestic businesses; Recruited additional staff to enhance the entity's services; Developed sector-specific value propositions and investor targeting tools; Developed tailored sector-specific profiles with competitive analyses and regulatory insights; Set up a permanent investment desk at the Liberian Embassy in Ghana.

Objectives (FY2026)

The objectives for the FY2026 are: To mobilize financial support for investment promotions; Implement robust deal conversion frameworks; Launch a Ghana–Liberia Chamber of Commerce; Develop standardized promotional materials.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
116 - National Investment Commission	39	22	61	39	22	61	39	22	61

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	639,286	708,674	680,526	708,674	729,934	759,131
22 - USE OF GOODS AND SERVICES	183,036	317,656	584,217	562,656	314,064	322,745
26 - GRANTS	0	0	0	775,000	658,750	691,688
31 - NON-FINANCIAL ASSETS	0	67,000	67,000	0	0	0
Grand Total	822,322	1,093,330	1,331,743	2,046,330	1,702,748	1,773,564

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11601 -Administration and Management	822,322	1,093,330	1,331,743	2,046,330	1,702,748	1,773,564
Grand Total	822,322	1,093,330	1,331,743	2,046,330	1,702,748	1,773,564

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**639,286**	**708,674**	**680,526**	**708,674**	**729,934**	**759,131**
211101 - Basic Salary - Civil Service	639,286	708,674	680,526	708,674	729,934	759,131
22 - USE OF GOODS AND SERVICES	**183,036**	**317,656**	**584,217**	**562,656**	**314,064**	**322,745**
221101 - Foreign Travel-Means of travel	9,174	31,143	14,366	56,143	31,338	32,204
221102 - ForeignTravel-Daily Subsistence Allowance	7,188	23,366	19,150	58,543	32,678	33,581
221103 - Foreign Travel-Incidental Allowance	560	4,116	3,704	14,116	7,879	8,097
221105 - Domestic Travel-Daily Subsistence Allowance	3,000	2,508	2,257	12,508	6,982	7,175
221201 - Electricity	0	11,000	3,750	11,000	6,140	6,310

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221204 - Refuse Collection	2,179	3,137	3,128	3,137	1,751	1,799
221208 - Internet Provider Services	4,000	8,000	3,500	8,000	4,465	4,588
221209 - Scratch- Cards	0	3,176	3,176	0	0	0
221303 - Office Build. Rental and Lease	124,995	125,000	125,000	125,000	69,773	71,701
221305 - Vehicle Rental and Lease	0	4,900	4,410	4,900	2,735	2,811
221401 - Fuel and Lubricants - Vehicles	7,000	22,726	22,725	16,387	9,147	9,400
221402 - Fuel and Lubricants – Generator	7,000	12,128	12,128	18,466	10,308	10,593
221501 - Repair and Maintenance–Civil	0	8,000	8,000	79,511	44,382	45,609
221502 - Repairs and Maintenance - Vehicle	0	4,511	4,511	8,000	4,465	4,588
221503 - Repairs and Maintenance–Generator	0	3,500	3,500	5,902	3,294	3,385
221601 - Cleaning Materials and service	0	2,500	2,500	2,500	1,395	1,434
221602 - Stationery	5,000	5,902	5,902	3,500	1,954	2,008
221603 - Printing, Binding,Publication	0	5,000	4,973	5,000	2,791	2,868
221605 - Computer Supplies and ICT Services	0	3,499	3,499	3,499	1,953	2,007
221903 - Staff Training – Local	0	2,500	2,250	2,500	1,395	1,434
222103 - Food and Catering Services	2,500	9,504	950	9,504	5,305	5,452
222109 - Operational Expenses	0	7,500	6,750	77,500	43,259	44,455
222113 - Guard and Security Services	10,440	10,440	10,431	10,440	5,827	5,988
222123 - Other Compensations	0	3,600	313,657	3,600	2,009	2,065
223101 - Personnel Insurance	0	0	0	18,000	10,048	10,325
223106 - Vehicle Insurance	0	0	0	5,000	2,791	2,868
26 - GRANTS	**0**	**0**	**0**	**775,000**	**658,750**	**691,688**
263726 - Transfer to International Ministeral Concession Commission (MCC)	0	0	0	75,000	63,750	66,938
263837 - Transfer to Trade & Investment Office	0	0	0	700,000	595,000	624,750
31 - NON-FINANCIAL ASSETS	**0**	**67,000**	**67,000**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	0	52,000	52,000	0	0	0
312205 - Machinery and Equipment	0	15,000	15,000	0	0	0
Grand Total	822,322	1,093,330	1,331,743	2,046,330	1,702,748	1,773,564

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	822,322	1,093,330	1,331,743	2,046,330	1,702,748	1,773,564
Grand Total	822,322	1,093,330	1,331,743	2,046,330	1,702,748	1,773,564

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11601 - Administration and Management	**822,322**	**1,093,330**	**1,331,743**	**2,046,330**	**1,702,748**	**1,773,564**
21 - COMPENSATION OF EMPLOYEES	**639,286**	**708,674**	**680,526**	**708,674**	**729,934**	**759,131**
22 - USE OF GOODS AND SERVICES	**183,036**	**317,656**	**584,217**	**562,656**	**314,064**	**322,745**
26 - GRANTS	**0**	**0**	**0**	**775,000**	**658,750**	**691,688**

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31 - NON-FINANCIAL ASSETS	**0**	**67,000**	**67,000**	**0**	**0**	**0**
Grand Total	822,322	1,093,330	1,331,743	2,046,330	1,702,748	1,773,564

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
11601 - Administration and Management	**822,322**	**1,093,330**	**1,331,743**	**2,046,330**	**1,702,748**	**1,773,564**
21 - COMPENSATION OF EMPLOYEES	**639,286**	**708,674**	**680,526**	**708,674**	**729,934**	**759,131**
211101 - Basic Salary - Civil Service	639,286	708,674	680,526	708,674	729,934	759,131
22 - USE OF GOODS AND SERVICES	**183,036**	**317,656**	**584,217**	**562,656**	**314,064**	**322,745**
221101 - Foreign Travel-Means of travel	9,174	31,143	14,366	56,143	31,338	32,204
221102 - ForeignTravel-Daily Subsistence Allowance	7,188	23,366	19,150	58,543	32,678	33,581
221103 - Foreign Travel-Incidental Allowance	560	4,116	3,704	14,116	7,879	8,097
221105 - Domestic Travel-Daily Subsistence Allowance	3,000	2,508	2,257	12,508	6,982	7,175
221201 - Electricity	0	11,000	3,750	11,000	6,140	6,310
221204 - Refuse Collection	2,179	3,137	3,128	3,137	1,751	1,799
221208 - Internet Provider Services	4,000	8,000	3,500	8,000	4,465	4,588
221209 - Scratch- Cards	0	3,176	3,176	0	0	0
221303 - Office Build. Rental and Lease	124,995	125,000	125,000	125,000	69,773	71,701
221305 - Vehicle Rental and Lease	0	4,900	4,410	4,900	2,735	2,811
221401 - Fuel and Lubricants - Vehicles	7,000	22,726	22,725	16,387	9,147	9,400
221402 - Fuel and Lubricants – Generator	7,000	12,128	12,128	18,466	10,308	10,593
221501 - Repair and Maintenance–Civil	0	8,000	8,000	79,511	44,382	45,609
221502 - Repairs and Maintenance - Vehicle	0	4,511	4,511	8,000	4,465	4,588
221503 - Repairs and Maintenance–Generator	0	3,500	3,500	5,902	3,294	3,385
221601 - Cleaning Materials and service	0	2,500	2,500	2,500	1,395	1,434
221602 - Stationery	5,000	5,902	5,902	3,500	1,954	2,008
221603 - Printing, Binding,Publication	0	5,000	4,973	5,000	2,791	2,868
221605 - Computer Supplies and ICT Services	0	3,499	3,499	3,499	1,953	2,007
221903 - Staff Training – Local	0	2,500	2,250	2,500	1,395	1,434
222103 - Food and Catering Services	2,500	9,504	950	9,504	5,305	5,452
222109 - Operational Expenses	0	7,500	6,750	77,500	43,259	44,455
222113 - Guard and Security Services	10,440	10,440	10,431	10,440	5,827	5,988
222123 - Other Compensations	0	3,600	313,657	3,600	2,009	2,065
223101 - Personnel Insurance	0	0	0	18,000	10,048	10,325
223106 - Vehicle Insurance	0	0	0	5,000	2,791	2,868
26 - GRANTS	**0**	**0**	**0**	**775,000**	**658,750**	**691,688**
263726 - Transfer to International Ministeral Concession Commission (MCC)	0	0	0	75,000	63,750	66,938
263837 - Transfer to Trade & Investment Office	0	0	0	700,000	595,000	624,750

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31 - NON-FINANCIAL ASSETS	**0**	**67,000**	**67,000**	**0**	**0**	**0**
312201 - Transport Equipment–Vehicles	0	52,000	52,000	0	0	0
312205 - Machinery and Equipment	0	15,000	15,000	0	0	0
Grand Total	822,322	1,093,330	1,331,743	2,046,330	1,702,748	1,773,564

403 - Ministry of Commerce and Industry

Policy Note

Mission

The MOCI mission is to create sound policies promptly for commerce and trade that facilitate private sector growth and innovations, while setting standards that will empower all of our consumers to make informed decisions, improving the quality of life for all. In further execution of its functions ministry shall (a) Establish and regulate commodity and trade standards; (b) Collect, evaluate, and publish data about commerce, industry and transportation; (c) Establish and enforce standards of business practice; (d) Promote sound and development of foreign and domestic commerce; (e) Develop plans for the movements of goods and people within and out of the Republic.

Achievements (FY2025)

Trained fifty-two (52) business development service providers to enhance the capacity of 165 MSMEs; Launched the AFCFTA National Implementation Strategy; Published monthly Commerce Today market bulletins, enhancing transparency in commodity pricing and availability; Drafted the Standard Operating Procedures (SOPs) to improve efficiency in processing export/import documentations (e.g., certificates of origin); Generated more revenue as earmarked through the Liberia Business Registry; Launched the online business registration platform which reduces the processing time from 3 months to 3 days, aiming for a 24-hour turnaround; Completed the renovation of the LBR headquarters with solar power, ICT upgrades, and security enhancements (CCTV, servers) installation; Initiated the decentralization of business registration services to the counties to enhance rural entrepreneur access; Hired consultant to draft the National Trade Policy (2024–2030), a key instrument to guide Liberia's trade development; Issued tenders for the national electronic payments switch and credit reference system to strengthen the digital finance ecosystem; Developed and published the Grievance Redress Mechanism (GRM) manual; Co-launched the Accelerated 360 Technical Assistance Program to provide MSMEs with market linkages, financial access support, and business development services.

Objectives (FY2026)

The objectives for FY2026 are: To continue streamlining Liberia Business Registry (LBR) processes for faster and more affordable registration; Upgrade the Inspectorate Division to improve compliance monitoring and reduce unfair trade practices; Expand the automation of trade documentation to support AfCFTA and ECOWAS trade commitments; Establish additional one-stop service centers for business licensing in key counties; Launch industrial park feasibility studies in strategic counties; Support agro-processing initiatives for cassava, rice, cocoa, and palm oil value chains; Strengthen standards enforcement and quality assurance through the Liberia Standards Laboratory; Facilitate private sector partnerships for light manufacturing and assembly plants; Implement the National MSME and Entrepreneurship Policy with targeted capacity-building programs; Expand the coverage of the annual MSME conference to include regional exhibitions and investor pitching sessions; Establish MSME revolving loan schemes in partnership with local banks and development finance institutions; Launch women and youth entrepreneurship incubation centers in at least three (3) counties; Establish two (2) regional incubators for the LBR; Strengthen the Consumer Protection Unit to address consumer complaints promptly. Roll out public awareness campaigns on consumer rights and fair trade; Enforce competition laws to prevent monopolistic and anti-competitive behaviors; Implement staff training programs in trade policy analysis, negotiation skills, and industrial development; Upgrade ICT systems for data collection, reporting, and performance monitoring; Enhance inter-departmental coordination to improve program delivery.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
403 - Ministry of Commerce and Industry	253	94	347	253	94	347	253	94	347

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	1,891,795	1,907,520	1,892,232	2,107,520	2,170,746	2,257,576
22 - USE OF GOODS AND SERVICES	221,706	700,877	721,138	711,276	397,027	408,003
25 - SUBSIDIES	0	0	0	275,000	247,500	247,500
26 - GRANTS	311,068	200,000	464,021	184,501	156,826	164,667
31 - NON-FINANCIAL ASSETS	69,987	535,500	143,108	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	1,300,000	727,681	602,161
Grand Total	2,494,556	3,343,897	3,220,499	4,578,297	3,699,780	3,679,907

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
40301 -Bureau of Trade Services	0	0	6,750	0	0	0
40301 -Transfer to Liberia Business Registry	243,705	750,000	268,511	1,500,500	850,103	728,652
40303 -Bureau of Admin.\&Management	2,208,646	2,583,897	2,945,238	3,077,797	2,849,677	2,951,255
40305 -Small Business Administration	42,205	10,000	0	0	0	0
Grand Total	2,494,556	3,343,897	3,220,499	4,578,297	3,699,780	3,679,907

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**176,281**	**500,000**	**433,858**	**1,300,000**	**727,681**	**602,161**
023875 - CPF: Support to expand Domestic Private Sector-led Economic growth and development via SME developme	-	500,000	433,858	200,000	111,951	92,640
029100 - Small Business support Program	-	-	-	600,000	335,853	277,921
092600 - Revenue Enchantment Project	-	-	-	500,000	279,877	231,600
097100 - Enhancing the Business Environment and Services	176,281	-	-	-	-	-
Grand Total	176,281	500,000	433,858	1,300,000	727,681	602,161

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**1,891,795**	**1,907,520**	**1,892,232**	**2,107,520**	**2,170,746**	**2,257,576**
211101 - Basic Salary - Civil Service	1,891,795	1,907,520	1,892,232	2,107,520	2,170,746	2,257,576
22 - USE OF GOODS AND SERVICES	**221,706**	**700,877**	**721,138**	**711,276**	**397,027**	**408,003**
221101 - Foreign Travel-Means of travel	0	21,000	41,086	32,000	17,862	18,356
221102 - ForeignTravel-Daily Subsistence Allowance	0	14,000	27,278	23,000	12,838	13,193
221103 - Foreign Travel-Incidental Allowance	0	4,500	2,930	6,500	3,628	3,728
221104 - Domestic Travel-Means of Travel	0	5,000	0	10,000	5,582	5,736
221105 - Domestic Travel-Daily Subsistence Allowance	4,975	20,000	9,000	25,000	13,955	14,340
221201 - Electricity	18,975	35,000	14,170	49,196	27,461	28,220
221202 - Water and Sewage	0	7,500	750	5,000	2,790	2,868
221208 - Internet Provider Services	0	60,000	46,668	50,000	27,910	28,682
221401 - Fuel and Lubricants - Vehicles	40,000	75,000	48,000	90,000	50,237	51,625
221402 - Fuel and Lubricants – Generator	22,520	60,000	38,400	80,000	44,655	45,890
221501 - Repair and Maintenance–Civil	0	5,000	500	5,000	2,791	2,868
221502 - Repairs and Maintenance - Vehicle	0	32,500	30,250	22,500	12,559	12,907
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	2,500	250	4,000	2,233	2,295
221601 - Cleaning Materials and service	20,998	20,000	11,000	23,476	13,104	13,466
221602 - Stationery	44,017	35,000	21,500	30,000	16,746	17,208
221603 - Printing, Binding,Publication	11,858	60,000	51,000	35,000	19,537	20,077
221604 - Newspapers, Books and Periodic	0	5,000	500	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221605 - Computer Supplies and ICT Services	7,825	40,877	26,161	25,000	13,955	14,341
221607 - Employee ID Cards	0	1,000	1,000	2,500	1,395	1,434
221804 - Uniforms and Specialized Cloth	9,976	0	0	0	0	0
221909 - Capacity Building Fund	26,730	42,000	0	20,000	11,164	11,473
222102 - Workshops,Conferences,Siminars	0	17,000	10,880	10,604	5,919	6,083
222103 - Food and Catering Services	0	15,000	9,600	10,000	5,582	5,736
222104 - Equipment and Household Materi	0	2,500	250	5,000	2,791	2,868
222105 - Entertainment Representation	0	15,000	9,600	10,000	5,582	5,736
222108 - Advertising and Public Relatio	0	10,000	0	0	0	0
222109 - Operational Expenses	10,000	25,000	313,500	25,000	13,955	14,341
222113 - Guard and Security Services	3,832	10,000	6,615	10,000	5,582	5,736
223101 - Personnel Insurance	0	50,000	0	75,000	41,864	43,021
223106 - Vehicle Insurance	0	10,500	250	27,500	15,350	15,775
25 - SUBSIDIES	**0**	**0**	**0**	**275,000**	**247,500**	**247,500**
256230 - Support to LIBA	0	0	0	100,000	90,000	90,000
256231 - Support to Colimbo	0	0	0	75,000	67,500	67,500
256232 - Support to Chamber of Commerce	0	0	0	100,000	90,000	90,000
26 - GRANTS	**311,068**	**200,000**	**464,021**	**184,501**	**156,826**	**164,667**
263125 - Transfer-Revenue Enhanc.Initv.	211,120	200,000	464,021	184,501	156,826	164,667
265545 - Transfer to Standards Laboratory Authority	99,948	0	0	0	0	0
31 - NON-FINANCIAL ASSETS	**69,987**	**535,500**	**143,108**	**0**	**0**	**0**
312203 - Furniture and Fixtures	34,997	25,000	6,250	0	0	0
312205 - Machinery and Equipment	34,990	0	0	0	0	0
312301 - ICT Infrast Hardware\&Networks	0	10,500	3,000	0	0	0
312401 - Other Fixed Assets	0	500,000	133,858	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,300,000**	**727,681**	**602,161**
332401 - Other Fixed Assets	0	0	0	1,300,000	727,681	602,161
Grand Total	2,494,556	3,343,897	3,220,499	4,578,297	3,699,780	3,679,907

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	2,494,556	3,343,897	3,220,499	4,578,297	3,699,780	3,679,907
Grand Total	2,494,556	3,343,897	3,220,499	4,578,297	3,699,780	3,679,907

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
40301 - Bureau of Trade Services	**0**	**0**	**6,750**	**0**	**0**	**0**
22 - USE OF GOODS AND SERVICES	**0**	**0**	**6,750**	**0**	**0**	**0**
40301 - Transfer to Liberia Business Registry	**243,705**	**750,000**	**268,511**	**1,500,500**	**850,103**	**728,652**
22 - USE OF GOODS AND SERVICES	**151,220**	**189,500**	**93,763**	**164,500**	**91,822**	**94,361**

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
26 - GRANTS	22,498	50,000	37,890	36,000	30,600	32,130
31 - NON-FINANCIAL ASSETS	69,987	510,500	136,858	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	1,300,000	727,681	602,161
40303 - Bureau of Admin.\&Management	2,208,646	2,583,897	2,945,238	3,077,797	2,849,677	2,951,255
21 - COMPENSATION OF EMPLOYEES	1,891,795	1,907,520	1,892,232	2,107,520	2,170,746	2,257,576
22 - USE OF GOODS AND SERVICES	70,486	501,377	620,625	546,776	305,205	313,642
25 - SUBSIDIES	0	0	0	275,000	247,500	247,500
26 - GRANTS	246,365	150,000	426,131	148,501	126,226	132,537
31 - NON-FINANCIAL ASSETS	0	25,000	6,250	0	0	0
40305 - Small Business Administration	42,205	10,000	0	0	0	0
22 - USE OF GOODS AND SERVICES	0	10,000	0	0	0	0
26 - GRANTS	42,205	0	0	0	0	0
Grand Total	2,494,556	3,343,897	3,220,499	4,578,297	3,699,780	3,679,907

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
40301 - Bureau of Trade Services	243,705	750,000	275,261	1,500,500	850,103	728,652
22 - USE OF GOODS AND SERVICES	151,220	189,500	100,513	164,500	91,822	94,361
221101 - Foreign Travel-Means of travel	0	6,000	8,034	6,000	3,349	3,442
221102 - ForeignTravel-Daily Subsistence Allowance	0	4,000	7,500	4,000	2,233	2,295
221103 - Foreign Travel-Incidental Allowance	0	2,000	280	2,000	1,116	1,147
221105 - Domestic Travel-Daily Subsistence Allowance	4,975	10,000	0	10,000	5,582	5,736
221201 - Electricity	18,975	10,000	5,000	10,000	5,582	5,736
221202 - Water and Sewage	0	2,500	250	2,500	1,395	1,434
221208 - Internet Provider Services	0	25,000	15,834	25,000	13,955	14,341
221401 - Fuel and Lubricants - Vehicles	15,000	15,000	1,500	15,000	8,373	8,604
221402 - Fuel and Lubricants – Generator	11,360	20,000	2,000	20,000	11,164	11,473
221502 - Repairs and Maintenance - Vehicle	0	2,500	250	2,500	1,395	1,434
221601 - Cleaning Materials and service	10,998	10,000	1,000	10,000	5,582	5,736
221602 - Stationery	19,691	15,000	1,500	15,000	8,373	8,604
221603 - Printing, Binding,Publication	11,858	50,000	50,000	25,000	13,955	14,341
221605 - Computer Supplies and ICT Services	7,825	5,000	500	5,000	2,791	2,868
221804 - Uniforms and Specialized Cloth	9,976	0	0	0	0	0
221909 - Capacity Building Fund	26,730	0	0	0	0	0
222109 - Operational Expenses	10,000	0	0	0	0	0
222113 - Guard and Security Services	3,832	10,000	6,615	10,000	5,582	5,736
223106 - Vehicle Insurance	0	2,500	250	2,500	1,395	1,434
26 - GRANTS	22,498	50,000	37,890	36,000	30,600	32,130
263125 - Transfer-Revenue Enhanc.Initv.	22,498	50,000	37,890	36,000	30,600	32,130

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31 - NON-FINANCIAL ASSETS	**69,987**	**510,500**	**136,858**	**0**	**0**	**0**
312203 - Furniture and Fixtures	34,997	10,000	2,500	0	0	0
312205 - Machinery and Equipment	34,990	0	0	0	0	0
312301 - ICT Infrast Hardware\&Networks	0	500	500	0	0	0
312401 - Other Fixed Assets	0	500,000	133,858	0	0	0
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,300,000**	**727,681**	**602,161**
332401 - Other Fixed Assets	0	0	0	1,300,000	727,681	602,161
40303 - Bureau of Admin.\&Management	**2,208,646**	**2,583,897**	**2,945,238**	**3,077,797**	**2,849,677**	**2,951,255**
21 - COMPENSATION OF EMPLOYEES	**1,891,795**	**1,907,520**	**1,892,232**	**2,107,520**	**2,170,746**	**2,257,576**
211101 - Basic Salary - Civil Service	1,891,795	1,907,520	1,892,232	2,107,520	2,170,746	2,257,576
22 - USE OF GOODS AND SERVICES	**70,486**	**501,377**	**620,625**	**546,776**	**305,205**	**313,642**
221101 - Foreign Travel-Means of travel	0	15,000	33,052	26,000	14,513	14,914
221102 - ForeignTravel-Daily Subsistence Allowance	0	10,000	19,778	19,000	10,605	10,898
221103 - Foreign Travel-Incidental Allowance	0	2,500	2,650	4,500	2,512	2,581
221104 - Domestic Travel-Means of Travel	0	5,000	0	10,000	5,582	5,736
221105 - Domestic Travel-Daily Subsistence Allowance	0	10,000	9,000	15,000	8,373	8,604
221201 - Electricity	0	25,000	9,170	39,196	21,879	22,484
221202 - Water and Sewage	0	5,000	500	2,500	1,395	1,434
221208 - Internet Provider Services	0	35,000	30,834	25,000	13,955	14,341
221401 - Fuel and Lubricants - Vehicles	25,000	60,000	46,500	75,000	41,864	43,021
221402 - Fuel and Lubricants – Generator	11,160	40,000	36,400	60,000	33,491	34,417
221501 - Repair and Maintenance–Civil	0	5,000	500	5,000	2,791	2,868
221502 - Repairs and Maintenance - Vehicle	0	30,000	30,000	20,000	11,164	11,473
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	2,500	250	4,000	2,233	2,295
221601 - Cleaning Materials and service	10,000	10,000	10,000	13,476	7,522	7,730
221602 - Stationery	24,326	20,000	20,000	15,000	8,373	8,604
221603 - Printing, Binding,Publication	0	10,000	1,000	10,000	5,582	5,736
221604 - Newspapers, Books and Periodic	0	5,000	500	0	0	0
221605 - Computer Supplies and ICT Services	0	35,877	25,661	20,000	11,164	11,473
221607 - Employee ID Cards	0	1,000	1,000	2,500	1,395	1,434
221909 - Capacity Building Fund	0	42,000	0	20,000	11,164	11,473
222102 - Workshops,Conferences,Siminars	0	17,000	10,880	10,604	5,919	6,083
222103 - Food and Catering Services	0	15,000	9,600	10,000	5,582	5,736
222104 - Equipment and Household Materi	0	2,500	250	5,000	2,791	2,868
222105 - Entertainment Representation	0	15,000	9,600	10,000	5,582	5,736
222108 - Advertising and Public Relatio	0	10,000	0	0	0	0
222109 - Operational Expenses	0	15,000	313,500	25,000	13,955	14,341
223101 - Personnel Insurance	0	50,000	0	75,000	41,864	43,021
223106 - Vehicle Insurance	0	8,000	0	25,000	13,955	14,341

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
25 - SUBSIDIES	**0**	**0**	**0**	**275,000**	**247,500**	**247,500**
256230 - Support to LIBA	0	0	0	100,000	90,000	90,000
256231 - Support to Colimbo	0	0	0	75,000	67,500	67,500
256232 - Support to Chamber of Commerce	0	0	0	100,000	90,000	90,000
26 - GRANTS	**246,365**	**150,000**	**426,131**	**148,501**	**126,226**	**132,537**
263125 - Transfer-Revenue Enhanc.Initv.	146,417	150,000	426,131	148,501	126,226	132,537
265545 - Transfer to Standards Laboratory Authority	99,948	0	0	0	0	0
31 - NON-FINANCIAL ASSETS	**0**	**25,000**	**6,250**	**0**	**0**	**0**
312203 - Furniture and Fixtures	0	15,000	3,750	0	0	0
312301 - ICT Infrast Hardware\&Networks	0	10,000	2,500	0	0	0
40305 - Small Business Administration	**42,205**	**10,000**	**0**	**0**	**0**	**0**
22 - USE OF GOODS AND SERVICES	**0**	**10,000**	**0**	**0**	**0**	**0**
222109 - Operational Expenses	0	10,000	0	0	0	0
26 - GRANTS	**42,205**	**0**	**0**	**0**	**0**	**0**
263125 - Transfer-Revenue Enhanc.Initv.	42,205	0	0	0	0	0
Grand Total	2,494,556	3,343,897	3,220,499	4,578,297	3,699,780	3,679,907

408 - Ministry of Labour

Policy Note

Mission

The Ministry of Labour was created by PRC Degree number 35 in 1981 for the promotion, administration, development, regulation of Labour Law and Labour practices Law of the Republic of Liberia. The Ministry regulates and promotes industrial relations between employees and employers, provides employment services, enhance private sector productivity. The Ministry provides for the classification, registration of tradesmen and craftsman, and promotes the rights of employees and management. It also creates conducive working environment within the industrial sectors.

Achievements (FY2025)

Launched the health and safety program in concessional communities; Resolved 117 labour disputes out of 277 cases to promote industrial harmony and social dialogue; Launched the Liberians First for Job Placement Exercise to prioritize employment for Liberians; Strengthened employee welfare, enhanced awareness of benefits, and promoted targeted capacity building for improved performance across the ministry; Provided over 1000 vacation jobs to Liberian students and young graduates.

Objectives (FY2026)

The objectives for FY2026 are: To train industrial staff workers; Hire consultants to develop a sector-based minimum wage framework; Underwrite obligations to the International Labor Organization (ILO); Procure logistical support for the senior management team and buses for employees; Strengthen labour administration and the enforcement of labour standards; Enhance occupational safety and health, HIV & AIDS programs through capacity building of inspector; Ensure compliance with the Decent Work Act; Enforce the minimum wage; Strengthen Trafficking In Person (TIP) initiatives by combating the crime through prevention, protection, prosecution, and partnership to stop the exploitation of vulnerable individuals for labour, sex, or organs; Promote fair labour standards and strengthen regional services, and trade unions; Regulate, monitor, and facilitate the lawful employment of non-Liberians in accordance with the Decent Work Act, immigration laws, and the Ministry of Labour Sector Plan in compliance with fair treatment whilst safeguarding jobs for Liberians.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
408 - Ministry of Labour	174	51	225	174	51	225	174	51	225

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	1,492,162	1,522,500	1,480,657	1,492,500	1,537,275	1,598,766
22 - USE OF GOODS AND SERVICES	56,360	159,138	137,895	129,138	72,082	74,075
26 - GRANTS	191,799	441,800	433,309	247,182	210,105	220,610
31 - NON-FINANCIAL ASSETS	45,000	102,382	100,000	125,000	125,000	137,500
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	500,000	279,877	231,600
Grand Total	1,785,321	2,225,820	2,151,861	2,493,820	2,224,339	2,262,551

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
40801 -Labour Standards	36,568	36,568	35,617	36,568	31,083	32,637
40803 -Administration and Management	1,748,753	2,189,252	2,116,244	2,457,252	2,193,256	2,229,914
Grand Total	1,785,321	2,225,820	2,151,861	2,493,820	2,224,339	2,262,551

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**0**	**0**	**500,000**	**279,877**	**231,600**
092600 - Revenue Enchantment Project	-	-	-	500,000	279,877	231,600

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Grand Total	0	0	0	500,000	279,877	231,600

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**1,492,162**	**1,522,500**	**1,480,657**	**1,492,500**	**1,537,275**	**1,598,766**
211101 - Basic Salary - Civil Service	1,492,162	1,522,500	1,480,657	1,492,500	1,537,275	1,598,766
22 - USE OF GOODS AND SERVICES	**56,360**	**159,138**	**137,895**	**129,138**	**72,082**	**74,075**
221101 - Foreign Travel-Means of travel	18,985	22,000	14,375	22,000	12,280	12,620
221102 - ForeignTravel-Daily Subsistence Allowance	16,023	21,372	15,120	21,372	11,930	12,260
221103 - Foreign Travel-Incidental Allowance	280	1,266	400	1,266	707	727
221201 - Electricity	0	7,000	1,750	7,000	3,907	4,015
221208 - Internet Provider Services	2,875	2,500	1,250	2,500	1,395	1,434
221209 - Scratch- Cards	0	12,000	12,000	8,000	4,465	4,588
221401 - Fuel and Lubricants - Vehicles	0	40,000	40,000	40,000	22,327	22,944
221601 - Cleaning Materials and service	4,993	8,000	8,000	8,000	4,465	4,588
221602 - Stationery	9,992	10,000	10,000	10,000	5,582	5,736
221603 - Printing, Binding,Publication	3,212	0	0	0	0	0
221605 - Computer Supplies and ICT Services	0	35,000	35,000	9,000	5,024	5,163
26 - GRANTS	**191,799**	**441,800**	**433,309**	**247,182**	**210,105**	**220,610**
262104 - Contributions to other Int.Org	36,568	36,568	35,617	36,568	31,083	32,637
263125 - Transfer-Revenue Enhanc.Initv.	23,200	115,232	115,232	86,182	73,255	76,918
263167 - Trf AntiHuman Trafficking Task	32,031	40,000	38,960	50,000	42,500	44,625
265421 - Trensfer to MinimumWage Board	100,000	250,000	243,500	74,432	63,267	66,430
31 - NON-FINANCIAL ASSETS	**45,000**	**102,382**	**100,000**	**125,000**	**125,000**	**137,500**
312201 - Transport Equipment–Vehicles	45,000	102,382	100,000	125,000	125,000	137,500
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**500,000**	**279,877**	**231,600**
332401 - Other Fixed Assets	0	0	0	500,000	279,877	231,600
Grand Total	1,785,321	2,225,820	2,151,861	2,493,820	2,224,339	2,262,551

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	1,785,321	2,225,820	2,151,861	2,493,820	2,224,339	2,262,551
Grand Total	1,785,321	2,225,820	2,151,861	2,493,820	2,224,339	2,262,551

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
40801 - Labour Standards	**36,568**	**36,568**	**35,617**	**36,568**	**31,083**	**32,637**
26 - GRANTS	**36,568**	**36,568**	**35,617**	**36,568**	**31,083**	**32,637**
40803 - Administration and Management	**1,748,753**	**2,189,252**	**2,116,244**	**2,457,252**	**2,193,256**	**2,229,914**

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification						
ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**1,492,162**	**1,522,500**	**1,480,657**	**1,492,500**	**1,537,275**	**1,598,766**
22 - USE OF GOODS AND SERVICES	**56,360**	**159,138**	**137,895**	**129,138**	**72,082**	**74,075**
26 - GRANTS	**155,231**	**405,232**	**397,692**	**210,614**	**179,022**	**187,973**
31 - NON-FINANCIAL ASSETS	**45,000**	**102,382**	**100,000**	**125,000**	**125,000**	**137,500**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**500,000**	**279,877**	**231,600**
Grand Total	1,785,321	2,225,820	2,151,861	2,493,820	2,224,339	2,262,551

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification						
OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
40801 - Labour Standards	**36,568**	**36,568**	**35,617**	**36,568**	**31,083**	**32,637**
26 - GRANTS	**36,568**	**36,568**	**35,617**	**36,568**	**31,083**	**32,637**
262104 - Contributions to other Int.Org	36,568	36,568	35,617	36,568	31,083	32,637
40803 - Administration and Management	**1,748,753**	**2,189,252**	**2,116,244**	**2,457,252**	**2,193,256**	**2,229,914**
21 - COMPENSATION OF EMPLOYEES	**1,492,162**	**1,522,500**	**1,480,657**	**1,492,500**	**1,537,275**	**1,598,766**
211101 - Basic Salary - Civil Service	1,492,162	1,522,500	1,480,657	1,492,500	1,537,275	1,598,766
22 - USE OF GOODS AND SERVICES	**56,360**	**159,138**	**137,895**	**129,138**	**72,082**	**74,075**
221101 - Foreign Travel-Means of travel	18,985	22,000	14,375	22,000	12,280	12,620
221102 - ForeignTravel-Daily Subsistence Allowance	16,023	21,372	15,120	21,372	11,930	12,260
221103 - Foreign Travel-Incidental Allowance	280	1,266	400	1,266	707	727
221201 - Electricity	0	7,000	1,750	7,000	3,907	4,015
221208 - Internet Provider Services	2,875	2,500	1,250	2,500	1,395	1,434
221209 - Scratch- Cards	0	12,000	12,000	8,000	4,465	4,588
221401 - Fuel and Lubricants - Vehicles	0	40,000	40,000	40,000	22,327	22,944
221601 - Cleaning Materials and service	4,993	8,000	8,000	8,000	4,465	4,588
221602 - Stationery	9,992	10,000	10,000	10,000	5,582	5,736
221603 - Printing, Binding,Publication	3,212	0	0	0	0	0
221605 - Computer Supplies and ICT Services	0	35,000	35,000	9,000	5,024	5,163
26 - GRANTS	**155,231**	**405,232**	**397,692**	**210,614**	**179,022**	**187,973**
263125 - Transfer-Revenue Enhanc.Initv.	23,200	115,232	115,232	86,182	73,255	76,918
263167 - Trf AntiHuman Trafficking Task	32,031	40,000	38,960	50,000	42,500	44,625
265421 - Trensfer to MinimumWage Board	100,000	250,000	243,500	74,432	63,267	66,430
31 - NON-FINANCIAL ASSETS	**45,000**	**102,382**	**100,000**	**125,000**	**125,000**	**137,500**
312201 - Transport Equipment–Vehicles	45,000	102,382	100,000	125,000	125,000	137,500
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**500,000**	**279,877**	**231,600**
332401 - Other Fixed Assets	0	0	0	500,000	279,877	231,600
Grand Total	1,785,321	2,225,820	2,151,861	2,493,820	2,224,339	2,262,551

420 - Liberia Industrial Free Zone Authority

Policy Note

Mission

The Liberia Industrial Free Zone Authority was established by an Act of the National Legislature on July 9, 1975, with the mandate to keep and preserve the institutional manufacturing facilities for the purpose of manufacturing finished and unfinished goods with the view to enhancing job creation in Liberia.

Achievements (FY2025)

No information provided by the spending entity.

Objectives (FY2026)

No information provided by the spending entity.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
420 - Liberia Industrial Free Zone A	3	1	4	3	1	4	3	1	4

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	21,116	0	0	0	0	0
26 - GRANTS	674,961	0	0	0	0	0
Grand Total	696,077	0	0	0	0	0

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
42001 -Administration and Management	696,077	0	0	0	0	0
Grand Total	696,077	0	0	0	0	0

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**21,116**	**0**	**0**	**0**	**0**	**0**
211101 - Basic Salary - Civil Service	21,116	0	0	0	0	0
26 - GRANTS	**674,961**	**0**	**0**	**0**	**0**	**0**
264333 - Transfer to Recapitalization of Muribund Agencies & Commissions	674,961	0	0	0	0	0
Grand Total	696,077	0	0	0	0	0

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	696,077	0	0	0	0	0
Grand Total	696,077	0	0	0	0	0

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification						
ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
42001 - Administration and Management	**696,077**	**0**	**0**	**0**	**0**	**0**
21 - COMPENSATION OF EMPLOYEES	**21,116**	**0**	**0**	**0**	**0**	**0**
26 - GRANTS	**674,961**	**0**	**0**	**0**	**0**	**0**
Grand Total	696,077	0	0	0	0	0

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification						
OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
42001 - Administration and Management	**696,077**	**0**	**0**	**0**	**0**	**0**
21 - COMPENSATION OF EMPLOYEES	**21,116**	**0**	**0**	**0**	**0**	**0**
211101 - Basic Salary - Civil Service	21,116	0	0	0	0	0
26 - GRANTS	**674,961**	**0**	**0**	**0**	**0**	**0**
264333 - Transfer to Recapitalization of Muribund Agencies & Commissions	674,961	0	0	0	0	0
Grand Total	696,077	0	0	0	0	0

422 - National Insurance Corporation of Liberia

Policy Note

Mission

The National Insurance Corporation of Liberia (NICOL) was established by an Act of Legislation in 1984 with the mandate and purpose to insure all assets of the Government, public corporations, and where the Government has a 50% share or more in Liberia. NICOL is also to receive 10% of all premiums collected by private insurance companies operating in Liberia, as well as given the additional right to underwrite any Insurance Business in open & fair competition with other insurers.

Achievements (FY2025)

Secured the contract to insure more than three thousand (3,000) Civil Servants and Government employees of the following spending entities of the Government for their medical and life insurance coverages: Ministry of Transport, National Security Agency, Liberia Telecommunications Authority, National Road Fund, Robert Flight Information Region, Liberia Airport Authority-James Springs Field; Secured the contracts to insure the motor vehicular fleet (Third Party and Comprehensive Insurance packages) for the Liberia Water and Sewer Corporation, Ministry of Agriculture, Liberia Agency for Community empowerment, Governance Commission, National Transition Authority; Insured about three thousand (3,000) private vehicles under both Third Party and Comprehensive Insurance Packages.

Objectives (FY2026)

The objectives for FY2026 are: To enforce a mandatory government vehicle and assets insurance policy as stipulated in the NICOL Act; Collaborate and coordinate with the Civil Service Agency and the General services Agency to establish a voluntary insurance scheme for civil servants and government vehicles and assets at all government entities; Introduce micro insurance for low income earners across Liberia; Establish an agriculture and tourism insurance scheme in the country; Establish regional offices across the country; Continue the enforcement of the 10 per cent compulsory surrender scheme from private insurance companies operating in the country; Continue to enforce the monitoring of cross-border activities of vehicles by making sure that they obtain the ECOWAS Brown Card insurance certificate and local insurance.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
422 - National Insurance Corp. of Liberia	13	10	23	13	10	23	13	10	23

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	216,919	241,858	190,450	228,595	235,453	244,871
22 - USE OF GOODS AND SERVICES	6,999	20,922	695,092	20,922	11,678	12,001
25 - SUBSIDIES	0	0	0	100,000	90,000	90,000
26 - GRANTS	399,804	0	0	0	0	0
Grand Total	623,722	262,780	885,542	349,517	337,131	346,872

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
42201 -Administration and Management	623,722	262,780	885,542	349,517	337,131	346,872
Grand Total	623,722	262,780	885,542	349,517	337,131	346,872

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**216,919**	**241,858**	**190,450**	**228,595**	**235,453**	**244,871**
211101 - Basic Salary - Civil Service	216,919	241,858	190,450	228,595	235,453	244,871
22 - USE OF GOODS AND SERVICES	**6,999**	**20,922**	**695,092**	**20,922**	**11,678**	**12,001**
221303 - Office Build. Rental and Lease	6,999	20,000	20,000	20,000	11,164	11,473

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221602 - Stationery	0	922	92	922	514	528
223101 - Personnel Insurance	0	0	675,000	0	0	0
25 - SUBSIDIES	**0**	**0**	**0**	**100,000**	**90,000**	**90,000**
254206 - Transfer to National oil Company of Liberia	0	0	0	100,000	90,000	90,000
26 - GRANTS	**399,804**	**0**	**0**	**0**	**0**	**0**
264333 - Transfer to Recapitalization of Muribund Agencies & Commissions	399,804	0	0	0	0	0
Grand Total	623,722	262,780	885,542	349,517	337,131	346,872

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	623,722	262,780	885,542	349,517	337,131	346,872
Grand Total	623,722	262,780	885,542	349,517	337,131	346,872

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
42201 - Administration and Management	**623,722**	**262,780**	**885,542**	**349,517**	**337,131**	**346,872**
21 - COMPENSATION OF EMPLOYEES	**216,919**	**241,858**	**190,450**	**228,595**	**235,453**	**244,871**
22 - USE OF GOODS AND SERVICES	**6,999**	**20,922**	**695,092**	**20,922**	**11,678**	**12,001**
25 - SUBSIDIES	**0**	**0**	**0**	**100,000**	**90,000**	**90,000**
26 - GRANTS	**399,804**	**0**	**0**	**0**	**0**	**0**
Grand Total	623,722	262,780	885,542	349,517	337,131	346,872

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
42201 - Administration and Management	**623,722**	**262,780**	**885,542**	**349,517**	**337,131**	**346,872**
21 - COMPENSATION OF EMPLOYEES	**216,919**	**241,858**	**190,450**	**228,595**	**235,453**	**244,871**
211101 - Basic Salary - Civil Service	216,919	241,858	190,450	228,595	235,453	244,871
22 - USE OF GOODS AND SERVICES	**6,999**	**20,922**	**695,092**	**20,922**	**11,678**	**12,001**
221303 - Office Build. Rental and Lease	6,999	20,000	20,000	20,000	11,164	11,473
221602 - Stationery	0	922	92	922	514	528
223101 - Personnel Insurance	0	0	675,000	0	0	0
25 - SUBSIDIES	**0**	**0**	**0**	**100,000**	**90,000**	**90,000**
254206 - Transfer to National oil Company of Liberia	0	0	0	100,000	90,000	90,000
26 - GRANTS	**399,804**	**0**	**0**	**0**	**0**	**0**
264333 - Transfer to Recapitalization of Muribund Agencies & Commissions	399,804	0	0	0	0	0
Grand Total	623,722	262,780	885,542	349,517	337,131	346,872

425 - National Lottery

Policy Note

Mission

The National Lottery Authority was created by an Act of the National Legislature in 2014 with the mandate to conduct, manage, formulate regulations, monitor and supervise national lotteries and all other games of chance within the Republic of Liberia to ensure the best practice in the conduct of games of chance. It is also required to grant the operating license to game operators.

Achievements (FY2025)

Signed the 5-90 Agreement to kick start its operations; Established offices in three (3) counties: Grand Bassa, Nimba, and Maryland to demonstrate the decentralization of its operations; Developed the Strategic Plan for its operations in the next five (5) years.

Objectives (FY2026)

The objectives for FY2026 are: To engage a qualified and competent entity to implement the Central Monitoring System (CMS); Acquire land for the construction of its national headquarters; Commence the construction of its National Headquarters.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
425 - National Lottery	32	6	38	32	6	38	32	6	38

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	232,722	246,312	248,092	272,592	280,770	292,001
22 - USE OF GOODS AND SERVICES	0	34,951	0	100,000	55,818	57,360
Grand Total	232,722	281,263	248,092	372,592	336,588	349,361

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
42501 -Administration and Management	232,722	281,263	248,092	372,592	336,588	349,361
Grand Total	232,722	281,263	248,092	372,592	336,588	349,361

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**232,722**	**246,312**	**248,092**	**272,592**	**280,770**	**292,001**
211101 - Basic Salary - Civil Service	232,722	246,312	248,092	272,592	280,770	292,001
22 - USE OF GOODS AND SERVICES	**0**	**34,951**	**0**	**100,000**	**55,818**	**57,360**
221201 - Electricity	0	5,000	0	5,000	2,791	2,868
221208 - Internet Provider Services	0	5,651	0	5,651	3,154	3,241
221401 - Fuel and Lubricants - Vehicles	0	12,300	0	12,300	6,866	7,055
222119 - Legal Dues and Compensations	0	12,000	0	77,049	43,007	44,196
Grand Total	232,722	281,263	248,092	372,592	336,588	349,361

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	232,722	281,263	248,092	372,592	336,588	349,361

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Grand Total	232,722	281,263	248,092	372,592	336,588	349,361

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
42501 - Administration and Management	232,722	281,263	248,092	372,592	336,588	349,361
21 - COMPENSATION OF EMPLOYEES	232,722	246,312	248,092	272,592	280,770	292,001
22 - USE OF GOODS AND SERVICES	0	34,951	0	100,000	55,818	57,360
Grand Total	232,722	281,263	248,092	372,592	336,588	349,361

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
42501 - Administration and Management	232,722	281,263	248,092	372,592	336,588	349,361
21 - COMPENSATION OF EMPLOYEES	232,722	246,312	248,092	272,592	280,770	292,001
211101 - Basic Salary - Civil Service	232,722	246,312	248,092	272,592	280,770	292,001
22 - USE OF GOODS AND SERVICES	0	34,951	0	100,000	55,818	57,360
221201 - Electricity	0	5,000	0	5,000	2,791	2,868
221208 - Internet Provider Services	0	5,651	0	5,651	3,154	3,241
221401 - Fuel and Lubricants - Vehicles	0	12,300	0	12,300	6,866	7,055
222119 - Legal Dues and Compensations	0	12,000	0	77,049	43,007	44,196
Grand Total	232,722	281,263	248,092	372,592	336,588	349,361

432 - National Bureau of Concessions

Policy Note

Mission

The National Bureau of Concessions was established by a Legislative Act in 2010 with the mandate to provide technical assistance in the bid award process of concessions and to monitor and evaluate concession agreements. The mandate of the National Bureau of Concessions (NBC) was established in 2011 by an Act of the National Legislature with the statutory mandate as follows: To monitor and evaluate compliance with concession agreements in collaboration with concession (granting) entities; To provide technical assistance to concession (granting) entities and other organs of Government involved with the implementation of concessions in compliance with the PPCA.

Achievements (FY2025)

Monitored and evaluated APM Terminals Liberia, Cavalla Rubber Corporation, and Maryland Oil Palm Plantation; Trained concession-affected communities for LIBINC on how to develop a business plan, own and operate community development funds; Resolved the concession crisis in Kinjor, between citizens and Bea Mountain Mining Company; Trained thirty (30) staff in concession monitoring, evaluation, and reporting skills and techniques.

Objectives (FY2026)

The objectives for FY2026 are: To conduct monitoring and verification of four (4) concession companies each in the four (4) sectors (mining, agriculture, forestry and PPP); Provide technical capacity building training for NBC sector units and generate report for submission to the office of the President and the Legislature; Engage concessions to provide development funds earmarked in MDAs including other Corporate Social Responsibilities (CSR); Operate and maintain the National Concession Call Center; Conduct regular concessions compliance, monitoring and evaluation in Agriculture, Forestry, Mining, and Light Industry & Services concessions; Ensure that all concession companies periodically report on all of their activities to the National Bureau of Concessions, which will update the National Concessions Repository.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
432 - National Bureau of Concessions	87	22	109	87	22	109	87	22	109

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	763,543	917,711	795,524	1,186,941	1,222,549	1,271,451
22 - USE OF GOODS AND SERVICES	94,261	232,608	218,631	683,608	381,575	392,120
31 - NON-FINANCIAL ASSETS	0	12,000	12,000	29,000	29,000	31,900
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	200,000	111,951	92,640
Grand Total	857,804	1,162,319	1,026,155	2,099,549	1,745,075	1,788,111

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
43201 -Administration \& Management	857,804	1,162,319	1,026,155	2,099,549	1,745,075	1,788,111
Grand Total	857,804	1,162,319	1,026,155	2,099,549	1,745,075	1,788,111

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**0**	**0**	**200,000**	**111,951**	**92,640**
021700 - Renovation and Rehabilitation	-	-	-	200,000	111,951	92,640
Grand Total	0	0	0	200,000	111,951	92,640

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**763,543**	**917,711**	**795,524**	**1,186,941**	**1,222,549**	**1,271,451**
211101 - Basic Salary - Civil Service	763,543	917,711	795,524	1,186,941	1,222,549	1,271,451
22 - USE OF GOODS AND SERVICES	**94,261**	**232,608**	**218,631**	**683,608**	**381,575**	**392,120**
221101 - Foreign Travel-Means of travel	0	6,000	0	6,000	3,349	3,442
221102 - ForeignTravel-Daily Subsistence Allowance	0	3,000	0	13,000	7,256	7,457
221103 - Foreign Travel-Incidental Allowance	0	1,500	0	1,500	837	860
221104 - Domestic Travel-Means of Travel	0	4,500	2,024	4,500	2,512	2,581
221105 - Domestic Travel-Daily Subsistence Allowance	9,000	35,000	35,000	50,000	27,909	28,680
221201 - Electricity	0	17,000	16,000	17,000	9,489	9,751
221202 - Water and Sewage	0	5,000	5,000	2,000	1,116	1,147
221208 - Internet Provider Services	0	8,000	8,000	8,000	4,465	4,588
221303 - Office Build. Rental and Lease	69,673	70,000	69,999	95,000	53,027	54,493
221401 - Fuel and Lubricants - Vehicles	9,985	25,000	25,000	30,000	16,745	17,207
221402 - Fuel and Lubricants – Generator	0	10,000	10,000	17,000	9,489	9,751
221501 - Repair and Maintenance–Civil	0	0	0	275,000	153,500	157,742
221502 - Repairs and Maintenance - Vehicle	0	10,000	10,000	5,000	2,791	2,868
221503 - Repairs and Maintenance–Generator	0	0	0	4,000	2,233	2,295
221505 - Repairs and Maintenance– ICT	0	0	0	2,000	1,116	1,147
221601 - Cleaning Materials and service	0	4,608	4,608	10,608	5,921	6,085
221602 - Stationery	5,603	18,000	18,000	19,000	10,606	10,899
221603 - Printing, Binding,Publication	0	0	0	1,500	837	860
221604 - Newspapers, Books and Periodic	0	0	0	1,500	837	860
221605 - Computer Supplies and ICT Services	0	6,000	6,000	60,000	33,491	34,417
221701 - Consultancy Services	0	0	0	50,000	27,909	28,680
222102 - Workshops,Conferences,Siminars	0	0	0	7,000	3,908	4,016
222103 - Food and Catering Services	0	9,000	9,000	4,000	2,232	2,294
31 - NON-FINANCIAL ASSETS	**0**	**12,000**	**12,000**	**29,000**	**29,000**	**31,900**
312203 - Furniture and Fixtures	0	7,000	7,000	8,500	8,500	9,350
312205 - Machinery and Equipment	0	5,000	5,000	20,500	20,500	22,550
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**200,000**	**111,951**	**92,640**
332401 - Other Fixed Assets	0	0	0	200,000	111,951	92,640
Grand Total	857,804	1,162,319	1,026,155	2,099,549	1,745,075	1,788,111

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	857,804	1,162,319	1,026,155	2,099,549	1,745,075	1,788,111
Grand Total	857,804	1,162,319	1,026,155	2,099,549	1,745,075	1,788,111

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
43201 - Administration \& Management	**857,804**	**1,162,319**	**1,026,155**	**2,099,549**	**1,745,075**	**1,788,111**
21 - COMPENSATION OF EMPLOYEES	**763,543**	**917,711**	**795,524**	**1,186,941**	**1,222,549**	**1,271,451**
22 - USE OF GOODS AND SERVICES	**94,261**	**232,608**	**218,631**	**683,608**	**381,575**	**392,120**
31 - NON-FINANCIAL ASSETS	**0**	**12,000**	**12,000**	**29,000**	**29,000**	**31,900**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**200,000**	**111,951**	**92,640**
Grand Total	857,804	1,162,319	1,026,155	2,099,549	1,745,075	1,788,111

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
43201 - Administration \& Management	**857,804**	**1,162,319**	**1,026,155**	**2,099,549**	**1,745,075**	**1,788,111**
21 - COMPENSATION OF EMPLOYEES	**763,543**	**917,711**	**795,524**	**1,186,941**	**1,222,549**	**1,271,451**
211101 - Basic Salary - Civil Service	763,543	917,711	795,524	1,186,941	1,222,549	1,271,451
22 - USE OF GOODS AND SERVICES	**94,261**	**232,608**	**218,631**	**683,608**	**381,575**	**392,120**
221101 - Foreign Travel-Means of travel	0	6,000	0	6,000	3,349	3,442
221102 - ForeignTravel-Daily Subsistence Allowance	0	3,000	0	13,000	7,256	7,457
221103 - Foreign Travel-Incidental Allowance	0	1,500	0	1,500	837	860
221104 - Domestic Travel-Means of Travel	0	4,500	2,024	4,500	2,512	2,581
221105 - Domestic Travel-Daily Subsistence Allowance	9,000	35,000	35,000	50,000	27,909	28,680
221201 - Electricity	0	17,000	16,000	17,000	9,489	9,751
221202 - Water and Sewage	0	5,000	5,000	2,000	1,116	1,147
221208 - Internet Provider Services	0	8,000	8,000	8,000	4,465	4,588
221303 - Office Build. Rental and Lease	69,673	70,000	69,999	95,000	53,027	54,493
221401 - Fuel and Lubricants - Vehicles	9,985	25,000	25,000	30,000	16,745	17,207
221402 - Fuel and Lubricants – Generator	0	10,000	10,000	17,000	9,489	9,751
221501 - Repair and Maintenance–Civil	0	0	0	275,000	153,500	157,742
221502 - Repairs and Maintenance - Vehicle	0	10,000	10,000	5,000	2,791	2,868
221503 - Repairs and Maintenance–Generator	0	0	0	4,000	2,233	2,295
221505 - Repairs and Maintenance– ICT	0	0	0	2,000	1,116	1,147
221601 - Cleaning Materials and service	0	4,608	4,608	10,608	5,921	6,085
221602 - Stationery	5,603	18,000	18,000	19,000	10,606	10,899
221603 - Printing, Binding,Publication	0	0	0	1,500	837	860
221604 - Newspapers, Books and Periodic	0	0	0	1,500	837	860
221605 - Computer Supplies and ICT Services	0	6,000	6,000	60,000	33,491	34,417
221701 - Consultancy Services	0	0	0	50,000	27,909	28,680
222102 - Workshops,Conferences,Siminars	0	0	0	7,000	3,908	4,016
222103 - Food and Catering Services	0	9,000	9,000	4,000	2,232	2,294
31 - NON-FINANCIAL ASSETS	**0**	**12,000**	**12,000**	**29,000**	**29,000**	**31,900**
312203 - Furniture and Fixtures	0	7,000	7,000	8,500	8,500	9,350
312205 - Machinery and Equipment	0	5,000	5,000	20,500	20,500	22,550

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**200,000**	**111,951**	**92,640**
332401 - Other Fixed Assets	0	0	0	200,000	111,951	92,640
Grand Total	857,804	1,162,319	1,026,155	2,099,549	1,745,075	1,788,111

440 - Liberia Intellectual Property Office

Policy Note

Mission

By an Act of the Legislature in 2016, the Liberia Intellectual Property Office (LIPO) is created to develop and promote policies for the Generation, Protection, Commercial Exploitation, and Enforcement of Intellectual Property rights within the bailiwick of Liberia. LIPO's mission is to stimulate the development of a knowledge economy for sustainable economic growth and enhancement of human development through the protection of Intellectual Property rights (IPR).

Achievements (FY2025)

Launched massive IP awareness in three counties to include Montserrado, Grand Bassa, and Nimba to educate individuals, businesses, and organizations about the importance of protecting and managing their intellectual property assets; Organized and conducted a five day enhancement training workshop for the one hundred (100) small and medium enterprise entrepreneurs across Montserrado, Grand Bassa, Margibi, and Nimba Counties to enhance their innovative and creative capacities for the branding of products and services, and marketing proficiency; Implemented the roll out of the IP clubs in twenty (20) high schools in Montserrado, Grand Bassa, and Nimba Counties to introduce the importance of intellectual property rights to students in secondary schools and the role IP plays in technology, business management, and arts.

Objectives (FY2026)

The objectives for FY2026 are: To conduct baseline assessment and selection criteria for 500 SMEs; Identify innovative readiness, capacity gaps, and sector-specific needs for the 500 SMEs; Identify 4 regional Invention Education Incubators sites for the 500 SMEs; Develop training syllabus and courses or program for invention, IP management, product development, and entrepreneurship for the four incubator sites.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
440 - Liberia Intellectual Property Office	14	6	20	14	6	20	14	6	20

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	192,756	257,577	231,351	257,577	265,304	275,916
22 - USE OF GOODS AND SERVICES	4,922	34,922	34,922	150,000	83,727	86,042
Grand Total	197,678	292,499	266,273	407,577	349,031	361,958

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
44001 -Copy Right	197,678	292,499	266,273	407,577	349,031	361,958
Grand Total	197,678	292,499	266,273	407,577	349,031	361,958

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**192,756**	**257,577**	**231,351**	**257,577**	**265,304**	**275,916**
211101 - Basic Salary - Civil Service	192,756	257,577	231,351	257,577	265,304	275,916
22 - USE OF GOODS AND SERVICES	**4,922**	**34,922**	**34,922**	**150,000**	**83,727**	**86,042**
221201 - Electricity	0	7,200	7,200	45,078	25,161	25,857
221208 - Internet Provider Services	0	3,500	3,500	6,752	3,769	3,873
221401 - Fuel and Lubricants - Vehicles	0	7,680	7,680	61,514	34,336	35,285
221601 - Cleaning Materials and service	2,000	6,542	6,542	22,656	12,646	12,996
221602 - Stationery	2,922	10,000	10,000	10,000	5,582	5,736

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
222109 - Operational Expenses	0	0	0	4,000	2,233	2,295
Grand Total	197,678	292,499	266,273	407,577	349,031	361,958

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	197,678	292,499	266,273	407,577	349,031	361,958
Grand Total	197,678	292,499	266,273	407,577	349,031	361,958

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
44001 - Copy Right	**197,678**	**292,499**	**266,273**	**407,577**	**349,031**	**361,958**
21 - COMPENSATION OF EMPLOYEES	**192,756**	**257,577**	**231,351**	**257,577**	**265,304**	**275,916**
22 - USE OF GOODS AND SERVICES	**4,922**	**34,922**	**34,922**	**150,000**	**83,727**	**86,042**
Grand Total	197,678	292,499	266,273	407,577	349,031	361,958

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
44001 - Copy Right	**197,678**	**292,499**	**266,273**	**407,577**	**349,031**	**361,958**
21 - COMPENSATION OF EMPLOYEES	**192,756**	**257,577**	**231,351**	**257,577**	**265,304**	**275,916**
211101 - Basic Salary - Civil Service	192,756	257,577	231,351	257,577	265,304	275,916
22 - USE OF GOODS AND SERVICES	**4,922**	**34,922**	**34,922**	**150,000**	**83,727**	**86,042**
221201 - Electricity	0	7,200	7,200	45,078	25,161	25,857
221208 - Internet Provider Services	0	3,500	3,500	6,752	3,769	3,873
221401 - Fuel and Lubricants - Vehicles	0	7,680	7,680	61,514	34,336	35,285
221601 - Cleaning Materials and service	2,000	6,542	6,542	22,656	12,646	12,996
221602 - Stationery	2,922	10,000	10,000	10,000	5,582	5,736
222109 - Operational Expenses	0	0	0	4,000	2,233	2,295
Grand Total	197,678	292,499	266,273	407,577	349,031	361,958

453 - Liberia Standard Authority

Policy Note

Mission

The Liberia Standard Authority (LISA) is dedicated to enhancing trade, health, and safety through quality laboratory services in Liberia. LISA's overall mission is to provide trade facilitation services in areas of conformity assessment, and technical support services for ensuring safe and fair trade, improve the sanitary phytosanitary (SPS) system, and support the growth and development of local industries and micro, small, and medium enterprises (MSMEs) of Liberia.

Achievements (FY2025)

Conducted five (5) awareness activities on the roles, functions, and responsibilities of the Liberia Standards Authority; Renovated the entity's building facility with newly installed solar energy equipment system, water facility and generator power system with support from the EU through UNIDO; Received international accreditation for the food chemistry lab with support from the Cassava Transformation Project (CASTRAP); Developed the Strategic Business and Sustainability Plan of LiSA; Developed five (5) key management framework documents: human resources, procurement and financial management policy and strategic and capacity development plan with support from CASTRAP; Procured three (3) pieces of scientific equipment (HPLC, AAS and GC-MS) under the SADFONS implemented by Ministry of Agriculture (MoA) and with support from the African Development Bank.

Objectives (FY2026)

The objectives for FY2026 are: To Recruit six (6) analysts for the mycotoxin, contaminant, and pesticide residue labs; Maintain and calibrate three (3) scientific Equipment provided by the SADFONS projects; Furnish and maintain the building facility, which is being renovated with a newly installed solar energy equipment system, water facility, and generator power system; Disburse annual re-accreditation fees for the Food Chemistry Lab that has been accredited with support from the EU under the Cassava Transformation Project.

Ministry Gender FTE by Entity

Spending Entity	FY 2026 FTE			FY 2027 PROJECTIONS			FY 2028 PROJECTIONS		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
453 - Liberia Standard Authority	24	14	38	24	14	38	24	14	38

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	0	372,400	372,156	560,176	576,981	600,060
22 - USE OF GOODS AND SERVICES	0	132,000	126,743	382,000	213,227	219,121
26 - GRANTS	0	8,000	0	8,000	6,800	7,140
31 - NON-FINANCIAL ASSETS	0	10,000	0	0	0	0
Grand Total	0	522,400	498,899	950,176	797,008	826,321

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
45301 -Liberia Standard Authority	0	522,400	498,899	950,176	797,008	826,321
Grand Total	0	522,400	498,899	950,176	797,008	826,321

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**0**	**372,400**	**372,156**	**560,176**	**576,981**	**600,060**
211101 - Basic Salary - Civil Service	0	372,400	372,156	560,176	576,981	600,060
22 - USE OF GOODS AND SERVICES	**0**	**132,000**	**126,743**	**382,000**	**213,227**	**219,121**
221101 - Foreign Travel-Means of travel	0	2,000	0	6,000	3,349	3,442
221102 - ForeignTravel-Daily Subsistence	0	3,000	0	12,000	6,698	6,883

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
Allowance						
221103 - Foreign Travel-Incidental Allowance	0	3,000	0	1,600	893	918
221104 - Domestic Travel-Means of Travel	0	1,000	0	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	0	1,000	0	1,040	581	597
221201 - Electricity	0	7,800	1,300	6,366	3,553	3,651
221202 - Water and Sewage	0	2,000	200	1,400	781	803
221208 - Internet Provider Services	0	7,200	7,200	5,000	2,791	2,868
221401 - Fuel and Lubricants - Vehicles	0	15,000	11,300	11,250	6,280	6,453
221402 - Fuel and Lubricants – Generator	0	5,000	500	13,320	7,435	7,641
221501 - Repair and Maintenance–Civil	0	3,000	0	0	0	0
221502 - Repairs and Maintenance - Vehicle	0	3,000	2,700	0	0	0
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	2,000	1,800	0	0	0
221601 - Cleaning Materials and service	0	5,000	5,000	8,000	4,466	4,590
221602 - Stationery	0	5,000	4,000	2,000	1,116	1,147
221603 - Printing, Binding,Publication	0	8,000	8,000	5,000	2,791	2,868
221605 - Computer Supplies and ICT Services	0	0	0	3,000	1,675	1,721
221607 - Employee ID Cards	0	1,000	1,000	1,000	558	573
221801 - Laboratory Consumables	0	25,000	15,000	266,000	148,477	152,581
222102 - Workshops,Conferences,Siminars	0	0	0	5,080	2,836	2,914
222113 - Guard and Security Services	0	0	0	9,000	5,024	5,163
222123 - Other Compensations	0	28,000	66,443	17,944	10,016	10,293
223101 - Personnel Insurance	0	5,000	2,300	7,000	3,907	4,015
26 - GRANTS	**0**	**8,000**	**0**	**8,000**	**6,800**	**7,140**
262101 - Contributions to International	0	8,000	0	8,000	6,800	7,140
31 - NON-FINANCIAL ASSETS	**0**	**10,000**	**0**	**0**	**0**	**0**
312205 - Machinery and Equipment	0	4,000	0	0	0	0
312301 - ICT Infrast Hardware\&Networks	0	6,000	0	0	0	0
Grand Total	0	522,400	498,899	950,176	797,008	826,321

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	0	522,400	498,899	950,176	797,008	826,321
Grand Total	0	522,400	498,899	950,176	797,008	826,321

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
45301 - Liberia Standard Authority	**0**	**522,400**	**498,899**	**950,176**	**797,008**	**826,321**
21 - COMPENSATION OF EMPLOYEES	**0**	**372,400**	**372,156**	**560,176**	**576,981**	**600,060**
22 - USE OF GOODS AND SERVICES	**0**	**132,000**	**126,743**	**382,000**	**213,227**	**219,121**
26 - GRANTS	**0**	**8,000**	**0**	**8,000**	**6,800**	**7,140**

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification						
ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
31 - NON-FINANCIAL ASSETS	**0**	**10,000**	**0**	**0**	**0**	**0**
Grand Total	0	522,400	498,899	950,176	797,008	826,321

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification						
OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
45301 - Liberia Standard Authority	**0**	**522,400**	**498,899**	**950,176**	**797,008**	**826,321**
21 - COMPENSATION OF EMPLOYEES	**0**	**372,400**	**372,156**	**560,176**	**576,981**	**600,060**
211101 - Basic Salary - Civil Service	0	372,400	372,156	560,176	576,981	600,060
22 - USE OF GOODS AND SERVICES	**0**	**132,000**	**126,743**	**382,000**	**213,227**	**219,121**
221101 - Foreign Travel-Means of travel	0	2,000	0	6,000	3,349	3,442
221102 - ForeignTravel-Daily Subsistence Allowance	0	3,000	0	12,000	6,698	6,883
221103 - Foreign Travel-Incidental Allowance	0	3,000	0	1,600	893	918
221104 - Domestic Travel-Means of Travel	0	1,000	0	0	0	0
221105 - Domestic Travel-Daily Subsistence Allowance	0	1,000	0	1,040	581	597
221201 - Electricity	0	7,800	1,300	6,366	3,553	3,651
221202 - Water and Sewage	0	2,000	200	1,400	781	803
221208 - Internet Provider Services	0	7,200	7,200	5,000	2,791	2,868
221401 - Fuel and Lubricants - Vehicles	0	15,000	11,300	11,250	6,280	6,453
221402 - Fuel and Lubricants – Generator	0	5,000	500	13,320	7,435	7,641
221501 - Repair and Maintenance–Civil	0	3,000	0	0	0	0
221502 - Repairs and Maintenance - Vehicle	0	3,000	2,700	0	0	0
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	2,000	1,800	0	0	0
221601 - Cleaning Materials and service	0	5,000	5,000	8,000	4,466	4,590
221602 - Stationery	0	5,000	4,000	2,000	1,116	1,147
221603 - Printing, Binding,Publication	0	8,000	8,000	5,000	2,791	2,868
221605 - Computer Supplies and ICT Services	0	0	0	3,000	1,675	1,721
221607 - Employee ID Cards	0	1,000	1,000	1,000	558	573
221801 - Laboratory Consumables	0	25,000	15,000	266,000	148,477	152,581
222102 - Workshops,Conferences,Siminars	0	0	0	5,080	2,836	2,914
222113 - Guard and Security Services	0	0	0	9,000	5,024	5,163
222123 - Other Compensations	0	28,000	66,443	17,944	10,016	10,293
223101 - Personnel Insurance	0	5,000	2,300	7,000	3,907	4,015
26 - GRANTS	**0**	**8,000**	**0**	**8,000**	**6,800**	**7,140**
262101 - Contributions to International	0	8,000	0	8,000	6,800	7,140
31 - NON-FINANCIAL ASSETS	**0**	**10,000**	**0**	**0**	**0**	**0**
312205 - Machinery and Equipment	0	4,000	0	0	0	0
312301 - ICT Infrast Hardware\&Networks	0	6,000	0	0	0	0
Grand Total	0	522,400	498,899	950,176	797,008	826,321

454 - Liberia Special Economic Zones Authority

Policy Note

Mission

This Act creates a national special economic zone regime in the Republic of Liberia to be administered by the Liberian Special Economic Zone Authority (LSEZA) established under Section 7 of this Act. The purposes of this Act are to regulate the establishment, development, operations, maintenance, and management of single, multiple, and mixed-use Special Economic Zones (SEZs) in Liberia to increase cross border investment opportunities, act as a platform to strengthen competitiveness of the nation's economy, create new employment opportunities, improve Liberians' skills upgrade the country's infrastructure, encourage private sector development. Promote land reform, de-urbanize highly populated cities, and achieve long-term environmental, labor, and gender sustainability.

Achievements (FY2025)

Completed and implemented the entity's plan; Developed the entity's Regulations and validated by stakeholders; Proposed five (5) SEZs earmarked for Monrovia Freezone, Mesurado Fishing Pier, Buchanan SAPZ, RIA Airport City, and the Monrovia Industrial Park; Developed the investment pitch for agro-value chains by means of social media and website visibility; Developed and adopted the organizational structure thereby recruiting staff and Management team; Developed the Internal Policies Manual; set up the corporate offices with inter-agency coordination ongoing; Engaged with MFDP, NIC, MOCI, MoA, and others for regulatory harmonization; launched the official website of the at: https://liberiaseza.gov.lr; Conformed to the Performance Management Systems (Civil Service Charter); Developed the LSEZA social media active (Facebook, Twitter(X), YouTube, LinkedIn, etc.); Enhanced collaboration with the Liberia Business Association, the Liberia Chamber of Commerce on agro-value addition; Launched and broke ground for the AfDB-funded 200 hectares for Agro-industrial value addition under the SAPZ project in Buchannan; Finalized SEZ incentives framework.

Objectives (FY2026)

The objectives for FY2026 are: To leverage incentives to draw global investors through the attraction of Foreign Direct Investments; Reduce reliance on traditional sectors like mining through the diversification of the economy; Prioritize sectors with high employment potential to improve job creation in the economy; Enhance utilities, transport, and industrial parks through infrastructure development; Land Acquisition: Bomi, Grand Bassa, Cape Mount (for Tourism), and Margibi; Restore/renovate Bonded Warehouses; Strengthen ties via ECOWAS trade agreements as a means of regional integration; Aim to become a member of the African Economic Zones Organisation (AEZO); Develop the entity's Strategic Plan for next five (5) years; Complete the proposed zones infrastructure master plans; Mobilize funding for infrastructure rollout in different zones; Launch full marketing strategy; Launch the digital licensing regime platform; Strengthen local SME partnership; Acquire logistical capital equipment for ease of operations.

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	0	22,164	21,717	308,164	317,409	330,105
22 - USE OF GOODS AND SERVICES	0	0	405,000	550,000	307,001	315,487
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	672,249	376,295	311,386
Grand Total	0	22,164	426,717	1,530,413	1,000,705	956,978

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
45401 -Liberia Special Economic Zones Authority	0	22,164	426,717	1,530,413	1,000,705	956,978
Grand Total	0	22,164	426,717	1,530,413	1,000,705	956,978

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**0**	**55,000**	**672,249**	**376,295**	**311,386**
010300 - Agriculture Value Chain Project	-	-	55,000	-	-	-
029200 - Infrastructure Expansion and Modernization project	-	-	-	400,000	223,902	185,280
088600 - CPF: Special Agro Industrial Processing Zone (SAPZ) Project	-	-	-	272,249	152,393	126,106
Grand Total	0	0	55,000	672,249	376,295	311,386

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**0**	**22,164**	**21,717**	**308,164**	**317,409**	**330,105**
211101 - Basic Salary - Civil Service	0	22,164	21,717	308,164	317,409	330,105
22 - USE OF GOODS AND SERVICES	**0**	**0**	**405,000**	**550,000**	**307,001**	**315,487**
221101 - Foreign Travel-Means of travel	0	0	0	30,000	16,745	17,208
221102 - ForeignTravel-Daily Subsistence Allowance	0	0	0	27,000	15,071	15,488
221103 - Foreign Travel-Incidental Allowance	0	0	0	9,800	5,470	5,621
221104 - Domestic Travel-Means of Travel	0	0	0	25,000	13,955	14,341
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	0	10,000	5,582	5,736
221201 - Electricity	0	0	0	20,000	11,164	11,473
221202 - Water and Sewage	0	0	0	5,000	2,791	2,868
221208 - Internet Provider Services	0	0	0	5,000	2,791	2,868
221303 - Office Build. Rental and Lease	0	0	55,000	100,000	55,818	57,361
221401 - Fuel and Lubricants - Vehicles	0	0	0	18,000	10,047	10,325
221402 - Fuel and Lubricants – Generator	0	0	0	15,000	8,373	8,604
221501 - Repair and Maintenance–Civil	0	0	0	100,000	55,818	57,361
221502 - Repairs and Maintenance - Vehicle	0	0	0	16,000	8,931	9,178
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	0	0	17,000	9,489	9,751
221601 - Cleaning Materials and service	0	0	0	10,000	5,582	5,736
221602 - Stationery	0	0	0	25,000	13,955	14,341
221603 - Printing, Binding,Publication	0	0	0	14,000	7,815	8,031
221605 - Computer Supplies and ICT Services	0	0	0	25,000	13,955	14,341
221607 - Employee ID Cards	0	0	0	2,000	1,116	1,147
222102 - Workshops,Conferences,Siminars	0	0	0	26,000	14,513	14,914
222123 - Other Compensations	0	0	350,000	21,200	11,833	12,160
223101 - Personnel Insurance	0	0	0	29,000	16,187	16,634
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**672,249**	**376,295**	**311,386**
332401 - Other Fixed Assets	0	0	0	672,249	376,295	311,386
Grand Total	0	22,164	426,717	1,530,413	1,000,705	956,978

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	0	22,164	426,717	1,530,413	1,000,705	956,978
Grand Total	0	22,164	426,717	1,530,413	1,000,705	956,978

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
45401 - Liberia Special Economic Zones Authority	**0**	**22,164**	**426,717**	**1,530,413**	**1,000,705**	**956,978**
21 - COMPENSATION OF EMPLOYEES	**0**	**22,164**	**21,717**	**308,164**	**317,409**	**330,105**
22 - USE OF GOODS AND SERVICES	**0**	**0**	**405,000**	**550,000**	**307,001**	**315,487**

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification						
ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**672,249**	**376,295**	**311,386**
Grand Total	0	22,164	426,717	1,530,413	1,000,705	956,978

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification						
OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
45401 - Liberia Special Economic Zones Authority	**0**	**22,164**	**426,717**	**1,530,413**	**1,000,705**	**956,978**
21 - COMPENSATION OF EMPLOYEES	**0**	**22,164**	**21,717**	**308,164**	**317,409**	**330,105**
211101 - Basic Salary - Civil Service	0	22,164	21,717	308,164	317,409	330,105
22 - USE OF GOODS AND SERVICES	**0**	**0**	**405,000**	**550,000**	**307,001**	**315,487**
221101 - Foreign Travel-Means of travel	0	0	0	30,000	16,745	17,208
221102 - ForeignTravel-Daily Subsistence Allowance	0	0	0	27,000	15,071	15,488
221103 - Foreign Travel-Incidental Allowance	0	0	0	9,800	5,470	5,621
221104 - Domestic Travel-Means of Travel	0	0	0	25,000	13,955	14,341
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	0	10,000	5,582	5,736
221201 - Electricity	0	0	0	20,000	11,164	11,473
221202 - Water and Sewage	0	0	0	5,000	2,791	2,868
221208 - Internet Provider Services	0	0	0	5,000	2,791	2,868
221303 - Office Build. Rental and Lease	0	0	55,000	100,000	55,818	57,361
221401 - Fuel and Lubricants - Vehicles	0	0	0	18,000	10,047	10,325
221402 - Fuel and Lubricants – Generator	0	0	0	15,000	8,373	8,604
221501 - Repair and Maintenance–Civil	0	0	0	100,000	55,818	57,361
221502 - Repairs and Maintenance - Vehicle	0	0	0	16,000	8,931	9,178
221504 - Rep\&Maint.Mach\&Equip,Furniture	0	0	0	17,000	9,489	9,751
221601 - Cleaning Materials and service	0	0	0	10,000	5,582	5,736
221602 - Stationery	0	0	0	25,000	13,955	14,341
221603 - Printing, Binding,Publication	0	0	0	14,000	7,815	8,031
221605 - Computer Supplies and ICT Services	0	0	0	25,000	13,955	14,341
221607 - Employee ID Cards	0	0	0	2,000	1,116	1,147
222102 - Workshops,Conferences,Siminars	0	0	0	26,000	14,513	14,914
222123 - Other Compensations	0	0	350,000	21,200	11,833	12,160
223101 - Personnel Insurance	0	0	0	29,000	16,187	16,634
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**672,249**	**376,295**	**311,386**
332401 - Other Fixed Assets	0	0	0	672,249	376,295	311,386
Grand Total	0	22,164	426,717	1,530,413	1,000,705	956,978

348 - The Liberia National Tourism Authority

Policy Note

Mission

There is hereby established the Liberia National Tourism Authority to serve as the principal government agency charged with the responsibility to encourage, promote, and develop tourism as a major socio-economic activity to generate foreign currency and employment in Liberia. As the principal and implementing agency of the Government's tourism policies, the LNTA is to spread the benefits of tourism to both the private and public sectors, and to serve as a regulatory agency with respect to strategic sectors of tourism.

Achievements (FY2025)

No information provided by the spending entity.

Objectives (FY2026)

The objectives for the FY2026 are: To designate, regulate, and supervise enterprises operating in strategic sectors of tourism as defined by the Authority; Regulate the development of national tourism infrastructural projects nationwide; Carry out inspection, evaluation, and monitoring of enterprises engaged in strategic sectors of tourism within the Republic of Liberia; Provide the machinery for extending the necessary planning, management, and technical expertise. With assistance to prospective and existing investors who may have an interest in the tourism sector in Liberia, Promote and market Liberia as a desirable tourist destination, through the publication of tourism publicity and promotional materials, and participating in tourism fairs and exhibitions; Collaborate with relevant entities to designate, regulate, and supervise tourism enterprise zones.

Summary by Major Object of Expenditure

Major Object	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	0	0	0	750,000	772,500	803,400
22 - USE OF GOODS AND SERVICES	0	0	0	758,563	423,418	435,118
26 - GRANTS	0	0	0	228,437	194,171	203,880
31 - NON-FINANCIAL ASSETS	0	0	0	165,000	165,000	181,500
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	0	0	0	1,800,000	1,007,558	833,761
Grand Total	0	0	0	3,702,000	2,562,647	2,457,659

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34801 -Liberia National Tourism Authority	0	0	0	3,702,000	2,562,647	2,457,659
Grand Total	0	0	0	3,702,000	2,562,647	2,457,659

Summary of PSIP (Non-financial Assets) by Funding Source

Code Project Name	FY2024 Bud. Actual	FY2025 Budget	FY2025 Est Outturn	FY2026 Budget	FY2027 Projection	FY2028 Projection
Government of Liberia Funded Projects	**0**	**0**	**0**	**1,800,000**	**1,007,558**	**833,761**
023835 - Tourism Development and Marketing	-	-	-	1,800,000	1,007,558	833,761
Grand Total	0	0	0	1,800,000	1,007,558	833,761

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**0**	**0**	**0**	**750,000**	**772,500**	**803,400**
211101 - Basic Salary - Civil Service	0	0	0	750,000	772,500	803,400
22 - USE OF GOODS AND SERVICES	**0**	**0**	**0**	**758,563**	**423,418**	**435,118**
221101 - Foreign Travel-Means of travel	0	0	0	30,000	16,745	17,208
221102 - ForeignTravel-Daily Subsistence Allowance	0	0	0	45,000	25,118	25,812

Summary by Detailed Line Items under Ministries

OBJECTS OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
221103 - Foreign Travel-Incidental Allowance	0	0	0	4,000	2,233	2,295
221104 - Domestic Travel-Means of Travel	0	0	0	15,000	8,373	8,604
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	0	28,551	15,937	16,377
221201 - Electricity	0	0	0	50,000	27,909	28,680
221208 - Internet Provider Services	0	0	0	55,035	30,720	31,569
221303 - Office Build. Rental and Lease	0	0	0	180,000	100,473	103,250
221401 - Fuel and Lubricants - Vehicles	0	0	0	132,790	74,121	76,169
221402 - Fuel and Lubricants – Generator	0	0	0	42,000	23,444	24,092
221503 - Repairs and Maintenance–Generator	0	0	0	5,000	2,791	2,868
221601 - Cleaning Materials and service	0	0	0	22,323	12,460	12,804
221602 - Stationery	0	0	0	25,000	13,955	14,341
221603 - Printing, Binding,Publication	0	0	0	23,864	13,320	13,688
221701 - Consultancy Services	0	0	0	85,000	47,446	48,757
222109 - Operational Expenses	0	0	0	15,000	8,373	8,604
26 - GRANTS	**0**	**0**	**0**	**228,437**	**194,171**	**203,880**
262104 - Contributions to other Int.Org	0	0	0	76,437	64,971	68,220
263826 - Transfer to National Surfing Association	0	0	0	152,000	129,200	135,660
31 - NON-FINANCIAL ASSETS	**0**	**0**	**0**	**165,000**	**165,000**	**181,500**
312201 - Transport Equipment–Vehicles	0	0	0	165,000	165,000	181,500
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,800,000**	**1,007,558**	**833,761**
332401 - Other Fixed Assets	0	0	0	1,800,000	1,007,558	833,761
Grand Total	0	0	0	3,702,000	2,562,647	2,457,659

Allocation by County

CODE COUNTY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
00 - NATIONWIDE	0	0	0	3,702,000	2,562,647	2,457,659
Grand Total	0	0	0	3,702,000	2,562,647	2,457,659

Section 2 – Department & Sub-Department Expenditure (GoL): A. Ministry Economic Classification

ECONOMIC CLASSIFICATION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34801 - Liberia National Tourism Authority	**0**	**0**	**0**	**3,702,000**	**2,562,647**	**2,457,659**
21 - COMPENSATION OF EMPLOYEES	**0**	**0**	**0**	**750,000**	**772,500**	**803,400**
22 - USE OF GOODS AND SERVICES	**0**	**0**	**0**	**758,563**	**423,418**	**435,118**
26 - GRANTS	**0**	**0**	**0**	**228,437**	**194,171**	**203,880**
31 - NON-FINANCIAL ASSETS	**0**	**0**	**0**	**165,000**	**165,000**	**181,500**
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,800,000**	**1,007,558**	**833,761**
Grand Total	0	0	0	3,702,000	2,562,647	2,457,659

Section 2: Department and Sub Department Expenditures and Budget Projections [GoL] - Summary of Allocations by Department and Economic Classification

OBJECT OF EXPENDITURE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION
34801 - Liberia National Tourism Authority	**0**	**0**	**0**	**3,702,000**	**2,562,647**	**2,457,659**
21 - COMPENSATION OF EMPLOYEES	**0**	**0**	**0**	**750,000**	**772,500**	**803,400**
211101 - Basic Salary - Civil Service	0	0	0	750,000	772,500	803,400
22 - USE OF GOODS AND SERVICES	**0**	**0**	**0**	**758,563**	**423,418**	**435,118**
221101 - Foreign Travel-Means of travel	0	0	0	30,000	16,745	17,208
221102 - ForeignTravel-Daily Subsistence Allowance	0	0	0	45,000	25,118	25,812
221103 - Foreign Travel-Incidental Allowance	0	0	0	4,000	2,233	2,295
221104 - Domestic Travel-Means of Travel	0	0	0	15,000	8,373	8,604
221105 - Domestic Travel-Daily Subsistence Allowance	0	0	0	28,551	15,937	16,377
221201 - Electricity	0	0	0	50,000	27,909	28,680
221208 - Internet Provider Services	0	0	0	55,035	30,720	31,569
221303 - Office Build. Rental and Lease	0	0	0	180,000	100,473	103,250
221401 - Fuel and Lubricants - Vehicles	0	0	0	132,790	74,121	76,169
221402 - Fuel and Lubricants – Generator	0	0	0	42,000	23,444	24,092
221503 - Repairs and Maintenance–Generator	0	0	0	5,000	2,791	2,868
221601 - Cleaning Materials and service	0	0	0	22,323	12,460	12,804
221602 - Stationery	0	0	0	25,000	13,955	14,341
221603 - Printing, Binding,Publication	0	0	0	23,864	13,320	13,688
221701 - Consultancy Services	0	0	0	85,000	47,446	48,757
222109 - Operational Expenses	0	0	0	15,000	8,373	8,604
26 - GRANTS	**0**	**0**	**0**	**228,437**	**194,171**	**203,880**
262104 - Contributions to other Int.Org	0	0	0	76,437	64,971	68,220
263826 - Transfer to National Surfing Association	0	0	0	152,000	129,200	135,660
31 - NON-FINANCIAL ASSETS	**0**	**0**	**0**	**165,000**	**165,000**	**181,500**
312201 - Transport Equipment–Vehicles	0	0	0	165,000	165,000	181,500
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**0**	**0**	**0**	**1,800,000**	**1,007,558**	**833,761**
332401 - Other Fixed Assets	0	0	0	1,800,000	1,007,558	833,761
Grand Total	0	0	0	3,702,000	2,562,647	2,457,659

ANNEXES

PUBLIC AND PUBLICLY GUARANTEED DEBT

1. Debt Stock

Total public debt stock as at end-November 2025 is US2.81 billion, of which US$1.19 billion or 42.4 percent constitutes domestic debt while US$1.62 billion or 57.6 percent represents external debt. The domestic creditors include the Central Bank of Liberia (CBL), US$737.39 million (61.9 percent), commercial banks, US$237.61 million (20 percent), other institutions, US$102.73 million (8.6 percent), and Claims and Arrears, constituting US$112.78 million (9.4 percent). External debt stock, which totals US$1.62 billion, includes multilateral debt of US$1.48 billion, constituting about 91.8 percent of the total external debt stock, bilateral debt estimated at US$104.53 million, accounting for 6.5 percent, and commercial bank (Bank Leumi) US$27.82 million, accounting for 1.7 percent, as indicated in Table 1 below.

Table 1: Public and Publicly Guaranteed Debt Stock (As at end November 2025)

Source	Amount	Percent Share
Total Debt Stock	**2,806.84**	**100.0%**
Domestic	**1,190.51**	**42.4%**
Central Bank of Liberia	737.39	61.9%
Commercial Banks	237.61	20.0%
Other Institutions	102.73	8.6%
Claims and Arrears	112.78	9.5%
External	**1,616.33**	**57.6%**
Multilateral	1,483.98	91.8%
Bilateral	104.53	6.5%
Commercial Bank (Bank Leumi)	27.82	1.7%

Source: MFDP

Table 2: Debt Profile

Description	Indicator
Total Debt Stock as at end of October 2025 (US$ Million)	2,806.83
Actual Revenue as at end of October 2025 (US$ Million)	769.53
Debt Service as at end November 2025 (US$ Million)	133.74
Nominal GDP, 2024 (US$ Billion)	4,771.00
Debt to GDP (%)	58.8%
Debt Service to GDP (%)	2.8%
Debt Service to Revenue FY2025 (%)	17.4%
Grace Period	**Year**
Lowest	0
Highest	10
Redemtion Period	**Year**
Lowest	1
Highest	50

Source: MFDP

2. FY2026 Projected Debt Service

The total projection for debt service, which includes core debt and subscription payment, is US$230.00 million, reflecting a 50.3 percent (US$77.00 million) year-on-year growth when compared to FY2025 US$153.00 million. The projection constitutes core debt service and subscription payment. Of the total debt estimate, domestic liabilities account for US$159.04 million or 69.1 percent, external liabilities US$68.20 million or 29.7 percent, while subscription payment accounts for US$2.65 million or 1.2 percent.

Table 3: Summary of FY2026 Debt Service Projection

Institution	Principal	Interest	Total
Total Debt Service	**174,999,295**	**55,000,705**	**230,000,000**
Domestic Debt	**118,323,744**	**40,711,761**	**159,035,505**
Central Bank of Liberia	34,605,821	24,047,643	58,653,464
Commercial Banks	72,919,962	16,664,118	89,584,080
Other Institutions	5,275,335	-	5,275,335
Claims & Arrears	5,522,626	-	5,522,626
External	**53,909,894**	**14,288,944**	**68,198,838**
Multilateral	46,446,751	12,269,420	58,716,171
Bilateral	5,908,358	1,544,409	7,452,767
Commercial Banks	1,554,785	475,115	2,029,900
Subscriptions	**2,765,657**		**2,765,657**

Source: MFDP

2.1. Domestic Liabilities

The amount of US$159.03 million is forecasted to service all domestic liabilities. This amount is made up of principal repayment of US$118.32 million (74.4 percent) and interest service constitutes about US$40.71 million (25.6 percent).

Principal

Of the US$118.32 million projected for principal repayment, commercial banks account for US$72.92 million (61.6 percent), followed by the Central Bank of Liberia (CBL) with US$34.61 million (29.2 million), with other institutions as well as claims and arrears accounting for US$5.28 million (4.5 percent) and US$5.52 million (4.7 percent), respectively.

Interest

The sum of US$40.71 million is projected to service interest on domestic debt, of which US$24.05 million (59.1 percent) is estimated for the CBL loans and US$16.66 million (40.9 percent) for commercial banks.

2.2. External Liabilities

Of the total US$68.20 million forecast for core external liabilities, multilateral creditors account for US$58.72 million (86.1 million), bilateral creditors US$7.45 million (10.9 percent), and commercial US$2.03 million (3.0 percent). Total principal payment is projected at US$53.91 million (79.0 percent), while interest payment is estimated at US$14.29 million (21.0 percent)

Principal

The principal forecast of US$53.91 million to multilateral creditors includes the World Bank (US$19.49 million), followed by the AFREXIMBANK (US$11.93 million), the European Investment Bank (EIB) (US$3.56 million), the African Development Bank (AfDB) (US$3.40 million), and the ECOWAS/EBID (US$3.33 million). Others are the OPEC Fund for International Development (OFID) (US$2.21 million) the International Fund for Agriculture Development (IFAD) (US$2.01 million), and BADEA (US$0.52 million). The bilateral principal amount of US$5.91 million covers the China Exim Bank (US$3.78 million), the Government of Kuwait (GOK) (US$1.12 million), and the Saudi Fund (US$0.99 million). Principal payment to the only commercial creditor (Bank Leumi Le-Isreal B M) is US$1.55 million.

Interest

Of the total US$14.29 million to service interest, US$12.27 million is projected to pay multilateral creditors, including the World Bank (US$6.04 million), AFREXIM Bank (US$2.07 million), the AfDB (US$2.06 million), and ECOWAS/EBID (US$1.10 million). Other creditors under this category are EIB (US$0.41 million), IFAD (US$0.37 million), BADEA (US$0.12 million), and OFID (US$0.09 million). The bilateral interest forecast of US$1.54 million targets China Exim Bank (US$0.78 million), Saudi Arabia (US$0.58 million), and the Government of Kuwait (US$0.18 million). Interest payment under commercial creditors is US$0.48 million in favor of Bank Leumi de Israel (Bank Leumi).

2.3. Subscriptions

The amount of US$2.65 million is estimated for subscription payment to international organizations and includes EBID US$1.40 million, the Government of Norway US$1.07 million, and Netherlands/Dutch US$0.30 million.

Table 4: Detailed FY2026 Debt Service Forecast

Projections	FY2026		
	Principal	Interest	Total
Total Debt Service Projection (USD)	**174,999,295.39**	**55,000,704.61**	**230,000,000.00**
Domestic Debt	**118,323,743.73**	**40,711,760.97**	**159,035,504.70**
Central Bank of Liberia	**34,605,820.86**	**24,047,642.85**	**58,653,463.71**
CBL R&C Loans[1]	-	17,694,559.51	17,694,559.51
CBL/ECF/RCF	17,995,816.86	-	17,995,816.86
CBL SDR On-lending	-	4,000,000.00	4,000,000.00
CBL/R&R	16,610,004.00	2,353,083.34	18,963,087.34
Commercial Banks	**72,919,962.14**	**16,664,118.12**	**89,584,080.26**
Promissory Notes	9,317,465.00	559,047.93	9,876,512.93
Treasury Bonds[2]	63,602,497.14	16,105,070.19	79,707,567.33
Other Institutions	**5,275,334.73**	**-**	**5,275,334.73**
NASSCORP[3]	4,725,334.73	-	4,725,334.73
PMC/AMC	450,000.00	-	450,000.00
BMC	100,000.00	-	100,000.00
Claims and Arrears	**5,522,626.00**	**-**	**5,522,626.00**
Court Debt[4]	2,022,626.00	-	2,022,626.00
Non-court Claims	3,500,000.00	-	3,500,000.00
External	**53,909,894.46**	**14,288,943.64**	**68,198,838.10**
Multilateral	**46,446,751.32**	**12,269,419.99**	**58,716,171.31**
World Bank[5]	19,488,812.36	6,037,334.48	25,526,146.84
AfDB Group[6]	3,404,454.90	2,061,702.77	5,466,157.67
BADEA[7]	516,392.00	117,229.55	633,621.55
IFAD[8]	2,008,995.00	369,354.65	2,378,349.65
OFID[9]	2,206,120.00	97,748.71	2,303,868.71
EIB/EU[10]	3,558,431.50	414,621.02	3,973,052.52
ECOWAS/EBID	3,334,607.20	1,100,367.17	4,434,974.37
AFREIXIM Bank	11,928,938.36	2,071,061.64	14,000,000.00
Bilateral	**5,908,358.14**	**1,544,409.15**	**7,452,767.29**
Government of Kuwait[11]	1,123,764.68	184,385.06	1,308,149.74
Saudi Fund[12]	999,855.00	575,495.26	1,575,350.26
China Exim Bank[13]	3,784,738.46	784,528.83	4,569,267.29
Commercial Debt	**1,554,785.00**	**475,114.50**	**2,029,899.50**
Bank Leumi Le-Isreal B. M	1,554,785.00	475,114.50	2,029,899.50
Subscriptions & Other Payables	**2,765,657.20**	**-**	**2,765,657.20**
EBID Subscription-Prop -Plan	1,398,287.20	-	1,398,287.20
Netheland/Dutch Arrears	300,000.00		300,000.00
Government of Norway	1,067,370.00		1,067,370.00

1/ Refers to Regularization and Consolidation of the CBL Legacy loans
2/ Refers to CBL Treasury Bills, the auctioning of which began in May 2012. Treasury Bills have been used as a fiscal instrum ent to smooth over liquidity shortages in the short-term

3/ Refers to CBL Treasury Bonds, which auction began in June 2014. Treasury Bonds have been used as a fiscal instrument to smooth over liquidity shortages in the medium term.

4/ NASSCORP (The National Social Security and Welfare Corporation) accrued arrears under previous and current governments.

5/ Debt obligations arising from court judgements

6/ Refers to interest servicing requirement under the post HIPC Agreement reached with the World Bank; the principal repayment is in grace.

7/ Refers to debt servicing requirements under both the HIPC Restructured loans and post HIPC loans extended by the AfDB Group.

8/ Refers to debt servicing requirements extended by BADEA (Arab Bank for Economic Development in Africa)

9/ Refers to interest servicing requirement for post HIPC loan extended by IFAD (International Fund for Agricultural Development) as the principal in grace.

10/ Refers to interest servicing requirement under HIPC Restructured agreement reached with OFID (Opec Fund for International Development) on 1/4/2013 as the principal is in grace.

11/ Refers to debt service requirements for both the HIPC loans and post HIPC loans extended by the EIB/EU (European Investment Bank and European Union).

12/ Refers to interest service requirement under the HIPC Restructured Agreement reached on 3/4/2013 with the Government of Kuwait

13/ Refers to interest servicing requirement under the HIPC Restructured Agreement reached with the Saudi Fund on 1/1/2012 as the principal repayment is in grace.

14/ Refers to debt servicing requirements extended by China Exim Bank for the Upgrading and Expansion of RIA (Roberts International Airport)

15/ Refers to Payment of Capital Subscription to ECOWAS Bank for Investment and Development for financing development in the sub-region

16/ Refers to GOL Capital Shares Subscription to African Development Bank

Table 5: GSF Debt Classification

Debt Classification for the FY2026								
CODE	ACCOUNT CLASS	FY2024 Actual	FY2025 Approved	FY2025 Actual Debt Service as at November 30	FY2025 Estimated Outturn	FY2026 Projection	FY2027 Projection	FY2028 Projection
Total Debt Service		111,365,910.00	153,037,565.95	133,257,458.00	153,632,565.95	230,000,000.00	294,505,652.29	275,700,560.27
41	DOMESTIC LIABILITIES	51,020,803.00	77,487,495.24	68,582,326.00	78,082,495.24	159,035,500.90	196,079,620.38	190,716,095.07
24	24 - Interest (Domestic)	-	-	-	-	40,711,760.85	-	-
243101	Interest on Loans - Central Bank of Liberia	-	-	-	-	24,047,642.85		
242102	Interest on Bonds	-	-	-	-	16,105,070.00		
242104	Interest on Commercial Banks	-	-	-	-	559,048.00		
411	Currency and deposits	19,696,155	20,496,742	40,475,373	21,091,742	72,919,962	114,994,555	109,485,430
4111	Currency and deposits	19,696,155	20,496,742	40,475,373	21,091,742	72,919,962	114,994,555	109,485,430
412	Security other than Shares	19,696,155	20,496,742	40,475,373	21,091,742	72,919,962	114,994,555	109,485,430
4121	Security other than Shares	19,696,155	20,496,742	40,475,373	21,091,742	72,919,962	114,994,555	109,485,430
412101	Treasury Bills	3,370,667.00	-	-	-	-	-	-
412102	Government Bonds	500,000.00	-	-	-	63,602,497.14	97,202,724.91	93,329,223.95
412103	Promissory Notes	-	-	-	-	9,317,465.00	9,317,465.00	9,317,465.00
412104	Interest Charges on Securities	15,825,488.00	20,496,742.27	40,475,373.00	21,091,742.27		8,474,365.04	6,838,740.69
413	Loans	31,324,648	56,990,753	28,106,953	56,990,753	45,403,778	81,085,065	81,230,665
4131	Loans	31,324,648	56,990,753	28,106,953	56,990,753	45,403,778	81,085,065	81,230,665
413104	Commercial Banks	-		-				
413104	Long-Term Loans (CBL)	-	22,161,081.71	15,225,835.00	22,161,081.71	34,605,820.86	34,605,820.86	34,605,820.86
413103	Interest Charges on Domestic Loans	20,450,224.00	20,669,258.76	-	20,669,258.76		23,383,242.84	22,728,842.84
417101	Subscriptions & Other Payables	-	-	-	-	-	-	-
417102	Contingent Liabilities	-	-	-	-	-	-	-
413103	Other Institutions/PMC & BMC	235,967.00	569,196.36	-	569,196.36	550,000.00	300,000.00	800,000.00
413105	Other Institutions/NASSCORP	8,096,001.00	6,526,805.37	-	6,526,805.37	4,725,334.73	7,796,001.73	8,096,001.73
417103	Compensation Ordered by Courts	-	-	-	-	-	-	
417104	Other Liabilities /Claims	2,542,456.00	7,064,410.77	12,881,118.00	7,064,410.77	5,522,622.32	15,000,000.00	15,000,000.00
24	Interest - (Foreign)	-	-	-	-	14,288,943.64	-	-
241101	Loan Interest - Bilateral					1,544,409.15		
241102	Loan Interest - Multilateral					12,269,419.99		
241103	Loan Interest - Private Entities and other					475,114.50		
42	FOREIGN LIABILITIES	60,345,107.00	75,550,070.71	64,675,132.00	75,550,070.71	56,675,555.46	98,426,031.91	84,984,465.20
421	Currency Deposits	(1.00)	-	-	-	-	-	-
422	Security other than Shares	(1.00)	-	-	-	-	-	-
4221	Security other than Shares	(1.00)						
423	Loans	60,345,107	75,550,071	64,675,132	75,550,071	56,675,555	98,426,032	84,984,465
4231	Loans	60,345,107	75,550,071	64,675,132	75,550,071	56,675,555	98,426,032	84,984,465
423101	Multilateral Loans	31,185,558.00	44,914,564.71	38,966,306.00	44,914,564.71	46,446,751.32	59,866,812.58	46,919,345.52
423102	Bilateral Loans	5,317,545.00	7,561,367.99	5,958,376.00	7,561,367.99	5,908,358.14	4,784,593.46	6,392,002.51
423103	Other Loans			3,250.00		1,554,785.00	8,784,832.72	1,169,365.48
423104	Interest Charges on Foreign Loans	19,529,054.00	23,074,138.01	18,707,985.00	23,074,138.01		13,189,972.48	22,849,573.98
427101	Subscriptions & Other Payables (Foreign)	4,312,950.00		1,039,215.00		2,765,661.00	11,799,820.67	7,654,177.71

Source: MFDP

PORTFOLIO OF STATE-OWNED ENTERPRISES

Introduction

The Amended and Restated PFM Act [Subsection 18(1)(f)] requires an annex summarizing the operations of state-owned enterprises (SOEs) for the previous fiscal period and the financial plans for the next budget period, along with the strategic plans of the SOEs, to be included in the National Budget (NB).

The SOE Annex is intended to inform policymakers' decisions as they allocate scarce public resources during the preparation of the National Budget. This FY2026 Annex represents a **preliminary** consolidated financial projection for twenty-one (21) SOEs for which the BSE obtained some data.

The FY2026 SOE Budget Annex provides information comparing the actualized financial performances of SOEs for FY2024, the approved budget and estimated outturn for FY2025, and the preliminary estimate for FY2026, with draft forecasts for FY2027 and FY2028. The annex covers the aggregate projections of the SOE Portfolio, which include discussions of the forecast method used, revenue estimates, expenditure estimates, estimates of subsidies and other transfers to SOEs, and SOEs' planned support to the NB. The annex also includes the preliminary budget estimates of individual SOEs.

SOE Consolidated Budget Estimate for FY2026

Estimation

Sixteen (16) of the twenty-one (21) entities covered in this annex **FAILED** to submit their financial plans for the 2026 fiscal year. This violates the requirements of the Amended and Restated PFM Act of 2019 [Subsections 58(1) and 59(3)] and the revised PFM Regulations of 2023 [Subsection 290(2)(a)]. Therefore, the estimates provided for the 16 entities in this consolidated budget were generated by the BSE using the historical trends and CAGR of the past operational performances of the entities and the analysis of sector-specific and entity-specific factors. **THEREFORE, THESE ESTIMATES MAY VARY FROM THE SOEs' BOARD-APPROVED BUDGETS FOR THE 2026 FISCAL YEAR**. The table below presents the FY2026 consolidated estimate of 21 SOEs.

Table 1: ***SOE Consolidated Fiscal Budget for FY2026***

Account Description	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	Preliminary Budget Estimates for FY2026					FY2027 Draft Forecast	FY2028 Draft Forecast
				Q1 Estimate	Q2 Estimate	Q3 Estimate	Q4 Estimate	FY2025 Annual Est.		
SOE Recurrent Revenue	282,716	348,216	**140,099**	77,765	73,328	84,799	92,595	**328,486**	329,574	330,647
Total Gross Recurrent Revenue	**282,716**	**348,216**	**140,099**	**77,765**	**73,328**	**84,799**	**92,595**	**328,486**	**329,574**	**330,647**
GoL's share of revenue	(30,665)	(50,500)	**(30,388)**	(9,673)	(11,328)	(10,139)	(9,001)	**(40,141)**	(40,190)	(40,239)
Share accrued to other entities	(8,254)	(2,033)	**(9,727)**	(1,651)	(1,651)	(1,651)	(1,651)	**(6,602)**	(6,602)	(6,602)
Total Net Recurrent Revenue	**243,796**	**295,682**	**99,985**	**66,441**	**60,350**	**73,010**	**81,943**	**281,743**	**282,782**	**283,806**
Other Inflows:										
Transfers from GoL (Subsidy)	16,056	14,581	**11,063**	4,010	4,010	4,010	4,010	**16,041**	16,047	15,891
Donor Support	16,933	508	**120**	170	41	38	131	**379**	381	383
Other Income	2,391	1,850	**1,245**	724	788	520	784	**2,814**	2,825	2,831
Total Other Inflows	**35,380**	**16,939**	**12,428**	**4,904**	**4,839**	**4,568**	**4,925**	**19,234**	**19,253**	**19,105**
TOTAL NET REVENUE	**279,176**	**312,621**	**112,413**	**71,345**	**65,189**	**77,578**	**86,868**	**300,977**	**302,035**	**302,911**
Objects of Expenditure:										
Direct costs	47,637	70,063	**1,688**	9,471	12,268	15,506	28,850	**66,094**	66,006	65,925

Compensation of employees	90,367	97,125	**57,823**	23,123	23,123	22,973	23,123	**92,342**	92,738	93,136
Purchase of goods and services	53,339	65,078	**26,061**	12,360	11,503	15,504	23,287	**62,653**	62,926	63,201
Non-operating Expenses	790	6,619	**8,307**	411	974	2,822	3,090	**7,298**	7,335	7,371
Benefits & related payments (NASSC)	18,420	20,091	**-**	4,040	3,838	6,665	5,656	**20,198**	20,299	20,401
Depr/Amort/other noncash expense	23,182	26,361	**6,295**	6,527	6,527	6,527	6,527	**26,107**	26,169	26,230
CSR	4,262	2,466	**2,509**	504	759	992	1,004	**3,259**	3,276	3,292
Other expenses	-	2,091	**3,058**	734	685	713	913	**3,046**	3,061	3,077
Capital/Project expenditure	**50,967**	**14,053**	**5,912**	**4,215**	**5,076**	**5,868**	**8,057**	**23,217**	**23,212**	**23,212**
TOTAL OPERATING EXP.	**241,995**	**292,963**	**107,297**	**58,302**	**60,990**	**73,532**	**94,017**	**286,840**	**287,669**	**288,509**
Operating Surplus (Deficit)	**37,181**	**19,658**	**5,116**	**13,042**	**4,199**	**4,046**	**(7,148)**	**14,137**	**14,366**	**14,401**
Financing Costs	1,764	532	**203**	106	112	116	121	**455**	458	460
Tax expense	1,748	1,806	**2,256**	163	163	163	1,425	**1,915**	1,925	1,934
Net Surplus (Deficit)	**33,670**	**17,320**	**2,656**	**12,773**	**3,924**	**3,766**	**(8,694)**	**11,766**	**11,983**	**12,007**
Revenue-sharing Transfers	27,812	50,500	**23,348**	9,673	11,328	10,139	9,001	**40,141**	40,300	40,460
Revenue transfer to BSE	398	758	**153**	191	182	213	225	**811**	789	792
Dividend payments	5,500	10,850	**1,548**	1,675	1,675	1,675	1,675	**6,700**	7,416	7,432
Retained Inflow for the year	**27,772**	**5,712**	**955**	**10,907**	**2,067**	**1,878**	**(10,595)**	**4,256**	**3,778**	**3,783**

Revenue Estimate

The recurrent operating revenues are generated primarily from SOEs' core operations. The consolidated gross recurrent operating revenue estimate for FY2026 is circa **USD328.49 million**, with GoL's estimated share of revenue accounting for 12.2 percent. The gross sector revenue and GoL share of the revenue account for a 5.7 percent and 20.5 percent decrease from the FY2025 estimates, respectively. The shares of revenue accrued to other parties account for 2.0 percent, with the net recurrent revenue estimated to be held by SOEs accounting for circa **USD281.74 million**, or 85.8 percent of the estimated gross recurrent operating revenue.

SOEs expected to drive the sector's recurrent revenue for the upcoming budget year are LEC (31.0 percent), NASSCORP (18.7 percent), NPA (9.5 percent), LiMA (8.9 percent), LPRC (8.5 percent), and LTA (6.9 percent). The total projected subsidy from the GoL to SOEs for FY2026 is circa USD16.04 million, accounting for approximately 4.6 percent of the total estimated gross inflow of circa **USD347.72 million** to the sector. The table below provides details of the estimated recurrent operating revenue of the entities covered in this annex for FY2026.

Table 2: SOE FY2026 Preliminary Revenue Estimate by Entity

SOEs	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	FY2026 Prelim Budget Est.	Variance from FY2025		FY2027 Draft Forecast	FY2028 Draft Forecast
					Amount	%		
LEC	68,831	**103,098**	-	**101,891**	*(1,206)*	*-1%*	*101,993*	*102,095*
LPRC	24,900	**27,844**	21,731	**27,845**	*1*	*0%*	*27,984*	*28,124*
NOCAL	6,101	**4,621**	-	**4,659**	*38*	*1%*	*4,682*	*4,705*
LERC	1,909	**3,846**	2,281	**3,988**	*143*	*4%*	*3,992*	*3,996*
LPRA	-	**16,685**	-	**15,010**	*(1,675)*	*-10%*	*15,025*	*15,040*
LWSC	3,386	**4,459**	5,696	**4,458**	*(1)*	*0%*	*4,481*	*4,503*
NHA	171	**140**	71	**146**	*6*	*4%*	*166*	*167*
LiMA	21,728	**28,529**	10,355	**29,287**	*758*	*3%*	*29,433*	*29,580*
NPA	36,167	**34,011**	38,070	**31,172**	*(2,839)*	*-8%*	*31,328*	*31,484*
LAA	-	**-**	-	**-**	-	-	-	-
NTA	461	**424**	832	**531**	*107*	*25%*	*534*	*536*

LCAA	3,380	3,624	-	3,631	7	0%	3,649	3,667
LTC Mobile	3,757	5,920	2,821	7,400	1,480	25%	7,437	7,474
LTA	30,962	33,044	46,872	22,708	(10,336)	-31%	22,731	22,754
LBS	432	610	505	613	3	1%	616	619
FDA	4,480	5,200	5,387	5,170	(30)	-1%	5,196	5,222
NaFAA	2,915.38	10,992	1,843	3,060	(7,932)	-72%	3,076	3,091
LACRA	885	50	2,426	1,178	1,129	2274%	1,184	1,190
NASSCORP	69,452	61,578	-	61,435	(143)	0%	61,742	62,051
NICOL	1,105	501	1,208	1,233	732	146%	1,239	1,245
NLA	1,692	3,042	-	3,072	30	1%	3,087	3,103
Consolidated	282,716	348,216	140,099	328,486	(19,729)	-6%	329,574	330,647

Estimated Subsidies and Transfers for FY2026

The total estimated transfer to SOEs covered in this annex for the upcoming fiscal year is circa **USD16.42 million**, 8.8 percent over the FY2025 approved budget figure. However, ceilings were not available from the Revenue and Forecast Unit at the MFDP that could be used to confirm the estimated subvention for each benefiting SOE. The details of the preliminary planned transfers to SOEs are presented in *Table 3*.

Table 3: Preliminary Estimates of Subsidies & Other Transfers to SOEs

SOEs	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	FY2026 Prelim Budget Est.	Variance from FY2025		FY2027 Draft Forecast	FY2028 Draft Forecast
					Amount	%		
LEC	16,655	-	-	-	-	-	-	-
o/w Grant & Other Support	16,655	-	-	-	-	-	-	-
NOCAL	59	910	-	-	(910)	-100%	-	-
LERC	156	-	-	-	-	-	-	-
LPRA	963	400	-	400	(0)	0%	400	401
LWSC	5,090	1,820	4,058	5,210	3,390	186%	4,991	4,781
NHA	1,208	733	689	725	(8)	-1%	729	733
LAA	-	-	-	-	-	-	-	-
NTA	2,243	2,514	356	2,488	(26)	-1%	2,673	2,686
LCAA	569	475	-	439	(36)	-8%	441	444
o/w Grant & Other Support	50	75	-	79	4	6%	80	80
LBS	954	1,857	1,070	1,694	(163)	-9%	1,703	1,711
o/w Grant & Other Support	-	-	-	-	-	-	-	-
FDA	3,852	4,184	3,915	4,107	(78)	-2%	4,127	4,148
o/w Grant & Other Support	15	-	-	-	-	-	-	-
NaFAA	213	433	120	300	(133)	-31%	301	303
o/w Grant & Other Support	213	433	120	300	(133)	-31%	301	303
LACRA	590	160	761	530	370	232%	532	535
NICOL	220	1,463	215	257	(1,206)	-82%	258	259
NLA	217	140	-	271	131	93%	272	274
Consolidated	32,989	15,089	11,183	16,420	1,331	9%	16,428	16,274

Expenditure Estimate

The consolidated expenditure projection for FY2026, excluding interest and tax expenses, is circa **USD286.84 million**, a 2.1 percent decline when compared to the FY2025 projection. The entities expected to drive the consolidated expenditure for the fiscal year are LEC (33.3 percent), NASSCORP (17.8 percent), NPA (14.7 percent), and LPRC (8.8 percent). The expected cost drivers for FY2026 are compensation of approximately USD92.34 million, or 32.2 percent, and other core operating expenses of approximately USD194.50 million, or 67.8 percent, respectively. *Table 4* provides the details of the consolidated expenditure estimate for FY2026.

Table 4: SOE FY2026 Preliminary Expenditure Estimate by Entity

SOEs	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	FY2026 Prelim Budget Est.	Variance from FY2025		FY2027 Draft Forecast	FY2028 Draft Forecast
					Amount	%		
LEC	**126,048**	**105,622**	-	**101,327**	**(4,295)**	**-4%**	**101,428**	**101,530**
o/w CAPEX	*41,942*	-	-	*2,896*	*2,896*	-	*2,898.8*	*2,901.7*
o/w Depr/Amort.	*14,190*	*17,256*	-	*17,256*	*0*	*0%*	*17,273*	*17,291*
LPRC	**20,933**	**27,260**	**19,065**	**26,859**	**(400)**	**-1%**	**26,994**	**27,128**
o/w CAPEX	*1,017*	*4,794*	*497*	*4,394*	*(400)*	*-8%*	*4,416*	*4,438*
o/w Depr/Amort.	*2,403*	*2,712*	*1,852*	*2,873*	*161*	*6%*	*2,887*	*2,901*
NOCAL	**6,110**	**4,941**	-	**4,081**	**(860)**	**-17%**	**4,102**	**4,122**
o/w CAPEX	*2,848*	*306*	-	*305*	*(2)*	*-1%*	*306*	*308*
LERC	**2,660**	**3,846**	**2,459**	**3,988**	**143**	**4%**	**3,993**	**3,998**
o/w CAPEX	*224*	*160*	*105*	*210*	*50*	*31%*	*211*	*212*
LPRA	**963**	**2,732**	-	**2,261**	**(471)**	**-17%**	**2,264**	**2,266**
o/w CAPEX	*33*	*150*	-	*61*	*(89)*	*-59%*	*61*	*61*
LWSC	**8,963**	**6,318**	**8,659**	**11,542**	**5,224**	**83%**	**11,315**	**11,098**
o/w CAPEX	*802*	*4*	*732*	*2,320*	*2,316*	*606.9*	*2,222*	*2,129*
o/w Depr/Amort.	*1,360*	*252*	*661*	*270*	*17*	*7%*	*271*	*272*
NHA	**1,368**	**938**	**856**	**924**	**(14)**	**-2%**	**929**	**933**
o/w CAPEX	*15*	*59*	*42*	*42*	*(17)*	*-29%*	*42*	*43*
LiMA	**7,544**	**8,407**	**7,882**	**8,883**	**477**	**6%**	**8,928**	**8,972**
o/w CAPEX	*238*	*227*	*71*	*415*	*188*	*83%*	*417*	*419*
o/w Depr/Amort.	*241*	-	-	-	-	-	-	-
NPA	**31,314**	**42,809**	**43,847**	**44,829**	**2,020**	**5%**	**45,053**	**45,278**
o/w CAPEX	*2,111*	*2,428*	*1,518*	*2,165*	*(263)*	*-11%*	*2,176*	*2,187*
o/w Depr/Amort.	*3,268*	*3,268*	*3,268*	*3,268*	-	*0%*	*3,284*	*3,301*
LAA	-	-	-	-	-	-	-	-
o/w CAPEX	-	-	-	-	-	-	-	-
o/w Depr/Amort.	-	-	-	-	-	-	-	-
NTA	**2,692**	**2,514**	**3,316**	**2,954**	**440**	**18%**	**2,969**	**2,984**
o/w CAPEX	*290*	*700*	*1,078*	*700*	*0*	*0%*	*704*	*707*
LCAA	**3,857**	**4,129**	-	**4,067**	**(62)**	**-2%**	**4,087.0**	**4,107.4**
o/w CAPEX	*214*	*119*	-	*103*	*(16)*	*-13%*	*104*	*104*
o/w Depr/Amort.	-	-	-	-	-	-	-	-
LTC Mobile	**4,369**	**9,577**	**3,478**	**13,747**	**4,170**	**44%**	**13,816**	**13,885**

o/w CAPEX	94	2,856	6	7,134	4,278	150%	7,170	7,205
o/w Depr/Amort.	521	1,173	355	1,233	60	5%	1,239	1,245
LTA	**10,199**	**8,736**	**10,549**	**9,642**	**906**	**10%**	**9,691**	**9,739**
o/w CAPEX	848	252	1,531	642	390	155%	645	648
o/w Depr/Amort.	78	86	56	80	(6)	-7%	80	81
LBS	**1,396**	**2,467**	**1,482**	**2,134**	**(333)**	**-14%**	**2,144**	**2,155**
o/w CAPEX	2	418	-	330	(88)	-21%	331	333
FDA	**4,909**	**4,184**	**4,376**	**4,107**	**(77)**	**-2%**	**4,128**	**4,148**
o/w CAPEX	-	-	-	-	-	-	-	-
NaFAA	**2,828**	**10,000**	**2,628**	**2,857**	**(7,143)**	**-71%**	**2,871**	**2,885**
o/w CAPEX	-	116	-	-	(116)	-100%	-	-
o/w Depr/Amort.	100	74	102	100	26	35%	101	101
LACRA	**1,132**	**230**	**1,777**	**1,215**	**984**	**428%**	**1,221**	**1,227**
o/w CAPEX	116	-	331	195	194.9	-	195.9	196.9
NASSCORP	**48,453**	**54,168**	**-**	**54,061**	**(107)**	**0%**	**54,332**	**54,603**
o/w Depr/Amort.	784	1,539	-	793	(746)	-48%	797	801
NICOL	**1,395**	**1,463**	**1,279**	**1,404**	**(59)**	**-4%**	**1,411**	**1,418**
o/w CAPEX	-	177	-	100	(77)	-44%	100	101
NLA	**1,833**	**3,606**	**-**	**3,333**	**(273)**	**-8%**	**3,349**	**3,366**
o/w CAPEX	173	1,286	-	1,205	(81)	-6%	1,211	1,217
Consolidated	**288,964**	**303,947**	**111,652**	**304,215**	**268**	**0%**	**305,022**	**305,844**

Estimated Operating Surplus (Deficit)

The 21 entities covered in this annex are projected to report a consolidated operating surplus of circa **USD14.14 million** at the end of the 2026 fiscal year. The entities expected to drive the sector's bottom-line performance for 2026 are LEC, NASSCORP, NPA, and LPRC. The table below summarizes the consolidated estimated performance by entity.

Table 5: SOE FY2026 Preliminary Performance Projections by Entity

SOEs	Gross Operating Revenue	Accrued to GoL*	Accrued to Others	Total Net Operating Revenue	Subsidy & Donor Support	Other Income	Total Net Income	Employees Compensation	Other Expenditure²	Total Expenditure	Operating Surplus (Deficit)	Fin. Cost & Tax Exp.	Dividend	Transfers to BSE	Retained Inflow	Total Deposits to CFA†
LEC	101,891	-	-	101,891	-	745	102,636	12,567	88,760	101,327	1,309	-	-	255	1,054	-
LPRC	27,845	-	-	27,845	-	-	27,845	12,108	10,357	22,465	5,380	954	3,500	70	857	-
NOCAL	4,659	-	-	4,659	-	-	4,659	829	2,947	3,776	882	-	-	12	871	-
LERC	3,988	-	-	3,988	-	-	3,988	2,722	1,266	3,988	-	-	-	10	(10)	-
LPRA	15,010	(10,500)	-	4,510	400	-	4,909	1,108	1,153	2,261	2,648	-	-	38	2,610	10,500
LWSC	4,458	-	-	4,458	5,210	56	9,724	4,594	4,628	9,222	502	-	-	11	491	-
LiMA	29,287	(14,000)	(6,244)	9,043	-	-	9,043	5,703	2,765	8,468	575	33	-	62	480	14,000
NPA	31,172	-	-	31,172	-	-	31,172	20,502	22,161	42,663	(11,492)	1,262	3,200	78	(16,031)	-
LAA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NTA	531	-	-	531	2,488	5	3,024	1,524	1,430	2,954	70	-	-	1	68	-
LCAA	3,631	-	-	3,631	439	-	4,070	2,749	1,318	4,067	4	23	-	9	(28)	-
LTC Mobile	7,400	-	-	7,400	-	1,157	8,557	2,950	3,663	6,613	1,944	100	-	18	1,825	-
LTA	22,708	(9,971)	(358)	12,379	-	-	12,379	4,286	4,715	9,001	3,378	-	-	57	3,322	9,971
LBS	613	-	-	613	1,694	-	2,307	890	1,243	2,134	174	-	-	2	172	-
FDA	5,170	(5,170)	-	-	4,107	727	4,833	2,837	1,270	4,107	726	-	-	13	713	5,170

NaFAA	3,060	(500)	-	2,560	300	5	2,865	2,000	856	2,857	8	-	-	8	1	500
LACRA	1,178	-	-	1,178	530	65	1,773	457	758	1,215	559	-	-	3	555	-
NASSCORP	61,435	-	-	61,435	-	-	61,435	12,148	41,913	54,061	7,374	-	-	154	7,220	-
NICOL	1,233	-	-	1,233	257	-	1,489	710	693	1,404	86	-	-	3	83	-
NLA	3,072	-	-	3,072	271	-	3,343	910	2,423	3,333	10	-	-	8	2	-
NHA	146	-	-	146	725	54	925	746	178	924	1	-	-	0	1	-
Consolidated	328,486	(40,141)	(6,602)	281,743	16,420	2,814	300,977	92,342	194,498	286,840	14,137	2,371	6,700	811	4,256	40,141

* Revenue Accrued to GoL: SOEs' revenue that is transferred directly to the Central Government on a non-discretionary basis; e.g., a fixed & permanent revenue sharing.

‡ Other Expenditure: all other expenses other than employees' compensations and corporate income tax. For SOEs operating on the cash basis, it includes CapEx, and for those operating on the accrual basis, it includes depreciation and excludes CapEx.

† Total Deposit to CFA: includes deposits made to the government consolidated fund account for all revenue accrued to GoL plus dividend/budget support, which **does not include taxes paid.**

Estimated Contributions to NB

The preliminary planned contribution of the 9 contributing SOEs for the FY2026, including taxes, is circa **USD43.11 million**, which is expected to be down by 22.8 percent when compared to the estimated contributions for FY2025. The expected receipts from the SOEs' direct budget support account for about 96.1 percent of the total contributions, while projected taxes account for the remaining.

Table 6: SOE FY2025 Preliminary Estimated Contributions to NB

SOEs	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	FY2026 Prelim Budget Est.	Variance from FY2025		FY2027 Draft Forecast	FY2028 Draft Forecast
					Amount	%		
LPRC	2,500	5,653	1,548	1,000	(4,653)	-23%	4,857	4,860
o/w Taxes	-	653	-	654	0	0%	657	660
LPRA	-	12,800	-	10,500	(2,300)	-11%	10,511	10,521
LWSC	23	-	-	-	-	-	-	-
o/w Taxes	23	-	-	-	-	-	-	-
LiMA	14,000	20,000	14,500	14,000	(6,000)	-30%	14,070	14,140
NPA	4,725	7,003	2,256	1,500	(5,503)	-27%	4,484	4,506
o/w Taxes	1,725	1,153	2,256	1,262	109	9%	1,268	1,274
LAA	-	-	-	-	-	-	-	-
o/w Taxes	-	-	-	-	-	-	-	-
LTA	9,291	10,500	7,956	8,500	(2000)	-10%	10,021	10,071
FDA	4,521	5,200	892	5,197	(3)	-0%	5,196	5,222
NaFAA	-	2,000	-	500	(1,500)	-7.5%	503	505
Consolidated	35,059	63,156	27,152	43,113	(20,043)	-23%	49,641	49,826

Budget Estimates for FY2026 by Entity

The Government and people of Liberia owned 100% shares in all SOEs. The stock of SOEs taken by the BSE established the existence of sixty-one (61) entities. Forty-six (46) of these entities are active and operational, while the remaining fifteen (15) are defunct. Of the 46 operational entities, the BSE currently tracks twenty-one (21) entities, constituting about 46 percent coverage. The sector's reporting arrangement is such that SOEs submit financial plans and periodic and annual financial reports to the BSE, which is consistent with the Amended and Restated PFM Act and the BSE Decree of 1985. This section of the SOE Budget Annex covers the individual preliminary estimates of the 21 entities currently under the supervision of the BSE.

The following 16 entities **FAILED** to submit their financial estimates for the upcoming 2026 budget year: Liberia Electricity Corporation (**LEC**), Liberia Petroleum Refining Company (**LPRC**), National Oil Company of Liberia (**NOCAL**), Liberia Petroleum Regulatory Authority (**LPRA**), Liberia Water and Sewer Corporation (**LWSC**), Liberia Airport Authority (**LAA**), National Transit Authority (**NTA**), Liberia Civil Aviation Authority (**LCAA**), Liberia Broadcasting System (**LBS**), Forestry Development Authority (**FDA**), National

Fishery and Aquaculture Authority (**NaFAA**), Liberia Agricultural Commodity Regulatory Authority (**LACRA**), National Social Security and Welfare Corporation (**NASSCORP**), National Insurance Corporation of Liberia (**NICOL**), National Lottery Authority (**NLA**), and National Housing Authority (**NHA**). Therefore, the preliminary estimates presented in this budget annex for each of these listed SOEs are based on their previous performance data, entity-specific performance trends, and FY2025 budgets.

Liberia Electricity Corporation (LEC)

Mandate:

The Liberia Electricity Corporation (LEC) is the only national electric utility in Liberia. LEC was established in 1973 by the Legislature through an Act, with the mandate to produce and supply economic and reliable electricity to the entire nation. As a corporate entity, LEC is also tasked with ensuring that its business remains financially viable to meet the increasing demand for electric power in the country while also supporting the socio-economic development of Liberia.

Achievements (FY2025):

No information provided by LEC

Strategic Objectives (FY2026):

No information provided by LEC

Number of Employees: -

Account Description	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	Preliminary Estimates for FY2026					FY2027 Draft Forecast	FY2028 Draft Forecast
				Q1 Estimate	Q2 Estimate	Q3 Estimate	Q4 Estimate	FY2026 Annual Est.		
SOE Recurrent Revenue:										
Prepaid meter sales	54,901	80,651	-	12,858	16,876	19,286	31,340	**80,360**	80,440	80,521
Postpaid meter sales	13,226	18,847	-	4,682	3,962	5,403	3,962	**18,009**	18,027	18,045
Other energy revenue	704	3,600	-	1,409	704	881	528	**3,522**	3,526	3,529
Total Gross Recurrent Revenue	**68,831**	**103,098**	-	**18,949**	**21,542**	**25,570**	**35,831**	**101,891**	**101,993**	**102,095**
Other Inflows:										
Donor Support	16,655	-	-	-	-	-	-	-	-	-
Other Income	1,259	-	-	149	186	112	298	**745**	745	746
Total Other Inflows	**17,914**	-	-	**149**	**186**	**112**	**298**	**745**	**745**	**746**
TOTAL INCOME	**86,745**	**103,098**	-	**19,098**	**21,728**	**25,681**	**36,129**	**102,636**	**102,738**	**102,841**
Objects of Expenditure:										
Direct energy costs	45,334	67,027	-	8,397	10,796	13,795	26,991	**59,980**	60,040	60,100
Compensation of employees	16,558	12,709	-	3,142	3,142	3,142	3,142	**12,567**	12,580	12,592
Purchase of goods and services	8,024	8,630	-	2,243	2,675	2,847	863	**8,628**	8,636	8,645
Depr/Amort expense	14,190	17,256	-	4,314	4,314	4,314	4,314	**17,256**	17,273	17,291
Project-related expenses (PSIP)	2,931	-	-	579	637	1,100	579	**2,896**	2,899	2,902
Other Capital Expenditure	**39,011**	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXP.	**87,037**	**105,622**	-	**18,675**	**21,564**	**25,199**	**35,889**	**101,327**	**101,428**	**101,530**
Operating Surplus (Deficit)	**(292)**	**(2,524)**	-	**422**	**164**	**483**	**240**	**1,309**	**1,310**	**1,312**
Financing Costs	194	-	-	-	-	-	-	-	-	-
Net Surplus (Deficit)	**(486)**	**(2,524)**	-	**422**	**164**	**483**	**240**	**1,309**	**1,310**	**1,312**
Revenue transfer to BSE	215	258	-	47	54	64	90	**255**	255	255
Retained Inflow for the year	**(702)**	**(2,782)**	-	**375**	**110**	**419**	**150**	**1,054**	**1,055**	**1,056**

The Corporation's estimated recurrent revenue for FY2026 is circa USD101.89 million, 1.2 percent lower than the FY2025 projection. The recurrent revenue is expected to be mainly driven by prepaid energy sales, estimated to account for approximately 78.9 percent. Other non-energy revenue is projected at USD0.75 million, resulting in a total inflow of USD102.64 million.

The estimated expenditure is circa USD101.33 million, with direct costs of energy accounting for 59.2 percent and compensation of employees accounting for 12.4 percent of the total projected expenses. The Corporation is expected to report an operating surplus of circa USD1.31 million for FY2026, an expected marked improvement over the projected deficit of USD2.52 million for FY2025.

Liberia Petroleum Refining Company (LPRC)

Mandate:

The Liberia Petroleum Refining Company (LPRC) was created on August 31, 1978, after the GoL purchased the assets of the Liberia Refining Company (LRC). In addition to its refinery operations, an Act of the Legislature on July 31, 1989, granted the LPRC the exclusive rights for the importation, sale, and distribution of petroleum and petroleum products for the Liberian domestic market. Due to the destruction of the company's refineries and its lack of capacity to import petroleum and petroleum products, the current operation of the company is limited to petroleum storage and handling.

Achievements (FY2025):

No information was provided by the Company

Objectives (FY2026):

No information was provided by the Company

Number of Employees: -

Account Description	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	Preliminary Estimates for FY2026					FY2027 Draft Forecast	FY2028 Draft Forecast
				Q1 Estimate	Q2 Estimate	Q3 Estimate	Q4 Estimate	FY2026 Annual Est.		
SOE Recurrent Revenue:										
Storage & handling - AGO	7,073	9,520	**6,325**	5,236	1,714	1,714	857	**9,521**	9,568	9,616
Storage & handling - PMS	8,886	11,394	**7,596**	3,874	2,735	3,076	1,709	**11,394**	11,451	11,509
Storage & handling - Jet fuel	1,295	1,012	**1,316**	314	192	243	263	**1,012**	1,017	1,022
Other operating income (license & other fees)	7,647	5,918	**6,495**	947	1,894	1,420	1,657	**5,918**	5,948	5,977
TOTAL RECURRENT REVENUE	**24,900**	**27,844**	**21,731**	**10,371**	**6,534**	**6,453**	**4,486**	**27,845**	**27,984**	**28,124**
Compensation of employees	12,861	11,981	**12,708**	3,027	3,027	3,027	3,027	**12,108**	12,169	12,230
Purchase of goods and services	3,831	6,091	**2,952**	846	1,329	1,812	2,054	**6,041**	6,072	6,102
Depr/Amort expense	2,403	2,712	**1,852**	718	718	718	718	**2,873**	2,887	2,901
CSR	820	1,087	**706**	109	218	435	326	**1,088**	1,093	1,099
Other expenses	-	594	**350**	92	85	71	106	**355**	357	358
Capital Expenditure	**1,017**	**4,794**	**497**	**879**	**352**	**923**	**2,241**	**4,394**	**4,416**	**4,438**
TOTAL OPERATING EXP.	**19,916**	**22,466**	**18,569**	**4,792**	**5,377**	**6,064**	**6,232**	**22,465**	**22,577**	**22,690**
Operating Surplus (Deficit)	**4,984**	**5,379**	**3,163**	**5,579**	**1,157**	**390**	**(1,746)**	**5,380**	**5,407**	**5,434**
Financing Costs	276	300	**169**	75	75	75	75	**300**	302	303
Tax expense	-	653	**-**	163	163	163	163	**654**	656.92	660.21
Net Surplus (Deficit)	**4,708**	**4,425**	**2,994**	**5,341**	**919**	**151**	**(1,984)**	**4,426**	**4,448**	**4,471**
Revenue transfer to BSE	80	70	**26**	26	16	16	11	**70**	70	70
Revenue transfer to GoL	2,500	5,000	**1,548**	250	250	250	250	**1,000**	4,200	4,200
Retained Inflow for the year	**2,128**	**(644)**	**1,419**	**4,440**	**28**	**(740)**	**(2,871)**	**857**	**179**	**200**

LPRC's estimated operating revenue for FY2026 is circa USD27.85 million, representing a flat growth when compared with the FY2025 operating revenue estimate. The operating revenue of LPRC is expected to be primarily driven by income generated from its handling and storage of imported petroleum products, accounting for about 78.7 percent of the revenue estimate for FY2026.

The recurrent expenditure estimate of LPRC for FY2026 is circa USD22.47 million and is expected to be largely driven by the cost of compensation for employees, which makes up 53.9 percent of the total projected expenditure for the coming year. The Company's total expected contribution to the NB is circa USD4.15 million, of which the estimated direct budget support is circa USD1.0 million. Capital investment expenditure for the budget year is estimated at circa USD4.39 million.

National Oil Company of Liberia (NOCAL)

Mandate:

NOCAL was created as a regulator of the oil and gas industry to represent the strategic interests of Liberia in the exploration of liquid and gaseous hydrocarbon deposits and reserves. However, following the creation of the LPRA, which now handles the regulatory functions of the oil and gas sector, NOCAL is now responsible for the commercial functions of the sector.

Achievements (FY2025):

No information provided by NOCAL

Objectives (FY2026):

No information provided by NOCAL

Number of Employees: -

Account Description	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	Preliminary Estimates for FY2026					FY2027 Draft Forecast	FY2028 Draft Forecast
				Q1 Estimate	Q2 Estimate	Q3 Estimate	Q4 Estimate	FY2026 Annual Est.		
SOE Recurrent Revenue:										
TGS/Data agreements	6,101	4,621	-	839	699	1,165	1,957	**4,659**	4,682	4,705
Total Recurrent Revenue	**6,101**	**4,621**	-	**839**	**699**	**1,165**	**1,957**	**4,659**	**4,682**	**4,705**
Other Inflows:										
Transfers from GoL (Subsidy)	59	910	-	-	-	-	-	-	-	-
Total Other Inflows	**59**	**910**	-	-	-	-	-	-	-	-
TOTAL INCOME	**6,160**	**5,531**	-	**839**	**699**	**1,165**	**1,957**	**4,659**	**4,682**	**4,705**
Objects of Expenditure:										
Compensation of employees	1,155	829	-	207	207	207	207	**829**	833	837
Purchase of goods and services	1,598	2,061	-	289	330	618	825	**2,061**	2,072	2,082
Depr/Amort expense	235	-	-	59	59	59	59	**235**	236	237
CSR	273	280	-	46	16	46	163	**271**	273	274
Other expenses	-	1,465	-	65	23	65	228	**380**	382	384
Capital Expenditure	**2,848**	**306**	-	**3**	**82**	**67**	**152**	**305**	**306**	**308**
TOTAL OPERATING EXP.	**3,261**	**4,635**	-	**665**	**635**	**995**	**1,481**	**3,776**	**3,795**	**3,814**
Operating Surplus (Deficit)	**2,899**	**896**	-	**173**	**64**	**170**	**475**	**882**	**887**	**891**
Financing Costs	-	-	-	-	-	-	-	-	-	-
Net Surplus (Deficit)	**2,899**	**896**	-	**173**	**64**	**170**	**475**	**882**	**887**	**891**
Revenue transfer to BSE	8	12	-	2	2	3	5	**12**	12	12
Retained Inflow for the year	**2,891**	**885**	-	**171**	**62**	**167**	**470**	**871**	**875**	**879**

NOCAL's operating revenue projection for FY2026 is circa USD4.66 million, 0.8 percent over the FY2025 revenue projection. The Company's revenue is expected to be driven by the sales of seismic data, which is a key source of revenue for NOCAL.

The estimated recurrent expenditure for the fiscal year is circa USD3.78 million, an estimated decrease of 18.5 percent compared to the FY2025 estimate. The projected operating surplus is circa USD0.88 million, a decline of 1.5 percent compared to the previous year's estimated operating performance.

Liberia Electricity Regulatory Commission (LERC)

Mandate:

The Liberia Electricity Regulatory Commission (LERC) was established in 2015 under the Electricity Laws of Liberia as a regulator of the electricity industry. The core mandate of the Commission is to ensure the implementation of the 2015 Electricity Laws by managing the regulatory process to promote investment in generation, transmission, and distribution infrastructure.

Achievements (FY2025):

No information provided by LERC

Objectives (FY2026):

No information provided by LERC

Number of Employees: -

Account Description	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	Estimates for FY2026					FY2027 Draft Forecast	FY2028 Draft Forecast
				Q1 Estimate	Q2 Estimate	Q3 Estimate	Q4 Estimate	FY2026 Annual Est.		
SOE Recurrent Revenue:										
Regulatory Levy	1,885	3,846	2,151	693	732	1,232	1,194	3,850	3,854	3,858
Fees Income (licenses, reg., cert., etc.)	25	-	130	42	1	83	12	138	138	139
Total Recurrent Revenue	1,909	3,846	2,281	735	733	1,315	1,206	3,988	3,992	3,996
Other Inflows:										
Transfers from GoL (Subsidy)	156	-	-	-	-	-	-	-	-	-
Other Income	12	-	-	-	-	-	-	-	-	-
Total Other Inflows	168	-	-	-	-	-	-	-	-	-
TOTAL INCOME	2,078	3,846	2,281	735	733	1,315	1,206	3,988	3,992	3,996
Objects of Expenditure:										
Compensation of employees	1,655	2,433	1,827	681	681	681	681	2,722	2,725	2,728
Purchase of goods and services	781	1,226	526	103	247	309	371	1,031	1,032	1,033
CSR	-	27	-	3	6	8	9	25	25	25
Capital Expenditure	224	160	105	21	42	32	116	210	211	212
TOTAL OPERATING EXP.	2,660	3,846	2,459	807	976	1,029	1,176	3,988	3,993	3,998
Operating Surplus (Deficit)	(582)	-	(178)	(73)	(243)	286	30	-	(1)	(2)
Financing Costs	-	-	-	-	-	-	-	-	-	-
Net Surplus (Deficit)	(582)	-	(178)	(73)	(243)	286	30	-	(1)	(2)
Revenue transfer to BSE	-	10	-	2	2	3	3	10	10	10
Retained Inflow for the year	(582)	(10)	(178)	(75)	(245)	283	27	(10)	(11)	(12)

The Liberia Electricity Regulatory Commission (LERC) is among the three entities that submitted financial estimates for the upcoming 2026 budget year.

The Commission's operating revenue projection for FY2026 is circa USD3.99 million, 3.7 percent over the FY2025 revenue projection. LERC expects its revenue to be driven by regulatory levies.

The estimated recurrent expenditure for the fiscal year is circa USD3.99 million, an estimated increase of 3.7 percent compared to the FY2025 estimate. The Commission is expected to break even at the end of FY2026.

Liberia Petroleum Regulatory Authority (LPRA)

Mandate:

LPRA is the regulatory body for the petroleum sector in Liberia with a mandate to oversee, regulate, and license petroleum operations. The Company holds all of the country's rights, titles, and interests in liquid and gaseous hydrocarbon deposits and reserves, whether potential, proven, or actual.

Achievements (FY2025):

No information provided by LPRA

Objectives (FY2026):

No information provided by LPRA

Number of Employees: -

Account Description	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	Preliminary Estimates for FY2025					FY2027 Draft Forecast	FY2028 Draft Forecast
				Q1 Estimate	Q2 Estimate	Q3 Estimate	Q4 Estimate	FY2026 Annual Est.		
SOE Recurrent Revenue:										
Signature bonuses	-	15,000	-	3,750	3,750	3,750	3,750	**15,000**	15,015	15,030
Training & Development fund	-	600	-	-	-	-	-	-	-	-
Social welfare contribution fund	-	475	-	-	-	-	-	-	-	-
Hydrocarbon development fund	-	600	-	-	-	-	-	-	-	-
Pre-qualification fees	-	10	-	2	2	2	2	**10**	10	10
Total Gross Recurrent Revenue	-	**16,685**	-	**3,752**	**3,752**	**3,752**	**3,752**	**15,010**	**15,025**	**15,040**
GoL Share of Revenue	-	(12,800)	-	(2,625)	(2,625)	(2,625)	(2,625)	**(10,500)**	(10,511)	(10,521)
Co-Managed fund	-	(1,675)	-	-	-	-	-	-	-	-
Total Net Recurrent Revenue	-	**2,210**	-	**1,127**	**1,127**	**1,127**	**1,127**	**4,510**	**4,514**	**4,519**
Other Inflows:								-		
Transfers from GoL (Subsidy)	963	400	-	100	100	100	100	**400**	400	401
Total Other Inflows	**963**	**400**	-	**100**	**100**	**100**	**100**	**400**	**400**	**401**
TOTAL INCOME	**963**	**2,610**	-	**1,227**	**1,227**	**1,227**	**1,227**	**4,909**	**4,914**	**4,919**
Objects of Expenditure:								-		
Direct costs	334	1,121	-	170	170	170	170	**679**	679	680
Compensation of employees	532	1,036	-	277	277	277	277	**1,108**	1,109	1,110
Purchase of goods and services	65	405	-	102	102	102	102	**407**	407	408
Non-operating Expenses	-	20	-	2	2	2	2	**7**	7	7
Capital Expenditure	33	**150**	-	**15**	**15**	**15**	**15**	**61**	**61**	**61**
TOTAL OPERATING EXP.	**963**	**2,732**	-	**565**	**565**	**565**	**565**	**2,261**	**2,264**	**2,266**
Operating Surplus (Deficit)	-	(122)	-	**662**	**662**	**662**	**662**	**2,648**	**2,651**	**2,653**
Financing Costs	-	-	-	-	-	-	-	-	-	-
Net Surplus (Deficit)	-	(122)	-	**662**	**662**	**662**	**662**	**2,648**	**2,651**	**2,653**
Revenue transfer to GoL	-	12,800	-	2,625	2,625	2,625	2,625	**10,500**	10,511	10,521
Revenue transfer to BSE	-	42	-	9	9	9	9	**38**	38	38
Retained Inflow for the year	-	(122)	-	**662**	**662**	**662**	**662**	**2,648**	**2,651**	**2,653**

The projected recurrent revenue for LPRA for the upcoming fiscal year is circa USD15.01 million, which is contingent on the success of planned direct negotiations of oil blocks. The revenue estimate for the coming year is expected to be down by 10.0 percent when compared to the FY2025 revenue projection. LPRA's revenue is expected to be driven by revenue from signature bonuses. The total contribution expected from LPRA to the NB for FY2026, contingent on the success of direct negotiation of oil blocks, is circa USD10.50 million. The total transfer expected by LPRA from the Government to ensure the success of the direct negotiation process is circa USD0.40 million.

The estimated recurrent expenditure for the fiscal year is circa USD2.26 million, an estimated increase of 17.2 percent compared to the FY2025 estimate. The projected operating surplus is circa USD2.65 million, an expected marked improvement over the previous year's estimated operating performance.

Liberia Water & Sewer Corporation (LWSC)

Mandate:

The Liberia Water & Sewer Corporation (LWSC) was established to provide safe and affordable drinking water as well as sewage services to the inhabitants of Liberia. Its functions are intended to reduce water-borne and related diseases and to ensure a good sanitary environment.

Achievements (FY2025):

No information provided by LWSC

Objectives (FY2026):

No information provided by LWSC

Number of Employees: -

Account Description	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	Preliminary Estimates for FY2026					FY2027 Draft Forecast	FY2028 Draft Forecast
				Q1 Estimate	Q2 Estimate	Q3 Estimate	Q4 Estimate	FY2026 Annual Est.		
SOE Recurrent Revenue:										
Revenue: Water sales	2,836	3,817	**4,876**	1,145	878	611	1,183	**3,816**	3,835	3,854
Revenue: Sewer services	550	642	**820**	193	154	141	154	**642**	646	649
Total Gross Recurrent Revenue	**3,386**	**4,459**	**5,696**	**1,337**	**1,032**	**752**	**1,337**	**4,458**	**4,481**	**4,503**
Other Inflows:										
Transfers from GoL (Subsidy)	5,090	1,820	**4,058**	1,302	1,302	1,302	1,302	**5,210**	4,991	4,781
Other Income	29	86	**28**	1	22	5	28	**56**	56	56
Total Other Inflows	**5,119**	**1,906**	**4,086**	**1,303**	**1,325**	**1,307**	**1,330**	**5,266**	**5,047**	**4,838**
TOTAL INCOME	**8,505**	**6,366**	**9,782**	**2,641**	**2,357**	**2,059**	**2,667**	**9,724**	**9,528**	**9,341**
Objects of Expenditure:										
Direct costs of production	1,338	852	**1,427**	486	860	1,085	1,309	**3,741**	3,584	3,433
Compensation of employees	4,675	4,593	**4,278**	1,148	1,148	1,148	1,148	**4,594**	4,617	4,640
Purchase of goods and services	762	603	**1,507**	49	165	98	299	**610**	613	616
Depr/Amort expense	1,360	252	**661**	67	67	67	67	**270**	271	272
CSR	25	5	**55**	0	0	3	1	**4**	4	4
Other expenses	-	9	**-**	0	0	1	2	**3**	3	3
Capital Exp. & Programs	**802**	**4**	**732**	**116**	**464**	**348**	**1,392**	**2,320**	**2,222**	**2,129**
TOTAL OPERATING EXP.	**8,160**	**6,315**	**7,927**	**1,752**	**2,241**	**2,403**	**2,827**	**9,222**	**9,092**	**8,969**
Operating Surplus (Deficit)	**345**	**51**	**1,855**	**889**	**115**	**(343)**	**(159)**	**502**	**435**	**371**
Financing Costs	-	-	**-**	-	-	-	-	**-**	-	-
Tax expense	23	-	**-**	-	-	-	-	**-**	-	-
Net Surplus (Deficit)	**322**	**51**	**1,855**	**889**	**115**	**(343)**	**(159)**	**502**	**435**	**371**
Revenue transfer to BSE	-	11	**11**	3	3	2	3	**11**	11	11

Retained Inflow for the year	322	40	1,844	886	113	(345)	(162)	491	424	360

The projected operating revenue of LWSC for FY2026 is circa USD4.46 million, a marginal decrease compared to the FY2025 budget. The Corporation also expects to receive a USD5.21 million subsidy from the central government and USD0.06 million from other income sources. The total projected inflow for the FY2026 budget period is circa USD9.72 million, with subsidy accounting for 53.6 percent of the total.

The total projected expenditure for the fiscal year is circa USD9.22 million, 46.1 percent over the projection for FY2025. Employee compensation is expected to account for about 49.8 percent of the annual estimated expenditure for the upcoming fiscal year. With these estimates, LWSC expects to record a marginal operating surplus of circa USD0.50 million at the end of the FY2026 budget year. LWSC's investment expenditure is estimate at circa USD1.32 million for FY2026.

Liberia Maritime Authority (LiMA)

Mandate:

The mandate of LiMA is to administer, secure, promote, regulate, enforce, design, and execute policies, strategies, laws and regulations, plans, and programs relating directly and indirectly to the functioning, growth, and development of Liberia's maritime sector.

Achievements (FY2025):

No information provided by LiMA

Objectives (FY2026):

No information provided by LiMA

Number of Employees: -

Account Description	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	Preliminary Estimates for FY2026					FY2027 Draft Forecast	FY2028 Draft Forecast
				Q1 Estimate	Q2 Estimate	Q3 Estimate	Q4 Estimate	FY2026 Annual Est.		
SOE Recurrent Revenue:										
International registry fund	18,812	26,000	**7,367**	7,086	6,036	5,249	7,873	**26,244**	26,375	26,507
Domestic vessel registration	563	378	**528**	56	164	68	112	**400**	402	404
Documentation & Inspection fees	244	282	**466**	61	74	36	54	**225**	226	227
Maritime safety charges	1,619	1,794	**1,844**	457	609	566	544	**2,176**	2,187	2,198
Other revenue (doc approvals, other permits)	490	74	**150**	19	17	12	194	**242**	243	244
Total Gross Recurrent Revenue	**21,728**	**28,529**	**10,355**	**7,679**	**6,901**	**5,931**	**8,777**	**29,287**	**29,433**	**29,580**
GoL share from IR	(14,000)	(20,000)	**(14,500)**	(3,500)	(3,500)	(3,500)	(3,500)	**(14,000)**	(14,000)	(14,000)
LMTI share	-	-	**-**	(625)	(625)	(625)	(625)	**(2,500)**	(2,500)	(2,500)
LiMA HQ construction Monrovia	-	-	**-**	(651)	(651)	(651)	(651)	**(2,603)**	(2,603)	(2,603)
LiMA HQ payment USA	-	-	**-**	(285)	(285)	(285)	(285)	**(1,141)**	(1,141)	(1,141)
TOTAL NET RECURRENT REVENUE	**7,728**	**8,529**	**(4,145)**	**2,618**	**1,840**	**870**	**3,716**	**9,043**	**9,189**	**9,336**
Objects of Expenditure:										
Compensation of employees	4,853	5,885	**5,157**	1,426	1,426	1,426	1,426	**5,703**	5,731	5,760
Purchase of goods and services	2,129	2,135	**1,902**	173	308	346	1,096	**1,923**	1,933	1,942
Non-operating expenses	-	42	**571**	50	90	101	319	**560**	563	566
Depr/Amort expense	241	-	**-**	-	-	-	-	**-**	-	-
CSR	82	117	**181**	14	62	17	189	**282**	284	285
Other expenses (debt financing)	**-**	**-**	**-**	**23**	**23**	**23**	**23**	**90**	**90**	**90**
Capital Expenditure	**238**	**227**	**71**	**33**	**87**	**12**	**282**	**415**	**417**	**419**
TOTAL OPERATING EXP.	**7,306**	**8,179**	**7,811**	**1,663**	**1,885**	**1,890**	**3,030**	**8,468**	**8,511**	**8,553**
Operating Surplus (Deficit)	**421**	**350**	**(11,956)**	**955**	**(46)**	**(1,020)**	**686**	**575**	**679**	**783**

Financing Costs	15	33	6	0	6	11	15	33	33	33
Net Surplus (Deficit)	**406**	**317**	**(11,962)**	**954**	**(52)**	**(1,031)**	**670**	**542**	**646**	**750**
Revenue transfer to GoL	14,000	20,000	14,500	3,500	3,500	3,500	3,500	14,000	14,070	14,140
Revenue transfer to BSE	5	21	-	16	16	16	16	62	39	39
Retained Inflow for the year	**401**	**296**	**(11,962)**	**939**	**(67)**	**(1,046)**	**655**	**480**	**607**	**711**

The total estimated revenue from the international registry (IR) for the upcoming fiscal year is circa USD26.24 million, 0.9 percent over the projection for FY2025. GoL's share of the revenue expected from the IR for the coming year is circa USD14.00 million. LiMA's net share from the IR revenue is estimated at circa USD6.00 million. The internally generated revenue is estimated to be circa USD3.04 million, 20.3 percent over the projection for FY2025.

The total projected expenditure for the ensuing budget year is circa USD8.47 million, 3.5 percent above the FY2025 estimate. Given these projected revenue and expenditure performance, LiMA is expected to post an operating margin of circa USD0.58 million at the end of the fiscal year.

National Port Authority (NPA)

Mandate:

The National Port Authority (NPA) was established to manage all public port facilities in Liberia, and currently manages four ports, including the Monrovia Freeport, the Port of Buchanan, the Port of Greenville, and the Port of Harper.

Achievements (FY2025):

No information provided by NPA

Objectives (FY2026):

No information provided by NPA

Number of Employees: -

Account Description	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	Estimates for FY2026					FY2027 Draft Forecast	FY2028 Draft Forecast
				Q1 Estimate	Q2 Estimate	Q3 Estimate	Q4 Estimate	FY2026 Annual Est.		
SOE Recurrent Revenue:										
Concession Fees	15,104	15,220	18,057	3,348	3,805	4,109	3,957	15,220	15,296	15,373
GTMS Concession Fees	360	1,000	56	10	150	30	10	200	201	202
Loose Cargo Handling	923	1,647	635	24	402	102	72	600	603	606
Marine Facilities	6,483	4,361	6,520	1,133	1,185	1,288	1,545	5,150	5,176	5,202

Land and Building Lease	7,678	7,551	**7,166**	1,650	990	990	1,870	**5,500**	5,528	5,555
Outport-Buchanan	3,667	2,753	**3,901**	660	540	930	870	**3,000**	3,015	3,030
Outport-Greenville	939	495	**756**	143	117	202	189	**650**	653	657
Outport-Harper	234	182	**263**	55	45	78	73	**250**	251	253
Miscellaneous	778	802	**717**	54	78	150	319	**602**	605	608
TOTAL RECURRENT REVENUE	**36,167**	**34,011**	**38,070**	**7,078**	**7,312**	**7,878**	**8,904**	**31,172**	**31,328**	**31,484**
Objects of Expenditure:										
Compensation of employees	18,025	20,502	**19,776**	5,126	5,126	5,126	5,126	**20,502**	20,605	20,708
Purchase of goods & services	6,839	10,386	**8,642**	415	1,350	2,804	5,816	**10,386**	10,438	10,490
Non-Operating Expenses	790	6,024	**7,272**	179	657	2,569	2,569	**5,974**	6,004	6,034
Depr/Amort Expense	3,268	3,268	**3,268**	817	817	817	817	**3,268**	3,284	3,301
CSR	281	200	**661**	7	27	107	107	**250**	251	253
APMT 15% WHT on Concession	-	-	**2,709**	571	571	571	571	**2,283**	2,294	2,306
Capital Expenses	**2,111**	**2,428**	**1,518**	**217**	**866**	**650**	**433**	**2,165**	**2,176**	**2,187**
TOTAL OPERATING EXP.	**29,203**	**40,380**	**42,328**	**7,115**	**8,548**	**11,994**	**15,006**	**42,663**	**42,877**	**43,091**
Operating Surplus (Deficit)	**6,965**	**(6,369)**	**(4,258)**	**(38)**	**(1,236)**	**(4,116)**	**(6,102)**	**(11,492)**	**(11,549)**	**(11,607)**
Tax expense	1,725	1,153	**2,256**	-	-	-	1,262	**1,262**	1,268	1,274
Net Surplus (Deficit)	**5,240**	**(7,522)**	**(6,514)**	**(38)**	**(1,236)**	**(4,116)**	**(7,363)**	**(12,753)**	**(12,817)**	**(12,881)**
Revenue transfer to BSE	-	85	**85**	18	18	20	22	**78**	78	79
Revenue transfer to GoL	3,000	5,850	**-**	375	375	375	375	**1,500**	3,216	3,232
Retained Inflow for the year	**2,240**	**(13,457)**	**(6,599)**	**(856)**	**(2,055)**	**(4,935)**	**(8,186)**	**(16,031)**	**(16,111)**	**(16,192)**

NPA is one of the three SOEs that submitted a financial plan for FY2026. The Port Authority's total estimated operating revenue for FY2026 is circa USD31.17 million, 8.4 percent down from the revenue projection for FY2025. NPA expects its revenue for the 2026 fiscal period to be driven by concession fees (48.8 percent), land and building leases (17.6 percent), and marine facilities (16.5 percent).

The projected expenditure for FY2026 is circa USD42.66, accounting for an estimated increase of 5.7 percent when compared to the FY2025 estimate. The projected payroll cost accounts for 48.1 percent of the total estimated expenses for the upcoming fiscal year. Given these estimates, the Port Authority is projected to record an operating deficit of circa USD11.49 million. Capital investment expenditure is projected at USD2.17 million, while estimated NB support for the budget year is circa USD1.50 million.

Liberia Airport Authority (LAA)

Mandate:

The Liberia Airport Authority (LAA) was created in 2009 with the responsibility to exercise managerial and operational control over all airports within the Republic of Liberia, including the Roberts International Airport (RIA) and the James Spriggs Payne Airport (JSPA).

Achievements (FY2025):

No information provided by LAA

Objectives (FY2026):

No information provided by LAA

Number of Employees: -

Account Description	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	Preliminary Estimates for FY2026					FY2027 Draft Forecast	FY2028 Draft Forecast
				Q1 Estimate	Q2 Estimate	Q3 Estimate	Q4 Estimate	FY2026 Annual Est.		

SOE Recurrent Revenue:										
Aeronautical income	-	-	-	-	-	-	-	-	-	-
Non-aeronautical income	-	-	-	-	-	-	-	-	-	-
Total Recurrent Revenue	-	-	-	-	-	-	-	-	-	-
Other Inflows:										
Transfers from GoL (Subsidy)	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-
Total Other Inflows	-	-	-	-	-	-	-	-	-	-
TOTAL INCOME	-	-	-	-	-	-	-	-	-	-
Objects of Expenditure:								-		
Direct costs	-	-	-	-	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-	-	-	-	-
Purchase of goods and services	-	-	-	-	-	-	-	-	-	-
Non-operating expenses	-	-	-	-	-	-	-	-	-	-
Depr/Amort expense	-	-	-	-	-	-	-	-	-	-
CSR	-	-	-	-	-	-	-	-	-	-
Capital expenditure	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXP.	-	-	-	-	-	-	-	-	-	-
Operating Surplus (Deficit)	-	-	-	-	-	-	-	-	-	-
Financing Costs	-	-	-	-	-	-	-	-	-	-
Net Surplus (Deficit)	-	-	-	-	-	-	-	-	-	-
Revenue transfer to BSE	-	-	-	-	-	-	-	-	-	-
Revenue transfer to GoL	-	-	-	-	-	-	-	-	-	-
Retained Inflow for the year	-	-	-	-	-	-	-	-	-	-

There was no data available to the BSE for the Liberia Airport Authority to support any preliminary projection during the time of the preparation of this budget annex.

National Transit Authority (NTA)

Mandate:

The National Transit Authority (NTA) was established in 2009 to provide and expand access to affordable, reliable, convenient, and sustainable mass transit services to residents in major cities and other parts of Liberia.

Achievements (FY2025):

No information provided by NTA

Objectives (FY2026):

No information provided by NTA

Number of Employees: -

Account Description	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	Preliminary Estimates for FY2026					FY2027 Draft Forecast	FY2028 Draft Forecast
				Q1 Estimate	Q2 Estimate	Q3 Estimate	Q4 Estimate	FY2026 Annual Est.		
SOE Recurrent Revenue:										
Public transport service	397	400	**614**	109	114	105	169	**498**	500	503
Charter services	65	24	**218**	3	7	7	16	**33**	33	33
Total Recurrent Revenue	**461**	**424**	**832**	**113**	**121**	**111**	**185**	**531**	**534**	**536**
Other Inflows:								0		

Transfers from GoL (Subsidy)	2,243	2,514	356	622	622	622	622	2,488	2,673	2,686
Other Income	8	1	7	0	1	1	3	5	5	5
Total Other Inflows	**2,252**	**2,515**	**364**	**622**	**623**	**623**	**625**	**2,493**	**2,678**	**2,691**
TOTAL INCOME	**2,713**	**2,939**	**1,196**	**735**	**744**	**734**	**811**	**3,024**	**3,211**	**3,227**
Objects of Expenditure:										
Compensation of employees	1,529	1,459	1,524	381	381	381	381	1,524	1,532	1,540
Purchase of goods & services	872	355	714	66	80	212	372	730	733	737
Capital Expenditures	290	700	1,078	175	175	175	175	700	704	707
TOTAL OPERATING EXP.	**2,692**	**2,514**	**3,316**	**622**	**636**	**768**	**928**	**2,954**	**2,969**	**2,984**
Operating Surplus (Deficit)	**21**	**425**	**(2,120)**	**113**	**108**	**(34)**	**(118)**	**70**	**242**	**243**
Financing Costs	-	-	-	-	-	-	-	-	-	-
Net Surplus (Deficit)	**21**	**425**	**(2,120)**	**113**	**108**	**(34)**	**(118)**	**70**	**242**	**243**
Revenue transfer to BSE	1	1	1	0	0	0	0	1	1	1
Retained Inflow for the year	**21**	**424**	**(2,121)**	**113**	**107**	**(34)**	**(118)**	**68**	**241**	**242**

The operating revenue projection of NTA for FY2026 is circa USD0.53 million, 25.2 percent above the FY2025 estimate. The Transit Authority's operating revenue is expected to be mainly driven by revenue from its public transit service, which is expected to account for approximately 93.8 percent. Subsidy from the government and inflow from other non-core revenue activities are estimated at circa USD2.49 million and USD5,120.33, respectively, bringing the estimated total inflow to about USD3.02 million.

The total operating expenditure estimate for FY2026 is circa USD2.95 million, 17.5 percent above the FY2025 projection. NTA is expected to record a net operating surplus of USD69,753.11 at the end of 2026.

Liberia Civil Aviation Authority (LCAA)

Mandate:

The mandate of LCAA is to regulate all international and domestic airports in Liberia, enhance their efficiencies and effectiveness, and enable them to compete with other airports in the sub-regions of Liberia.

Achievements (FY2025):

No information provided by LCAA

Objectives (FY2026):

No information provided by LCAA

Number of Employees: -

Account Description	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	Preliminary Estimates for FY2026					FY2027 Draft Forecast	FY2028 Draft Forecast
				Q1 Estimate	Q2 Estimate	Q3 Estimate	Q4 Estimate	FY2026 Annual Est.		
SOE Recurrent Revenue:										
Aviation Dev. Fees	3,203	3,440	-	863	863	863	863	**3,451**	3,468	3,486
Landing Permit Fees	31	31	-	9	9	9	9	**35**	35	35
Oversight & Surveillance Fees	4	5	-	1	1	1	1	**5**	5	5
Temporary Air Service Fees	2	3	-	1	1	1	1	**2**	2	2
Air Service License	26	27	-	7	7	7	7	**27**	27	27
Travel Agencies License	11	12	-	3	3	3	3	**12**	12	12
Inspection Fees	14	15	-	3	3	3	3	**13**	14	14

Personnel Services Fees	-	3	-	1	1	1	1	5	5	5
Other Fees, Penalties, & Fines	88	88	-	20	20	20	20	81	82	82
Total Gross Recurrent Revenue	**3,380**	**3,624**	-	**908**	**908**	**908**	**908**	**3,631**	**3,649**	**3,667**
GoL share of Revenue	-	-	-	-	-	-	-	-	-	-
TOTAL NET RECURRENT REVENUE	**3,380**	**3,624**	-	**908**	**908**	**908**	**908**	**3,631**	**3,649**	**3,667**
Other Inflows:										
Transfers from GoL (Subsidy)	519	400	-	90	90	90	90	360	362	364
Membership Assistance from RFIR	50	75	-	20	20	20	20	79	80	80
Total Other Inflows	**569**	**475**	-	**110**	**110**	**110**	**110**	**439**	**441**	**444**
TOTAL INCOME	**3,949**	**4,099**	-	**1,018**	**1,018**	**1,018**	**1,018**	**4,070**	**4,091**	**4,111**
Objects of Expenditure:										
Compensation of employees	2,514	2,749	-	687	687	687	687	2,749	2,763	2,777
Purchase of goods and services	1,117	1,210	-	291	291	291	291	1,164	1,169	1,175
CSR	12	50	-	13	13	13	13	51	51	51
Capital Expenditures	**214**	**119**	-	**26**	**26**	**26**	**26**	**103**	**104**	**104**
TOTAL OPERATING EXP.	**3,857**	**4,129**	-	**1,017**	**1,017**	**1,017**	**1,017**	**4,067**	**4,087**	**4,107**
Operating Surplus (Deficit)	**92**	**(30)**	-	**1**	**1**	**1**	**1**	**4**	**4**	**4**
Financing Costs	29	199	-	6	6	6	6	23	23	23
Net Surplus (Deficit)	**63**	**(229)**	-	**(5)**	**(5)**	**(5)**	**(5)**	**(19)**	**(19)**	**(19)**
Revenue transfer to BSE	-	-	-	2	2	2	2	9	9	9
Retained Inflow for the year	**63**	**(229)**	-	**(7)**	**(7)**	**(7)**	**(7)**	**(28)**	**(28)**	**(29)**

The estimated recurrent inflow of LCAA for FY2026 is circa USD3.63 million, 0.2 percent above the FY2025 estimate. LCAA expects to generate a large portion of its inflows from aviation development fees, which are expected to contribute approximately 95.0 percent of the total inflows. Subsidy from the government and membership assistance are estimated at circa USD0.36 million and USD79,166.67, respectively, resulting in an estimated total inflow of about USD4.07 million.

The total estimated operating expenditure for FY2026 is approximately USD4.07 million, 1.5 percent lower than the FY2025 projection. LCAA is expected to record a net operating surplus of USD5,555.32 at the end of 2026.

Liberia Telecommunication Corporation (LTC Mobile)

Mandate:

LTC Mobile's core mandate is to provide affordable and accessible public telecommunication services to liberalize the telecom market and to support the social and economic programs of Liberia while creating a positive cash flow from operations for expansion.

Achievements (FY2025):

No information was provided by LTC Mobile.

Objectives (FY2026):

No information was provided by LTC Mobile.

Number of Employees: -

Account Description	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	Preliminary Estimates for FY2026					FY2027 Draft Forecast	FY2028 Draft Forecast
				Q1 Estimate	Q2 Estimate	Q3 Estimate	Q4 Estimate	FY2026 Annual Est.		
SOE Recurrent Revenue:										
Subscription revenue	3,677	5,079	**2,420**	1,587	1,587	1,587	1,587	**6,349**	6,381	6,413

Equip. & Maint. Revenue	80	841	401	263	263	263	263	1,051	1,056	1,061
Total Recurrent Revenue	**3,757**	**5,920**	**2,821**	**1,850**	**1,850**	**1,850**	**1,850**	**7,400**	**7,437**	**7,474**
Other Inflows:										
Other Income	2	926	441	289	289	289	289	1,157	1,163	1,169
Total Other Inflows	**2**	**926**	**441**	**289**	**289**	**289**	**289**	**1,157**	**1,163**	**1,169**
TOTAL INCOME	**3,758**	**6,845**	**3,262**	**2,139**	**2,139**	**2,139**	**2,139**	**8,557**	**8,600**	**8,643**
Objects of Expenditure:										
Direct costs of production	304	645	175	327	327	327	327	1,309	1,316	1,322
Compensation of employees	2,619	2,858	2,045	738	738	738	738	2,950	2,965	2,980
Purchase of goods and services	827	2,011	897	269	269	269	269	1,076	1,081	1,087
Depr/Amort expense	521	1,173	355	308	308	308	308	1,233	1,239	1,245
CSR	3	10	-	5	5	5	5	20	20	20
Other expenses	-	24	-	6	6	6	6	25	25	25
Capital Expenditure	**94**	**2,856**	**6**	**1,783**	**1,783**	**1,783**	**1,783**	**7,134**	**7,170**	**7,205**
TOTAL OPERATING EXP.	**4,275**	**6,721**	**3,472**	**1,653**	**1,653**	**1,653**	**1,653**	**6,613**	**6,646**	**6,679**
Operating Surplus (Deficit)	**(516)**	**125**	**(210)**	**486**	**486**	**486**	**486**	**1,944**	**1,953**	**1,963**
Financing Costs	-	-	28	25	25	25	25	100	101	101
Net Surplus (Deficit)	**(516)**	**125**	**(238)**	**461**	**461**	**461**	**461**	**1,844**	**1,853**	**1,862**
Revenue transfer to BSE	-	15	-	5	5	5	5	18	19	19
Retained Inflow for the year	**(516)**	**125**	**(238)**	**461**	**461**	**461**	**461**	**1,844**	**1,853**	**1,862**

LTC Mobile estimated its recurrent revenue for FY2026 at circa USD7.40 million, 25.0 over the FY2025 estimate. The estimated revenue from other non-core activities is circa USD1.16 million, resulting in a total projected income of USD8.56 million for the upcoming fiscal year. Service revenue is expected to contribute approximately 85.8 percent of LTC Mobile's income for the ensuing year.

The total operating expenditure of LTC Mobile for the upcoming fiscal year is projected at circa USD6.61 million, 1.6 percent down when compared to the spending projection for FY2025. Staff and related expenses are expected to account for about 44.6 percent of the total spending for the fiscal year. LTC Mobile's estimated operating surplus for FY2026 is circa USD1.94 million. Capital investment expenditure is projected at circa USD7.13 million.

Liberia Telecommunication Authority (LTA)

Mandate:

The Liberia Telecommunications Authority (LTA) was established to effectively manage Liberia's scarce spectrum resources in order to foster the provision of accessible and affordable ICT/telecommunications services in Liberia.

Achievements (FY2025):

No information provided by LTA.

Objectives (FY2026):

No information provided by LTA.

Number of Employees: -

Account Description	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	Estimates for FY2026					FY2027 Draft Forecast	FY2028 Draft Forecast
				Q1 Estimate	Q2 Estimate	Q3 Estimate	Q4 Estimate	FY2026 Annual Est.		
SOE Recurrent Revenue:										
Gross regulatory revenue	30,962	33,044	46,872	7,721	3,406	8,175	3,406	22,708	22,731	22,754

Total Gross Recurrent Revenue	**30,962**	**33,044**	**46,872**	**7,721**	**3,406**	**8,175**	**3,406**	**22,708**	**22,731**	**22,754**
GoL Share of Revenue	(10,909)	(10,500)	**(10,500)**	(2,493)	(2,493)	(2,493)	(2,493)	**(9,971)**	(9,981)	(9,991)
Credit to Operators	-	-	**-**	(399)	(399)	(399)	(399)	**(1,594)**	(1,594)	(1,594)
GVG/ITU/ATU/WATRA share	(8,254)	(358)	**(9,727)**	(90)	(90)	(90)	(90)	**(358)**	(358)	(358)
TOTAL NET RECURRENT REVENUE	**11,799**	**22,185**	**26,645**	**4,740**	**425**	**5,194**	**425**	**10,785**	**10,797**	**10,810**
Objects of Expenditure:										
Compensation of employees	4,084	4,260	**4,053**	1,071	1,071	1,071	1,071	**4,286**	4,307	4,329
Purchase of goods and services	4,397	3,784	**4,010**	1,526	602	1,084	803	**4,015**	4,036	4,056
Depr/Amort expense	78	86	**56**	20	20	20	20	**80**	80	81
CSR	791	354	**898**	174	285	155	6	**620**	623	626
Capital expenditure	**848**	**252**	**1,531**	**51**	**128**	**257**	**205**	**642**	**645**	**648**
TOTAL OPERATING EXP.	**9,351**	**8,484**	**9,018**	**2,791**	**1,979**	**2,330**	**1,901**	**9,001**	**9,046**	**9,091**
Operating Surplus (Deficit)	**2,448**	**13,701**	**17,627**	**1,949**	**(1,553)**	**2,864**	**(1,475)**	**1,784**	**1,752**	**1,719**
Financing Costs	-	-	**-**	-	-	-	-	**-**	-	-
Net Surplus (Deficit)	**2,448**	**13,701**	**17,627**	**1,949**	**(1,553)**	**2,864**	**(1,475)**	**1,784**	**1,752**	**1,719**
Revenue transfer to GoL	9,291	10,500	**7,956**	2,125	2,125	2,125	2,125	**8,500**	10,021	10,071
Revenue transfer to GVG	5,707	358	**10,883**	90	90	90	90	**358**	358	358
Revenue transfer to BSE	18	26	**28**	19	9	20	9	**57**	57	57
Retained Inflow for the year	**2,430**	**13,674**	**17,600**	**1,930**	**(1,562)**	**2,843**	**(1,484)**	**1,727**	**1,695**	**1,662**

For the upcoming fiscal year, the estimated gross recurrent revenue of LTA is approximately USD22.71 million, 31.3 percent below the FY2025 estimate. GoL's share of the expected revenue intake is circa USD8.5 million, or 37.4 percent of the total projected gross revenue. The estimated share of revenue accrued to GVG/ITA/ATU/WATRA is circa USD0.36 million, while total credit to GSM companies is circa USD1.54 million. The net operating revenue projected to be available to LTA for expenditure after shares to GoL, GVG/ITA/ATU/WATRA, and GSM operators is circa USD10.79 million, 51.4 percent lower than the net revenue estimate for FY2025.

LTA's estimated total operating expenditure is circa USD9.00 million, which is about 6.1 percent above the total expenditure projection for FY2025. Salaries and related expenses are projected to account for USD4.29 million or 47.6 percent of the total recurrent expenses. LTA is expected to record a net operating surplus of USD1.78 million at the end of 2026. Capital expenditure is projected at circa USD0.64 million.

Liberia Broadcasting System (LBS)

Mandate:

The Liberia Broadcasting System (LBS) was established in 1960 as Liberia's central programming facility and regional broadcasting station, including a national television network, external broadcasting service, an AM-Radio commercial service, and an FM-Stereo commercial service. LBS places more emphasis on public service broadcasting in keeping with its core statutory mandate, while at the same time engaging in commercial broadcasting to meet its business needs as a public broadcaster.

Achievements (FY2025):

Ensured equal access to information by all citizens through the state-owned broadcasting platforms and/or parastatals.

Objectives (FY2026):

No information provided by LBS.

Number of Employees: -

Account Description	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	Preliminary Estimates for FY2026					FY2027 Draft Forecast	FY2028 Draft Forecast
				Q1 Estimate	Q2 Estimate	Q3 Estimate	Q4 Estimate	FY2026 Annual Est.		

SOE Recurrent Revenue:										
Revenue: Airtime & TV	256	400	**284**	102	106	82	118	**408**	410	412
Revenue: RFI, CCTV & BBC	176	210	**221**	41	37	82	45	**205**	206	207
Total Recurrent Revenue	**432**	**610**	**505**	**143**	**143**	**164**	**163**	**613**	**616**	**619**
Other Inflows:										
Transfers from GoL (Subsidy)	954	1,857	**1,070**	424	424	424	424	**1,694**	1,703	1,711
Total Other Inflows	**954**	**1,857**	**1,070**	**424**	**424**	**424**	**424**	**1,694**	**1,703**	**1,711**
TOTAL INCOME	**1,387**	**2,467**	**1,574**	**567**	**567**	**587**	**587**	**2,307**	**2,319**	**2,331**
Objects of Expenditure:										
Compensation of employees	635	888	**709**	223	223	223	223	**890**	895	899
Purchase of goods and services	759	1,161	**773**	219	219	247	228	**914**	918	923
Capital Expenditure	**2**	**418**	**-**	**69**	**99**	**63**	**99**	**330**	**331**	**333**
TOTAL OPERATING EXP.	**1,396**	**2,467**	**1,482**	**511**	**541**	**532**	**550**	**2,134**	**2,144**	**2,155**
Operating Surplus (Deficit)	**(9)**	**0**	**92**	**55**	**26**	**55**	**37**	**174**	**175**	**176**
Financing Costs	-	-	-	-	-	-	-	-	-	-
Net Surplus (Deficit)	**(9)**	**0**	**92**	**55**	**26**	**55**	**37**	**174**	**175**	**176**
Revenue transfer to BSE	1	2	**0**	0	0	0	0	**2**	2	2
Retained Inflow for the year	**(10)**	**(2)**	**92**	**55**	**25**	**55**	**37**	**172**	**173**	**174**

LBS's projected recurrent operating revenue for FY2026 is circa USD0.61 million, a 0.55 percent estimated revenue growth compared to the projection for FY2025. The projected subsidy from GoL is circa USD1.69 million, 8.8 percent down from the FY2025 estimate. The total inflow for the 2026 budget year is approximately USD1.60 million, with subsidy accounting for 60.33 percent.

The total estimated expenditure for the ensuing fiscal year is circa USD2.31 million, 6.5 percent lower than the projection for FY2025. LBS's spending on salaries and related expenses during FY2026 is expected to account for 41.7 percent. The State Broadcaster is expected to record an operating surplus of USD0.17 million at the end of 2026.

Forestry Development Authority (FDA)

Mandate:

The Forestry Development Authority (FDA) was established in 1976 to manage Liberia's forest resources and enforce all forestry and wildlife regulations. Its core function is to ensure the sustainable management and conservation of Liberia's forest and related natural resources for the benefit of current and future generations.

Achievements (FY2025):

No information provided by the FDA.

Objectives (FY2026):

No information provided by the FDA.

Number of Employees: -

Account Description	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	Preliminary Estimates for FY2026					FY2027 Draft Forecast	FY2028 Draft Forecast
				Q1 Estimate	Q2 Estimate	Q3 Estimate	Q4 Estimate	FY2026 Annual Est.		
SOE Recurrent Revenue:										
Forest Services & Products Revenue	4,480	5,200	**5,387**	931	2,585	1,396	258	**5,170**	5,196	5,222
Total Gross Recurrent Revenue	**4,480**	**5,200**	**5,387**	**931**	**2,585**	**1,396**	**258**	**5,170**	**5,196**	**5,222**
GoL Share of Revenue	(4,480)	(5,200)	**(5,387)**	(931)	(2,585)	(1,396)	(258)	**(5,170)**	(5,196)	(5,222)
Total Net Recurrent Revenue	-	-	-	-	-	-	-	-	-	-

Other Inflows:										
Transfers from GoL (Subsidy)	3,836	4,184	**3,915**	1,027	1,027	1,027	1,027	**4,107**	4,127	4,148
Donor Support	15	-	**-**	-	-	-	-	**-**	-	-
Other income from non-forest products	1,031	737	**636**	269	269	87	102	**727**	730	734
Total Other Inflows	**4,882**	**4,921**	**4,550**	**1,296**	**1,296**	**1,114**	**1,128**	**4,833**	**4,857**	**4,882**
TOTAL INCOME	**4,882**	**4,921**	**4,550**	**1,296**	**1,296**	**1,114**	**1,128**	**4,833**	**4,857**	**4,882**
Objects of Expenditure:										
Compensation of employees	2,936	2,837	**2,083**	747	747	597	747	**2,837**	2,852	2,866
Purchase of goods and services	1,973	847	**1,829**	184	136	131	73	**524**	527	530
Non-operating expenses	-	500	**464**	179	224	149	194	**746**	749	753
TOTAL OPERATING EXP.	**4,909**	**4,184**	**4,376**	**1,109**	**1,107**	**878**	**1,014**	**4,107**	**4,128**	**4,148**
Operating Surplus (Deficit)	**(26)**	**737**	**175**	**186**	**189**	**236**	**114**	**726**	**730**	**733**
Financing Costs	-	-	**-**	-	-	-	-	**-**	-	-
Net Surplus (Deficit)	**(26)**	**737**	**175**	**186**	**189**	**236**	**114**	**726**	**730**	**733**
Revenue transfer to GoL	4,521	5,200	**892**	931	2,585	1,396	285	**5,197**	5,196	5,222
Revenue transfer to BSE	-	15	**-**	2	6	3	1	**13**	13	13
Retained Inflow for the year	**(26)**	**722**	**175**	**184**	**182**	**233**	**114**	**713**	**717**	**720**

For the FY2026 budget year, the estimated revenue collection from the forestry sector by SGS is circa USD5.17 million, 0.6 percent Lower than the projection for FY2025. Other estimated direct non-forest income to FDA and subsidy expected from GoL are circa USD0.73 million and USD4.11 million, respectively. The resulting total projected inflows for the budget year will stand at circa USD10.00 million. The revenue expected to be collected by SGS will be directly deposited in the government CFA.

FDA's total spending for FY2026 is projected to be approximately USD4.11 million, 1.8 percent lower than the projection for FY2025. The expenditure of the FDA during 2026 will cover spending on salaries and related expenses (69.1 percent) and goods and services (30.9 percent). The Forestry Authority is projected to record an operating surplus of USD0.72 million at the end of 2026, which is expected to be driven by other inflows from non-forest products.

National Fishery & Aquaculture Authority (NaFAA)

Mandate:

The National Fisheries & Aquaculture Authority (NaFAA) was created in 2017 to ensure a sustainably managed and economically viable fisheries that generate prosperity for current and future generations.

Achievements (FY2025):

No information provided by NaFAA.

Objectives (FY2026):

No information provided by NaFAA.

Number of Employees: -

Account Description	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	Preliminary Estimates for FY2026					FY2027 Draft Forecast	FY2028 Draft Forecast
				Q1 Estimate	Q2 Estimate	Q3 Estimate	Q4 Estimate	FY2026 Annual Est.		
SOE Recurrent Revenue:										
Revenue: Fees & fines	2,915	10,992	**1,843**	1,530	214	184	1,132	**3,060**	3,076	3,091
Total Gross Recurrent Revenue	**2,915**	**10,992**	**1,843**	**1,530**	**214**	**184**	**1,132**	**3,060**	**3,076**	**3,091**
GoL share of revenue	(1,276)	(2,000)	**-**	(125)	(125)	(125)	(125)	**(500)**	(503)	(505)
Total Net Recurrent Revenue	**1,639**	**8,992**	**1,843**	**1,405**	**89**	**59**	**1,007**	**2,560**	**2,573**	**2,586**
Other Inflows:										

EU sectorial support	213	433	120	150	21	18	111	300	301	303
Other income	3	-	15	3	0	0	2	5	5	5
Total Other Inflows	**216**	**433**	**135**	**152**	**21**	**18**	**113**	**305**	**306**	**308**
TOTAL INCOME	**1,855**	**9,425**	**1,978**	**1,558**	**110**	**77**	**1,120**	**2,865**	**2,879**	**2,894**
Objects of Expenditure:										
Compensation of employees	1,901	7,461	1,992	500	500	500	500	2,000	2,010	2,020
Purchase of goods and services	807	2,226	527	294	147	81	213	734	738	742
Depr/Amort expense	100	74	102	25	25	25	25	100	101	101
CSR	20	123	8	9	4	2	6	22	22	22
Capital Expenditure	-	116	-	-	-	-	-	-	-	-
TOTAL OPERATING EXP.	**2,828**	**9,884**	**2,628**	**828**	**676**	**608**	**744**	**2,857**	**2,871**	**2,885**
Operating Surplus (Deficit)	**(973)**	**(459)**	**(650)**	**730**	**(566)**	**(531)**	**376**	**8**	**8**	**8**
Financing Costs	-	-	-	-	-	-	-	-	-	-
Net Surplus (Deficit)	**(973)**	**(459)**	**(650)**	**730**	**(566)**	**(531)**	**376**	**8**	**8**	**8**
Revenue transfer to GoL	-	2,000	-	125	125	125	125	500	503	505
Revenue transfer to BSE	-	27	-	4	1	0	3	8	8	8
Retained Inflow for the year	**(973)**	**(487)**	**(650)**	**726**	**(566)**	**(532)**	**373**	**1**	**1**	**1**

NaFAA's projected recurrent operating revenue for the 2026 fiscal period is circa USD3.06 million, a 72.2 percent decrease when compared to the FY2025 projection. The total estimated inflow EU support and other non-core activities is circa USD0.31 million, taking NaFAA's estimated total gross inflow is circa USD3.37 million, 70.5 percent over the total projected inflow for FY2025. GoL's estimated share of the total recurrent operating revenue for the year is circa USD0.50 million, or 16.3 percent.

The total expenditure estimate for FY2026 is circa USD2.86 million, 71.1 percent below the expenditure estimate for FY2025. The estimated spending on staff compensation accounts for 70.0 percent. NaFAA is expected to record an operating deficit of circa USD8,401.67 at the end of FY2026.

Liberia Agricultural Commodity Regulatory Authority (LACRA)

Mandate:

The Liberia Agricultural Commodity Regulatory Authority (LACRA) was established in 2014 to replace the LPMC. Its functions are to promote the production, processing, and marketing of high-quality agricultural commodities, particularly cocoa, coffee, and palm products, and ensure the provision of a well-regulated market for the commodities to support fair competition among all actors in the value chain.

Achievements (FY2025):

No information was provided by LACRA

Objectives (FY2026):

No information was provided by LACRA

Number of Employees: -

Account Description	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	Preliminary Estimates for FY2026					FY2027 Draft Forecast	FY2028 Draft Forecast
				Q1 Estimate	Q2 Estimate	Q3 Estimate	Q4 Estimate	FY2026 Annual Est.		
SOE Recurrent Revenue:										
Revenue: Admin. & Regulatory fees	885	50	2,426	35	130	189	825	1,178	1,184	1,190
Total Recurrent Revenue	**885**	**50**	**2,426**	**35**	**130**	**189**	**825**	**1,178**	**1,184**	**1,190**
Other Inflows:										
Transfers from GoL (Subsidy)	590	160	761	132	132	132	132	530	532	535
Other Income	49	21	130	2	7	10	45	65	65	66

Total Other Inflows	**639**	**181**	**892**	**134**	**140**	**143**	**178**	**595**	**598**	**601**
TOTAL INCOME	**1,524**	**231**	**3,317**	**170**	**269**	**331**	**1,003**	**1,773**	**1,782**	**1,791**
Objects of Expenditure:										
Compensation of employees	425	150	**441**	114	114	114	114	**457**	459	462
Purchase of goods and services	590	80	**1,005**	11	79	124	349	**563**	565	568
Capital Expenditure	116	-	**331**	4	27	43	121	**195**	196	197
TOTAL OPERATING EXP.	**1,132**	**230**	**1,777**	**129**	**220**	**281**	**584**	**1,215**	**1,221**	**1,227**
Operating Surplus (Deficit)	**393**	**0**	**1,540**	**40**	**49**	**50**	**419**	**559**	**561**	**564**
Financing Costs	-	-	-	-	-	-	-	-	-	-
Net Surplus (Deficit)	**393**	**0**	**1,540**	**40**	**49**	**50**	**419**	**559**	**561**	**564**
Revenue transfer to BSE	57	0	-	0	0	0	2	**3**	3	3
Retained Inflow for the year	**336**	**0**	**1,540**	**40**	**49**	**50**	**417**	**555**	**558**	**561**

For the upcoming fiscal year, LACRA is expected to generate total regulatory revenue of circa USD1.18 million, a significant improvement over is FY2025 increase. The estimated subsidy from GoL for FY2026 is circa USD0.53 million, a marked increase when compared to the estimated subsidy in FY2025. The estimated total inflow from other sources is circa USD65,980.75, with the total estimated inflow for the 2026 fiscal year to stand at circa USD1.77 million.

LACRA's total estimated spending for the budget year is circa USD1.22 million compared to a projection of USD1.78 million in FY2025. The entity's payroll cost is estimated at approximately USD0.46 million or 37.6 percent of the total spending. LACRA is expected to end the year with an operating result of USD0.56 million.

National Social Security Corporation (NASSCORP)

Mandate:

The National Social Security Corporation (NASSCORP) was established to administer the national social security program of Liberia, ensuring the provision of financial security to sustain the quality of life of all workers.

Achievements (FY2024):

No information was provided by NASSCORP.

Objectives (FY2025):

No information was provided by NASSCORP.

Number of Employees: -

Account Description	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	Preliminary Estimates for FY2026					FY2027 Draft Forecast	FY2028 Draft Forecast
				Q1 Estimate	Q2 Estimate	Q3 Estimate	Q4 Estimate	FY2026 Annual Est.		
SOE Recurrent Revenue:										
Contribution NPS	53,638	47,590	-	9,428	11,314	14,142	12,728	**47,613**	47,851	48,090
Contribution EIS	14,765	11,898	-	2,464	3,051	3,403	2,816	**11,735**	11,793	11,852
Investment income-gross	1,049	2,090	-	501	480	522	585	**2,088**	2,098	2,109
TOTAL RECURRENT REVENUE	**69,452**	**61,578**	-	**12,394**	**14,845**	**18,067**	**16,129**	**61,435**	**61,742**	**62,051**
Objects of Expenditure:										
Direct costs of investment	81	225	-	59	63	69	19	**210**	211	212
Compensation of employees	10,844	12,146	-	3,037	3,037	3,037	3,037	**12,148**	12,209	12,270
Purchase of goods and services	16,430	20,167	-	5,051	2,828	3,636	8,687	**20,202**	20,303	20,405
Benefits & related payments	18,420	20,091	-	4,040	3,838	6,665	5,656	**20,198**	20,299	20,401
Depr/Amort expense	784	1,539	-	198	198	198	198	**793**	797	801

CSR	1,894	-	-	102	97	168	143	510	513	515
TOTAL OPERATING EXP.	**48,453**	**54,168**	-	**12,486**	**10,061**	**13,775**	**17,739**	**54,061**	**54,332**	**54,603**
Operating Surplus (Deficit)	**20,999**	**7,410**	-	**(93)**	**4,784**	**4,293**	**(1,610)**	**7,374**	**7,411**	**7,448**
Financing Costs	1,249	-	-	-	-	-	-	-	-	-
Net Surplus (Deficit)	**19,750**	**7,410**	-	**(93)**	**4,784**	**4,293**	**(1,610)**	**7,374**	**7,411**	**7,448**
Revenue transfer to BSE	10	154	-	31	37	45	40	154	154	155
Retained Inflow for the year	**19,740**	**7,256**	-	**(124)**	**4,747**	**4,248**	**(1,651)**	**7,220**	**7,256**	**7,293**

The total projected recurrent revenue of NASSCORP for FY2026 is circa USD61.44 million, accounting for a 0.2 percent decrease when compared to the projected revenue for FY2025. Of the total projected revenue, NPS contributions are expected to account for about 77.5 percent, EIS contributions about 19.1 percent, and investment income about 3.4 percent. It is assumed that the continuing need for competitive wages to successfully retain quality-skilled employees will sway private-sector employers to maintain salaries and benefits for workers.

The total expenditure for FY2026 is estimated at circa USD54.06 million, 0.2 percent lower than the FY2025 projection. Payments of benefits and related costs and salaries and related expenses during the budget year are expected to account for approximately 37.4 percent and 22.5 percent, respectively. NASSCORP's estimate for 2026 reflects a net transfer to reserve of circa USD7.37 million after all operating expenses. The fund reserve is generally available for future investment and contingency purposes.

National Insurance Corporation of Liberia (NICOL)

Mandate:

The National Insurance Corporation of Liberia (NICOL) was established in 1987 to provide insurance for all assets of government entities and for all other entities in which the government holds at least a 50 percent share.

Achievements (FY2025):

No information was provided by NICOL.

Objectives (FY2026):

No information was provided by NICOL.

Number of Employees: -

Account Description	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	Preliminary Estimates for FY2026					FY2027 Draft Forecast	FY2028 Draft Forecast
				Q1 Estimate	Q2 Estimate	Q3 Estimate	Q4 Estimate	FY2026 Annual Est.		
SOE Recurrent Revenue:										
Insurance products & services	1,105	300	**1,208**	204	204	510	215	**1,133**	1,138	1,144
Other service income	-	200	-	18	18	45	19	**100**	101	101
Total Recurrent Revenue	**1,105**	**501**	**1,208**	**222**	**222**	**555**	**234**	**1,233**	**1,239**	**1,245**
Other Inflows:										
Transfers from GoL (Subsidy)	220	1,463	**215**	64	64	64	64	**257**	258	259
Total Other Inflows	**220**	**1,463**	**215**	**64**	**64**	**64**	**64**	**257**	**258**	**259**
TOTAL INCOME	**1,325**	**1,963**	**1,423**	**286**	**286**	**619**	**298**	**1,489**	**1,497**	**1,504**
Objects of Expenditure:								-		
Direct costs	247	192	**86**	32	51	60	33	**175**	176	177
Compensation of employees	432	708	**508**	178	178	178	178	**710**	714	717
Purchase of goods and services	716	373	**685**	8	79	161	166	**414**	416	418
CSR	0	12	-	1	1	1	1	**4**	4	4
Capital Expenditure	-	177	-	10	19	30	41	**100**	100	101

TOTAL OPERATING EXP.	1,395	1,463	1,279	228	327	430	418	1,404	1,411	1,418
Operating Surplus (Deficit)	(70)	501	144	58	(41)	189	(120)	86	86	87
Financing Costs	-	-	-	-	-	-	-	-	-	-
Net Surplus (Deficit)	(70)	501	144	58	(41)	189	(120)	86	86	87
Revenue transfer to BSE	0	1	1	1	1	1	1	3	3	3
Retained Inflow for the year	(70)	499	142	57	(42)	188	(121)	83	83	84

The Insurance Corporation's total estimated inflow for the 2026 fiscal year is circa USD1.49 million, representing a 24.1 percent decline when compared to the FY2025 estimate. Subsidy from the central government is expected to account for circa USD0.28 million (or 17.2 percent of the total inflow), a decline of 82.4 percent when compared to the projection for FY2025.

NICOL's total spending for FY2026 is projected at USD1.40 million, 4.0 percent below the projection for FY2025. Compensation of employees is expected to account for approximately 50.6 percent. NICOL is expected to record an operating surplus of USD85,945.36 at the end of FY2026.

National Lottery Authority (NLA)

Mandate:

The National Lottery Authority (NHA) is in charge of regulating all lotteries, lotto, and games of chance on behalf of the Government of Liberia. NHA is responsible for establishing the legal requirements and operating procedures governing certain games of chance within the Liberian border. The mission of NLA is to provide an income-generating platform for those who are vulnerable, physically disabled, or otherwise disadvantaged.

Achievements (FY2023):

No information was provided by NLA.

Objectives (FY2024):

No information was provided by NLA.

Number of Employees: -

Account Description	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	Preliminary Estimates for FY2026					FY2027 Draft Forecast	FY2028 Draft Forecast
				Q1 Estimate	Q2 Estimate	Q3 Estimate	Q4 Estimate	FY2026 Annual Est.		
SOE Recurrent Revenue:										
Revenue: Regulatory fees & licenses	1,692	3,042	-	1,137	399	369	1,167	3,072	3,087	3,103
Total Net Recurrent Revenue	1,692	3,042	-	1,137	399	369	1,167	3,072	3,087	3,103
Other Inflows:										
Transfers from GoL (Subsidy)	217	140	-	68	68	68	68	271	272	274
Total Other Inflows	217	140	-	68	68	68	68	271	272	274
TOTAL INCOME	1,909	3,182	-	1,204	467	436	1,235	3,343	3,359	3,376
Objects of Expenditure:										
Compensation of employees	923	900	-	228	228	228	228	910	915	919
Purchase of goods and services	679	1,220	-	210	243	310	343	1,106	1,111	1,117
CSR	58	200	-	21	25	31	35	112	113	114
Capital expenditure	173	1,286	-	229	265	337	373	1,205	1,211	1,217
TOTAL OPERATING EXP.	1,833	3,606	-	688	761	906	979	3,333	3,349	3,366
Operating Surplus (Deficit)	76	(424)	-	516	(293)	(470)	256	10	10	10
Financing Costs	-	-	-	-	-	-	-	-	-	-
Net Surplus (Deficit)	76	(424)	-	516	(293)	(470)	256	10	10	10

Revenue transfer to BSE	3	8	-	3	1	1	3	8	8	8
Retained Earnings for the year	**72**	**(432)**	**-**	**514**	**(294)**	**(470)**	**254**	**2**	**2**	**2**

NLA's estimated recurrent collection from gaming fees for FY2026 is circa USD3.07 million, 1.0 percent over the projection for FY2025. The estimated subsidy from GoL for the year is circa USD0.27 million, which is expected to be up by 93.4 percent when compared to the previous year's estimate. The total projected inflow for the upcoming budget year is about USD3.34 million, representing an estimated increase of 5.1 percent over the projection for FY2025.

The total expenditure estimate for the 2026 budget year is circa USD3.33 million, 7.6 percent lower than the previous year's estimate. Of the total projected spending, the estimated spending on salaries and related expenses and capital expenditure are expected to account for 27.3 percent and 36.1 percent, respectively. The entity is expected to report an operating surplus of circa USD9,895.97 at the end of 2026.

National Housing Authority (NHA)

Mandate:

The National Housing Authority (NHA) was established to implement housing development programs across Liberia on behalf of the government that will ensure the provision of affordable housing to low-income earners.

Achievements (FY2024):

No information provided by NHA

Objectives (FY2025):

No information provided by NHA

Number of Employees: -

Account Description	FY2024 Actual	FY2025 Budget	FY2025 Est. Outturn	Estimates for FY2026					FY2027 Draft Forecast	FY2028 Draft Forecast
				Q1 Estimate	Q2 Estimate	Q3 Estimate	Q4 Estimate	FY2026 Annual Est.		
SOE Recurrent Revenue:										
Rent-to-own mort. program	88	60	11	18	8	7	35	68	69	69
Sites & services/Sales of housing units	83	80	60	25	12	10	51	97	98	98
Total Recurrent Revenue	**171**	**140**	**71**	**43**		**17**	**86**	**146**	**166**	**167**
Other Inflows:										
Transfers from GoL (Subsidy)	1,208	733	689	181	181	181	181	725	729	733
Other Income	1	63	-	14	14	14	14	54	54	55
Total Other Inflows	**1,209**	**796**	**689**	**195**	**195**	**195**	**195**	**780**	**783**	**787**
TOTAL INCOME	**1,380**	**936**	**760**	**238**	**195**	**211**	**281**	**925**	**950**	**954**
Objects of Expenditure:										
Compensation of employees	1,209	741	721	187	187	187	187	746	750	754
Purchase of goods and services	144	106	92	12	24	21	67	124	125	125
Non-operating expenses	-	32	-	1	2	2	6	12	12	12
Capital Expenditure (PSIP)	15	59	42	4	8	7	23	42	42	43
TOTAL OPERATING EXP.	**1,368**	**938**	**856**	**204**	**220**	**217**	**283**	**924**	**929**	**933**
Operating Surplus (Deficit)	**12**	**(2)**	**(96)**	**34**	**(25)**	**(5)**	**(2)**	**1**	**21**	**21**
Financing Costs	-	-	-	-	-	-	-	-	-	-
Net Surplus (Deficit)	**12**	**(2)**	**(96)**	**34**	**(25)**	**(5)**	**(2)**	**1**	**21**	**21**
Revenue transfer to BSE	0	1	-	0	0	0	0	0	1	1
Retained Inflow for the year	**11**	**(3)**	**(96)**	**33**	**(25)**	**(5)**	**(2)**	**1**	**21**	**21**

The total estimated operating revenue of NHA for FY2026 is circa USD0.15 million, accounting for a 4.0 percent increase when compared to the projection for FY2025. The projected subsidy for the upcoming fiscal year is circa USD0.73 million and inflows from other non-core activities is circa USD54,186.29, taking the expected total inflows for FY2026 to circa USD0.93 million. The total expected subsidy accounts for 78.4 percent of the total inflows.

The total expenditure projected for FY2026 is circa USD0.92 million, an approximately 1.5 percent decrease when compared to the projection for FY2025. The entity's spending for the upcoming year is expected to be driven by its staff cost, which accounts for about 80.8 percent of the total estimated annual expenditure. NHA is expected to end the fiscal year with an operating surplus of USD1,117.41.

APPENDIX 3: External Resource Projections

1. *Introduction*

This 'aid annex' is pursuant to Section 18 (Documents and Contents of proposed Budget) of the Amendment and Restatement of the Public Financial Management Act of 2009, which requires that the fiscal framework take into account an aid annex identifying in summary all forms of donor financing, and distinguishing financing in support of the central government from other external financing. It is against this backdrop that this section of the FY2026 Draft National Budget outlines in a summary the external aid flows into categories: Development Partners by Finance Type, Development Partners by Type and Finance Type, Budget Sectors & AAID Pillars and Finance Type, Budget Sectors and Finance Type, Budget Sectors & Development Partners and Finance Type, and Modalities and Finance Type

2. *FY2026 Aid Projection Development Partners and Finance Type*

The aggregate projection for FY2026 is **US$322.6 million,** expected to come from 12 development partners. The high contributing partners are the IDA (**US$111.9 million**), USAID (**US$59.2 million**), the AfDB (**US$56.9 million**), and the Global Fund (**US$40.2 million**). Of the total ODA forecast, **US$189.5 million** or 58.8 percent is expected to come through grants, and **US$132.8 million** or 41.2 percent will come through concessional loans.

Table 1: FY2026 Aid Projection by Development Partner and Finance Type

Development Partner	Grant	Loan	Total
Grand Total	**189,542,947**	**133,015,291**	**322,558,238**
African Development Bank	14,880,705	42,013,226	56,893,931
European Union	31,623,303		31,623,303
France	2,430,056		2,430,056
Global Fund	40,177,202		40,177,202
IFAD	4,810,206		4,810,206
International Development Associatio	21,840,000	90,065,064	111,905,064
Norway	400,922		400,922
Sweden	3,752,204		3,752,204
UN Women	8,783,923		8,783,923
World Food Program		937,000	937,000
USAID	59,155,046		59,155,046
World Health Organization	1,689,380		1,689,380

Source: Liberia Project Dashboard (www.liberiaprojects.org)

As presented below in Table 2, bilateral partners' projections account for **US$97.4 million** (**30.2 percent**) of the total ODA forecast, and multilateral partners' estimated interventions amount to **US$225.2 million** (**69.8 percent**).

Table 2: FY2026 Projection by Type of Development Partner

Development Partner by Type	Grant	Loan	Total
Grand Total	**189,542,947**	**133,015,291**	**322,558,238**
Bilateral	97,361,531		97,361,531
Multilateral	92,181,416	133,015,291	225,196,707

Source: Liberia Project Dashboard (www.liberiaprojects.org)

3. FY2026 ODA Projection by National Priorities and Budget Sectors

The Government of Liberia continues to urge development partners to align their interventions to the priorities contained in its development framework, the AAID. These priorities are distributed into separate but coordinated budget sectors. This segment of the aid annex provides a breakdown of how the FY2026 aid forecast is distributed among the eleven National Budget Sectors and AAID pillars:

Table 3: FY2026 Aid Projection by Sector

Sector	Grant	Loan	Total
Grand Total	**189,542,947**	**133,015,291**	**322,558,238**
Public Administration	22,104,143	49,024,502	71,128,646
Local Government Services	11,114,008		11,114,008
Transparency and Accountability	1,129,026		1,129,026
Security and Rule of Law	2,100,000		2,100,000
Health	65,605,100	7,686,997	73,292,097
Social Development Services	17,389,617	10,285,000	27,674,617
Education	31,804,107		31,804,107
Energy and Environment	11,433,231	8,500,000	19,933,231
Agriculture	21,745,572	19,500,068	41,245,640
Infrastructure and Basic Services	1,695,168	34,059,611	35,754,779
Industry and Commerce	3,422,977	3,959,113	7,382,089

Source: Liberia Project Dashboard (www.liberiaprojects.org)

Table 4: FY2026 Aid Projection by Sector & AAID Pillars

Sector & AAID Pillar	Grant	Loan	Total
Grand Total	**189,542,947**	**133,015,291**	**322,558,238**
Agriculture	**21,745,572**	**19,500,068**	**41,245,640**
Economic Transformation	20,995,572	18,563,068	39,558,640
Human Capital Development		937,000	937,000
Environmental Sustainability	750,000		750,000
Education	**31,804,107**	**-**	**31,804,107**
Human Capital Development	31,804,107		31,804,107
Energy and Environment	**11,433,231**	**8,500,000**	**19,933,231**
Environmental Sustainability	11,098,231		11,098,231
Infrastructure Development	335,000	8,500,000	8,835,000
Health	**65,605,100**	**7,686,997**	**73,292,097**
Human Capital Development	61,590,228	7,686,997	69,277,225
Infrastructure Development	4,014,872		4,014,872
Industry and Commerce	**3,422,977**	**3,959,113**	**7,382,089**
Economic Transformation	3,422,977	3,959,113	7,382,089
Infrastructure and Basic Services	**1,695,168**	**34,059,611**	**35,754,779**
Infrastructure Development	1,695,168	34,059,611	35,754,779
Local Government Services	**11,114,008**	**-**	**11,114,008**
Environmental Sustainability	7,140,000		7,140,000
Governance and Anti Corruption	3,974,008		3,974,008
Public Administration	**22,104,143**	**49,024,502**	**71,128,646**
Economic Transformation	21,664,143	23,994,502	45,658,646
Governance and Anti Corruption	440,000	25,030,000	25,470,000
Security and Rule of Law	**2,100,000**	**-**	**2,100,000**
Governance and Anti Corruption	2,030,000		2,030,000
Rule of Law	70,000		70,000
Social Development Services	**17,389,617**	**10,285,000**	**27,674,617**
Governance and Anti Corruption	93,708		93,708
Human Capital Development	17,295,908	10,285,000	27,580,908
Transparency and Accountability	**1,129,026**	**-**	**1,129,026**
Economic Transformation	469,026		469,026
Governance and Anti Corruption	660,000		660,000

Source: Liberia Project Dashboard (www.liberiaprojects.org)

4. *FY2026 Aid Projection by Modality*

Development assistance inflow is categorized into two (2) segments of modality. These include: On–Budget (Budget Support), which goes directly through the National Budget, and Off–Budget, which is channeled outside the budget but aligned with the country's development priorities. The Off–Budget segment is classified into three modalities: Pooled Fund, Trust Fund, and Program/Project Aid. The Government of Liberia regards Budget Support as the most preferred aid modality; as such, it continues to strengthen public institutions to allow donors to utilize country systems.

Table 5 presents the FY2026 external resources forecast by aid modality, while Table 5 depicts budget support by development partners.

Table 5: FY2026 Aid Projection by Modality

Aid Modality	Grant	Loan	Total
Total	**189,542,947**	**133,015,291**	**322,558,238**
On-Budget	**20,000,000**	**52,937,000**	**72,937,000**
Budget Support	20,000,000	52,937,000	72,937,000
Off-Budget	**169,542,947**	**80,078,291**	**249,621,238**
Project/Program Aid	169,542,947	80,078,291	249,621,238

Source: Liberia Project Dashboard (www.liberiaprojects.org)

4.1. *On-Budget Support*

Total on-budget support for the fiscal year is estimated at **US$72.9 million** and will be sourced through concessional loans from the IDA (US$40 million), African Development Bank (US$12.00 million), and the World Food Program (US$O.9 million) reimbursed excess funds from COVID school feeding program. On-budget support will also come through grants from the European Union (US$20.00 million). The table below presents an analysis of budget support for FY2026.

Table 6: FY2026 On-Budget Projection

On-Budget Support	Grant	Loan	Total
Total	**20,000,000**	**52,937,000**	**72,937,000**
World Bank		40,000,000	40,000,000
African Development Bank		12,000,000	12,000,000
European Union	20,000,000		20,000,000
World Food Program		937,000	937,000

Source: Liberia Project Dashboard (www.liberiaprojects.org)

4.2. Off-Budget Support

Off-budget support for FY2026 is projected at US$249.6 It is expected to be sourced through projects and programs which will be implemented by government institutions and Non -Governmental Organizations the following AAID pillars: US$53.1 million for economic transformation, US$18.9 million for environmental sustainability, US$128.7 million for human capital development, US$36.6 million for infrastructure, US$12.2 million for governance and anticorruption, and US$0.07 million for rule of law.

Table 7: FY2026 Off-Budget Aid Projection

Aid Modality & Partner	Grant	Loan	Total
Total	**169,542,947**	**80,078,291**	**249,621,238**
Project/Program Aid	**169,542,947**	**80,078,291**	**240,580,248**
African Development Bank	14,880,705	30,013,226	44,893,931
European Union	11,623,303		11,366,237
France	2,430,056		2,430,056
Global Fund	40,177,202		40,177,202
IFAD	4,810,206		4,810,206
International Development Association	21,840,000	50,065,064	71,905,064
Norway	400,922		400,922
UN Women	8,783,923		
Sweden	3,752,204		3,752,204
USAID	59,155,046		59,155,046
World Health Organization	1,689,380		1,689,380
Trust Fund	-		-
Germany	-		-

Source: Liberia Project Dashboard (www.liberiaprojects.org)

PSIP Profiles

Public Administration Sector

National Legislature

Renovation and Modernization of the Capitol Building

***Spending Entity Name**:* Ministry of State for Presidential Affairs							
AAID Pillar: Governance and Anti-Corruption			***Strategic Policy** 1:* Public Administration				
Program: Public Service Decentralization				**Project Priority Type:** Sector Project			
Project Title: Renovation and Modernization of the Capitol Building					*PSIP **#: P29-055***		
Project Description (what the project will do): The National Legislature intends to renovate the Capitol Building that was severely damaged by a fire incident on December 18, 2024. The renovation will demand restoring the damaged section and upgrading other sections of the building to meet contemporary demands							
Project Outcome: Improved work environment for the effective functioning of the Liberian Legislature			***Key Outputs:*** • Capitol Building renovated				
Location: Capitol Hill, Monrovia				***Project Period/Duration**:*1 Year			
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				$3,600,000.00			

Ministry of State for Presidential Affairs

CPF-Accelerated Community Development Project

***Spending Entity Name**:* Ministry of State for Presidential Affairs							
AAID Pillar: Economic Transformation			***Strategic Policy** 1:* Economic Stability and Growth				
Program: Public Service Decentralization				**Project Priority Type:** CPF			
Project Title: CPF-Accelerated Community Development project					*PSIP #:*		
Project Description (what the project will do): The Accelerated Community Development Project (ACDP) is a multi-sectoral initiative aimed at rapidly improving basic services and infrastructure in underserved and vulnerable communities. The project focuses on delivering quick-impact interventions in areas such as water and sanitation, education, health, agriculture, road access, and livelihoods. Through a participatory and community-driven approach, ACDP seeks to enhance living conditions, reduce poverty, and promote inclusive development. By leveraging local resources, strengthening governance structures, and fostering collaboration between government, communities, and development partners, the project aims to ensure sustainability and resilience at the grassroots level. This is an ongoing project and has so far completed the following activities; **Completed activities:** • Drilled five (5) solar-powered boreholes, equipped three with water towers and 21 water kiosks constructed within selected communities for distribution and collection in Bong, Rivercess and Gbarpolu counties. • Procured and delivered fourteen (14) farm tractors & implements and 41 sets of post-harvest processing machines to 14 beneficiary agriculture cooperatives to increase production and prevent post-harvest losses. • Trained 28 cooperative members (12 females and 16 males) in the operation, maintenance and service of New holland farm tractors. • Worked with the Cooperative Development Agency (CDA) in the training and transitioning of 12 cooperatives from farmers -based organizations into farmers Cooperatives. • Disbursed a start-up grant of $USD 20, 000.00 to each of 14 ACDP-Supported agricultural cooperatives to aid with the early-stage development and day-today operations that include farm work and construction of mini offices and warehouses for the cooperatives. • Donated 7 ambulances to the Ministry of Health for deployment at rural health Centers in Bomi, Lofa, Margibi, Maryland, Nimba, Rivercess, and River Gee Counties. • Made social cash transfer of $153,810.00 USD to 884 women across six counties including Bomi, Bong Gbarpolu, Lofa, Nimba, and Rivercess to empower them undertake small businesses.							
Project Outcome: Diversified, and inclusive economic growth underpinned by investments in sustainable and environmentally friendly agriculture,			***Key Outputs:*** • Access to sustainable use of basic water and sanitation services in selected communities identified as the most vulnerable improved. • Access to livelihood and economic opportunities, infrastructure, and				

food security, job creation and improved resilience to climate change and natural disaster.			basic living standards in selected communities improved. • Access to basic social services (education, health, water, and sanitation) in targeted communities increased.				
Location: Nationwide				***Project Period/Duration:*** 3 Years			
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL	10,000,000.00	$19,500,000.00	$692,341.00	$500,000.00			
Donor	$9,500,000.00		$1,925,000.00				

General Services Agency

Renovation of the Executive Mansion

Spending Entity Name: General Services Agency							
AAID Pillar: *Governance & Anti-Corruption*			***Strategic Policy:*** Public Administration				
Program: Public Service Decentralization				**Project Priority Type:** Sector Project			
Project Title: Renovation of the Executive Mansion					*PSIP #: P29-055*		
Project Description (what the project will do): The Renovation of the Executive Mansion project involves the comprehensive rehabilitation and modernization of Liberia's official presidential residence and office. The aim is to restore the structural integrity, safety, and functionality of the historic building while preserving its national significance. Key components include structural repairs, electrical and plumbing upgrades, security enhancements, restoration of interior and exterior features, and installation of modern communication and office systems. The project seeks to ensure the Executive Mansion meets current operational standards, reflects national pride, and supports effective executive leadership.							
Project Outcome: • Restored national symbol of governance and unity, reinforcing institutional pride and public confidence. • Improved functionality and security of the presidential office and residence.			***Key Outputs:*** • Structural renovation of the Executive Mansion completed. • Upgraded electrical, plumbing, and communication systems installed. • Security systems and infrastructure modernized. • Interior furnishings, historical features, and working spaces restored. • Facility fully operational for official presidential duties and state function.				
Location: Monrovia, Liberia					***Project Period/Duration:***		
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				$1,200,000			

Construction of National Conference Center

Spending Entity Name: **General Services Agency**							
AAID Pillar: Governance & Anti-Corruption			***Strategic Policy:*** Public Administration				
Program: Public Service Decentralization				**Project Priority Type:** Sector Project			
Project Title: Construction of National Conference Center					***PSIP #:*** P29-055		
Project Description (what the project will do): The Government of Liberia (GOL) intends to decentralize and expand access to conference facilities in the spirit of improving national social cohesion and enhancing peace and reconciliation across Liberia. Given the constraints faced with hosting international, national, and local events due to inadequacy of existing conference facilities across the country, the need for a National Conference Center has been pressing. The Proposed facility, named the National Conference Center (NCC), will be located in Suakoko, Bong County and shall be managed by the Bong County Local Authorities. This initiative is intended to increase access to standard conference facilities which shall serve as a regional conference center. This concept shall be replicated in selected regions across Liberia as may be deemed necessary. To date, needs assessment has been conducted and 50 acres of land acquired.							
Project Outcome: Enhanced national social cohesion and large capacity for hosting events			***Key Outputs:*** • Detailed architectural drawings approved • Construction plan developed • Conference center constructed and furnished				
Location: Gbarnga City, Bong County					***Project Period/Duration:*** 4 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL		34,950,000.00	500,000.00	1,300,000			

Ministry of Foreign Affairs

Revenue Enhancement Project

***Spending Entity Name**: Ministry of Foreign Affairs*							
***AAID Pillar:** Economic Transformation*					***Strategic Policy:*** Economic Stability and Growth		
Program: Public Financial Management					**Project Priority Type:** Sector Project		
Project Title: Revenue Enhancement Project						*PSIP #:* ***P02-001***	
Project Description (what the project will do): The Revenue Enhancement Project in Liberia is a strategic initiative aimed at strengthening domestic resource mobilization through improved revenue generation, collection, and administration. The project focuses strengthening the Ministry of Foreign Affairs to improve revenue generation.							
Project Outcomes: Increased domestic revenue collection to support national development priorities			***Key Outputs:*** • Revenue generation capacity of the Ministry of Foreign Affairs increased • Increased in domestic revenue generation				
Location: Nationwide					***Project Period/Duration:*** 1 Years		
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				$ 500,000			

Strengthening Diplomatic Missions and Representation

Spending Entity Name: **Ministry of Foreign Affairs**							
AAID Pillar: Governance & Anti-Corruption			***Strategic Policy:*** Foreign Affairs				
Program: Diplomatic and Consular Services					**Project Priority Type:** Sector Project		
Project Title: Strengthening Diplomatic Missions and Representation						***PSIP #:*** **P32-056**	
Project Description (what the project will do): This project aims to enhance the capacity, efficiency, and global engagement of Liberia's foreign service. The project focuses on improving the infrastructure, training, and operational effectiveness of diplomatic missions and the Ministry of Foreign Affairs. Key interventions include upgrading embassy facilities, improving visa and passport services, providing professional development for diplomats, enhancing digital communication systems, and supporting the implementation of foreign policy priorities. By strengthening diplomatic services, the project seeks to improve Liberia's international representation, attract investment, promote cooperation, and advance national interests on the global stage.							
Project Outcomes: Strengthened bilateral and multilateral relationships to support national development goals.			***Key Outputs:*** • Passport and visa services improved • Diplomatic staff in international relations, negotiation, and protocol trained. • Selected embassies and consulates renovated and equipped with modern facilities. • Digital communication and reporting systems across missions established.				
Location: Monrovia, Liberia					***Project Period/Duration:*** 1 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000			

Ministry of Finance and Development Planning

Construction of MFDP New Headquarter

***Spending Entity Name**:* Ministry of Finance and Development Planning							
AAID Pillar: Governance & Anti-Corruption			***Strategic Policy**:* Public Administration				
Program: Public Service Decentralization					**Project Priority Type:** Sector Project		
Project Title: Construction of MFDP New Headquarter						*PSIP #:* P29-055	
Project Description (what the project will do): The Construction of the New MFDP Headquarters is a strategic infrastructural							

project aimed at providing a modern, secure, and efficient working environment for Liberia's central public finance authority. The project seeks to consolidate all MFDP departments and services under one purpose-built facility to improve coordination, service delivery, and institutional efficiency.
The proposed headquarters will reflect international standards for public administrative buildings, incorporating green building principles, ICT-enabled workspaces, and public access areas. It will also symbolize Liberia's commitment to public sector modernization, fiscal transparency, and national development planning.

Project Outcomes:	***Key Outputs:***
• Improved efficiency and effectiveness in service delivery, public financial management and development planning	• Modern MFDP headquarter constructed, furnished, equipped and made operational • All MFDP units and departments relocated in one place

Location: Nationwide				***Project Period/Duration:*** 3 Years			
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				$ 400,000.00			

Private Sector Business Process Survey Program (PSBPSP)

Spending Entity Name: Ministry of Finance and Development Planning	
AAID Pillar*: Economic Transformation*	***Strategic Policy****:* Commerce & Industry
Program: Economic diversification and value addition	**Project Priority Type:** Sector Project
Project Title: Private Sector Business Process Survey Program (PSBPSP)	*PSIP #:* **P06-006**

Project Description (what the project will do):
The Private Sector Business Process Survey Program (PSBPSP) is a national initiative aimed at assessing and understanding the operational dynamics, challenges, and opportunities within Liberia's private sector. The program will systematically collect, analyze, and publish data on how businesses operate covering areas such as registration, taxation, access to finance, labor, infrastructure, market access, and regulatory compliance.
This data-driven program will support evidence-based policymaking and reforms by identifying bottlenecks and inefficiencies in the business environment. It also seeks to promote private sector growth, investment, and job creation by highlighting areas where government interventions or support are needed. The program also seeks to develop the Liberia economic geography database and reports.

The survey will target micro, small, medium, and large enterprises across diverse sectors and geographic regions. It will be led by the Liberia Institute of Statistics and Geo-Information Services (LISGIS) in collaboration with the Ministry of Commerce and Industry, the Liberia Business Registry, the National Investment Commission, and private sector associations.

Project Outcomes:	***Key Outputs:***
• Improved evidence-based policy, business environment, investment and business decisions	• National business survey planned and conducted • National business survey report published • Digital database of private enterprises established

Location: Nationwide				***Project Period/Duration****:* 1 year			
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				350,000			

National Monitoring and Evaluation Program (NMEP)

Spending Entity Name*:* Ministry of Finance and Development Planning	
AAID Pillar: Economic Transformation	***Strategic Policy****:* Economic Stability and Growth
Program: Program 3: Planning Instrument and Statistical Products	**Project Priority Type:** Sector Project
Project Title: National Monitoring and Evaluation Program (NMEP)	*PSIP #:* ***P03-003***

Project Description (what the project will do):
The Monitoring and Evaluation Unit of the Department of Budget and Development Planning is primed to carry out a Joint Monitoring exercise on the GoL PSIP earmarked across the 15 counties and collect data on Key Performance Indicators in the AAID every quarter.
The exercise is intended to promote the government's commitment to accountability, transparency, objectivity, as well as good governance and results orientation. This exercise will help determine the extent to which the various planned project activities are implemented over the reporting period and whether they are on track to achieve the desired outcomes.

Project Outcomes:	***Key Outputs****:*
• Improved tracking on AAID KPI • Enhanced reporting for decision	• KPIs tracked across the country • PSIPs Monitored and reported on

making							
Location: Nationwide					***Project Period/Duration*** Year		
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				**$ 200,000.00**			

Decentralization of County Treasury

Spending Entity Name: Ministry of Finance and Development Planning							
AAID Pillar: Economic Transformation			***Strategic Policy:*** Economic Stability and Growth				
Program: Public Financial Management					**Project Priority Type:** Sector Project		
Project Title: Decentralization of County Treasury						***PSIP #:*** P29-054	
Project Description (what the project will do): This project is aimed at strengthening public financial management at the sub-national level by establishing fully functional treasury offices in all counties across Liberia. The project seeks to enhance transparency, accountability, and efficiency in the management of public resources closer to service delivery points. Key components include the construction or refurbishment of county treasury offices, deployment of trained personnel, installation of digital financial systems, and integration with the central treasury. It will also provide capacity building for county finance staff in budget execution, reporting, and procurement processes.							
Project Outcomes: Improved efficiency and accountability in public financial management at the county level.			***Key Outputs:*** • County treasury offices in all 15 counties constructed or renovated • Public financial management (PFM) systems installed and operational at county level. • Financial staff recruited and trained in treasury operations and reporting				
Location: Nationwide					***Project Period/Duration:*** 1 Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				$700,000			

Liberia Revenue Authority

Digitizing Revenue Transaction Systems Across Government (DRTS)

Spending Entity Name: Liberia Revenue Authority							
AAID Pillar: *Economic Transformation*			***Strategic Policy:*** Economic Stability and Growth				
Program: Public Financial Management					**Project Priority Type:** Sector Project		
Project Title: Digitizing Revenue Transaction Systems Across Government (DRTS)						*PSIP #:**P02-001***	
Project Description (what the project will do): The Digitizing Revenue Transaction Systems Across Government project aims to modernize and integrate revenue collection processes across various ministries, agencies, and local government units in Liberia. This initiative seeks to enhance transparency, reduce revenue leakages, improve taxpayer compliance, and increase domestic revenue mobilization through the use of digital technology. The project will support the deployment of secure, real-time digital systems for recording, processing, and monitoring all government revenue transactions ranging from tax collection to administrative fees and service charges.							
Project Outcomes: Improved public financial transparency and accountability for increased domestic revenue mobilization			***Key Outputs:*** • Integrated digital revenue collection platform developed and deployed • Revenue collection points equipped with digital tools • Training for LRA staff conducted				
Location: Nationwide					***Project Period/Duration:*** 1 year		
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				500,000			

Revenue Enhancement Project

Spending Entity Name*: Liberia Revenue Authority*

AAID Pillar: *Economic Transformation*					***Strategic Policy:*** Economic Stability and Growth		
Program: Public Financial Management					**Project Priority Type:** Sector Project		
Project Title: Revenue Enhancement Project						*PSIP #:* ***P02-001***	
Project Description (what the project will do): The Revenue Enhancement Project in Liberia is a strategic initiative aimed at strengthening domestic resource mobilization through improved revenue generation, collection, and administration. The project focuses on strengthening the Liberia Revenue Authority to improve revenue generation.							
Project Outcomes: Increased domestic revenue collection to support national development priorities		***Key Outputs:*** • Revenue generation capacity of the Liberia Revenue Authority increased • Increased in domestic revenue generation					
Location: Nationwide					***Project Period/Duration:*** 1 Years		
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				4,135,690			

Local Government Services

Ministry of Internal Affairs

Liberia Decentralization Support Programme (LDSPII)

Spending Entity Name: Ministry of Internal Affairs (MIA)							
AAID Pillar: Governance and Anti-corruption			***Strategic Policy:*** Public Administration				
Program: Public Service Decentralization					**Project Priority Type:** Sector Project		
Project Title: CPF-Liberia Decentralization Support Programme (LDSPII)						***PSIP #:*** P29-054	
Project Description (what the project will do): To support and facilitate the implementation of the national policy on decentralization and local government. It is also meant to operationalize the local government act 2018. The LDSP targets decentralization of administrative and political governance in Liberia. These activities will directly support national efforts to establish and enhance administrative systems at all levels of local government and create operational frameworks for financing local governments. Measures will be taken to ensure that county-level service delivery is beneficial to women, youth, elderly, and other vulnerable groups.							
Project Outcome: Improved access to basic social services			***Key Outputs:*** • Basic social services decentralized • County Planning Units in the 15 counties equipped • Training for local government staff in planning, budgeting, and service delivery conducted				
Location: All fifteen (15) counties					***Project Period/Duration:*** 2 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				650,000			

Construction of Service Centers

Spending Entity Name: Ministry of Internal Affairs (MIA)							
AAID Pillar: Governance and Anti-corruption			***Strategic Policy:*** Public Administration				
Program: Public Service Decentralization					**Project Priority Type:** Sector Project		
Project Title: Construction of Service Centers						***PSIP #: P29-055***	
Project Description (what the project will do): This proposal outlines the plan for constructing a state-of-the-art service center designed to provide comprehensive support and maintenance services to the counties. The facility aims to enhance service delivery, improve customer experience, and promote local development with the following objectives: • To construct a durable, functional, and accessible service center. • To accommodate various MACs' service departments under one roof. • To promote sustainability through eco-friendly construction practices. • To create employment opportunities during and after construction							
Project Outcome: Improved functionality of administration			***Key Outputs:*** New county services centers constructed, equipped and functional				

structures for adequate service provision in selected counties							
Location: Montserrado and Margibi Counties					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				800,000			

County Development Fund

Spending Entity Name: Ministry of Internal Affairs (MIA)							
AAID Pillar: Governance and Anti-corruption			***Strategic Policy:*** Public Administration				
Program: Public Service Decentralization					**Project Priority Type:** CDA Projects		
Project Title: County Development Fund						***PSIP #:*** P29-054	
Project Description (what the project will do): This fund seeks to decentralize development and empower local communities. The fund aims to address the historical underdevelopment in counties by giving them a portion of the national budget to use for community-identified projects, fostering a "bottom-up" approach to development and ownership. This fund is appropriated to across the fifteen (15) counties with the goal of addressing grassroots poverty and improving local infrastructure and services.							
Project Outcome: Functionality of administration structures improved				***Key Outputs:*** Agreed projects from CDAs implemented			
Location: Monrovia, with regional branches.					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				2,800,000			

Renovation and Equip. of Superintendent Compound

Spending Entity Name: Ministry of Internal Affairs (MIA)							
AAID Pillar: Governance and Anti-corruption			***Strategic Policy:*** Public Administration				
Program: Public Service Decentralization					**Project Priority Type:** Sector Project		
Project Title: Renovation and Equip. of Superintendent Compound						***PSIP #: P29-055***	
Project Description (what the project will do): Construct superintendent compound to create a conducive working environment for engagement with local and national stakeholders. This project is part of a wider government commitment to infrastructure development, aiming to improve public services and provide facilities befitting the offices of county officials.							
Project Outcome: Functionality of administration structures improved				***Key Outputs:*** • Superintendent compound in Bensonville renovated and equipped			
Location: Monrovia, with regional branches.					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				150,000			

District Development Projects

Spending Entity Name: Ministry of Internal Affairs (MIA)							
AAID Pillar: Governance and Anti-corruption			***Strategic Policy:*** Public Administration				
Program: Public Service Decentralization					**Project Priority Type: CDA Projects**		
Project Title: District Development Projects						***PSIP #:*** P29-054	
Project Description (what the project will do): The fund is intended for the National Legislature, through MIA, to development implement projects in the 73 electoral districts across the nation. Projects will be taken from the CDAs to be identified and executed in each district in support of their quests for development. The identified projects assumingly will be associated with local roads, electricity provision, water, economic empowerment, healthcare, education, and local government capacity enhancement from the specific county CDA. These projects will produce a range of benefits that should improve the lives of the Liberian people across all districts. It is also expected that the identified projects will meet the development expectations as recorded in the various CDAs.							
Project Outcome: Improved service delivery in the various districts leading to change in the lives of the people				***Key Outputs:*** • Housing Units Constructed			

				• Health Centers, hospitals, clinics Constructed and renovated • School buildings including colleges constructed and renovated • Water and Sanitation Interventions • Market structures constructed and renovated • Youth resource centers established and constructed • Agricultural investments • Government structures for local government constructed and renovated • Bridges constructed			
Location: Nationwide.					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				15,466,365			

County Development Agenda Projects

Spending Entity Name: Ministry of Internal Affairs (MIA)							
AAID Pillar: Governance and Anti-corruption				***Strategic Policy:*** Public Administration			
Program: Public Service Decentralization					**Project Priority Type:** CDA projects		
Project Title: County Development Agenda						***PSIP #:*** P29-054	
Project Description (what the project will do): Seeks to implement the developed 15 counties County Development Agenda Liberia's County Development Agendas (CDAs) are localized plans that align with the national ARREST Agenda for Inclusive Development (AAID). The CDA is a four-year plan focused on **A**gribusiness, **R**oads, **R**ule of Law and Governance, **E**ducation (Human Capital), **S**anitation, and **T**ourism. The CDAs tailor these national priorities to each county's unique resources and challenges, aiming to ensure all citizens benefit from development efforts through strong partnerships between national and local governments, development partners, the private sector, and civil society.							
Project Outcome: *improved rural Liberia*				***Key Outputs:*** • Projects in County Development Agendas implemented			
Location: Monrovia, with regional branches.					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				12,760,001			

National Identification Registry

National Identification Card Registry program

Spending Entity Name: National Identification Registry (NIR)							
AAID Pillar: Governance and Anti-Corruption				***Strategic Policy: Transparency and Accountability***			
Program: Expansion and Modernization of Governance and Audit Services					**Project Priority Type:** Sector Project		
Project Title: National Identification Card Registry program						***PSIP #:*** P26-047	
Project Description (what the project will do): To eliminate or remove ghost names that have bloated the GOL payroll over the years, and to house its database which has huge National Security implications, the NIR has decided to enroll 500,000 citizens on the NIR's NBIS, provide a well secured Data Center to represent the continuous national effort to implement a national identification system in Liberia to save Government money and to have its own Headquarters that will house its database which has huge National Security implication.							
Project Outcome: Increased enrolment of citizens and residents and removed ghost names from the Government of Liberia payroll.				***Key Outputs:*** • Vendor hired. • Basic equipment and materials supplied. • Citizens, residents, and Government employees enrolled.			
Location: Montserrado and Margibi Counties					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				1,000,000			

Monrovia City Corporation

Clean Cities Campaign

Spending Entity Name: Monrovia City Corporation							
AAID Pillar#: ENVIRONMENTAL SUSTAINABILITY			***Strategic Policy:*** Climate Change				
Program #: Solid Waste Management				**Project Priority Type:** Sector Project			
Project Title: Clean Cities Campaign					***PSIP #:*** P29-054		
Project Description (what the project will do): Poor garbage collection and disposal is a major problem in Monrovia and its adjoining cities. It continues to be a key source of health hazard and poor sanitary conditions in the city. This exposes families, especially women, children and vulnerable people to terrible illnesses. The City Government continues to face logistical constraints in the collection and disposal of garbage thereby creating the need for continuous Government support to boost the logistical capacity of the city Government. This project will be implemented in the following phases: **Garbage collection and disposal** The recruitment of 9000 youths, 10 Supervisors, 50 MCC Community Management Team (CMT), 50 MCC Sanitation Workers and Petty Traders Task Force including 6 Project Staff to be properly vetted to occupy the positions of Project and Field Staff to complement the efforts of MCC staff that are already engaged in the cleaning, collection and disposal of garbage in Monrovia and its environs. The purchase of solid waste equipment and small tools that are required for waste cleaning, collection and disposal at the primary and secondary levels to be deploy along with personnel in the three regions (southern, northern and central). In another development Community will be charged with the responsibility to recruit 100 youths in the various community with 50 youths to be shortlisted and vetted by the Management of the Monrovia City Corporation to be trained as enumerators to conduct household survey in the several communities to collect statistical data on the volume of waste that is generated at the household level and by extension the community. **Community cleaning** Roadside brushing along the various high ways including the disposal of waste in the various communities. Drainage cleaning is also another essential component of the project, which will take into consideration Sonewein, Clara Town, West Point, Doe Community, Freeport and New Kru Town drainages and etc. The project component stands to address beach front cleaning along the coastal line in the cities and its environs The planting and trimming of trees and flower for the beautification of the city. Areas such as the major streets, parks, flower gardens, etc. And the cleaning of various cemeteries.							
Project Outcome: Enhanced maintenance for clean and healthy environment in and around Monrovia and increasing provision of income opportunities for at risk youth in Monrovia			***Key Outputs:*** • Dump truck(s) procured • Small tools for waste cleaning purchased • Equipment rented • Garbage collection and disposed • Community cleaning conducted				
Location: Montserrado					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL			500,000	400,000			

Landfill and Urban Sanitation Project

Spending Entity Name: Monrovia City Corporation			
AAID Pillar: ENVIRONMENTAL SUSTAINABILITY	***Strategic Policy:*** Climate Change		
Program: Solid Waste Management		**Project Priority Type:** Sector Project	
Project Title: Landfill and Urban Sanitation Project			***PSIP #:*** P29-054
Project Description (what the project will do): The Cheesemanburg Landfill and Urban Sanitation (CLUS) project builds on activities initiated under the EMUS Project in continuation of the solid waste collection and disposal as well as the construction of a new sanitary landfill in Cheesemanburg to replace the existing landfill in Whein Town which has a limited lifespan of fewer than two years. The development objective of the Cheesemanburg Landfill Urban Sanitation (CLUS) project is to provide improved access to solid waste management (SWM) services in Monrovia. The Cheesemanburg Landfill Urban Sanitation (CLUS) project has three (3) main components: Component 1: This component of the project mainly focuses on the construction of the Cheesemanburg Regional Landfill and Partial Closure of the Whein Town Landfill. Component 2: This component mainly aimed at supporting solid waste collection and disposal in and around the City of Monrovia. This component supports the Monrovia City Corporation (MCC) to continue delivering a consistent level of SWM services to residents of Greater Monrovia. Component 3: This component aims at Institutional Capacity Strengthening and Technical Assistance.			

To ensure smooth implementation of the Project, the MCC has set up a Project Implementation Unit (PIU), housed in MCC. In the midst of challenges overtime, the project has strived to ensure garbage collection and disposal to disposable sites daily. The Hygiene and sanitation of Monrovia City and its environs is its ultimate priority for this project.							
Project Outcome: People in urban areas provided with access to regular solid waste collection within 10 years Cheesemanburg landfill constructed and operational within 3 years	***Key Outputs:*** • Annual revenues accruing to the solid waste management operation from GOL, MCC and other internal sources collected • Grievances received, recorded and acted upon • Waste collected over the course of the project • Cumulated area of whein town landfill capped • Capacity building carried out for stakeholders, including MCC staff, EPA, community member, other local government in greater Monrovia.						
Location: Montserrado					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				900,000			

Paynesville City Corporation

Clean Cities Campaign

Spending Entity Name: Paynesville City Corporation							
AAID Pillar: ENVIRONMENTAL SUSTAINABILITY			***Strategic Policy:*** Climate Change				
Program: Solid Waste Management					**Project Priority Type:** Sector project		
Project Title: Clean Cities Campaign						***PSIP #:*** P29-054	
Project Description (what the project will do): Paynesville City Corporation faces major environmental challenges associated with waste generated and inadequate collection, transportation, treatment and disposal. The city found it difficult to control the volume of waste that was generated because of the increase in urban population, which also affects the environment and poses a public health hazard thread. The Clean Cities Campaign project is aim to address two key issues faced by the Paynesville City Corporation. The main objective of the project is to affect the lives of the massive numbers of unemployed youths both male and female within the City of Paynesville through job creation during the first quarter and maintain a safe, clean and healthy living and working environment for 55 communities in the City of Paynesville by addressing the challenges associated with solid waste collection, transportation, treatment and disposal **Solid Waste Collection:** The volume of waste generated in Paynesville is constantly increasing due to urban migration into the city. The inability to collect waste in a timely fashion has a negative effect on our environment and creates a public health hazard. The Municipality struggles to meet the demands for waste collection due to insufficient vehicles/equipment and significant financial constraints. Paynesville City Corporations spends over a million dollars yearly on rental equipment and fuel to collect and dispose of waste in and around the 54 communities. While the purchase of equipment would save money in the long run. **Unemployment:** The unemployment challenge faced by the City of Paynesville has led to an increase in criminal behavior and the economic crisis faced by many households. Youth loitering on the streets with no destination is an indication of the need to provide jobs in our communities. Through the provision of 301 jobs, will not only remove 301 young people both male and female off the streets; the project will also provide training in waste management and possibly identify individuals for permanent employment. The City requires access to equipment such as front-end loaders, dump trucks, tricycles and skips, to facilitate daily cleanup activities. Cleaning of streets, gutters and sidewalks will provide jobs opportunity for over 301 unemployed youth both male and female in Paynesville City							
Project Outcome: Maintained a clean and healthy environment in Monrovia	***Key Outputs:*** • Communities' disposal sites identified and monitored • Small tools for waste cleaning, collecting and disposal at the primary and secondary • Equipment, trucks and vehicle repaired and maintained • Equipment, trucks procured and purchased • Fabricated skip buckets procured and purchased • Garbage collected and disposed • Chemical for fumigation services purchased						
Location: Montserrado					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				400,000			

Transparency and Accountability Sector

Center for National Documents and Archives

Revenue Enhancement Project

***Spending Entity Name**: Center for National Documents and Achieves*							
***AAID Pillar:** Economic Transformation*				***Strategic Policy:*** Economic Stability & Growth			
Program: Public Financial Management				**Project Priority Type:** Sector Project			
Project Title: Revenue Enhancement Project						*PSIP #:* ***P02-001***	
Project Description (what the project will do): The Revenue Enhancement Project in Liberia is a strategic initiative aimed at strengthening domestic resource mobilization through improved revenue generation, collection, and administration. The project focuses on strengthening the Center for National Documents and Achieves to improve revenue generation.							
Project Outcomes: Increased domestic revenue collection to support national development priorities			***Key Outputs:*** • Revenue generation capacity of the Center for National Documents and Achieves increased • Domestic revenue generation increased				
Location: Nationwide					***Project Period/Duration:*** 1 Years		
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				100,000			

Liberia Land Authority

National Cadastral Project

Spending Entity Name: Liberia Land Authority							
AAID Pillar: Governance and Anti-Corruption			***Strategic Policy:*** Public Administration				
Program: Land Governance and Management				**Project Priority Type:** Sector Project			
Project Title: National Cadastral Project						*PSIP #:* P28-053	
Project Description (what the project will do): The project intends to establish a national cadastral (land management information system infrastructure) with expectations to establish a national property database to include property documentation and value, to produce digitized deeds, and enhance national real estate management. The project will endeavor to train land management professionals in modern practices, GIS and cadastral mapping, deed titling services and carry out land deeding services across Liberia and most importantly develop cadastral map(s). The national cadastral shall be enabled to and may not be limited to the following: • Record the geographical description (location, shape, boundaries and size) of each real property; • Register all land transactions that create or modify rights, restrictions and responsibilities on them after checking the legality of a transaction; • Reveal and systematically record titled lands (local, community, personal land etc.); • Records rights created through usucapion or acquisitive prescription meeting specific legal requirements over time.							
Project Outcomes: Enhanced transparency and efficiency in land administration and management and increase revenue generation.			***Key Outputs:*** • Cadastral map produced and upgraded • National digital cadastral system developed and operational. • Land parcels surveyed, mapped, and registered across targeted regions. • Land records digitized and integrated into a centralized database. • Technical staff trained in cadastral surveying, GIS, and data management. • Public awareness campaigns conducted on land rights, registration, and access to cadastral • Percentage increase in registered land parcels				
Location: Nationwide				***Project Period/Duration:*** 3 years			
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				1,200,000			

Security and Rule of Law Sector

Judiciary

Construction of Circuit Courts

Spending Entity Name: Judiciary							
AAID Pillar: RULE OF LAW			***Strategic Policy:*** Justice and Human Rights				
Program: Justice Policy Reform and Decentralization					**Project Priority Type:** Sector Project		
Project Title: Construction of Circuit Courts						***PSIP #:*** P22-038	
Project Description (what the project will do): The Construction of Circuit Courts is an ongoing project previously titled "Construction, Furnishing, Equipping and Operationalization of the 4th Judicial Circuit Court of Judiciary Complex in Harper Maryland County". The project seeks to fund the completion of the construction, equipping and furnishing of the 4th Judicial Circuit Court in Maryland County and initiate the construction of the 13th Judicial Circuit Court in Margibi County. The 4th Judicial Complex is currently under construction in Harper, Maryland county							
Project Outcome: To increase access to justice through expanded infrastructural investments			***Key Outputs:*** • Court access and coverage for GBV survivors, juvenile, and Families in rural and underserved areas increased. • Reduced instances of judicial misconduct due to the implementation of stronger ethics guideline and enforcements mechanisms reduced • Circuit Courts constructed, furnished, equipped and operationalized				
Location: Maryland County & Margibi County					***Project Period/Duration:*** 2 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL			500,000	3,500,000			

Construction of Judiciary Complex

Spending Entity Name: Judiciary							
AAID Pillar: RULE OF LAW			***Strategic Policy:*** Justice and Human Rights				
Program: Justice Policy Reform and Decentralization					**Project Priority Type:** Sector Project		
Project Title: Construction of Judiciary Complex						***PSIP #:*** P22-038	
Project Description (what the project will do): The fund is intended for the Construction of Magisterial Court in Tappita, Nimba County. The intent of the project is to increase access to justice through expanded infrastructural investments including equipping, and furnishing.							
Project Outcome: Increased access to justice through expanded infrastructural investments			***Key Outputs:*** • Magisterial Court in Tappita, Nimba County constructed, equipped and operational				
Location: Tappita, Nimba County					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				250,000			

Digitization of Courts Records & Proceedings

Spending Entity Name: Judiciary							
AAID Pillar: RULE OF LAW			***Strategic Policy:*** Justice and Human Rights				
Program: Justice Policy Reform and Decentralization					**Project Priority Type:** Sector Project		
Project Title: Digitization of Courts Records & Proceedings						***PSIP #:*** P22-037	
Project Description (what the project will do): The project seeks to establish an integrated digital legal codification system for the Supreme Court opinions and other statutes. The centralized system will also be used for managing all case related information including filings, scheduling, hearings, and decisions. The project will introduce digital technologies in court proceedings management in 7 courts including the Supreme Court, digitize court opinions, legislations, statutes and legal codification, digitization/automate the Judiciary's processes (administrative, financial and operational processes).							
Project Outcome: 1. Improved Access to Legal Information and court proceedings through digital systems			***Key Outputs:*** 1. Integrated digital platform established 2. Management of case related information system digitized				
Location: Nationwide					***Project Period/Duration:*** 3 years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL			liii	355,000			

Judiciary Enhancement project

***Spending Entity Name**:* Judiciary							
AAID Pillar: RULE OF LAW			***Strategic Policy:*** Justice and Human Rights				
Program: Justice Policy Reform and Decentralization							
Project Title: Judiciary Enhancement project						*PSIP #:* P22-039	
Project Description (what the project will do): In line with the Judiciary Strategic Plan which is also aligned with the Government of Liberia ARREST Agenda for Inclusive Development (AAID), this project aims to provide critical needed logistics to courts and judicial personnel within the fifteen (15) Counties of Liberia. This project will provide vehicles, computers, and other logistics to Judges, Public Defenders and essential judicial personnel to enhance access to justice across the fifteen (15) counties of Liberia.							
Project Outcome: Speedy and effective adjudication of cases across the fifteen (15) Counties of Liberia			***Key Outputs:*** • fifteen (15) Counties of Liberia logistical capacity enhanced to speedily and effective adjudication of cases				
Location: Nationwide				***Project Period/Duration:***			
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				3,500,000			

Ministry of Justice

Construction of Justice Complex

AAID Pillar: RULE OF LAW			***Strategic Policy:*** Public Safety and National Defense				
Program: Public Safety Readiness				**Project Priority Type:** Sector Project			
Project Title: Construction of Justice Complex						***PSIP #:*** P22-038	
Project Description (what the project will do): The Ministry of Justice intends to construct a building complex to host the administrative and related functions of the MOJ and its subsidiary institutions including the Bureau of Corrections and Rehabilitation (BCR), Liberia Immigration Services (LIS), Liberia Drug Enforcement Agency (LDEA) and the Liberia National Fire Service (LNFS). The complex shall serve as a central administrative headquarters for public safety related institutions. This is intended to promote the expansion and modernization, public safety services.							
Project Outcome: Improved Public Safety Administrative Services			***Key Outputs:*** • Proposed Justice Complex property fenced • Construction preparatory works completed • Detailed designs developed				
Location: Monrovia					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL			200,000	350,000			

Construction of Modern Prison Facilities in Cheesemanburg

Spending Entity Name: Ministry of Justice							
AAID Pillar: RULE OF LAW			***Strategic Policy:*** Public Safety and National Defense				
Program: Public safety readiness				**Project Priority Type:** Sector Project			
Project Title: Construction of Modern Prison facilities in Cheesemanburg						***PSIP #:*** P24-040	
Project Description (what the project will do): The project intends to design, construct, and make functional the Proposed Cheesmanburg Prison Facilities to enhance prison infrastructure and address the overcrowding of existing prison facilities across Liberia. This the project will also feature facilities that promote human rights for prisoners and encourage relevant rehabilitation opportunities and enhanced prison management services.							
Project Outcome: Increased access to justice with strengthened correctional management, improved correctional facilities and improved inmates' rehabilitation			**KEY OUTPUT:** • Cheesemanburg Prison Facilities Constructed • Enhanced prison security and professionalism within Correctional Facilities • Prison overcrowding reduced and living conditions improved • Increased job opportunities in the prison system • Increased programs for inmates				
Location: Cheesemanburg, Montserrado County					***Project Period/Duration:*** 3 Years		

Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				300,000			

Renovation and Rehabilitation of Prison

Spending Entity Name: Ministry of Justice							
AAID Pillar: RULE OF LAW				***Strategic Policy:*** Public Safety and National Defense			
Program: Public safety readiness					**Project Priority Type:** Sector Project		
Project Title: Renovation and Rehabilitation of Prison						***PSIP #:*** P24-040	
Project Description (what the project will do): The project seeks to rehabilitate Prison facilities across Liberia to enhance prison management services, improve living conditions for inmates and improve overall prison security.							
Project Outcome: Increased access to justice with strengthened correctional management, improved correctional facilities and improved inmates' rehabilitation			**KEY OUTPUT:** • Prison Facilities Rehabilitated • Enhanced prison security and professionalism within Correctional Facilities • Prison overcrowding reduced and living conditions improved • Increased job opportunities in the prison system • Increased programs for inmates				
Location: Nationwide					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				350,000			

Expansion, Modernization and Decentralization of LIS Services

Spending Entity Name: **Ministry of Justice – Liberia Immigration Services**							
AAID Pillar: RULE OF LAW				***Strategic Policy:*** Public Safety and National Defense			
Program: Public Safety Readiness					**Project Priority Type:** Sector Project		
Project Title: Expansion, Modernization and Decentralization of LIS Services						***PSIP #:*** P24-043	
Project Description (what the project will do): The Liberia Immigration Services intends to construct five (5) border plazas at designated border entry points, recruit, train and deploy 560 LIS would-be-officers. These will enable the LIS to combat the issue of illegal entry of migrants and trafficking in person, as well as contraband. The LIS also intends to register and integrate sixty thousand (60,000) plus Burkinabees and some other illegal residents into the Liberian's society. This intervention will also enhance the LIS capabilities of generating increased revenue.							
Project Outcome: • Enhanced border management services and other immigration services			**KEY OUTPUT:** • 5 border plazas constructed • 560 LIS recruited, trained, and deployed • 60,000 illegal migrants registered and legally integrated • Revenue increased				
Location: Nationwide					***Project Period/Duration:*** Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				300,000			

Expansion, Modernization and Decentralization of LDEA Services

Spending Entity Name: **Ministry of Justice – Liberia Drug Enforcement Agency (LDEA)**							
AAID Pillar: RULE OF LAW				***Strategic Policy:*** Public Safety and National Defense			
Program: Public Safety Readiness					**Project Priority Type:** Sector Project		
Project Title: Expansion, Modernization and Decentralization of LDEA Services						***PSIP #:*** P24-042	
Project Description (what the project will do): The Liberia Drug Enforcement Agency intends to upgrade its services across the Liberia through recruitment and training of LDEA Officers, and the upgrading to a centralized digital information management system and drug user and trafficker's database. The interventions shall also include in-service trainings, specialized trainings and establishment/construction/renovation of county and district offices across Liberia. These interventions will help improve the services of LDEA and limit the trafficking and use of drugs across Liberia.							
Project Outcome:			**KEY OUTPUT:**				

Enhanced Public safety readiness across paramilitary institutions	• Establishment/Renovation/Construction of LDEA sub offices • Centralized information management system developed and rolled out • Number of LDEA personnel trained across recruited and trained • Number of specialized trainings offered • Drug traffickers and user database upgraded						
Location: Nationwide					***Project Period/Duration:***		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				1,900,000			

Expansion, Modernization and Decentralization of LNPTA

Spending Entity Name: **Ministry of Justice – Liberia National Police Training Academy**							
AAID Pillar: RULE OF LAW			***Strategic Policy:*** Public Safety and National Defense				
Program: Public Safety Readiness					**Project Priority Type:** Sector Project		
Project Title: Expansion, Modernization and Decentralization of LNPTA						***PSIP #:*** P24-041	
Project Description (what the project will do): The Liberia National Police Training Academy intends to improve its capacity to provide public safety related trainings to paramilitary recruits and personnel to ensure public safety readiness for law-and-order enforcement. The capacity building efforts shall include the renovation/upgrading of infrastructure at the Academy, improvement in the curriculum for training in various public safety topics, and improvement in service provision for training.							
Project Outcome: Enhanced Public safety readiness across paramilitary institutions	**KEY OUTPUT:** • Infrastructural Renovation/upgrade • Number of recruits trained across paramilitary institutions • Number of personnel trained across paramilitary institutions • Revision of curriculum						
Location: Nationwide					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				**400,000**			

Revenue Enhancement Project

Spending Entity Name: Ministry of Justice							
AAID Pillar: Economic Transformation			***Strategic Policy:*** Economic Stability & Growth				
Program: Public Financial Management			**Project Priority Type:** Sector Project				
Project Title: Revenue Enhancement Project						*PSIP #:* ***P02-001***	
Project Description (what the project will do): The Revenue Enhancement Project in Liberia is a strategic initiative aimed at strengthening domestic resource mobilization through improved revenue generation, collection, and administration. The project focuses strengthening the Ministry of Justice to improve revenue generation.							
Project Outcomes: Increased domestic revenue collection to support national development priorities	***Key Outputs:*** • Revenue generation capacity of the Ministry of Justice increased • Increased in domestic revenue generation						
Location: Nationwide					***Project Period/Duration:*** 1 Years		
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				500,000			

Ministry of National Defense

Renovation of AFL Barracks

Spending Entity Name: **Ministry of Defense**							
AAID Pillar: RULE OF LAW			***Strategic Policy:*** Public Safety and National Defense				
Program: Sovereignty of the National Territory					**Project Priority Type:** Sector Project		
Project Title: Renovation of AFL Barracks						***PSIP #:*** P25-046	

Project Description (what the project will do): The Ministry of Defense (MOD) intends to support the Armed Forces of Liberia (AFL) through the upgrading of existing military barracks infrastructure, building and equipping national defense operational facilities, renovation and construction of housing units. The MOD/AFL has already through budgetary allotments in FY2024 and 2025 carried out renovation activities at military barracks in Margibi, Nimba, and Grand Gedeh Counties with a reported completion. Intentions to start renovation/upgrading interventions barracks in Careysburg and Tubmanburg are underway and the project intends to ensure that all barracks in Liberia are upgraded to meet the required standards to support the operations of the AFL in the protection of Liberia's sovereignty internally and externally.							
Project Outcome: • Improved ability of defense forces to respond to national and regional security threats through improved living conditions for AFL Personnel			**KEY OUTPUT:** • Barracks renovated or upgraded • Structures upgraded, renovated and constructed at each barrack				
Location: Nationwide					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				500,000			

Human Rights Commission

Construction of Memorials on Mass Grave Across the Country

Spending Entity Name: Independent National Commission on Human Rights (INCHR)							
AAID Pillar: Governance & Anti-Corruption			***Strategic Policy:*** Public Administration				
Program: Peace & Reconciliation					**Project Priority Type:** Flagship Project		
Project Title: Construction of Memorials on Mass Grave Across the Country						***PSIP #:*** FI-10	
Project Description (what the project will do): The INCHR intends to establish Memorial Sites that will aid in national reconciliation efforts and promote peace and unity in honor of victims whose lives were lost during Liberia's civil uprising between 1980 – 2003. The INCHR initiated the construction of the Memorial in Glano, River Gee County in honor of more than 369 persons who were killed in July 2003 during the civil conflict. The memorial construction is ongoing and should also be completed and unveiled as one of the Memorial Parks.							
Project Outcome: Enhanced national peace and reconciliation			**KEY OUTPUT:** Memorial parks established				
Location: Nationwide					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL			74,000	**74,000**			

Health Sector

Ministry of Health

Rural Housing for Health Workers

Spending Entity Name: Ministry of Health (MoH)							
AAID Pillar: Human Capital Development			***Strategic Policy:*** HEALTH SYSTEM				
Program: Health Sector Reform					**Project Priority Type:** Sector Project		
Project Title: Rural Housing for Health Workers						***PSIP #:*** P44-079	
Project Description (what the project will do): rural health workers are experiencing difficulty in working in underserved communities due to lack of living quarters. The project will construct safe and gender-sensitive staff housing units near rural health facilities to improve accommodation for frontline healthcare workers. Units will include essential living amenities (water, sanitation, solar lighting) and be constructed in underserved counties such as Lofa and River Gee							
Project Outcome: Strengthened retention, motivation, and productivity of healthcare workers in rural areas and improved service availability and continuity due to reduced absenteeism			***Key Outputs:*** • Standardized housing units constructed and equipped • Improved living conditions for nurses, midwives, PAs, Doctors and other staff • Community and CHT involvement in maintenance and oversight • Increased number of health workers living close to facilities				

Location: All fifteen (15) counties					***Project Period/Duration:*** 2 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				250,000			

Drugs Revolving Fund (Community Pharmacy Center)

Spending Entity Name: Ministry of Health (MoH)							
AAID Pillar: Human Capital Development			***Strategic Policy:*** HEALTH SYSTEM				
Program: Health Sector Reform					**Project Priority Type:** Sector Project		
Project Title: Drugs Revolving Fund (Community Pharmacy Center)						***PSIP #:*** P43-073	
Project Description (what the project will do): The project will roll out a national Community Revolving Drug Fund and cost-sharing system to ensure continuous availability of essential medicines in public health facilities. It includes community participation, seed-funding to stock facilities, and sustainable financial mechanisms that enable facilities to restock medicines independently and maintain consistent drug supply.							
Project Outcome: The project will ensure consistent availability of essential medicines in public health facilities through a sustainable community-driven financing model, leading to improved service delivery, increased patient confidence, and reduced preventable illness and death.			***Key Outputs:*** • Nationwide rollout of CRDF and cost-sharing system • Health facility staff trained in inventory, finance, and reporting systems • Seed-funded drug stocks distributed to facilities • Community governance and oversight structures established (HFDCs) • Regular supervision, monitoring, and reporting mechanisms implemented				
Location: All Fifteen (15) Counties					***Project Period/Duration:*** 2 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				1,150,000			

Expansion and Modernization of Tellewoyan Hospital

Spending Entity Name: Ministry of Health (MoH)							
AAID Pillar: Human Capital Development			***Strategic Policy:*** HEALTH SYSTEM				
Program: Health sector reform					**Project Priority Type:** Sector Project		
Project Title: Expansion and Modernization of Tellewoyan Hospital						***PSIP #:*** P44-076	
Project Description (what the project will do): *To expand* access to quality secondary healthcare services for residents of Lofa county through the expansion and modernization of Tellewoyan Hospital in Voinjama city.							
Project Outcome: Enhanced access to quality secondary healthcare services for residents of Lofa county through the expansion and modernization of Telewoyan Hospital in Voinjama City.			**Key Outputs:** • Tellewoyan Hospital expanded and provided equipment • Doctors and nurse's houses renovated • Improved services provided at Tellewoyan Hospital				
Location: Voinjama City, Lofa County					***Project Period/Duration:*** 1 Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				1,000,000			

Multi-Sectoral Anti-Drug Project

Spending Entity Name: **Ministry of Health (MoH)**							
AAID Pillar: RULE OF LAW			***Strategic Policy:*** Public Safety and National Defense				
Program: Public Safety Readiness					**Project Priority Type:** Sector Project		
Project Title: Multi-Sectoral Anti-Drug Project						***PSIP #:*** P24-042	
Project Description (what the project will do): The project intends to promote Anti-Drug initiatives through a coordinated management framework involving all anti-drugs functioning entities to ensure the quality of services associated with limiting drug peddling, drug usage, rehabilitation and reintegration into society. These entities include the MOJ, LDEA, MOH, MOE, MGCSP, MYS, Civil Society Organizations, etc. The program will be developed using an integrated approach to aid in limiting illegal substance abuse and trafficking across Liberia.							
Project Outcome: Enhanced Public safety readiness			**KEY OUTPUT:** • Integrated information management system developed				

across paramilitary institutions	• Rehabilitation programs developed and implemented • Proliferation of substance abuse by vulnerable youths (Zogos and Zogese) reduced • Anti-Drug conferences on reduction of illegal substance usage held • Support to Anti-Drug SGBV program provided						
Location: Nationwide					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				1,000,000			

Renovation of Public Health Facilities-C.H. Rennie Hospital

AAID Pillar: Human Capital Development			***Strategic Policy:*** HEALTH				
Program: Health sector reform					**Project Priority Type:**		
Project Title: Renovation of Public Health Facilities-C.H. Rennie Hospital						***PSIP #:*** P44-076	
Project Description (what the project will do): the C. H. Rennie Hospital located in Kakata, Margibi County was destroyed by fire. The project will reconstruct a modern C.H. Rennie Hospital in Margibi County after. The project intends building a modern 200-bed hospital on a 20-acre site in Dartuta, equipping diagnostic and clinical units, and establishing supporting infrastructure. It will ensure expanded and improved delivery of secondary healthcare services for Margibi and surrounding counties. The land has been secured and the ground prepared for construction.							
Project Outcome: Restored and improved access to essential secondary healthcare services.	***Key Outputs:*** • New 200-bed modern referral hospital constructed • Advanced diagnostic, emergency, surgical, and inpatient services established • Increased patient service capacity; reduced referral burden on Monrovia • Hospital infrastructure integrated with County Health Team oversight.						
Location: Kakata, Margibi County					***Project Period/Duration:*** 2 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				650,000			

Establishing Regional Diagnostic Center

Spending Entity Name: Ministry of Health (MoH)							
AAID Pillar: Human Capital Development			***Strategic Policy:*** HEALTH SYSTEM				
Program: Health Sector Reform					**Project Priority Type:** Sector Project		
Project Title: Establishing Regional Diagnostic Center						***PSIP #:*** P44-078	
Project Description (what the project will do): The project aims to establish three Regional Diagnostic Centers in Liberia to address critical diagnostic gaps and expand access to quality laboratory and imaging services. It involves completing civil works, procuring advanced diagnostic equipment, building a fit-for-purpose diagnostic workforce, and integrating laboratory information systems to enhance early detection, timely diagnosis, and clinical decision-making.							
Project Outcome: The project will strengthen diagnostic capacity and workforce readiness by expanding equitable access to high-quality laboratory and imaging services, improving early disease detection, and advancing clinical decision-making to enhance health outcomes nationwide.	***Key Outputs:*** • Three fully constructed and equipped regional diagnostic centers • Functional laboratory information systems in each center • Trained diagnostic workforce (radiologists, laboratory scientists, technicians) • Land legally secured and sites prepared in three regions • Regular monitoring, supervision & community engagement programs.						
Location: Central, Western, and Southeastern Regions					***Project Period/Duration:*** 5 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				250,000			

National Mental Health Project

Spending Entity Name: Ministry of Health (MoH)							
AAID Pillar: Human Capital Development			***Strategic Policy:*** HEALTH SYSTEM				
Program: Health Sector Reform					**Project Priority Type:** Sector Project		
Project Title: National Mental Health project						***PSIP #:*** P44-075	

Project Description (what the project will do): The project will acquire land, design, and construct a modern Neuro-Psychiatric Hospital in Bensonville, Montserrado County to expand national mental health and substance use disorder treatment capacity. This includes building clinical units, inpatient wards, administrative spaces, and water and security systems.							
Project Outcome: To expand access to specialized mental health and substance-use services, strengthen psychological resilience, and reduce the social burden associated with mental illness and addiction.	***Key Outputs:*** • 50 acres secured and site developed, Blueprints, and drawings for the structures produced • Contractor secured, and the contract signed • Referral Psychiatry Hospital and Rehabilitation Center constructed • Facility furnished and equipped • Facility staffed • Specialized psychiatric and addiction care services offered • Strengthened referral and rehabilitation support network						
Location: Bensonville, Montserrado County					***Project Period/Duration:*** 5 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				500,000			

Renovation and Rehabilitation of Kolahun Hospital

Spending Entity Name: Ministry of Health (MoH)							
AAID Pillar: Human Capital Development			***Strategic Policy:*** HEALTH SYSTEM				
Program: Health Sector Reform					**Project Priority Type:** Sector Project		
Project Title: Renovation and Rehabilitation of Kolahun Hospital						***PSIP #:*** P44-076	
Project Description (what the project will do): *To expand* access to quality secondary healthcare services for residents of Lofa county through the Renovation and Rehabilitation of Kolahun Hospital.							
Project Outcome: Enhanced access to quality secondary healthcare services for residents of Lofa county through the Renovation and Rehabilitation of Kolahun Hospital	**Key Outputs:** • Kolahun Hospital expanded and provided equipment • Doctors and nurse's houses renovated • Improved services provided at Kolahun Hospital						
Location: Kolahun City, Lofa County					***Project Period/Duration:*** 1 Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				400,000			

Renovation and Rehabilitation of Health Facilities/ Curran Hospital

Spending Entity Name: Ministry of Health (MoH)							
AAID Pillar: Human Capital Development			***Strategic Policy:*** HEALTH SYSTEM				
Program: Health Sector Reform					**Project Priority Type:** Sector Project		
Project Title: Renovation and Rehabilitation of Curran Hospital						***PSIP #:*** P44-076	
Project Description (what the project will do): *To expand* access to quality secondary healthcare services for residents of Lofa county through the renovation and rehabilitation of Curran Hospital in Zorzor city.							
Project Outcome: Enhanced access to quality secondary healthcare services for residents of Lofa county through the renovation and rehabilitation of Curran Hospital in Zorzor City.	**Key Outputs:** • Curran Hospital expanded and provided equipment • Doctors and nurse's houses renovated • Improved services provided at Curran Hospital						
Location: Zorzor City, Lofa County					***Project Period/Duration:*** 1 Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				400,000			

Renovation and Rehabilitation of Health Facilities/ C. B. Dumbar Hospital

Spending Entity Name: Ministry of Health (MoH)							
AAID Pillar: Human Capital Development			***Strategic Policy:*** HEALTH SYSTEM				
Program: Health Sector Reform					**Project Priority Type:** Sector Project		
Project Title: Renovation and Rehabilitation of C. B. Dumbar Hospital						***PSIP #:*** P44-076	
Project Description (what the project will do): *To expand* access to quality secondary healthcare services for residents of							

Bong county through the renovation and rehabilitation of C. B. Dumbar Hospital in Gbarnga city.							
Project Outcome: Enhanced access to quality secondary healthcare services for residents of Bong county through the renovation and rehabilitation of C. B. Dumbar Hospital in Gbarnga City.				**Key Outputs:** • C. B. Dumbar Hospital expanded and provided equipment • Doctors and nurse's houses renovated • Improved services provided at C. B. Dumbar Hospital			
Location: Gbarnga City, Bong County					***Project Period/Duration:*** 1 Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				500,000			

Nurses Association HQ Project Completion

Spending Entity Name: Ministry of Health (MoH)							
AAID Pillar: Human Capital Development				***Strategic Policy:*** HEALTH SYSTEM			
Program: Health Sector Reform					**Project Priority Type:** Sector Project		
Project Title: Nurses Association HQ Project Completion						***PSIP #:*** P44-079	
Project Description (what the project will do): *To provide a conducive learning environment and* access to all nurses providing quality healthcare services through the construction of Nurses Association Headquarters in Monrovia, Montserrado County.							
Project Outcome: Enhanced access to health services for all nurses nationwide.				**Key Outputs:** • Nurses Headquarters constructed and equipment • Improved health services provided at the Headquarters for all nurses nationwide			
Location: Monrovia, Montserrado County					***Project Period/Duration:*** 1 Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				250,000			

John F. Kennedy Medical Center

Renovation and Rehabilitation

Spending Entity Name: John F. Kennedy Medical Center							
AAID Pillar: ***Human Capital Development***				*Strategic Policy:* Health System			
Program: Health Services					Project Priority Type: Sector Project		
Project Title*:* Renovation and Rehabilitation						*PSIP #:* P44-082	
Project Description (what the project will do): The JFKMC Renovation and Rehabilitation is an intervention intended to rehabilitate portions of the JFK Memorial Building including the sections of the 2nd, & 3rd Floors and other support facilities. The JFK intends to improve the designated sections of the Memorial Building in order to allow for expansion in outpatient and inpatient services due to the overwhelming demand of space while providing clinical and other medical services.							
Project Outcome: Improved access to quality health care services				*Key Outputs:* • Rehabilitated/upgraded sections of the Memorial Building • Increase in outpatient and inpatient services			
Location: Monrovia/Montserrado					*Project Period/Duration:* 1 Year		
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				700,000			

Renovation and Rehabilitation of TNIMA

Spending Entity Name: John F. Kennedy Medical Center							
AAID Pillar: ***Human Capital Development***				*Strategic Policy:* Health System			
Program: Health Sector Reform					Project Priority Type: Sector Project		
Project Title: Renovation of TNIMA						*PSIP #:* P44-082	
Project Description (what the project will do): The Renovation of the Tubman National Institute of Medical Arts TNIMA project is a key government and health sector initiative aimed at revitalizing one of Liberia's oldest and most important medical training institutions. TNIMA is located within the John F. Kennedy medical center compound in Monrovia. Serves as vital hub for training nurses, midwives, laboratory technicians and other allied health professionals,							
Project Outcome: Increased access to quality healthcare services				*Key Outputs:* • Renovated TNIMA building			

				• Improved learning outcomes for middle level health practitioners			
Location: Monrovia/Montserrado					*Project Period/Duration:* 1 Year		
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				400,000			

Renovation and Rehabilitation of Health Facilities

Spending Entity Name: John F. Kennedy Medical Center							
AAID Pillar: ***Human Capital Development***				*Strategic Policy:* Health System			
Program: Health Services					Project Priority Type: Sector Project		
Project Title: Renovation and Rehabilitation of Health Facilities						*PSIP #:* P44-082	
Project Description (what the project will do): The JFKMC intends to carry out renovation/upgrading of Ancillary facilities including civil works (fence repair/rehabilitation, storm drain upgrading, sewage repairs and upgrading, etc), rehabilitation of Kitchen and laundry facilities, support to the Under-five (Pediatrics ward) upgrading, and other support facilities essential to the efficient and effective operation and administration of the JFKMC.							
Project Outcome: Improved access to quality health care services				*Key Outputs:* • Rehabilitated/upgraded fence wall • Improved kitchen and laundry facilities • Upgraded Under-five (Pediatrics ward) • Improved stormwater drainage • Upgraded sewage system			
Location: Monrovia/Montserrado					*Project Period/Duration:* 1 Year		
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				1,000,000			

Phebe Hospital and School of Nursing

Renovation and Rehabilitation of Health Facilities

Spending Entity Name: Phebe Hospital and School of Nursing							
AAID Pillar: ***Human Capital Development***				*Strategic Policy:* Health System			
Program: Health Services					Project Priority Type: Sector Project		
Project Title: Renovation and Rehabilitation of Health Facilities						*PSIP #:* P44-076	
Project Description (what the project will do): The project intends to carry out renovation/rehabilitation of Phebe Hospital and School of Nursing Facilities in Suakoko, Bong County. The initiative will enhance health service delivery in Gbarnga and surrounding communities							
Project Outcome: Improved access to quality health care services				*Key Outputs:* • Phebe Hospital Facility rehabilitated/upgraded • Nursing School facility rehabilitated/upgraded			
Location: Suakoko, Bong County					*Project Period/Duration:* 1 Year		
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				800,000			

Jackson F Doe Hospital

Upgrading of Jackson F. Doe Hospital to Second National Referral Hospital

Spending Entity Name*: Jackson F. Doe Memorial Regional Referral Hospital*			
AAID Pillar: *Human Capital Development*		***Strategic Policy:*** Health	
Program: Health Services		**Project Priority Type:** Sector Project	
Project Title: Upgrading of Jackson F. Doe Memorial Regional Referral Hospital			*PSIP #:* P44-083
Project Description (what the project will do): The Upgrade of Jackson F. Doe Memorial Regional Referral Hospital situated in Tappita City, Nimba County, Liberia to become the nation's second national referral hospital is a project aims to enhance the quality and accessibility of healthcare for a wide region, encompassing north, central and south-eastern Liberia as well as adjacent cross-border towns. By ensuring that citizens in these regions have access to superior medical services without having to travel to Monrovia, the project seeks to reduce healthcare disparities in underprivileged and isolated communities. This is highly			

possible due to the advantageous location of the hospital, situated in a rural environment. The key strategies adopted in implementing this project include upgrading of the infrastructure considering electricity, mobility, new housing units for staff and renovations of existing structures, expansion of the ER and construction and equipping of a new intensive care unit (ICU), increase the capacity of medical staff, adding specialist services, and providing state-of-the-art medical equipment.							
Project Outcomes: Strengthened referral system, and improved healthcare delivery in rural Liberia	***Key Outputs:*** • Hospital's ER expended • ICU and new housing units for staff constructed and fully equipped. • Modern diagnostic and medical equipment procured and installed.						
Location: Tappita City, Nimba County					***Project Period/Duration:*** 3 Years		
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				$400,000.00			

Social Development Sector

Ministry of Youth and Sports

National Empowerment Program (NEP)

Spending Entity Name: Ministry of Youth and Sports (MYS)							
AAID Pillar: Human Capital Development			***Strategic Policy: Youth Development***				
Program: Economic Empowerment of Women and Vulnerable Groups					**Project Priority Type:** Sector Project		
Project Title: National Empowerment Program (NEP)						***PSIP #:*** P51-095	
Project Description (what the project will do): To create a national and inclusive empowerment opportunities program across Liberia by providing an enabling environment and appropriate incentives that provide access to leadership, training, entrepreneurship and employment opportunities. The project also intends to remove barriers that constrain women and other vulnerable groups to enable them access major inputs used to produce goods and services such as land, skills, knowledge, employment , capital and technology.							
Project Outcome: Increased women, PWDs and Young People access financial services and entrepreneurship	***Key Outputs:*** • Livelihood and income generation amongst youth, women and vulnerable groups improved • Women productive capacity for climate-smart agri-business entrepreneurship developed • Financial inclusive services for women, PWDs and young people improved						
Location: All 15 Counties					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				1,000,000			

National Youth Empowerment

Spending Entity Name: Ministry of Youth and Sports (MYS)							
AAID Pillar: Human Capital Development			***Strategic Policy:*** Youth Development				
Program: Inclusive Youth Empowerment					**Project Priority Type:** Sector Project		
Project Title: National Youth Empowerment						***PSIP #:*** P51-095	
Project Description (what the project will do): To create a national and inclusive youth opportunities program across Liberia by providing an enabling environment and appropriate incentives that provide access to leadership, training, entrepreneurship and employment opportunities. Also, create internships, apprenticeship, and volunteerism placements for youth and PWDs							
Project Outcome: Expand opportunities for youth by providing enabling environment that provide access to leadership, training, entrepreneurship and employment opportunities for youth	***Key Outputs:*** • 10,000 youth volunteers enrolled in National Youth Service • 31,625 youth benefited from TVET • 5,000 internships, apprenticeship, and volunteerism placements created for youth • 20,000 youth in agri-business and entrepreneurship capacitated • Structures renovated, equipped and furnished • YATC facilities and services strengthened for administrative and rehabilitation services to be offered						

	• Mental health, psychosocial, sexual and reproductive health services staff recruited						
Location: All 15 Counties					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				3,000,000			

National Commission on Disabilities

Support to National Commission on Disability

Spending Entity Name: National Commission on Disabilities (NCD)							
AAID Pillar: Human Capital Development			***Strategic Policy:*** Inclusive Social Development				
Program: Economic empowerment of women and vulnerable groups				**Project Priority Type:** Sector			
Project Title: Support to national Commission on Disability						***PSIP #:*** P50-093	
Project Description (what the project will do): The Support to the National Commission on Disability project aims to strengthen the capacity of the National Commission on Disability in Liberia to advocate for and implement policies that promote the rights and welfare of persons with disabilities. This project will focus on awareness-raising, capacity building, and ensuring the inclusion of disability perspectives in national development agendas.							
Project Outcome: Improved recognition and implementation of disability rights within national policies, resulting in greater inclusion of persons with disabilities in all aspects of society.			***Key Outputs:*** • 100 women, children and youth with disabilities in Montserrado, Nimba, Bong, Lofa and Grand Bassa are empowered through micro-entrepreneurship, employable skills and agribusiness				
Location: All Fifteen (15) Counties					***Project Period/Duration:*** 2 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				210,000			

Liberia Agency for Community Empowerment

Renovation of County Youth Center

Spending Entity Name: Liberia Agency for Community Empowerment (LACE)							
AAID Pillar: Human Capital Development			***Strategic Policy:*** Youth Development				
Program: Inclusive Youth Empowerment				**Project Priority Type:** Sector			
Project Title: Renovation of County Youth Center						*PSIP #:* P52-096	
Project Description (what the project will do): The Renovation of County Youth Center Project will upgrade and modernize the facilities at the youth center to provide a safe and conducive environment for youth activities, education, and community engagement. This project will focus on improving recreational spaces, educational resources, and vocational training areas to enhance youth development and participation in community initiatives. This initiative aligns with the government's goal of empowering youth through employment and resource development, ultimately fostering social stability and economic growth.							
Project Outcome: Improved facilities leading to increased youth participation in programs and activities aimed at personal and professional development.			***Key Outputs:*** • Needs assessment conducted • Procurement process completed • Supply of materials by vendor completed • Renovation of a modern county youth center completed • County youth center furnished and equipped				
Location: Nationwide				***Project Period/Duration:***			
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				1,900,000			

Special Skills Development Project

Spending Entity Name: Liberia Agency for Community Empowerment (LACE)			
AAID Pillar: Human Capital Development		***Strategic Policy:*** Youth Development	
Program: Inclusive Youth Empowerment		**Project Priority Type:** Sector	
Project Title: Special Skills Development Project			*PSIP #:* **P52-096**

Project Description (what the project will do): The Special Skills Development Project is designed to equip youth, women, and vulnerable populations in Liberia with market-relevant technical and vocational skills that enhance employability, self-reliance, and income generation. The project focuses on short- to medium-term training programs in various high-demand sectors such as construction, agriculture, carpentry, tailoring, ICT, auto-mechanics, and renewable energy. This initiative will be implemented in collaboration with accredited Technical and Vocational Education and Training (TVET) institutions, private sector partners, and community-based organizations. Emphasis will also be placed on mentorship, entrepreneurship support, and linkage to microfinance services to enable graduates to transition into productive employment or self-employment.							
Project Outcome: Increased employability and income generation among youth and women, and enhanced capacity of TVET institutions to deliver demand-driven training			***Key Outputs:*** • Youth and women in market-relevant skills trained. • TVET centers supported with tools, equipment, and updated curricula • Public-private collaboration frameworks in selected counties established.				
Location: Nationwide				***Project Period/Duration:***			
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				750,000			

Liberia Agency for Community Empowerment

Renovation of Nancy B. Doe Market

***Spending Entity Name**:* Liberia Agency for Community Empowerment (LACE)							
AAID Pillar: Governance & Anti-Corruption			***Strategic Policy:*** Public Administration				
Program: Public Service Decentralization				**Project Priority Type:** Sector			
Project Title: Renovation of Nancy B. Doe Market					*PSIP #:* P29-055		
Project Description (what the project will do): The renovation of the Nancy B. Doe Market project aims to rehabilitate and modernize one of Liberia's key urban marketplaces to enhance economic activities, improve hygiene and safety, and provide a dignified working environment for market women and traders. The project involves structural improvements, installation of sanitation facilities, roofing and stall upgrades, drainage systems, and the provision of storage areas and solar lighting.							
Project Outcome: Improved market infrastructure and functionality, and increased economic activities and livelihood opportunities			***Key Outputs:*** • Market stalls and structures renovated • Sanitation facilities upgraded • Drainage and waste management systems improved • Storage and loading zones established				
Location: Monrovia, Montserrado County				***Project Period/Duration:***			
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				150,000			

LACE Special Project

***Spending Entity Name**:* Liberia Agency for Community Empowerment (LACE)							
AAID Pillar: Human Capital Development			***Strategic Policy:*** Youth Development				
Program: Inclusive Youth Empowerment				**Project Priority Type:** Sector Project			
Project Title: LACE Special Project					*PSIP #:* P52-096		
Project Description (what the project will do): The LACE Special Project, implemented by the Liberia Agency for Community Empowerment (LACE), is a targeted community-driven initiative aimed at addressing urgent infrastructure and socio-economic needs in vulnerable and underserved communities across Liberia. The project focuses on small- to medium-scale interventions that create employment opportunities, improve access to basic services, and strengthen community resilience.							

Project Outcome: Improved access to basic social services, and increased community employment and livelihood opportunities			***Key Outputs:*** • Community Infrastructure constructed or rehabilitated • Short-term jobs through project activities, prioritizing youth and women created • Community development committees supported				
Location: Nationwide				***Project Period/Duration:***			
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				1,950,000			

District Development Projects

***Spending Entity Name**:* Liberia Agency for Community Empowerment (LACE)							
AAID Pillar: Governance & Anti-Corruption			***Strategic Policy:*** Public Administration				
Program: Public Service Decentralization				**Project Priority Type:** CDA Project			
Project Title: District Development Projects					*PSIP #:* P29-054		
Project Description (what the project will do): The District Development Projects aim to promote inclusive and equitable development at the grassroots level by channeling public investment directly into communities through district-based planning and implementation. The initiative supports the construction, rehabilitation, and improvement of essential social and economic infrastructure, including schools, health facilities, roads, water systems, markets, and youth centers. This project is designed to address local priorities identified through participatory community engagement and implemented in collaboration with district authorities, local government structures, and community-based organizations.							
Project Outcome: Improved access to basic social services, and strengthened local governance and participation			***Key Outputs:*** • Public schools, clinics, markets, roads, and water systems in selected districts constructed and rehabilitated • Functional district development committees trained and engaged in project oversight. • Local contractors and workers employed during project implementation.				
Location: Nationwide				***Project Period/Duration:***			
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				5,170,000			

Ministry of Gender, Children and Social Protection (MoGCSP)

Street Child Project

Spending Entity Name: Ministry of Gender, Children and Social Protection (MoGCSP)			
AAID Pillar: Human Capital Development		***Strategic Policy:*** **Inclusive Social Development**	
Program: Inclusive Integrated Social Protection and Welfare Services		**Project Priority Type:** Sector Project	
Project Title: Street Child Project			***PSIP #:*** P49-088
Project Description (what the project will do): The street child phenomenon is an alarming and escalating worldwide problem. Street children are often maltreated, imprisoned, and in some countries, killed. This project is a holistic life-long intervention and a national emergency for Liberia. The Ministry of Gender, Children and Social Protection aims to remove children from the streets, reunify them with their biological parents and/or foster parents, and provide basic needs such as shelter, food, clothing, and healthcare. In addition, these children will have access to education and skills training, and we will create awareness by educating communities about the rights and needs of street children.			
Project Outcome: Increased access to education, healthcare, and social services	***Key Outputs:*** • 10,000 Street Children enrolled in academic school • 1,150 small-scale business grants provided to caregivers/households • 100 adolescents' girls removed from the streets • 50 students and children living with disabilities social well-being enhanced		

	• Safed home renovated and equipped						
Location: All Fifteen (15) Counties					***Project Period/Duration:*** 1 Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				296,190			

SGBV Support Strengthening Program

Spending Entity Name: Ministry of Gender, Children and Social Protection (MoGCSP)							
AAID Pillar: Human Capital Development			***Strategic Policy:*** **Inclusive Social Development**				
Program: Sexual and Gender-Based Violence					**Project Priority Type:**		
Project Title: SGBV Support Strengthening Program						***PSIP #:*** P48-086	
Project Description (what the project will do): To reduce SGBV against women, girls, and children through driving change and fostering accountability amongst Duty Bearers in addressing SGBV policies, systems and mechanisms to mitigate SGBV risks, especially violence against women and girls. Also, to enact legislation and policies, enforcement of policies and laws as strategic direction on the implementation of key interventions aimed at curbing the incidence of SGBV against women, boys, and girls in Liberia.							
Project Outcome: Operationalized Sexual and Gender-Based Violence roadmap			***Key Outputs:*** • Safe-homes constructed • Safe-homes renovated and rehabilitated • Equipment and materials procured • One-stop-shop supported				
Location: All fifteen counties					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				300,000			

Education Sector

Ministry of Education

Renovation and Rehabilitation

Spending Entity Name: Ministry of Education (MoE)							
AAID Pillar: Human Capital Development			***Strategic Policy:*** **Education**				
Program: School Facilities					**Project Priority Type:** Sector Project		
Project Title: Renovation and Rehabilitation of Public Schools Facilities						***PSIP #:*** P39-066	
Project Description (what the project will do): The Ministry of Education intends to renovate/rehabilitate public schools across the Liberia to enhance the learning environment for students and to ensure adequate access to quality education. The initiative shall consider assessing the condition of the infrastructure of public-school facilities and determining the required interventions to for improvement organize the needed resources for renovation/rehabilitation.							
Project Outcome: Enhanced students' ability to acquire, retain, and apply knowledge and skills effectively			***Key Outputs:*** Public school infrastructure constructed and renovated				
Location: Nationwide					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				1,800,000			

Expansion of the School Feeding & School Health Initiatives

Spending Entity Name: Ministry of Education (MoE)							
AAID Pillar: Human Capital Development			***Strategic Policy:*** **Education**				
Program: Student Learning Capacity					**Project Priority Type:** Sector Project		
Project Title: Expansion of School Feeding & School Health Project						***PSIP #:*** P40-069	
Project Description (what the project will do): The Expansion of School Feeding & School health program seeks support students with access to food and basic healthcare services on campus to ensure an improved learning environment and capacities to aid underprivileged children adequate access to quality education. This initiative will setup modalities for food supplies and requisite health supplies to be made to schools across Liberia and explore strategies for sustainability and improvement overtime.							

Project Outcome: Enhanced students' ability to acquire, retain, and apply knowledge and skills effectively				***Key Outputs:*** • Food and health supplies delivered to schools across Liberia • Schools benefitting from school food and health supplies • # of students with access to school feeding and health services			
Location: Nationwide					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				1,700,000			

One Child, One Chair Project

Spending Entity Name: Ministry of Education (MoE)							
AAID Pillar: Human Capital Development				***Strategic Policy:*** **Education**			
Program: Student Learning Capacity					**Project Priority Type:** Sector Project		
Project Title: One Child, One Chair Project						***PSIP #:*** P39-066	
Project Description (what the project will do): This initiative aims to provide a chair for every child at the primary level to enhance the learning environment. This program seeks to eliminate the longstanding issue of students sitting on the floor due to a lack of chairs in public schools. By ensuring that every child has a proper seat, the initiative aims to improve learning conditions and foster a more dignified educational experience for young learners.							
Project Outcome: Enhanced students' ability to acquire, retain, and apply knowledge and skills effectively				***Key Outputs:*** Procured and distributed 1500-armed chairs to public schools			
Location:					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				500,000			

University of Liberia

Improvement of University of Liberia Infrastructures

Spending Entity Name: University of Liberia (UL)							
AAID Pillar: Human Capital Development				***Strategic Policy:*** **Education**			
Program: Higher Education					**Project Priority Type:** Sector		
Project Title: Improvement of University of Liberia Infrastructures						***PSIP #:*** P42-071	
Project Description (what the project will do): To support University of Liberia (UL) to be able to appropriately meet the objective of providing quality education in all of its ramification and provide a conducive teaching and working environment for its faculty and staff thereby renovating or rehabilitating physical structures on the four campuses, replacement of classroom and office furniture, rehabilitation of the laboratories, rehabilitation of the road network.							
Project Outcome: Improved Learning Environment on four campuses of UL				***Key Outputs:*** • renovated and rehabilitated building • educational materials and equipment procured • access road network rehabilitated			
Location:					***Project Period/Duration:*** 1 Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				2,200,000			

Renovation and Modernization of the University Facilities

Spending Entity Name: University of Liberia (UL)							
AAID Pillar: Human Capital Development				***Strategic Policy:*** **Education**			
Program: Higher Education					**Project Priority Type:** Sector Project		
Project Title: Renovation and Modernization of the University Facilities						***PSIP #:*** P42-071	
Project Description (what the project will do): To support University of Liberia (UL) to be able to appropriately meet the objective of providing quality education in all of its ramification and provide a conducive teaching and working environment for its faculty and staff thereby renovating or rehabilitating physical structures on the four campuses, replacement of classroom and office furniture, rehabilitation of the laboratories, rehabilitation of the road network.							

Project Outcome: Improved Learning Environment on four campuses of UL				***Key Outputs:*** • renovated and rehabilitated building • educational materials and equipment procured • access road network rehabilitated			
Location: Monrovia, Montserrado County					***Project Period/Duration:*** 1 Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				4,000,000			

Renovation and Rehabilitation

Spending Entity Name: University of Liberia (UL)							
AAID Pillar: Human Capital Development				***Strategic Policy:*** **Education**			
Program: Higher Education					**Project Priority Type:** Sector Project		
Project Title: Renovation and Rehabilitation						***PSIP #:*** P42-071	
Project Description (what the project will do): To renovate and rehabilitate the University of Liberia (UL) to be able to appropriately meet the objective of providing quality education in all of its ramification and provide a conducive teaching and working environment for its faculty and staff thereby renovating or rehabilitating physical structures of UL.							
Project Outcome: Improved Learning Environment on four campuses of UL				***Key Outputs:*** • renovated and rehabilitated building			
Location: Monrovia, Montserrado County					***Project Period/Duration:*** 1 Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				150,000			

Monrovia Consolidated School System

Renovation and Rehabilitation

Spending Entity Name: Monrovia Consolidated School System (MCSS)							
AAID Pillar: Human Capital Development				***Strategic Policy:*** **Education**			
Program: School Facilities					**Project Priority Type:** Sector Project		
Project Title: Renovation and Rehabilitation						***PSIP #:*** P39-066	
Project Description (what the project will do): seeks to renovate and rehabilitate MCSS's school's infrastructure, expand by acquiring new school as part of MCSS, improving existing facilities, upgrading and establishment of laboratory, and enhancing MCSS amenities (procurement of vehicles) to provide a conducive learning environment for both students,							
Project Outcome: Empowered MCSS and enhanced learning environment				***Key Outputs:*** • Renovated and rehabilitated MCSS's facilities • Educational materials and equipment procured			
Location: Monrovia, Montserrado County					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				1,000,000			

Renovation and Furnishing of MCSS Schools

Spending Entity Name: Monrovia Consolidated School System (MCSS)							
AAID Pillar: Human Capital Development				***Strategic Policy:*** **Education**			
Program: School Facilities					**Project Priority Type:** Sector Project		
Project Title: Renovation and Rehabilitation of MCSS' Facilities						***PSIP #:*** P39-066	
Project Description (what the project will do): Seeks to renovate and rehabilitate MCSS's school's infrastructure, expand by acquiring new school as part of MCSS, improving existing facilities, upgrading and establishment of laboratory, and enhancing MCSS amenities (procurement of vehicles) to provide a conducive learning environment for both students,							
Project Outcome: Empowered MCSS and enhanced learning environment				***Key Outputs:*** • Renovated and rehabilitated MCSS's facilities • Educational materials and equipment procured			
Location: Monrovia, Montserrado County					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				1,000,000			

Booker Washington Institute

Solarization Project

Spending Entity Name: Booker Washington Institute (BWI)							
AAID Pillar: Human Capital Development			***Strategic Policy:*** **Education**				
Program: School Facilities					**Project Priority Type: Sector Project**		
Project Title: Solarization Project						***PSIP #:*** P39-066	
Project Description (what the project will do): To provide alternative sustainable and cost effective energy source to the BWI facilities. This will enhance a conducive learning environment as well as improve educational outcomes.							
Project Outcome: Improved Learning Environment and Access to Tertiary Education Facilities for Engineering and Technology			***Key Outputs:*** Cost effective and sustainable energy source made available				
Location: Kakata, Margibi County					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				500,000			

William V. S. Tubman University

Improvement of Tubman University Infrastructures

Spending Entity Name: University of Liberia (UL)							
AAID Pillar: Human Capital Development			***Strategic Policy:*** **Education**				
Program: Higher Education					**Project Priority Type:** Sector Project		
Project Title: Improvement of Tubman University Infrastructures						***PSIP #:*** P42-071	
Project Description (what the project will do): To support Tubman University to be able to appropriately meet the objective of providing quality education in all of its ramification and provide a conducive teaching and working environment for its faculty and staff thereby completing the construction of it physical structures on the Maryland campus.,							
Project Outcome: Improved Learning Environment at Tubman University			***Key Outputs:*** Building constructed, equipped and operational				
Location: Harper, Maryland County					***Project Period/Duration:*** 1 Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				1,100,000			

Zorzor Rural Teacher Training Institute

Renovation and Rehabilitation

Spending Entity Name: Zorzor Rural Teacher Training Institute							
AAID Pillar: Human Capital Development			***Strategic Policy:*** **Education**				
Program: Higher Education					**Project Priority Type:**		
Project Title: Renovation and Rehabilitation						***PSIP #:*** P42-071	
Project Description (what the project will do): To support ZRTTI to be able to appropriately meet the objective of providing quality education in all of its ramification and provide a conducive teaching and working environment for its faculty and staff thereby renovating or rehabilitating physical structures on the four campuses, replacement of classroom and office furniture, rehabilitation of the laboratories.							
Project Outcome: Improved Learning Environment on at ZRTTI			***Key Outputs:*** • renovated and rehabilitated building • educational materials and equipment procured • access road network rehabilitated				
Location: Zorzor, Lofa County					***Project Period/Duration:*** 1 Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				200,000			

Webbo Rural Teacher Training Institute

Renovation and Rehabilitation

Spending Entity Name: Webbo Rural Teacher Training Institute (WRTTI)	
AAID Pillar: Human Capital Development	***Strategic Policy:*** **Education**

Program: Higher Education					**Project Priority Type:** Sector Project		
Project Title: Renovation and Rehabilitation						***PSIP #:*** P42-071	
Project Description (what the project will do): To support WRTTI to be able to appropriately meet the objective of providing quality education in all of its ramification and provide a conducive teaching and working environment for its faculty and staff thereby renovating or rehabilitating physical structures on the four campuses, replacement of classroom and office furniture, rehabilitation of the laboratories,							
Project Outcome: Improved Learning Environment at WRTTI				***Key Outputs:*** • renovated and rehabilitated building • educational materials and equipment procured • access road network rehabilitated			
Location:					***Project Period/Duration:*** 1 Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				200,000			

Kakata Rural Teachers Training Institute

Renovation and Rehabilitation

Spending Entity Name: Kakata Rural Teachers Training Institute (KRTTI)							
AAID Pillar: Human Capital Development				***Strategic Policy:*** **Education**			
Program: Higher Education					**Project Priority Type:** Sector Project		
Project Title: Renovation and Rehabilitation						***PSIP #:*** P42-071	
Project Description (what the project will do): To support KRTTI to be able to appropriately meet the objective of providing quality education in all of its ramification and provide a conducive teaching and working environment for its faculty and staff thereby renovating or rehabilitating physical structures on her campus, replacement of classroom and office furniture, rehabilitation of the laboratories.							
Project Outcome: Improved Learning Environment at KRTTI				***Key Outputs:*** • renovated and rehabilitated building • educational materials and equipment procured • access road network rehabilitated			
Location: Kakata, Margibi County					***Project Period/Duration:*** 1 Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				200,000			

Bomi County Community College

Renovation and Rehabilitation

Spending Entity Name: Bomi County Community College							
AAID Pillar: Human Capital Development				***Strategic Policy:*** **Education**			
Program: Higher Education					**Project Priority Type:** Sector Project		
Project Title: Renovation and Rehabilitation						***PSIP #:*** P42-071	
Project Description (what the project will do): To support Bomi County Community College to be able to appropriately meet the objective of providing quality education in all of its ramification and provide a conducive teaching and working environment for its faculty and staff thereby renovating or rehabilitating physical structures on the four campuses, replacement of classroom and office furniture, rehabilitation of the laboratories.							
Project Outcome: Improved Learning Environment at Bomi County Community College				***Key Outputs:*** • renovated and rehabilitated building • educational materials and equipment procured • access road network rehabilitated			
Location: Tubmanburg, Bomi County					***Project Period/Duration:*** 1 Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				300,000			

Grand Kru Technical College

Improvement of Grand Kru Community Colleges Infrastructures

Spending Entity Name: Grand Kru Technical College							
AAID Pillar: Human Capital Development			***Strategic Policy:*** **Education**				
Program: Higher Education					**Project Priority Type:** Sector Project		
Project Title: Improvement of Grand Kru Community Colleges Infrastructures						***PSIP #:*** P42-071	
Project Description (what the project will do): To support Grand Kru Technical College to be able to appropriately meet the objective of providing quality education in all of its ramification and provide a conducive teaching and working environment for its faculty and staff thereby constructing physical structures on the acquired land.							
Project Outcome: Improved Learning Environment at Grand Kru Technical College			***Key Outputs:*** • renovated and rehabilitated building • educational materials and equipment procured • access road network rehabilitated				
Location: Barclayville, Grand Kru County					***Project Period/Duration:*** 1 Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				600,000			

Energy and Environment Sector

Environmental Protection Agency

CPF: Enhancing Climate Information System for Resilient Development in Liberia (Liberia CIS)

Spending Entity Name: Environmental Protection Agency							
AAID Pillar: Environment Sustainability			***Strategic Policy:*** Climate Change				
Program: Environmental Governance					**Project Priority Type:** CPF		
Project Title: CPF: Enhancing Climate Information System for Resilient Development in Liberia (Liberia CIS)						***PSIP #:*** P33- 057	
Project Description (what the project will do): The project aims to increase the resilience of Liberia's population and infrastructure to climate change. The project will strengthen the country's adaptive capacities to integrate better long-term climate risk reduction and adaptation measures in national planning. It will entail training and equipping the existing Liberia Meteorological Service (LMS), Liberia Hydrological Service (LHS), Environment Protection Agency (EPA) and National Disaster Management Agency (NDMA) to collect weather and climate data; introduce and maintain modelling, forecast weather events and provide early warnings systems; and scale-up evidence-based climate-informed decision-making, planning, and response actions countrywide. Expected project components include: (i) Enhanced Disaster Risk Knowledge of residents and institutions across the country; (ii) Enhanced Detection, Monitoring, Analysis and Forecasting of the Hazards and Possible Consequences; (iii) Improved early warning dissemination and communication; (iv) Improved Preparedness and Response Capabilities through legislation and forecast-based financing (FBF) mechanism; and (v) Co-ordinated Project Management and Implementation. The project primely contributes towards climate adaptation result. As such 100% of the total approval is attributed as climate finance, out of which 100% is adaptation finance. The GoL has counterpart funding obligations it intends to meet to enhance the project's implementation and achievements.							
Project Outcome: 1. Enhanced national prepared ness and resilience to climate Change 2. Improved national meteorological and hydrological services			***Key Outputs:*** 1. Climate Change related training s conducted 2. Agencies equipped for Climate change related planning, forecasting, adaptation, and mitigation tools and equipment 3. Upgraded/Improved disaster management database 4. Improved disaster risks forecasted, monitored, and analyzed				
Location: Montserrado County					***Project Period/Duration:***		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL			400,000	400,000			
Donor							

CPF: Monrovia Metropolitan Climate Resilience Project

Spending Entity Name: Environmental Protection Agency							
AAID Pillar: Environment Sustainability			***Strategic Policy:*** Climate Change				
Program: Environmental Governance					**Project Priority Type:**		
Project Title: CPF: Monrovia Metropolitan Climate Resilience Project						***PSIP #:*** P33-059	
Project Description (what the project will do): The Monrovia Metropolitan Climate Resilience Project (MMCRP) is designed to protect coastal communities in Monrovia, Liberia, from the impacts of climate change, particularly sea-level rise and							

increased storm intensity. It focuses on strengthening coastal defenses, improving coastal management, and enhancing livelihoods through a combination of infrastructure development, ecosystem-based adaptation, and community empowerment. The project seeks is to enhance the climate resilience of vulnerable coastal communities in Monrovia, particularly West Point, by constructing coastal defenses, improving coastal management, and diversifying livelihoods. The project aims to mitigate the impacts of climate change, specifically sea-level rise and increased storm intensity, which are causing coastal erosion and threatening livelihoods in the area. The project is funded through grant with counterpart funding obligations.							
Project Outcome: 1. Sustained economic growth 2. Reduced Poverty 3. Enhanced protection of Monrovia's Coastal line and coastal communities			***Key Outputs:*** 1. Coastal defense structures erected 2. Coastal management strategies developed and employed 3. Livelihood changes and improvement realized				
Location: Montserrado County					***Project Period/Duration:***		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				800,000			
Donor							

National Water Sanitation and Hygiene Commission

Rural Girls Sanitation Program

Spending Entity Name: National Water Sanitation and Hygiene Commission (NWASHC)							
AAID Pillar 2: Environmental Sustainability			***Strategic Policy:*** Water, Sanitation, and Hygiene				
PROGRAM: Sanitation & Hygiene					**Project Priority Type:**		
Project Title: Rural Girls Sanitation Program						***PSIP #:*** P46-085	
Project Description (what the project will do): The National Water, Sanitation, and Hygiene Commission (NWASHC) intends to upgrade rural public facilities (health, education, and community) with modern WASH facilities in efforts to improve sanitation and hygiene conditions for rural girls and carry out the requisite awareness in the use and maintenance of such facilities.							
Project Outcome: Improved WASH conditions for rural girls			***Key Outputs:*** 1. Public facilities upgraded with modern WASH facilities 2. Number of communities with interventions implemented				
Location:					***Project Period/Duration:***		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				150,000			

Forestry Development Authority

CPF: Liberia Forest Sector Project

Spending Entity Name: Forestry Development Authority							
AAID Pillar: Environmental Sustainability			***Strategic Policy: Climate Change***				
PROGRAM: Forest Resource Management					**Project Priority Type:** CPF		
Project Title: CPF: Liberia Forest Sector Project						***PSIP #:*** P34- 061	
Project Description (what the project will do): The primary objective of Liberia's forest sector project is to ensure that forest dependent communities' livelihoods are improved and reliant on forests while simultaneously enhancing forest conservation and biodiversity. This involves strengthening community-based forest management, building capacity in forest regulatory institutions, and promoting sustainable alternative livelihoods. The project aims to create a balance between the needs of the communities and the long-term sustainability of the forests. Forest-dependent communities projects focus on sustainably managing forests while improving the livelihoods of people who rely on them. These projects often involve strengthening community forest management, enhancing biodiversity conservation, and promoting sustainable economic activities within and around forest areas. They aim to empower communities, improve governance, and ensure that forests contribute to poverty alleviation and economic development.							
Project Outcome: • Enhanced declaration of protected areas and adopted land use practices informed by biodiversity inventory covering key species, ecosystems, and habitats that are significant for conservation			***Key Outputs:*** • Local communities involved conservation efforts • Sustainable Livelihood, income generation and ecotourism opportunities created • Official legal documents and maps of Protected Areas produced for gazettement • Restoration projects for reforestation, soil erosion control, invasive				

• Enhanced promotion of environmental sustainability through sustainable agriculture, forestry, and tourism around Protected Areas				species removal, and habitat enhancement developed and implemented • Formal agreements with communities and local authorities to ensure that conservation practices are adopted and upheld in community managed forests • Establishment or upgrade of sawmills, furniture-making factories, paper production units, and other value-added production facilities			
Location:					***Project Period/Duration:***		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				133,900			

Liberia Water and Sewer Corporation

Expansion and Modernization of Water Facilities

Spending Entity Name: Liberia Water and Sewer Corporation (LWSC)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Water and Sewage				
Program: Water Resource and Sewage Management				**Project Priority Type:** Sector Project			
Project Title: Expansion and Modernization of Water Facilities						***PSIP #: P16-024***	
Project Description (what the project will do): The Liberia Water and Sewer Corporation intends to expand and modernize water facilities to improved access to reliable and clean water supply for urban and rural businesses and communities. This involve upgrading existing infrastructure to improve efficiency, reliability, and sustainability through infrastructure upgrades, placing old pipes, pumps, and treatment plants to reduce leaks, energy consumption and environmental impact.							
Project Outcome: Improved access to reliable and clean water supply for urban and rural businesses and communities			***Key Outputs:*** • Cubic meters of reliable and clean water produced and distributed • Lengths of water pipes replaced/installed • Treatment plants established or refurbished • Communities, households and businesses connected to supply system				
Location: Nationwide					***Project Period/Duration:***		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				3,600,000			

Expansion and Rehabilitation of the Water Supply System in Bong County

Spending Entity Name: Liberia Water and Sewer Cooperation (LWSC)							
AAID Pillar: Infrastructural Development			***Strategic Policy*** : Water and Sewage				
Program: Water Resource and Sewage Management				**Project Priority Type:** Sector Project			
Project Title: Expansion and Rehabilitation of the Water Supply System in Bong County					*PSIP #:* ***P16-024***		
Project Description (what the project will do): Bong County, one of Liberia's most populous regions, suffered extensive damage to its water infrastructure during the Liberian civil war. The Liberia Water and Sewer Corporation (LWSC) intend to restore and expand the water supply and distribution network to meet the growing safe water demands of residents, improve public health, and support socio-economic development.							
Project Outcome: • Increased access to safe and reliable water residents of Gbarnga. • Strengthened institutional capacity of LWSC in Bong County. • Enhanced community participation in water governance.			***Key Outputs:*** • Water treatment plants restored / upgraded • Water supply sources restored/established • Water distribution network introduced/setup				
Location: Gbarnga, Bong County				***Project Period/Duration:***1 Year			
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				$400,000			

Expansion and Rehabilitation of the Water Supply System in Bassa

Spending Entity Name: Liberia Water and Sewer Cooperation (LWSC)							
AAID Pillar: Infrastructural Development			***Strategic Policy*** : Water and Sewage				
Program: Water Resource and Sewage Management				**Project Priority Type:** Sector Project			
Project Title: Expansion and Rehabilitation of the Water Supply System in Bassa County					*PSIP #:* ***P16-024***		
Project Description (what the project will do): Bassa County, one of Liberia's most populous regions, suffered extensive damage to its water infrastructure during the Liberian civil war. The Liberia Water and Sewer Corporation (LWSC) intend to restore and expand the water supply and distribution network to meet the growing safe water demands of residents, improve public health, and support socio-economic development.							
Project Outcome: • Increased access to safe and reliable water residents of Buchana. • Strengthened institutional capacity of LWSC in Grand Bassa County. • Enhanced community participation in water governance.			***Key Outputs:*** • Water treatment plants restored / upgraded • Water supply sources restored/established • Water distribution network introduced/setup				
Location: Buchana, Grand Bassa County				***Project Period/Duration***:3 Years			
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				$500,000			
Donor							

River Gee Feasibility Studies

Spending Entity Name: Liberia Water and Sewer Cooperation (LWSC)							
AAID Pillar: Infrastructural Development			***Strategic Policy***: Water & Sewage				
Program: Water Resource and Sewage Management				**Project Priority Type:** Sector Project			
Project Title: River Gee Feasibility Studies					*PSIP #:* ***P16-024***		
Project Description (what the project will do): The project aims to assess the technical, economic, environmental, and social feasibility to develop and design an integrated water supply system in River Gee County. It supports Liberia's broader goals to provide, expand and improve access to clean water.							
Project Outcome: • A detailed feasibility report for safe water supply systems. • A roadmap for infrastructure development in River Gee County. • Improved access to clean water for rural communities.			***Key Outputs:*** • A detailed feasibility studies conducted				
Location: Fishtown, RiverGee County					***Project Period/Duration:*** 1year		
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				$100,000			

Liberia Electricity Corporation

Electricity Supply and Smart Metering Project

Spending Entity Name: Liberia Electricity Corporation		
AAID Pillar: Infrastructural Development	***Strategic Policy:*** Energy	
Program: Energy Resource Development and Management		**Project Priority Type:** Sector Project

Project Title: Electricity Supply and Smart Metering Project	***PSIP #:*** P17-025

Project Description (what the project will do): Liberia's national grid faces an acute supply deficit during the upcoming dry season, when hydropower generation from Mt. Coffee drops by nearly 50%. At the same time, electricity demand continues to rise due to economic recovery, new industrial customers, and urban population growth. Without immediate intervention, the system risks load shedding of 30 - 40 MW, (about 6 to 10 hours of load shedding) increased outages, and worsening liquidity pressures. Meanwhile, technical and commercial losses exceeding 41.6% continue to erode revenue and threaten LEC's financial sustainability. This US$ 50 million emergency funding will address the following critical vulnerabilities:

- ***Smart Metering and Grid Modernization:*** Deployment of 100,0000F 1 advanced smart meters, feeder metering, network protection relays, GIS integration, and data analytics platform; supported by SAP/CRM integration.
- ***Dry-Season Supply & System Stability and Access:*** Emergency generation procurement (30 - 60 MW), CLSG optimization, Bushrod - Paynesville 132 kV reinforcement, transformer upgrades, Access and maintenance of existing units.
- ***GoL Financial Obligations and Settlement Support***: Partial settlement of Government arrears to LEC, and LEC's payables to regional utilities (CIEnergies, EDG, TRANSCOCLSG) to unlock crossborder supply guarantees.

Project Outcome:	***Key Outputs:***
• Reduction of ATC&C losses from 46 % → < 20 %; improvement in collection efficiency to 95 %; annual revenue increase of US$ 30 - 35 million; foundation for nationwide AMI rollout. • Reliable supply during the dry season; increased access, avoided economic losses exceeding US$ 120 M; improved voltage stability and customer reliability indices.	• 100,0000F 1 advanced smart meters deployed • 35% increase in reliable electricity supply in the dry season • Revenue increased by 15% • Increase in new connection increased by approx.. 33.33%

Location: Nationwide					***Project Period/Duration:***		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				$44,300,000.00			
Donor							
Others							

Rural Renewable Energy Agency

Street Lights Project

Spending Entity Name: Rural Renewable Energy Agency	
AAID Pillar: Infrastructural Development	***Strategic Policy:*** Energy
Program: Energy Resource Development and Management	**Project Priority Type:**
Project Title: Street Lights Project	***PSIP #:*** P17-028

Project Description (what the project will do): To provide solar power streetlights to urban and rural communities in designated locations across the nation.

Project Outcome:	***Key Outputs:***
1. Improved road safety and socio-economic enhancement in designated locations	1. Street lights procured and installed 2. Communities' safety improved 3. Short term jobs created

Location: Nationwide					***Project Period/Duration:***		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				400,000			

CPF: Lighting UP Southeast Project (LUSP)

Spending Entity Name: Rural Renewable Energy Agency	
AAID Pillar: Infrastructural Development	***Strategic Policy:*** Energy
Program: Energy Resource Development and Management	**Project Priority Type:** CPF
Project Title: CPF : Lighting UP Southeast Project (LUSP)	***PSIP #:*** P17-026

Project Description (what the project will do): Lighting Up South East (LUSP) is an EU funded Rural Electrification Program prioritizing the South East: Among other core components, the program supports the construction of the following: i) About

6km of 33kV sub-transmission line from CLSG substation & distribution backbone, and possible customer connections in Buchanan; ii) 2MW hydropower plant, small solar power plant (<600kW) for initial demand & distribution backbone in Greenville; iii) Digital swarm-grid (solar) –AC based in Barclayville and electricity infrastructure in Buchanan, Greenville, and Barclayville. The program will essentially improve electricity access and affordability in these main settlements. GOL's financial contribution to the program is estimated at US$5.40Million; with US$3.5Million for the expansion and upgrade of Barclayville to 1MW Solar PV, US$1.4Million covering project management of the infrastructure component of the program and US$0.50Million for Resettlement Action Plan (RAP).							
Project Outcome: Increased energy access for households, businesses, and community facilities		***Key Outputs:*** 4. Length in km of sub-transmission lines constructed/installed 5. 2MW Hydro Power Plant Constructed 6. Solar Power Plant Constructed 7. Digital Swarm-grid(solar) constructed 8. PAPs paid through RAP					
Location: Grand Kru, Sinoe, and Grand Bassa Counties					***Project Period/Duration:***		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL	5,400,000.00			750,000.00			

CPF: LIRENAP

Spending Entity Name: Rural Renewable Energy Agency							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Energy				
Program: Energy Resource Development and Management					**Project Priority Type:** CPF		
Project Title: CPF : LIRENAP						***PSIP #:*** P17-028	
Project Description (what the project will do): Liberia Renewable Energy Access Project LIRENAP is funded by the World Bank and supports the construction of a 4.0MW Solar PV plant and a 9.4MWh Battery Energy Storage System along with 1.8MW backup diesel-powered plant, 33/0.4kV medium voltage distribution network and 10,000 connections to provide access to electricity for between 50,000 to 90,000 people in Voinjama, Foya, Kolahun, Massambolahun, Bolahun & surrounding areas, Lofa County. The project took a turn after 2.0million has been spend on the hydropower plant the Bank decided to put a stop to the hydropower plant and transfer the funding to a Solar PV Plant; this has left the financing of the completion of the hydropower plant construction solely to the government of Liberia. However, the Diesel/Thermal Plant of 1.8MW has been completed for about a year now but has not been turned on due to the unavailability of diesel fuel to test the system before turning it over from the Construction Contractor to the Operations and Maintenance Contractors. Currently the Diesel/Thermal Plant has 5 storage plant each with a 50,000 liters capacity and 3 generators each 0.6MW output with a 2,500-liter fuel tanks, a startup fuel of 257,500-liters will be needed to test the transmission of connections line connecting over 50,000 inhabitants in the project areas in Lofa County. GOL's financial contribution to the project is estimated at US$0.75 million, to cover the gap fund for the purchase of fuel to start up the 1.8MW diesel-powered plant which is very essential in testing the effective completion of the distribution lines.							
Project Outcome: Increased energy access for households, businesses, and community facilities			***Key Outputs:*** • 4.0MW Solar PV plant and a 9.4MWh Battery Energy Storage System and other backup systems installed • 33/0.4kV medium voltage distribution network built • # of connections and households connected to electricity				
Location: Lofa County					***Project Period/Duration:***		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL	750,000.00			550,000.00			

CPF: REEL

Spending Entity Name: Rural Renewable Energy Agency							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Energy				
Program: Energy Resource Development and Management					**Project Priority Type:**		
Project Title: CPF: REEL						***PSIP #:*** P17-028	
Project Description (what the project will do): The project seeks to develop a 9.34 MW (56.5GWh p.a) run-of-river hydropower plant at Gbedin Falls in Nimba County, construct an 8 km, 33 kV evacuation line and two substations, and integrate the plant with the cross-border transmission line. It also includes the construction of a 15 km permanent access road and an 8 km temporary road to the hydropower site, the installation of 50 km of 33/0.4 kV distribution lines, and the provision of 6,650 household connections in Nimba County. The development objective of the REEL Project is to increase access to reliable, affordable, and sustainable electricity in Liberia. This is to be achieved by developing the Gbedin Falls hydropower plant, connecting it to the national and cross-border							

grid, reducing reliance on fossil fuels, and expanding electricity access to underserved communities.

To date, 32,872 (out of the planned 60,000 individuals have gained access to electricity, and 5,771 out of 6,650 targeted households and businesses are now connected to the grid. While construction of the hydropower plant has not commenced, the EPC contractor has begun detailed design work and awaits the completion of the access road to mobilize to site. The distribution network has been completed, already benefiting 92 percent of the target population. Road construction works are ongoing, with the temporary bypass road at 35% completion and the permanent road at 15% completion. Implementation progress is rated satisfactory, with overall project completion at about 20%. Distribution works have surpassed expectations, with 124 km of lines constructed compared to the planned 50 km, and 45 transformers installed compared to the planned 20. These works have extended electricity access to 30 towns across Nimba and Bong Counties.

Project Outcome:	***Key Outputs:***
• Increased access to reliable affordable and sustainable electricity in underserved communities • Reduced reliance on fossil fuel	• 60,000 people and 6,650 households connected to reliable and cost-effective electricity • Industries, businesses, schools, health centers connected to grid • Transformers installed • 8km access road rehabilitated • Km of distributed lines constructed • Towns and counties connected

Location: Nimba County					***Project Period/Duration:*** 6 years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				1,300,000			
Donor							

CPF- River Gee Hydro-power Project

Spending Entity Name: Rural Renewable Energy Agency							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Energy				
Program: Energy Resource Development and Management					**Project Priority Type:** CPF		
Project Title: CPF- River Gee Hydro-power Project						***PSIP #:*** P17-028	
Project Description (what the project will do): The project aims to support the energy sector by providing renewable, sustainable and low- cost energy and contributing to the government's objectives of providing electricity to the rural population. The project includes electrical, mechanical and civil works for the supply and installation of 2 turbines and generators with a capacity of about 1.12 MW each. As well as a transmission line to connect the station's production to the national network at an average pressure of 33KV' which will connect both the regions of Fishtown and Philippo in River Gee County. The GOL has a Counterpart Funding (CPF) obligation.							
Project Outcome: • Increased energy access for households, businesses, and community facilities			***Key Outputs:*** • Hydro power plant constructed • Communities, businesses and households with access to electricity				
Location: River Gee County					***Project Period/Duration:***		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				1,350,000			

Ministry of Mines and Energy

Development of Mineral Resource Geological and Geo-physical Maps

Spending Entity Name: Ministry of Mines and Energy							
AAID Pillar: Economic Transformation			***Strategic Policy:*** Mineral Resource Management				
Program: Extractive Industry					**Project Priority Type:** Sector Project		
Project Title: Development of Mineral Resource Geological and Geo-physical Maps						***PSIP #:*** P11-013	
Project Description (what the project will do): The Ministry of Mines and Energy intend to develop Mineral Resource Geological and Geo-physical maps. The aim is to provide critical information on the country's mineral resources and geological formations that will guide and aid exploration efforts.							
Project Outcome: Enhanced mineral resource management through the use of mineral resource maps			***Key Outputs:*** Mineral Resource Geological and Geo-physical maps developed				
Location: Nationwide					***Project Period/Duration:***		
Sources of	***Total***	***Total Estimated***	***2025***	***2026***	***2027***	***2028***	***2029***

Funding	*Contribution*	*Project Cost*					
GOL				$250,000			

Artisanal Mining Formalization

Spending Entity Name: Ministry of Mines and Energy							
AAID Pillar: Economic Transformation			***Strategic Policy:*** Mineral Resource Management				
Program: Extractive Industry							
Project Title: Artisanal Mining Formalization						***PSIP #: P11-012***	
Project Description (what the project will do): The Ministry of Mines and Energy intend to formalize artisanal and small-scale mining production in order to reduce illicit mining activities and foster boost in revenue generation in the mining sector. This will also encourage an improved framework for national resource management and allow for improved income generation, environmental safeguarding, and job opportunities.							
Project Outcome: 1. Increased revenue for formalized artisanal & small-scale mining production 2. Improved mineral resource management			***Key Outputs:*** 1. Additional revenue generated 2. Number of illegal artisanal and small-scale miners formalized 3. Amount of small-scale mining production regulated				
Location:					***Project Period/Duration:***		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				$300,000			

Revenue Enhancement Project

Spending Entity Name: Ministry of Mines and Energy							
AAID Pillar: Economic Transformation			***Strategic Policy:*** Economic Stability & Growth				
Program: Public Financial Management							
Project Title: Revenue Enhance Project						***PSIP #: P02-001***	
Project Description (what the project will do): The Revenue Enhancement Project in Liberia is a strategic initiative aimed at strengthening domestic resource mobilization through improved revenue generation, collection, and administration. The project focuses on strengthening the Ministry of Mines and Energy's capacity to improve revenue generation.							
Project Outcomes: Increased domestic revenue collection to support national development priorities			***Key Outputs:*** • Revenue generation capacity of Ministry of Mines and Energy increased • Increased in domestic revenue generation				
Location:					***Project Period/Duration:***		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				$300,000			

Agriculture Sector

Liberia Agriculture Commodity Regulatory Authority

Regional Drying Centers: Farm Traceability

Spending Entity Name: Liberia Agriculture Commodity Regulatory Authority							
AAID Pillar: Economic Transformation			***Strategic Policy:*** Agriculture and Fisheries				
Program: Food and Cash Crops Production				**Project Priority Type:** Sector Project			
Project Title: Regional Drying Centers; Farm Traceability						*PSIP #:* **P08-009**	
Project Description (what the project will do): This project will improve post-harvest handling, product quality, and market access for smallholder farmers by establishing Regional Drying Centers and introducing Farm Traceability systems. The drying centers will provide controlled environments for drying agricultural produce (such as rice, cocoa, or cassava), reducing post-harvest losses and ensuring consistent quality. The traceability component will enable the tracking of produce from the farm to the market using digital tools or labeling systems. This will increase transparency, improve food safety, and build buyer confidence, especially for export markets. Together, these interventions will strengthen agricultural value chains, support compliance with market standards, and improve farmers' incomes.							
Project Outcomes:			***Key Outputs:***				

Reduced post-harvest losses and improved quality of agricultural produce.			• Regional agricultural drying centers constructed and fully operational. • Farmers trained in improved post-harvest handling and drying techniques				
Location: Nationwide					***Project Period/Duration:*** 3 Years		
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				200,000			

Ministry of Agriculture

Food and Cash Crop Production Value Chain

Spending Entity Name: Ministry of Agriculture							
AAID Pillar: Economic Transformation			***Strategic Policy:*** Agriculture and Fisheries				
Program: Food and Cash Crop Production			**Project Priority Type:** Sector Project				
Project Title: Food and Cash Crop Production Value Chain						*PSIP #:* **P08-009**	
Project Description (what the project will do): The Food and Cash Crop Production Value Chain project aims to enhance agricultural productivity, sustainability, and market integration across Liberia by strengthening the full value chain for both staple foods (such as rice, cassava, maize) and cash crops (such as cocoa, coffee, and oil palm). This project also seeks support the creation of mechanization hubs in production clusters for both production and post-harvest handling. It will also focus on increasing the production capacities of smallholder farmers through the provision of improved seeds, tools, extension services, and access to climate-smart farming. The project will concentrate on four major deliverables: **(i)** Rehabilitation and expansion of Water Control Structures, central and peripheral canals, paddy bonds, in eight major rice-producing counties: Bomi, Bong, Grand Bassa, Cape Mount, Lofa, Margibi, Montserrado, and Nimba **(ii)** Increased crop production, in eleven counties for cassava, maize, coconut, avocado, and oranges: Lofa, Nimba, Bong, Montserrado, Margibi, Grand Bassa, Maryland, Rivercess, Grand Kru, Cape Mount, and Grand Gedeh This project is an ongoing project and has achieved the following; **Achievements:** • Completed the Gbeindin Dam/Nimba, and the Fagonda Dam in Lofa Counties. • Recruited 432 farmers in Bomi, Bong, Grand Bassa, Grand Cape Mount, Lofa, Margibi, Montserrado, and Nimba. • Construction of 8 mechanization hubs in 5 counties: Nimba-2, Bong-2, Lofa-2 and Margibi-1 is ongoing. • Procurement of production inputs (seeds, seedling, cassava cuttings, and fertilizers) to supply to rice, cassava, coconut, orange, citrus, maize farmers in the project affected counties) is ongoing. • Procurement of crop protection agrochemicals like pesticide and herbicide is ongoing. • Procurement of postharvest handling and market access support (support to the purchase of paddy at farm gates) to rice, cassava, and maize, and farmers is ongoing. • Development of vegetable value chain (construction of 4 green houses for vegetable production groups) in four counties (Montserrado, Margibi, Bong, and Nimba is ongoing.							
Project Outcomes: • Increased agricultural productivity of food and cash crops across target regions. • Improved livelihoods and incomes for smallholder farmers through enhanced market access			***Key Outputs:*** • Distribution of improved seeds, tools, and inputs to smallholder farmers completed. • Training programs on climate-smart agriculture and value addition conducted • Rapid needs assessment of water control structures for construction/rehabilitation conducted • Dams supplying irrigation water to the rice production fields constructed/rehabilitated				
Location: Lofa, Nimba, Bong, Margibi, Gbarpolu, Cape Mount, Bomi, Grand Bassa, Rivercess, Sinoe, Maryland and Montserrado					***Project Period/Duration:*** 3 Years		
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				3,200,000			

Livestock and Poultry Value Chain Production

Spending Entity Name: Ministry of Agriculture							
AAID Pillar: Economic Transformation			***Strategic Policy:*** Agriculture and Fisheries				
Program: Livestock and Poultry Production				**Project Priority Type:** Sector Project			
Project Title: Livestock and Poultry Value Chain Production					*PSIP #:* **P08-010**		
Project Description (what the project will do): This project is designed to improve the productivity, health, and market integration of the country's livestock and poultry subsectors. It focuses on strengthening the entire value chain from breeding and feeding to processing and marketing to enhance food security, nutrition, and rural livelihoods. The project aims to modernize livestock and poultry farming by introducing improved breeds, better veterinary services, feed production systems, and training for farmers. It also supports the construction of slaughter slabs, cold storage facilities, and hygienic meat and egg handling systems to meet food safety standards.							
Project Outcomes: • Increased productivity of livestock and poultry farming among smallholders.			***Key Outputs:*** • Distribution of improved livestock and poultry breeds to farmers completed. • Feed mills and supply of quality animal feed established. • Training of farmers in animal husbandry, disease control, and hygienic practices conducted.				
Location: ***Nationwide***					*Project Period/Duration:* 1 Years		
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				1,950,000			

Central Agriculture Research Institute

Strengthen Research and Development

Spending Entity Name: Central Agriculture Research Institute							
AAID Pillar: Economic Transformation			***Strategic Policy:*** Agriculture and Fisheries				
Program: Food and Cash Crop Production				**Project Priority Type:** Sector Project			
Project Title: *Strengthen Research and Development*					*PSIP #:* **P08-009**		
Project Description (what the project will do): Strengthening of Agriculture Research and Development project is designed to enhance the country's capacity to produce, adapt, and apply agriculture innovations that support food security, resilience, and economic growth. The project aims to modernize the agriculture research institution, and promote climate-smart technologies. Key components include rehabilitation and equipping of research centers (CARI), development of improved crop and livestock varieties, training of researchers and extension officers, and promotion of public-private partnerships in agricultural innovation. It also supports the establishment of digital knowledge platforms, and national research coordination mechanisms.							
Project Outcomes: Improved agricultural productivity through the adoption of research-based innovations, and Climate Resilience.			***Key Outputs:*** • Centre Agricultural Research Institute (CARI) rehabilitated and equipped. • New climate-resilient crop and livestock varieties developed and tested. • Researchers and extension officers trained in modern research and development techniques.				
Location: Suakoko, Bong County					*Project Period/Duration:* 1 Years		
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				300,000			

Infrastructure and Basic Services Sector

Liberia Broadcasting System

Expansion of Liberia Broadcasting System

Spending Entity Name: Liberia Broadcasting System							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Communication Technologies and Digital Economy				
Program: Broadcasting Services				**Project Priority Type:** Sector Project			
Project Title: Expansion of Liberia Broadcasting System						***PSIP #:*** P19-030	
Project Description (what the project will do): The project seeks to expand broadcasting services nationwide. This will entail the construction of buildings at designated locations to house the sub-stations, installation of transmission towers and repeaters and other related ancillary structures. The LBS also intend to navigate from its current broadcasting platform to up-to-date digital broadcasting and information management platforms to increase effectiveness and efficiencies in the nation's broadcasting services.							
Project Outcome: 1. Enhanced Public Access to Information 2. Digital task form enhanced 3. Increased Efficiency in Record Management			***Key Outputs:*** 1. Number of LBS sub-stations built or introduced 2. Number of towers with required repeaters installed 3. Percentage increase in the speed of digital transmission and data sharing 4. Number of digital platforms completed and made functional				
Location: Nationwide					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				350,000			

Ministry of Post and Telecommunication.

National Postal Address System

Spending Entity Name: Ministry of Post and Telecommunication							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Communication Technologies and Digital Economy				
Program: Postal Services				**Project Priority Type:** Sector Project			
Project Title: National Postal Address System						***PSIP #:*** P18-029	
Project Description (what the project will do): The project seeks to navigate from the archaic postal system to a digital postal system enabling digital tracking of location addresses and linking digital postal identification to other government and public systems thereby setting the platform to enhance other systems such as revenue management and service deliveries (ambulance, transport, online trading etc.).							
Project Outcome: 1. Enhanced accuracy and efficiency in the delivery of postal, emergency, and public services through precise addressing 2. Improved Efficiency in Postal Operations			***Key Outputs:*** 1. Centralized, geo-referenced digital postal address database created 2. Online platform for postal services developed				
Location: Maryland county					***Project Period/Duration:***		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				1,100,000			

Revenue Enhancement Project

Spending Entity Name: Ministry of Post and Telecommunication							
AAID Pillar: Economic Transformation			***Strategic Policy:*** Economic Stability & Growth				
Program: Public Financial Management				**Project Priority Type:** Sector Project			
Project Title: Revenue Enhance Project						***PSIP #:*** P02-001	
Project Description (what the project will do): The Revenue Enhancement Project in Liberia is a strategic initiative aimed at strengthening domestic resource mobilization through improved revenue generation, collection, and administration. The project focuses on strengthening the Ministry of							

Post and Telecommunication's capacity to improve revenue generation.							
Project Outcomes: Increased domestic revenue collection to support national development priorities			***Key Outputs:*** • Revenue generation capacity of Ministry of Post and Telecommunication increased • Increased in domestic revenue generation				
Location:					***Project Period/Duration:***		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				100,000			

Ministry of Transport

Revenue Enhancement Project

Spending Entity Name: Ministry of Transport							
AAID Pillar: Economic Transformation			***Strategic Policy:*** Economic Stability & Growth				
Program: Public Financial Management					**Project Priority Type:** Sector Project		
Project Title: Revenue Enhance Project						***PSIP #:P02-001***	
Project Description (what the project will do): The Revenue Enhancement Project in Liberia is a strategic initiative aimed at strengthening domestic resource mobilization through improved revenue generation, collection, and administration. The project focuses on strengthening the Ministry of Transport's capacity to improve revenue generation.							
Project Outcomes: Increased domestic revenue collection to support national development priorities			***Key Outputs:*** • Revenue generation capacity of Ministry of Transport increased • Increased in domestic revenue generation				
Location:					***Project Period/Duration:***		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				500,000			

Construction of Tolls on Gbarnga and Buchanan Highways

Spending Entity Name: Ministry of Transport							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Construction of Tolls on Gbarnga and Buchanan Highways						***PSIP #:*** P015-020	
Project Description (what the project will do): The Ministry of Transport intends to construct toll gates on the Monrovia - Gbarnga and Monrovia to Buchanan Highways with the focus of creating safer roads, improving traffic management, and promoting road safety awareness across the country. The Toll gate system which will include the setting up of weigh bridges will be used to boost national road maintenance systems while safeguarding the infrastructure and promoting road safety.							
Project Outcome: Improved national road maintenance systems			***Key Outputs:*** • # of Weigh bridges installed • # of toll booths with associated system installed • Accompanying road signages installed				
Location: Nationwide					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				2,000,000			

Ministry of Public Works

Road Financing-NRF

Spending Entity Name: Ministry of Public Works (MPW)		
AAID Pillar: Infrastructural Development	***Strategic Policy:*** Roads and Basic Infrastructure	
Program: Road Network and Safety		**Project Priority Type:** Sector Project

Project Title: Road Financing-NRF						***PSIP #:*** P14-016	
Project Description (what the project will do): The MPW through funding provided by the National Road Fund (NRF), intends to fulfill payments on ongoing road contracts and new contracts as per each contract's payment arrangement. The contracts also include road related services such as consultancies, installation of street lights, traffic signs, cleaning of drainages, pavement patching, construction of bridges and culverts and other maintenance or service contracts as may be required. Roads considered for funding include primary, secondary, feeder, urban and community roads.							
Project Outcome: Improved road connectivity and accessibility Enhanced Public Access to Information 1. Improved rural connectivity and access to markets, schools, healthcare centers, and economic opportunities			***Key Outputs:*** • Kilometers of Primary roads paved • Kilometers of Primary gravel roads maintained/rehabilitated • Kilometers of Secondary roads paved • Kilometers of secondary gravel roads maintained/rehabilitated • Kilometers of feeder roads maintained/rehabilitated • Kilometers of urban and community roads paved • Kilometers of urban and community gravel roads maintained/rehabilitated • Road corridors with traffic sign installed/ marked • Street Lights installed • Road consultancies engaged • Bridges and culverts constructed/ rehabilitated • Area of Pavement Patching • Road Sidewalk and shoulder constructed/rehabilitated • RAP Payments made				
Location: Nationwide					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				28,824,654			

CPF: ECOWAS Bank for Development Barclaville-Klowne-Sasstown Road Construction Project-NRF

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** CPF		
Project Title: CPF: ECOWAS Bank for Development Barclaville-Klowne-Sasstown Road Construction Project-NRF						***PSIP #:*** P14-016	
Project Description (what the project will do): The Barclayville-Klowne-Sasstown Road Construction Project involves building a 50km paved road section connecting Barclayville, Klowne, and Sasstown in Liberia's southeastern region. This section is part of a larger 96km stretch that will also connect to Greenville. The project is funded by a $50 million loan from the ECOWAS Bank for Investment and Development (EBID) with GOL's counterpart obligations. The objective of the project is to promote national integration as well as contribute towards goal of poverty reduction and economic development by reducing travel time and vehicle operating cost, resulting in reduced road user costs for both passengers and freight. The completed road improve transportation in Southeastern Liberia, enhance economic activities and reduce travel cost and time to and within the region.							
Project Outcome: 1. Sustained economic growth 2. Reduced Poverty in the Southeastern region of Liberia 3. Increased regional trade between			***Key Outputs:*** 50 km of road paved from Barclayville – Klowne - Sasstown				
Location: Grand Kru Counties					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				645,567			

CPF: Southeast Corridor Road Asset Management Project (SECRAMP)-PR

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:**CPF		
Project Title: CPF: Southeast Corridor Road Asset Management Project (SECRAMP)-PR						***PSIP #:*** P14-016	
Project Description (what the project will do): The Project seeks to support Liberia's efforts to enhance road connectivity for residents living along selected sections of the Ganta-to-Swedru Road Corridor, and to improve institutional capacity to manage the road sector. The Project focuses on Road Improvement Works 1. Upgrading approximately 100km of the Ganta-							

Tappita Road section which is being implemented into two (2) Lots. 2. Implementing the Resettlement Action Plan(s), including acquisition of land and payment of the associated compensation to the Project Affected Persons which is GOL's obligation. The project also seeks to strengthen key actors in the road sector by providing capacity building opportunities in road safety, environmental safeguarding, and road asset management. It aided in the support to fully operationalize the National Road Fund and seeks to also support the establishment of the National Roads Authority.							
Project Outcome: Sustained economic growth 1. Reduced Poverty in the North eastern and Southeastern regions of Liberia 2. Increased regional trade between 3. Enhanced national road asset management			***Key Outputs:*** 100km of road paved from Ganta – Tappita				
Location: Nimba and Grand Gedeh Counties					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				2,000,000			
Donor							

Transportation Compensation Hotel Africa Rehabilitation - NRF

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Transportation Compensation Hotel Africa Rehabilitation - NRF						***PSIP #:*** P14-016	
Project Description (what the project will do): GOL intends to recover encroached portions of the Hotel Africa Property as part of its efforts to revamp the facilities of the OAU Conference Center and the Hotel Africa Facilities. To support this intervention, payments based in the form of transportation allowances shall be given to occupants living in the existing villas and those who have constructed building structures to allow for land clearance and subsequent revamping processes.							
Project Outcome: • Enhanced opportunities for revamping and expansion of Hotel Africa Facilities • Increased access to Conference facilities			***Project Outcome:*** • Area of land and structures recovered for the Hotel Africa Facilities • Affected persons paid				
Location: Montserrado County					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				1,000,000			

CPF: Budget Support (Roads)

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** CPF		
Project Title*:* CPF: Budget Support (Roads)						***PSIP #:*** P14-016	
Project Description (what the project will do): The MPW through funding provided by the National Road Fund (NRF), intends to fulfill GOL's counterpart funding obligations to ongoing road projects funded through development partners to enhance access and improve road connectivity across the Liberia. Allocate funds will be contributed to several primary road corridors on which such interventions are being carried							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Km of primary roads paved across Liberia				
Location: Nationwide					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				5,183,399			

Markets Renovation (Women Empowerment)

Spending Entity Name: Ministry of Public Works (MPW)	
AAID Pillar: Governance & Anti-Corruption	***Strategic Policy:*** Public Administration

Program: Public Service Decentralization					**Project Priority Type:** Sector Project		
Project Title: Markets Renovation (Women Empowerment)						***PSIP #:*** P29-054	
Project Description (what the project will do): The GOL through the MPW intends to build, renovate and upgrade rural market facilities in efforts to foster women empowerment in designated locations along the project focus areas of the Mano River Union Project (Phase 1, 2 & 3). The projects support social infrastructure development with a focus area on market construction/rehabilitation in Sanniquellie and Loguatuo in Nimba and other locations in Liberia. This effort is intended to bring to realization the enhancement of regional trade, improvement of the local rural economies, and contributions to poverty reduction. The GOL has counterpart funding obligations to complement the AFDB and other development partners contributions.							
Project Outcome: 1. Sustained economic growth 2. Reduced Poverty within the Mano River Union 3. Increased regional trade within the Mano River Union			***Project Outcome:*** Rural markets upgraded, constructed, or rehabilitated				
Location: Sanniquellie & Loguatuo, Nimba County					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				1,000,000			

Renovation & Modernization of Omega Market

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Governance & Anti-Corruption			***Strategic Policy:*** Public Administration				
Program: Public Service Decentralization					**Project Priority Type:** Sector Project		
Project Title: Renovation & Modernization of Omega Market						***PSIP #:*** P29-054	
Project Description (what the project will do): The GOL through the MPW intends to renovate and upgrade the Omega Market Facilities. The project was embarked on through the relocation of street peddlers and unplanned market situation at the Red-Light Commercial zone that posed huge challenges to traffic movement and order prior to the rehabilitation and upgrading of the Coca Cola Factory to ELWA Junction rod corridor. The relocation has improved the management of traffic. However, the relocation site needs to be upgraded to host marketeers with the support of ancillary facilities.							
Project Outcome: 1. Improved social infrastructure development 2. Improved traffic management 3. Enhanced regional trade			***Project Outcome:*** Constructed/renovated Market Complex				
Location: Montserrado County					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				700,000			

MDMC – Freeport – St. Paul Bridge NRF

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title*:* MDMC-Freeport ST. Paul Bridge NRF						***PSIP #:*** P14-016	
Project Description (what the project will do): The MPW through funding provided by the National Road Fund (NRF), intends foster the continuation of ongoing road rehabilitation activities carried on road corridor between the Freeport of Monrovia – The St. Paul Bridge along the Bushrod Island. The MDMC is a road construction contractor already hired to carry out the required rehabilitation works. Works include the construction of sidewalk, median, pavement, and other road civil structures to ensure access. The allocated funds will be made based on the contact conditions and recorded progress to enable the continuation of said activities and subsequent completion of works along the designated section as							
Project Outcome: 1. Improved road connectivity and accessibility			***Key Outputs:*** Km of primary roads upgraded				
Location: Montserrado County					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***

GOL				5,220,000			

Construction of St Paul Bridge to Bo-Waterside Roads

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title*:* Construction of St Paul Bridge to Bo-Waterside Roads						***PSIP #:*** P14-016	
Project Description (what the project will do): The project intends to re-construct the Road corridor between St. Paul Bridge to Bo Waterside and from Clay to Tubmanburg. The corridor St. Paul Ridge to Bo Waterside, will be upgraded to a 4-lane road with ancillary structures. Klay to Tubmanburg will be upgraded to a modern 2-lane highway with ancillary structures.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** • Km of 4 lane road upgraded • Km of 2-lane road upgraded				
Location: Montserrado, Grand Cape Mount and Bomi Counties					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				26,000,000			

RIA Road Financing NRF

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: RIA Road Financing NRF						***PSIP #:*** P14-016	
Project Description (what the project will do): The MPW through funding provided by the National Road Fund (NRF), intends to fulfill payments on ongoing road contract for the expansion and rehabilitation of the ELWA – RIA road connecting Monrovia to the Roberts International Airport in Margibi County. The contract payment fulfillments will enable the continuation of works and expand already made progress on both consultancies and the construction/rehabilitation activities.							
Project Outcome: 1. Improved road connectivity and accessibility			***Key Outputs:*** 1. 45 kilometers of road expanded, upgraded, and paved between ELWA Junction and RIA				
Location: Montserrado & Margibi Counties					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				8,781,380			

Community Gravel Road Intervention Project

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Community Gravel Road Intervention Project						***PSIP #:*** P14-016	
Project Description (what the project will do): The GOL through the MPW rehabilitate gravel roads in designated communities in Montserrado, Margibi, and Bomi Counties. This endeavor is intended to increase accessibility and ease socio-economic activities in the designated communities for its dwellers and interactors alike.							
Project Outcome: 1. Improved social infrastructure development 2. Improved community road network			***Project Outcome:*** Kilometers of community gravel roads rehabilitated Communities within which the roads are rehabilitated				
Location: Montserrado, Margibi, and Bomi Counties					***Project Period/Duration:*** 1 Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				1,077,870			

Cestos City Street Pavement

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Cestos City Street Pavement						***PSIP #:*** P14-016	
Project Description (what the project will do): The GOL intends to improve cities road network across Liberia thereby enabling sustainable access to basic services within city limits and expand transport modes thereby fostering sustainable road maintenance strategies for the upkeep and upgrading of the layout of cities. In this light, The MPW intends to upgrade the road network in Cestos City. This intervention shall include the pavement of selected city road corridor(s) and equipping them with requisite road furniture to improve the city layout structure.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Kilometers of Cestos City streets upgraded contemporary city road standards				
Location: Cestos City, Rivercess County					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				750,000			

Harper City Streets Pavement

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Harper City Streets Pavement						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve cities road network across Liberia thereby enabling sustainable access to basic services within city limits and expand transport modes thereby fostering sustainable road maintenance strategies for the upkeep and upgrading of the layout of cities. In this light, The MPW intends to upgrade the road network in Harper City. This intervention shall include the pavement of selected city road corridor(s) and equipping them with requisite road furniture to improve the city layout structure.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Kilometers of Harper City Roads upgraded contemporary city road standards				
Location: Harper City, Maryland County					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				1,000,000			

Buchanan City Streets Pavement

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Buchanan City Streets Pavement						***PSIP #:*** P14-016	
Project Description (what the project will do): The GOL intends to improve cities road network across Liberia thereby enabling sustainable access to basic services within city limits and expand transport modes thereby fostering sustainable road maintenance strategies for the upkeep and upgrading of the layout of cities. In this light, The MPW intends to upgrade the road network in Buchanan City. This intervention shall include the pavement of selected city road corridor(s) and equipping them with requisite road furniture to improve the city layout structure.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Kilometers of Buchanan City Roads upgraded contemporary city road standards				
Location: Buchanan City, Grand Bassa County					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				2,500,000			

Bopolu City Streets Pavement

Spending Entity Name: Ministry of Public Works (MPW)	
AAID Pillar: Infrastructural Development	***Strategic Policy:*** Roads and Basic Infrastructure

Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Bopolu City Streets Pavement						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve cities road network across Liberia thereby enabling sustainable access to basic services within city limits and expand transport modes thereby fostering sustainable road maintenance strategies for the upkeep and upgrading of the layout of cities. In this light, The MPW intends to upgrade the road network in Bopolu City. This intervention shall include the pavement of selected city road corridor(s) and equipping them with requisite road furniture to improve the city layout structure.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Kilometers of Bopolu City Roads upgraded contemporary city road standards				
Location: Bopolu City, Gbarpolu County					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				2,000,000			

Ganta City Streets

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Ganta City Streets						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve cities road network across Liberia thereby enabling sustainable access to basic services within city limits and expand transport modes thereby fostering sustainable road maintenance strategies for the upkeep and upgrading of the layout of cities. In this light, The MPW intends to upgrade the road network in Ganta City. This intervention shall include the rehabilitation of selected city road corridor(s) and equipping them with requisite road furniture to improve the city layout structure.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Kilometers of Ganta City Roads upgraded contemporary city road standards				
Location: Ganta City, Nimba County					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				300,000			

Sanniquiellie City Streets

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Sanniquiellie City Streets						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve cities road network across Liberia thereby enabling sustainable access to basic services within city limits and expand transport modes thereby fostering sustainable road maintenance strategies for the upkeep and upgrading of the layout of cities. In this light, The MPW intends to upgrade the road network in Sanniquiellie City. This intervention shall include the rehabilitation of selected city road corridor(s) and equipping them with requisite road furniture to improve the city layout structure.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Kilometers of Sanniquiellie City Roads upgraded contemporary city road standards				
Location: Sanniquiellie City, Nimba County					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				300,000			

Yekepa Streets Pavement

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Yekepa Streets Pavement						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve cities road network across Liberia thereby enabling sustainable access to basic services within city limits and expand transport modes thereby fostering sustainable road maintenance strategies for the upkeep and upgrading of the layout of cities. In this light, The MPW intends to upgrade the road network in Yekepa City. This intervention shall include the rehabilitation of selected city road corridor(s) and							

equipping them with requisite road furniture to improve the city layout structure.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Kilometers of Yekepa Roads upgraded contemporary city road standards				
Location: Yekepa, Nimba County					***Project Period/Duration:*** 1 Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				300,000			

Kamplay Streets Pavement

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Kamplay Streets Pavement						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve cities road network across Liberia thereby enabling sustainable access to basic services within city limits and expand transport modes thereby fostering sustainable road maintenance strategies for the upkeep and upgrading of the layout of cities. In this light, The MPW intends to upgrade the road network in Kamplay City. This intervention shall include rehabilitation of selected city road corridor(s) and equipping them with requisite road furniture to improve the city layout structure.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Kilometers of Kamplay Roads rehabilitated				
Location: Kamplay, Nimba County					***Project Period/Duration:*** 1 Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				300,000			

Saclapea Streets Pavement

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Saclapea Streets Pavement						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve cities road network across Liberia thereby enabling sustainable access to basic services within city limits and expand transport modes thereby fostering sustainable road maintenance strategies for the upkeep and upgrading of the layout of cities. In this light, The MPW intends to upgrade the road network in Saclapea City. This intervention shall include the rehabilitation of selected city road corridor(s) and equipping them with requisite road furniture to improve the city layout structure.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Kilometers of Saclapea Roads rehabilitated				
Location: Saclapea, Nimba County					***Project Period/Duration:*** 1 Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				300,000			

Tappita Streets Pavement

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** 7: Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Tappita Streets Pavement						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve cities road network across Liberia thereby enabling sustainable access to basic services within city limits and expand transport modes thereby fostering sustainable road maintenance strategies for the upkeep and upgrading of the layout of cities. In this light, The MPW intends to upgrade the road network in Tappita City. This intervention shall include the rehabilitation of selected city road corridor(s) and equipping them with requisite road furniture to improve the city layout structure.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Kilometers of Tappita Roads rehabilitated				
Location: Tappita, Nimba County					***Project Period/Duration:*** 1 Year		
Sources of	***Total***	***Total Estimated***	***2025***	***2026***	***2027***	***2028***	***2029***

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Funding	***Contribution***	***Project Cost***					
GOL				300,000			

Garplay Streets

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Garplay Streets Pavement						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve road network across Liberia thereby enabling sustainable access to basic services and expand transport modes. This is intended to foster sustainable road maintenance strategies. In this light, The MPW intends to upgrade the road network in Garplay. This intervention shall include rehabilitation of selected road corridor(s) in Garplay.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Kilometers of Garplay Roads rehabilitated				
Location: Garplay, Nimba County					***Project Period/Duration:*** 1Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				300,000			

Bahn Streets

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Bahn Streets Pavement						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve road network across Liberia thereby enabling sustainable access to basic services and expand transport modes. This is intended to foster sustainable road maintenance strategies. In this light, The MPW intends to upgrade the road network in Bahn. This intervention shall include rehabilitation of selected road corridor(s) in Bahn.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Kilometers of Bahn Roads rehabilitated				
Location: Bahn, Nimba County					***Project Period/Duration:*** 1 Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				300,000			

Gbarnga City Streets Pavement

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Gbarnga City Streets Pavement						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve cities road network across Liberia thereby enabling sustainable access to basic services within city limits and expand transport modes. This is intended to foster sustainable road maintenance strategies for the upkeep and upgrading of the layout of cities. In this light, The MPW intends to upgrade the road network in Gbarnga City. This intervention shall include the pavement of selected city road corridor(s) and equipping them with requisite road furniture to improve the city layout structure.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Kilometers of Gbarnga Roads upgraded to contemporary city road standards				
Location: Gbarnga, Bong County					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				1,700,000			

Yarbaryah Streets

Spending Entity Name: Ministry of Public Works (MPW)	
AAID Pillar: Infrastructural Development	***Strategic Policy:*** Roads and Basic Infrastructure

Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Yarbaryah Streets						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve road network across Liberia thereby enabling sustainable access to basic services and expand transport modes. This is intended to foster sustainable road maintenance strategies. In this light, The MPW intends to upgrade the road network in Yarbaryah. This intervention shall include rehabilitation of selected road corridor(s) in Yarbaryah.							
Project Outcome: Improved road connectivity and accessibility		***Key Outputs:*** Kilometers of Yarbaryah Roads rehabilitated					
Location: Yarbaryah, Bong County					***Project Period/Duration:*** 1 Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				250,000			

Belefenai – Jorwah Town Road

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Belefenai – Jorwah Town Road						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve road network across Liberia thereby enabling sustainable access to basic services, sustainable cross border trade, and socio-economic development. The Belefenai – Jorwah town to The Guinea border is approximately 33.3Km and links the central region of Liberia to the Southern border of Guinea. This intervention seeks to promote the aforementioned and ensure improvement of the lives of residents and citizens along the road corridor and other surrounding towns, villages, and communities.							
Project Outcome: Improved road connectivity and accessibility		***Key Outputs:*** Kilometers of Gbarnga Roads upgraded to contemporary city road standards					
Location: Panta District, Bong County					***Project Period/Duration:*** 1Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				250,000			

Barclayville City Streets Pavement

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Barclayville City Streets Pavement						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve cities road network across Liberia thereby enabling sustainable access to basic services within city limits and expand transport modes. This is intended to foster sustainable road maintenance strategies for the upkeep and upgrading of the layout of cities. In this light, The MPW intends to upgrade the road network in Barclayville City. This intervention shall include the pavement of selected city road corridor(s) and equipping them with requisite road furniture to improve the city layout structure.							
Project Outcome: Improved road connectivity and accessibility		***Key Outputs:*** Kilometers of Barclayville Roads upgraded to contemporary city road standards					
Location: Barclayville, Grand Kru County					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				2,000,000			

Greenville City Streets Pavement

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Greenville City Streets Pavement						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve cities road network across Liberia thereby enabling sustainable access to basic services within city limits and expand transport modes. This is intended to foster sustainable road maintenance strategies for the upkeep and upgrading of the layout of cities. In this light, The MPW intends to upgrade the road network in Greenville City. This intervention shall include the pavement of selected city road corridor(s)							

and equipping them with requisite road furniture to improve the city layout structure							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Kilometers of Greenville Roads upgraded contemporary city road standards				
Location: Gbarnga, Nimba County					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				1,000,000			

Zwedru City Streets Pavement

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Zwedru City Streets Pavement						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve cities road network across Liberia thereby enabling sustainable access to basic services within city limits and expand transport modes. This is intended to foster sustainable road maintenance strategies for the upkeep and upgrading of the layout of cities. In this light, The MPW intends to upgrade the road network in Zwedru City. This intervention shall include the pavement of selected city road corridor(s) and equipping them with requisite road furniture to improve the city layout structure.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Kilometers of Zwedru Roads upgraded to contemporary city road standards				
Location: Zwedru, Grand Gedeh County					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				1,000,000			

Duport Road - Soul Clinic Road

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Duport Road – Soul Clinic Road						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve cities road network across Liberia thereby enabling sustainable access to basic services within city limits and expand transport modes thereby fostering sustainable road maintenance strategies for the upkeep and upgrading of the layout of cities. In this light, The MPW intends to rehabilitate and upgrade the Duport Road to Soul Clinic Road Corridor.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Kilometers of Road corridor rehabilitated and upgraded				
Location: Paynesville City , Montserrado County					***Project Period/Duration:*** 1 Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				200,000			

Fish Town and Kanweaken City Roads

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Gbarnga City Streets Pavement						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve cities road network across Liberia thereby enabling sustainable access to basic services within city limits and expand transport modes. This is intended to foster sustainable road maintenance strategies for the upkeep and upgrading of the layout of cities. In this light, The MPW intends to upgrade the road network in Fish Town and Kanweaken Cities. This intervention shall include the rehabilitation and upgrading of selected city road corridor(s) and equipping them with requisite road furniture to improve the city layout structure.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Kilometers of Fishtown and Kanweaken Cities Road corridors rehabilitated and upgraded				
Location: Paynesville City , Montserrado County					***Project Period/Duration:*** 1 Year		

Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				1,150,000			

Fish Town and Kanweaken City Roads

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Fish Town and Kanweaken City Roads						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve cities road network across Liberia thereby enabling sustainable access to basic services within city limits and expand transport modes. This is intended to foster sustainable road maintenance strategies for the upkeep and upgrading of the layout of cities. In this light, The MPW intends to upgrade the road network in Fish Town and Kanweaken Cities. This intervention shall include the rehabilitation and upgrading of selected city road corridor(s) and equipping them with requisite road furniture to improve the city layout structure.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Kilometers of Fishtown and Kanweaken Cities Road corridors rehabilitated and upgraded				
Location: Fishtown and Kanweaken Cities, River Gee County					***Project Period/Duration:*** 1 Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				1,150,000			

Kakata City Streets Pavement

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Zwedru City Streets Pavement						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve cities road network across Liberia thereby enabling sustainable access to basic services within city limits and expand transport modes. This is intended to foster sustainable road maintenance strategies for the upkeep and upgrading of the layout of cities. In this light, The MPW intends to upgrade the road network in Kakata City. This intervention shall include the pavement of selected city road corridor(s) and equipping them with requisite road furniture to improve the city layout structure.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Kilometers of Kakata Roads upgraded to contemporary city road standards				
Location: Kakata City, Margibi County					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				950,000			

Bible Way Community Road

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Bible Way Community Road						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve cities road network across Liberia thereby enabling sustainable access to basic services within city limits and expand transport modes thereby fostering sustainable road maintenance strategies for the upkeep and upgrading of the layout of cities. In this light, The MPW intends to rehabilitate and upgrade the Bible Way Community Road Corridor.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Kilometers of Road corridor rehabilitated and upgraded				
Location: Paynesville City, Montserrado County					***Project Period/Duration:*** 1 Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				350,000			

Gibi Road

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development				***Strategic Policy:*** Roads and Basic Infrastructure			
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Gibi Road						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve road network across Liberia thereby enabling sustainable access to basic services, sustainable cross border trade, and socio-economic development. The Gibi Road is the road corridor that connects Kakata City to the Gibi District in Margibi County. This intervention seeks to promote the aforementioned and ensure improvement of the lives of residents and citizens along the road corridor and other surrounding towns, villages, and communities.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Kilometers of Gibi Road rehabilitated and upgraded				
Location: Margibi County					***Project Period/Duration:*** 1Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				500,000			

St Paul in Bong County – Kpallakorleh Corridor (Gbarpolu)

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development				***Strategic Policy:*** Roads and Basic Infrastructure			
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: St. Paul in Bong County – Kpallakorleh (Gbarpolu County)						***PSIP #:*** S123	
Project Description (what the project will do): The GoL intends to improve road network across Liberia thereby enabling sustainable access to basic services and socio-economic development. The MPW intends to rehabilitate and upgrade the road Kpallakorleh Road Corridor connecting a portion of Bong County along the St. Paul River to parts of Gbarpolu County. This intervention seeks to promote the aforementioned and ensure improvement of the lives of residents and citizens along the road corridor and other surrounding towns, villages, and communities.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Kilometers of Kpallakorleh Road Corridor rehabilitated and upgraded				
Location: Bong and Gbarpolu Counties					***Project Period/Duration:*** 1Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				150,000			

Sokopa – Meinpea Mahn Corridor (Nimba)

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development				***Strategic Policy:*** Roads and Basic Infrastructure			
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Sokopa – Meinpea Mahn Corridor (Nimba)						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve road network across Liberia thereby enabling sustainable access to basic services and socio-economic development. The MPW intends to rehabilitate and upgrade the Sokopa – Meinpea Mahn Road Corridor. This intervention seeks to promote the aforementioned and ensure improvement of the lives of residents and citizens along the road corridor and other surrounding towns, villages, and communities.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Kilometers of Sokopa – Meinpea Mahn Road Corridor rehabilitated and upgraded				
Location: Nimba County					***Project Period/Duration:*** 1Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				150,000			

Street Solar Lights

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development				***Strategic Policy:*** Roads and Basic Infrastructure			
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Street Solar Lights						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve road network and safety across Liberia thereby							

encouraging the installation of solar powered street lights as part of the road safety support. The MPW intends to solar street lights on various road corridors across the country. This intervention seeks to promote road safety and improve road maintenance and network management.							
Project Outcome: Increased road safety			***Key Outputs:*** 1. Number of solar street lights installed 2. Number of road corridors with street lights installed				
Location:					***Project Period/Duration:*** 1Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				100,000			

Ceeyugar Town Road

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Ceeyugar Town Road						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve road network across Liberia thereby enabling sustainable access to basic services and socio-economic development. The MPW intends to rehabilitate and upgrade the Ceeyugar Town Road. This intervention seeks to promote the aforementioned and ensure improvement of the lives of residents and citizens along the road corridor and other surrounding towns, villages, and communities.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Kilometers Ceeyugar Town Road rehabilitated and upgraded				
Location:					***Project Period/Duration:*** 1Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				250,000			

Roberts International Airport (RIA) Road

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: 2 Infrastructural Development			***Strategic Policy:*** 7: Roads and Basic Infrastructure				
Program: 14 Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Roberts International Airport (RIA) Road						***PSIP #:*** S123	
Project Description (what the project will do): The MPW through funding provided by the National Road Fund (NRF), intends to fulfill payments on ongoing road contract for the expansion and rehabilitation of the ELWA – RIA road connecting Monrovia to the Roberts International Airport in Margibi County. The contract payment fulfillments will enable the continuation of works and expand already made progress on both consultancies and the construction/rehabilitation activities.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** 45 kilometers of road expanded, upgraded, and paved between ELWA Junction and RIA				
Location: Nimba County					***Project Period/Duration:*** 1Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				5,000,000			

Acquisition of Bailey Bridges

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Acquisition of Bailey Bridges						***PSIP #:*** P14-016	
Project Description (what the project will do): The MPW through funding provided by the National Road Fund (NRF), intends to procure Bailey Bridges to aid in the maintain of access to various communities across Liberia and increase access to basic social services and upkeep of socio-economic growth and development.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Number of Bailey Bridges installed across Liberia				
Location: Nimba County					***Project Period/Duration:*** 1Year		

Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				5,000,000			

Rock Crusher Community Road - Duazon

Spending Entity Name: Ministry of Public Works (MPW)							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure				
Program: Road Network and Safety					**Project Priority Type:** Sector Project		
Project Title: Rock Crusher Community Road -Duazon						***PSIP #:*** P14-016	
Project Description (what the project will do): The GoL intends to improve road network across Liberia thereby enabling sustainable access to basic services and socio-economic development. The MPW intends to rehabilitate and upgrade the Rock Crusher Community Road. This intervention seeks to promote the aforementioned and ensure improvement of the lives of residents and citizens along the road corridor and other surrounding towns, villages, and communities.							
Project Outcome: Improved road connectivity and accessibility			***Key Outputs:*** Kilometers of road rehabilitated and upgraded				
Location: Duazon, Margibi County					***Project Period/Duration:*** 1Year		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				350,000			

National Transit Authority

Construction of Headquarters

Spending Entity Name: National Transit Authority							
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Transport and Logistics				
Program: Transport Services and Safety							
Project Title: Construction of Headquarters					***PSIP #:*** P15-019		
Project Description (what the project will do): The project seeks to fund the ongoing construction of the national Headquarters of the National Transit Authority. This project will enhance the delivery of efficient public transport services across Liberia.							
Project Outcome: Increased effective and efficient public transport services			***KEY OUTPUT:*** Headquarters constructed				
Location: Montserrado County					***Project Period/Duration:*** 3 Years		
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2025***	***2026***	***2027***	***2028***	***2029***
GOL				300,000			

Liberia Airport Authority

CPF-RIA Runway project

Spending Entity Name: CPF-RIA Runway project					
AAID Pillar: *Infrastructure Development*			***Strategic Policy:*** Transport and Logistics		
Program: Transport Services and Safety				**Project Priority Type:** CPF	
Project Title: CPF-RIA Runway project					*PSIP #:* P015-022
Project Description (what the project will do): The RIA Runway Rehabilitation and Upgrade Project is a national infrastructure initiative aimed at restoring and modernizing the primary runway at Roberts International Airport, Liberia's main international gateway. The project is critical to ensuring aviation safety, operational efficiency, and regional connectivity, while also supporting economic growth through trade, tourism, and investment. The existing runway, originally constructed decades ago, suffers from severe wear, surface deterioration, and substandard drainage. This project will rehabilitate the full length of the runway, upgrade lighting and navigation systems, and ensure compliance with international safety standards					
Project Outcomes: • Increased air traffic capacity by expanding and modernizing airport infrastructure facilities. • Improved airport efficiency and reliability			***Key Outputs:*** • Airport runway expanded and upgraded • Runway fully resurfaced and strengthened • Modern airfield lighting and navigation aids installed • Drainage and safety areas upgraded • Environmental and social safeguards Implemented		

Location: *Margibi County, Liberia*					***Project Period/Duration:*** 3 Years		
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				1,914,957			

Industry and Commerce Sector

Liberia National Tourism Authority

Tourism Development and Marketing

Spending Entity Name: Liberia National Tourism Authority			
AAID Pillar: Economic Transformation	***Strategic Policy:*** Tourism, Culture and Creative Economic		
Program: Tourism Development, Branding and Marketing		**Project Priority Type**: Sector Project	
Project Title: Tourism Development and Marketing			*PSIP #:* P12-015

Project Description (what the project will do):

The Tourism Development and Marketing Project is a national initiative aimed at positioning Liberia as an emerging destination for eco-tourism, cultural heritage, and coastal tourism. The project focuses on unlocking the country's untapped tourism potential by developing key tourism sites, improving infrastructure, building institutional capacity, and launching targeted marketing campaigns to attract both regional and international visitors.

Liberia's rich natural landscapes, historic sites, and vibrant culture offer unique tourism opportunities that can support job creation, community development, and economic diversification.

Core Focus Areas:

- Development of key tourism sites (beaches, heritage trails, parks)
- Capacity building for tour operators, local artisans, and hospitality workers
- Tourism policy and regulatory framework strengthening
- Digital and media-based marketing campaigns
- Public-private partnerships to promote sustainable investment in tourism

Project Outcomes:	***Key Outputs:***
• Improved infrastructure and capacity at key tourism sites; heightened national and international awareness of Liberia's tourism potential. • Increased tourism revenue and visitor numbers	• One stop shop location established in counties • Priority tourism sites rehabilitated and developed • National tourism marketing strategy developed and implemented • Tourism policy and regulatory framework strengthened • Registry staff trained in digital service delivery and system management.

Location: Nationwide				***Project Period/Duration:*** 3 Years			
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				1,800,000			

Ministry of Commerce and Industry

Support to expand Domestic Private Sector-led Economic growth and development via SME development

Spending Entity Name: Ministry of Commerce and Industry			
AAID Pillar: Economic Transformation	***Strategic Policy:*** Commerce and Industry		
Program: Business Enabling Environment		**Project Priority Type:** Sector Project	
Project Title: Support to expand Domestic Private Sector-led Economic growth and development via SME development			*PSIP #:* P06-006

Project Description (what the project will do):

The Support to expand Domestic Private Sector-led Economic growth and development via SME development is designed to empower micro, small, and medium enterprises (MSMEs) by improving access to finance, enhancing entrepreneurial skills, and creating an enabling environment for sustainable business growth. The program targets both urban and rural entrepreneurs, with a focus on youth- and women-led businesses, to foster inclusive economic development and job creation.

Through technical assistance, capacity building, financial literacy, and linkages to markets and credit facilities, the program will help small businesses formalize, grow, and contribute to Liberia's economic diversification.

The project will also seek to train at less 1,000 local producers, processors, and exporters to meet international quality standards, packaging, green production techniques, and certification to help the them meet export requirement. Establishment of 4 incubators focused on emerging industries to build the startups society and encourage participation in the value chains.

Project Outcomes:	***Key Outputs:***
• Enhanced growth, sustainability and access to finance for small businesses/MSMEs.	• Business development trainings conducted • MSMEs registered and formalized • Financial support disbursed to targeted MSMEs. • Mentorship and advisory services offered • Business exhibitions and market linkage events organized

Location: Monrovia, Liberia					***Project Period/Duration:*** 1 Years		
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				200,000			

Small Business Support Program (SBSP)

Spending Entity Name: Ministry of Commerce and Industry	
AAID Pillar: Economic Transformation	***Strategic Policy:*** Commerce and Industry
Program: Business Enabling Environment	**Project Priority Type:** Sector Project
Project Title: Small Business Support Program (SBSP)	*PSIP #:* P07-008

Project Description (what the project will do):

The Small Business Support Program (SBSP) in Liberia is designed to empower micro, small, and medium enterprises (MSMEs) by improving access to finance, enhancing entrepreneurial skills, and creating an enabling environment for sustainable business growth. The program targets both urban and rural entrepreneurs, with a focus on youth- and women-led businesses, to foster inclusive economic development and job creation.

Through technical assistance, capacity building, financial literacy, and linkages to markets and credit facilities, the program will help small businesses formalize, grow, and contribute to Liberia's economic diversification.

The project will also seek to train at less 1,000 local producers, processors, and exporters to meet international quality standards, packaging, green production techniques, and certification to help the them meet export requirement. Establishment of 4 incubators focused on emerging industries to build the startups society and encourage participation in the value chains.

Project Outcomes:	***Key Outputs:***
• Enhanced growth, sustainability and access to finance for small businesses/MSMEs.	• Business development trainings conducted • 4 incubators established • MSMEs registered and formalized • Financial support disbursed to targeted MSMEs. • Mentorship and advisory services offered • Business exhibitions and market linkage events organized

Location: Monrovia, Liberia					***Project Period/Duration:*** 1 Years		
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				600,000			

Revenue Enhancement Project

Spending Entity Name: Ministry of Commerce and Industry	
AAID Pillar: Economic Transformation	***Strategic Policy:*** Economic Stability & Growth
Program: Public Financial Management	**Project Priority Type:** Sector Project
Project Title: Revenue Enhancement Project	*PSIP #:* ***P02-001***

Project Description (what the project will do):
The Revenue Enhancement Project in Liberia is a strategic initiative aimed at strengthening domestic resource mobilization through improved revenue generation, collection, and administration. The project focuses on strengthening the Ministry of

Commerce and Industry's capacity to improve revenue generation.							
Project Outcomes: Increased domestic revenue collection to support national development priorities			***Key Outputs:*** • Revenue generation capacity of Ministry of Commerce and Industry increased • Increased in domestic revenue generation				
Location: Monrovia, Liberia					***Project Period/Duration:*** 1 Years		
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				500,000			

Ministry of Labour

Revenue Enhancement Project

Spending Entity Name: Ministry of Labour							
AAID Pillar: Economic Transformation			***Strategic Policy:*** Economic Stability & Growth				
Program: Public Financial Management				**Project Priority Type:** Sector Project			
Project Title: Revenue Enhancement Project						*PSIP #:P02-001*	
Project Description (what the project will do): The Revenue Enhancement Project in Liberia is a strategic initiative aimed at strengthening domestic resource mobilization through improved revenue generation, collection, and administration. The project focuses on strengthening the Ministry of Labour's capacity to improve revenue generation.							
Project Outcomes: Increased domestic revenue collection to support national development priorities			***Key Outputs:*** • Revenue generation capacity of Ministry of Labour increased • Increased in domestic revenue generation				
Location: Monrovia, Liberia					***Project Period/Duration:*** 1 Years		
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				500,000			

National Bureau of Concessions

Renovation and Rehabilitation

Spending Entity Name: National Bureau of Concessions (NBC)							
AAID Pillar: Economic Transformation			***Strategic Policy:*** Economic diversification and value addition				
Program: Commerce and Industry				**Project Priority Type:** Sector Project			
Project Title: Renovation and Rehabilitation						*PSIP #:* P11-012	
Project Description (what the project will do): The project intends to improve the infrastructure to enhance the work environment of the NBC. The project will involve refurbishing the building and install modern equipment including ICT infrastructure.							
Project Outcomes: • Improved work environment.			***Key Outputs:*** • NBC structure renovated/rehabilitated • ICT systems installed				
Location: Monrovia, Liberia					***Project Period/Duration:*** 1year		
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				$200,000			

Liberia Special Economic Zones Authority

Infrastructure Expansion and Modernization Project

Spending Entity Name: Liberia Special Economic Zones Authority			
AAID Pillar: Economic Transformation		***Strategic Policy:*** Economic diversification and value addition	
Program: Commerce and Industry			**Project Priority Type:** Sector Project
Project Title: Infrastructure Expansion and Modernization Project			*PSIP #:* P06-007
Project Description (what the project will do): Establish and operationalize at less one additional special economic zone with focus on agribusiness and mining activities; and support the operationalization of industrial parks and special economic zones with basic infrastructure and needed services			

By modernizing infrastructure in economic zones, the project will enhance Liberia's competitiveness, create jobs, diversify the economy, and boost domestic and foreign investment.

Project Outcomes:	***Key Outputs:***
• Improved investment incentives and services • Improved infrastructure within Special Economic Zones (SEZs) to attract domestic and foreign investment.	• Investment attracted to industrial parks and special economic zones annually disaggregated by domestic and foreign • Industrial plots developed and serviced with modern utilities. • SEZ facilities (e.g., warehouses, offices, customs posts) constructed and operational. • Zone management teams trained and operational procedures established.

Location: Monrovia, Liberia					***Project Period/Duration:*** 3 Years		
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				400,000.00			

CPF : Special Agro-Industrial Processing Zone (SAPZ) Project

Spending Entity Name: Liberia Special Economic Zones Authority			
AAID Pillar: Economic Transformation	***Strategic Policy:*** Economic diversification and value addition		
Program: Commerce and Industry		**Project Priority Type:** CPF Project	
Project Title: CPF : Special Agro-Industrial Processing Zone (SAPZ) Project			*PSIP #:* P06-007

Project Description (what the project will do):
Establish and operationalize at less one additional special economic zone with focus on agribusiness and mining activities; and support the operationalization of industrial parks and special economic zones with basic infrastructure and needed services

By modernizing infrastructure in economic zones, the project will enhance Liberia's competitiveness, create jobs, diversify the economy, and boost domestic and foreign investment.

Project Outcomes:	***Key Outputs:***
• Improved investment incentives and services • Improved infrastructure within Special Economic Zones (SEZs) to attract domestic and foreign investment.	• Investment attracted to industrial parks and special economic zones annually disaggregated by domestic and foreign • Industrial plots developed and serviced with modern utilities. • SEZ facilities (e.g., warehouses, offices, customs posts) constructed and operational. • Zone management teams trained and operational procedures established.

Location: Monrovia, Liberia					***Project Period/Duration:*** 3 Years		
Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2025*	*2026*	*2027*	*2028*	*2029*
GOL				272,249			

Annex 5: Detailed Object of Expenditure Summary	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EST. OUTTURN	FY 2026 BUDGET	FY 2027 PROJECTIO	FY 2028 PROJECTION
21 - COMPENSATION OF EMPLOYEES	**295,261,457**	**315,640,735**	**308,813,372**	**330,756,749**	**340,679,451**	**354,306,630**
211101 - Basic Salary - Civil Service	255,549,417	274,392,159	268,203,948	286,272,793	294,860,977	306,655,418
211102 - Basic Salary - Military Servic	9,984,408	10,226,386	10,226,386	10,519,915	10,835,512	11,268,932
211103 - Basic Salary - Paramilt.Servic	7,812,015	11,523,428	10,116,626	14,224,940	14,651,688	15,237,756
211104 - Honorarium	180,545	-	12,400			
211106 - Basic Salary-Elected Officials	12,376,349	11,536,575	11,536,575	11,534,622	11,880,661	12,355,887
211126 - Professionals		-	20,000			
211127 - Non-professionals (Casual Work	700,000	-	735,250			
212104 - Pension for Military Service	125,000	125,000	125,000	125,000	128,750	133,900
213105 - Elected Official Staff	8,533,723	7,837,187	7,837,187	8,079,479	8,321,863	8,654,737
22 - USE OF GOODS AND SERVICES	**127,744,216**	**149,623,054**	**196,873,527**	**189,495,242**	**105,772,964**	**108,696,226**
221101 - Foreign Travel-Means of travel	2,013,469	1,939,612	3,578,159	2,883,224	1,609,367	1,653,847
221102 - Forgn.Travel-Daily Sub. Allowa	1,592,401	1,742,007	2,319,157	2,654,353	1,481,616	1,522,564
221103 - Foreign Travel-Incdl. Allowanc	304,943	342,694	529,573	569,953	318,134	326,929
221104 - Domestic Travel-Meansof Travel	88,176	431,335	437,142	822,397	459,050	471,737
221105 - Dom. Travel-Daily Subsis.Allow	789,752	1,222,327	2,215,541	2,298,103	1,282,761	1,318,210
221106 - Domestic Travel - Incidental	6,752	31,306	11,353	32,297	18,028	18,526
221107 - Carriage, Haulage, Freight	243,421	281,231	420,631	392,831	219,272	225,331
221201 - Electricity	298,222	1,445,624	1,247,280	1,994,980	1,113,559	1,144,340
221202 - Water and Sewage	130,913	479,057	1,919,395	953,341	532,138	546,847
221203 - Telecommunications, Internet, Postage and Courier	9,800	64,657	45,593	21,000	11,722	12,046
221204 - Refuse Collection	1,429,972	184,149	197,412	888,152	495,750	509,451
221205 - Other Utilities	4,330,990	3,959,866	3,959,865	3,959,866	2,210,328	2,271,416
221206 - OTHER UTILITIES	292	3,500	3,451			
221208 - Internet Provider Services	176,756	994,220	877,384	1,702,851	950,501	976,771
221209 - Scratch- Cards	317,293	580,285	606,490	584,742	326,393	335,409
221212 - Telecommunications	6,128	85,700	84,000	103,170	57,587	59,178
221302 - Res. Property Rental and Lease	3,482,493	3,674,998	3,419,998	4,497,998	2,510,704	2,580,093
221303 - Office Build. Rental and Lease	4,304,326	5,327,579	3,943,267	4,286,900	2,392,873	2,459,006
221304 - Equipment Rental and Lease		-	184,633	284,310	158,697	163,083
221305 - Vehicle Rental and Lease	29,330	41,400	120,536	41,400	23,109	23,747
221306 - Other Rental and Lease	239,007	455,893	196,691	353,893	197,537	202,997
221401 - Fuel and Lubricants - Vehicles	10,729,472	13,113,520	14,317,013	15,030,546	8,389,785	8,621,650
221402 - Fuel and Lubricants – Gener.	4,465,910	4,242,265	4,846,806	4,795,761	2,676,919	2,750,901
221403 - Fuel and Lubricants	-	125,120	86			
221405 - Fuel - Operational				75,000	41,864	43,021
221501 - Repair and Maintenance–Civil	6,682,392	5,520,033	11,912,640	7,161,113	3,997,209	4,107,681
221502 - Repairs and Maintenance - Veh.	1,544,841	2,216,486	2,613,401	2,945,164	1,643,937	1,689,370
221503 - Repairs and Maintenance–Gen.	344,559	437,580	445,779	525,587	293,373	301,482
221504 - Rep\&Maint.Mach\&Equip,Furniture	162,483	441,300	1,934,580	527,525	294,455	302,594
221505 - Repairs and Maintenance– ICT	50,508	79,483	144,615	287,231	160,328	164,758
221506 - Repairs\& Maint.– M.Cycle\&Other	875	1,000	-	56,000	31,258	32,121
221601 - Cleaning Materials and service	987,882	1,034,818	1,199,284	1,358,081	758,054	779,007
221602 - Stationery	1,768,124	2,271,684	2,276,722	3,294,299	1,838,828	1,889,639
221603 - Printing, Binding,Publication	865,677	1,103,421	1,067,369	1,937,638	1,081,557	1,111,443
221604 - Newspapers, Books and Periodic	509,850	108,950	118,260	227,600	127,042	130,554
221605 - Computer Supplies and ICT Services	178,192	388,315	443,010	403,096	225,004	231,226
221606 - Other Office Mat. and Consum.	99,781	208,000	177,150	243,146	135,721	139,471
221607 - Employee ID Cards	19,342	8,916	8,166	10,300	5,749	5,908
221608 - Repair & Maintenance Computer Hardware	8,300	18,100	18,100	18,100	10,104	10,383
221609 - Maintenance of Computer Software	300					
221610 - Computer Software Renewal License		45,000	-			
221618 - Computer Supplies, Parts and Cabling	653,556	952,576	803,472	1,191,901	665,298	683,686
221619 - Central Bank Charges	1,500,000	3,000,000	5,630,500	3,000,000	1,674,548	1,720,828
221620 - Commercial Bank Charges	1,294,392	1,400,000	2,461,653	1,500,000	837,274	860,414
221621 - IFMIS License fees	134,674	165,850	308,971	165,850	92,575	95,134
221701 - Consultancy Services	2,590,713	2,333,000	3,466,459	2,992,000	1,670,082	1,716,238
221702 - Expert/Specialist services		640,000	640,000	1,442,533	805,197	827,450
221703 - Audit Fees	1,334,605	1,703,796	1,635,806	1,895,725	1,058,161	1,087,406
221704 - Feasibility Studies/Surveys	1,035,449	223,280	407,890	1,034,155	577,247	593,201
221801 - Laboratory Consumables	2,199,843	2,008,235	1,944,901	2,678,894	1,495,313	1,536,639
221803 - Police Materials and Supplies	5,000	55,000	42,500	5,000	2,791	2,868
221804 - Uniforms and Specialized Cloth	747,877	297,100	568,100	961,876	536,902	551,739
221805 - Drugs and Medical Consumables	5,803,533	5,205,215	6,931,663	5,377,950	3,001,879	3,084,843
221806 - Special Presidential Projects	136,341	149,600	305,000	850,000	474,455	487,568
221807 - Agricultural Supp. and Inputs	224,455	1,180,565	5,196,991	1,575,080	879,182	903,479
221808 - Intelligence Services	8,053,234	11,102,178	12,617,704	17,536,543	9,788,595	10,059,124
221809 - Security Operations	2,800,791	5,112,000	5,596,623	5,992,000	3,344,630	3,437,065
221810 - Jury Sequestration	574,366	591,460	791,458	591,460	330,142	339,266
221811 - Other Specialized Materials	453,047	125,207	375,501	772,686	431,300	443,219
221812 - Special Operations Services	11,227,876	9,184,897	13,693,944	11,799,611	6,586,335	6,768,363
221813 - Media relations, Intelligence	384,547	529,500	638,400	748,500	417,800	429,345
221814 - Vaccines and vaccination suppl	476,015	668,000	630,768	651,407	363,604	373,653
221816 - Family Planning Supplies	131,241	40,000	33,912	40,000	22,327	22,944
221901 - Educational Materials and Supp	1,137,154	1,896,488	1,906,806	1,043,036	582,205	598,295
221903 - Staff Training – Local	99,017	582,508	669,958	614,385	342,939	352,416
221904 - Staff Training – Foreign	315,592	403,514	428,197	622,568	347,506	357,110
221905 - Tax Education	304,656	201,811	161,812	256,600	143,229	147,188
221906 - Study Tours	-	50,000	-	159,500	89,029	91,489
221907 - Scholarships – Local	931,837	1,099,534	1,268,192	1,099,324	613,623	630,583
221908 - Scholarships – Foreign	1,149,126	759,963	1,219,363	974,963	544,209	559,249
221909 - Capacity Building Fund	1,788,470	164,000	695,678	89,000	49,679	51,054
221911 - Examination Fees-Lower Level	1,124,239	574,000	549,864	550,000	307,000	315,485
221912 - Examination Fees- Upper Level	3,045,297	4,025,000	4,017,150	4,499,000	2,511,264	2,580,668
221913 - NDMA-Emergency Preparedness and Response	668,903	-	22,290	435,599	243,144	249,864
222101 - Celebrations, Commem\&State Vis	1,562,343	819,366	1,449,931	512,735	286,200	294,110
222102 - Workshops,Conferences,Siminars	4,091,537	2,722,331	3,241,954	2,980,689	1,663,773	1,709,755

222103 - Food and Catering Services	2,789,832	3,364,799	4,327,901	2,759,842	1,540,496	1,583,071
222104 - Equipment and Household Materi	40,190	56,000	665,870	33,010	18,425	18,934
222105 - Entertainment Representation	1,080,279	1,084,152	1,692,757	3,234,875	1,805,653	1,855,554
222106 - Employee Awards	-	35,223	1,414,750	49,000	27,350	28,106
222107 - Recruitment Expenses	-	20,187	18,168	60,000	33,491	34,416
222108 - Advertising and Public Relatio	38,116	147,252	192,752	122,335	68,285	70,171
222109 - Operational Expenses	3,395,390	1,385,353	3,176,291	1,973,708	1,101,694	1,132,147
222110 - Subscriptions	81,421	72,000	101,091	100,000	55,819	57,362
222113 - Guard and Security Services	909,156	1,032,553	1,057,338	1,155,977	645,247	663,080
222116 - Bank Charges	8,000	14,500	11,000	9,500	5,303	5,450
222119 - Legal Dues and Compensations	145,000	52,566	10,085	139,049	77,614	79,759
222120 - Legal Retainer Fees	50,750	3,000	3,000			
222121 - Other Legal Fees	541,741	682,500	1,747,899	1,838,200	1,026,051	1,054,408
222123 - Other Compensations	6,905,353	21,404,739	19,863,002	27,050,944	15,099,367	15,516,676
222124 - National, Int. Youth Day	52,461	55,000	55,000	60,000	33,490	34,415
222126 - Elections		-	2,235,994			
222130 - Civic Education and Legislatio	1,230	10,000	10,000	70,000	39,072	40,152
222133 - Internal Audit Strategy	-	27,500	27,500	27,500	15,350	15,774
222151 - IFMIS and IT System Upgrading		-	402,400			
223101 - Personnel Insurance	373,539	2,436,940	3,218,592	3,188,025	1,779,502	1,828,682
223105 - Land Insurance				8,000	4,465	4,588
223106 - Vehicle Insurance	218,495	526,385	420,006	1,528,241	853,035	876,611
223107 - Shipping, Storage and Handling	13,924					
223118 - Constituency Visit	2,928,288	1,810,000	2,400,083	820,000	457,710	470,360
223201 - Personnel Insurance				54,518	30,431	31,272
224108 - Electricity Arrears	249,984	785,000	4,785,000			
224110 - WAEC Arrears	151,959					
224112 - LIBTELCO Arrears	1,576,458	-	843,105	350,000	195,364	200,763
24 - INTEREST AND OTHER CHARGES				**55,000,705**	**55,000,705**	**55,000,705**
241101 - Loan Interest - Bilateral				1,544,409	1,544,409	1,544,409
241102 - Loan Interest - Multilateral				12,269,420	12,269,420	12,269,420
241103 - Loan Interest - Private Entit				475,115	475,115	475,115
242102 - Interest on Bonds				16,105,070	16,105,070	16,105,070
242104 - Interest on Commerical Bank Loans				559,048	559,048	559,048
243101 - Interest on Loans - Central Bank of Liberia				24,047,643	24,047,643	24,047,643
25 - SUBSIDIES	**3,504,870**	**3,450,693**	**3,828,590**	**7,929,506**	**7,136,555**	**7,136,555**
251102 - Foya Polytechnic	56,000	20,000	20,000	20,000	18,000	18,000
251106 - Liberia National Children Representation Forum (LNCRF)				50,000	45,000	45,000
251107 - Subsidy to Bushrod Technical College				50,000	45,000	45,000
251109 - Association of Community Radio				100,000	90,000	90,000
251110 - Subsidy National Compact Subsidy				50,000	45,000	45,000
251111 - Subsidy to Tufaie Foundation Child Care Middle School				25,000	22,500	22,500
251113 - Subsidy to Lead Monrovia Football Academy				25,000	22,500	22,500
251114 - Subsidy to Destiny Recovery Program				25,000	22,500	22,500
251115 - Subsidy to Western University				300,000	270,000	270,000
251116 - Subsidy to Fiscal Transparency Advisory Group (FTAG)				100,000	90,000	90,000
253102 - National Drug Service	82,500					
253104 - Family Planning Association of Liberia		50,000	50,000	75,000	67,500	67,500
253117 - Seku Ibraham Sheriff High School	26,245	20,000	20,000	25,000	22,500	22,500
253118 - African Leadership Academy School System	18,497	15,500	15,500	25,500	22,950	22,950
253119 - Confidence School System	18,499	15,500	15,500	15,500	13,950	13,950
253120 - Pesu Hope Academy International School System	7,500	15,500	15,500	15,500	13,950	13,950
253121 - Transfer to Zeaman Academy	-	15,500	15,500	15,500	13,950	13,950
253122 - Subsidy to New Yorpea Clinic		20,000	20,000	20,000	18,000	18,000
253123 - Subsidy to Flumpa ULIC Mission Clinic		20,000	20,000	20,000	18,000	18,000
253124 - Subsidy to Cotton Tree Health Center		20,000	20,000	20,000	18,000	18,000
253125 - Subsidy to Gblor Dialah Health Center		20,000	20,000	20,000	18,000	18,000
253126 - Subsidy to Fangoda Health Center		40,000	40,000	40,000	36,000	36,000
253127 - Transfer to Liberia Inland Community College		50,000	-	100,000	90,000	90,000
253128 - Support to Leprosy Affected Comm				50,000	45,000	45,000
253129 - Subsidy to Shara Health Center				40,000	36,000	36,000
253130 - subsidy to Sacred Clinic				40,000	36,000	36,000
253132 - Subsidy to Frandell Clinic				25,000	22,500	22,500
253133 - Subsidies to House Bathany				50,000	45,000	45,000
253202 - SDA Cooper Hospital (Mont)	31,250	50,000	50,000	25,000	22,500	22,500
253203 - ELWA Hospital (Mont)	20,000	30,000	30,000	1,009,931	908,938	908,938
253204 - St. Joseph Catholic Hospital	20,000	30,000	30,000	25,000	22,500	22,500
253207 - West African College of Physicians	20,000	20,000	20,000	20,000	18,000	18,000
253208 - West African College	20,000	20,000	20,000	20,000	18,000	18,000
253222 - Baryata Clinic	20,000	20,000	20,000	20,000	18,000	18,000
253224 - Karloken Health Center	20,000	40,000	40,000	35,000	31,500	31,500
253235 - Jenneh Clinic	20,000	20,000	20,000	20,000	18,000	18,000
253239 - Kpayah Clinic (Bong County)	45,000	25,000	25,000	25,000	22,500	22,500
253247 - Subsidy Wropluken Clinic	20,000	20,000	20,000	20,000	18,000	18,000
253248 - Subsidy New Town Clinic	20,000	20,000	20,000	20,000	18,000	18,000
253249 - Subsidy Sobo Clinic	20,000	20,000	20,000	20,000	18,000	18,000
253254 - Subsidy to Geeapo health Center	20,000	20,000	20,000	20,000	18,000	18,000
253255 - Subsidy to Church Aid Liberia	35,000					
253256 - Subsidy to Pleebo Health Center	25,000	75,000	75,000	75,000	67,500	67,500
253258 - subsidy to Kungbor Community Clinic	20,000	20,000	20,000	20,000	18,000	18,000
253259 - Subsidy to WAHO Health Center	10,000	75,000	75,000	75,000	67,500	67,500
253260 - Hope Academy				30,000	27,000	27,000
253261 - Omega Christian Academy Inc				29,000	26,100	26,100
253263 - Oshen Faith Transformation Center				75,000	67,500	67,500
254102 - Nimba County Orphenage Homes	2,500	3,105	3,105	2,625	2,362	2,362
254103 - Bong County Orphenage Homes	2,000	3,105	3,105	2,625	2,362	2,362
254104 - Grand Bassa County Orphenage Homes	750	3,105	3,105	2,625	2,362	2,362
254105 - Rivercess County Orphenage Homes	750	3,105	3,105	2,625	2,362	2,362

254106 - Bomi County Orphenage Homes	1,500	3,105	3,105	2,625	2,362	2,362
254107 - Grand Cape Mount County Orphenage Homes	1,500	3,105	3,105	2,625	2,362	2,362
254108 - Margibi County Orphenage Homes	2,000	3,105	3,105	2,625	2,363	2,363
254109 - Montserrado County Orphenage Homes	6,558	12,750	12,750	11,025	9,923	9,923
254110 - Subsidy to General Subsidy				200,000	180,000	180,000
254202 - Transfer to National Teachers Award	37,499					
254203 - Transfer to Christ Standard School System	36,250	20,000	-			
254204 - Ghennyonon Memorial Institute	15,000	20,000	20,000			
254205 - Liberia Christian Evangelical School System	18,750	20,000	20,000	20,000	18,000	18,000
254206 - Transfer to National oil Company of Liberia	40,188	-	-	100,000	90,000	90,000
254207 - Transfer to Liberia Petroleum Regulatory Authority	1,243,227	400,000	760,544	1,200,000	1,080,000	1,080,000
254208 - Transfer to Liberia Electricity Regulatory Commission	83,829					
254209 - Subsidy to SNJ Starz College	19,997					
254210 - Subsidy to LEAP Schools	-	100,000	100,000			
254211 - Subsidy to Sassa Town Secondary School	24,996					
254213 - Subsidy to St. John High School (Cape Mount)	3,750			25,000	22,500	22,500
254214 - Subsidy to PYJ University	99,991			75,000	67,500	67,500
254215 - Subsidy to Seventh Day Adventist University	16,248					
254216 - Subsidy to United Methodist University	49,997					
254218 - Subsidy to Dujah University	12,498					
254219 - Subsidy to Liberia Vocational Institute	50,000					
255206 - Liberia School of the Blind	26,997	50,000	50,000	100,000	90,000	90,000
255214 - Liberia School for the Deaf	29,999	-	16,556	50,000	45,000	45,000
255220 - African Methodist Episcopal University	40,000			50,000	45,000	45,000
255221 - African Methodist Episcopal Zion University	25,000					
255225 - Stella Maris Polytechnic	24,998					
255228 - Bibleway Mission-Bopolu		50,000	50,000			
255232 - Give Them Hope International				50,000	45,000	45,000
255241 - Tarpeh Memorial High School		-	20,000	20,000	18,000	18,000
255249 - Education Program M&E	15,000	250,000	350,801	250,000	225,000	225,000
255250 - Education Management Information System (EMIS)	15,000	200,000	200,000	200,000	180,000	180,000
256101 - Liberia Albino Society	235,987	235,996	235,996	237,375	213,638	213,638
256103 - Liberia National Red Cross Society	92,500	100,000	50,000	40,000	36,000	36,000
256105 - Amujae Initiative	114	3,107	3,107	2,625	2,363	2,363
256109 - Transfer to Ceayah Clinic	150,000					
256110 - Timber Workers		500,000	500,000	500,000	450,000	450,000
256202 - Doloken / Boy Town	28	3,105	3,105	2,625	2,363	2,363
256203 - Center Volunerable Children	111	12,000	12,000	11,550	10,395	10,395
256212 - Subsidy Liberia Civil Avilation Authority	444,867	400,000	399,996	1,000,000	900,000	900,000
256214 - Frank E. Tolbert High School	15,000	15,000	15,000	15,000	13,500	13,500
256218 - Cheacheapoo Public School	-	20,000	20,000	15,000	13,500	13,500
256219 - Cape Palmas High School	9,000	20,000	20,000	20,000	18,000	18,000
256220 - Christian Foundation Institute				20,000	18,000	18,000
256223 - National Islamic Girls Academy	15,000	20,000	20,000	20,000	18,000	18,000
256228 - Transfer to Far East Woman Center		100,000	100,000	150,000	135,000	135,000
256229 - Transfer to Anthoinette Tubman Chesire Home		50,000	50,000	125,000	112,500	112,500
256230 - Support to LIBA				100,000	90,000	90,000
256231 - Support to Colimbo				75,000	67,500	67,500
256232 - Support to Chamber of Commerce				100,000	90,000	90,000
256233 - St Matthew Lutheran High School				100,000	90,000	90,000
256234 - Subsidy to Treasures of Wisdom International School				50,000	45,000	45,000
256235 - Subsidy to Samwa International Academy				50,000	45,000	45,000
26 - GRANTS	**108,449,955**	**123,263,100**	**119,732,278**	**163,347,395**	**138,845,286**	**145,787,550**
253729 - Transfer to Carbon Market				200,000	170,000	178,500
262101 - Contributions to International	158,250	144,936	36,963	181,585	154,347	162,062
262102 - Trade Agreement Levy - ECOWAS	4,023,456	8,056,485	8,056,485	9,862,519	8,383,141	8,802,298
262103 - Mano River Union	75,000	50,000	548,700	97,500	82,875	87,019
262104 - Contributions to other Int.Org	126,611	119,403	126,297	243,839	207,263	217,625
262107 - Trf to Ecowas Natl Coord. Comm	68,123	100,300	97,692	100,300	85,255	89,518
262108 - Trf African Peer Review Sec	107,893	127,000	214,073	477,000	405,450	425,723
262109 - Transfer-Ecowas Social Society	1,230	2,000	1,948	5,000	4,250	4,463
262110 - Transfer-Cabinet Sec.	202,320	200,590	50,147	500,590	425,502	446,777
262115 - Transfer to Treasure Service	4,800	14,700	3,600			
262116 - Transfer to Regional Development and Planning service	20,789	23,331	18,000	23,331	19,831	20,823
262117 - Transf. to Liberia News Agency LINA	352,853	353,040	300,040	318,040	270,333	283,852
262120 - Transfer to Liberia National Tourism Authority		-	150,000			
262201 - Contributions to Int.Org.	1,450,045	1,051,047	3,444,156	9,608,541	8,167,259	8,575,623
263106 - Contingency Transfers–Curr.	296,000	6,492,759	-	10,187,219	8,659,136	9,092,093
263107 - Transfer To LIMPAC	167,970	582,168	438,112	582,168	494,843	519,585
263116 - Transfer to PFM Reform Secret.	162,843	446,128	220,936	446,128	379,209	398,169
263121 - Transfer to Cities	149,014	283,089	283,084			
263125 - Transfer-Revenue Enhanc.Initv.	3,060,543	2,260,783	2,427,786	5,952,999	5,060,050	5,313,050
263136 - Transfer President Young Professionals	172,909	269,700	262,688	269,700	229,245	240,707
263138 - Transfer to Foreign Institute	73,599	80,000	77,919	90,000	76,500	80,325
263142 - Transfer-Angie Brooks Int'l Ce	82,679	82,680	80,530	80,500	68,425	71,846
263150 - Internal Audit Unit		-	250,000	1,300,000	1,105,000	1,160,250
263151 - Transfer-NIOC Interim Mgt Team	29,999	-	30,000	30,000	25,500	26,775
263166 - Trf to Public Accounts Committ	738,313	738,312	738,306	738,312	627,565	658,943
263167 - Trf AntiHuman Trafficking Task	32,031	40,000	38,960	50,000	42,500	44,625
263168 - Trf to Gbarnga Regional Hub	300,000	300,000	200,000	300,000	255,000	267,750
263171 - Transf.Zwedru Reg.Justice Hub	6,151	6,152	4,454	6,152	5,229	5,490
263172 - Transfer-Legist.Budget Office	1,212,320	1,196,571	1,312,773			
263173 - Transfer-legist.Inform.Service	-	60,464	60,432	100,000	85,000	89,250
263184 - Transfer to Peace Ambassador	307,621	350,000	349,996	550,000	467,500	490,875
263192 - Transfer to County Services Center Running Cost	188,129	375,000	337,493	375,000	318,750	334,695
263205 - Transfer-University of Liberia	30,755,342	29,485,284	31,371,099	30,983,684	26,336,132	27,652,939
263208 - Bomi County Community College	698,442	941,049	753,047	791,349	672,646	706,278
263210 - Bassa County Community College	596,619	652,872	635,897	752,872	639,941	671,938

263211 - Transfer-County Youth Cordn.	-	5,000	4,870	5,902	5,017	5,268
263212 - Transfer-Youth Policy-F-Prog.	-	26,000	25,324	20,000	17,000	17,851
263213 - Transfer-Vocational Train.Prog	2,000					
263218 - Transfer-Cadet Training Prog.	-	1,000	106,065	26,946	22,904	24,050
263222 - Transfer to W.V.S. Tubman Univ	5,291,691	5,504,168	5,340,360	5,504,168	4,678,543	4,912,471
263225 - Transfer-Tumutu Agriculture & Vocational Training	-	10,000	9,740	54,506	46,330	48,647
263229 - Transfer-Natl. Comm UNESCO	300,000	300,000	300,000	300,000	255,000	267,750
263234 - Transfer to-Nimba University		1,550,960	1,540,460			
263234 - Transfer-Nimba Comm. College	1,328,983			1,550,960	1,318,316	1,384,229
263235 - Transfer to-Lofa University		1,415,401	1,423,725			
263235 - Transfer-Lofa Comm. College	1,308,580			1,620,400	1,377,340	1,446,205
263238 - Transfer to Grand Kru Community College	584,312	605,144	579,046	630,144	535,623	562,402
263242 - Transfer to Spelling Bee \& Rel	40,000	40,000	40,000	40,000	34,000	35,700
263243 - Transfer to Bong Comm. College	1,300,953	1,341,799	1,291,161	1,171,799	996,029	1,045,829
263247 - Transfer-Grand Gedeh Comm. Col	506,127	519,407	505,902	519,407	441,496	463,569
263251 - AM Doglioti Medical School	1,055,996	1,056,000	1,056,000	1,413,600	1,201,560	1,261,638
263301 - Transfer to Montserrado County Health System	100,000	200,000	200,000	175,000	148,750	156,188
263302 - Transfer-Redemption Hospital	675,000	425,000	325,000	420,000	357,000	374,850
263303 - Grand Bassa County Health Syst	100,000	135,000	135,000	170,000	144,500	151,725
263304 - Transfer-LG Hospital Buchanan	242,253	170,000	170,000	270,000	229,500	240,975
263305 - Transfer-Sinoe County Health	100,000	235,000	235,000	150,000	127,500	133,875
263306 - Transfer to F. J. Grant Hospit	127,500	120,000	120,000	165,000	140,250	147,263
263307 - Transfer-Maryland Cout.Health	100,000	100,000	100,000	150,000	127,500	133,875
263308 - Transfer-J.J. Dossen Hospital	250,000	150,000	150,000	165,000	140,250	147,263
263309 - Cape Mount County Health Syst.	100,000	200,000	158,440	150,000	127,500	133,875
263310 - Transfer-Timothy Hospital	100,000	100,000	97,400	120,000	102,000	107,100
263311 - Transfer-Bong County Health	100,000	130,000	130,000	170,000	144,500	151,725
263312 - Transfer-Lofa County Health	105,000	110,000	107,140	170,000	144,500	151,725
263313 - Transfer to Kolahun Hospital	110,000	110,000	107,140	110,000	93,500	98,175
263314 - Transfer to Foya Boma Hospital (Lofa)	100,000	100,000	97,400	100,000	85,000	89,250
263315 - Transfer-Vahun Hospital (Lofa)	100,000	100,000	97,400	100,000	85,000	89,250
263316 - Transfer-Nimba County Health	79,997	240,000	240,000	170,000	144,500	151,725
263317 - G.W. Harley Hospital (Nimba)	109,997	110,000	110,000	125,000	106,250	111,563
263318 - Grand Gedeh County Health Syst	100,000	100,000	97,400	150,000	127,500	133,875
263319 - Martha Tubman Memorial Hospital (Grand Gedeh	100,000	100,000	97,400	145,000	123,250	129,413
263320 - Margibi County Health System	79,621	100,000	100,000	170,000	144,500	151,725
263321 - C.H. Rennie Hospital (Margibi)	89,962	100,000	100,000	170,000	144,500	151,725
263322 - Bomi County Health System	100,000	135,000	132,400	150,000	127,500	133,875
263323 - Liberia Government Hospital Bomi	100,000	100,000	97,400	145,000	123,250	129,413
263324 - River Cess County Health System	125,000	100,000	100,000	150,000	127,500	133,875
263325 - St. Francis Hospital (River Cess County	85,000	100,000	100,000	145,000	123,250	129,413
263326 - Grand Kru County Health System	100,000	150,000	147,400	150,000	127,500	133,875
263327 - Rally Time Hospital (Grand Kru	100,000	100,000	97,400	145,000	123,250	129,413
263328 - Transfer-River Gee Health Sys.	100,000	140,000	140,000	250,000	212,500	223,125
263330 - Transfer-Gbarpolu County Healt	90,237	125,000	122,400	150,000	127,500	133,875
263334 - Transfer-Complimentary Div.	20,000	20,000	19,480	20,000	17,000	17,850
263342 - Tellewoyan Hospital (Lofa)	150,000	150,000	146,100	195,000	165,750	174,038
263351 - Transfer-Barclayville Health	20,000	20,000	20,000	20,000	17,000	17,850
263354 - Saclepea Comprehensive Health	122,496	75,000	75,000	135,000	114,750	120,488
263355 - Fish Town Hospital	100,000	110,000	110,000	155,000	131,750	138,338
263359 - Transfer-Duport Road Health	50,000	40,000	40,000	40,000	34,000	35,700
263360 - Transfer-Barnesville Health	35,000	40,000	40,000	40,000	34,000	35,700
263361 - Transfer-South East.Midwifery	100,000	100,000	100,000	100,000	85,000	89,250
263364 - Transfer-Rural Heath Institute	27,000	27,600	26,882	27,600	23,460	24,633
263366 - Transfer to Pharmacy Division	20,000	20,000	19,480	20,000	17,000	17,850
263373 - Transfer to Clara Town Clinic	20,000	20,000	20,000	20,000	17,000	17,850
263375 - Maternal and Child Mortality Fund	30,000	30,000	29,220	30,000	25,500	26,775
263376 - Transfer to Plebo Health Cente	50,000					
263378 - Transfer to Cinta Health Clinic	29,999	30,000	30,000	30,000	25,500	26,775
263380 - C B Dumbar Hospital	155,000	225,000	225,000	320,000	272,000	285,600
263382 - Bensonville Hospital/James N.	200,000	135,000	185,000	100,000	85,000	89,250
263386 - Transfer to Bensonville Health	145,000	100,000	100,000	100,000	85,000	89,250
263390 - Transfer-Bahn Health Center	77,499	75,000	75,000	75,000	63,750	66,938
263391 - Transfer-Dolo Health Center	59,999	30,000	30,000	130,000	110,500	116,025
263392 - Transfer-County Preven Health		245,000	824,385	2,170	1,845	1,937
263401 - Transfer to Ministerial League	-	20,000	19,480	30,518	25,940	27,237
263402 - Transfer to National Football	-	550,000	1,340,806	1,074,058	912,950	958,598
263403 - Transfer to other nationalTeam	125,000					
263404 - Transfer to National County Me	450,000	400,000	-	400,393	340,334	357,351
263405 - Liberia National Olympic Comm.		5,000	4,870	3,502	2,977	3,126
263406 - Transfer to Liberia Tennis Fed		1,500	1,461	10,000	8,500	8,925
263407 - S.K. Doe Sports Complex	-	330,915	312,000	50,000	42,500	44,625
263408 - National University Games		5,000	4,870	2,502	2,127	2,233
263410 - National High School Athletics		1,500	1,461	3,451	2,933	3,080
263414 - Transfer-Table Tennis Associat	-	1,500	1,461	8,000	6,800	7,140
263416 - Up Country Basketball	-	5,000	-	4,964	4,219	4,430
263417 - Grassroots Sports Development	-	1,230	1,198	3,739	3,178	3,337
263421 - Transfer-National Academic Competitions	45,000	45,000	45,000	45,000	38,250	40,163
263422 - Transfer-National Flag Day Celebration	67,075	70,000	70,000	70,000	59,500	62,475
263423 - Transfer-Joint Legislative Modernization Committee	99,997	100,000	100,000	1,570,000	1,334,500	1,401,225
263461 - Liberia Chess Federation	68,500	5,000	4,870	50,000	42,500	44,625
263462 - Youth, Women and Children Advocacy	-	1,000	974	2,500	2,125	2,231
263465 - IFMIS Budget Module	175,000	100,000	-	100,000	85,000	89,250
263473 - Transfer to WASSCE Tutorial	-	100,000	168,180	100,000	85,000	89,250
263503 - GOL County Development Fund	2,799,324	2,799,990	2,799,990			
263504 - Nimba County (MITTAL)	1,500,000	1,500,000	1,500,000	1,500,000	1,275,000	1,338,750
263505 - Bong County (MITTAL)	500,000	500,000	500,000	500,000	425,000	446,250
263506 - Grand Bassa County (MITTAL)	1,000,000	1,000,000	1,000,000	1,000,000	850,000	892,500

263507 - Margibi (Firestone)	160,000	160,000	160,000	160,000	136,000	142,800
263508 - Montserrado (Firestone)	-	77,980	77,980	77,980	66,283	69,597
263600 - Transfer to Gbelahun Public School				50,000	42,500	44,625
263639 - Western Cluster:Bomi	770,000	770,000	770,000	770,001	654,501	687,226
263640 - Western Cluster:Cape Mount	770,000	770,000	770,000	770,000	654,500	687,225
263641 - Western Cluster:Gbarpolu	520,000	520,000	520,000	520,000	442,000	464,100
263645 - Transfer to Legislative Committee Hearings	16,940,182	4,485,292	3,057,753	1,389,759	1,181,295	1,240,360
263646 - Transfer to Project Financial Management Unit-(PFMU) MFDP	196,947	180,000	203,938	200,000	170,000	178,500
263648 - Transfer to Gender Responsive Planning & Budgeting (GRPB)	538,271	654,557	556,119	634,557	539,373	566,340
263649 - Transfer to Open Government Partnership (OGP)	37,000	37,000	37,000	37,000	31,450	33,023
263650 - Fiscal Transparency Initiatives	116,032	116,032	113,015	116,032	98,628	103,560
263651 - Transfer to IFMIS	409,702	405,600	489,599	405,600	344,760	361,998
263652 - Transfer to Project Management Unit	75,294	451,770	325,302	451,770	384,004	403,204
263653 - Transfer to Benson hospital	75,000			100,000	85,000	89,250
263654 - Transfer to Sanniquellie City Corporation				60,000	51,000	53,550
263655 - Transfer to Robert Sports City Corporation				50,000	42,500	44,625
263656 - Transfer to Cesto City Corporation				50,000	42,500	44,625
263657 - Transfer to Fish Town City Corporation				60,000	51,000	53,550
263658 - Transfer to Gwedru City Corporation				60,000	51,000	53,550
263659 - Transfer to Voinjama City Corporation				60,000	51,000	53,550
263660 - Transfer to Bopolu City Corporation				50,000	42,500	44,625
263661 - Transfer to Tumansburg City Corporation				50,000	42,500	44,625
263662 - Transfer to Barclayville City Corporation				50,000	42,500	44,625
263663 - Transfer to Greenville City Corporation				50,000	42,500	44,625
263664 - Transfer to Unification City Corporation				22,000	18,700	19,635
263665 - Transfer to Bong Mines City Corporation				20,000	17,000	17,850
263666 - Transfer to Brenard Farm City Corporation				20,000	17,000	17,850
263667 - Transfer to Zoweinta City Corporation				20,000	17,000	17,850
263668 - Transfer to Salala City Corporation				20,000	17,000	17,850
263669 - Transfer to Kanweaken City Corporation				20,000	17,000	17,850
263670 - Transfer to Pleebo City Corporation				20,000	17,000	17,850
263671 - Transfer to Saclepea City Corporation				20,000	17,000	17,850
263672 - Transfer to Kalorken City Corporation				20,000	17,000	17,850
263673 - Transfer to Kolahun City Corporation				20,000	17,000	17,850
263674 - Transfer to Bentol City Corporation				20,000	17,000	17,850
263675 - Transfer to Orangegrove City Corporation				20,000	17,000	17,850
263676 - Transfer to Toe Town City Corporation				20,000	17,000	17,850
263677 - Transfer to Edina City Corporation				20,000	17,000	17,850
263678 - Transfer to Kahnplay City Corporation				20,000	17,000	17,850
263679 - Transfer to Palala City Corporation				20,000	17,000	17,850
263680 - Transfer to Kronwroken City Corporation				20,000	17,000	17,850
263681 - Transfer to Communal Land Survey Support				100,000	85,000	89,250
263683 - Transfer to Legislative Liaison Office				50,000	42,500	44,625
263684 - Transfer to Dolokelen Gboven Multilateral				25,000	21,250	22,313
263685 - Transfer to Buchanan Science Laboratory				50,000	42,500	44,625
263686 - Transfer to Glofaken Health Center				50,000	42,500	44,625
263687 - Transfer to Boinsen Multilateral Institute				40,000	34,000	35,700
263688 - Transfer to Nancy B. Doe Public School				40,000	34,000	35,700
263689 - Transfer to Weala Public School Annex-II				40,000	34,000	35,700
263690 - Transfer to Scaling Up Nitrition				152,000	129,200	135,660
263691 - Transfer to Buchanan Government Hospital Feeding Program				200,000	170,000	178,500
263692 - Transfer to Manolu Clinic				110,000	93,500	98,175
263693 - Transfer to Bomah Clinic				40,000	34,000	35,700
263694 - Transfer to Leleh Heath Center Completion				75,000	63,750	66,938
263695 - Transfer to Ceayah Clinic				75,000	63,750	66,938
263696 - Transfer to One Health Liberia				200,000	170,000	178,500
263697 - Transfer to Massaquoi Town Health Center				50,000	42,500	44,625
263707 - Transfer to Juli Juah Youth & Literacy Program	-	5,000	4,870	2,403	2,043	2,145
263708 - Youth Development Agency	30,000	31,000	30,974	55,000	46,750	49,088
263709 - Transfer to Diaspora Commission				400,000	340,000	357,000
263710 - Transfer to IATI Annual Subscription				2,587	2,199	2,309
263711 - Transfer to UNDP Annual Subscription				750,000	637,500	669,375
263712 - Transfer to Japanese Bank Service Charge				250,000	212,500	223,125
263713 - Transfer to African Development Bank Annual Subscription				1,264,647	1,074,950	1,128,698
263714 - Transfer to National Aids Program				100,000	85,000	89,250
263717 - Transfer to Saniquillie central High School				30,000	25,500	26,775
263718 - Transfer to Tiah Memorial Institute				50,000	42,500	44,625
263719 - Transfer to Liberia Institute of Tax Practitioners				150,000	127,500	133,875
263720 - Transfer to Security & Data Protection Act				400,000	340,000	356,999
263721 - Transfer to Samay Macerca Memorial Center (War Crime Court)				100,000	85,000	89,250
263722 - Transfer to Assembly of Chiefs & Governor				200,000	170,000	178,500
263723 - Transfer to County Council				300,000	255,000	267,750
263724 - Transfer to County Administration				750,000	637,500	669,375
263726 - Transfer to International Ministeral Concession Commission (MCC)				75,000	63,750	66,938
263807 - Transfer to National Concessions Conflicts Resolution Office	249,300	263,100	263,100	263,100	223,635	234,817
263810 - Transfer to 14th Military Hospital	1,300,000	1,300,000	1,300,000	1,300,000	1,105,000	1,160,250
263811 - Transfer to Budget preparation & Policy Development	189,855	196,893	179,466	196,893	167,359	175,727
263812 - Transfer to Gbedia Hospital (Rivercess(	150,000	150,000	150,000	150,000	127,500	133,875
263813 - Transfer to Emirates Hospital (Gbarpolu)	350,000	250,000	246,100	595,000	505,750	531,038
263814 - Transfer to Nursing Division	20,000	20,000	19,480	20,000	17,000	17,850
263815 - Transfer to Lofa Bridge Health Center	6,551	20,000	20,000	120,000	102,000	107,100
263816 - Transfer to Nyokolitahun Health Center	20,000	20,000	20,000	50,000	42,500	44,625
263817 - Transfer to Gov't Camp Health Center	5,621	20,000	20,000	20,000	17,000	17,850
263818 - Transfer to Community Health Services	20,000	20,000	20,000	20,000	17,000	17,850
263819 - Transfer to Non-Communicable Disease (NCD)	20,000	20,000	20,000	20,000	17,000	17,850
263820 - Transfer to Neglected Tropical Disease (NTD)	20,000	20,000	20,000	50,000	42,500	44,625
263821 - Transfer to Juazhn Health Center	20,000	20,000	20,000	20,000	17,000	17,850
263822 - Transfer to Ziah Town Clinic	20,000	20,000	20,000	20,000	17,000	17,850

263823 - Transfer to Council of Chiefs		237,491	281,891	587,491	499,367	524,335
263825 - Transfer to Liberia National Scrabble Association		5,000	-	5,000	4,250	4,463
263826 - Transfer to National Surfing Association		1,000	974	152,000	129,200	135,660
263827 - Transfer to Liberia National Wheelchair Basketball Federation (LNWBF)		1,000	974	2,000	1,700	1,785
263828 - Transfer to National Roller Sports Association of Liberia		1,100	1,071	2,000	1,700	1,785
263829 - Transfer to Liberia National Former Football Players Assocciation		25,000	15,000	25,000	21,250	22,313
263830 - Transfer to Liberia Oldtimers National Association		25,000	24,350	25,000	21,250	22,313
263831 - Transfer to Vendor Share		10,247,146	9,487,469	14,247,146	12,110,074	12,715,578
263832 - Support to National Security Secretariat		150,000	125,000	150,000	127,500	133,875
263833 - Support to LWSC Water Supply Plant		1,000,000	1,128,600	939,385	798,477	838,399
263834 - Transfer to Grand Gedeh SDF		500,000	500,000	500,000	425,000	446,250
263835 - Transfer to Comp. ADJ for Social Agriculture & Rule of Law (SAR)		1,224,740	-			
263836 - Transfer to Maryland Vocational Training Institution		200,000	194,800	300,000	255,001	267,749
263837 - Transfer to Trade & Investment Office		-	700,000	700,000	595,000	624,750
263838 - Transfer to Assets Recovery & Property Retrieval Task Force		-	1,020,243	2,328,765	1,979,450	2,078,423
264101 - Transfer-Liberia Scout Assoc.	-	1,000	974	107,000	90,950	95,498
264102 - Transfer-Girls Guide Associat.	538	1,000	974	3,000	2,550	2,678
264103 - Transfer-Fed.of Liberian Youth	49,216	50,000	36,300	97,500	82,875	87,019
264104 - Youth Community Literacy Prog.	1,030	2,000	15,407	5,416	4,604	4,835
264105 - Transfer to YMCA	-	5,000	4,870	72,500	61,625	64,706
264106 - Transfer to YWCA	-	2,500	2,435	45,000	38,250	40,163
264107 - Transfer to LINSU	48,900	50,000	63,700	97,500	82,875	87,019
264108 - Inst.of Certified Public Acct.	99,911	100,000	99,994	200,000	170,000	178,500
264114 - Trans to Muslim Organiz youth	-	30,000	29,220	30,312	25,765	27,053
264151 - Trf to Clay Vocational School	-	10,000	9,740	6,008	5,107	5,362
264167 - Transfer to Deabo Public School	50,000	50,000	48,959	100,000	85,000	89,250
264174 - Transfer to Sinoe Community College	504,249	535,562	521,637	535,562	455,228	477,987
264182 - Transfer to Peace Building Plan Intergovernmental	223,574	319,618	311,304	319,618	271,675	285,259
264183 - Health Program & Core Support System Fund	86,000	126,003	278,401	251,003	213,353	224,021
264187 - Transfer to Tuition Free Policy	3,626,091	5,548,692	5,338,739	4,959,393	4,215,484	4,426,245
264188 - Transfer to Harbel Multilateral High School	75,000	40,000	30,000	40,000	34,000	35,700
264189 - Transfer to River Gee Multilateral High School	75,000	20,000	19,480	20,000	17,000	17,850
264190 - Transfer to Sinoe Multilateral High School	75,000	40,000	29,997	40,000	34,000	35,700
264191 - Transfer to Voinjama Multilateral High School	75,000	40,000	29,997	40,000	34,000	35,700
264192 - Transfer to Zwedru Multilateral High School	75,000	40,000	29,997	40,000	34,000	35,700
264199 - Transfer to Girls Education	-	100,000	97,400	100,000	85,000	89,250
264259 - Deficit Pool Fund	-	-	-	1,875,000	1,593,750	1,673,438
264275 - Transfer to Jorwah Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264277 - Transfer to Gbarzon Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264278 - Transfer to Konobo health Center	21,551	30,000	30,000	20,000	17,000	17,850
264279 - Transfer to Buah Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264280 - Transfer to Behwah Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264281 - Transfer to Bolahun Health Center	20,000	75,000	75,000	75,000	63,750	66,938
264282 - Transfer to Konia Health Center	20,000	40,000	40,000	40,000	34,000	35,700
264283 - Transfer to Kakata Health Center	99,999	50,000	50,000	50,000	42,500	44,625
264284 - Transfer to Marshall Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264285 - Transfer to Soniwen Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264286 - Transfer to TB Annex Hospital	78,750	100,000	100,000	100,000	85,000	89,250
264288 - Transfer to Chocolate City Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264289 - Transfer to New Georgia Community Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264290 - Transfer to RH Ferguson Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264291 - Transfer to Gbondoi Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264292 - Transfer to Nyehn Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264293 - Transfer to Karnplay Health Center	50,000	40,000	40,000	75,000	63,750	66,938
264294 - Transfer to Zekepa Health Center	20,000	20,000	20,000	40,000	34,000	35,700
264295 - Transfer to Boegeezay Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264296 - Transfer to Sarbo Health Center	20,000	20,000	20,000	20,000	17,000	17,850
264297 - Transfer to Mental Health/Substance Use Disorders	50,000	75,000	75,000	75,000	63,750	66,938
264298 - National Diagnostic Center	75,000	75,000	73,050	75,000	63,750	66,938
264299 - Emergency medical Service	50,000	50,000	48,700	50,000	42,500	44,625
264300 - Blood Safety Center	50,000	50,000	48,700	50,000	42,500	44,625
264301 - National Infectious Disease Center	50,000	20,000	19,480	145,000	123,250	129,413
264304 - Dialysis Center	50,000	50,000	48,700	50,000	42,500	44,625
264307 - MTEF Implementation and Rollout	83,889	100,000	21,695			
264310 - Transfer to All African Student Union (AFSU)	30,876	11,000	30,714	25,511	21,684	22,768
264312 - Transfer to Education Fund	-	35,000	35,000	35,000	29,750	31,238
264313 - Harper Multilateral	75,000	40,000	38,960	40,000	34,000	35,700
264322 - Transfer to River Gee Technical College	257,145	332,143	325,457	387,107	329,041	345,491
264323 - Transfer to Pleebo Technical College	200,000					
264324 - Transfer to Mainstreaming Climate Change Adaptation	11,718	11,722	11,417	11,722	9,963	10,462
264327 - Transfer to DBOP Training Programme	23,440	23,447	22,837	23,447	19,930	20,927
264328 - transfer to center for Africa Budget Reform Iniative.	100,000	100,000	-	15,000	12,750	13,388
264333 - Transfer to Recapitalization of Muribund Agencies & Commissions	1,074,765					
265120 - Liberia Opport.Indust.Center	49,998	150,000	148,700	185,000	157,250	165,112
265125 - Transfer-Bolohun Mission	29,998	30,000	30,000	30,000	25,500	26,775
265152 - Transfer to-Margibi University		487,798	462,415			
265152 - Trf Harbel College	428,073			437,798	372,128	390,732
265177 - Transfer-Youth Center-Maryland	-	1,000	974	8,674	7,373	7,742
265201 - Transfer-Curran Hospital (Lofa	100,000	100,000	97,400	125,000	106,250	111,563
265202 - Ganta United Method.Hosp.Nimba	49,998	50,000	50,000	115,000	97,750	102,638
265215 - Jimmy Ville Clinic		100,000	100,000	75,000	63,750	66,938
265216 - Transfer to UN Security Council				1,956,400	1,662,940	1,746,087
265231 - Transfer to Gbei-Vonweah Clinic	19,999	20,000	20,000	30,000	25,500	26,775
265241 - Transfer to E and J Medical Center	100,000	100,000	100,000	240,000	204,000	214,200
265242 - Transfer to Christian Health Association	50,000	50,000	50,000	50,000	42,500	44,625
265243 - Transfer to Senji Health Center	50,000	75,000	73,050	100,000	85,000	89,250
265244 - Transfer Sasstown Health Center	50,000	50,000	48,700	50,000	42,500	44,625
265245 - Transfer Gblebo Health Center	25,000	25,000	25,000	25,000	21,250	22,313

265247 - Transfer to Bong Mines Hospital	130,000	100,000	100,000	100,000	85,000	89,250
265249 - Transfer to Jallalon Hospital	50,000					
265251 - Transfer to Damballa Health Center	40,000	40,000	38,960	75,000	63,750	66,938
265253 - Doe-Swen Clinic	40,000	20,000	20,000	20,000	17,000	17,850
265254 - Buah Jratiken Clinic	40,000	20,000	20,000	20,000	17,000	17,850
265255 - Gbalakpo Clinic	36,095	20,000	20,000	20,000	17,000	17,850
265256 - Foyah Health Center	35,000	65,000	65,000	30,000	25,500	26,775
265257 - Gorblee Health Center	20,000	20,000	20,000	20,000	17,000	17,850
265258 - Transfer to Hazard Payment Project	179,999	380,000	180,000	2,000	1,700	1,785
265302 - Liberia Volleyball Federation	-			2,000	1,700	1,785
265303 - Liberia Track and Field Fed.	-			2,000	1,700	1,785
265307 - Liberia Kickball Federation	-	5,000	4,870	13,915	11,828	12,419
265308 - National Para-Olympics Federa.		1,000	14,234	2,000	1,700	1,785
265312 - Tae Kwon Do Federation	-	-	14,294			
265314 - Amputee Football Federation	158,256	5,000	62,500	25,062	21,303	22,368
265315 - Liberia Wrestling Federation		1,000	974	1,500	1,275	1,339
265317 - Liberia Golf Association		1,000	974	1,500	1,275	1,339
265318 - Liberia Handball Federation	-	1,000	974	1,500	1,275	1,339
265320 - Women and Sports Association	-	1,000	974	1,500	1,275	1,339
265321 - Transfer-Liberia Boxing Associ		1,000	974	1,500	1,275	1,339
265322 - Transfer-Liberia Athletic Fede	-	5,000	106,413	49,495	42,071	44,175
265324 - Transfer-basket Ball Federatio	-	5,000	4,870	97,720	83,062	87,215
265325 - Transfer-Inter- Sch Sports Ass	-	5,000	4,870	10,000	8,500	8,925
265329 - Transfer and Dump Atlethic Association	-	5,000	67,200	8,000	6,800	7,140
265332 - Transfer to Wusu Association	-	1,000	974	2,000	1,700	1,785
265333 - Transfer to Judo Federation	-	1,000	974	2,000	1,700	1,785
265334 - Nutrition Division				40,000	34,000	35,700
265335 - Environment Health				40,000	34,000	35,700
265336 - Laboratory Sample Transport				2,000	1,700	1,785
265338 - Transfer to AAID Implementation Program (ALP				500,000	425,000	446,250
265339 - Transfer to Independence Day Celebration (IDA)				700,000	595,000	624,750
265342 - Transfer to New Redemption Hospital				1,300,000	1,105,000	1,160,250
265344 - Kolahun Central High School				100,000	85,000	89,250
265401 - Transfer to Individuals	19,686	25,686	19,955	22,648	19,251	20,214
265420 - Transfer to Creative Kids Kollege	20,000	20,000	19,999	20,000	17,000	17,850
265421 - Trensfer to MinimumWage Board	100,000	250,000	243,500	74,432	63,267	66,430
265422 - Transfer to Aircraft Accident Bureau	190,897					
265425 - Transfer to War Crime Court	500,000	313,000	942,359	1,213,000	1,031,050	1,082,603
265434 - Transfer to Hepatitis B Vaccination Program HBVP				150,000	127,500	133,875
265509 - Transfer to MCC CompactTrans	89,407	848,200	34,500	2,143,200	1,821,720	1,912,807
265512 - PMCS Implementation	28,571	1,200,000	408,552	900,000	765,000	803,251
265516 - Economic Policy Managment	41,613	169,000	169,000	169,000	143,650	150,833
265518 - Revenue & Tax Policy Managment	111,730	700,000	495,000	700,000	595,000	624,750
265519 - Other National Sports	2,095,276	150,000	515,678	137,870	117,189	123,048
265520 - Support to National Disability Programmes	24,608	30,066	221,069	86,439	73,473	77,147
265522 - Community Forest Sharing	685,075	746,292	500,000	746,292	634,348	666,065
265526 - Transfer to Cotton Tree Public School	54,991	20,000	13,791	20,000	17,000	17,850
265529 - Light House Baptist		15,000	14,610	10,000	8,500	8,925
265530 - Transfer to Trembo Vocation Institute	49,704	21,000	20,974	43,769	37,204	39,064
265535 - Development of PSIP Policy Manual & Validation	-	46,893	45,674			
265539 - Transfers to Forpoh Vocational Insstitute	56,538	71,000	70,974	70,000	59,500	62,475
265542 - Transfer to Webbo Rural Teacher Training Institute	645,348	664,877	602,319	664,877	565,146	593,403
265543 - Transfer to Kakata Rural Teacher Training Institute	975,904	1,065,149	1,030,247	1,065,149	905,376	950,645
265544 - Transfer to Zorzor rural Teacher Training Institute	779,854	800,793	767,962	800,793	680,674	714,708
265545 - Transfer to Standards Laboratory Authority	99,948					
265546 - Transfer to Brewerville City Corporation		100,000	100,000	130,000	110,500	116,025
265547 - Transfer to Borough of New Kru Town		25,000	25,000	75,000	63,750	66,938
265548 - Transfer to Gbarnga City Corporation		20,000	20,000	70,000	59,500	62,475
265549 - Transfer to Kakata City Corporation		20,000	20,000	60,000	51,000	53,550
265550 - Transfer to Gompa City Corporation		20,000	20,000	63,090	53,627	56,308
265551 - Transfer to Tapita City Corporation		15,000	15,000	55,000	46,750	49,088
265552 - Transfer to Harper City Corporation		15,000	15,000	50,000	42,500	44,625
265553 - Transfer to Buchanan City Corporation		20,000	9,992	60,000	51,000	53,550
265554 - Transfer to Other Cities Corporation		27,001	6,750			
265555 - Transfer to Support Liberia Security Council Bid		200,000	1,030,648			
27 - SOCIAL BENEFITS	**18,463,285**	**21,867,217**	**21,047,968**	**31,532,463**	**31,532,463**	**31,532,463**
271102 - Benefits-Former Elected Off.	2,272,189	1,727,000	1,713,345	1,727,000	1,727,000	1,727,000
271103 - Retirement Benefits	1,030,721	1,419,184	1,251,917	7,562,939	7,562,939	7,562,939
273101 - Medical Expenses-Gen.Public		-	200,000	50,000	50,000	50,000
273102 - Incap.Death\&Funeral Expenses	259,138	551,050	536,350	601,550	601,550	601,550
273105 - Pension	6,395,767	7,566,001	6,742,374	10,486,992	10,486,992	10,486,992
273108 - Benefits for Judges	8,505,470	10,603,982	10,603,982	10,603,982	10,603,982	10,603,982
273110 - Transfer to Elected and Served				500,000	500,000	500,000
31 - NON-FINANCIAL ASSETS	**64,333,974**	**113,817,074**	**74,214,141**	**6,882,614**	**6,882,614**	**7,570,875**
311101 - Land	20,608	-	4,800			
312101 - Non-Residential Buildings	6,961,242	-	9,269,000			
312103 - Roads and Bridges	33,857,016	-	51,286,138			
312104 - Other Buildings and Structures	753,714					
312201 - Transport Equipment–Vehicles	14,253,458	4,181,359	8,095,578	4,142,759	4,142,759	4,557,036
312202 - Transport Equipment – Other	36,000	105,000	143,600	83,748	83,748	92,123
312203 - Furniture and Fixtures	1,476,377	1,069,415	1,389,655	1,222,989	1,222,989	1,345,288
312205 - Machinery and Equipment	1,881,172	804,918	1,866,772	752,368	752,368	827,604
312205 : Machinery and Equipment				80,000	80,000	88,000
312301 - ICT Infrast Hardware\&Networks	628,344	641,750	1,124,740	600,750	600,750	660,824
312401 - Other Fixed Assets	3,781,388	107,014,632	1,033,858			
312402 - Cultivated Assets	487,580					
314255 - Purchase of Spare Parts	197,075					
33 - PUBLIC SECTOR INVESTMENT PLAN (PSIP)				**289,721,222**	**162,172,667**	**134,198,988**

332401 - Other Fixed Assets				289,721,222	162,172,667	134,198,988
41 - DOMESTIC LIABILITIES	**51,820,537**	**77,868,721**	**80,982,084**	**118,323,740**	**118,323,740**	**121,873,453**
412102 - Government Bonds				63,602,497	63,602,497	65,510,573
412103 - Promissory Notes				9,317,464	9,317,464	9,596,988
412104 - Interest Charges on Securities	33,254,656	38,227,374	39,652,734			
413103 - Other				550,000	550,000	566,500
413104 - Loan from Central Bank	15,932,894	15,245,345	21,216,647	34,605,820	34,605,820	35,643,994
413105 - NASSCORP Loans				4,725,334	4,725,334	4,867,094
417104 - Other Liabilities	2,632,987	24,396,002	20,112,703	5,522,625	5,522,625	5,688,304
42 - FOREIGN	**61,407,527**	**75,131,279**	**71,187,884**	**56,675,555**	**56,675,555**	**56,675,555**
423101 - Multi-laterals Loans	42,306,909	50,726,580	48,296,880	46,446,751	46,446,751	46,446,751
423102 - Bi-lateral Loans	10,184,730	8,180,099	5,975,081	5,908,358	5,908,358	5,908,358
423103 - Other Loans				1,554,785	1,554,785	1,554,785
423104 - Interest Payable	2,305,281	8,573,522	8,573,522			
427101 - Subscriptions & Other Payables (Foreign)	6,610,607	7,651,078	8,342,401	2,765,661	2,765,661	2,765,661
Grand Total	**730,985,821**	**880,661,873**	**876,679,844**	**1,249,665,191**	**1,023,022,000**	**1,022,779,000**

CONSOLIDATED GENDER BUDGETING STATEMENT

Government of Liberia – FY2026
Gender Responsive Planning and Budgeting (GRPB) Pilot

INTRODUCTION The Government of Liberia, via the Ministry of Finance and Development Planning (MFDP), pilots Gender
Responsive Planning and Budgeting (GRPB) across selected Spending Entities (SEs). This initiative allocates resources to promote gender equality, women's empowerment, and inclusive development. In line with the Budget Call Circular, this statement summarizes gender budgeting submissions from nine SEs, showing sectoral priorities, key gender indicators, and expected outcomes.

POLICY ALIGNMENT

- Anchored in the ARREST **Agenda for Inclusive Development**. Supports Liberia's commitments to **CEDAW**,
- the **Beijing Platform for Action**, and the **Sustainable Development Goals (SDGs)**—particularly SDG 5 (Gender Equality), SDG 3 (Health), SDG 4 (Education), and SDG 8 (Decent Work).
- Reinforces fiscal decentralization, inclusive governance, and accountability reforms.

ACHIEVEMENTS IN GRPB IMPLEMENTATION – FY2025

- **Institutionalization:** All nine piloted SEs continue to institutionalize GRPB through engagement with other departments, including the involvement with their entity's budget management committee.
- **Capacity Building:** Over 200 technicians, including planners, officers, budget and M&E officers, comptrollers, heads of GSIUs, etc., continue to be trained in GRPB tools and methodologies.
- **Policy Integration:** Gender priorities reflected in County Development Agendas and sectoral strategies.
- **Data Systems:** LISGIS produced the first consolidated gender statistics report, enabling sex-disaggregated monitoring.
- **Service Delivery:**
  - MoGCSP expanded GBV response services to 8 counties.
  - MoE increased girls' STEM scholarships by 15%.
  - MoH reduced maternal mortality rate by 5% through expanded midwife training.
  - MoA supported 2,500 women farmers with extension services and access to credit.

CONSOLIDATED GENDER PRIORITIES AND INDICATORS BY SPENDING ENTITY

1. Ministry of Gender, Children and Social Protection (MGCSP)

- **GRPB Objective:** Strengthen GBV prevention and response; expand social protection for vulnerable women and children.
- **Key Indicators:**
  - **Number of GBV cases reported, prosecuted, and resolved.**

- % of vulnerable households (headed by women) benefiting from social protection programs.
- Number of children taken from the streets and back in schools.

2. Ministry of Internal Affairs (MIA)

- **GRPB Objective:** Promote women's participation in local governance and fiscal decentralization.
- **Key Indicators:**
  - % of women in local councils and county development committees.
  - **Number of counties with gender-responsive County Development Agendas.**

3. Ministry of Justice (MoJ)

- **GRPB Objective:** Ensure access to justice and protection for all (women and girls, men and boys and people living with disabilities).
- **Key Indicators:**
  - # of people accessing legal aid services.
  - **# of specialized GBV courts and trained prosecutors.**

4. Governance Commission (GC)

- **GRPB Objective:** Mainstream gender in governance reforms and public sector accountability.
- **Key Indicators:**
  - # of governance policies reviewed with gender lens.
  - **# of institutions adopting gender-responsive accountability frameworks.**

5. Ministry of Education (MoE)

- **GRPB Objective:** Improve girls' enrolment, retention, and transition to higher education, especially in STEM.
- **Key Indicators:**
  - Gender parity index in primary and secondary education.
  - # of girls enrolled in STEM subjects.
  - Dropout rate of adolescent girls.

6. Ministry of Health (MoH)

- **GRPB Objective:** Improve maternal and reproductive health outcomes; expand adolescent-friendly services.
- **Key Indicators:**
  - Maternal mortality ratio.
  - # of births attended by skilled personnel.
  - # of adolescent girls accessing reproductive health services.

7. Liberia Institute of Geo-Information Services (LISGIS)

- **GRPB Objective:** Strengthen gender data collection and disaggregation for evidence-based policymaking.
- **Key Indicators:**
  - # of national surveys with sex-disaggregated data.
  - # of gender statistics reports produced annually.

8. Ministry of Finance and Development Planning (MFDP)

- **GRPB Objective:** Institutionalize GRPB across additional twelve (12) SEs and ensure gender-responsive fiscal policy.
- **Key Indicators:**
  - # of SEs submitting gender budget statements.
  - # of budget officers trained in GRPB.
  - # of SEs added.

9. Ministry of Agriculture (MoA)

- **GRPB Objective:** Enhance women's access to farmland, grants, and agricultural extension services.
- **Key Indicators:**
  - # of women farmers with access to extension services.
  - Proportion of women with secure farmland tenure.
  - # of women in agricultural cooperatives.

CROSS-SECTORAL BUDGET ALLOCATIONS (ILLUSTRATIVE)

Spending Entity	% of Budget Allocated to Gender Priorities	Key Gender Outputs
MGCSP	15%	GBV response units, social protection for women-headed households
MIA	8%	Gender-responsive County Development Agendas, women in local councils
MoJ	10%	GBV courts, legal aid for women, trained prosecutors
GC	6%	Gender audits of governance policies, accountability frameworks
MoE	14%	Scholarships for girls, STEM programs, safe sanitation in schools, girls' retention
MoH	18%	Maternal health centers, midwife training, adolescent health services
LISGIS	5%	Gender-disaggregated data systems, annual gender statistics reports

Spending Entity	% of Budget Allocated to Gender Priorities	Key Gender Outputs
MFDP	12%	GRPB training, consolidated gender budget reporting
MoA	12%	Women's cooperatives, access to grants, and climate-smart farming inputs

PLAN OF ACTION – FY2026

- Scaling Up: Expand GRPB to additional SEs beyond the nine pilots.
- Capacity Development: Train an additional 300 planners, budget officers, and county officials.
- Data Strengthening: LISGIS to integrate gender modules into the 2026 Household Income and Expenditure Survey.
- Policy Coherence: Ensure all sectoral Medium-Term Expenditure Frameworks (MTEFs) include gender indicators.
- Service Delivery:
  - MGCSP to expand and improve service delivery at GBV one-stop centers to all 15 counties.
  - MGCSP to recruit and enroll 1500 street children in schools.
  - MoE to target a 5% increase in girls' STEM enrollment.
  - MoH to reduce maternal mortality by an additional 5%.
  - MoA to increase the number of women farmers accessing climate-smart agriculture practices.
- Accountability: MFDP and GC to publish the first National Gender Budget Performance Report in 2026

MONITORING & ACCOUNTABILITY

- **GRPB Coordination Units** and **Gender and Social Inclusion Units (GSIUs)** within SEs will track implementation.
- Annual **Gender Budget Performance Reports** should be submitted to MFDP.
- Civil society and community-based organizations should be engaged in monitoring to ensure transparency and accountability.

CONCLUSION

This consolidated Gender Budgeting Statement demonstrates Liberia's commitment to **mainstreaming gender equality across all sectors**. By aligning budget allocations with gender indicators, the Government ensures that public spending contributes to reducing inequalities, empowering women and girls, and achieving sustainable development outcomes.

ArcelorMittal Liberia Signature Bonus Allocation			
SECTORS	**SPENDING ENTITIES**	**DESCRIPTION**	**TOTAL ALLOCATION**
Additional Support to the road sector	Ministry of Public Works (MPW)	GOL counterpart support for the road construction from St Paul Bridge to Bo-Waterside	26,000,000
		Other Roads and Bridges	24,000,000
Sub Total			**50,000,000**
Additional support to the electricity sector	Liberia Electricity Corporation (LEC)	Support to LEC smart metering project to increase electricity access and increase LEC sustained profitability	44,300,000
		Connections to communities	5,700,000
Sub Total			**50,000,000**
Additional support to AML frontier Counties	Nimba County	Additional support to County Development Agenda to AML operating Counties.	5,137,306
	Grand Bassa County	Additional support to County Development Agenda to AML operating Counties.	3,476,539
	Bong County	Additional support to County Development Agenda to AML operating Counties.	2,646,156
Sub Total			**11,260,001**
Additional support to the Education Sector	University of Liberia (UL)	Renovation and modernization of the university facilities	6,200,000
	Ministry of Education (MOE)	Expansion of the School-Feeding and Health Initiatives	1,700,000
		Support to the One Child, One Chair Project	500,000
		Support to Education Sector for the renovation of public schools	3,600,000
		Additional support to schools	215,000
	Monrovia Consolidated School System (MCSS)	Renovation and furnishing of MCSS Schools	1,000,000
	Booker Washington Institute (BWI)	Solarization of BWI facilities	500,000
Sub Total			**13,715,000**

Additional Support to the Health Sector	Ministry of Health (MOH)	Support to Heath Sector for the renovation of health facilities	3,500,000
		Construction of Rural Housing for Health Workers	250,000
		Drugs Revolving Fund (Community Pharmacy Center)	1150000
		Expansion and Modernization of Tellewoyan Hospital	500,000
		Muti-Sectoral Anti-Drug Project	1,000,000
		Construction of C.H. Rennie Hospital	250,000
		Construction of Regional Diagnostic Centers	250,000
		Construction of National Mental Health Center	500,000
		Additional support to referrer hospitals and county health offices	2,450,000
	Kolahun Hospital	Renovation and Rehabilitation of Kolahun Hospital	1,000,000
	John F. Kennedy Memorial Center	Renovation and Rehabilitation of JFK Trauma and Pediatric Ward	700,000
		Renovation of TNIMA	400,000
Sub Total			**11,950,000**
Additional Support to the Security Sector		Logistical support to enhance Security Sector	3,500,000
	Ministry of Justice (MOJ)	Construction of Justice Complex	350,000
		Construction of Modern Prison facilities in Cheesemanburg	300,000
		Renovation and Rehabilitation of Prison	350,000
		Expansion and Modernization of Immigration Services	300,000
		Expansion, Modernization and Decentralization of LDEA Services	1,000,000
		Expansion, Modernization and Decentralization of LNPTA	400,000
	Ministry of National Defense (MOD)	Renovation of AFL Barracks	500,000

Sub Total			**6,700,000**
Support to the Rule of Law	Judiciary (JUD)	Construction of Circuit Courts	3,500,000
		Digitization of Courts Records & Proceedings	355,000
		Construction of Judiciary Complex	250,000
Sub Total			**4,105,000**
Additional Support to the Public	National Legislature (LEG)	Renovation and modernization of the Capitol Building	3,600,000
	Liberia Revenue Authority (LBR)	Support to enhance revenue generation	1,000,000
Administration Sector	Ministry of Foreign Affairs (MOFA)	Support to purchase official representation vehicles and renovate diplomatic missions	500,000
	Ministry of Finance and Development Planning	To support the Decentralization of County Treasury for effective and efficient fiscal management	700,000
		To support National Monitoring and Evaluation of Donor and GoL projects	200,000
Sub Total			**6,000,000**
Support to Agriculture Sector	Ministry of Agriculture (MOA)	Additional support to enhance Agriculture value chain	1,500,000
		Support for Livestock and Poultry Value Chain Production	3,000,000
	Liberia Agricultural Commodity Regulatory Authority	Support for Regional Drying Centers; Farm Traceability	200,000
Sub Total			**4,700,000**
Support the Revenue Generating Institutions	Revenue Generating Entities (MOT, MME, MOL, LIS, MOFA, CNRDA, LBR, & MOPT)	Support to enhance Revenue Generating Programs	3,000,000
Support to the Energy and Environment Sector	Ministry of Mines and Energy (MME)	Development of Mineral Resource Geological and Geo-physical Maps	250,000
		Support to formalize Artisanal Mining operations	300,000

	Environmental Protection Agency (EPA)	CPF: Enhancing Climate Information System for Resilient Development in Liberia (Liberia CIS)	400,000
	Liberia Water and Sewer Corporation (LWSC)	Expansion and Modernization of Water Facilities	5,300,000
	Rural Renewable Energy Agency (RREA)	CPF: Lighting UP Southeast Project (LUSP)	750,000
		CPF: LIRENAP	550,000
		CPF: REEL	1,300,000
		CPF-River Gee Hydropower Project	1,350,000
	Forestry Development Agency (FDA)	CPF: Liberia Forest Sector Project	283,900
Sub Total			**13,483,900**
Support to the Infrastructure and Basic Services Sector	Ministry of Transport (MOT)	Support for the erection of Tolls on Gbarnga and Buchanan Highways	2,000,000
	Liberia Airport Authority (LAA)	CPF-RIA Runway Project	714,957
	National Transit Authority (NTA)	Construction of Terminals	300,000
	Liberi Broadcasting System (LBS)	Expansion of Liberia Broadcasting System	350,000
Sub Total			**3,364,957**
Support to the Industry and Commerce Sector	Liberia National Tourism Authority (LNTA)	Support to Tourism marketing and development project	1,300,000
	Ministry of Commerce and Industry (MOCI)	CPF: Support to expand Domestic Private Sector-led Economic growth and development via SME development	200,000
		Small Business Support Program (SBSP)	600,000
	Liberia Special Economic Zone Authority (LSEZA)	Infrastructure Expansion and Modernization Project	442,703
		CPF: Special Argo Industrial Processing Zone (SAPZ) Project	272,249

Sub Total			**2,814,952**
Support to the Social Development Sector	Ministry of Youth and Sports (MYS)	National Youth Empowerment	4,000,000
	Ministry of Gender Children and Social Protection (MGCSP)	Street Child Project	296,190
		SGBV Support Strengthening Program	300,000
	National Commission on Disabilities (NCD)	Support to National Commission on Disability	210,000
Sub Total			**4,806,190**
Local Government Services Sector	Monrovia City Corporation (MCC)	Clean Cities Campaign	400,000
		Landfill and Urban Sanitation Project	500,000
	Paynesville City Corporation (PCC)	Clean Cities Campaign	400,000
	Ministry of Internal Affairs (MIA)	CPF-Liberia Decentralization Support Programme (LDSPII)	650,000
		County Development Agenda Projects	1,500,000
		Construction of service centers	800,000
		County Development Fund	2,800,000
		Renovation and Equip. of Superintendent Compound	150,000
		District Development Projects	5,900,000
		National Identification Registry	500,000
		Additional support to city capitals and boroughs	2,300,000
Sub Total			**15,900,000**
Support to Transparency and Accountability Sector	Liberia Land Authority (LLA)	National Cadaster	1,200,000
Sub Total			**1,200,000**
Grand Total			**200,000,000**

LIST OF PUBLIC INVESTMENT PLAN(PSIP) BY SECTOR ENTITY	F2026 BUDGET
01 - Public Administration	**13,885,690**
101 - National Legislature	**3,600,000**
Renovation and Modernization of the Capital Building	3,600,000
102 - Ministry of State for Presidential Affairs	**500,000**
095000 - CPF: Accelerated Community Development Project	500,000
108 - General Services Agency	**2,500,000**
000800 - Renovation of the Executive Mansion	1,200,000
023811 - Construction of National Conference Center	1,300,000
111 - Ministry of Foreign Affairs	**1,000,000**
092600 - Revenue Enhantment Project	500,000
096200 - Strengthening Diplomatic Missions and Representation	500,000
130 - Ministry of Finance and Development Planning	**1,650,000**
023837 - Construction of MFDP New Headquarter	400,000
023896 - Private Sector Business Process Survey Program (PSBPSP)	350,000
096300 - National Monitoring and Evaluation Program (NMEP)	200,000
096400 - Decentralization of County Treasury	700,000
140 - Liberia Revenue Authority(LRA)	**4,635,690**
083000 - Digitizing Revenue Transaction Systems Across Government (DRTS)	500,000
092600 - Revenue Enhantment Project	4,135,690
02 - Local Government Services	**35,326,366**
105 - Ministry of Internal Affairs	**32,626,366**
023841 - CPF-Liberia Decentralization Support Programme (LDSPII)	650,000
023898 - Construction of Service Centers	800,000
023899 - County Development Fund	2,800,000
024000 - Renovation & Equip. of Superintendent Compound	150,000
094000 - District Development Projects	15,466,365
096500 - County Development Agenda Project	12,760,001
142 - National Identification Registry	**1,000,000**
096110 - National Identification Card Registry Program (NICRP)	1,000,000
318 - Monrovia City Corporation	**1,300,000**
104100 - Clean Cities Campaign	400,000
104300 - Landfill and Urban Sanitation Project	900,000
325 - Paynesville City Corporation	**400,000**
104100 - Clean Cities Campaign	400,000
03 - Transparency and Accountability	**1,300,000**
119 - Center for National Documents and Archives	**100,000**
092600 - Revenue Enhantment Project	100,000
129 - Liberia Land Authority	**1,200,000**
024100 - National Cadastre	1,200,000
04 - Security and Rule of Law	**12,279,000**
201 - Judiciary	**7,605,000**
024200 - Construction of Circuit Courts	3,500,000
024300 - Digitization of Courts Records & Proceedings	355,000
029300 - Judiciary Complex	250,000
096600 - Judiciary Enhancement Project	3,500,000
202 - Ministry of Justice	**4,100,000**
023842 - Construction of Justice Complex	350,000
023843 - Construction of Modern Prison facilities in Cheesemanburg	300,000
023844 - Renovation and Rehabilitation of Prison	350,000
024600 - Expansion & Modernization of Immigration Services	300,000
024800 - Expansion, Modernization & Decentralization of LDEA Services	1,900,000
024900 - Expansion, Modernization & Decentralization of LNPTA Services	400,000
092600 - Revenue Enhantment Project	500,000
203 - Ministry of National Defense	**500,000**
023845 - Renovation of AFL Barracks	500,000
208 - Human Rights Commission	**74,000**
047100 - Construction of Memorials on Mass Grave Across the Country	74,000
05 - Health	**9,650,000**
310 - Ministry of Health	**6,350,000**
023847 - Rural Housing for Health Workers	250,000
023878 - Drugs Revolving fund (Community Pharmacy Center)	1,150,000
025100 - Expansion and Modernization of Tellewoyan Hospital	1,000,000
025200 - Muti-Sectoral Anti-Drug Project	1,000,000
030432 - Nurses Association HQ Project Completion	250,000
078000 - Renovation of Public Health Facilities-C.H. Rennie Hospital	650,000
092000 - Establishing Regional Diagnostic Center	250,000

093000 - National Mental Health project	500,000
096700 - Renovation and Rehabilitation of Kolahun Hospital	400,000
096900 - Renovation and Rehabilitation of Health Facilities / Curran Hospital	400,000
097100 - Renovation and Rehibiliation of Health Facilities/ CB Dunbar	500,000
311 - John F. Kennedy Medical Center	**2,100,000**
021700 - Renovation and Rehabilitation	700,000
025300 - Renovation of TNIMA	400,000
096800 - Renovation and Rehibiliation of Health Facilities	1,000,000
312 - Phebe Hospital and School of Nursing	**800,000**
096800 - Renovation and Rehabilitation of Health Facilities	800,000
436 - Jackson F Doe Hospital	**400,000**
023849 - Upgrading of Jackson F. Doe Hospital to Second National Referral Hospital	400,000
06 - Social Development Services	**14,726,190**
314 - Ministry of Youth and Sports	**4,000,000**
025600 - National Empowerment Program (NEP)	1,000,000
025700 - National Youth Empowerment	3,000,000
321 - National Commission on Disabilities	**210,000**
023853 - Support to national Commission on Disability	210,000
323 - Liberia Agency for Community Empowerment	**9,920,000**
023881 - Renovation of County Youth Center	1,900,000
030443 -Special Skills Development Project	750,000
030445 - PSIP to Renovation of Nancy B. Doe Market	150,000
030446 - PSIP to LACE-Special Project	1,950,000
094000 - District Development Projects	5,170,000
340 - Ministry of Gender, Children and Social Protection	**596,190**
023852 - Street Child Project	296,190
025800 - SGBV Support Strengthening Program	300,000
07 - Education	**15,450,000**
301 - Ministry of Education	**4,000,000**
021700 - Renovation and Rehabilitation	1,800,000
025900 - Expansion of the School Feeding & School Health Initiatives	1,700,000
026000 - One Child , One Chair Program	500,000
302 - University of Liberia	**6,350,000**
021700 - Renovation and Rehabilitation	150,000
026100 - Improvement of University of Liberia Infrastructures	2,200,000
097700 - Renovation and modernization of the University Facilities	4,000,000
303 - Monrovia Consolidated School System	**2,000,000**
021700 - Renovation and Rehabilitation	1,000,000
097610 - Renovation and Furnishing of MCSS School	1,000,000
304 - Booker Washington Institute	**500,000**
029400 - Solarization Project	500,000
308 - William V.S. Tubman University	**1,100,000**
097700 - Renovation and Rehibiliation of University Facilities	1,100,000
326 - Zorzor Rural Teacher Training	**200,000**
021700 - Renovation and Rehabilitation	200,000
327 - Webbo RuralTeacher Training Institute	**200,000**
021700 - Renovation and Rehabilitation	200,000
328 - Kakata Rural Teacher Training	**200,000**
021700 - Renovation and Rehabilitation	200,000
330 - Bomi County Community College	**300,000**
021700 - Renovation and Rehabilitation	300,000
444 - Grand Kru Technical College	**600,000**
097410 - Improvement of Grand Kru Community Colleges Infrastructures	600,000
08 - Energy and Environment	**61,283,900**
120 - Environmental Protection Agency	**1,200,000**
023860 - CPF: Enhancing Climate Information System for Resilient Development in Liberia (Liberia CIS)	400,000
098000 - CPF: Monrovia Metropolitan Climate Resilience Project	800,000
134 - National Water Sanitation and Hygiene Commission	**150,000**
026200 - Rural Girls Sanitation Project	150,000
407 - Forestry Development Authority	**133,900**
029900 - CPF : Liberia Forest Sector Project	133,900
413 - Liberia Water and Sewer Corporation	**4,600,000**
023859 - Expansion and Modernization of Water Facilities	3,600,000
030439 - PSIP to Buhanan Water Project	500,000
030440 - PSIP to Gbarvga Water Project	400,000
030441 - PSIP to River Gee County Technical Study	100,000
416 - Liberia Electricity Corporation	**50,000,000**

030433 - PSIP to Borborfirta-Sheansue Road	350,000
030434 - Maryland (Gedetarbo)	350,000
030436 - PSIP to LEC GAP Project Montserrado County	5,000,000
097900 - LEC Smart Metering Project	44,300,000
438 - Rural Renewable Energy Agency	**4,350,000**
065000 - Street Light Project	400,000
088100 - CPF : Lighting Up Southeast Project (LUSP)	750,000
088200 - CPF : LIRENAP	550,000
088300 - CPF : REEL	1,300,000
501600 - CPF-River Gee Hydropower Project	1,350,000
443 - Ministry of Mines and Energy	**850,000**
026400 - Development of Mineral Resources, Geological and Geo- physical Map	250,000
026500 - Artisinal Mining Formalization	300,000
092600 - Revenue Enhantment Project	300,000
09 - Agriculture	**5,650,000**
131 - Liberia Agriculture Commodity Regulatory Authority	**200,000**
025500 - Regional Drying Cebters, Farm Traceabi;ity	200,000
401 - Ministry of Agriculture	**5,150,000**
026600 - Food and Cash Crop Production Value Chain	3,200,000
028300 - Livestock and Poultry Value chain Production	1,950,000
426 - Central Agriculture Research Institute	**300,000**
092200 - Strengthen Research and Development	300,000
10 - Infrastructure and Basic Services	**115,697,827**
121 - Liberia Broadcasting System	**350,000**
023882 - Expension of Liberia Broadcastingb System	350,000
404 - Ministry of Post and Telecomm.	**1,200,000**
023874 - National Postal Address System	1,100,000
092600 - Revenue Enhantment Project	100,000
406 - Ministry of Transport	**2,500,000**
092600 - Revenue Enchantment Project	500,000
092700 - Construction of Tolls on Gbarnga and Buchanan Highways	2,000,000
409 - Ministry of Public Works	**109,432,870**
023862 - Road Financing-NRF	28,824,654
023866 - CPF: ECOWAS Bank for Development Barclaville-Klowne-Sasstown Road Construction Project-NRF	645,567
023872 - CPF: Southeast Corridor Road Assest Management Project (SECRAMP)-PR	2,000,000
023890 - Rock Crusher Community Road-Duazon	350,000
026700 - Resettlement Ation Plan (RAP) Hotel Africa Rehabilitation-PR	1,000,000
028400 - CFP: Budget Support (Roads)	5,183,399
028600 - Markets Renovation (women Empowerment)	1,000,000
028800 - Renovation & Modernization of Omega Market	700,000
030320 - Kakata City Streets Pavement	950,000
030401 - Cestor City Street Pavement	750,000
030402 - Harper City Streets	1,000,000
030403 - Buchanan City Streets	2,500,000
030404 - Bopolu City Streets	2,000,000
030405 - Ganta Streets	300,000
030406 - Sannniquellie Streets	300,000
030407 - Yekepa Streets	300,000
030408 - Kamplay Streets	300,000
030409 - Saclapea Streets	300,000
030410 - Tappita Streets	300,000
030411 - Garplay Streets	300,000
030412 - Bah Streets	300,000
030413 - Gbarnga City Pavement	1,700,000
030414 - Yarbaryah	250,000
030415 - Belefana-Joewah town Road	250,000
030416 - Barcalyville City Pavement	2,000,000
030417 - Greenville City Streets Pavement	1,000,000
030418 - PSIP to Zwedru City Pavement	1,000,000
030419 - Monsterrado County(Duport Soul Clinic	200,000
030421 - Fish Town City & Karweaken City	1,150,000
030423 - Bible Way Community Road	350,000
030424 - Gibi Road (Margibi County)	500,000
030425 - Gibi Road Corridor	150,000
030426 - Sokopa -Meinpea Mahn Corridor (Nimba)	150,000
030427 - Street Solar Lights	100,000
030431 - Ceeyugar Pavement	250,000

030442 - PSIP to Robert International Airport Road	5,000,000
088400 - MDMC-Freeport ST. Paul Bridge NRF	5,220,000
088500 - Community Gravel Road Intervention Project	1,077,870
092800 - Construction of St. Paul Bridge and BO-Waterside Roads	26,000,000
092900 - RIA - Road Financing NRF	8,781,380
098500 - Pliable Roads Intervention	5,000,000
415 - National Transit Authority	**300,000**
028900 - Construction of Headquarter	300,000
429 - Liberia Airport Authority	**1,914,957**
502000 - CPF-RIA Runway Project	1,914,957
11 - Industry and Commerce	**4472249**
348 - Liberia National Tourism Authority	**1,800,000**
023835 - Tourism Development and Marketing	1,800,000
403 - Ministry of Commerce and Industry	**1,300,000**
023875 - CPF: Support to expand Domestic Private Sector-led Economic growth and development via SME development	200,000
029100 - Small Business support Program	600,000
092600 - Revenue Enhantment Project	500,000
408 - Ministry of Labour	**500,000**
092600 - Revenue Enhantment Project	500,000
432 - National Bureau of Concessions	**200,000**
021700 - Renovation and Rehabilitation	200,000
454 - Liberia Special Economic Zones Authority	**672,249**
029200 - Infrastructure Expansion and Modernization project	400,000
088600 - CPF: Special Agro Industrial Processing Zone (SAPZ) Project	272,249
Grand Total	289,721,222