GOVERNMENT OF THE REPUBLIC OF LIBERIA

DRAFT NATIONAL BUDGET

Fiscal Year 2027

January 1 to December 31

MINISTRY OF FINANCE AND DEVELOPMENT PLANNING

www.mfdp.gov.lr

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PREFACE

1. Introduction

On July 23, 2026 the Ministry of Finance and Development Planning officially launched the preparation process for the Fiscal Year 2027 National Budget. The budget preparation process was characterized by engagements with key stakeholders including Spending Entities, Development Partners, Civil Society Organizations, the Media, County Authorities and local stakeholders through a participatory and nationwide open budget outreach. The preparatory process also involved extensive sectoral consultations, revenue and expenditure hearings with relevant entities.

These efforts culminated in the formulation of the Draft National Budget of the Republic of Liberia for Fiscal Year 2027, which captures the revenue and spending plans covering the period 1 January to 31 December 2027. The draft budget was prepared in keeping with Part 3, Section 14 of the Amended and Restated Public Finance Management Act of 2009.

The FY2027 Draft Budget comes at a moment of consequence in Liberia's fiscal governance. On September 14, 2026, the country achieved a major milestone when domestic revenue collection in a single year reached a billion United States Dollars for the first time in the nation's history, surpassing the FY2025 annual domestic revenue collection of US$847.70 million.

The resource envelope for the draft FY2027 budget is ***US$1,538,916,274 (One Billion Five Hundred Thirty-Eight Million, Nine Hundred Sixteen Thousand, Two Hundred Seventy-Four United States Dollars),*** with expenditure estimates equal to the revenue forecast. This is an increase of US$220.10 million (16.9 percent) from the FY2026 approved budget. This is in keeping with the long-term balanced budget policy that ensures expenditures do not exceed available resources. The budget is also the framework that binds public spending to measurable milestones and deliverables elaborated in the ARREST Agenda for Inclusive Development (AAID).

This budget is premised on our abiding belief that public money should continue to make a bigger impact on the Liberian public. Therefore, the theme of this budget is "***A Growing Budget for Bigger Impact: Accelerating the Implementation of the ARREST Agenda for Inclusive Development (AAID).***"

This Preface sets out the policy context of the FY2027 National Budget. It outlines the critical features that influence decisions around budget preparation, approval, and execution, such as the macro-fiscal framework, the revenue forecasts, key expenditure aggregates for the economic and functional classifications of government spending, debt service, and official development assistance.

2. Macroeconomic Context and Outlook

Macroeconomic stability has been sustained amid a more challenging external environment, characterized by declining donor support, high global fuel prices, commodity price volatility, and climate-related shocks. Real GDP growth is projected at 5.5 percent in 2026, up from 5.1 percent in 2025. This growth is supported by strong mining production, construction, and manufacturing activities.

Growth for 2027 is projected at 5.1 percent. The exchange rate has remained broadly stable, and inflation averaged about 4.5 percent in the first half of 2026, though higher global fuel prices may push it toward 6 percent in the near term.

The Government's programs with the International Monetary Fund remain on track, and the US$266.00 million Resilience and Sustainability Facility, approved in April 2026, will strengthen efforts to preserve macroeconomic stability and debt sustainability, and build resilience to climate-related shocks through climate-smart infrastructure.

Under the ARREST Agenda, the Government set a target of transitioning Liberia to lower-middle-income status by increasing GDP per capita from approximately US$850 in January 2025 to US$1,050 by 2029. Despite significant challenges, including the major external shock in 2025 resulting from the abrupt and significant scale-down of assistance from one of Liberia's largest development partners, as well as macroeconomic pressures arising from the ongoing crisis in the Middle East, the country has sustained growth. GDP per capita has increased from US$850 to US$964, moving Liberia toward its 2029 target.

Similarly, the poverty rate, which stood at 40.1 percent in 2023, is projected to decline to 33.2 percent in 2026. These gains reflect the impact of several strategic government interventions, including substantial investments in road infrastructure and connectivity, expanded access to electricity and water supply, increased access to education, improvements in healthcare delivery across the country, and strong performance in agriculture. Additional progress has been supported by expanded school feeding programs and sustained efforts to contain inflation, thereby helping to protect household purchasing power and improve household welfare.

2.1 Global Growth Outlook and Regional Trends

Despite the prevailing vulnerabilities that impact the global economy, Liberia remains on a steady upward path. Whereas global growth was projected to slow to 3.1 percent in the last quarter of 2026 (from 3.5 percent in the same period of 2025), Liberia remained on course to achieving the 5.5 percent target for 2026. The medium-term average from 2025 to 2027 is 5.2 percent, or 0.8 percent above the sub-Saharan average.

Table 1: Regional Growth Profiles and Liberia's Growth Premium (percent)

Year	Sub-Saharan Africa Baseline	Liberia Growth Projection	Liberia Growth Premium
2025 Actual	4.3	5.1	0.8
2026 Estimate	4.5	5.5	1.0
2027 Projection	4.5	5.1	0.6

Note: *Growth premium is the difference between Liberia's projection and the sub-Saharan Africa baseline.*

2.2 Sector Performance and Real GDP Contributions

Liberia's real GDP is projected to reach US$4,099.20 million in 2026, up from US$3,885.40 million in 2025, and further expand to US$4,307.20 million in 2027 and US$4,534.90 million in 2028.

Mining and Panning expanded by 16.6 percent in 2026 to reach 22.3 percent of real GDP. The growth in this sector was driven by iron ore, gold, and diamond operations. Backed by new exploration licenses and external capital injection, Mining and Panning is projected to grow by a further 11.1 percent in 2027 and 11.4 percent in 2028, to constitute 25.0 percent of GDP.

Agriculture and Fisheries grew by 3.0 percent in 2026 and was responsible for 27.4 percent of real GDP. With steady growth in the production of cassava, rice, palm oil, and rubber, this sector remains the anchor for rural livelihoods. Growth is projected to remain stable at 3.4 percent in 2027 and 2028, taking its output-share of GDP to 26.5 percent in 2028.

Forestry grew by 0.9 percent in 2026, representing 7.5 percent of GDP. With support from international coalitions for conservation, growth is projected at 1.0 percent in 2027 and 2028, relying on planned regulatory reforms and planned reforestation programs.

Manufacturing rebounded with 3.6 percent growth in 2026 after a 2.8 percent contraction in 2025. Construction supplies such as cement, among others, and favorable tax treatment incentivized this recovery. Manufacturing growth will accelerate to 5.1 percent in 2027 and 2028, contributing 5.7 percent of GDP.

Services remains the largest component of GDP, at 37.1 percent or about US$1.52 billion in 2026. Despite an annual deceleration in growth to 2.7 percent, expansions in utilities, trade, hospitality, port services, and information technology will see the sector grow by 3.5 percent in 2027 and 3.6 percent in 2028.

Table 2: Real GDP Value Projections by Key Sectors (US$ millions)

Sector Domain	FY2025 Actual	FY2026 Estimate	FY2027 Projection	FY2028 Projection
Mining and Panning	680.00	793.00	881.00	981.40
Agriculture and Fisheries	1,090.50	1,123.20	1,161.40	1,200.90
Forestry	301.20	303.90	306.90	310.00
Manufacturing	220.10	228.00	239.60	251.80
Services	1,481.60	1,521.60	1,574.90	1,631.60
Total Real GDP	**3,885.40**	**4,099.20**	**4,307.20**	**4,534.90**

Note: *Total Real GDP includes sectors not separately itemized above.*

2.3 Monetary Policy and Inflation

Liberia's average headline inflation dropped to 5.9 percent in early 2026 from 8.3 percent in 2025 due to improved domestic food supplies, lower global commodity costs, currency appreciation, and coordinated policy interventions. By end-September 2026, cumulative average inflation stood at 4.3 percent. There was a modest increase in the third quarter to 4.4 percent due to rising local fuel prices linked to the Middle East crisis, highlighting the need for continued coordinated monetary and fiscal policy interventions to keep inflation within single digits. Over the medium term, tight policy constraints are expected to keep inflation at a three-year average of 5.5 percent from 2027 to 2029.

2.4 Exchange Rate Stabilization

Domestic price stability was reinforced by the appreciation of the Liberian dollar (L$). By end-September 2026, the exchange rate appreciated to L$171.40 per US$1.00, reflecting a 7.1 percent gain from the first quarter 2026 rate of L$184.50 per US$1.00, and a 12.4 percent year-on-year gain from September 2025 (L$195.60 per US$1.00). The period's average exchange rate also improved by 11.2 percent year-on-year to L$173.50. This stability anchored import costs, dampened core inflation transmission, and provided a predictable planning horizon for businesses.

2.5 Trade Performance and International Reserves

For the first nine months of 2026, the merchandise trade deficit narrowed to US$408.40 million (US$2,078.10 million worth of exports against US$2,486.50 million worth of imports), down from US$607.20 million in the same period of 2025. Domestic exports surged 44.2 percent year-on-year, outpacing a 21.4 percent growth in imports.

However, the full-year 2026 trade deficit is projected to expand to US$568.00 million (about 9.9 percent of GDP) from US$247.00 million in 2025. This expansion is driven by a 42.7 percent surge in full-year imports (to US$3,304.00 million) for fuel and capital equipment, despite a 32.3 percent growth in full-year exports (to US$2,736.00 million) supported by strong iron ore and gold production.

To safeguard against external shocks, gross international reserves grew to US$972.00 million by end-September 2026, up from US$726.10 million in December 2025. Reserves are forecast to reach US$1,235.00 million by end-2027, providing 2.9 months of import cover. Long-term structural sustainability requires continuous focus on enhancing export competitiveness and expanding domestic productive capacity.

3. Medium-Term Fiscal Framework (MTFF)

The FY2027 National Budget is prepared within a Medium-Term Fiscal Framework (MTFF) and presents the baseline resources available to the Government over a three-year horizon. The MTFF, as a planning and budgeting tool, guides resource allocation among competing priorities and ensures that multi-year programs and priorities remain the focus of policy and decision making.

The investment projects in the FY2027 Budget are linked to the AAID, the national multi-year development plan. These projects, like the resource estimates, are phased over several years so that each is planned, funded and completed in an orderly way. Taken together, they form a coherent plan to improve living

standards, including improved farm-to-market roads, specialist hospital services, classrooms that facilitate better learning conditions, and reliable power for households and enterprises.

Through the MTFF, the scope of the Government's planning-and-budgeting process extends beyond a single year, links spending decisions to national goals, and holds public bodies answerable for results. Consistent with the MTFF methodology, projects for which total funding requirements exceed the FY2027 budget can be carried forward to subsequent fiscal years until they are completed.

4. Budget Structure

In addition to the eleven MTEF budget sectors, the functional category previously called General Government Expenditure within the Public Administration Sector has been renamed General Obligations and Programs and is presented as a twelfth sector. The new sector brings together obligations and cross-cutting national programs such as debt service, the Contingency Reserve Fund, and support for small businesses and entrepreneurs. This distinction is intended to separate expenditure that constitutes general government overhead from spending on agency-specific functions, projects and programs.

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 Obligations and Programs. 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 roles.

5. Revenue Outlook and Policy Measures

5.1 Domestic Revenue and External On-budget Resources

The resource envelope for Fiscal Year 2027 is forecast at US$1.54 billion, an increase of 11.5 percent over the FY2026 year-end estimate of US$1.38 billion and 18.1 percent above the FY2026 approved budget of US$1.30 billion. Of the total envelope, 91.6 percent (US$1.41 billion) is projected to be mobilized in United States dollars, while the remaining 8.4 percent (LRD 22.30 billion, equivalent to US$128.90 million) will be collected in Liberian dollars, at an assumed average exchange rate of US$1.00 = LRD 173.00.

The FY2027 revenue projection is spread across four components: US$1.35 billion or 87.8 percent from domestic core revenue; US$40.00 million or 2.6 percent contingent revenue; US$55.00 million or 3.6 percent revenue carried forward from FY2026; and US$92.00 million or 6.0 percent from external economic cooperation.

There are four sources of external resources. The World Bank, through the International Development Association (IDA), will provide US$40.00 million or 43 percent; the European Union US$20.00 million or 22 percent; the IMF-administered Resilience and Sustainability Facility US$20.00 million or 22 percent; and the African Development Bank US$12.00 million or 13 percent.

The FY2027 domestic revenue projection is based on three main assumptions. First, the transition from GST to VAT will bring higher returns in revenue because of the built-in mechanisms to mitigate against under-declarations. Second, income and trade taxes are expected to keep growing with economic activity

and greater levels of compliance, with more taxpayers paying the correct amount on time, because of improvements in billing and communication of tax obligations and extended banking hours. The third assumption is that the reliance on one-off receipts is less than 20 percent of what it was in FY2026: US$40.00 million from sign-on bonuses expected in 2027 compared to US$228.00 million in FY2026.

5.2 Revenue and Tax Policy Measures

The revenue estimates are underpinned by the Liberia Tax Amendment Bill of 2026. The Bill amends the Liberia Revenue Code, the law that sets out Liberia's taxes, to protect the tax base (the income, sales and property on which tax is charged), modernize tax administration and strengthen compliance. Its indirect tax provisions are set out under the Indirect Tax policy update and its direct tax provisions under the Direct Tax policy update below.

The Bill seeks to amend, among other key areas, the following:

- Introduction of a minimum excise on digital financial services;
- Comprehensive reform in the Penalty Regime;
- Valuation method for Real Property; and
- Enhanced electronic tax invoicing and customs controls.

As part of the transition to VAT, deliberate safeguards were built in to ensure that potential price shocks from the new tax system are not transmitted to the general economy. Petroleum products, for instance, remain outside VAT and will continue to pay other applicable taxes, fees and levies at a fixed amount per volume. This is based on impact studies that carefully assessed the fiscal outcomes and socio-economic implications of VAT application for Liberia's economy. Another critical consumable is rice, which is also exempted from VAT application.

These reforms are designed to broaden the tax base without raising rates, improve fairness in revenue collection, and unlock the fiscal space needed to finance roads, schools, clinics, climate resilience, and other development priorities.

6. Contingent Revenue and Contingent Expenditure

The revenue projection for FY2027 comprises Core Revenue of US$1,498.92 billion or 97.4 percent and Contingent Revenue of US$40 million or 2.6 percent. Contingent revenue constitutes revenue whose generation is less certain than that of core revenue. For efficient budget execution, the expenditure section of the draft budget specifies expenditure items totaling US$40.00 million that will only be spent if the contingent revenue projection is realized. Quarterly reviews of revenue performance during FY2027 will inform the decision on whether a specific contingent expenditure line can be approved for spending.

In designating expenditure items for the Contingent Expenditure portion of the budget, the categories of expenditure exempted included:

- Core compensation items (including basic salaries);
- Debt and other legal obligations of Government;
- Social benefits (including pensions and retirement benefits); and

- The Public Sector Investment Program (PSIP).

Based on the aforementioned, 6.43 percent of the following categories of expenditure will be ring-fenced and placed in the Contingent Expenditure for spending entities:

- Subsidies;
- Grants;
- Non-financial assets; and
- Use of goods and services.

7. Official Development Assistance (ODA)

Liberia's development partners continue to complement the Government's efforts to deepen macroeconomic stability and support critical development priorities. Official Development Assistance for FY2027 is projected at US$287.40 million, reflecting continued partner engagement with the country's public financial management arrangements. This amount includes US$99.80 million, or 36 percent, in grants and US$177.60 million, or 64 percent, in concessional loans. This support assists in protecting vulnerable communities, delivering development results, building roads, expanding energy access, and strengthening education and health systems.

As already mentioned, US$92.00 million of external resources will flow directly into the national budget. The remaining US$195.40 million will support off-budget programs across the AAID pillars:

- US$34.80 million for economic transformation — supporting jobs, trade, and enterprise.
- US$54.40 million for infrastructure — building roads, energy systems, and public facilities.
- US$44.60 million for human capital development — expanding access to education, healthcare, and social protection.
- US$43.50 million for environmental sustainability — protecting forests, water systems, and climate resilience.
- US$17.80 million for governance and anti-corruption — strengthening public bodies and accountability.
- US$0.20 million for rule of law — improving access to justice and legal services.

When the off-budget ODA of US$195.40 million is added to the FY2027 draft National Budget of US$1.54 billion, the aggregate amount available for spending to support the delivery of the AAID stands at US$1.73 billion.

8. Expenditure Allocations and Priorities

The budget is traditionally structured along two spending categories: Recurrent and Non-PSIP Capital Expenditure, which sustains routine government operations and essential services; and the Public Sector Investment Program (PSIP), which drives infrastructure-led growth and community development.

The FY2027 allocation for Recurrent and Non-PSIP Capital Expenditure for ongoing and new policy priorities is projected at US$328.49 million, representing 21.3 percent of the total national budget, and a

5.3 percent year-on-year growth. Within the PSIP, the Government is prioritizing ongoing and counterpart-funded projects, and is exploring other financing options for several projects in advancement of the national development agenda. These capital investments are planned to expand Liberia's productive capacity, reduce regional disparities, and improve community standards of life. This reflects continued capacity to keep public bodies functional and responsive.

8.1 Sectoral Allocations (as percent of the FY2027 Budget)

Allocations in the FY2027 budget illustrate the shift in emphasis to priorities, services and opportunities at the community level. Across the 12 budget sectors, including the new General Obligations and Programs sector, resources have been directed to protect essential services, invest in people and sustain critical infrastructure within a constrained fiscal space.

The new General Obligations and Programs sector has US$419.65 million or 27.3 percent, which covers national obligations, including debt service, NASSCORP payments, and statutory transfers maintaining Liberia's credit standing. It also funds national programs, including the proposed Small Business Empowerment Initiative and Motorcyclist Empowerment Program.

The total projection for the Public Administration Sector is US$208.49 million or 13.5 percent, supporting the bodies that serve citizens every day and building a fairer revenue system, so that public resources translate into service delivery.

The Security and Rule of Law Sector benefits from US$198.40 million or 12.9 percent of the draft budget to increase citizens' access to justice and security. This allocation recruits 1,200 soldiers and 600 police officers, mostly young people, brings courts closer to communities, provides decent housing facilities for military officers and their families, and improves prison facilities and rehabilitation.

The Education Sector is projected at US$163.00 million or 10.6 percent, to improve retention and learning outcomes, particularly for girls, supported by salary top-ups for 8,332 education workers and the enrollment of 562 volunteer teachers. It funds expanded school feeding and school health, education infrastructure, the One Child, One Chair Program, and renovation of the University of Liberia, Tubman High campuses, and other public schools.

Infrastructure and Basic Services receives US$142.56 million or 9.3 percent of the budget, supporting road connectivity between farming communities and markets, schools and health facilities. It funds the National Road Fund, road budget support (US$34.40 million), yellow machine road projects in the counties (US$13.20 million), city streets, and slum upgrading.

The Health Sector is allocated US$135.83 million or 8.8 percent to support improved health outcomes and quality of care. It funds the Community Pharmacy Program, ensuring a constant supply of drugs, the National Immunization Program, especially the measles vaccine, the expansion of JFK Medical Center and an oncology and radiotherapy center, construction of C.H. Rennie Hospital and the National Children's Referral Hospital, as well as the enrollment of 350 health workers.

The Energy and Environment Sector is allocated US$75.23 million or 4.9 percent to fund reliable electricity, provide power to additional homes and businesses, and protect the environment. This allocation funds

expanded electricity generation and distribution, LEC smart metering, water facilities, and rural electrification projects in the southeast.

The Local Government Services Sector is allocated US$63.76 million or 4.1 percent, bringing services closer to residents through sanitation improvements and county-level service delivery, including the construction of county service centers, sanitation upgrades, county development initiatives, and communal farming for rural women.

The Transparency and Accountability Sector is allocated US$49.13 million or 3.2 percent to support accountable government and citizen participation. It funds by-elections, construction of the General Auditing Commission headquarters, and expansion of the PPCC headquarters.

Social Development Services receives US$39.30 million or 2.6 percent to extend coverage to vulnerable groups. The allocation expands opportunities for young people, protects vulnerable children and empowers persons with disabilities. It funds district development projects, the National Youth Empowerment Program, youth TVET facilities, and the Social Protection Safety Net Program.

Industry and Commerce is projected at US$24.60 million or 1.6 percent, supporting enterprise development and job creation through small enterprises and new tourism opportunities. It funds the development of Providence Island and the Robertsport Tourism Resort, and the Small Business Support Program.

Agriculture has a projection of US$18.40 million or 1.2 percent, which supports farmers to grow more food, earn better incomes and reduce Liberia's dependence on imports. It funds the operationalization of agriculture mechanization hubs.

The FY2027 sector allocations reflect the Government's commitment to putting people at the center of public spending. More than a third of the budget goes to the services that touch Liberians most directly: electricity and clean energy, light and power to homes, schools and businesses; roads that connect farmers to markets and families to services; and social protection and youth empowerment, so that the most vulnerable are not left behind.

8.2 Allocation by Priorities: Alignment with the AAID Pillars

The FY2027 National Budget appropriates US$1,538.92 million across 122 spending entities and is the main fiscal instrument for implementing the ARREST Agenda for Inclusive Development (AAID). Within the budget, US$328.49 million or 21.3 percent is set aside for the Public Sector Investment Program (PSIP), covering 194 capital projects. This section shows how the entire budget lines up with the six AAID pillars. The first part looks at the total envelope of each pillar, that is, the recurrent and capital allocations of the entities assigned to it. The second part focuses on the PSIP alone and lists the main projects under each pillar.

Table 3: FY2027 Draft Budget by AAID Pillars

AAID Pillar	Entities	FY2027 Allocation	Share	of which PSIP	of which Recurrent and Other
Human Capital Development	45	US$339,789,197.43	22.1%	US$64,970,000.00	US$274,819,197.43
Governance and Anti-Corruption	28	US$287,149,136.93	18.7%	US$32,323,645.00	US$254,825,491.93
Infrastructural Development	15	US$206,713,239.27	13.4%	US$174,019,185.75	US$32,694,053.52
Rule of Law	11	US$198,394,358.00	12.9%	US$20,777,450.00	US$177,616,908.00
Economic Transformation	18	US$76,101,122.00	4.9%	US$23,600,000.00	US$52,501,122.00
Environmental Sustainability	4	US$11,123,584.00	0.7%	US$2,652,607.00	US$8,470,977.00
Cross-Cutting / General Obligations	1	US$419,645,636.03	27.3%	US$10,150,000.00	US$409,495,636.03
Total	**122**	**US$1,538,916,273.66**	**100.0%**	**US$328,492,887.75**	**US$1,210,423,385.91**

8.2.1 General Government Obligations

The General Obligations and Programs vote comes to US$419.65 million, about 27.3 percent of the budget. Roughly US$275.49 million of it is debt service (interest and other charges of US$52.21 million, domestic liabilities of US$151.75 million and foreign liabilities of US$71.54 million). A further US$10.15 million is PSIP, and the rest is general transfers and programs.

Table 4: General Government Obligations

AAID Pillar	Direct Allocation	Including Proportional Share of General Obligations	Share of Total Budget
Human Capital Development	US$339,789,197.43	US$467,185,601.01	30.4%
Governance and Anti-Corruption	US$287,149,136.93	US$394,809,320.40	25.7%

AAID Pillar	Direct Allocation	Including Proportional Share of General Obligations	Share of Total Budget
Infrastructural Development	US$206,713,239.27	US$284,215,771.59	18.5%
Rule of Law	US$198,394,358.00	US$272,777,910.78	17.7%
Economic Transformation	US$76,101,122.00	US$104,633,545.41	6.8%
Environmental Sustainability	US$11,123,584.00	US$15,294,124.46	1.0%
Total	**US$1,119,270,637.62**	**US$1,538,916,273.66**	**100.0%**

The General Obligations and Programs vote comes to US$419.65 million, about 27.3 percent of the budget. Roughly US$275.49 million of it is debt service (interest and other charges of US$52.21 million, domestic liabilities of US$151.75 million and foreign liabilities of US$71.54 million). A further US$10.15 million is PSIP, and the rest is general transfers and programs.

8.2.2 Human Capital Development: US$339.79 million (22.1 percent of the budget)

Human Capital Development is the largest pillar once recurrent spending is counted, at US$339.79 million or 22.1 percent of the budget, spread over 45 entities in health, education and social development. Most of it pays for people and operations: the Ministry of Health (US$95.60 million), the Ministry of Education (US$68.04 million) and the University of Liberia (US$41.94 million) carry the largest wage and running-cost bills. The pillar also holds US$64.97 million in PSIP capital and covers the county universities, the teacher training institutes and the TVET network.

Table 5: Human Capital Development: US$339.79 million (22.1 percent of the budget)

Spending Entity	Overall FY2027 Allocation	of which PSIP
Ministry of Health	US$95,601,068.00	US$13,067,000.00
Ministry of Education	US$68,038,862.62	US$7,700,000.00
University of Liberia	US$41,937,284.00	US$7,000,000.00
Ministry of Youth and Sports	US$18,172,525.00	US$5,850,000.00
John F. Kennedy Medical Center	US$12,800,201.00	US$5,300,000.00
Liberia Agency for Community Empowerment	US$9,962,336.00	US$8,903,000.00

8.2.3 Governance and Anti-Corruption: US$287.15 million (18.7 percent of the budget)

Governance and Anti-Corruption comes to US$287.15 million, 18.7 percent of the budget, across 28 entities. The National Legislature (US$58.20 million), the Ministry of Local Government (US$45.43 million), the Ministry of Finance and Development Planning (US$36.99 million) and the Ministry of Foreign Affairs (US$31.03 million) account for most of it. The integrity bodies, among them the GAC, LACC, Internal Audit Agency, PPCC, Financial Intelligence Agency and the National Elections Commission, together receive

about US$49.00 million. Capital spending under this pillar is US$32.32 million and goes mainly to decentralization and office infrastructure for the integrity bodies.

Table 6: Governance and Anti-Corruption: US$287.15 million (18.7 percent of the budget)

Spending Entity	Overall FY2027 Allocation	of which PSIP
National Legislature	US$58,199,999.58	US$0.00
Ministry of Local Government	US$45,432,347.33	US$7,300,000.00
Ministry of Finance and Development Planning	US$36,985,574.02	US$3,623,645.00
Ministry of Foreign Affairs	US$31,026,245.00	US$800,000.00
Ministry of State for Presidential Affairs	US$21,908,100.00	US$1,500,000.00
National Elections Commission	US$9,038,450.00	US$2,000,000.00

8.2.4 Infrastructural Development: US$206.71 million (13.4 percent of the budget)

Infrastructural Development receives US$206.71 million, 13.4 percent of the budget, across 15 entities. It stands out as the most capital-heavy pillar: US$174.02 million, or 84.2 percent of the envelope, is PSIP. The Ministry of Public Works alone holds US$121.78 million, nearly all of it capital for roads and public buildings, and the Liberia Electricity Corporation's full US$40.00 million appropriation goes to generation, distribution and metering. The remainder covers water, aviation, transport, housing and postal services.

Table 7: Infrastructural Development: US$206.71 million (13.4 percent of the budget)

Spending Entity	Overall FY2027 Allocation	of which PSIP
Ministry of Public Works	US$121,781,119.27	US$116,669,185.75
Liberia Electricity Corporation	US$40,000,000.00	US$40,000,000.00
Liberia Water and Sewer Corporation	US$10,443,251.00	US$5,550,000.00
Ministry of Mines and Energy	US$9,445,097.00	US$1,000,000.00
Rural Renewable Energy Agency	US$5,712,380.00	US$5,100,000.00
National Transit Authority	US$4,514,093.00	US$1,700,000.00

8.2.5 Rule of Law: US$198.39 million (12.9 percent of the budget)

Rule of Law totals US$198.39 million, 12.9 percent of the budget, across 11 entities. The Ministry of Justice (US$83.44 million), the Judiciary (US$35.27 million), the Ministry of National Defense (US$30.97 million) and the National Security Agency (US$30.25 million) take the largest shares. The pillar is mostly recurrent; US$20.78 million in PSIP funds courts, prisons, barracks and police and immigration facilities.

Table 8: Rule of Law: US$198.39 million (12.9 percent of the budget)

Spending Entity	Overall FY2027 Allocation	of which PSIP
Ministry of Justice	US$83,444,616.00	US$12,377,450.00
Judiciary	US$35,271,278.00	US$4,000,000.00
Ministry of National Defense	US$30,965,992.00	US$3,900,000.00
National Security Agency	US$30,250,000.00	US$0.00
Executive Protection Services	US$10,090,480.00	US$0.00
Law Reform Commission	US$2,134,371.00	US$500,000.00

8.2.6 Economic Transformation: US$76.10 million (4.9 percent of the budget)

Economic Transformation receives US$76.10 million, 4.9 percent of the budget, across 18 entities. The Liberia Revenue Authority is the largest at US$31.26 million, reflecting the priority given to revenue mobilization, followed by the Ministry of Agriculture (US$13.13 million), the Liberia National Tourism Authority (US$7.72 million) and the Ministry of Commerce and Industry (US$6.10 million). The pillar is comparatively capital-intensive, with US$23.60 million, about 31 percent, in PSIP projects.

Table 9: Economic Transformation: US$76.10 million (4.9 percent of the budget)

Spending Entity	Overall FY2027 Allocation	of which PSIP
Liberia Revenue Authority (LRA)	US$31,263,796.00	US$7,000,000.00
Ministry of Agriculture	US$13,125,224.00	US$6,750,000.00
Liberia National Tourism Authority	US$7,715,000.00	US$5,500,000.00
Ministry of Commerce and Industry	US$6,098,497.00	US$1,300,000.00
Ministry of Labour	US$2,938,784.00	US$450,000.00
National Investment Commission	US$2,551,330.00	US$0.00

8.2.7 Environmental Sustainability: US$11.12 million (0.7 percent of the budget)

Environmental Sustainability receives US$11.12 million, only 0.7 percent of the budget, across 4 entities: the Forestry Development Authority (US$3.98 million), the Environmental Protection Agency (US$3.46 million), the National Disaster Management Agency (US$2.56 million) and the Forestry Training Institute (US$1.12 million). Given the climate and natural-resource ambitions of the AAID, the pillar depends largely on externally financed programs, for which the Government's counterpart funding appears under other entities.

Table 10: Environmental Sustainability: US$11.12 million (0.7 percent of the budget)

Spending Entity	Overall FY2027 Allocation	of which PSIP
Forestry Development Authority	US$3,981,624.00	US$500,000.00
Environmental Protection Agency	US$3,463,873.00	US$1,206,607.00
National Disaster Management Agency	US$2,562,387.00	US$446,000.00
Forestry Training Institute	US$1,115,700.00	US$500,000.00

8.2.8 General Obligations: US$419.65 million (27.3 percent of the budget)

The General Obligations and Programs figure totals US$419.65 million, 27.3 percent of the budget. Debt service of about US$275.49 million makes up most of it. The vote also carries US$10.15 million of PSIP projects, including small-business and motorcyclist empowerment, the ADF-17 contribution, VAT implementation support, and the constitutional review and national history items, alongside general transfers that benefit all pillars.

8.2.9 The PSIP by Pillar and the Key Projects

The PSIP amounts to US$328.49 million and covers 194 projects implemented by 75 entities. The summary below assigns each project to a pillar, so the sub-totals differ slightly from the entity-based figures in the first part. LACE, for example, runs projects that serve both governance and human-capital objectives.

Table 11: PSIP by Pillar and Key Projects

AAID Pillar	Projects	Implementing Entities	FY2027 PSIP Allocation	Share of PSIP
Infrastructural Development	27	10	US$173,519,185.75	52.8%
Human Capital Development	77	34	US$61,120,000.00	18.6%
Economic Transformation	31	17	US$38,973,645.00	11.9%
Governance and Anti-Corruption	23	16	US$25,250,000.00	7.7%
Rule of Law	27	12	US$20,927,450.00	6.4%
Environmental Sustainability	9	8	US$8,702,607.00	2.6%
Total	**194**	**75**	**US$328,492,887.75**	**100.0%**

8.2.10 Infrastructural Development: US$173.52 million (52.8 percent of the PSIP)

Infrastructural Development dominates the PSIP at US$173.52 million, 52.8 percent, across 27 projects and 10 entities. Roads lead the way through the Ministry of Public Works: the National Road Fund operation (US$49.10 million), budget support for roads (US$35.90 million), the Yellow Machine road program (US$14.20 million) and city streets under the County Development Agenda (US$7.00 million). Energy follows with US$40.00 million to the Liberia Electricity Corporation for generation, distribution and smart metering. Water supply adds US$5.55 million through LWSC and rural electrification US$5.10 million through RREA.

Table 12: Infrastructural Development: US$173.52 million (52.8 percent of the PSIP)

Project Name	Executing Body	FY2027 Appropriation
National Road Fund Operation	Ministry of Public Works	US$49,100,000.00
Government Counterpart Financing for Roads	Ministry of Public Works	US$35,900,000.00
LEC Advanced Metering Infrastructure Initiative	Liberia Electricity Corporation	US$20,000,000.00
Power Generation and Grid Distribution Expansion	Liberia Electricity Corporation	US$20,000,000.00
Yellow Machine Feeder Road Program	Ministry of Public Works	US$14,200,000.00
Urban Arterial Works under County Agenda	Ministry of Public Works	US$7,000,000.00
Municipal Water Infrastructure Upgrade Program	Liberia Water and Sewer Corporation	US$5,300,000.00
Karloken–Fish Town Corridor Counterpart Funding	Ministry of Public Works	US$3,628,626.74

8.2.11 Human Capital Development: US$61.12 million (18.6 percent of the PSIP)

Human Capital Development commits US$61.12 million, 18.6 percent of the PSIP, across 77 projects and 34 entities, the widest reach of any pillar. In health, the main items are the National Immunization Program counterpart funding (US$6.40 million), the new JFK Medical Center (US$1.55 million) and the oncology and radiotherapy center (US$1.55 million). In education, the University of Liberia renovation (US$5.00 million), school feeding and school health (US$2.50 million) and education infrastructure expansion (US$2.00 million) lead, with youth, TVET and social protection projects completing the pillar.

Table 13: Human Capital Development: US$61.12 million (18.6 percent of the PSIP)

Project Name	Executing Body	FY2027 Appropriation
National Immunization Program – GoL Counterpart Funding	Ministry of Health	US$6,400,000.00
Renovation, Modernization and Beautification of University of Liberia Campuses	University of Liberia	US$5,000,000.00
Expansion of School Feeding and School Health Initiatives	Ministry of Education	US$2,500,000.00
National Youth Empowerment Program	Ministry of Youth and Sports	US$2,000,000.00
Expansion and Improvement of Education Infrastructure	Ministry of Education	US$2,000,000.00
Furnishing and Equipping of the University of Liberia	University of Liberia	US$2,000,000.00
Motorcyclist Empowerment Program	General Obligations	US$2,000,000.00
Construction of the New JFK Medical Center	John F. Kennedy Medical Center	US$1,550,000.00

8.2.12 Economic Transformation: US$38.97 million (11.9 percent of the PSIP)

Economic Transformation receives US$38.97 million, 11.9 percent of the PSIP, across 31 projects and 17 entities. The main items are the food and cash crop value chain (US$5.25 million), the revenue enhancement and digitization program at the LRA (US$7.00 million over three projects), the ADF-17 contribution (US$3.00 million), tourism development at Providence Island (US$2.75 million) and Robertsport (US$2.25 million), and enterprise support through the Small Business Empowerment Initiative (US$2.50 million) and the Motorcyclist Empowerment Program (US$2.00 million).

Table 14: Economic Transformation: US$38.97 million (11.9 percent of the PSIP)

Project Name	Executing Body	FY2027 Appropriation

Food and Cash Crop Production Value Chain	Ministry of Agriculture	US$5,250,000.00
Revenue Enhancement and Digitization Project	Liberia Revenue Authority	US$3,000,000.00
Government Contribution to the African Development Fund (ADF-17)	General Obligations	US$3,000,000.00
Development of Providence Island as a Heritage Tourism Site	Liberia National Tourism Authority	US$2,750,000.00
Small Business Empowerment Initiative	General Obligations	US$2,500,000.00
Development of the Robertsport Tourism Resort	Liberia National Tourism Authority	US$2,250,000.00
Digitization of Revenue Transaction Systems across Government (DRTS)	Liberia Revenue Authority	US$2,000,000.00
Revenue Verification, Audit and Mobilization Project (REAM)	Liberia Revenue Authority	US$2,000,000.00

8.2.13 Governance and Anti-Corruption: US$25.25 million (7.7 percent of the PSIP)

Governance and Anti-Corruption accounts for US$25.25 million, 7.7 percent of the PSIP, across 23 projects and 16 entities. Decentralization leads through the LACE district development projects (US$5.90 million), the County Development Fund (US$2.80 million) and county service complexes (US$2.50 million). Integrity infrastructure includes the General Auditing Commission headquarters (US$2.00 million), the PPCC headquarters expansion (US$1.20 million), the conduct of by-elections (US$2.00 million) and the national identification registry (US$2.00 million).

Table 15: Governance and Anti-Corruption: US$25.25 million (7.7 percent of the PSIP)

Project Name	Executing Body	FY2027 Appropriation
District Development Projects	Liberia Agency for Community Empowerment	US$5,900,000.00
County Development Fund	Ministry of Local Government	US$2,800,000.00

Construction of County Service Complexes	Ministry of Local Government	US$2,500,000.00
National Identification Card Registry Program (NICRP)	National Identification Registry	US$2,000,000.00
Construction of General Auditing Commission Headquarters	General Auditing Commission	US$2,000,000.00
Conduct of By-Elections	National Elections Commission	US$2,000,000.00
Expansion of PPCC Headquarters	Public Procurement and Concessions Commission	US$1,200,000.00
Executive Mansion Renovation Works	General Services Agency	US$1,000,000.00

8.2.14 Rule of Law: US$20.93 million (6.4 percent of the PSIP)

Rule of Law commits US$20.93 million, 6.4 percent of the PSIP, across 27 projects and 12 entities. The largest items are the modern prison facilities in Cheesemanburg (US$2.60 million), the Tappita judiciary complex (US$2.50 million), AFL barracks renovation (US$2.00 million), circuit courts (US$1.50 million), prison modernization (US$1.50 million) and the expansion and decentralization of LDEA services (US$1.40 million).

Table 16: Rule of Law: US$20.93 million (6.4 percent of the PSIP)

Project	Spending Entity	FY2027 Allocation
Construction of Modern Prison Facilities in Cheesemanburg	Ministry of Justice – Prosecution	US$2,600,000.00
Construction of the Tappita Judiciary Complex	Judiciary	US$2,500,000.00
Renovation of AFL Barracks	Ministry of National Defense	US$2,000,000.00
Construction of Circuit Courts	Judiciary	US$1,500,000.00
Renovation and Modernization of Selected Prisons	Ministry of Justice – Rehabilitation	US$1,500,000.00
Expansion, Modernization and Decentralization of LDEA Services	Ministry of Justice – Liberia Drug Enforcement Agency	US$1,400,000.00

Recruitment and Equipping of AFL Personnel	Ministry of National Defense	US$1,000,000.00
Multi-Sectoral Anti-Drug Project	Ministry of Health	US$1,000,000.00

8.2.15 Environmental Sustainability: US$8.70 million (2.6 percent of the PSIP)

Environmental Sustainability receives US$8.70 million, 2.6 percent of the PSIP, across 9 projects and 8 entities. The Monrovia (US$4.00 million) and Paynesville (US$1.50 million) smart sanitation and city beautification programs dominate, with climate resilience (US$1.11 million), the Liberia Green Corridor (US$0.50 million) and disaster risk management (US$0.45 million) completing the pillar.

Table 17: Environmental Sustainability: US$8.70 million (2.6 percent of the PSIP)

Project Name	Executing Body	FY2027 Appropriation
Monrovia Smart Sanitation and City Beautification Program	Monrovia City Corporation	US$4,000,000.00
Paynesville Smart Sanitation and City Beautification Program	Paynesville City Corporation	US$1,500,000.00
Monrovia Metropolitan Climate Resilience Project – GoL Counterpart Funding	Environmental Protection Agency	US$1,106,607.00
Community Sanitation Improvement Project	Ministry of State for Presidential Affairs	US$500,000.00
Liberia Green Corridor Project	Forestry Training Institute	US$500,000.00
Development of an Environmentally Sustainable Wood Value Chain	Forestry Development Authority	US$500,000.00
National Disaster Risk Management Program	National Disaster Management Agency	US$446,000.00
Enhancing Climate Information Systems for Resilient	Environmental Protection Agency	US$100,000.00

Development (Liberia CIS) – GoL Counterpart Funding		

8.2.16 Notes

Entities were assigned to pillars by their main mandate, following the budget sector in most cases. The exceptions are the Liberia Revenue Authority, the Tax Appeal Board and the Bureau of State Enterprises, which are placed under Economic Transformation; the National Food Assistance Agency, placed under Human Capital Development; the National Disaster Management Agency, the Environmental Protection Agency, the Forestry Development Authority and the Forestry Training Institute, placed under Environmental Sustainability; and the Liberia Broadcasting System, placed under Governance and Anti-Corruption.

8.3 Direct Interventions for Social Impact

Beyond its sectoral distribution, the FY2027 PSIP is also people-focused. From the perspective of providing direct benefits to critical demographics, certain aspects of the budget's project portfolio provide direct and indirect gains to women, children, students, youth, microentrepreneurs, elderly persons, persons with disabilities and other marginally disadvantaged groups.

Women and Girls: The Liberia National Immunization Program (US$6.40 million), JFK Expansion / New JFK facility planning (US$1.55 million), C.H. Rennie Hospital rehabilitation (US$1.50 million), Oncology/Radiotherapy Center (US$1.55 million), and specialized dialysis equipment (US$1.00 million) will improve preventive, maternal, emergency, referral, and chronic-care services used by women both for themselves and as primary caregivers. School Feeding and School Health (US$3.50 million), MCSS renovation and furnishing (US$1.50 million), expanded water facilities, sanitation, and reliable energy reduce girls' absenteeism, exposure to unsafe facilities, and the time burden of unpaid care. The Food and Cash Crop Production Value Chain (US$5.25 million), Livestock and Poultry Value Chain Production (US$1.50 million), and Small Business Support Programs (US$3.80 million) also create income, market-access, and enterprise opportunities for women farmers, processors, traders, and women-led MSMEs.

Children and Students: The immunization program directly protects infants and school-age children against vaccine-preventable diseases, while School Feeding and School Health, the "One Child, One Chair" deficit initiative (US$1.00 million), digital technology classroom integration (US$1.00 million), and MCSS renovation improve nutrition, attendance, learning conditions, and classroom dignity. The Street Child Project specifically targets children who are abandoned, separated from their families, or living and working on the streets, supporting protective outreach, rehabilitation, family tracing and reunification where safe, and reintegration into education or vocational pathways. At the tertiary level, the Renovation, Modernization and Beautification of the University of Liberia (US$5.00 million) and related furnishing and equipment support (US$2.00 million) will directly improve the learning environment for the University's students, in addition to faculty and staff.

Youth Empowerment and Sports: The National Youth Empowerment Program (US$2.00 million), TVET facilities modernization (US$1.50 million), District Development Projects (US$5.90 million), and the

National Empowerment Program (US$1.20 million) provide skills, work exposure, community infrastructure, and livelihood pathways for young people, including at-risk and out-of-school youth. University, digital-classroom, road, energy, tourism, and construction investments additionally create short-term employment and strengthen long-term employability for young workers. In addition, the continuation of recruitment into the Armed Forces of Liberia (AFL) and the Liberia National Police, earmarked under this budget, opens structured career pathways for young Liberians in the security services. In FY2027, the Armed Forces of Liberia (AFL) and the Liberia National Police (LNP) will recruit 1,400 young people: 800 into the AFL and 600 into the LNP. An allocation of US$2.00 million is made to empower motorcyclists and US$3.00 million to support the Lone Star national soccer team. A further allocation of US$650,000 is made to support veteran Lone Star players in assisting with youth sports development.

Transportation and Road Development: The budget allocates US$49.10 million to the National Road Fund, Road Budget Support (US$35.90 million), Yellow Machines Development Projects (US$14.20 million), County Development Agenda — City Streets Project (US$7.00 million), and CPF corridors such as Karloken–Fish Town, Sanniquellie–Loguatuo, and Fish Town–Kelipo. These are expected to benefit commercial motorcyclists and the commuters who rely on them by improving road safety, reducing travel time, lowering motorcycle operating and maintenance costs, and connecting riders to wider markets. Procurement of NTA buses complements these investments by providing an affordable mass-transit alternative for students, workers, older persons, and other daily commuters.

Support to Vulnerable Groups: Older persons and people living with chronic illnesses benefit from stronger referral hospitals, expanded cancer-treatment capacity, dialysis equipment, rehabilitated health facilities, and better roads and public transport that reduce the cost and time of reaching care. The Social Protection Safety Net (US$1.05 million) supports poor and at-risk households, while the National ID Registry (US$2.00 million) and County Service Complexes (US$2.50 million) can make it easier for vulnerable persons, persons with disabilities, and marginalized citizens to establish legal identity and obtain public services closer to home. The Street Child Project, social safety net, water, sanitation, and climate-resilience investments further protect groups most exposed to poverty, abandonment, disease, flooding, and service exclusion.

Small Businesses, Farmers, and Market Traders: The Small Business Support Program (US$1.30 million) provides a direct enterprise window for MSMEs, while the Providence Island Tourism Potential project (US$2.75 million) and Robertsport Tourism Resort Development (US$2.25 million) create demand for local vendors, transport operators, tour guides, hospitality workers, artisans, and women- and youth-led businesses. Agriculture value-chain investments totaling US$6.50 million strengthen smallholder production, aggregation, processing, livestock, poultry, and market participation. Roads, electricity, smart metering, water, sanitation, and digitized revenue systems reduce the operating costs and infrastructure bottlenecks facing small enterprises.

Urban and Rural Communities: Smart Sanitation and City Beautification via the MCC (US$4.00 million), Paynesville sanitation and beautification campaigns (US$1.50 million), Expansion and Modernization of Water Facilities (US$3.00 million), Renewable Energy for Electrification (REEL) (US$1.30 million), and the Monrovia Metropolitan Climate Resilience Project (US$1.11 million) improve public health, environmental

cleanliness, flood resilience, and access to basic services. The largest protective gains are expected for children, older persons, informal workers, and low-income households living in dense or underserved communities.

8.4 Income-related Interventions: New Hires, Volunteers, and Salary Top-Ups

Building upon the foundational reforms executed in FY2025 and continued in FY2026 — which included the beginning of the reversal of harmonization, significant salary adjustments for professionals within the Judiciary, the Ministry of Public Works and the Ministry of Mines and Energy, and the extensive personnel verification by the Civil Service Agency, including volunteers — these changes led to the enrollment of over 600 volunteer teachers under the Ministry of Education (MOE), more than 200 in the Monrovia Consolidated School System (MCSS), more than 400 under the Ministry of Health (MOH), and the enrollment of 304 staff members at the ELWA Hospital.

In 2027, this process will be stepped up to impact a total of approximately 17,065 public service employees in various categories through formal recruitment or hire, volunteer regularizations, and targeted compensation enhancements. The Government will begin making upward adjustments in the salary of 1,934 police officers at various levels across the LNP as the first intervention aimed at ultimately aligning their salaries with their ranks. Those who will benefit include Deputy Commissioners, Assistant Commissioners, Chief Superintendents, Superintendents, Chief Inspectors, Inspectors, Sergeants and Corporals. A total of 616 LDEA workers will receive a 15 percent increase in their current salaries.

This intervention will largely benefit the education sector, standardizing the pay for qualified teachers (holders of master's, BSc, AA, B-Certificate, and C-Certificate qualifications). This means all teachers in the Government's schools, whether MOE- or MCSS-run, will be paid similar salaries based on qualifications. The amount that will benefit a particular teacher within a category will vary depending on how far below the new threshold they are. Similarly, all pay thresholds for qualified teachers below tertiary level have been increased.

Going forward, teachers with a master's degree will make a minimum of US$650; those with a BSc, US$400; an AA degree, US$240; a B-Certificate, US$240; and a C-Certificate, US$200. Also, all County Education Officers (CEOs) will be moved from US$880 to US$1,200, and District Education Officers (DEOs) from US$550 to US$700. No dean of a county-based university will make less than US$1,000. The minimum salaries of supervisors in the public education sector will be adjusted as follows: US$1,200 for County Education Officers and US$900 for District Education Officers.

In the Health Sector, salary adjustments will benefit approximately 358 health workers across 146 hospitals, clinics, health facilities, and health offices across the country.

Table 18: FY2027 Personnel Resource Matrix and Civil Service Interventions

Workforce Intervention Measure	Number of Persons Impacted
Salary Top-Ups for Serving Staff	12,715
New Hires and Consultants	4,350
Volunteer Regularization	979

Workforce Intervention Measure	Number of Persons Impacted
Total Impacts (Persons)	**17,065**

9. Public Debt Profile and Liquidity Analysis

As of the end of September 2026, public debt stood at US$2.88 billion. Domestic debt was US$1.18 billion (41.0 percent) and external debt US$1.70 billion (59.0 percent). Debt-to-GDP has fallen to 50.54 percent, down from 56.60 percent. The Government's credibility with creditors has improved significantly as debt service has increased over successive fiscal years. Debt service for FY2027 has increased to US$275.50 million from US$232.00 million, targeting principal repayment and interest. A major share (US$103.20 million) of this allocation will be paid to commercial banks, and US$78.90 million will be paid to development partners, including the World Bank, the IMF, ECOWAS, and Afreximbank, of which about US$12.00 million relates to financing secured in prior years for the Roberts International Airport road project.

9.1 Domestic Debt Service (68.1 percent of Total Debt Service)

Domestic obligations represent the largest exposure to immediate liquidity requirements, dominating the total debt service obligation at US$187.69 million or 68.1 percent:

- **Central Bank of Liberia:** Claims US$64.95 million (comprising US$42.54 million in principal and US$22.42 million in interest) for restructuring loans and credit facilities.
- **Commercial Banks:** Absorb US$103.29 million, driven heavily by Treasury Bonds at US$96.70 million (US$83.55 million principal; US$13.15 million interest).
- **Other Local Obligations and Arrears:** US$10.95 million was allocated for court claims and court-ordered settlements.
- **Local Bodies:** US$8.50 million was allocated for domestic entities, including a key US$8.10 million principal repayment to NASSCORP.

9.2 External Debt Service and Subscriptions (31.9 percent of Total Debt Service)

External debt service for FY2027 is projected at US$78.78 million, or 28.6 percent of the total debt service for FY2027. Subscriptions and other payables account for US$9.03 million, or 3.3 percent of the total debt obligation.

- **Multilateral Credits:** Total US$61.84 million, led by debt servicing to the World Bank (US$28.04 million), Afreximbank (US$11.97 million) and the African Development Bank (US$7.73 million).
- **Bilateral Credits:** US$9.13 million, which includes the China Exim Bank (US$4.57 million), the Saudi Fund for Development (US$1.78 million), and the Kuwait Fund (US$1.72 million).
- **Commercial and Subscriptions:** Commercial external debt is strictly capped at US$7.81 million, with Bank Leumi as the only commercial creditor in the debt portfolio. Regional subscription obligations absorb the remaining US$9.03 million to fulfill critical ECOWAS and regional commitments.

Table 19: Public Debt Service Provisions, Portfolio Shares and Budgetary Reductions, FY2027 (US$ millions)

Debt Service Category	Adjusted FY2027 Provision	Budgetary Reduction	Share of Portfolio (percent)
Domestic Liabilities	187.69	26.66	68.1
External Liabilities	78.78	3.72	28.6
Subscriptions and Other Payables	9.03	1.66	3.3
Total Debt Service	**275.50**	**32.04**	**100.0**

10. New Policy Measures

As part of the strategy to realize the revenue projections for the proposed FY2027 budget and ensure efficient budget execution by minimizing execution challenges, the fiscal management team has identified reform measures, some of which will require subsequent legislation. These proposals include, among others, the following:

- **Transitioning from GST to VAT:** A full transition from the Goods and Services Tax (GST) to a Value Added Tax (VAT) system, modernizing Liberia's tax architecture by broadening the tax base and improving efficiency.
- Amendments to various provisions of the Revenue Code.
- Legal and regulatory reforms and operational interventions in the mining sector.
- **Advanced and Multi-Year Procurement:** Spending entities will be allowed to initiate preliminary procurement activities, including bid tendering and evaluation, ahead of the fiscal year; binding contracts will, however, be contingent upon the passage of the budget. Spending entities that undertake multi-year interventions will also be allowed to commit the Government on a multi-year basis, contingent on the guarantee of funding availability for the multi-year contract by the Ministry of Finance and Development Planning (MFDP).
- **Used-Vehicle Procurement Option:** Beginning in 2027, the Government will give spending entities the option to procure up to 25 percent of their vehicle fleets as used vehicles, under guidelines and standards to be issued by the General Service Agency (GSA). This measure is expected to benefit mainly Liberians at home and abroad, who are the dominant players in the local used car business.

11. State-Owned Enterprises (SOEs)

Seventeen of the twenty state-owned enterprises (SOEs) did not meet the submission deadline for their financial plans for the 2027 fiscal year. The estimates provided for those entities that did not meet their reporting deadlines, reported in the following segments and in the attached SOE Annex, were generated by the SEAL using the historical trends and compound annual growth rate (CAGR) of the past operational

performance of the entities and the analysis of sector-specific and entity-specific factors. These figures are therefore preliminary and will be updated once the entities' board-approved budgets are received.

11.1 Revenue Estimate

The consolidated gross trading revenue for FY2027, generated primarily from SOEs' core operations, is estimated at about US$350.08 million. Drawdown on credit advances from regulated GSM operators is estimated at about US$1.59 million, or 0.5 percent of the gross sector revenue, resulting in an estimated net aggregate trading revenue of about US$348.48 million.

SOEs expected to drive the sector's trading revenue for the upcoming budget year are LEC (28.2 percent), NASSCORP (19.1 percent), NPA (10.7 percent), LPRC (9.4 percent), LTA (9.1 percent), and LiMA (6.9 percent). Subsidies and other transfers from the Government of Liberia to SOEs for FY2027 are estimated at US$47.37 million, accounting for about 11.7 percent of the total estimated gross inflow of US$405.33 million. Entity-level revenue estimates are presented in the attached SOE Annex.

11.2 Estimated Subsidies and Transfers for FY2027

The total estimated transfer, including grants, to SOEs covered in FY2027 is US$47.37 million, an increase of 83.6 percent over the FY2026 approved budget figure. This increase is driven mainly by donor-funded transfers to LEC, the only SOE expected to receive donor support. LEC's estimated US$27.97 million accounts for 59.0 percent of total transfers to SOEs in FY2027.

11.3 Expenditure Estimate

The consolidated operating expenditure (OPEX) projection for FY2027, excluding interest and tax expenses, is around US$336.91 million, a US$0.67 million (or 0.2 percent) increase over the FY2026 budget. The entities expected to lead the SOE consolidated expenditure for the fiscal year are LEC (32.9 percent), NASSCORP (17.6 percent), NPA (12.9 percent), and LPRC (6.6 percent). The two largest components of SOE OPEX for FY2027 are compensation, estimated at US$110.52 million or 32.8 percent, and other core operating expenses, at US$183.37 million or 54.4 percent.

12. Fiscal Transparency Initiatives

The Government's 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. The MFDP has consistently published fiscal reports and budget documentation.

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

13. Gender Responsive Planning and Budgeting (GRPB)

The FY2027 Budget takes gender-responsive budgeting a step further, from a pilot to a growing practice across government. In FY2026, nine spending entities piloted GRPB. For FY2027, thirteen spending entities have prepared gender budget statements. Each sets out the gender gaps within its mandate, the actions it will take to close them, and the indicators by which progress will be judged. The objective is that public resources benefit women, men, girls, boys and persons with disabilities fairly, and that the budget shows how.

The statements share five priorities. They seek to increase the participation and leadership of women and marginalized groups, and to widen fair access to education, health, justice, water and sanitation. They also aim to protect people from violence and exploitation, expand livelihoods and career opportunities, and strengthen the data and accountability systems needed to track results. Together, these priorities move gender equality from a stand-alone concern to a consideration built into how ministries and agencies plan and spend.

The commitments are concrete. The Ministry of Justice has costed five programs, with US$820,000, to improve access to justice, make communication accessible, provide safe workplaces, improve the welfare of detainees, and recruit more women into the Bureau of Corrections and Rehabilitation. The Ministry of Gender, Children and Social Protection aims to cut the number of children living on the streets by 20 percent by 2029, by reuniting children with their families, returning out-of-school children to learning, and giving their caregivers vocational training and small-business support. The Ministry of Agriculture will widen women's access to extension services and productive resources. The Ministry of National Defense will advance women's recruitment and leadership in the Armed Forces of Liberia under the Women, Peace and Security agenda. The National Water, Sanitation and Hygiene Commission will promote menstrual hygiene in schools and increase the share of women in technical roles. The National Commission on Disabilities will improve knowledge of sexual and reproductive health and rights among women with disabilities. The Ministry of Local Government will promote women's participation in county decision-making, and LISGIS will expand the collection and publication of sex-disaggregated data.

These efforts are reinforced in the wider budget through the SGBV Support Strengthening Program, the Social Protection Safety Net, and initiatives to keep girls in school. As more entities adopt GRPB and report against measurable targets, the Government will be better able to see who benefits from public spending and to direct resources where the gaps are greatest. On this basis, equity forms part of the assessment of budget performance.

14. Fiscal Decentralization

As part of the implementation of the National Policy on Decentralization and Local Governance, the Government is stepping up fiscal decentralization to keep pace with the level of administrative devolution that has been achieved so far. While the existing county treasuries in Grand Bassa, Nimba, Bong, and Margibi continue to facilitate disbursement to a limited number of government entities, six new treasuries are planned for Grand Kru, Sinoe, Grand Gedeh, Maryland, Bomi and Lofa Counties, to bring the total number of treasuries to ten, providing services to all fifteen counties.

The Ministry of Finance and Development Planning has embarked on renovation and construction works in the six additional counties and is upgrading the ICT infrastructure to facilitate rapid exchange of information between treasury staff and decision makers at central government ministries, agencies and commissions. These facilities will be operational in FY2027.

At the technical level of financial management, MFDP's technicians from the Integrated Financial Management Information System (IFMIS), the Division of Budget and the Fiscal Decentralization Unit, working with various spending entities, have successfully disaggregated the budgets of the participating entities to reflect the geographic distribution of their expenditures across the fifteen counties.

FY2027 REVENUE TABLE (US$)								
CODE	REVENUE SOURCES	FY2025 OUTTURN	FY2026 APPROVED BUDGET	ACTUAL AT OCTOBER 31	FY2026 YE ESTIMATE	FY2027 DRAFT BUDGET	FY2028 OUTLOOK	FY2029 OUTLOOK
A	TOTAL GOVERNMENT REVENUE	886,230	1,302,665	1,192,562	1,380,095	1,538,916	1,583,470	1,716,752
B	EXTERNAL RESOURCES	38,047	120,937	55,800	83,800	92,000	72,000	40,000
C	CORE DOMESTIC REVENUE	848,183	1,181,728	1,131,762	1,291,295	1,351,916	1,511,470	1,676,752
D	CARRYFORWARD	-	5,000	5,000	5,000	55,000	-	-
E	CONTINGENT REVENUE - DOMESTIC	-	-	-	-	40,000	-	-
11	TAX REVENUE	706,824	752,720	724,621	847,497	1,072,495	1,193,004	1,317,811
111	TAXES ON INCOME AND PROFITS	346,582	370,283	355,630	416,049	511,200	571,280	633,286
113	TAXES ON PROPERTY	5,350	7,047	5,351	5,785	6,700	7,349	8,027
114	TAXES ON GOODS AND SERVICES	74,440	84,289	73,431	91,154	123,408	136,020	149,287
11461	o/w Maritime Revenue	14,000	14,094	11,875	14,000	16,000	17,139	18,315
115	TAXES ON INTERNATIONAL TRADE	273,883	280,767	278,349	322,534	419,388	464,124	510,720
11511	IMPORT DUTIES	131,442	130,679	126,285	146,848	174,878	193,967	213,821
115114	o/w ECOWAS Trade Levy	10,696	8,546	10,977	12,344	15,193	17,472	19,811
11512	OTHER CUSTOMS CHARGES ON IMPORTS	123,579	134,443	120,154	141,195	199,811	220,491	242,074
11513	EXCISE TAXES ON IMPORTED GOODS	18,541	15,358	31,628	34,149	44,345	49,274	54,392
1152	FEES AND OTHER LEVIES ON EXPORTS	321	288	282	340	354	392	432
116	OTHER TAXES	6,569	10,335	11,861	11,977	11,799	14,231	16,492
14	NON-TAX REVENUE	141,359	429,008	407,141	443,797	279,421	318,466	358,941
141	PROPERTY INCOME	99,852	372,933	353,654	380,702	204,821	235	267
1411	Interest Income	0	-	-	-	-	-	-
1412	o/w SOEs' Budget Support / Dividends	1,335	3,535	1,854	2,405	2,189	2,898	3,118
141201	LPRC	799	1,000	234	285	-	536	572
141203	NPA	-	1,500	750	750	1,000	1,071	1,145
141207	Other SOEs	536	-	125	125	-	-	-
141209	NaFAA	-	500	-	500	250,000	250	250
1417	ROAD FUND	33,429	42,284	30,712	37,107	50,102	54,404	59,893
1415	o/w ROYALTIES & RENTS	75,835	302,287	308,569	326,434	136,160	159,841	183,870
14153	Forestry	4,583	5,197	5,095	5,819	7,580	8,326	9,102
14154	Agriculture	595	613	515	533	520	571	623
14155	Mineral Mining	60,440	270,437	276,878	287,569	119,368	141,628	164,184
14157	Petroleum Mining	180	17,186	23,802	23,820	2	3	3
14158	Intangible Non-produced Assets	9,711	8,500	2,142	8,500	8,500	9,105	9,730
14159	Other Royalties & Rents	237	268	116	137	159	175	192
1416	Asset Sales	122	10,269	140	185	45	49	53
142	ADMINISTRATIVE FEES & CHARGES	28,115	41,141	40,335	46,751	56,909	63,431	70,193
14210	Ministry of Foreign Affairs (MFA)	3,073	5,162	5,215	6,173	5,196	5,652	6,127
14217	Bureau of Immigration & Naturalization (BIN)	6,221	11,285	7,000	8,490	9,566	10,536	11,550
14220	Liberia Business Registry (LBR)	3,184	4,642	3,233	3,837	4,589	5,062	5,555
14227	Ministry of Labor (MoL)	12,745	10,931	21,027	22,721	29,390	33,141	37,018
14228	Other Administrative Fees & Charges	2,892	9,121	3,860	5,530	8,169	9,040	9,943
143	FINES, PENALTIES & FORFEITS	8,432	14,934	13,149	16,342	17,688	20	22
144	VOLUNTARY TRANSFERS AND OTHER GRANTS	4,960	-	-	-	-	-	-
145	SALES OF OTHER GOODS AND SERVICES	-	-	0	0	0	0	0
149	MISCELLANEOUS AND UNIDENTIFIED REVENUE	-	-	2	2	3	0	0
B	TOTAL EXTERNAL RESOURCES	38,047	120,937	55,800	83,800	92,000	72,000	40,000
13	GRANTS	38,047	937	55,800	83,800	20,000	72,000	40,000
131	Grants from Foreign Governments (Bilateral)	-	-	-	-	-	-	-
	o/w United States (USAID)	-	-	-	-	-	-	-
132	Grants from International Organizations (Multilateral)	38,047	937			20,000		
	o/w European Union	24,610		-		20,000	-	-
	o/w United Nations	937	937	-	-	-	-	-
	o/w World Bank	-						
150	BORROWINGS	-	120,000	55,800	83,800	72,000	72,000	40,000
15010	African Development Bank (AfDB)	-	12,000	-	12,000	12,000	12,000	-
15011	World Bank-IDA	-	88,000	55,800	55,800	40,000	40,000	40,000
15012	International Monetary Fund (RSF)	-	-	-	-	20,000	20,000	-
15013	International Monetary Fund (ECF)	-	-	-	-	-	-	-
15014	European Union	-	20,000	-	16,000		-	-
150123	Other External Sources	-	-	-	-	-	-	-
1502	Domestic Financing (Central Bank of Liberia)	-	-	-	-	-	-	-
16011	CARRYFORWARD REVENUE	-	-	5,000	5,000	55,000	-	-
160111	Carry-forward Revenue from Prior FY	-	-	5,000	5,000	55,000	-	-
160112	o/w Commercial Banks Transitory	-	-	-	-	-	-	-
2	CONTINGENT REVENUE - DOMESTIC	-	-	-	-	40,000	-	-
21	TAX REVENUE	-	-	-	-	-	-	-
211	FY2027 Policy Measures & Petroleum Arrears (Tax)	-	-	-	-	-	-	-
22	NON-TAX REVENUE	-	-	-	-	40,000	-	-
2010	APM Terminals	-	-	-	-	25,000	-	-
2011	Marsa Maroc	-	-	-	-	15,000	-	-
	UNCLASSIFIED REVENUE		-	-	-	-	-	-
	Unclassified Revenue		-	-	-	-	-	-

FY2027 FISCAL TABLE							
Fiscal Table Line Item	FY2025 Actual	FY2026 Original Budget	FY2026 Approved Budget	FY2026 Estimated Outturn as at September 30th	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
TOTAL REVENUE ENVELOPE	**886,230**	**1,249,665**	**1,302,665**	**1,192,562**	**1,538,916**	**1,583,470**	**1,716,752**
TOTAL DOMESTIC REVENUE	**860,683**	**1,176,728**	**1,181,728**	**1,131,762**	**1,391,916**	**1,511,470**	**1,676,752**
CORE REVENUE	**860,683**	**920,526**	**925,526**	**1,131,762**	**1,351,916**	**1,511,470**	**1,676,752**
Tax Revenue	706,823	733,511	738,511	724,621	1,042,033	1,193,004	1,317,811
Non Tax Revenue	141,360	187,015	187,015	407,141	279,421	318,466	358,941
VAT Refund (FY2027 onward)					30,462	-	-
Liberia Petroleum Regulatory Authority (LPRA)	12,500						
CARRYFORWARD				5,000	55,000		
GRANTS	**25,547**	**20,000**	**20,937**	**55,800**	**20,000**	**-**	**-**
Current Grants/Budget Support							
European Union	24,610	20,000	20,000	-	20,000		
WFP	937		937				
World Bank				55,800			
Capital Grants							
OTHER REVENUE							
CONTINGENT REVENUE	**-**	**256,202**	**256,202**	**-**	**40,000**	**-**	**-**
Tax Revenue		14,202	14,202		-		
Non Tax Revenue		214,000	214,000		40,000		
LPRA		28,000	28,000				
CONTINGENT REVENUE - DOMESTIC					-		
TOTAL EXPENDITURE	**869,809**	**1,074,665**	**1,125,664**	**1,001,791**	**1,315,630**	**1,342,020**	**1,461,718**
TOTAL RECURRENT AND NON PSIP CAPITAL EXPENDITURE	**869,809**	**756,742**	**785,411**	**785,189**	**947,137**	**957,965**	**1,063,063**
TOTAL CORE RECURRENT AND NON PSIP CAPITAL EXPENDITURE	**717,648**	**756,742**	**785,411**	**735,698**	**947,137**	**957,965**	**1,063,063**
COMPENSATION	307,720	330,757	336,624	300,697	369,401	388,791	392,077
USE OF GOODS AND SERVICES	193,932	171,201	185,439	174,387	221,897	230,757	261,758
INTEREST CHARGES ON LOAN	-	**55,001**	**55,001**	**40,509**	**52,214**	**53,906**	**55,415**
Domestic Interest		*53,456*	*53,456*	*39,000*	*36,629*	37,816	*38,875*
External Interest		*1,545*	*1,545*	*1,509*	*15,585*	16,090	*16,541*
SUBSIDIES	3,794	5,203	5,678	6,039	10,258	12,061	19,050
GRANTS	117,561	158,955	165,860	130,458	228,314	191,477	248,919
SOCIAL BENEFITS	21,011	29,690	29,690	19,640	52,216	43,532	43,917
NON-FINANCIAL ASSETS (RECURRENT)	73,630	5,935	7,119	23,459	12,838	37,442	41,927
CONTINGENT RECURRENT AND NON PSIP CAPITAL EXPENDITUR	**-**	**28,202**	**28,202**	**49,491**	**40,000**	**39,794**	**44,816**
Compensation of employees					-		
Goods and Services		18,294	18,294	16,489	20,926	22,024	22,210
Subsidies		2,726	2,726	1,208	382	398	451
Grants		4,392	4,392	20,190	17,876	14,991	19,489
Social Benefits		1,842	1,842		-		
Non-Financial Assets (Recurrent)		948	948	11,604	816	2,381	2,666
TOTAL PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**289,721**	**312,051**	**216,602**	**328,493**	**344,261**	**353,838**
CORE PUBLIC SECTOR INVESTMENT PLAN	-	61,721	84,051	30,373	328,493	344,261	353,838
CONTINGENT PUBLIC SECTOR INVESTMENT PLAN		228,000	228,000	186,229	-	-	-
FISCAL BALANCE (NET LENDING/BORROWING)	**16,421**	**175,000**	**177,001**	**190,771**	**223,286**	**241,450**	**255,034**
FINANCING	**(152,161)**	**(122,063)**	**(77,001)**	**(163,579)**	**(151,286)**	**(169,661)**	**(212,301)**
Net Borrowing	**(152,161)**	**(122,063)**	**(77,001)**	**(163,579)**	**(151,286)**	**(169,661)**	**(212,301)**
Net Domestic Borrowing	**(80,973)**	**(118,324)**	**(120,325)**	**(108,489)**	**(151,748)**	**(166,844)**	**(169,998)**
Domestic Borrowing				-	-		
Domestic Repayments	80,973	118,324	120,325	108,489	151,748	166,844.35	169,997.58
Net External Borrowing	**(71,188)**	**(3,739)**	**43,324**	**(55,090)**	**462**	**(2,817)**	**(42,303)**
External Borrowing	-	**52,937**	**100,000**	**-**	**72,000**	**72,000**	**40,000**
World Bank		12,000	88,000	-	40,000	40,000	40,000
African Development Bank		40,000	12,000	-	12,000	12,000	
WFP		937				-	
International Monetary Fund (RSF)					20,000	20,000	
External Repayments	71,188	56,676	56,676	55,090	71,538	74,817	82,303
NET CHANGES IN FINANCIAL ASSETS OR OTHER LIABILITIES	**9,550**	**-**	**0**	**27,192**	**0**	**-**	**-**

1.6 Summary by Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	307,720,391	336,623,597	300,696,635	369,400,550	384,797,714	388,050,024
22 USE OF GOODS AND SERVICES	193,931,982	203,733,263	190,876,123	242,822,658	263,556,889	298,964,444
24 INTEREST AND OTHER CHARGES	-	55,000,705	40,508,906	52,213,650	56,445,527	58,025,832
25 SUBSIDY	3,793,615	8,404,506	7,247,429	10,640,223	12,659,483	19,995,655
26 GRANTS	117,561,293	170,252,395	150,647,538	246,189,027	201,275,424	261,656,040
27 SOCIAL BENEFITS	21,011,347	31,532,463	19,640,438	52,216,391	50,493,252	50,940,117
31 NON-FINANCIAL ASSETS	73,629,654	8,066,614	35,063,255	13,654,531	15,798,293	20,142,897
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	312,051,612	216,602,044	328,492,893	361,999,169	372,069,984
41 DOMESTIC LIABILITIES	80,972,979	120,324,481	108,488,643	151,748,056	163,029,052	166,110,138
42 FOREIGN LIABILITIES	71,187,885	56,675,555	55,090,283	71,538,295	73,529,743	80,887,717
TOTAL	**869,809,146**	**1,302,665,191**	**1,124,861,294**	**1,538,916,274**	**1,583,584,546**	**1,716,842,848**

1.7 Sector Summary

SECTOR	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
01 PUBLIC ADMINISTRATION SECTOR	345,754,322	494,943,817	417,495,674	208,485,441	215,297,136	237,011,637
02 LOCAL GOVERNMENT SERVICES SECTOR	35,455,990	69,236,865	55,923,117	63,757,659	62,607,629	69,734,950
03 TRANSPARENCY AND ACCOUNTABILITY SECTOR	29,969,053	35,723,207	32,807,015	49,127,353	52,563,546	56,187,547
04 SECURITY AND RULE OF LAW SECTOR	129,785,794	163,263,392	164,371,840	198,394,358	208,574,399	223,686,427
05 HEALTH SECTOR	88,754,133	110,932,215	94,097,399	135,827,541	139,359,678	151,060,050
06 SOCIAL DEVELOPMENT SERVICES SECTOR	13,248,065	27,620,238	29,562,843	39,317,131	41,641,456	47,438,856
07 EDUCATION SECTOR	117,558,714	143,578,630	120,118,373	163,548,437	159,027,840	180,042,034
08 ENERGY AND ENVIRONMENT SECTOR	23,195,080	79,237,195	77,428,642	75,223,802	80,897,054	85,001,121
09 AGRICULTURE SECTOR	11,356,389	15,321,921	13,915,421	18,436,317	19,802,787	20,658,818
10 INFRASTRUCTURE AND BASIC SERVICES SECTOR	65,429,354	143,779,440	103,249,374	142,557,976	155,840,365	160,980,169
11 INDUSTRY AND COMMERCE SECTOR	9,302,252	19,028,271	15,891,596	24,594,637	26,040,758	27,941,661
12 GENERAL OBLIGATIONS AND PROGRAMS	-	-	-	419,645,622	421,931,898	457,099,578
TOTAL	**869,809,146**	**1,302,665,191**	**1,124,861,294**	**1,538,916,274**	**1,583,584,546**	**1,716,842,848**

1.8 Summary of Full Time Equivalent by Sector

SECTOR	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
01 PUBLIC ADMINISTRATION SECTOR	3,698	1,224	4,922	3,698	1,224	4,922	3,698	1,224	4,922
02 LOCAL GOVERNMENT SERVICES SECTOR	4,662	950	5,612	4,662	950	5,612	4,662	950	5,612
03 TRANSPARENCY AND ACCOUNTABILITY SECTOR	1,121	454	1,575	1,121	454	1,575	1,121	454	1,575
04 SECURITY AND RULE OF LAW SECTOR	15,191	1,929	17,120	15,191	1,929	17,120	15,191	1,929	17,120
05 HEALTH SECTOR	7,108	5,160	12,268	7,108	5,160	12,268	7,108	5,160	12,268
06 SOCIAL DEVELOPMENT SERVICES SECTOR	665	238	903	665	238	903	665	238	903
07 EDUCATION SECTOR	15,882	4,104	19,986	15,882	4,104	19,986	15,882	4,104	19,986
08 ENERGY AND ENVIRONMENT SECTOR	942	305	1,247	942	305	1,247	942	305	1,247
09 AGRICULTURE SECTOR	650	251	901	650	251	901	650	251	901
10 INFRASTRUCTURE AND BASIC SERVICES SECTOR	1,439	517	1,956	1,439	517	1,956	1,439	517	1,956
11 INDUSTRY AND COMMERCE SECTOR	705	252	957	705	252	957	705	252	957
AUTHORIZED NUMBER OF POSITIONS - FTE	**52,063**	**15,384**	**67,447**	**52,063**	**15,384**	**67,447**	**52,063**	**15,384**	**67,447**

1.9 Classification of Expenditure by Functions of Government (COFOG)

FUNCTIONS	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
COFOG Summary						
00 UNSPECIFIED	1,766,779	-	-	-	-	-
01 GENERAL PUBLIC SERVICES	407,654,013	596,422,526	503,337,722	734,210,761	744,996,604	811,862,867
02 DEFENSE	47,382,520	59,717,296	62,609,306	73,062,960	77,522,520	84,463,893
03 PUBLIC ORDER AND SAFETY	82,051,872	103,999,744	101,972,493	126,254,071	132,136,165	140,451,189
04 ECONOMIC AFFAIRS	98,027,370	241,025,891	194,266,455	243,706,938	264,251,684	275,056,705
05 ENVIRONMENTAL PROTECTION	1,534,319	2,914,466	2,761,877	3,463,873	3,707,765	3,862,516
06 HOUSING AND COMMUNITY AMENITIE	9,984,941	16,673,196	16,968,981	17,276,196	18,570,317	19,812,821
07 HEALTH	88,635,328	110,796,713	94,009,397	135,692,039	139,211,494	150,889,442
08 RECREATION, CULTURE AND RELIGI	6,749,676	10,835,471	11,396,047	18,913,877	19,172,775	21,901,403
09 EDUCATION	120,124,341	146,053,224	122,314,963	166,845,031	162,541,127	183,837,266
10 SOCIAL PROTECTION	5,897,987	14,226,664	15,224,053	19,490,528	21,474,090	24,704,799
TOTAL	**869,809,146**	**1,302,665,191**	**1,124,861,294**	**1,538,916,274**	**1,583,584,541**	**1,716,842,901**
00 Unspecified	**1,766,779**	**-**	**-**	**-**	**-**	**-**
000 UNSPECIFIED	1,766,779	-	-	-	-	-
01 General Public Services	**407,654,013**	**596,422,526**	**503,337,722**	**734,210,761**	**744,996,604**	**811,862,867**
111 EXECUTIVE AND LEGISLATIVE ORGA	121,702,764	157,164,685	151,882,970	163,867,719	166,893,154	183,744,356
112 FINANCIAL AND FISCAL AFFAIRS (	84,809,993	154,189,415	100,992,358	221,996,906	208,889,572	240,775,103
113 EXTERNAL AFFAIRS (CS)	21,932,496	30,269,285	29,365,986	31,999,785	32,718,226	36,013,148
131 GENERAL PERSONNEL SERVICES(CS)	13,897,300	4,140,995	3,801,677	5,402,373	5,601,217	5,819,480
132 OVERALL PLANNING AND STAT.SRVS	1,925,351	2,640,138	2,382,499	4,340,138	4,642,434	4,845,842
133 OTHER GENERAL SERVICES (CS)	5,244,077	9,426,183	6,255,576	13,862,755	15,119,098	16,400,003
160 GENERAL PUBLIC SERVICES N.E.C.	5,981,168	4,323,850	4,559,674	4,823,850	5,089,671	5,335,141
170 0170PUBLIC DEBT TRANSACTIONS	152,160,864	234,267,975	204,096,982	287,917,235	306,043,232	318,929,794

1.9 Classification of Expenditure by Functions of Government (COFOG)

FUNCTIONS	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
02 Defense	**47,382,520**	**59,717,296**	**62,609,306**	**73,062,960**	**77,522,520**	**84,463,893**
210 MILITARY DEFENSE (CS)	45,364,147	56,691,919	59,944,938	69,054,520	73,232,721	79,812,168
220 CIVIL DEFENSE (CS)	2,018,373	3,025,377	2,664,368	4,008,440	4,289,799	4,651,725
03 Public Order and Safety	**82,051,872**	**103,999,744**	**101,972,493**	**126,254,071**	**132,136,165**	**140,451,189**
310 POLICE SERVICES (CS)	36,036,148	38,164,174	35,528,188	44,568,203	47,132,621	49,972,503
320 FIRE PROTECTION SERVICES (CS)	3,235,946	2,996,932	2,560,678	4,671,932	5,008,675	5,231,591
330 LAW COURTS (CS)	27,719,064	36,818,851	37,070,811	42,533,572	44,262,826	46,202,512
340 0340PRISONS (CS)	841,839	821,001	1,471,002	3,121,001	3,425,705	3,615,934
360 PUBLIC ORDER AND SAFETY N.E.C.	14,218,875	25,198,786	25,341,814	31,359,363	32,306,338	35,428,649
04 Economic Affairs	**98,027,370**	**241,025,891**	**194,266,455**	**243,706,938**	**264,251,684**	**275,056,705**
411 GENERAL ECONOMIC AND COMMER.	7,207,749	16,516,627	13,669,242	24,012,578	25,586,933	27,494,081
412 GENERAL LABOR AFFAIRS (CS)	2,147,404	2,568,820	2,265,239	2,938,784	2,966,949	3,154,466
421 AGRICULTURE (CS)	9,680,076	12,925,693	11,832,256	16,030,089	17,249,819	18,005,965
422 FORESTRY (CS)	3,560,121	3,615,524	3,098,018	3,981,624	4,207,028	4,355,633
435 ELECTRICITY (CS)	5,968,579	54,922,380	53,566,604	45,712,380	50,346,866	51,762,368
441 MINING OF MINERAL RESOURCES	4,403,309	7,350,482	7,022,192	10,716,582	10,494,813	11,905,893
450 TRANSPORT	2,696,923	10,024,183	9,227,947	8,190,327	8,698,293	9,008,309
451 ROAD TRANSPORT (CS)	55,554,028	122,746,643	86,325,086	121,380,692	133,452,279	137,461,586
454 AIR TRANSPORT (CS)	2,968,792	4,214,989	1,824,247	4,800,032	5,018,833	5,348,751
460 COMMUNICATION	2,164,076	3,744,322	3,352,459	3,537,622	3,676,903	3,906,798
482 R & D AGRICULTURE, FORESTRY.	1,676,313	2,396,228	2,083,165	2,406,228	2,552,968	2,652,855
05 Environmental Protection	**1,534,319**	**2,914,466**	**2,761,877**	**3,463,873**	**3,707,765**	**3,862,516**
560 ENVIRONMENTAL PROTECTION N.E.C	1,534,319	2,914,466	2,761,877	3,463,873	3,707,765	3,862,516
06 Housing and Community Amenitie	**9,984,941**	**16,673,196**	**16,968,981**	**17,276,196**	**18,570,317**	**19,812,821**
610 HOUSING DEVELOPMENT (CS)	715,580	1,034,786	884,094	2,084,786	2,248,698	2,341,245
620 COMMUNITY DEVELOPMENT (CS)	1,850,129	4,483,282	4,377,940	3,686,282	4,021,123	4,119,375
630 WATER SUPPLY (CS)	7,419,232	11,155,128	11,706,947	11,505,128	12,300,496	13,352,201
07 Health	**88,635,328**	**110,796,713**	**94,009,397**	**135,692,039**	**139,211,494**	**150,889,442**
711 PHARMACEUTICAL PRODUCTS (IS)	1,908,187	2,352,183	2,029,019	2,702,183	2,841,058	2,947,118
721 GENERAL MEDICAL SERVICES (IS)	13,335,949	15,976,704	17,160,727	18,861,704	17,289,018	20,805,501
730 HOSPITAL SERVICES	13,412,449	16,247,068	13,511,774	19,888,068	21,279,339	22,162,815
731 GENERAL HOSPITAL SERVICES (IS)	38,703,846	48,904,738	37,145,717	16,707,431	17,421,416	21,363,499
740 PUBLIC HEALTH SERVICES (IS)	6,961,322	11,278,513	10,759,928	21,265,904	22,870,953	24,028,909
750 R & D HEALTH (CS	263,881	266,481	238,730	100,000	81,756	106,282
760 HEALTH N.E.C. (CS)	14,049,694	15,771,026	13,163,502	56,166,749	57,427,954	59,475,318
08 Recreation, Culture and Religi	**6,749,676**	**10,835,471**	**11,396,047**	**18,913,877**	**19,172,775**	**21,901,403**
810 RECREATIONAL AND SPORTING SERV	5,457,872	8,829,130	9,754,391	16,357,536	16,433,790	18,987,601
820 CULTURAL SERVICES (IS)	14,750	49,000	49,000	49,000	53,184	60,329
830 BROADCASTING AND PUBLISHING	1,277,054	1,957,341	1,592,656	2,507,341	2,685,801	2,853,473
09 Education	**120,124,341**	**146,053,224**	**122,314,963**	**166,845,031**	**162,541,127**	**183,837,266**
000 UNSPECIFIED	20,000	20,000	20,000	30,000	32,562	36,937
912 PRIMARY EDUCATION	234,780	593,785	410,785	733,785	724,950	900,428

1.9 Classification of Expenditure by Functions of Government (COFOG)

FUNCTIONS	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
921 LOWER-SECONDARY EDUCATION (IS)	8,343,601	11,652,486	11,908,224	13,837,486	14,794,124	16,977,204
930 POST SECONDARY NON TERTIARY ED	206,192	295,000	283,462	260,000	240,483	337,567
940 TERTIARY EDUCATION	2,805,150	3,164,621	3,016,528	7,372,711	6,027,667	7,835,907
941 FIRST STAGE OF TERTIARY EDUCAT	49,138,619	58,473,376	46,720,509	63,280,886	55,464,582	68,566,315
950 EDUCATION NOT DEFINABLE BY LEV	10,102,821	14,355,149	11,827,256	16,312,763	16,721,328	17,948,072
980 EDUCATION N.E.C. (CS)	49,273,178	57,498,807	48,128,199	65,017,400	68,535,431	71,234,836
10 Social Protection	**5,897,987**	**14,226,664**	**15,224,053**	**19,490,528**	**21,474,090**	**24,704,799**
000 UNSPECIFIED	1,698,332	1,967,189	1,624,605	1,967,189	2,049,230	2,066,694
1012DISABILITY (IS)	1,441,485	7,451,044	8,735,190	8,781,421	9,575,989	10,104,229
1040FAMILY AND CHILDREN (IS)	1,642,698	1,970,667	2,458,975	4,000,344	4,670,937	7,098,526
1070SOCIAL EXCLUSION N.E.C. (IS)	1,115,472	2,837,764	2,405,283	4,741,574	5,177,934	5,435,350
TOTAL BUDGET	**869,809,146**	**1,302,665,191**	**1,124,861,294**	**1,538,916,274**	**1,583,584,541**	**1,716,842,901**

1.10 Sector Summary by Economic Classification

SECTOR / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
01 Public Administration Sector	**345,754,322**	**494,943,817**	**417,495,674**	**208,485,441**	**215,297,136**	**237,011,637**
21 COMPENSATION OF EMPLOYEES	76,542,273	80,185,726	71,886,111	83,827,388	87,321,437	88,059,476
22 USE OF GOODS AND SERVICES	65,700,335	64,202,375	60,195,499	71,393,937	77,490,149	87,900,564
24 INTEREST AND OTHER CHARGES	-	55,000,705	40,508,906	-	-	-
25 SUBSIDY	760,454	1,900,000	1,833,230	1,400,000	1,665,687	2,630,953
26 GRANTS	35,752,012	76,481,796	61,115,571	30,235,059	24,719,112	32,134,599
27 SOCIAL BENEFITS	9,272,731	19,387,897	7,677,574	196,150	189,678	191,357
31 NON-FINANCIAL ASSETS	5,565,653	3,907,592	4,162,857	5,309,262	6,142,816	7,832,120
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	16,877,690	6,537,000	16,123,645	17,768,257	18,262,568
41 DOMESTIC LIABILITIES	80,972,979	120,324,481	108,488,643	-	-	-
42 FOREIGN LIABILITIES	71,187,885	56,675,555	55,090,283	-	-	-
02 Local Government Services Sector	**35,455,990**	**69,236,865**	**55,923,117**	**63,757,659**	**62,607,629**	**69,734,950**
21 COMPENSATION OF EMPLOYEES	16,663,057	17,516,269	15,011,678	18,066,153	18,819,177	18,978,237
22 USE OF GOODS AND SERVICES	2,950,878	4,504,389	5,188,439	5,704,390	6,191,479	7,023,273
26 GRANTS	9,147,595	10,748,285	6,373,317	22,599,555	18,476,595	24,019,389
27 SOCIAL BENEFITS	-	400,000	-	400,000	386,800	390,223
31 NON-FINANCIAL ASSETS	6,694,460	241,556	3,788,548	241,556	279,480	356,338
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	35,826,366	25,561,135	16,746,005	18,454,098	18,967,490
03 Transparency and Accountability Sector	**29,969,053**	**35,723,207**	**32,807,015**	**49,127,353**	**52,563,546**	**56,187,547**
21 COMPENSATION OF EMPLOYEES	18,820,880	21,065,803	17,608,935	23,992,144	24,992,172	25,203,407
22 USE OF GOODS AND SERVICES	10,721,740	12,476,651	12,473,777	15,372,209	16,684,816	18,926,339
26 GRANTS	19,480	120,000	120,000	120,000	98,107	127,538
31 NON-FINANCIAL ASSETS	406,953	760,753	1,929,303	2,943,000	3,405,051	4,341,457
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,300,000	675,000	6,700,000	7,383,400	7,588,806

1.10 Sector Summary by Economic Classification

SECTOR / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
04 Security and Rule of Law Sector	**129,785,794**	**163,263,392**	**164,371,840**	**198,394,358**	**208,574,399**	**223,686,427**
21 COMPENSATION OF EMPLOYEES	61,027,757	67,588,153	61,783,471	80,686,427	84,049,558	84,759,945
22 USE OF GOODS AND SERVICES	51,069,111	60,165,528	68,978,261	74,283,400	80,626,339	91,458,086
26 GRANTS	1,905,719	6,148,516	5,695,684	8,751,015	7,154,520	9,300,804
27 SOCIAL BENEFITS	11,738,616	11,739,566	11,942,864	11,739,566	11,352,161	11,452,627
31 NON-FINANCIAL ASSETS	4,044,591	760,000	2,511,068	2,156,500	2,495,071	3,181,227
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	16,861,629	13,460,492	20,777,450	22,896,750	23,533,738
05 Health Sector	**88,754,133**	**110,932,215**	**94,097,399**	**135,827,541**	**139,359,678**	**151,060,050**
21 COMPENSATION OF EMPLOYEES	58,591,224	61,869,574	56,663,274	65,206,671	67,924,583	68,498,682
22 USE OF GOODS AND SERVICES	20,065,234	22,234,595	8,578,180	23,263,453	25,249,880	28,642,074
25 SUBSIDY	712,000	2,264,931	1,912,446	2,249,931	2,676,914	4,228,186
26 GRANTS	8,813,689	13,059,773	17,317,735	21,869,773	17,879,952	23,243,759
31 NON-FINANCIAL ASSETS	571,986	370,713	818,135	370,713	428,915	546,868
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	11,132,629	8,807,629	22,867,000	25,199,434	25,900,481
06 Social Development Services Sector	**13,248,065**	**27,620,238**	**29,562,843**	**39,317,131**	**41,641,456**	**47,438,856**
21 COMPENSATION OF EMPLOYEES	4,791,395	5,420,526	4,520,316	5,544,847	5,775,964	5,824,782
22 USE OF GOODS AND SERVICES	2,384,364	1,794,224	2,813,611	3,544,526	3,847,187	4,364,038
25 SUBSIDY	438,691	983,575	832,089	4,009,292	4,770,159	7,534,466
26 GRANTS	3,630,035	3,245,723	6,253,637	6,030,466	4,930,295	6,409,335
31 NON-FINANCIAL ASSETS	2,003,580	-	6,703,000	1,285,000	1,486,745	1,895,607
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	16,176,190	8,440,190	18,903,000	20,831,106	21,410,628
07 Education Sector	**117,558,714**	**143,578,630**	**120,118,373**	**163,548,437**	**159,027,840**	**180,042,034**
21 COMPENSATION OF EMPLOYEES	43,472,942	49,575,118	45,357,053	55,242,840	57,545,443	58,031,818
22 USE OF GOODS AND SERVICES	18,049,469	19,378,450	13,209,487	20,618,450	22,379,027	25,385,538
25 SUBSIDY	982,479	1,831,000	1,653,000	2,021,000	2,404,538	3,797,968
26 GRANTS	54,639,674	55,829,062	47,080,428	62,331,147	50,959,737	66,247,148
31 NON-FINANCIAL ASSETS	414,150	115,000	689,026	435,000	503,295	641,703
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	16,850,000	12,129,379	22,900,000	25,235,800	25,937,859
08 Energy and Environment Sector	**23,195,080**	**79,237,195**	**77,428,642**	**75,223,802**	**80,897,054**	**85,001,121**
21 COMPENSATION OF EMPLOYEES	6,958,961	8,094,739	6,918,704	8,842,539	9,211,110	9,288,962
22 USE OF GOODS AND SERVICES	12,033,121	6,744,395	10,278,904	7,414,395	8,047,498	9,128,639
25 SUBSIDY	500,000	50,000	50,000	50,000	59,489	93,963
26 GRANTS	2,383,385	2,292,161	3,198,976	4,786,761	3,913,486	5,087,493
27 SOCIAL BENEFITS	-	5,000	5,000	5,000	4,835	4,878
31 NON-FINANCIAL ASSETS	1,319,613	167,000	969,924	268,500	310,655	396,087
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	61,883,900	56,007,134	53,856,607	59,349,981	61,001,099
09 Agriculture Sector	**11,356,389**	**15,321,921**	**13,915,421**	**18,436,317**	**19,802,787**	**20,658,818**
21 COMPENSATION OF EMPLOYEES	4,886,074	5,923,765	5,164,224	7,136,239	7,433,688	7,496,518
22 USE OF GOODS AND SERVICES	6,409,438	3,235,309	2,569,850	3,450,309	3,744,925	4,248,037
26 GRANTS	9,515	59,769	29,769	109,769	89,744	116,666
31 NON-FINANCIAL ASSETS	51,362	95,000	2,196,000	90,000	104,130	132,766
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	6,008,078	3,955,578	7,650,000	8,430,300	8,664,831
10 Infrastructure and Basic Services Sector	**65,429,354**	**143,779,440**	**103,249,374**	**142,557,976**	**155,840,365**	**160,980,169**

1.10 Sector Summary by Economic Classification

SECTOR / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	10,070,062	10,936,185	9,121,348	12,207,856	12,716,697	12,824,178
22 USE OF GOODS AND SERVICES	2,355,583	4,874,184	3,752,451	5,824,184	6,321,501	7,170,763
25 SUBSIDY	399,991	1,000,000	666,664	-	-	-
26 GRANTS	365,506	976,190	1,150,301	1,521,750	1,244,129	1,617,356
27 SOCIAL BENEFITS	-	-	15,000	-	-	-
31 NON-FINANCIAL ASSETS	52,238,212	1,330,000	10,311,994	135,000	156,195	199,149
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	124,662,881	78,231,616	122,869,186	135,401,843	139,168,723
11 Industry and Commerce Sector	**9,302,252**	**19,028,271**	**15,891,596**	**24,594,637**	**26,040,758**	**27,941,661**
21 COMPENSATION OF EMPLOYEES	5,895,766	8,447,739	6,661,521	8,320,962	8,667,793	8,741,053
22 USE OF GOODS AND SERVICES	2,192,709	4,123,163	2,837,664	4,582,555	4,973,853	5,642,066
25 SUBSIDY	-	375,000	300,000	410,000	487,808	770,493
26 GRANTS	894,683	1,291,120	2,312,120	1,911,120	1,562,464	2,031,188
31 NON-FINANCIAL ASSETS	319,094	319,000	983,400	420,000	485,940	619,575
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	4,472,249	2,796,891	8,950,000	9,862,900	10,137,286
12 General Obligations and Programs	**-**	**-**	**-**	**419,645,622**	**421,931,898**	**457,099,578**
21 COMPENSATION OF EMPLOYEES	-	-	-	326,484	340,092	342,966
22 USE OF GOODS AND SERVICES	-	-	-	7,370,850	8,000,235	9,075,027
24 INTEREST AND OTHER CHARGES	-	-	-	52,213,650	56,445,527	58,025,832
25 SUBSIDY	-	-	-	500,000	594,888	939,626
26 GRANTS	-	-	-	85,922,612	70,247,283	91,320,765
27 SOCIAL BENEFITS	-	-	-	39,875,675	38,559,778	38,901,032
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	10,150,000	11,185,300	11,496,475
41 DOMESTIC LIABILITIES	-	-	-	151,748,056	163,029,052	166,110,138
42 FOREIGN LIABILITIES	-	-	-	71,538,295	73,529,743	80,887,717
GRAND TOTAL	**869,809,146**	**1,302,665,191**	**1,124,861,294**	**1,538,916,274**	**1,583,584,546**	**1,716,842,848**

1.11 Summary by Spending Entity

SECTOR / SPENDING ENTITY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
01 Public Administration Sector	**345,754,322**	**494,943,817**	**417,495,674**	**208,485,441**	**215,297,136**	**237,011,637**
101 NATIONAL LEGISLATURE	49,996,957	57,177,390	64,255,001	58,200,000	60,334,252	65,793,377
102 MINISTRY OF STATE FOR PRESIDENTIAL AFFAIRS	19,241,639	16,522,042	17,938,872	21,908,100	22,884,324	25,674,572
103 OFFICE OF THE VICE PRESIDENT	4,267,722	4,409,153	3,930,036	5,501,813	5,837,806	6,353,962
107 CIVIL SERVICE AGENCY	13,897,300	4,140,995	3,801,677	5,402,373	5,601,217	5,819,480
108 GENERAL SERVICES AGENCY	2,560,519	5,909,066	3,101,024	4,409,066	4,747,369	5,019,746
109 MINISTRY OF INFORMATION	3,901,216	4,223,151	4,150,378	5,122,251	5,338,996	5,937,094
111 MINISTRY OF FOREIGN AFFAIRS	23,018,091	29,745,745	30,143,246	31,026,245	31,661,557	34,814,511
112 LIBERIA INSTITUTE OF PUBLIC ADMINISTRATION	1,076,396	1,213,624	933,071	1,423,624	1,525,784	1,662,129
114 LIBERIA INSTITUTE OF STATISTICS & GEO-INFORMATION SERVICES	1,925,351	2,640,138	2,382,499	4,340,138	4,642,434	4,845,843

1.11 Summary by Spending Entity

	SECTOR / SPENDING ENTITY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
115	BUREAU OF STATE ENTERPRISES	523,670	906,916	800,764	948,916	1,008,773	1,080,777
130	MINISTRY OF FINANCE AND DEVELOPMENT PLANNING	203,675,194	29,626,686	26,239,860	36,985,574	37,585,168	42,994,844
140	LIBERIA REVENUE AUTHORITY(LRA)	20,465,368	26,899,486	24,472,769	31,263,796	32,028,172	34,746,836
141	BOARD OF TAX APPEALS	638,366	800,910	719,834	857,456	913,970	983,515
144	GENERAL GOVERNMENT EXPENDITURE	-	310,095,615	234,070,850	-	-	-
315	NATIONAL FOOD ASSISTANCE AGENCY	566,533	632,900	555,793	1,096,089	1,187,314	1,284,951
02	**Local Government Services Sector**	**35,455,990**	**69,236,865**	**55,923,117**	**63,757,659**	**62,607,629**	**69,734,950**
105	MINISTRY OF INTERNAL AFFAIRS	28,971,051	58,195,165	46,120,240	45,432,360	42,914,749	49,098,254
142	NATIONAL IDENTIFICATION REGISTRY	732,019	1,998,528	1,777,958	3,201,727	3,476,914	3,614,944
143	NATIONAL DISASTER MANAGEMENT AGENCY	679,424	1,616,387	1,489,166	2,562,387	2,624,567	2,902,161
318	MONROVIA CITY CORPORATION	3,296,413	4,862,964	4,299,223	8,462,964	9,136,489	9,380,402
325	PAYNESVILLE CITY CORPORATION	1,777,083	2,563,821	2,236,530	4,098,221	4,454,910	4,739,189
03	**Transparency and Accountability Sector**	**29,969,053**	**35,723,207**	**32,807,015**	**49,127,353**	**52,563,546**	**56,187,547**
110	GENERAL AUDITING COMMISSION	5,969,068	6,812,918	6,450,256	8,989,918	9,572,772	9,969,935
113	NATIONAL ELECTIONS COMMISSION	5,999,917	4,538,450	4,751,684	9,038,450	9,840,595	10,815,031
117	GOVERNANCE COMMISSION	2,206,501	2,361,324	2,042,976	2,872,324	3,045,860	3,210,846
118	PUBLIC PROCUREMENT AND CONCESSIONS COMMISSION	1,604,799	1,671,957	1,543,804	3,098,529	3,334,359	3,489,536
119	CENTER FOR NATIONAL DOCUMENTS, RECORDS AND ARCHIVES	1,060,010	1,630,560	1,418,738	2,140,560	2,286,447	2,410,822
123	LIBERIA ANTI-CORRUPTION COMMISSION	3,066,906	4,396,037	4,052,359	4,871,037	5,218,942	5,628,451
128	INDEPENDENT INFORMATION COMMISSION	384,041	391,592	356,792	548,592	588,786	644,964
129	LIBERIA LAND AUTHORITY	2,653,591	3,160,356	2,281,034	2,660,356	2,788,611	2,891,143
132	INTERNAL AUDIT AGENCY	3,804,373	4,101,792	3,590,660	5,201,792	5,471,445	5,677,658
345	OFFICE OF THE OMBUDSMAN	465,680	758,169	672,062	853,194	904,955	963,248
431	LIBERIA EXTRATIVE INDUSTRY TRANSPARENCY INITIATIVE	634,406	1,186,485	1,160,303	1,271,485	1,373,191	1,537,077
432	NATIONAL BUREAU OF CONCESSIONS	-	-	-	2,299,549	2,453,567	2,646,831
451	FINANCIAL INTELLIGENCE AGENCY (FIA)	2,119,761	4,713,567	4,486,347	5,281,567	5,684,016	6,302,005
04	**Security and Rule of Law Sector**	**129,785,794**	**163,263,392**	**164,371,840**	**198,394,358**	**208,574,399**	**223,686,427**
124	LAW REFORM COMMISSION	667,224	1,071,171	999,867	2,134,371	2,286,844	2,418,762
137	WITNESS PROTECTION AGENCY	-	-	-	1,123,400	1,215,324	1,359,214
201	JUDICIARY	24,798,611	33,290,028	33,232,826	35,271,278	36,456,570	37,918,012
202	MINISTRY OF JUSTICE	53,626,674	65,829,764	64,582,000	83,444,616	87,583,030	93,759,070
203	MINISTRY OF NATIONAL DEFENSE	21,674,833	24,318,100	22,525,923	30,965,992	32,292,028	34,432,908
204	NATIONAL SECURITY AGENCY	17,318,881	24,690,628	30,179,082	30,250,000	32,671,693	36,576,981
205	EXECUTIVE PROTECTION SERVICES	8,280,137	9,190,480	8,422,688	10,090,480	10,713,197	11,404,400
208	HUMAN RIGHTS COMMISSION	1,269,443	1,442,360	1,252,540	1,568,360	1,606,664	1,701,827
347	NATIONAL SECURITY COUNCIL	353,666	818,088	772,612	833,088	854,519	961,033
448	LIBERIA NATIONAL COMMISSION ON ARMS	1,224,767	1,505,022	1,380,481	1,555,022	1,657,588	1,810,114
452	THE NATIONAL CENTER FOR THE COORDINATION OF THE RESPONSE MECHANISM (NCCRM)	571,558	1,107,751	1,023,821	1,157,751	1,236,942	1,344,106
05	**Health Sector**	**88,754,133**	**110,932,215**	**94,097,399**	**135,827,541**	**139,359,678**	**151,060,050**
135	NEW REDEMPTION HOSPITAL	-	-	-	5,200,000	4,251,336	5,526,694

1.11 Summary by Spending Entity

	SECTOR / SPENDING ENTITY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
310	MINISTRY OF HEALTH	66,436,215	83,972,971	70,886,696	95,601,068	98,014,019	106,649,581
311	JOHN F. KENNEDY MEDICAL CENTER	9,052,582	10,075,201	8,595,433	12,800,201	13,697,808	14,065,473
312	PHEBE HOSPITAL AND SCHOOL OF NURSING	1,191,119	2,178,299	1,235,580	2,203,299	2,339,922	2,549,107
336	LIBERIA BOARD FOR NURSING AND MIDWIFERY	138,424	172,489	128,230	172,489	180,492	184,561
337	LIBERIA PHARMACY BOARD	517,735	551,911	456,325	601,911	629,869	644,163
338	LIBERIA MEDICAL AND DENTAL COUNCIL	966,146	1,511,773	1,314,757	1,554,144	1,652,058	1,727,804
339	LIB COLLEGE OF PHYSICIANS AND SURGEONS	1,028,926	1,490,524	1,442,094	1,490,524	1,583,176	1,682,166
434	LIBERIA MEDICAL AND HEALTH PRODUCTS REGULATORY AUTHORITY	1,411,018	1,807,772	1,580,194	2,107,772	2,219,329	2,312,189
435	NATIONAL AIDS COMMISSION	708,387	794,220	686,212	998,078	1,057,469	1,096,937
436	JACKSON F DOE HOSPITAL	3,168,748	3,993,568	3,680,761	4,884,568	5,241,609	5,548,232
439	NATIONAL PUBLIC HEALTH INSTITUTE OF LIBERIA	3,950,295	3,578,412	3,379,735	7,378,412	7,599,708	8,105,617
456	NATIONAL FOOD & FEED SAFTY AUTHORITY	184,538	805,075	711,382	835,075	892,883	967,526
06	**Social Development Services Sector**	**13,248,065**	**27,620,238**	**29,562,843**	**39,317,131**	**41,641,456**	**47,438,856**
314	MINISTRY OF YOUTH AND SPORTS	6,363,104	9,757,119	11,399,664	18,172,525	18,523,181	22,209,570
319	LIBERIA REFUGEE REPATRIATION AND RESETTLEMENT COMMISSION	615,509	1,991,574	1,572,041	1,941,574	2,087,945	2,226,576
321	NATIONAL COMMISSION ON DISABILITIES	536,568	576,384	608,281	1,666,384	1,752,433	1,922,716
322	NATIONAL VETERANS BUREAU	297,618	454,598	374,080	484,598	505,466	511,830
323	LIBERIA AGENCY FOR COMMUNITY EMPOWERMENT	2,356,130	10,779,336	11,983,291	9,962,336	10,931,087	11,265,054
340	MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION	3,079,136	4,061,227	3,625,486	7,089,714	7,841,344	9,303,110
07	**Education Sector**	**117,558,714**	**143,578,630**	**120,118,373**	**163,548,437**	**159,027,840**	**180,042,034**
301	MINISTRY OF EDUCATION	50,703,361	59,890,270	50,336,662	68,038,863	71,596,540	75,482,166
302	UNIVERSITY OF LIBERIA	35,705,205	40,587,284	31,294,395	41,937,284	36,277,486	45,060,849
303	MONROVIA CONSOLIDATED SCHOOL SYSTEM	4,720,093	7,747,219	5,749,612	8,252,833	8,705,876	8,869,546
304	BOOKER WASHINGTON INSTITUTE	1,866,691	2,871,512	2,477,509	3,321,512	3,539,135	3,699,520
306	CUTTINGTON UNIVERSITY	305,216	390,216	350,108	390,216	423,536	480,436
307	NATIONAL COMMISSION ON HIGHER EDUCATION	384,432	704,036	739,579	1,809,036	2,011,419	2,375,432
308	WILLIAM V.S. TUBMAN UNIVERSITY	5,828,457	7,205,308	5,767,468	7,605,308	6,502,266	8,152,950
309	WEST AFRICAN EXAMINATIONS COUNCIL	5,522,699	7,141,581	7,761,322	8,341,581	9,049,617	10,118,886
316	AGRICULTURAL AND INDUSTRIAL TRAINING BUREAU	552,237	1,109,734	1,058,585	1,459,734	1,580,447	1,734,476
326	ZORZOR RURAL TEACHER TRAINING	767,710	1,000,793	943,135	1,100,793	985,300	1,190,900
327	WEBBO RURAL TEACHER TRAINING INSTITUTE	586,842	864,877	805,002	964,877	874,180	1,046,446
328	KAKATA RURAL TEACHER TRAINING INSTITUTE	1,014,117	1,265,149	1,164,049	1,365,149	1,201,428	1,471,865
329	BASSA UNIVERSITY	849,130	1,171,802	1,068,161	3,348,962	2,737,993	3,559,364
330	BOMI COUNTY COMMUNITY COLLEGE	974,443	1,385,961	1,271,074	1,397,961	1,142,923	1,485,788
333	NIMBA UNIVERSITY	1,625,774	2,023,360	1,727,184	386,200	315,743	410,463
334	LOFA UNIVERSITY	1,630,041	2,048,927	2,018,217	3,548,927	2,958,364	3,785,858
335	BONG TECHNICAL COLLEGE	1,441,920	1,512,799	1,271,951	2,437,799	1,993,058	2,590,955

1.11 Summary by Spending Entity

	SECTOR / SPENDING ENTITY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
341	GRAND GEDEH COMMUNITY COLLEGE	789,561	859,147	849,594	1,569,147	1,282,879	1,667,730
342	MARGIBI UNIVERSITY	602,316	701,434	648,710	1,801,434	1,586,563	1,942,543
343	SINOE COMMUNITY COLLEGE	604,091	694,970	623,352	1,544,970	1,490,661	1,697,899
346	MARYLAND VOCATIONAL TRAINING INSTITUTION	193,890	300,000	262,675	450,000	410,569	488,746
349	TAPPITA VOCATIONAL TRAINING INSTITUTE	-	300,000	262,147	470,000	508,618	544,973
350	LIBERIA OPPORTUNITY INDUSTRIAL CENTER (LOIC)	-	185,000	173,462	185,000	151,249	196,622
444	GRAND KRU COMMUNITY COLLEGE	565,032	1,230,144	1,152,913	1,383,744	1,344,627	1,523,053
449	RIVERGEE TECHNICAL COLLEGE	325,456	387,107	341,507	437,107	357,363	464,568
08	**Energy and Environment Sector**	**23,195,080**	**79,237,195**	**77,428,642**	**75,223,802**	**80,897,054**	**85,001,121**
120	ENVIRONMENTAL PROTECTION AGENCY	1,534,319	2,914,466	2,761,877	3,463,873	3,707,765	3,862,515
134	NATIONAL WATER SANITATION AND HYGIENE COMMISSION	762,750	1,061,877	920,397	1,061,877	1,124,908	1,199,526
305	FORESTRY TRAINING INSTITUTE	943,926	465,700	433,307	1,115,700	1,213,275	1,299,578
407	FORESTRY DEVELOPMENT AUTHORITY	3,560,121	3,615,524	3,098,018	3,981,624	4,207,028	4,355,634
413	LIBERIA WATER AND SEWER CORPORATION	6,656,482	10,093,251	10,786,550	10,443,251	11,175,588	12,152,672
416	LIBERIA ELECTRICITY CORPORATION	4,785,000	50,000,000	49,650,000	40,000,000	44,080,000	45,306,306
438	RURAL RENEWABLE ENERGY AGENCY	1,183,579	4,922,380	3,916,604	5,712,380	6,266,867	6,456,078
443	MINISTRY OF MINES AND ENERGY	3,768,903	6,163,997	5,861,889	9,445,097	9,121,623	10,368,812
09	**Agriculture Sector**	**11,356,389**	**15,321,921**	**13,915,421**	**18,436,317**	**19,802,787**	**20,658,818**
131	LIBERIA AGRICULTURE COMMODITY REGULATORY AUTHORITY	522,027	942,118	761,632	942,118	1,005,934	1,057,731
401	MINISTRY OF AGRICULTURE	8,340,531	10,853,404	9,837,003	13,125,224	14,134,882	14,671,323
405	COOPERATIVE DEVELOPMENT AGENCY	742,927	948,019	878,103	1,418,019	1,528,524	1,650,997
426	CENTRAL AGRICULTURAL RESEARCH INSTITUTE (CARI)	1,676,313	2,396,228	2,083,165	2,406,228	2,552,968	2,652,854
441	RUBBER DEVELOPMENT FUND INCORPORATED	74,591	182,152	156,340	182,152	196,235	217,925
457	SEED DEVELOPMENT CERTIFICATION AGENCY (SDCA)	-	-	199,178	362,576	384,244	407,988
10	**Infrastructure and Basic Services Sector**	**65,429,354**	**143,779,440**	**103,249,374**	**142,557,976**	**155,840,365**	**160,980,169**
121	LIBERIA BROADCASTING SYSTEM	1,277,054	1,957,341	1,592,656	2,507,341	2,685,801	2,853,472
212	LIBERIA CIVIL AVIATION AUTHORITY	-	-	-	1,000,000	1,071,841	1,091,572
324	NATIONAL HOUSING AUTHORITY	715,580	1,034,786	884,094	2,084,786	2,248,697	2,341,245
404	MINISTRY OF POST AND TELECOMMUNICATION	2,164,076	3,744,322	3,352,459	3,537,622	3,676,903	3,906,798
406	MINISTRY OF TRANSPORT	2,602,624	5,730,246	4,574,315	3,275,806	3,324,544	3,547,652
409	MINISTRY OF PUBLIC WORKS	52,955,804	120,251,487	84,477,880	121,781,120	133,962,024	137,795,665
415	NATIONAL TRANSIT AUTHORITY	2,692,523	6,789,093	6,500,838	4,514,093	4,864,004	5,126,527
419	NATIONAL HOUSING AND SAVINGS BANK	52,901	57,176	42,885	57,176	59,559	60,062
429	LIBERIA AIRPORT AUTHORITY	2,498,342	3,647,451	1,342,790	2,632,494	2,857,173	2,989,856
455	AIRCRAFT ACCIDENT INVESTIGATION BUREAU	470,450	567,538	481,457	567,538	599,280	629,624
458	NATIONAL RAIL AUTHORITY	-	-	-	600,000	490,539	637,696
11	**Industry and Commerce Sector**	**9,302,252**	**19,028,271**	**15,891,596**	**24,594,637**	**26,040,758**	**27,941,661**
116	NATIONAL INVESTMENT COMMISSION	1,311,346	2,046,330	1,738,630	2,551,330	2,456,387	2,852,870

1.11 Summary by Spending Entity

SECTOR / SPENDING ENTITY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
348 LIBERIA NATIONAL TOURISM AUTHORITY	-	4,050,000	3,490,751	7,715,000	8,390,030	8,717,966
403 MINISTRY OF COMMERCE AND INDUSTRY	3,181,671	4,578,297	3,594,329	6,098,497	6,518,284	7,111,807
408 MINISTRY OF LABOUR	2,147,404	2,568,820	2,265,239	2,938,784	2,966,950	3,154,465
422 NATIONAL INSURANCE CORPORATION OF LIBERIA	210,450	349,517	271,450	549,517	591,668	667,660
425 NATIONAL LOTTERY AUTHORITY	247,760	372,592	295,452	372,592	392,493	409,475
432 NATIONAL BUREAU OF CONCESSIONS	1,016,222	2,174,549	1,849,210	-	-	-
440 LIBERIA INTELLECTUAL PROPERTY OFFICE	264,350	407,577	335,271	507,577	539,660	578,382
453 LIBERIA STANDARD AUTHORITY	496,348	950,176	819,190	1,653,176	1,782,105	1,904,281
454 LIBERIA SPECIAL ECONOMIC ZONES AUTHORITY	426,701	1,530,413	1,232,074	2,208,164	2,403,181	2,544,755
12 General Obligations and Programs	**-**	**-**	**-**	**419,645,622**	**421,931,898**	**457,099,578**
144 GENERAL GOVERNMENT EXPENDITURE	-	-	-	419,645,622	421,931,898	457,099,578
GRAND TOTAL	**869,809,146**	**1,302,665,191**	**1,124,861,294**	**1,538,916,274**	**1,583,584,546**	**1,716,842,848**

1.12 Summary by Component

SECTOR / SPENDING ENTITY	Recurrent	PSIP		Grand Total	
		GOL	Donor	GOL	Donor
01 Public Administration Sector	**192,361,796**	**16,123,645**	**-**	**208,485,441**	**-**
101 NATIONAL LEGISLATURE	58,200,000	-	-	58,200,000	-
102 MINISTRY OF STATE FOR PRESIDENTIAL AFFAIRS	20,408,100	1,500,000	-	21,908,100	-
103 OFFICE OF THE VICE PRESIDENT	5,501,813	-	-	5,501,813	-
107 CIVIL SERVICE AGENCY	5,402,373	-	-	5,402,373	-
108 GENERAL SERVICES AGENCY	2,909,066	1,500,000	-	4,409,066	-
109 MINISTRY OF INFORMATION	5,122,251	-	-	5,122,251	-
111 MINISTRY OF FOREIGN AFFAIRS	30,226,245	800,000	-	31,026,245	-
112 LIBERIA INSTITUTE OF PUBLIC ADMINISTRATION	1,423,624	-	-	1,423,624	-
114 LIBERIA INSTITUTE OF STATISTICS & GEO-INFORMATION SERVICES	2,940,138	1,400,000	-	4,340,138	-
115 BUREAU OF STATE ENTERPRISES	948,916	-	-	948,916	-
130 MINISTRY OF FINANCE AND DEVELOPMENT PLANNING	33,361,929	3,623,645	-	36,985,574	-
140 LIBERIA REVENUE AUTHORITY(LRA)	24,263,796	7,000,000	-	31,263,796	-
141 BOARD OF TAX APPEALS	857,456	-	-	857,456	-
315 NATIONAL FOOD ASSISTANCE AGENCY	796,089	300,000	-	1,096,089	-
02 Local Government Services Sector	**47,011,654**	**16,746,005**	**-**	**63,757,659**	**-**
105 MINISTRY OF INTERNAL AFFAIRS	38,132,355	7,300,005	-	45,432,360	-
142 NATIONAL IDENTIFICATION REGISTRY	1,201,727	2,000,000	-	3,201,727	-
143 NATIONAL DISASTER MANAGEMENT AGENCY	2,116,387	446,000	-	2,562,387	-
318 MONROVIA CITY CORPORATION	3,462,964	5,000,000	-	8,462,964	-
325 PAYNESVILLE CITY CORPORATION	2,098,221	2,000,000	-	4,098,221	-
03 Transparency and Accountability Sector	**42,427,353**	**6,700,000**	**-**	**49,127,353**	**-**
110 GENERAL AUDITING COMMISSION	6,989,918	2,000,000	-	8,989,918	-

1.12 Summary by Component

	SECTOR / SPENDING ENTITY	Recurrent	PSIP		Grand Total	
			GOL	Donor	GOL	Donor
113	NATIONAL ELECTIONS COMMISSION	7,038,450	2,000,000	-	9,038,450	-
117	GOVERNANCE COMMISSION	2,672,324	200,000	-	2,872,324	-
118	PUBLIC PROCUREMENT AND CONCESSIONS COMMISSION	1,898,529	1,200,000	-	3,098,529	-
119	CENTER FOR NATIONAL DOCUMENTS, RECORDS AND ARCHIVES	1,740,560	400,000	-	2,140,560	-
123	LIBERIA ANTI-CORRUPTION COMMISSION	4,371,037	500,000	-	4,871,037	-
128	INDEPENDENT INFORMATION COMMISSION	548,592	-	-	548,592	-
129	LIBERIA LAND AUTHORITY	2,260,356	400,000	-	2,660,356	-
132	INTERNAL AUDIT AGENCY	5,201,792	-	-	5,201,792	-
345	OFFICE OF THE OMBUDSMAN	853,194	-	-	853,194	-
431	LIBERIA EXTRATIVE INDUSTRY TRANSPARENCY INITIATIVE	1,271,485	-	-	1,271,485	-
432	NATIONAL BUREAU OF CONCESSIONS	2,299,549	-	-	2,299,549	-
451	FINANCIAL INTELLIGENCE AGENCY (FIA)	5,281,567	-	-	5,281,567	-
04	**Security and Rule of Law Sector**	**177,366,908**	**21,027,450**	**-**	**198,394,358**	**-**
124	LAW REFORM COMMISSION	1,634,371	500,000	-	2,134,371	-
137	WITNESS PROTECTION AGENCY	1,123,400	-	-	1,123,400	-
201	JUDICIARY	31,271,278	4,000,000	-	35,271,278	-
202	MINISTRY OF JUSTICE	70,817,166	12,627,450	-	83,444,616	-
203	MINISTRY OF NATIONAL DEFENSE	27,065,992	3,900,000	-	30,965,992	-
204	NATIONAL SECURITY AGENCY	30,250,000	-	-	30,250,000	-
205	EXECUTIVE PROTECTION SERVICES	10,090,480	-	-	10,090,480	-
208	HUMAN RIGHTS COMMISSION	1,568,360	-	-	1,568,360	-
347	NATIONAL SECURITY COUNCIL	833,088	-	-	833,088	-
448	LIBERIA NATIONAL COMMISSION ON ARMS	1,555,022	-	-	1,555,022	-
452	THE NATIONAL CENTER FOR THE COORDINATION OF THE RESPONSE MECHANISM (NCCRM)	1,157,751	-	-	1,157,751	-
05	**Health Sector**	**112,960,541**	**22,867,000**	**-**	**135,827,541**	**-**
135	NEW REDEMPTION HOSPITAL	5,200,000	-	-	5,200,000	-
310	MINISTRY OF HEALTH	82,534,068	13,067,000	-	95,601,068	-
311	JOHN F. KENNEDY MEDICAL CENTER	7,500,201	5,300,000	-	12,800,201	-
312	PHEBE HOSPITAL AND SCHOOL OF NURSING	2,203,299	-	-	2,203,299	-
336	LIBERIA BOARD FOR NURSING AND MIDWIFERY	172,489	-	-	172,489	-
337	LIBERIA PHARMACY BOARD	601,911	-	-	601,911	-
338	LIBERIA MEDICAL AND DENTAL COUNCIL	1,304,144	250,000	-	1,554,144	-
339	LIB COLLEGE OF PHYSICIANS AND SURGEONS	1,490,524	-	-	1,490,524	-
434	LIBERIA MEDICAL AND HEALTH PRODUCTS REGULATORY AUTHORITY	2,107,772	-	-	2,107,772	-
435	NATIONAL AIDS COMMISSION	848,078	150,000	-	998,078	-
436	JACKSON F DOE HOSPITAL	3,584,568	1,300,000	-	4,884,568	-
439	NATIONAL PUBLIC HEALTH INSTITUTE OF LIBERIA	4,578,412	2,800,000	-	7,378,412	-
456	NATIONAL FOOD & FEED SAFTY AUTHORITY	835,075	-	-	835,075	-
06	**Social Development Services Sector**	**20,414,131**	**18,903,000**	**-**	**39,317,131**	**-**
314	MINISTRY OF YOUTH AND SPORTS	12,322,525	5,850,000	-	18,172,525	-
319	LIBERIA REFUGEE REPATRIATION AND RESETTLEMENT COMMISSION	1,441,574	500,000	-	1,941,574	-
321	NATIONAL COMMISSION ON DISABILITIES	766,384	900,000	-	1,666,384	-
322	NATIONAL VETERANS BUREAU	484,598	-	-	484,598	-

1.12 Summary by Component

SECTOR / SPENDING ENTITY	Recurrent	PSIP		Grand Total	
		GOL	Donor	GOL	Donor
323 LIBERIA AGENCY FOR COMMUNITY EMPOWERMENT	1,059,336	8,903,000	-	9,962,336	-
340 MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION	4,339,714	2,750,000	-	7,089,714	-
07 Education Sector	**140,648,437**	**22,900,000**	**-**	**163,548,437**	**-**
301 MINISTRY OF EDUCATION	60,338,863	7,700,000	-	68,038,863	-
302 UNIVERSITY OF LIBERIA	34,937,284	7,000,000	-	41,937,284	-
303 MONROVIA CONSOLIDATED SCHOOL SYSTEM	6,752,833	1,500,000	-	8,252,833	-
304 BOOKER WASHINGTON INSTITUTE	2,621,512	700,000	-	3,321,512	-
306 CUTTINGTON UNIVERSITY	390,216	-	-	390,216	-
307 NATIONAL COMMISSION ON HIGHER EDUCATION	1,209,036	600,000	-	1,809,036	-
308 WILLIAM V.S. TUBMAN UNIVERSITY	6,605,308	1,000,000	-	7,605,308	-
309 WEST AFRICAN EXAMINATIONS COUNCIL	7,541,581	800,000	-	8,341,581	-
316 AGRICULTURAL AND INDUSTRIAL TRAINING BUREAU	1,209,734	250,000	-	1,459,734	-
326 ZORZOR RURAL TEACHER TRAINING	800,793	300,000	-	1,100,793	-
327 WEBBO RURAL TEACHER TRAINING INSTITUTE	664,877	300,000	-	964,877	-
328 KAKATA RURAL TEACHER TRAINING INSTITUTE	1,065,149	300,000	-	1,365,149	-
329 BASSA UNIVERSITY	3,348,962	-	-	3,348,962	-
330 BOMI COUNTY COMMUNITY COLLEGE	1,397,961	-	-	1,397,961	-
333 NIMBA UNIVERSITY	386,200	-	-	386,200	-
334 LOFA UNIVERSITY	3,348,927	200,000	-	3,548,927	-
335 BONG TECHNICAL COLLEGE	2,437,799	-	-	2,437,799	-
341 GRAND GEDEH COMMUNITY COLLEGE	1,569,147	-	-	1,569,147	-
342 MARGIBI UNIVERSITY	1,401,434	400,000	-	1,801,434	-
343 SINOE COMMUNITY COLLEGE	744,970	800,000	-	1,544,970	-
346 MARYLAND VOCATIONAL TRAINING INSTITUTION	300,000	150,000	-	450,000	-
349 TAPPITA VOCATIONAL TRAINING INSTITUTE	320,000	150,000	-	470,000	-
350 LIBERIA OPPORTUNITY INDUSTRIAL CENTER (LOIC)	185,000	-	-	185,000	-
444 GRAND KRU COMMUNITY COLLEGE	633,744	750,000	-	1,383,744	-
449 RIVERGEE TECHNICAL COLLEGE	437,107	-	-	437,107	-
08 Energy and Environment Sector	**21,367,195**	**53,856,607**	**-**	**75,223,802**	**-**
120 ENVIRONMENTAL PROTECTION AGENCY	2,257,266	1,206,607	-	3,463,873	-
134 NATIONAL WATER SANITATION AND HYGIENE COMMISSION	1,061,877	-	-	1,061,877	-
305 FORESTRY TRAINING INSTITUTE	615,700	500,000	-	1,115,700	-
407 FORESTRY DEVELOPMENT AUTHORITY	3,481,624	500,000	-	3,981,624	-
413 LIBERIA WATER AND SEWER CORPORATION	4,893,251	5,550,000	-	10,443,251	-
416 LIBERIA ELECTRICITY CORPORATION	-	40,000,000	-	40,000,000	-
438 RURAL RENEWABLE ENERGY AGENCY	612,380	5,100,000	-	5,712,380	-
443 MINISTRY OF MINES AND ENERGY	8,445,097	1,000,000	-	9,445,097	-
09 Agriculture Sector	**10,786,317**	**7,650,000**	**-**	**18,436,317**	**-**
131 LIBERIA AGRICULTURE COMMODITY REGULATORY AUTHORITY	742,118	200,000	-	942,118	-
401 MINISTRY OF AGRICULTURE	6,375,224	6,750,000	-	13,125,224	-
405 COOPERATIVE DEVELOPMENT AGENCY	1,118,019	300,000	-	1,418,019	-
426 CENTRAL AGRICULTURAL RESEARCH INSTITUTE (CARI)	2,006,228	400,000	-	2,406,228	-
441 RUBBER DEVELOPMENT FUND INCORPORATED	182,152	-	-	182,152	-
457 SEED DEVELOPMENT CERTIFICATION AGENCY (SDCA)	362,576	-	-	362,576	-

1.12 Summary by Component

SECTOR / SPENDING ENTITY	Recurrent	PSIP		Grand Total	
		GOL	Donor	GOL	Donor
10 Infrastructure and Basic Services Sector	**19,688,790**	**122,869,186**	**-**	**142,557,976**	**-**
121 LIBERIA BROADCASTING SYSTEM	2,007,341	500,000	-	2,507,341	-
212 LIBERIA CIVIL AVIATION AUTHORITY	500,000	500,000	-	1,000,000	-
324 NATIONAL HOUSING AUTHORITY	1,084,786	1,000,000	-	2,084,786	-
404 MINISTRY OF POST AND TELECOMMUNICATION	2,537,622	1,000,000	-	3,537,622	-
406 MINISTRY OF TRANSPORT	3,275,806	-	-	3,275,806	-
409 MINISTRY OF PUBLIC WORKS	5,111,934	116,669,186	-	121,781,120	-
415 NATIONAL TRANSIT AUTHORITY	2,814,093	1,700,000	-	4,514,093	-
419 NATIONAL HOUSING AND SAVINGS BANK	57,176	-	-	57,176	-
429 LIBERIA AIRPORT AUTHORITY	1,132,494	1,500,000	-	2,632,494	-
455 AIRCRAFT ACCIDENT INVESTIGATION BUREAU	567,538	-	-	567,538	-
458 NATIONAL RAIL AUTHORITY	600,000	-	-	600,000	-
11 Industry and Commerce Sector	**15,644,637**	**8,950,000**	**-**	**24,594,637**	**-**
116 NATIONAL INVESTMENT COMMISSION	2,551,330	-	-	2,551,330	-
348 LIBERIA NATIONAL TOURISM AUTHORITY	2,215,000	5,500,000	-	7,715,000	-
403 MINISTRY OF COMMERCE AND INDUSTRY	4,798,497	1,300,000	-	6,098,497	-
408 MINISTRY OF LABOUR	2,488,784	450,000	-	2,938,784	-
422 NATIONAL INSURANCE CORPORATION OF LIBERIA	549,517	-	-	549,517	-
425 NATIONAL LOTTERY AUTHORITY	372,592	-	-	372,592	-
440 LIBERIA INTELLECTUAL PROPERTY OFFICE	507,577	-	-	507,577	-
453 LIBERIA STANDARD AUTHORITY	1,153,176	500,000	-	1,653,176	-
454 LIBERIA SPECIAL ECONOMIC ZONES AUTHORITY	1,008,164	1,200,000	-	2,208,164	-
12 General Obligations and Programs	**409,495,622**	**10,150,000**	**-**	**419,645,622**	**-**
144 GENERAL GOVERNMENT EXPENDITURE	409,495,622	10,150,000	-	419,645,622	-
GRAND TOTAL	**1,210,173,381**	**328,742,893**	**-**	**1,538,916,274**	**-**

01 PUBLIC ADMINISTRATION

Goal:

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

Strategic Objective:

To build more effective state institutions that conform to the values, codes, and standards contained in the key African Union instruments on governance (APRM, Abuja Declaration 2003).

Sector Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	3,644	1,187	**4,831**	3,644	1,187	**4,831**	3,644	1,187	**4,831**

Summary by Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	76,542,273	80,185,726	71,886,111	83,827,388	87,321,437	88,059,529
22 USE OF GOODS AND SERVICES	65,700,335	64,202,375	60,195,499	71,393,937	77,490,148	87,900,589
24 INTEREST AND OTHER CHARGES	-	55,000,705	40,508,906	-	-	-
25 SUBSIDIES	760,454	1,900,000	1,833,230	1,400,000	1,665,687	2,630,951
26 GRANTS	35,752,012	76,481,796	61,115,571	30,235,059	24,719,109	32,134,623
27 SOCIAL BENEFITS	9,272,731	19,387,897	7,677,574	196,150	189,678	191,357
31 NON-FINANCIAL ASSETS	5,565,653	3,907,592	4,162,857	5,309,262	6,142,816	7,832,124
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	16,877,690	6,537,000	16,123,645	17,768,257	18,262,580
41 DOMESTIC LIABILITIES	80,972,979	120,324,481	108,488,643	-	-	-
42 FOREIGN	71,187,885	56,675,555	55,090,283	-	-	-
Grand Total	**345,754,322**	**494,943,817**	**417,495,674**	**208,485,441**	**215,297,132**	**237,011,753**

Summary by Spending Entity

SPENDING ENTITY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
101 National Legislature	49,996,957	57,177,390	64,255,001	58,200,000	60,334,249	65,793,415
102 Ministry of State for Presidential Affairs	19,241,639	16,522,042	17,938,872	21,908,100	22,884,323	25,674,584
103 Office of the Vice President	4,267,722	4,409,153	3,930,036	5,501,813	5,837,804	6,353,966
107 Civil Service Agency	13,897,300	4,140,995	3,801,677	5,402,373	5,601,220	5,819,484
108 General Services Agency	2,560,519	5,909,066	3,101,024	4,409,066	4,747,371	5,019,751
109 Ministry of Information	3,901,216	4,223,151	4,150,378	5,122,251	5,338,999	5,937,092
111 Ministry of Foreign Affairs	23,018,091	29,745,745	30,143,246	31,026,245	31,661,557	34,814,521
112 Liberia Institute of Public Administration	1,076,396	1,213,624	933,071	1,423,624	1,525,783	1,662,129
114 Liberia Institute of Statistics and Geo-Information	1,925,351	2,640,138	2,382,499	4,340,138	4,642,436	4,845,846

01 PUBLIC ADMINISTRATION

Summary by Spending Entity

	SPENDING ENTITY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
	Services						
115	Bureau of State Enterprises	523,670	906,916	800,764	948,916	1,008,773	1,080,776
130	Ministry of Finance and Development Planning	203,675,194	29,626,686	26,239,860	36,985,574	37,585,165	42,994,870
140	Liberia Revenue Authority(LRA)	20,465,368	26,899,486	24,472,769	31,263,796	32,028,167	34,746,855
141	Tax Appeal Board	638,366	800,910	719,834	857,456	913,972	983,513
144	General Obligations & Programs	-	310,095,615	234,070,850	-	-	-
315	National Food Assistance Agency	566,533	632,900	555,793	1,096,089	1,187,313	1,284,951
Grand Total		**345,754,322**	**494,943,817**	**417,495,674**	**208,485,441**	**215,297,132**	**237,011,753**

101 NATIONAL LEGISLATURE

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 (FY2026):

During FY2026, the National Legislature advanced its legislative agenda through the passage and ratification of various legislative instruments, including amendments to the Liberia Revenue Code, enactment of the Liberia Tax Management Act, and legislation governing banking, financial institutions, and financial holding companies. It also strengthened revenue administration and tax compliance through the establishment of the Liberian Institute of Tax Practitioners and improvements in tax incentive and expenditure management systems. The Legislature supported national infrastructure development and economic growth by approving financing and loan agreements for strategic road rehabilitation and construction projects, including the South Eastern Corridor and Salayea-Konia Road initiatives.

Objectives (FY2027):

For FY2027, the National Legislature intends to strengthen its institutional capacity and legislative effectiveness by improving legislative oversight, committee hearings, public consultations, legislative reviews, and scrutiny of public expenditures. The Legislature will also expand citizen engagement, constituency outreach, public communication, civic education, and national branding initiatives. Further objectives include strengthening scholarship and youth empowerment programs, improving education sector monitoring and policy oversight, promoting digital information systems, and deepening partnerships with development partners, diplomatic institutions, and other stakeholders to advance national development.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	968	114	**1,082**	968	114	**1,082**	968	114	**1,082**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	25,771,696	25,785,313	24,472,317	27,085,403	28,214,363	28,452,848
22 USE OF GOODS AND SERVICES	16,233,052	18,721,506	19,417,324	24,318,919	26,395,470	29,941,586
26 GRANTS	7,512,209	6,023,071	15,429,760	6,240,178	5,101,747	6,632,227
27 SOCIAL BENEFITS	-	105,500	100,000	105,500	102,019	102,922
31 NON-FINANCIAL ASSETS	480,000	450,000	398,600	450,000	520,650	663,832
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	6,092,000	4,437,000	-	-	-
Grand Total	**49,996,957**	**57,177,390**	**64,255,001**	**58,200,000**	**60,334,249**	**65,793,415**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
101 Office of the Pro Tempore	1,222,597	1,683,926	1,539,909	1,768,973	1,808,166	2,033,459
102 The Liberian Senate	16,018,666	18,040,876	21,474,370	17,543,915	18,147,085	19,814,054
103 Office of the Speaker	1,594,510	2,098,000	1,927,090	2,189,156	2,346,114	2,571,382
104 Office of the Deputy Speaker	1,113,688	1,415,839	1,224,149	1,478,938	1,464,851	1,664,316
105 House of Representatives	30,047,496	33,938,749	38,089,483	35,219,018	36,568,033	39,710,204

101 NATIONAL LEGISLATURE

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**49,996,957**	**57,177,390**	**64,255,001**	**58,200,000**	**60,334,249**	**65,793,415**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**1,190,801**	**1,324,706**	**1,575,909**
000000 Unspecified	-	-	-	1,190,801	1,324,706	1,575,909
Total	**-**	**-**	**-**	**1,190,801**	**1,324,706**	**1,575,909**
Government of Liberia Funded Projects	**1,159,998**	**6,092,000**	**6,661,559**	**-**	**-**	**-**
010300 Construction of mini stadium	560,000	-	-	-	-	-
023876 County Development Agenda Projects	350,000	-	-	-	-	-
023888 Real Property Valuation for Enhance Collection & County Sharing	249,998	-	-	-	-	-
030449 PSIP to Legislative County Development Projects	-	1,200,000	1,200,000	-	-	-
030450 PSIP to Legislative District Development Projects	-	1,292,000	1,292,000	-	-	-
094000 District Development Projects	-	-	1,619,559	-	-	-
096100 Renovation and Modernization of the Capital Building	-	3,600,000	2,550,000	-	-	-
Total	**1,159,998**	**6,092,000**	**6,661,559**	**-**	**-**	**-**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**25,771,696**	**25,785,313**	**24,472,317**	**27,085,403**	**28,214,363**	**28,452,848**
211101 Basic Salary - Civil Service	6,410,264	6,171,212	5,419,306	6,440,938	6,709,406	6,766,118
211106 Basic Salary-Elected Officials	11,536,529	11,534,622	10,428,147	12,019,587	12,520,581	12,626,412
213105 Elected Official Staff	7,824,903	8,079,479	8,624,864	8,624,878	8,984,376	9,060,318
22 USE OF GOODS AND SERVICES	**16,233,052**	**18,721,506**	**19,417,324**	**24,318,919**	**26,395,470**	**29,941,586**
221101 Foreign Travel-Means of travel	57,402	208,245	57,103	208,245	226,026	256,392
221102 Forgn.Travel-Daily Sub. Allowa	25,121	128,372	40,518	128,372	139,334	158,052
221103 Foreign Travel-Incdl. Allowanc	3,250	80,754	4,354	80,754	87,650	99,425
221104 Domestic Travel-Meansof Travel	94,956	58,730	-	165,966	180,138	204,339
221105 Dom. Travel-Daily Subsis.Allow	-	3,724	-	263,245	285,723	324,109
221201 Electricity	-	-	-	300,000	325,616	369,361
221202 Water and Sewage	-	563,735	37,245	300,490	326,148	369,965
221208 Internet Provider Services	-	175,000	-	375,000	407,021	461,702

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Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221401 Fuel and Lubricants - Vehicles	5,456,862	4,469,224	4,206,063	5,469,224	5,936,232	6,733,739
221402 Fuel and Lubricants – Gener.	142,714	373,570	325,017	373,570	405,469	459,942
221501 Repair and Maintenance–Civil	533,000	295,000	293,000	295,000	320,189	363,205
221502 Repairs and Maintenance - Veh.	16,980	80,000	30,000	80,000	86,831	98,496
221504 Rep\&Maint.Mach\&Equip,Furniture	7,500	67,517	67,517	67,517	73,282	83,127
221601 Cleaning Materials and service	20,000	130,000	105,000	954,677	1,036,196	1,175,403
221602 Stationery	51,161	288,860	215,924	288,860	313,526	355,646
221603 Printing, Binding,Publication	28,016	41,516	28,026	41,516	45,061	51,115
221604 Newspapers, Books and Periodic	2,996	3,000	3,000	3,000	3,256	3,694
221606 Other Office Mat. and Consum.	-	75,000	-	475,000	515,559	584,823
221618 Computer Supplies, Parts and Cabling	213,000	445,801	435,801	445,801	483,867	548,872
221701 Consultancy Services	-	100,000	-	100,000	108,539	123,121
221804 Uniforms and Specialized Cloth	10,000	165,826	165,826	165,826	179,985	204,166
221813 Media relations, Intelligence	97,000	-	-	-	-	-
221907 Scholarships – Local	199,987	147,500	135,000	147,500	160,094	181,602
222105 Entertainment Representation	712,844	2,603,182	2,501,400	2,657,156	2,884,045	3,271,506
222109 Operational Expenses	66,217	312,500	747,500	312,500	339,184	384,751
222123 Other Compensations	4,880,521	5,557,371	2,768,919	5,557,371	6,031,905	6,842,266
223101 Personnel Insurance	213,452	327,079	124,454	327,079	355,008	402,701
223106 Vehicle Insurance	-	900,000	900,000	900,000	976,850	1,108,085
223118 Constituency Visit	3,400,073	1,120,000	6,225,657	3,835,250	4,162,736	4,721,981
26 GRANTS	**7,512,209**	**6,023,071**	**15,429,760**	**6,240,178**	**5,101,747**	**6,632,227**
262201 Contributions to Int.Org.	-	300,000	150,670	300,000	245,269	318,848
263150 Internal Audit Unit	249,998	1,300,000	1,266,050	1,300,000	1,062,834	1,381,674
263166 Trf to Public Accounts Committ	737,762	738,312	3,598,826	738,313	603,619	784,699
263172 Transfer-Legist.Budget Office	1,306,265	600,000	2,284,559	1,587,107	1,297,562	1,686,819
263173 Transfer-legist.Inform.Service	60,432	100,000	100,000	100,000	81,756	106,283
263423 Transfer-Joint Legislative Modernization Committee	99,999	1,570,000	1,570,000	-	-	-
263645 Transfer to Legislative Committee Hearings	5,057,753	1,414,759	6,459,655	2,214,758	1,810,707	2,353,904
27 SOCIAL BENEFITS	**-**	**105,500**	**100,000**	**105,500**	**102,019**	**102,922**
273102 Incap.Death\&Funeral Expenses	-	105,500	100,000	105,500	102,019	102,922
31 NON-FINANCIAL ASSETS	**480,000**	**450,000**	**398,600**	**450,000**	**520,650**	**663,832**
312201 Transport Equipment–Vehicles	480,000	450,000	398,600	450,000	520,650	663,832
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**6,092,000**	**4,437,000**	**-**	**-**	**-**
332401 Other Fixed Assets	-	6,092,000	-	-	-	-
332438 Repair and Maintenance–Civil	-	-	1,700,000	-	-	-
332450 Consultancy Services	-	-	245,000	-	-	-
332492 Non-Residential Buildings	-	-	2,492,000	-	-	-
Grand Total	**49,996,957**	**57,177,390**	**64,255,001**	**58,200,000**	**60,334,249**	**65,793,415**

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Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	49,996,957	57,177,390	64,255,001	58,200,000	60,334,249	65,793,415
Grand Total	**49,996,957**	**57,177,390**	**64,255,001**	**58,200,000**	**60,334,249**	**65,793,415**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0101 Office of the Pro Tempore	**1,222,597**	**1,683,926**	**1,539,909**	**1,768,973**	**1,808,166**	**2,033,459**
21 COMPENSATION OF EMPLOYEES	595,811	595,854	584,557	626,927	653,059	658,578
22 USE OF GOODS AND SERVICES	377,827	633,313	562,002	687,287	745,974	846,192
26 GRANTS	148,959	344,759	344,750	344,759	281,863	366,419
31 NON-FINANCIAL ASSETS	100,000	110,000	48,600	110,000	127,270	162,270
Total	**1,222,597**	**1,683,926**	**1,539,909**	**1,768,973**	**1,808,166**	**2,033,459**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0101 Office of the Pro Tempore	**1,222,597**	**1,683,926**	**1,539,909**	**1,768,973**	**1,808,166**	**2,033,459**
21 COMPENSATION OF EMPLOYEES	**595,811**	**595,854**	**584,557**	**626,927**	**653,059**	**658,578**
211101 Basic Salary - Civil Service	85,401	-	-	-	-	-
211106 Basic Salary-Elected Officials	256,161	254,250	211,880	254,250	264,848	267,086
213105 Elected Official Staff	254,249	341,604	372,677	372,677	388,211	391,492
22 USE OF GOODS AND SERVICES	**377,827**	**633,313**	**562,002**	**687,287**	**745,974**	**846,192**
221101 Foreign Travel-Means of travel	28,002	35,240	33,850	35,240	38,249	43,388
221102 Forgn.Travel-Daily Sub. Allowa	10,613	10,735	12,338	10,735	11,652	13,217
221103 Foreign Travel-Incdl. Allowanc	800	1,154	2,754	1,154	1,253	1,421
221104 Domestic Travel-Meansof Travel	-	-	-	3,724	4,042	4,585
221105 Dom. Travel-Daily Subsis.Allow	-	3,724	-	-	-	-
221401 Fuel and Lubricants - Vehicles	59,962	59,984	59,984	59,984	65,106	73,853
221402 Fuel and Lubricants – Gener.	22,468	22,476	22,476	22,476	24,395	27,673
221502 Repairs and Maintenance - Veh.	10,000	15,000	15,000	15,000	16,281	18,468
221602 Stationery	14,993	15,000	15,000	15,000	16,281	18,468
221603 Printing, Binding,Publication	19,990	20,000	20,000	20,000	21,708	24,624
221907 Scholarships – Local	75,000	75,000	75,000	75,000	81,404	92,340
222105 Entertainment Representation	21,000	200,000	200,000	253,974	275,660	312,694
222123 Other Compensations	75,000	75,000	5,600	75,000	81,404	92,340
223118 Constituency Visit	39,999	100,000	100,000	100,000	108,539	123,121
26 GRANTS	**148,959**	**344,759**	**344,750**	**344,759**	**281,863**	**366,419**

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OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
263645 Transfer to Legislative Committee Hearings	148,959	344,759	344,750	344,759	281,863	366,419
31 NON-FINANCIAL ASSETS	**100,000**	**110,000**	**48,600**	**110,000**	**127,270**	**162,270**
312201 Transport Equipment–Vehicles	100,000	110,000	48,600	110,000	127,270	162,270
Total	**1,222,597**	**1,683,926**	**1,539,909**	**1,768,973**	**1,808,166**	**2,033,459**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0102 The Liberian Senate	**16,018,666**	**18,040,876**	**21,474,370**	**17,543,915**	**18,147,085**	**19,814,054**
21 COMPENSATION OF EMPLOYEES	7,576,441	7,576,443	7,306,907	7,984,231	8,317,025	8,387,327
22 USE OF GOODS AND SERVICES	4,402,219	6,456,121	5,298,637	7,521,371	8,163,608	9,260,353
26 GRANTS	3,835,006	2,808,312	7,668,826	2,038,313	1,666,452	2,166,374
31 NON-FINANCIAL ASSETS	205,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,200,000	1,200,000	-	-	-
Total	**16,018,666**	**18,040,876**	**21,474,370**	**17,543,915**	**18,147,085**	**19,814,054**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0102 The Liberian Senate	**16,018,666**	**18,040,876**	**21,474,370**	**17,543,915**	**18,147,085**	**19,814,054**
21 COMPENSATION OF EMPLOYEES	**7,576,441**	**7,576,443**	**7,306,907**	**7,984,231**	**8,317,025**	**8,387,327**
211101 Basic Salary - Civil Service	2,707,177	2,707,178	2,398,610	2,849,808	2,968,592	2,993,685
211106 Basic Salary-Elected Officials	3,319,264	3,319,265	3,247,797	3,473,923	3,618,721	3,649,309
213105 Elected Official Staff	1,550,000	1,550,000	1,660,500	1,660,500	1,729,712	1,744,333
22 USE OF GOODS AND SERVICES	**4,402,219**	**6,456,121**	**5,298,637**	**7,521,371**	**8,163,608**	**9,260,353**
221201 Electricity	-	-	-	50,000	54,269	61,560
221202 Water and Sewage	-	37,245	37,245	37,245	40,425	45,856
221401 Fuel and Lubricants - Vehicles	1,052,878	1,076,583	1,076,583	1,076,583	1,168,511	1,325,495
221402 Fuel and Lubricants – Gener.	45,020	70,028	70,028	70,028	76,008	86,219
221501 Repair and Maintenance–Civil	33,000	45,000	45,000	45,000	48,842	55,404
221502 Repairs and Maintenance - Veh.	6,980	15,000	15,000	15,000	16,281	18,468
221504 Rep\&Maint.Mach\&Equip,Furniture	7,500	10,000	10,000	10,000	10,854	12,312
221601 Cleaning Materials and service	20,000	30,000	30,000	30,000	32,562	36,936
221602 Stationery	33,668	54,674	54,674	54,674	59,343	67,315
221603 Printing, Binding,Publication	8,026	8,026	8,026	8,026	8,711	9,882
221604 Newspapers, Books and Periodic	2,996	3,000	3,000	3,000	3,256	3,694
221618 Computer Supplies, Parts and Cabling	15,000	25,801	25,801	25,801	28,004	31,766
221804 Uniforms and Specialized Cloth	10,000	15,826	15,826	15,826	17,177	19,485
221907 Scholarships – Local	119,999	60,000	60,000	60,000	65,123	73,872

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OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
222105 Entertainment Representation	3,000	1,205,000	1,205,000	1,205,000	1,307,893	1,483,603
222123 Other Compensations	2,682,698	2,485,484	1,328,000	2,485,484	2,697,715	3,060,142
223101 Personnel Insurance	71,454	124,454	124,454	124,454	135,081	153,228
223106 Vehicle Insurance	-	900,000	900,000	900,000	976,850	1,108,085
223118 Constituency Visit	290,000	290,000	290,000	1,305,250	1,416,703	1,607,031
26 GRANTS	**3,835,006**	**2,808,312**	**7,668,826**	**2,038,313**	**1,666,452**	**2,166,374**
263166 Trf to Public Accounts Committ	737,762	738,312	3,598,826	738,313	603,619	784,699
263173 Transfer-legist.Inform.Service	-	100,000	100,000	100,000	81,756	106,283
263423 Transfer-Joint Legislative Modernization Committee	99,999	1,570,000	1,570,000	-	-	-
263645 Transfer to Legislative Committee Hearings	2,997,245	400,000	2,400,000	1,200,000	981,077	1,275,392
31 NON-FINANCIAL ASSETS	**205,000**	**-**	**-**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	205,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**1,200,000**	**1,200,000**	**-**	**-**	**-**
332401 Other Fixed Assets	-	1,200,000	-	-	-	-
332492 Non-Residential Buildings	-	-	1,200,000	-	-	-
Total	**16,018,666**	**18,040,876**	**21,474,370**	**17,543,915**	**18,147,085**	**19,814,054**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0103 Office of the Speaker	**1,594,510**	**2,098,000**	**1,927,090**	**2,189,156**	**2,346,114**	**2,571,382**
21 COMPENSATION OF EMPLOYEES	645,639	646,303	649,773	685,703	714,284	720,322
22 USE OF GOODS AND SERVICES	893,871	1,451,697	1,277,317	1,503,453	1,631,830	1,851,060
26 GRANTS	55,000	-	-	-	-	-
Total	**1,594,510**	**2,098,000**	**1,927,090**	**2,189,156**	**2,346,114**	**2,571,382**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0103 Office of the Speaker	**1,594,510**	**2,098,000**	**1,927,090**	**2,189,156**	**2,346,114**	**2,571,382**
21 COMPENSATION OF EMPLOYEES	**645,639**	**646,303**	**649,773**	**685,703**	**714,284**	**720,322**
211101 Basic Salary - Civil Service	99,527	-	-	-	-	-
211106 Basic Salary-Elected Officials	245,540	245,540	221,110	257,040	267,754	270,017
213105 Elected Official Staff	300,572	400,763	428,663	428,663	446,530	450,305
22 USE OF GOODS AND SERVICES	**893,871**	**1,451,697**	**1,277,317**	**1,503,453**	**1,631,830**	**1,851,060**
221101 Foreign Travel-Means of travel	29,400	50,000	-	50,000	54,269	61,560
221102 Forgn.Travel-Daily Sub. Allowa	14,508	40,000	-	40,000	43,416	49,248

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OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221103 Foreign Travel-Incdl. Allowanc	2,450	18,000	-	18,000	19,537	22,162
221104 Domestic Travel-Meansof Travel	94,956	50,000	-	101,756	110,445	125,283
221401 Fuel and Lubricants - Vehicles	53,782	85,743	62,582	85,743	93,064	105,567
221402 Fuel and Lubricants – Gener.	13,536	58,260	9,710	58,260	63,235	71,730
221602 Stationery	-	11,677	-	11,677	12,674	14,377
221813 Media relations, Intelligence	32,000	-	-	-	-	-
222105 Entertainment Representation	449,113	559,180	777,398	559,180	606,927	688,466
222123 Other Compensations	126,626	328,837	177,627	328,837	356,916	404,866
223118 Constituency Visit	77,500	250,000	250,000	250,000	271,347	307,801
26 GRANTS	**55,000**	**-**	**-**	**-**	**-**	**-**
263645 Transfer to Legislative Committee Hearings	55,000	-	-	-	-	-
Total	**1,594,510**	**2,098,000**	**1,927,090**	**2,189,156**	**2,346,114**	**2,571,382**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0104 Office of the Deputy Speaker	**1,113,688**	**1,415,839**	**1,224,149**	**1,478,938**	**1,464,851**	**1,664,316**
21 COMPENSATION OF EMPLOYEES	427,921	427,922	413,354	439,265	457,574	461,442
22 USE OF GOODS AND SERVICES	490,767	532,417	323,940	584,173	634,054	719,236
26 GRANTS	195,000	450,000	486,855	450,000	367,904	478,272
27 SOCIAL BENEFITS	-	5,500	-	5,500	5,319	5,366
Total	**1,113,688**	**1,415,839**	**1,224,149**	**1,478,938**	**1,464,851**	**1,664,316**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0104 Office of the Deputy Speaker	**1,113,688**	**1,415,839**	**1,224,149**	**1,478,938**	**1,464,851**	**1,664,316**
21 COMPENSATION OF EMPLOYEES	**427,921**	**427,922**	**413,354**	**439,265**	**457,574**	**461,442**
211101 Basic Salary - Civil Service	54,747	-	-	-	-	-
211106 Basic Salary-Elected Officials	208,939	208,940	179,085	204,992	213,536	215,341
213105 Elected Official Staff	164,235	218,982	234,269	234,273	244,038	246,101
22 USE OF GOODS AND SERVICES	**490,767**	**532,417**	**323,940**	**584,173**	**634,054**	**719,236**
221101 Foreign Travel-Means of travel	-	43,005	-	43,005	46,677	52,948
221102 Forgn.Travel-Daily Sub. Allowa	-	21,437	-	21,437	23,267	26,393
221103 Foreign Travel-Incdl. Allowanc	-	17,600	-	17,600	19,103	21,669
221104 Domestic Travel-Meansof Travel	-	8,730	-	60,486	65,651	74,471
221401 Fuel and Lubricants - Vehicles	46,907	46,914	46,914	46,914	50,920	57,761

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OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221402 Fuel and Lubricants – Gener.	15,024	18,305	18,302	18,305	19,868	22,537
221602 Stationery	2,500	22,509	-	22,509	24,431	27,713
221603 Printing, Binding,Publication	-	13,490	-	13,490	14,642	16,609
221813 Media relations, Intelligence	15,000	-	-	-	-	-
221907 Scholarships – Local	4,988	12,500	-	12,500	13,567	15,390
222105 Entertainment Representation	194,731	139,002	139,002	139,002	150,871	171,140
222109 Operational Expenses	66,217	62,500	62,500	62,500	67,837	76,950
222123 Other Compensations	99,400	103,800	57,222	103,800	112,663	127,799
223101 Personnel Insurance	-	22,625	-	22,625	24,557	27,856
223118 Constituency Visit	46,000	-	-	-	-	-
26 GRANTS	**195,000**	**450,000**	**486,855**	**450,000**	**367,904**	**478,272**
263645 Transfer to Legislative Committee Hearings	195,000	450,000	486,855	450,000	367,904	478,272
27 SOCIAL BENEFITS	**-**	**5,500**	**-**	**5,500**	**5,319**	**5,366**
273102 Incap.Death\&Funeral Expenses	-	5,500	-	5,500	5,319	5,366
Total	**1,113,688**	**1,415,839**	**1,224,149**	**1,478,938**	**1,464,851**	**1,664,316**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0105 House of Representatives	**30,047,496**	**33,938,749**	**38,089,483**	**35,219,018**	**36,568,033**	**39,710,204**
21 COMPENSATION OF EMPLOYEES	16,525,884	16,538,791	15,517,726	17,349,277	18,072,421	18,225,179
22 USE OF GOODS AND SERVICES	10,068,368	9,647,958	11,955,428	14,022,635	15,220,004	17,264,745
26 GRANTS	3,278,244	2,420,000	6,929,329	3,407,106	2,785,528	3,621,162
27 SOCIAL BENEFITS	-	100,000	100,000	100,000	96,700	97,556
31 NON-FINANCIAL ASSETS	175,000	340,000	350,000	340,000	393,380	501,562
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	4,892,000	3,237,000	-	-	-
Total	**30,047,496**	**33,938,749**	**38,089,483**	**35,219,018**	**36,568,033**	**39,710,204**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0105 House of Representatives	**30,047,496**	**33,938,749**	**38,089,483**	**35,219,018**	**36,568,033**	**39,710,204**
21 COMPENSATION OF EMPLOYEES	**16,525,884**	**16,538,791**	**15,517,726**	**17,349,277**	**18,072,421**	**18,225,179**
211101 Basic Salary - Civil Service	3,463,412	3,464,034	3,020,696	3,591,130	3,740,814	3,772,433
211106 Basic Salary-Elected Officials	7,506,625	7,506,627	6,568,275	7,829,382	8,155,722	8,224,659
213105 Elected Official Staff	5,555,847	5,568,130	5,928,755	5,928,765	6,175,885	6,228,087
22 USE OF GOODS AND SERVICES	**10,068,368**	**9,647,958**	**11,955,428**	**14,022,635**	**15,220,004**	**17,264,745**
221101 Foreign Travel-Means of travel	-	80,000	23,253	80,000	86,831	98,496

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OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221102 Forgn.Travel-Daily Sub. Allowa	-	56,200	28,180	56,200	60,999	69,194
221103 Foreign Travel-Incdl. Allowanc	-	44,000	1,600	44,000	47,757	54,173
221105 Dom. Travel-Daily Subsis.Allow	-	-	-	263,245	285,723	324,109
221201 Electricity	-	-	-	250,000	271,347	307,801
221202 Water and Sewage	-	526,490	-	263,245	285,723	324,109
221208 Internet Provider Services	-	175,000	-	375,000	407,021	461,702
221401 Fuel and Lubricants - Vehicles	4,243,333	3,200,000	2,960,000	4,200,000	4,558,631	5,171,063
221402 Fuel and Lubricants – Gener.	46,666	204,501	204,501	204,501	221,963	251,783
221501 Repair and Maintenance–Civil	500,000	250,000	248,000	250,000	271,347	307,801
221502 Repairs and Maintenance - Veh.	-	50,000	-	50,000	54,269	61,560
221504 Rep\&Maint.Mach\&Equip,Furniture	-	57,517	57,517	57,517	62,428	70,815
221601 Cleaning Materials and service	-	100,000	75,000	924,677	1,003,634	1,138,467
221602 Stationery	-	185,000	146,250	185,000	200,797	227,773
221606 Other Office Mat. and Consum.	-	75,000	-	475,000	515,559	584,823
221618 Computer Supplies, Parts and Cabling	198,000	420,000	410,000	420,000	455,863	517,106
221701 Consultancy Services	-	100,000	-	100,000	108,539	123,121
221804 Uniforms and Specialized Cloth	-	150,000	150,000	150,000	162,808	184,681
221813 Media relations, Intelligence	50,000	-	-	-	-	-
222105 Entertainment Representation	45,000	500,000	180,000	500,000	542,694	615,603
222109 Operational Expenses	-	250,000	685,000	250,000	271,347	307,801
222123 Other Compensations	1,896,797	2,564,250	1,200,470	2,564,250	2,783,207	3,157,119
223101 Personnel Insurance	141,998	180,000	-	180,000	195,370	221,617
223118 Constituency Visit	2,946,574	480,000	5,585,657	2,180,000	2,366,147	2,684,028
26 GRANTS	**3,278,244**	**2,420,000**	**6,929,329**	**3,407,106**	**2,785,528**	**3,621,162**
262201 Contributions to Int.Org.	-	300,000	150,670	300,000	245,269	318,848
263150 Internal Audit Unit	249,998	1,300,000	1,266,050	1,300,000	1,062,834	1,381,674
263172 Transfer-Legist.Budget Office	1,306,265	600,000	2,284,559	1,587,107	1,297,562	1,686,819
263173 Transfer-legist.Inform.Service	60,432	-	-	-	-	-
263645 Transfer to Legislative Committee Hearings	1,661,549	220,000	3,228,050	219,999	179,863	233,821
27 SOCIAL BENEFITS	**-**	**100,000**	**100,000**	**100,000**	**96,700**	**97,556**
273102 Incap.Death\&Funeral Expenses	-	100,000	100,000	100,000	96,700	97,556
31 NON-FINANCIAL ASSETS	**175,000**	**340,000**	**350,000**	**340,000**	**393,380**	**501,562**
312201 Transport Equipment–Vehicles	175,000	340,000	350,000	340,000	393,380	501,562
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**4,892,000**	**3,237,000**	**-**	**-**	**-**
332401 Other Fixed Assets	-	4,892,000	-	-	-	-
332438 Repair and Maintenance–Civil	-	-	1,700,000	-	-	-
332450 Consultancy Services	-	-	245,000	-	-	-
332492 Non-Residential Buildings	-	-	1,292,000	-	-	-
Total	**30,047,496**	**33,938,749**	**38,089,483**	**35,219,018**	**36,568,033**	**39,710,204**

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Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**49,996,957**	**57,177,390**	**64,255,001**	**58,200,000**	**60,334,249**	**65,793,415**

102 MINISTRY OF STATE FOR PRESIDENTIAL AFFAIRS

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 (FY2026):

The Ministry of State for Presidential Affairs made significant progress in modernizing administrative systems and implementing presidential priority programs. Key achievements included the rehabilitation of strategic government facilities such as the Bomi Presidential Facility, Roberts International Airport VIP Lodge, Executive Kitchen, and Executive Motor Pool. The Ministry also advanced digital transformation by introducing an electronic attendance system, developing the Electronic Travel Authorization System, deploying an electronic asset registry, and establishing an ICT Helpdesk System. The Ministry strengthened internal controls and financial accountability through the development of a draft Fuel Management Policy, restructuring of the Financial Management Office, and implementation of audit recommendations. It also expanded the Presidential Scholarship Program to 12 counties, covering 1,091 approved scholars, and advanced the Presidential Special Project on Youth Employment and Environmental Sanitation, targeting approximately 1,250 unemployed young people across seven counties. Furthermore, the Ministry facilitated the establishment of three presidential initiatives through Executive Orders: the Liberia National Railway Authority, the Carbon Markets Authority, and the Special Presidential Projects Coordination Committee. Progress included the development of institutional structures and strategic partnerships for the railway authority, preparation and submission of the Carbon Markets Authority legislation, development of a National Carbon Policy, and establishment of a Carbon Registry and Blue Economy Secretariat.

Objectives (FY2027):

For FY2027, the Ministry of State for Presidential Affairs' priorities include completing the digital transformation of administrative operations and strengthening ICT security and access controls. The Ministry will also strengthen follow-up on audit recommendations, improve performance monitoring and reporting, and expand the Presidential Scholarship Program to all 15 counties, including students at technical and vocational institutions and high schools. In addition, the Ministry plans to advance four major presidential development interventions: the construction of five public libraries to promote literacy and digital learning; the development of five highway rest centers with mini-markets and adult literacy facilities; the implementation of city beautification projects to improve public spaces and urban environments; and the expansion of the Presidential Clean Cities Initiative to all 15 counties to promote sanitation, environmental management, community participation, and youth employment. Another major priority is to advance the full establishment of the Liberia National Railway Authority by finalizing its draft legislation, advancing the Tokadeh–Buchanan Railway Corridor Study, and mobilizing resources for the Bong Mines–Monrovia Corridor assessment.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	229	141	**370**	229	141	**370**	229	141	**370**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	4,481,887	4,740,494	3,982,468	4,766,552	4,965,229	5,007,198
22 USE OF GOODS AND SERVICES	9,553,010	8,285,308	8,812,057	11,845,308	12,856,758	14,584,005
26 GRANTS	3,376,212	2,050,590	3,904,347	2,850,590	2,330,542	3,029,683
27 SOCIAL BENEFITS	229,000	80,650	75,000	80,650	77,989	78,679
31 NON-FINANCIAL ASSETS	1,601,530	865,000	665,000	865,000	1,000,805	1,276,032
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	500,000	500,000	1,500,000	1,653,000	1,698,987
Grand Total	**19,241,639**	**16,522,042**	**17,938,872**	**21,908,100**	**22,884,323**	**25,674,584**

102 MINISTRY OF STATE FOR PRESIDENTIAL AFFAIRS

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
201	Office of the President	3,915,465	3,319,571	6,179,989	4,469,571	4,315,415	5,166,103
204	Domestic and Special Service	1,750,823	1,623,699	1,372,974	2,533,699	2,750,047	3,119,504
205	National Security Council Secr	275,000	400,000	184,775	400,000	327,026	425,131
207	Technical Services	314,908	1,047,600	936,055	1,647,600	1,788,285	2,028,534
209	Public Affairs and Communicati	120,000	120,000	100,000	120,000	130,247	147,745
210	Finance, Economic and Legal Af	942,360	-	-	-	-	-
211	Administration and Management	11,923,083	10,011,172	9,165,079	12,737,230	13,573,303	14,787,567
Grand Total		**19,241,639**	**16,522,042**	**17,938,872**	**21,908,100**	**22,884,323**	**25,674,584**

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**-**	**-**	**2,497,500**	**2,665,572**	**3,218,624**
000000	Unspecified	-	-	-	2,497,500	2,665,572	3,218,624
Total		**-**	**-**	**-**	**2,497,500**	**2,665,572**	**3,218,624**
Government of Liberia Funded Projects		**1,185,047**	**500,000**	**610,516**	**1,500,000**	**1,653,000**	**1,698,987**
000800	Renovation of the Executive Ma	150,000	-	-	-	-	-
010300	Construction of mini stadium	361,129	-	-	-	-	-
021700	Renovation and Rehabilitation	50,000	-	-	-	-	-
023840	Special Presidential Back-to-School Program	255,000	-	-	-	-	-
023859	Expansion and Modernization of Water Facilities	40,000	-	-	-	-	-
023888	Real Property Valuation for Enhance Collection & County Sharing	200,000	-	-	-	-	-
030456	Construction of a Children's Recreation & Visual Arts Cent.	-	-	-	500,000	551,000	566,329
030457	Construction of Community Library	-	-	-	500,000	551,000	566,329
030458	Community Sanitation Improvement Project	-	-	-	500,000	551,000	566,329
095000	CPF: Accelerated Community Development Project	-	500,000	500,000	-	-	-
097500	Robert International Airport Up-Grade	128,918	-	-	-	-	-
502000	CPF-RIA Runway Project	-	-	110,516	-	-	-
Total		**1,185,047**	**500,000**	**610,516**	**1,500,000**	**1,653,000**	**1,698,987**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES		**4,481,887**	**4,740,494**	**3,982,468**	**4,766,552**	**4,965,229**	**5,007,198**
211101	Basic Salary - Civil Service	4,481,887	4,740,494	3,976,468	4,766,552	4,965,229	5,007,198

102 MINISTRY OF STATE FOR PRESIDENTIAL AFFAIRS

Summary of Detailed Line Items

	OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
213101	Medical Expenses –To Employe	-	-	6,000	-	-	-
22 USE OF GOODS AND SERVICES		**9,553,010**	**8,285,308**	**8,812,057**	**11,845,308**	**12,856,758**	**14,584,005**
221101	Foreign Travel-Means of travel	919,799	480,000	675,227	780,000	846,602	960,340
221102	Forgn.Travel-Daily Sub. Allowa	875,647	380,000	568,173	380,000	412,448	467,858
221103	Foreign Travel-Incdl. Allowanc	253,179	105,000	221,600	105,000	113,966	129,276
221104	Domestic Travel-Meansof Travel	70,540	35,000	35,000	535,000	580,683	658,695
221105	Dom. Travel-Daily Subsis.Allow	107,454	62,000	62,960	62,000	67,294	76,335
221106	Domestic Travel - Incidental	312	-	-	-	-	-
221201	Electricity	-	40,000	23,333	140,000	151,954	172,369
221202	Water and Sewage	10,000	27,600	23,000	227,600	247,034	280,222
221208	Internet Provider Services	37,469	154,328	115,366	154,328	167,506	190,009
221401	Fuel and Lubricants - Vehicles	356,988	461,840	429,340	461,840	501,276	568,620
221402	Fuel and Lubricants – Gener.	275,261	213,000	236,889	513,000	556,804	631,608
221501	Repair and Maintenance–Civil	884,918	1,025,000	979,450	1,025,000	1,112,523	1,261,986
221502	Repairs and Maintenance - Veh.	60,275	120,000	96,875	520,000	564,401	640,227
221504	Rep\&Maint.Mach\&Equip,Furniture	7,493	-	-	-	-	-
221601	Cleaning Materials and service	85,782	85,000	52,708	235,000	255,066	289,333
221602	Stationery	109,239	57,341	51,450	57,341	62,238	70,598
221603	Printing, Binding,Publication	-	10,000	7,500	10,000	10,854	12,312
221605	Computer Supplies and ICT Services	13,525	207,500	262,500	207,500	225,218	255,475
221701	Consultancy Services	500,535	540,000	740,000	600,000	651,233	738,723
221806	Special Presidential Projects	405,000	1,050,000	1,065,000	1,300,000	1,411,005	1,600,567
221808	Intelligence Services	226,000	420,000	353,333	420,000	455,863	517,106
221812	Special Operations Services	1,810,797	1,343,000	1,284,196	1,793,000	1,946,101	2,207,551
221813	Media relations, Intelligence	120,000	120,000	100,000	120,000	130,247	147,745
221907	Scholarships – Local	200,000	200,000	200,000	200,000	217,078	246,241
222101	Celebrations, Commem\&State Vis	900,554	450,000	473,430	450,000	488,424	554,042
222102	Workshops,Conferences,Siminars	235,740	25,000	25,000	175,000	189,943	215,461
222103	Food and Catering Services	133,780	59,415	49,513	259,415	281,566	319,393
222105	Entertainment Representation	151,502	-	75,000	-	-	-
222109	Operational Expenses	88,641	-	-	-	-	-
222123	Other Compensations	712,580	589,284	605,214	1,089,284	1,182,296	1,341,133
223106	Vehicle Insurance	-	25,000	-	25,000	27,135	30,780
26 GRANTS		**3,376,212**	**2,050,590**	**3,904,347**	**2,850,590**	**2,330,542**	**3,029,683**
262110	Transfer-Cabinet Sec.	50,148	500,590	209,674	500,590	409,265	532,040
262120	Transfer to Liberia National Tourism Authority	150,000	-	-	-	-	-
263683	Transfer to Legislative Liaison Office	-	50,000	-	50,000	40,878	53,141
263709	Transfer to Diaspora Commission	-	400,000	184,775	400,000	327,026	425,131
263729	Transfer to Carbon Market	-	200,000	200,000	600,000	490,539	637,696
263730	Transfer to Special Presidential coordinating Committee (Yellow Machines)	-	-	2,523,885	-	-	-
263732	Transfer to National Rail Authority Secretariat	-	-	276,290	-	-	-
263832	Support to National Security Secretariat	125,000	-	-	-	-	-

102 MINISTRY OF STATE FOR PRESIDENTIAL AFFAIRS

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
263837 Transfer to Trade & Investment Office	700,000	-	-	-	-	-
263838 Transfer to Assets Recovery & Property Retrieval Task Force	1,000,192	-	-	-	-	-
263844 Transfer to Preforming and Visual Arts	-	-	-	500,000	408,782	531,413
263880 Diaspora Support Program-MOS	-	-	-	400,000	327,026	425,131
265339 Transfer to Independence Day Celebration (IDA)	-	-	75,000	-	-	-
265425 Transfer to War Crime Court	942,360	-	-	-	-	-
265512 PMCS Implementation	408,512	900,000	434,723	400,000	327,026	425,131
27 SOCIAL BENEFITS	**229,000**	**80,650**	**75,000**	**80,650**	**77,989**	**78,679**
273101 Medical Expenses-Gen.Public	165,000	50,000	50,000	50,000	48,350	48,778
273102 Incap.Death\&Funeral Expenses	64,000	30,650	25,000	30,650	29,639	29,901
31 NON-FINANCIAL ASSETS	**1,601,530**	**865,000**	**665,000**	**865,000**	**1,000,805**	**1,276,032**
312201 Transport Equipment–Vehicles	762,200	390,000	290,000	590,000	682,630	870,357
312203 Furniture and Fixtures	463,380	300,000	200,000	100,000	115,700	147,518
312205 Machinery and Equipment	375,950	175,000	175,000	175,000	202,475	258,157
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**500,000**	**500,000**	**1,500,000**	**1,653,000**	**1,698,987**
332401 Other Fixed Assets	-	500,000	-	1,500,000	1,653,000	1,698,987
332495 Contributions to Int.Org.	-	-	500,000	-	-	-
Grand Total	**19,241,639**	**16,522,042**	**17,938,872**	**21,908,100**	**22,884,323**	**25,674,584**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	19,241,639	16,522,042	17,938,872	21,908,100	22,884,323	25,674,584
Grand Total	**19,241,639**	**16,522,042**	**17,938,872**	**21,908,100**	**22,884,323**	**25,674,584**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0201 Office of the President	**3,915,465**	**3,319,571**	**6,179,989**	**4,469,571**	**4,315,415**	**5,166,103**
22 USE OF GOODS AND SERVICES	3,306,805	1,718,981	2,525,417	2,468,981	2,679,803	3,039,823
26 GRANTS	608,660	1,600,590	3,644,572	2,000,590	1,635,612	2,126,280
27 SOCIAL BENEFITS	-	-	10,000	-	-	-
Total	**3,915,465**	**3,319,571**	**6,179,989**	**4,469,571**	**4,315,415**	**5,166,103**

102 MINISTRY OF STATE FOR PRESIDENTIAL AFFAIRS

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0201 Office of the President	**3,915,465**	**3,319,571**	**6,179,989**	**4,469,571**	**4,315,415**	**5,166,103**
22 USE OF GOODS AND SERVICES	**3,306,805**	**1,718,981**	**2,525,417**	**2,468,981**	**2,679,803**	**3,039,823**
221101 Foreign Travel-Means of travel	548,993	220,000	415,227	220,000	238,785	270,865
221102 Forgn.Travel-Daily Sub. Allowa	816,166	180,000	368,173	180,000	195,370	221,617
221103 Foreign Travel-Incdl. Allowanc	238,089	30,000	146,600	30,000	32,562	36,936
221104 Domestic Travel-Meansof Travel	38,325	10,000	10,000	510,000	553,548	627,915
221105 Dom. Travel-Daily Subsis.Allow	99,309	20,000	20,960	20,000	21,708	24,624
221106 Domestic Travel - Incidental	312	-	-	-	-	-
221401 Fuel and Lubricants - Vehicles	41,817	31,840	31,840	31,840	34,559	39,202
221502 Repairs and Maintenance - Veh.	26,260	45,000	37,500	45,000	48,842	55,404
221602 Stationery	16,814	12,141	10,117	12,141	13,178	14,948
221701 Consultancy Services	-	-	160,000	-	-	-
221806 Special Presidential Projects	150,000	850,000	865,000	1,100,000	1,193,927	1,354,326
221812 Special Operations Services	477,218	270,000	335,000	270,000	293,055	332,426
222101 Celebrations, Commem\&State Vis	613,359	50,000	50,000	50,000	54,269	61,560
222105 Entertainment Representation	151,502	-	75,000	-	-	-
222109 Operational Expenses	88,641	-	-	-	-	-
26 GRANTS	**608,660**	**1,600,590**	**3,644,572**	**2,000,590**	**1,635,612**	**2,126,280**
262110 Transfer-Cabinet Sec.	50,148	500,590	209,674	500,590	409,265	532,040
262120 Transfer to Liberia National Tourism Authority	150,000	-	-	-	-	-
263729 Transfer to Carbon Market	-	200,000	200,000	600,000	490,539	637,696
263730 Transfer to Special Presidential coordinating Committee (Yellow Machines)	-	-	2,523,885	-	-	-
263732 Transfer to National Rail Authority Secretariat	-	-	276,290	-	-	-
263844 Transfer to Preforming and Visual Arts	-	-	-	500,000	408,782	531,413
265512 PMCS Implementation	408,512	900,000	434,723	400,000	327,026	425,131
27 SOCIAL BENEFITS	**-**	**-**	**10,000**	**-**	**-**	**-**
273102 Incap.Death\&Funeral Expenses	-	-	10,000	-	-	-
Total	**3,915,465**	**3,319,571**	**6,179,989**	**4,469,571**	**4,315,415**	**5,166,103**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0204 Domestic and Special Service	**1,750,823**	**1,623,699**	**1,372,974**	**2,533,699**	**2,750,047**	**3,119,504**
22 USE OF GOODS AND SERVICES	1,750,823	1,623,699	1,372,974	2,533,699	2,750,047	3,119,504
Total	**1,750,823**	**1,623,699**	**1,372,974**	**2,533,699**	**2,750,047**	**3,119,504**

102 MINISTRY OF STATE FOR PRESIDENTIAL AFFAIRS

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0204 Domestic and Special Service	**1,750,823**	**1,623,699**	**1,372,974**	**2,533,699**	**2,750,047**	**3,119,504**
22 USE OF GOODS AND SERVICES	**1,750,823**	**1,623,699**	**1,372,974**	**2,533,699**	**2,750,047**	**3,119,504**
221701 Consultancy Services	299,898	310,000	206,664	370,000	401,594	455,546
221812 Special Operations Services	738,059	665,000	543,321	815,000	884,591	1,003,432
222103 Food and Catering Services	113,780	59,415	49,513	259,415	281,566	319,393
222123 Other Compensations	599,086	589,284	573,476	1,089,284	1,182,296	1,341,133
Total	**1,750,823**	**1,623,699**	**1,372,974**	**2,533,699**	**2,750,047**	**3,119,504**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0205 National Security Council Secr	**275,000**	**400,000**	**184,775**	**400,000**	**327,026**	**425,131**
22 USE OF GOODS AND SERVICES	150,000	-	-	-	-	-
26 GRANTS	125,000	400,000	184,775	400,000	327,026	425,131
Total	**275,000**	**400,000**	**184,775**	**400,000**	**327,026**	**425,131**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0205 National Security Council Secr	**275,000**	**400,000**	**184,775**	**400,000**	**327,026**	**425,131**
22 USE OF GOODS AND SERVICES	**150,000**	**-**	**-**	**-**	**-**	**-**
221812 Special Operations Services	150,000	-	-	-	-	-
26 GRANTS	**125,000**	**400,000**	**184,775**	**400,000**	**327,026**	**425,131**
263709 Transfer to Diaspora Commission	-	400,000	184,775	400,000	327,026	425,131
263832 Support to National Security Secretariat	125,000	-	-	-	-	-
Total	**275,000**	**400,000**	**184,775**	**400,000**	**327,026**	**425,131**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0207 Technical Services	**314,908**	**1,047,600**	**936,055**	**1,647,600**	**1,788,285**	**2,028,534**
22 USE OF GOODS AND SERVICES	314,908	1,047,600	936,055	1,647,600	1,788,285	2,028,534
Total	**314,908**	**1,047,600**	**936,055**	**1,647,600**	**1,788,285**	**2,028,534**

102 MINISTRY OF STATE FOR PRESIDENTIAL AFFAIRS

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0207 Technical Services	**314,908**	**1,047,600**	**936,055**	**1,647,600**	**1,788,285**	**2,028,534**
22 USE OF GOODS AND SERVICES	**314,908**	**1,047,600**	**936,055**	**1,647,600**	**1,788,285**	**2,028,534**
221201 Electricity	-	40,000	23,333	140,000	151,954	172,369
221202 Water and Sewage	10,000	27,600	23,000	227,600	247,034	280,222
221402 Fuel and Lubricants – Gener.	19,990	55,000	39,722	355,000	385,313	437,078
221501 Repair and Maintenance–Civil	284,918	925,000	850,000	925,000	1,003,984	1,138,865
Total	**314,908**	**1,047,600**	**936,055**	**1,647,600**	**1,788,285**	**2,028,534**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0209 Public Affairs and Communicati	**120,000**	**120,000**	**100,000**	**120,000**	**130,247**	**147,745**
22 USE OF GOODS AND SERVICES	120,000	120,000	100,000	120,000	130,247	147,745
Total	**120,000**	**120,000**	**100,000**	**120,000**	**130,247**	**147,745**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0209 Public Affairs and Communicati	**120,000**	**120,000**	**100,000**	**120,000**	**130,247**	**147,745**
22 USE OF GOODS AND SERVICES	**120,000**	**120,000**	**100,000**	**120,000**	**130,247**	**147,745**
221813 Media relations, Intelligence	120,000	120,000	100,000	120,000	130,247	147,745
Total	**120,000**	**120,000**	**100,000**	**120,000**	**130,247**	**147,745**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0210 Finance, Economic and Legal Af	**942,360**	**-**	**-**	**-**	**-**	**-**
26 GRANTS	942,360	-	-	-	-	-
Total	**942,360**	**-**	**-**	**-**	**-**	**-**

102 MINISTRY OF STATE FOR PRESIDENTIAL AFFAIRS

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0210 Finance, Economic and Legal Af	**942,360**	**-**	**-**	**-**	**-**	**-**
26 GRANTS	**942,360**	**-**	**-**	**-**	**-**	**-**
265425 Transfer to War Crime Court	942,360	-	-	-	-	-
Total	**942,360**	**-**	**-**	**-**	**-**	**-**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0211 Administration and Management	**11,923,083**	**10,011,172**	**9,165,079**	**12,737,230**	**13,573,303**	**14,787,567**
21 COMPENSATION OF EMPLOYEES	4,481,887	4,740,494	3,982,468	4,766,552	4,965,229	5,007,198
22 USE OF GOODS AND SERVICES	3,910,474	3,775,028	3,877,611	5,075,028	5,508,376	6,248,399
26 GRANTS	1,700,192	50,000	75,000	450,000	367,904	478,272
27 SOCIAL BENEFITS	229,000	80,650	65,000	80,650	77,989	78,679
31 NON-FINANCIAL ASSETS	1,601,530	865,000	665,000	865,000	1,000,805	1,276,032
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	500,000	500,000	1,500,000	1,653,000	1,698,987
Total	**11,923,083**	**10,011,172**	**9,165,079**	**12,737,230**	**13,573,303**	**14,787,567**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0211 Administration and Management	**11,923,083**	**10,011,172**	**9,165,079**	**12,737,230**	**13,573,303**	**14,787,567**
21 COMPENSATION OF EMPLOYEES	**4,481,887**	**4,740,494**	**3,982,468**	**4,766,552**	**4,965,229**	**5,007,198**
211101 Basic Salary - Civil Service	4,481,887	4,740,494	3,976,468	4,766,552	4,965,229	5,007,198
213101 Medical Expenses –To Employe	-	-	6,000	-	-	-
22 USE OF GOODS AND SERVICES	**3,910,474**	**3,775,028**	**3,877,611**	**5,075,028**	**5,508,376**	**6,248,399**
221101 Foreign Travel-Means of travel	370,806	260,000	260,000	560,000	607,817	689,475
221102 Forgn.Travel-Daily Sub. Allowa	59,481	200,000	200,000	200,000	217,078	246,241
221103 Foreign Travel-Incdl. Allowanc	15,090	75,000	75,000	75,000	81,404	92,340
221104 Domestic Travel-Meansof Travel	32,215	25,000	25,000	25,000	27,135	30,780
221105 Dom. Travel-Daily Subsis.Allow	8,145	42,000	42,000	42,000	45,586	51,711
221208 Internet Provider Services	37,469	154,328	115,366	154,328	167,506	190,009
221401 Fuel and Lubricants - Vehicles	315,171	430,000	397,500	430,000	466,717	529,418
221402 Fuel and Lubricants – Gener.	255,271	158,000	197,167	158,000	171,491	194,530
221501 Repair and Maintenance–Civil	600,000	100,000	129,450	100,000	108,539	123,121
221502 Repairs and Maintenance - Veh.	34,015	75,000	59,375	475,000	515,559	584,823
221504 Rep\&Maint.Mach\&Equip,Furniture	7,493	-	-	-	-	-
221601 Cleaning Materials and service	85,782	85,000	52,708	235,000	255,066	289,333

102 MINISTRY OF STATE FOR PRESIDENTIAL AFFAIRS

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221602	Stationery	92,425	45,200	41,333	45,200	49,060	55,650
221603	Printing, Binding,Publication	-	10,000	7,500	10,000	10,854	12,312
221605	Computer Supplies and ICT Services	13,525	207,500	262,500	207,500	225,218	255,475
221701	Consultancy Services	200,637	230,000	373,336	230,000	249,639	283,177
221806	Special Presidential Projects	255,000	200,000	200,000	200,000	217,078	246,241
221808	Intelligence Services	226,000	420,000	353,333	420,000	455,863	517,106
221812	Special Operations Services	445,520	408,000	405,875	708,000	768,455	871,693
221907	Scholarships – Local	200,000	200,000	200,000	200,000	217,078	246,241
222101	Celebrations, Commem\&State Vis	287,195	400,000	423,430	400,000	434,155	492,482
222102	Workshops,Conferences,Siminars	235,740	25,000	25,000	175,000	189,943	215,461
222103	Food and Catering Services	20,000	-	-	-	-	-
222123	Other Compensations	113,494	-	31,738	-	-	-
223106	Vehicle Insurance	-	25,000	-	25,000	27,135	30,780
26 GRANTS		**1,700,192**	**50,000**	**75,000**	**450,000**	**367,904**	**478,272**
263683	Transfer to Legislative Liaison Office	-	50,000	-	50,000	40,878	53,141
263837	Transfer to Trade & Investment Office	700,000	-	-	-	-	-
263838	Transfer to Assets Recovery & Property Retrieval Task Force	1,000,192	-	-	-	-	-
263880	Diaspora Support Program-MOS	-	-	-	400,000	327,026	425,131
265339	Transfer to Independence Day Celebration (IDA)	-	-	75,000	-	-	-
27 SOCIAL BENEFITS		**229,000**	**80,650**	**65,000**	**80,650**	**77,989**	**78,679**
273101	Medical Expenses-Gen.Public	165,000	50,000	50,000	50,000	48,350	48,778
273102	Incap.Death\&Funeral Expenses	64,000	30,650	15,000	30,650	29,639	29,901
31 NON-FINANCIAL ASSETS		**1,601,530**	**865,000**	**665,000**	**865,000**	**1,000,805**	**1,276,032**
312201	Transport Equipment–Vehicles	762,200	390,000	290,000	590,000	682,630	870,357
312203	Furniture and Fixtures	463,380	300,000	200,000	100,000	115,700	147,518
312205	Machinery and Equipment	375,950	175,000	175,000	175,000	202,475	258,157
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**500,000**	**500,000**	**1,500,000**	**1,653,000**	**1,698,987**
332401	Other Fixed Assets	-	500,000	-	1,500,000	1,653,000	1,698,987
332495	Contributions to Int.Org.	-	-	500,000	-	-	-
Total		**11,923,083**	**10,011,172**	**9,165,079**	**12,737,230**	**13,573,303**	**14,787,567**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**19,241,639**	**16,522,042**	**17,938,872**	**21,908,100**	**22,884,323**	**25,674,584**

103 OFFICE OF THE VICE PRESIDENT

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 (FY2026):

During FY2026, the Office of the Vice President provided strategic leadership and oversight across several national development priorities while supporting the President's agenda. The Office represented the President at national and international engagements, chaired key executive meetings, strengthened collaboration with development partners, and enhanced stakeholder engagement. It provided strategic oversight for national road maintenance, rehabilitation, and the Yellow Machines Program by coordinating implementing institutions and improving infrastructure delivery. The Office also strengthened coordination within the energy sector, supervised national nutrition and food security initiatives through the SUN Secretariat, maintained effective administrative leadership, and expanded citizen engagement through consultations, outreach activities, and public communications, thereby reinforcing transparency, accountability, and inclusive governance.

Objectives (FY2027):

In FY2027, the Office of the Vice President will continue providing strategic leadership, policy coordination, and executive oversight in support of the Government's development agenda. The Office will promote inclusive development by expanding opportunities for vulnerable groups, including persons with disabilities, through healthcare, vocational training, scholarships, and empowerment initiatives. It will coordinate high-impact national infrastructure, energy, and economic initiatives to strengthen institutional administration, financial management, human resource management, information technology, accountability, transparency, citizen engagement, and evidence-based decision-making. The Office will also continue leading special presidential committees and supporting the implementation of the ARREST Agenda for Inclusive Development.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	207	70	**277**	207	70	**277**	207	70	**277**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	1,911,779	2,332,712	1,990,262	2,425,372	2,526,465	2,547,820
22 USE OF GOODS AND SERVICES	2,035,944	1,744,064	1,711,976	2,744,064	2,978,373	3,378,507
26 GRANTS	-	152,000	150,701	152,000	124,270	161,550
31 NON-FINANCIAL ASSETS	319,999	180,377	77,097	180,377	208,696	266,089
Grand Total	**4,267,722**	**4,409,153**	**3,930,036**	**5,501,813**	**5,837,804**	**6,353,966**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
301 Group of '77	398,916	578,606	535,751	838,983	913,592	1,035,835
302 Administration and Management	3,868,806	3,830,547	3,394,285	4,662,830	4,924,212	5,318,131
Grand Total	**4,267,722**	**4,409,153**	**3,930,036**	**5,501,813**	**5,837,804**	**6,353,966**

103 OFFICE OF THE VICE PRESIDENT

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**330,377**	**371,504**	**450,770**
000000 Unspecified	-	-	-	330,377	371,504	450,770
Total	**-**	**-**	**-**	**330,377**	**371,504**	**450,770**
Government of Liberia Funded Projects	**-**	**-**	**14,193**	**-**	**-**	**-**
001200 Group of 77 Capacity Building.	-	-	14,193	-	-	-
Total	**-**	**-**	**14,193**	**-**	**-**	**-**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**1,911,779**	**2,332,712**	**1,990,262**	**2,425,372**	**2,526,465**	**2,547,820**
211101 Basic Salary - Civil Service	1,911,779	2,332,712	1,990,262	2,425,372	2,526,465	2,547,820
22 USE OF GOODS AND SERVICES	**2,035,944**	**1,744,064**	**1,711,976**	**2,744,064**	**2,978,373**	**3,378,507**
221101 Foreign Travel-Means of travel	238,590	184,818	137,599	184,818	200,599	227,549
221102 Forgn.Travel-Daily Sub. Allowa	134,838	122,458	141,862	122,458	132,914	150,771
221103 Foreign Travel-Incdl. Allowanc	54,930	52,750	45,960	52,750	57,254	64,946
221105 Dom. Travel-Daily Subsis.Allow	84,600	220,000	202,422	770,000	835,749	948,028
221208 Internet Provider Services	14,400	14,816	14,816	14,816	16,081	18,242
221306 Other Rental and Lease	-	-	20,000	-	-	-
221401 Fuel and Lubricants - Vehicles	136,981	141,936	141,936	241,936	262,594	297,873
221501 Repair and Maintenance–Civil	49,871	50,000	50,000	150,000	162,808	184,681
221502 Repairs and Maintenance - Veh.	110,983	66,895	66,895	66,895	72,607	82,361
221602 Stationery	62,052	42,888	42,888	42,888	46,550	52,803
221812 Special Operations Services	729,308	559,253	493,706	809,253	878,354	996,357
221907 Scholarships – Local	60,000	100,824	100,824	100,824	109,433	124,135
222102 Workshops,Conferences,Siminars	30,000	-	30,000	-	-	-
222103 Food and Catering Services	35,649	76,000	76,000	76,000	82,490	93,572
222105 Entertainment Representation	36,000	30,426	44,619	30,426	33,024	37,461
222109 Operational Expenses	95,999	24,000	72,709	24,000	26,049	29,549
222123 Other Compensations	151,848	-	-	-	-	-
223106 Vehicle Insurance	9,895	2,482	2,482	2,482	2,694	3,056
223201 Personnel Insurance	-	54,518	27,258	54,518	59,173	67,123
26 GRANTS	**-**	**152,000**	**150,701**	**152,000**	**124,270**	**161,550**
263690 Transfer to Scaling Up Nutrition	-	152,000	150,701	152,000	124,270	161,550
31 NON-FINANCIAL ASSETS	**319,999**	**180,377**	**77,097**	**180,377**	**208,696**	**266,089**

103 OFFICE OF THE VICE PRESIDENT

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
312101 Non-Residential Buildings	-	-	17,097	-	-	-
312201 Transport Equipment–Vehicles	280,000	40,000	-	40,000	46,280	59,007
312205 Machinery and Equipment	39,999	140,377	60,000	140,377	162,416	207,082
Grand Total	**4,267,722**	**4,409,153**	**3,930,036**	**5,501,813**	**5,837,804**	**6,353,966**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	4,267,722	4,409,153	3,915,843	5,501,813	5,837,804	6,353,966
11 MONTSERRADO	-	-	14,193	-	-	-
Grand Total	**4,267,722**	**4,409,153**	**3,930,036**	**5,501,813**	**5,837,804**	**6,353,966**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0301 Group of '77	**398,916**	**578,606**	**535,751**	**838,983**	**913,592**	**1,035,835**
21 COMPENSATION OF EMPLOYEES	220,511	227,606	189,670	227,606	237,093	239,097
22 USE OF GOODS AND SERVICES	178,405	231,000	328,984	431,000	467,803	530,649
31 NON-FINANCIAL ASSETS	-	120,000	17,097	180,377	208,696	266,089
Total	**398,916**	**578,606**	**535,751**	**838,983**	**913,592**	**1,035,835**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0301 Group of '77	**398,916**	**578,606**	**535,751**	**838,983**	**913,592**	**1,035,835**
21 COMPENSATION OF EMPLOYEES	**220,511**	**227,606**	**189,670**	**227,606**	**237,093**	**239,097**
211101 Basic Salary - Civil Service	220,511	227,606	189,670	227,606	237,093	239,097
22 USE OF GOODS AND SERVICES	**178,405**	**231,000**	**328,984**	**431,000**	**467,803**	**530,649**
221105 Dom. Travel-Daily Subsis.Allow	12,211	20,000	15,082	20,000	21,708	24,624
221306 Other Rental and Lease	-	-	20,000	-	-	-
221401 Fuel and Lubricants - Vehicles	36,981	37,000	37,000	137,000	148,698	168,675
221501 Repair and Maintenance–Civil	49,871	50,000	50,000	150,000	162,808	184,681
221502 Repairs and Maintenance - Veh.	11,983	12,000	12,000	12,000	13,025	14,774
221602 Stationery	10,711	12,000	12,000	12,000	13,025	14,774

103 OFFICE OF THE VICE PRESIDENT

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
222102 Workshops,Conferences,Siminars	-	-	20,000	-	-	-
222103 Food and Catering Services	35,649	76,000	76,000	76,000	82,490	93,572
222105 Entertainment Representation	-	-	14,193	-	-	-
222109 Operational Expenses	20,999	24,000	72,709	24,000	26,049	29,549
31 NON-FINANCIAL ASSETS	**-**	**120,000**	**17,097**	**180,377**	**208,696**	**266,089**
312101 Non-Residential Buildings	-	-	17,097	-	-	-
312201 Transport Equipment–Vehicles	-	40,000	-	40,000	46,280	59,007
312205 Machinery and Equipment	-	80,000	-	140,377	162,416	207,082
Total	**398,916**	**578,606**	**535,751**	**838,983**	**913,592**	**1,035,835**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0302 Administration and Management	**3,868,806**	**3,830,547**	**3,394,285**	**4,662,830**	**4,924,212**	**5,318,131**
21 COMPENSATION OF EMPLOYEES	1,691,268	2,105,106	1,800,592	2,197,766	2,289,372	2,308,723
22 USE OF GOODS AND SERVICES	1,857,539	1,513,064	1,382,992	2,313,064	2,510,570	2,847,858
26 GRANTS	-	152,000	150,701	152,000	124,270	161,550
31 NON-FINANCIAL ASSETS	319,999	60,377	60,000	-	-	-
Total	**3,868,806**	**3,830,547**	**3,394,285**	**4,662,830**	**4,924,212**	**5,318,131**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0302 Administration and Management	**3,868,806**	**3,830,547**	**3,394,285**	**4,662,830**	**4,924,212**	**5,318,131**
21 COMPENSATION OF EMPLOYEES	**1,691,268**	**2,105,106**	**1,800,592**	**2,197,766**	**2,289,372**	**2,308,723**
211101 Basic Salary - Civil Service	1,691,268	2,105,106	1,800,592	2,197,766	2,289,372	2,308,723
22 USE OF GOODS AND SERVICES	**1,857,539**	**1,513,064**	**1,382,992**	**2,313,064**	**2,510,570**	**2,847,858**
221101 Foreign Travel-Means of travel	238,590	184,818	137,599	184,818	200,599	227,549
221102 Forgn.Travel-Daily Sub. Allowa	134,838	122,458	141,862	122,458	132,914	150,771
221103 Foreign Travel-Incdl. Allowanc	54,930	52,750	45,960	52,750	57,254	64,946
221105 Dom. Travel-Daily Subsis.Allow	72,389	200,000	187,340	750,000	814,041	923,404
221208 Internet Provider Services	14,400	14,816	14,816	14,816	16,081	18,242
221401 Fuel and Lubricants - Vehicles	100,000	104,936	104,936	104,936	113,896	129,198
221502 Repairs and Maintenance - Veh.	99,000	54,895	54,895	54,895	59,582	67,587
221602 Stationery	51,341	30,888	30,888	30,888	33,525	38,029
221812 Special Operations Services	729,308	559,253	493,706	809,253	878,354	996,357
221907 Scholarships – Local	60,000	100,824	100,824	100,824	109,433	124,135

103 OFFICE OF THE VICE PRESIDENT

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
222102 Workshops,Conferences,Siminars	30,000	-	10,000	-	-	-
222105 Entertainment Representation	36,000	30,426	30,426	30,426	33,024	37,461
222109 Operational Expenses	75,000	-	-	-	-	-
222123 Other Compensations	151,848	-	-	-	-	-
223106 Vehicle Insurance	9,895	2,482	2,482	2,482	2,694	3,056
223201 Personnel Insurance	-	54,518	27,258	54,518	59,173	67,123
26 GRANTS	**-**	**152,000**	**150,701**	**152,000**	**124,270**	**161,550**
263690 Transfer to Scaling Up Nutrition	-	152,000	150,701	152,000	124,270	161,550
31 NON-FINANCIAL ASSETS	**319,999**	**60,377**	**60,000**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	280,000	-	-	-	-	-
312205 Machinery and Equipment	39,999	60,377	60,000	-	-	-
Total	**3,868,806**	**3,830,547**	**3,394,285**	**4,662,830**	**4,924,212**	**5,318,131**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**4,267,722**	**4,409,153**	**3,930,036**	**5,501,813**	**5,837,804**	**6,353,966**

107 CIVIL SERVICE AGENCY

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 (FY2026):

The Civil Service Agency made significant progress during FY2026 in strengthening public sector governance, accountability, and service delivery across the Liberian civil service. All divisions successfully submitted their FY2026 work plans, reinforcing a culture of results-based management and institutional accountability. As part of the Government's digital transformation agenda, the Agency processed and digitized 575 Personnel Action Notices (PANs), advancing the transition toward a fully paperless human resource management system. Capacity development remained a key priority, with employees from four spending entities receiving training on the Performance Management System (PMS) to improve employee appraisal and performance evaluation processes. Collectively, these interventions have enhance institutional efficiency while supporting broader civil service reforms.

Objectives (FY2027):

During FY2027, the Civil Service Agency will continue to strengthen institutional efficiency, accountability, and resilience across Liberia's public service by fostering stronger collaboration with internal and external stakeholders and enhancing the knowledge, skills, and leadership capacity of civil servants through continuous professional development. The Agency will integrate research, innovation, and data-driven decision-making into public sector reforms, improve operational efficiency through streamlined internal processes, and interdepartmental coordination. CSA will also conduct foresight studies to anticipate emerging governance challenges and incorporate sustainability, resilience, and evidence-based planning into its long-term strategies to ensure adaptive, transparent, and effective public administration.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	290	107	**397**	290	107	**397**	290	107	**397**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	2,940,625	2,978,399	2,488,891	4,352,252	4,533,661	4,571,982
22 USE OF GOODS AND SERVICES	2,022,382	680,421	855,369	780,421	847,062	960,858
26 GRANTS	262,647	269,700	214,942	269,700	220,497	286,644
27 SOCIAL BENEFITS	8,621,794	-	-	-	-	-
31 NON-FINANCIAL ASSETS	49,852	212,475	242,475	-	-	-
Grand Total	**13,897,300**	**4,140,995**	**3,801,677**	**5,402,373**	**5,601,220**	**5,819,484**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
701 Classification, Selection and	316,637	318,044	265,037	-	-	-
702 Public Employment	2,408,510	643,525	556,250	274,100	286,832	293,342

107 CIVIL SERVICE AGENCY

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
703	Planning and Manpower	36,902	42,976	35,810	-	-	-
704	Rural Civil Service	150,260	253,382	217,845	113,975	123,708	140,327
705	Administration and Management	10,984,991	2,883,068	2,726,735	5,014,298	5,190,680	5,385,815
Grand Total		**13,897,300**	**4,140,995**	**3,801,677**	**5,402,373**	**5,601,220**	**5,819,484**

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**-**	**-**	**69,900**	**75,869**	**86,061**
000000	Unspecified	-	-	-	69,900	75,869	86,061
Total		**-**	**-**	**-**	**69,900**	**75,869**	**86,061**
Government of Liberia Funded Projects		**190,482**	**-**	**300,000**	**-**	**-**	**-**
000800	Renovation of the Executive Ma	-	-	300,000	-	-	-
010300	Construction of mini stadium	190,482	-	-	-	-	-
Total		**190,482**	**-**	**300,000**	**-**	**-**	**-**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES		**2,940,625**	**2,978,399**	**2,488,891**	**4,352,252**	**4,533,661**	**4,571,982**
211101	Basic Salary - Civil Service	2,940,625	2,978,399	2,488,891	4,108,052	4,279,282	4,315,453
211135	Compensation of President Youn	-	-	-	244,200	254,379	256,529
22 USE OF GOODS AND SERVICES		**2,022,382**	**680,421**	**855,369**	**780,421**	**847,062**	**960,858**
221101	Foreign Travel-Means of travel	1,780	11,247	9,373	61,247	66,477	75,408
221102	Forgn.Travel-Daily Sub. Allowa	1,125	12,000	4,574	12,000	13,025	14,774
221103	Foreign Travel-Incdl. Allowanc	2,640	2,000	2,200	2,000	2,171	2,462
221104	Domestic Travel-Meansof Travel	-	8,000	4,054	58,000	62,953	71,410
221105	Dom. Travel-Daily Subsis.Allow	-	6,000	35,094	6,000	6,512	7,387
221201	Electricity	-	6,000	-	6,000	6,512	7,387
221202	Water and Sewage	-	1,800	-	1,800	1,954	2,216
221208	Internet Provider Services	-	4,000	9,000	4,000	4,342	4,925
221209	Scratch- Cards	1,000	3,000	3,000	3,000	3,256	3,694
221303	Office Build. Rental and Lease	16,515	17,100	4,800	17,100	18,560	21,054

107 CIVIL SERVICE AGENCY

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221401 Fuel and Lubricants - Vehicles	898	4,000	24,000	4,000	4,342	4,925
221402 Fuel and Lubricants – Gener.	396	1,000	1,000	1,000	1,085	1,231
221501 Repair and Maintenance–Civil	-	40,000	510,000	40,000	43,416	49,248
221502 Repairs and Maintenance - Veh.	-	5,375	15,375	5,375	5,834	6,618
221504 Rep\&Maint.Mach\&Equip,Furniture	-	51,500	51,500	51,500	55,898	63,407
221601 Cleaning Materials and service	498	6,499	9,499	6,499	7,054	8,002
221602 Stationery	999	45,000	45,000	45,000	48,843	55,404
221603 Printing, Binding,Publication	-	16,000	16,000	16,000	17,366	19,699
221618 Computer Supplies, Parts and Cabling	56,800	29,900	44,900	29,900	32,453	36,813
221701 Consultancy Services	1,930,731	-	-	-	-	-
222102 Workshops,Conferences,Siminars	9,000	10,000	12,000	10,000	10,854	12,312
222109 Operational Expenses	-	-	54,000	-	-	-
222123 Other Compensations	-	400,000	-	400,000	434,155	492,482
26 GRANTS	**262,647**	**269,700**	**214,942**	**269,700**	**220,497**	**286,644**
263136 Transfer President Young Professionals	262,647	269,700	214,942	269,700	220,497	286,644
27 SOCIAL BENEFITS	**8,621,794**	**-**	**-**	**-**	**-**	**-**
271102 Benefits-Former Elected Off.	1,713,345	-	-	-	-	-
271103 Retirement Benefits	166,086	-	-	-	-	-
273105 Pension	6,742,363	-	-	-	-	-
31 NON-FINANCIAL ASSETS	**49,852**	**212,475**	**242,475**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	-	212,475	212,475	-	-	-
312203 Furniture and Fixtures	49,852	-	30,000	-	-	-
Grand Total	**13,897,300**	**4,140,995**	**3,801,677**	**5,402,373**	**5,601,220**	**5,819,484**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	13,897,300	4,140,995	3,801,677	5,402,373	5,601,220	5,819,484
Grand Total	**13,897,300**	**4,140,995**	**3,801,677**	**5,402,373**	**5,601,220**	**5,819,484**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0701 Classification, Selection and	**316,637**	**318,044**	**265,037**	**-**	**-**	**-**
21 COMPENSATION OF EMPLOYEES	316,637	318,044	265,037	-	-	-

107 CIVIL SERVICE AGENCY

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Total	**316,637**	**318,044**	**265,037**	**-**	**-**	**-**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0701 Classification, Selection and	**316,637**	**318,044**	**265,037**	**-**	**-**	**-**
21 COMPENSATION OF EMPLOYEES	**316,637**	**318,044**	**265,037**	**-**	**-**	**-**
211101 Basic Salary - Civil Service	316,637	318,044	265,037	-	-	-
Total	**316,637**	**318,044**	**265,037**	**-**	**-**	**-**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0702 Public Employment	**2,408,510**	**643,525**	**556,250**	**274,100**	**286,832**	**293,342**
21 COMPENSATION OF EMPLOYEES	611,461	613,625	511,350	244,200	254,379	256,529
22 USE OF GOODS AND SERVICES	1,797,049	29,900	44,900	29,900	32,453	36,813
Total	**2,408,510**	**643,525**	**556,250**	**274,100**	**286,832**	**293,342**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0702 Public Employment	**2,408,510**	**643,525**	**556,250**	**274,100**	**286,832**	**293,342**
21 COMPENSATION OF EMPLOYEES	**611,461**	**613,625**	**511,350**	**244,200**	**254,379**	**256,529**
211101 Basic Salary - Civil Service	611,461	613,625	511,350	-	-	-
211135 Compensation of President Youn	-	-	-	244,200	254,379	256,529
22 USE OF GOODS AND SERVICES	**1,797,049**	**29,900**	**44,900**	**29,900**	**32,453**	**36,813**
221618 Computer Supplies, Parts and Cabling	56,800	29,900	44,900	29,900	32,453	36,813
221701 Consultancy Services	1,740,249	-	-	-	-	-
Total	**2,408,510**	**643,525**	**556,250**	**274,100**	**286,832**	**293,342**

107 CIVIL SERVICE AGENCY

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0703 Planning and Manpower	**36,902**	**42,976**	**35,810**	**-**	**-**	**-**
21 COMPENSATION OF EMPLOYEES	36,902	42,976	35,810	-	-	-
Total	**36,902**	**42,976**	**35,810**	**-**	**-**	**-**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0703 Planning and Manpower	**36,902**	**42,976**	**35,810**	**-**	**-**	**-**
21 COMPENSATION OF EMPLOYEES	**36,902**	**42,976**	**35,810**	**-**	**-**	**-**
211101 Basic Salary - Civil Service	36,902	42,976	35,810	-	-	-
Total	**36,902**	**42,976**	**35,810**	**-**	**-**	**-**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0704 Rural Civil Service	**150,260**	**253,382**	**217,845**	**113,975**	**123,708**	**140,327**
21 COMPENSATION OF EMPLOYEES	124,745	139,407	116,170	-	-	-
22 USE OF GOODS AND SERVICES	25,515	113,975	101,675	113,975	123,708	140,327
Total	**150,260**	**253,382**	**217,845**	**113,975**	**123,708**	**140,327**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0704 Rural Civil Service	**150,260**	**253,382**	**217,845**	**113,975**	**123,708**	**140,327**
21 COMPENSATION OF EMPLOYEES	**124,745**	**139,407**	**116,170**	**-**	**-**	**-**
211101 Basic Salary - Civil Service	124,745	139,407	116,170	-	-	-
22 USE OF GOODS AND SERVICES	**25,515**	**113,975**	**101,675**	**113,975**	**123,708**	**140,327**
221303 Office Build. Rental and Lease	16,515	17,100	4,800	17,100	18,560	21,054
221502 Repairs and Maintenance - Veh.	-	5,375	15,375	5,375	5,834	6,618
221504 Rep\&Maint.Mach\&Equip,Furniture	-	51,500	51,500	51,500	55,898	63,407
221602 Stationery	-	30,000	30,000	30,000	32,562	36,936
222102 Workshops,Conferences,Siminars	9,000	10,000	-	10,000	10,854	12,312
Total	**150,260**	**253,382**	**217,845**	**113,975**	**123,708**	**140,327**

107 CIVIL SERVICE AGENCY

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0705 Administration and Management	**10,984,991**	**2,883,068**	**2,726,735**	**5,014,298**	**5,190,680**	**5,385,815**
21 COMPENSATION OF EMPLOYEES	1,850,880	1,864,347	1,560,524	4,108,052	4,279,282	4,315,453
22 USE OF GOODS AND SERVICES	199,818	536,546	708,794	636,546	690,901	783,718
26 GRANTS	262,647	269,700	214,942	269,700	220,497	286,644
27 SOCIAL BENEFITS	8,621,794	-	-	-	-	-
31 NON-FINANCIAL ASSETS	49,852	212,475	242,475	-	-	-
Total	**10,984,991**	**2,883,068**	**2,726,735**	**5,014,298**	**5,190,680**	**5,385,815**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0705 Administration and Management	**10,984,991**	**2,883,068**	**2,726,735**	**5,014,298**	**5,190,680**	**5,385,815**
21 COMPENSATION OF EMPLOYEES	**1,850,880**	**1,864,347**	**1,560,524**	**4,108,052**	**4,279,282**	**4,315,453**
211101 Basic Salary - Civil Service	1,850,880	1,864,347	1,560,524	4,108,052	4,279,282	4,315,453
22 USE OF GOODS AND SERVICES	**199,818**	**536,546**	**708,794**	**636,546**	**690,901**	**783,718**
221101 Foreign Travel-Means of travel	1,780	11,247	9,373	61,247	66,477	75,408
221102 Forgn.Travel-Daily Sub. Allowa	1,125	12,000	4,574	12,000	13,025	14,774
221103 Foreign Travel-Incdl. Allowanc	2,640	2,000	2,200	2,000	2,171	2,462
221104 Domestic Travel-Meansof Travel	-	8,000	4,054	58,000	62,953	71,410
221105 Dom. Travel-Daily Subsis.Allow	-	6,000	35,094	6,000	6,512	7,387
221201 Electricity	-	6,000	-	6,000	6,512	7,387
221202 Water and Sewage	-	1,800	-	1,800	1,954	2,216
221208 Internet Provider Services	-	4,000	9,000	4,000	4,342	4,925
221209 Scratch- Cards	1,000	3,000	3,000	3,000	3,256	3,694
221401 Fuel and Lubricants - Vehicles	898	4,000	24,000	4,000	4,342	4,925
221402 Fuel and Lubricants – Gener.	396	1,000	1,000	1,000	1,085	1,231
221501 Repair and Maintenance–Civil	-	40,000	510,000	40,000	43,416	49,248
221601 Cleaning Materials and service	498	6,499	9,499	6,499	7,054	8,002
221602 Stationery	999	15,000	15,000	15,000	16,281	18,468
221603 Printing, Binding,Publication	-	16,000	16,000	16,000	17,366	19,699
221701 Consultancy Services	190,482	-	-	-	-	-
222102 Workshops,Conferences,Siminars	-	-	12,000	-	-	-
222109 Operational Expenses	-	-	54,000	-	-	-
222123 Other Compensations	-	400,000	-	400,000	434,155	492,482
26 GRANTS	**262,647**	**269,700**	**214,942**	**269,700**	**220,497**	**286,644**
263136 Transfer President Young Professionals	262,647	269,700	214,942	269,700	220,497	286,644
27 SOCIAL BENEFITS	**8,621,794**	**-**	**-**	**-**	**-**	**-**
271102 Benefits-Former Elected Off.	1,713,345	-	-	-	-	-

107 CIVIL SERVICE AGENCY

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
271103	Retirement Benefits	166,086	-	-	-	-	-
273105	Pension	6,742,363	-	-	-	-	-
31 NON-FINANCIAL ASSETS		**49,852**	**212,475**	**242,475**	**-**	**-**	**-**
312201	Transport Equipment–Vehicles	-	212,475	212,475	-	-	-
312203	Furniture and Fixtures	49,852	-	30,000	-	-	-
Total		**10,984,991**	**2,883,068**	**2,726,735**	**5,014,298**	**5,190,680**	**5,385,815**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**13,897,300**	**4,140,995**	**3,801,677**	**5,402,373**	**5,601,220**	**5,819,484**

108 GENERAL SERVICES AGENCY

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 (FY2026):

During FY2026, the General Services Agency undertook several infrastructure and asset management initiatives to improve government service delivery. The Agency began the full renovation of the Centennial Pavilion and completed partial renovation work on the Fair Ground City Hall, the First United Methodist Church, and the Central Mosque in Buchanan in preparation for Liberia's 179th Independence Day celebrations. It conducted a ten-day assessment mission across Southeastern Liberia to identify and document Government-owned properties, strengthening national asset management. Additionally, the Agency launched its Five-Year Strategic Plan (2025–2029), continued registering, coding, and tracking government assets, and disposed of retired government vehicles, scrap equipment, and obsolete assets in accordance with national disposal policies.

Objectives (FY2027):

In FY2027, the General Services Agency will strengthen government asset management, infrastructure maintenance, and administrative support services. The Agency will ensure the effective management and maintenance of government vehicles and equipment and modernize public facilities to improve efficiency and reduce unnecessary infrastructure costs. It will continue implementing an integrated asset management information system to strengthen the registration, coding, security, and tracking of government assets. Additionally, GSA will improve institutional governance by developing and implementing standard operating procedures that promote administrative efficiency, policy compliance, and the delivery of support services across government institutions.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	271	76	**347**	271	76	**347**	271	76	**347**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	1,373,759	1,443,654	1,203,050	1,443,654	1,503,828	1,516,539
22 USE OF GOODS AND SERVICES	1,066,760	1,465,412	1,297,974	1,465,412	1,590,543	1,804,225
31 NON-FINANCIAL ASSETS	120,000	500,000	600,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	2,500,000	-	1,500,000	1,653,000	1,698,987
Grand Total	**2,560,519**	**5,909,066**	**3,101,024**	**4,409,066**	**4,747,371**	**5,019,751**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
801	Mobile Equipment and Vehicles	40,925	33,337	32,433	33,337	36,185	41,045
802	Public Building Maintenance	309,785	2,731,614	231,198	1,731,614	1,904,392	1,984,153
803	Management Information Systems	10,241	8,926	8,926	8,926	9,688	10,990
804	Administration and Management	2,199,568	3,135,189	2,828,467	2,635,189	2,797,106	2,983,563

108 GENERAL SERVICES AGENCY

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**2,560,519**	**5,909,066**	**3,101,024**	**4,409,066**	**4,747,371**	**5,019,751**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**828,254**	**898,978**	**1,019,751**
000000 Unspecified	-	-	-	828,254	898,978	1,019,751
Total	**-**	**-**	**-**	**828,254**	**898,978**	**1,019,751**
Government of Liberia Funded Projects	**274,996**	**2,500,000**	**-**	**1,500,000**	**1,653,000**	**1,698,987**
000800 Renovation of the Executive Ma	-	1,200,000	-	1,000,000	1,102,000	1,132,658
023811 Construction of National Conference Center	224,996	1,300,000	-	500,000	551,000	566,329
023838 Upgrading Existing Conference Center	50,000	-	-	-	-	-
Total	**274,996**	**2,500,000**	**-**	**1,500,000**	**1,653,000**	**1,698,987**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**1,373,759**	**1,443,654**	**1,203,050**	**1,443,654**	**1,503,828**	**1,516,539**
211101 Basic Salary - Civil Service	1,373,759	1,443,654	1,203,050	1,443,654	1,503,828	1,516,539
22 USE OF GOODS AND SERVICES	**1,066,760**	**1,465,412**	**1,297,974**	**1,465,412**	**1,590,543**	**1,804,225**
221101 Foreign Travel-Means of travel	-	-	5,978	-	-	-
221102 Forgn.Travel-Daily Sub. Allowa	-	-	16,163	-	-	-
221103 Foreign Travel-Incdl. Allowanc	-	-	840	-	-	-
221105 Dom. Travel-Daily Subsis.Allow	19,959	308,951	58,297	308,951	335,332	380,382
221106 Domestic Travel - Incidental	155	765	-	765	830	942
221201 Electricity	5,000	6,000	15,000	6,000	6,512	7,387
221202 Water and Sewage	3,600	3,651	5,151	3,651	3,963	4,495
221208 Internet Provider Services	4,002	-	10,000	-	-	-
221209 Scratch- Cards	12,815	14,279	14,279	14,279	15,498	17,581
221401 Fuel and Lubricants - Vehicles	36,159	127,123	127,123	127,123	137,978	156,515
221402 Fuel and Lubricants – Gener.	21,411	14,685	14,685	14,685	15,939	18,080
221501 Repair and Maintenance–Civil	781,462	828,254	828,254	828,254	898,978	1,019,751
221502 Repairs and Maintenance - Veh.	17,990	15,174	40,174	15,174	16,470	18,683

108 GENERAL SERVICES AGENCY

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221503 Repairs and Maintenance–Gen.	10,000	8,462	23,462	8,462	9,185	10,418
221505 Repairs and Maintenance– ICT	14,115	12,202	28,202	12,202	13,244	15,023
221601 Cleaning Materials and service	14,941	12,594	12,594	12,594	13,670	15,506
221602 Stationery	12,236	111,196	75,696	111,196	120,691	136,906
221603 Printing, Binding,Publication	10,218	2,076	2,076	2,076	2,253	2,556
221701 Consultancy Services	35,999	-	-	-	-	-
221704 Feasibility Studies/Surveys	60,698	-	-	-	-	-
221813 Media relations, Intelligence	1,500	-	-	-	-	-
222109 Operational Expenses	4,500	-	20,000	-	-	-
31 NON-FINANCIAL ASSETS	**120,000**	**500,000**	**600,000**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	120,000	-	120,000	-	-	-
312203 Furniture and Fixtures	-	500,000	480,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**2,500,000**	**-**	**1,500,000**	**1,653,000**	**1,698,987**
332401 Other Fixed Assets	-	2,500,000	-	1,500,000	1,653,000	1,698,987
Grand Total	**2,560,519**	**5,909,066**	**3,101,024**	**4,409,066**	**4,747,371**	**5,019,751**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	2,560,519	5,909,066	3,101,024	4,409,066	4,747,371	5,019,751
Grand Total	**2,560,519**	**5,909,066**	**3,101,024**	**4,409,066**	**4,747,371**	**5,019,751**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0801 Mobile Equipment and Vehicles	**40,925**	**33,337**	**32,433**	**33,337**	**36,185**	**41,045**
22 USE OF GOODS AND SERVICES	40,925	33,337	32,433	33,337	36,185	41,045
Total	**40,925**	**33,337**	**32,433**	**33,337**	**36,185**	**41,045**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0801 Mobile Equipment and Vehicles	**40,925**	**33,337**	**32,433**	**33,337**	**36,185**	**41,045**

108 GENERAL SERVICES AGENCY

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
22 USE OF GOODS AND SERVICES	**40,925**	**33,337**	**32,433**	**33,337**	**36,185**	**41,045**
221105 Dom. Travel-Daily Subsis.Allow	1,052	904	-	904	981	1,113
221208 Internet Provider Services	1,423	-	-	-	-	-
221209 Scratch- Cards	6,510	5,479	5,479	5,479	5,947	6,746
221401 Fuel and Lubricants - Vehicles	7,505	6,333	6,333	6,333	6,874	7,797
221402 Fuel and Lubricants – Gener.	5,435	4,585	4,585	4,585	4,977	5,645
221502 Repairs and Maintenance - Veh.	7,515	6,344	6,344	6,344	6,886	7,811
221503 Repairs and Maintenance–Gen.	3,895	3,288	3,288	3,288	3,569	4,048
221602 Stationery	7,590	6,404	6,404	6,404	6,951	7,885
Total	**40,925**	**33,337**	**32,433**	**33,337**	**36,185**	**41,045**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0802 Public Building Maintenance	**309,785**	**2,731,614**	**231,198**	**1,731,614**	**1,904,392**	**1,984,153**
22 USE OF GOODS AND SERVICES	189,785	231,614	231,198	231,614	251,392	285,166
31 NON-FINANCIAL ASSETS	120,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	2,500,000	-	1,500,000	1,653,000	1,698,987
Total	**309,785**	**2,731,614**	**231,198**	**1,731,614**	**1,904,392**	**1,984,153**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0802 Public Building Maintenance	**309,785**	**2,731,614**	**231,198**	**1,731,614**	**1,904,392**	**1,984,153**
22 USE OF GOODS AND SERVICES	**189,785**	**231,614**	**231,198**	**231,614**	**251,392**	**285,166**
221105 Dom. Travel-Daily Subsis.Allow	12,299	1,941	1,525	1,941	2,107	2,390
221208 Internet Provider Services	1,109	-	-	-	-	-
221209 Scratch- Cards	2,038	2,720	2,720	2,720	2,952	3,349
221401 Fuel and Lubricants - Vehicles	6,460	2,074	2,074	2,074	2,251	2,554
221402 Fuel and Lubricants – Gener.	3,292	2,776	2,776	2,776	3,013	3,418
221501 Repair and Maintenance–Civil	48,010	216,276	216,276	216,276	234,744	266,280
221601 Cleaning Materials and service	5,188	4,375	4,375	4,375	4,749	5,387
221602 Stationery	692	1,452	1,452	1,452	1,576	1,788
221603 Printing, Binding,Publication	8,000	-	-	-	-	-
221701 Consultancy Services	35,999	-	-	-	-	-
221704 Feasibility Studies/Surveys	60,698	-	-	-	-	-
221813 Media relations, Intelligence	1,500	-	-	-	-	-
222109 Operational Expenses	4,500	-	-	-	-	-

108 GENERAL SERVICES AGENCY

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
31 NON-FINANCIAL ASSETS	**120,000**	**-**	**-**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	120,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**2,500,000**	**-**	**1,500,000**	**1,653,000**	**1,698,987**
332401 Other Fixed Assets	-	2,500,000	-	1,500,000	1,653,000	1,698,987
Total	**309,785**	**2,731,614**	**231,198**	**1,731,614**	**1,904,392**	**1,984,153**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0803 Management Information Systems	**10,241**	**8,926**	**8,926**	**8,926**	**9,688**	**10,990**
22 USE OF GOODS AND SERVICES	10,241	8,926	8,926	8,926	9,688	10,990
Total	**10,241**	**8,926**	**8,926**	**8,926**	**9,688**	**10,990**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0803 Management Information Systems	**10,241**	**8,926**	**8,926**	**8,926**	**9,688**	**10,990**
22 USE OF GOODS AND SERVICES	**10,241**	**8,926**	**8,926**	**8,926**	**9,688**	**10,990**
221401 Fuel and Lubricants - Vehicles	7,091	5,976	5,976	5,976	6,486	7,358
221505 Repairs and Maintenance– ICT	3,150	2,950	2,950	2,950	3,202	3,632
Total	**10,241**	**8,926**	**8,926**	**8,926**	**9,688**	**10,990**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0804 Administration and Management	**2,199,568**	**3,135,189**	**2,828,467**	**2,635,189**	**2,797,106**	**2,983,563**
21 COMPENSATION OF EMPLOYEES	1,373,759	1,443,654	1,203,050	1,443,654	1,503,828	1,516,539
22 USE OF GOODS AND SERVICES	825,809	1,191,535	1,025,417	1,191,535	1,293,278	1,467,024
31 NON-FINANCIAL ASSETS	-	500,000	600,000	-	-	-
Total	**2,199,568**	**3,135,189**	**2,828,467**	**2,635,189**	**2,797,106**	**2,983,563**

108 GENERAL SERVICES AGENCY

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0804 Administration and Management	**2,199,568**	**3,135,189**	**2,828,467**	**2,635,189**	**2,797,106**	**2,983,563**
21 COMPENSATION OF EMPLOYEES	**1,373,759**	**1,443,654**	**1,203,050**	**1,443,654**	**1,503,828**	**1,516,539**
211101 Basic Salary - Civil Service	1,373,759	1,443,654	1,203,050	1,443,654	1,503,828	1,516,539
22 USE OF GOODS AND SERVICES	**825,809**	**1,191,535**	**1,025,417**	**1,191,535**	**1,293,278**	**1,467,024**
221101 Foreign Travel-Means of travel	-	-	5,978	-	-	-
221102 Forgn.Travel-Daily Sub. Allowa	-	-	16,163	-	-	-
221103 Foreign Travel-Incdl. Allowanc	-	-	840	-	-	-
221105 Dom. Travel-Daily Subsis.Allow	6,608	306,106	56,772	306,106	332,244	376,879
221106 Domestic Travel - Incidental	155	765	-	765	830	942
221201 Electricity	5,000	6,000	15,000	6,000	6,512	7,387
221202 Water and Sewage	3,600	3,651	5,151	3,651	3,963	4,495
221208 Internet Provider Services	1,470	-	10,000	-	-	-
221209 Scratch- Cards	4,267	6,080	6,080	6,080	6,599	7,486
221401 Fuel and Lubricants - Vehicles	15,103	112,740	112,740	112,740	122,367	138,806
221402 Fuel and Lubricants – Gener.	12,684	7,324	7,324	7,324	7,949	9,017
221501 Repair and Maintenance–Civil	733,452	611,978	611,978	611,978	664,234	753,471
221502 Repairs and Maintenance - Veh.	10,475	8,830	33,830	8,830	9,584	10,872
221503 Repairs and Maintenance–Gen.	6,105	5,174	20,174	5,174	5,616	6,370
221505 Repairs and Maintenance– ICT	10,965	9,252	25,252	9,252	10,042	11,391
221601 Cleaning Materials and service	9,753	8,219	8,219	8,219	8,921	10,119
221602 Stationery	3,954	103,340	67,840	103,340	112,164	127,233
221603 Printing, Binding,Publication	2,218	2,076	2,076	2,076	2,253	2,556
222109 Operational Expenses	-	-	20,000	-	-	-
31 NON-FINANCIAL ASSETS	**-**	**500,000**	**600,000**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	-	-	120,000	-	-	-
312203 Furniture and Fixtures	-	500,000	480,000	-	-	-
Total	**2,199,568**	**3,135,189**	**2,828,467**	**2,635,189**	**2,797,106**	**2,983,563**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**2,560,519**	**5,909,066**	**3,101,024**	**4,409,066**	**4,747,371**	**5,019,751**

109 MINISTRY OF INFORMATION

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 (FY2026):

The Ministry of Information made significant progress in strengthening government communication, public engagement, media operations, and the dissemination of national development priorities. The Ministry successfully conducted regular government press briefings, public outreach activities, radio engagements, and extensive media coverage to communicate the Government's ARREST Agenda and other national development initiatives. Public engagement was further strengthened through Government Town Hall Meetings, the Presidential Media Dinner, and strategic partnerships with social media influencers, bloggers, and content creators. The Ministry also enhanced the national and international visibility of government programs through extensive coverage of the President's Annual Address, Liberia's participation in United Nations General Assembly activities, and support to the country's diplomatic missions abroad. The Ministry advanced digital communication capabilities, completing approximately 90% of its online broadcasting infrastructure and progressing with social media monetization initiatives in collaboration with the Liberia Telecommunications Authority (LTA). Furthermore, the Ministry developed and validated the National Communication Strategy for the Republic of Liberia to strengthen coordination and consistency in government communication. It also secured approximately 75% of the funding required for the restoration and renovation of the Central Processing Incorporated (CPI) project. The operations of the Liberia News Agency (LINA) were strengthened through the restoration of international memberships, refurbishment of its newsroom, and continued support to county correspondents, continued production of the New Liberia Newspaper, and establishment of the Bloggers Association to formalize and strengthen the participation of digital content creators in national communication efforts.

Objectives (FY2027):

For FY2027, the Ministry of Information aims to sustain and expand government communication initiatives through regular press briefings, media engagements, public outreach activities, and strategic communication of government policies and programs. It will also strengthen media coverage of major national and international events, including the President's Annual Address and Liberia's participation in global forums. The Ministry also intends to strengthen LINA's operations through sustained county reporting, maintenance of international affiliations, and continued logistical support for correspondents. In addition, it will develop and implement a comprehensive National Branding Strategy incorporating civic education, county branding initiatives, and the promotion of Liberia's national image. Digital transformation will also be deepened through social media monetization and formalization of the Bloggers Association.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	188	96	**284**	188	96	**284**	188	96	**284**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	2,147,410	1,885,765	1,885,765	1,885,765	1,964,366	1,980,970
22 USE OF GOODS AND SERVICES	1,113,772	1,381,446	1,311,673	2,581,446	2,801,874	3,178,286
25 SUBSIDIES	-	100,000	100,000	100,000	118,978	187,925
26 GRANTS	337,034	755,040	755,040	555,040	453,781	589,911
31 NON-FINANCIAL ASSETS	303,000	100,900	97,900	-	-	-
Grand Total	**3,901,216**	**4,223,151**	**4,150,378**	**5,122,251**	**5,338,999**	**5,937,092**

109 MINISTRY OF INFORMATION

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
902	Information Services	249,997	500,000	500,000	1,000,000	1,095,828	1,296,010
904	Foreign Missions	288,784	348,540	316,740	348,540	378,301	429,124
905	Administration and Management	3,362,435	3,374,611	3,333,638	3,773,711	3,864,870	4,211,958
Grand Total		**3,901,216**	**4,223,151**	**4,150,378**	**5,122,251**	**5,338,999**	**5,937,092**

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**387,520**	**-**	**-**	**-**	**-**	**-**
021700	Renovation and Rehabilitation	150,000	-	-	-	-	-
023835	Tourism Development and Marketing	237,520	-	-	-	-	-
Total		**387,520**	**-**	**-**	**-**	**-**	**-**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES		**2,147,410**	**1,885,765**	**1,885,765**	**1,885,765**	**1,964,366**	**1,980,970**
211101	Basic Salary - Civil Service	2,147,410	1,885,765	1,885,765	1,885,765	1,964,366	1,980,970
22 USE OF GOODS AND SERVICES		**1,113,772**	**1,381,446**	**1,311,673**	**2,581,446**	**2,801,874**	**3,178,286**
221101	Foreign Travel-Means of travel	17,135	35,000	18,995	295,000	320,190	363,206
221102	Forgn.Travel-Daily Sub. Allowa	24,819	30,000	26,977	40,000	43,416	49,248
221103	Foreign Travel-Incdl. Allowanc	9,700	11,000	2,800	11,000	11,939	13,543
221105	Dom. Travel-Daily Subsis.Allow	7,300	7,000	6,255	17,000	18,452	20,930
221107	Carriage, Haulage, Freight	10,000	35,000	35,000	35,000	37,989	43,092
221201	Electricity	23,999	40,000	40,000	80,000	86,831	98,496
221202	Water and Sewage	-	15,000	15,000	55,000	59,696	67,716
221208	Internet Provider Services	17,999	10,000	10,000	30,000	32,562	36,936
221209	Scratch- Cards	12,000	17,000	17,000	17,000	18,452	20,930
221302	Res. Property Rental and Lease	270,616	288,540	256,740	288,540	313,178	355,252
221401	Fuel and Lubricants - Vehicles	31,178	25,000	25,000	25,000	27,135	30,780
221402	Fuel and Lubricants – Gener.	9,981	15,000	15,000	65,000	70,550	80,028
221501	Repair and Maintenance–Civil	191,000	-	-	-	-	-
221502	Repairs and Maintenance - Veh.	8,000	11,000	11,000	21,000	22,793	25,855
221503	Repairs and Maintenance–Gen.	-	-	-	50,000	54,269	61,560

109 MINISTRY OF INFORMATION

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221601 Cleaning Materials and service	9,966	14,906	14,906	24,906	27,033	30,664
221602 Stationery	14,946	17,000	17,000	17,000	18,452	20,930
221603 Printing, Binding,Publication	-	74,000	74,000	74,000	80,319	91,109
221606 Other Office Mat. and Consum.	11,320	14,000	14,000	14,000	15,195	17,237
221704 Feasibility Studies/Surveys	105,000	-	-	-	-	-
221813 Media relations, Intelligence	249,997	400,000	450,000	900,000	976,850	1,108,085
221903 Staff Training – Local	1,000	8,000	8,000	8,000	8,683	9,850
222102 Workshops,Conferences,Siminars	-	-	70,000	-	-	-
222106 Employee Awards	14,750	49,000	49,000	49,000	53,184	60,329
222107 Recruitment Expenses	18,168	60,000	60,000	60,000	65,123	73,872
222109 Operational Expenses	50,398	-	-	-	-	-
222123 Other Compensations	-	200,000	70,000	200,000	217,078	246,241
223101 Personnel Insurance	-	-	-	200,000	217,078	246,241
223106 Vehicle Insurance	4,500	5,000	5,000	5,000	5,427	6,156
25 SUBSIDIES	**-**	**100,000**	**100,000**	**100,000**	**118,978**	**187,925**
251109 Association of Community Radio	-	100,000	100,000	100,000	118,978	187,925
26 GRANTS	**337,034**	**755,040**	**755,040**	**555,040**	**453,781**	**589,911**
262117 Transfer to MOI Public Affairs Programs	300,035	318,040	318,040	318,040	260,018	338,021
263649 Transfer to Open Government Partnership (OGP)	36,999	37,000	37,000	37,000	30,250	39,325
263839 Transfer to Central Printing House	-	400,000	400,000	200,000	163,513	212,565
31 NON-FINANCIAL ASSETS	**303,000**	**100,900**	**97,900**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	272,000	69,000	66,000	-	-	-
312301 ICT Infrast Hardware\&Networks	31,000	31,900	31,900	-	-	-
Grand Total	**3,901,216**	**4,223,151**	**4,150,378**	**5,122,251**	**5,338,999**	**5,937,092**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	3,901,216	4,223,151	4,150,378	5,122,251	5,338,999	5,937,092
Grand Total	**3,901,216**	**4,223,151**	**4,150,378**	**5,122,251**	**5,338,999**	**5,937,092**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0902 Information Services	**249,997**	**500,000**	**500,000**	**1,000,000**	**1,095,828**	**1,296,010**

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Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
22 USE OF GOODS AND SERVICES	249,997	400,000	400,000	900,000	976,850	1,108,085
25 SUBSIDIES	-	100,000	100,000	100,000	118,978	187,925
Total	**249,997**	**500,000**	**500,000**	**1,000,000**	**1,095,828**	**1,296,010**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0902 Information Services	**249,997**	**500,000**	**500,000**	**1,000,000**	**1,095,828**	**1,296,010**
22 USE OF GOODS AND SERVICES	**249,997**	**400,000**	**400,000**	**900,000**	**976,850**	**1,108,085**
221813 Media relations, Intelligence	249,997	400,000	400,000	900,000	976,850	1,108,085
25 SUBSIDIES	**-**	**100,000**	**100,000**	**100,000**	**118,978**	**187,925**
251109 Association of Community Radio	-	100,000	100,000	100,000	118,978	187,925
Total	**249,997**	**500,000**	**500,000**	**1,000,000**	**1,095,828**	**1,296,010**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0904 Foreign Missions	**288,784**	**348,540**	**316,740**	**348,540**	**378,301**	**429,124**
22 USE OF GOODS AND SERVICES	288,784	348,540	316,740	348,540	378,301	429,124
Total	**288,784**	**348,540**	**316,740**	**348,540**	**378,301**	**429,124**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0904 Foreign Missions	**288,784**	**348,540**	**316,740**	**348,540**	**378,301**	**429,124**
22 USE OF GOODS AND SERVICES	**288,784**	**348,540**	**316,740**	**348,540**	**378,301**	**429,124**
221302 Res. Property Rental and Lease	270,616	288,540	256,740	288,540	313,178	355,252
222107 Recruitment Expenses	18,168	60,000	60,000	60,000	65,123	73,872
Total	**288,784**	**348,540**	**316,740**	**348,540**	**378,301**	**429,124**

109 MINISTRY OF INFORMATION

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0905 Administration and Management	**3,362,435**	**3,374,611**	**3,333,638**	**3,773,711**	**3,864,870**	**4,211,958**
21 COMPENSATION OF EMPLOYEES	2,147,410	1,885,765	1,885,765	1,885,765	1,964,366	1,980,970
22 USE OF GOODS AND SERVICES	574,991	632,906	594,933	1,332,906	1,446,723	1,641,077
26 GRANTS	337,034	755,040	755,040	555,040	453,781	589,911
31 NON-FINANCIAL ASSETS	303,000	100,900	97,900	-	-	-
Total	**3,362,435**	**3,374,611**	**3,333,638**	**3,773,711**	**3,864,870**	**4,211,958**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0905 Administration and Management	**3,362,435**	**3,374,611**	**3,333,638**	**3,773,711**	**3,864,870**	**4,211,958**
21 COMPENSATION OF EMPLOYEES	**2,147,410**	**1,885,765**	**1,885,765**	**1,885,765**	**1,964,366**	**1,980,970**
211101 Basic Salary - Civil Service	2,147,410	1,885,765	1,885,765	1,885,765	1,964,366	1,980,970
22 USE OF GOODS AND SERVICES	**574,991**	**632,906**	**594,933**	**1,332,906**	**1,446,723**	**1,641,077**
221101 Foreign Travel-Means of travel	17,135	35,000	18,995	295,000	320,190	363,206
221102 Forgn.Travel-Daily Sub. Allowa	24,819	30,000	26,977	40,000	43,416	49,248
221103 Foreign Travel-Incdl. Allowanc	9,700	11,000	2,800	11,000	11,939	13,543
221105 Dom. Travel-Daily Subsis.Allow	7,300	7,000	6,255	17,000	18,452	20,930
221107 Carriage, Haulage, Freight	10,000	35,000	35,000	35,000	37,989	43,092
221201 Electricity	23,999	40,000	40,000	80,000	86,831	98,496
221202 Water and Sewage	-	15,000	15,000	55,000	59,696	67,716
221208 Internet Provider Services	17,999	10,000	10,000	30,000	32,562	36,936
221209 Scratch- Cards	12,000	17,000	17,000	17,000	18,452	20,930
221401 Fuel and Lubricants - Vehicles	31,178	25,000	25,000	25,000	27,135	30,780
221402 Fuel and Lubricants – Gener.	9,981	15,000	15,000	65,000	70,550	80,028
221501 Repair and Maintenance–Civil	191,000	-	-	-	-	-
221502 Repairs and Maintenance - Veh.	8,000	11,000	11,000	21,000	22,793	25,855
221503 Repairs and Maintenance–Gen.	-	-	-	50,000	54,269	61,560
221601 Cleaning Materials and service	9,966	14,906	14,906	24,906	27,033	30,664
221602 Stationery	14,946	17,000	17,000	17,000	18,452	20,930
221603 Printing, Binding,Publication	-	74,000	74,000	74,000	80,319	91,109
221606 Other Office Mat. and Consum.	11,320	14,000	14,000	14,000	15,195	17,237
221704 Feasibility Studies/Surveys	105,000	-	-	-	-	-
221813 Media relations, Intelligence	-	-	50,000	-	-	-
221903 Staff Training – Local	1,000	8,000	8,000	8,000	8,683	9,850
222102 Workshops,Conferences,Siminars	-	-	70,000	-	-	-
222106 Employee Awards	14,750	49,000	49,000	49,000	53,184	60,329
222109 Operational Expenses	50,398	-	-	-	-	-
222123 Other Compensations	-	200,000	70,000	200,000	217,078	246,241
223101 Personnel Insurance	-	-	-	200,000	217,078	246,241

109 MINISTRY OF INFORMATION

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
223106 Vehicle Insurance	4,500	5,000	5,000	5,000	5,427	6,156
26 GRANTS	**337,034**	**755,040**	**755,040**	**555,040**	**453,781**	**589,911**
262117 Transfer to MOI Public Affairs Programs	300,035	318,040	318,040	318,040	260,018	338,021
263649 Transfer to Open Government Partnership (OGP)	36,999	37,000	37,000	37,000	30,250	39,325
263839 Transfer to Central Printing House	-	400,000	400,000	200,000	163,513	212,565
31 NON-FINANCIAL ASSETS	**303,000**	**100,900**	**97,900**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	272,000	69,000	66,000	-	-	-
312301 ICT Infrast Hardware\&Networks	31,000	31,900	31,900	-	-	-
Total	**3,362,435**	**3,374,611**	**3,333,638**	**3,773,711**	**3,864,870**	**4,211,958**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**3,901,216**	**4,223,151**	**4,150,378**	**5,122,251**	**5,338,999**	**5,937,092**

111 MINISTRY OF FOREIGN AFFAIRS

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 (FY2026):

During FY2026, the Ministry of Foreign Affairs recorded notable progress in strengthening institutional performance, diplomatic engagement, and Liberia's international representation. The Ministry attained an average rating of 75% under the Institutional Assessment and Accountability (IAA) scorecard and continued efforts to improve its performance. It also began digitizing its Human Resources Department, with the installation of a biometric attendance system underway. In addition, the Ministry completed, launched, and circulated its Strategic Plan; strengthened passport security; enhanced staff capacity; and successfully negotiated and facilitated the signing of six Memoranda of Understanding (MOUs). The Ministry also commenced passport printing services at the Liberian Consulate in Minnesota, United States of America. The Ministry continued to promote Liberia's global image, influence, and representation in international organizations, with increased numbers of Liberians securing employment opportunities within institutions such as the United Nations, African Union, and ECOWAS. Following Liberia's election to a non-permanent seat on the United Nations Security Council, preparations were advanced for the country to assume the Council's Presidency in December.

Objectives (FY2027):

The Ministry's overall objective is to strengthen Liberia's diplomatic service and advance the country's foreign policy through effective diplomatic engagement, international cooperation, and strategic representation. It will pursue diplomatic functions that protect and promote Liberia's national interests, transform and modernize the Liberian Foreign Service to improve its effectiveness in implementing the country's foreign policy, and empower diplomatic missions abroad to contribute more meaningfully to Liberia's social and economic growth and development.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	341	148	**489**	341	148	**489**	341	148	**489**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	11,751,762	13,337,867	12,671,189	13,337,868	13,893,809	14,011,247
22 USE OF GOODS AND SERVICES	9,375,697	9,901,351	10,418,950	11,401,350	12,374,894	14,037,397
26 GRANTS	1,407,984	5,287,527	6,399,107	5,407,027	4,420,594	5,746,731
27 SOCIAL BENEFITS	41,950	10,000	1,000	10,000	9,670	9,756
31 NON-FINANCIAL ASSETS	440,698	209,000	153,000	70,000	80,990	103,263
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,000,000	500,000	800,000	881,600	906,127
Grand Total	**23,018,091**	**29,745,745**	**30,143,246**	**31,026,245**	**31,661,557**	**34,814,521**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
101	Foreign Missions	8,436,231	9,219,956	9,219,948	10,719,957	11,279,430	11,726,947
102	Administration and Management	13,950,624	18,265,495	19,163,004	18,245,994	18,184,861	20,845,779
109	Consulate General, Dahkla, Morocco	222,441	398,084	398,084	398,084	415,551	421,796
110	Consulate General, Minnesota	267,137	398,084	398,084	398,084	415,551	421,796

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Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
112	Liberia Embassy, Democratic Republic of Congo	141,658	1,464,126	964,126	1,264,126	1,366,164	1,398,203
Grand Total		**23,018,091**	**29,745,745**	**30,143,246**	**31,026,245**	**31,661,557**	**34,814,521**

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**-**	**-**	**100,000**	**113,552**	**140,199**
000000	Unspecified	-	-	-	100,000	113,552	140,199
Total		**-**	**-**	**-**	**100,000**	**113,552**	**140,199**
Government of Liberia Funded Projects		**-**	**1,000,000**	**500,000**	**800,000**	**881,600**	**906,127**
030459	Integrated E-Visa and Passport systems	-	-	-	300,000	330,600	339,798
092600	Revenue Enhancement Project	-	500,000	300,000	-	-	-
096200	Strengthening Diplomatic Missions and Representation	-	500,000	200,000	500,000	551,000	566,329
Total		**-**	**1,000,000**	**500,000**	**800,000**	**881,600**	**906,127**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES		**11,751,762**	**13,337,867**	**12,671,189**	**13,337,868**	**13,893,809**	**14,011,247**
211101	Basic Salary - Civil Service	11,751,762	13,337,867	12,671,189	13,337,868	13,893,809	14,011,247
22 USE OF GOODS AND SERVICES		**9,375,697**	**9,901,351**	**10,418,950**	**11,401,350**	**12,374,894**	**14,037,397**
221101	Foreign Travel-Means of travel	1,093,452	550,000	410,000	550,000	596,964	677,163
221102	Forgn.Travel-Daily Sub. Allowa	289,312	415,000	411,250	415,000	450,436	510,950
221103	Foreign Travel-Incdl. Allowanc	6,920	54,370	27,185	54,370	59,013	66,941
221104	Domestic Travel-Meansof Travel	15,961	10,000	5,000	10,000	10,854	12,312
221105	Dom. Travel-Daily Subsis.Allow	19,583	10,000	5,000	10,000	10,854	12,312
221107	Carriage, Haulage, Freight	410,631	357,831	257,645	357,830	388,385	440,562
221201	Electricity	50,000	50,000	50,000	50,000	54,269	61,560
221202	Water and Sewage	7,989	3,600	3,600	3,600	3,907	4,432
221208	Internet Provider Services	11,452	42,000	24,500	42,000	45,586	51,711
221209	Scratch- Cards	30,609	30,000	30,000	30,000	32,562	36,936
221302	Res. Property Rental and Lease	3,044,312	4,647,995	5,488,182	4,647,995	5,044,880	5,722,637
221303	Office Build. Rental and Lease	1,818,598	2,000,000	2,000,000	2,000,000	2,170,777	2,462,411
221401	Fuel and Lubricants - Vehicles	95,287	115,600	115,600	115,600	125,471	142,327
221402	Fuel and Lubricants – Gener.	29,613	3,000	3,000	3,000	3,256	3,694

111 MINISTRY OF FOREIGN AFFAIRS

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221501 Repair and Maintenance–Civil	260,000	-	-	-	-	-
221502 Repairs and Maintenance - Veh.	19,997	20,000	20,000	20,000	21,708	24,624
221503 Repairs and Maintenance–Gen.	30,210	-	-	-	-	-
221504 Rep\&Maint.Mach\&Equip,Furniture	2,989	2,000	2,000	2,000	2,171	2,462
221601 Cleaning Materials and service	36,902	36,000	36,000	36,000	39,074	44,323
221602 Stationery	51,776	57,600	57,600	57,600	62,518	70,917
221603 Printing, Binding,Publication	50,000	50,000	50,000	50,000	54,269	61,560
221604 Newspapers, Books and Periodic	8,400	12,000	12,000	12,000	13,025	14,774
221804 Uniforms and Specialized Cloth	6,000	-	-	-	-	-
221805 Drugs and Medical Consumables	25,000	30,000	17,500	30,000	32,562	36,936
221813 Media relations, Intelligence	17,000	7,000	7,000	7,000	7,598	8,618
221903 Staff Training – Local	4,473	10,000	5,833	10,000	10,854	12,312
222101 Celebrations, Commem\&State Vis	675,000	20,000	20,000	20,000	21,708	24,624
222102 Workshops,Conferences,Siminars	-	9,372	9,372	9,372	10,172	11,539
222103 Food and Catering Services	9,900	6,000	6,000	6,000	6,512	7,387
222105 Entertainment Representation	124,000	100,000	70,000	100,000	108,539	123,120
222109 Operational Expenses	721,395	835,717	835,717	835,717	907,078	1,028,937
222123 Other Compensations	109,965	112,666	112,666	112,666	122,286	138,714
223101 Personnel Insurance	279,441	300,000	300,000	1,800,000	1,953,699	2,216,170
223106 Vehicle Insurance	19,530	3,600	26,300	3,600	3,907	4,432
26 GRANTS	**1,407,984**	**5,287,527**	**6,399,107**	**5,407,027**	**4,420,594**	**5,746,731**
262201 Contributions to Int.Org.	218,886	1,160,627	1,106,627	1,160,627	948,888	1,233,545
263138 Transfer to Foreign Institute	77,920	90,000	75,000	90,000	73,581	95,654
263142 Transfer-Angie Brooks Int'l Ce	80,530	80,500	167,080	200,000	163,513	212,565
265216 Transfer to UN Security Council	-	3,956,400	3,956,400	3,956,400	3,234,612	4,204,967
265339 Transfer to Independence Day Celebration (IDA)	-	-	1,094,000	-	-	-
265555 Transfer to Support Liberia Security Council Bid	1,030,648	-	-	-	-	-
27 SOCIAL BENEFITS	**41,950**	**10,000**	**1,000**	**10,000**	**9,670**	**9,756**
273102 Incap.Death\&Funeral Expenses	41,950	10,000	1,000	10,000	9,670	9,756
31 NON-FINANCIAL ASSETS	**440,698**	**209,000**	**153,000**	**70,000**	**80,990**	**103,263**
312201 Transport Equipment–Vehicles	306,497	189,000	133,000	-	-	-
312203 Furniture and Fixtures	45,000	20,000	20,000	70,000	80,990	103,263
312301 ICT Infrast Hardware\&Networks	89,201	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**1,000,000**	**500,000**	**800,000**	**881,600**	**906,127**
332401 Other Fixed Assets	-	1,000,000	-	800,000	881,600	906,127
332420 Staff Training – Local	-	-	10,000	-	-	-
332438 Repair and Maintenance–Civil	-	-	205,075	-	-	-
332487 Transport Equipment–Vehicles	-	-	200,000	-	-	-
332488 ICT Infrast Hardware\&Networks	-	-	75,125	-	-	-
332489 Furniture and Fixtures	-	-	9,800	-	-	-
Grand Total	**23,018,091**	**29,745,745**	**30,143,246**	**31,026,245**	**31,661,557**	**34,814,521**

111 MINISTRY OF FOREIGN AFFAIRS

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	23,018,091	29,745,745	30,143,246	31,026,245	31,661,557	34,814,521
Grand Total	**23,018,091**	**29,745,745**	**30,143,246**	**31,026,245**	**31,661,557**	**34,814,521**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1101 Foreign Missions	**8,436,231**	**9,219,956**	**9,219,948**	**10,719,957**	**11,279,430**	**11,726,947**
21 COMPENSATION OF EMPLOYEES	7,693,514	8,142,573	8,142,565	8,142,574	8,481,968	8,553,661
22 USE OF GOODS AND SERVICES	742,717	1,077,383	1,077,383	2,577,383	2,797,462	3,173,286
Total	**8,436,231**	**9,219,956**	**9,219,948**	**10,719,957**	**11,279,430**	**11,726,947**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1101 Foreign Missions	**8,436,231**	**9,219,956**	**9,219,948**	**10,719,957**	**11,279,430**	**11,726,947**
21 COMPENSATION OF EMPLOYEES	**7,693,514**	**8,142,573**	**8,142,565**	**8,142,574**	**8,481,968**	**8,553,661**
211101 Basic Salary - Civil Service	7,693,514	8,142,573	8,142,565	8,142,574	8,481,968	8,553,661
22 USE OF GOODS AND SERVICES	**742,717**	**1,077,383**	**1,077,383**	**2,577,383**	**2,797,462**	**3,173,286**
222109 Operational Expenses	488,086	670,717	670,717	670,717	727,989	825,789
222123 Other Compensations	105,190	106,666	106,666	106,666	115,774	131,327
223101 Personnel Insurance	149,441	300,000	300,000	1,800,000	1,953,699	2,216,170
Total	**8,436,231**	**9,219,956**	**9,219,948**	**10,719,957**	**11,279,430**	**11,726,947**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1102 Administration and Management	**13,950,624**	**18,265,495**	**19,163,004**	**18,245,994**	**18,184,861**	**20,845,779**
21 COMPENSATION OF EMPLOYEES	3,535,195	4,000,000	3,333,330	4,000,000	4,166,726	4,201,946
22 USE OF GOODS AND SERVICES	8,564,797	8,758,968	9,276,567	8,758,967	9,506,881	10,784,083
26 GRANTS	1,407,984	5,287,527	6,399,107	5,407,027	4,420,594	5,746,731
27 SOCIAL BENEFITS	41,950	10,000	1,000	10,000	9,670	9,756
31 NON-FINANCIAL ASSETS	400,698	209,000	153,000	70,000	80,990	103,263

111 MINISTRY OF FOREIGN AFFAIRS

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Total	**13,950,624**	**18,265,495**	**19,163,004**	**18,245,994**	**18,184,861**	**20,845,779**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1102 Administration and Management	**13,950,624**	**18,265,495**	**19,163,004**	**18,245,994**	**18,184,861**	**20,845,779**
21 COMPENSATION OF EMPLOYEES	**3,535,195**	**4,000,000**	**3,333,330**	**4,000,000**	**4,166,726**	**4,201,946**
211101 Basic Salary - Civil Service	3,535,195	4,000,000	3,333,330	4,000,000	4,166,726	4,201,946
22 USE OF GOODS AND SERVICES	**8,564,797**	**8,758,968**	**9,276,567**	**8,758,967**	**9,506,881**	**10,784,083**
221101 Foreign Travel-Means of travel	1,093,452	550,000	410,000	550,000	596,964	677,163
221102 Forgn.Travel-Daily Sub. Allowa	289,312	415,000	411,250	415,000	450,436	510,950
221103 Foreign Travel-Incdl. Allowanc	6,920	54,370	27,185	54,370	59,013	66,941
221104 Domestic Travel-Meansof Travel	15,961	10,000	5,000	10,000	10,854	12,312
221105 Dom. Travel-Daily Subsis.Allow	19,583	10,000	5,000	10,000	10,854	12,312
221107 Carriage, Haulage, Freight	410,631	357,831	257,645	357,830	388,385	440,562
221201 Electricity	50,000	50,000	50,000	50,000	54,269	61,560
221202 Water and Sewage	7,989	3,600	3,600	3,600	3,907	4,432
221208 Internet Provider Services	11,452	42,000	24,500	42,000	45,586	51,711
221209 Scratch- Cards	30,609	30,000	30,000	30,000	32,562	36,936
221302 Res. Property Rental and Lease	3,044,312	4,647,995	5,488,182	4,647,995	5,044,880	5,722,637
221303 Office Build. Rental and Lease	1,818,598	2,000,000	2,000,000	2,000,000	2,170,777	2,462,411
221401 Fuel and Lubricants - Vehicles	95,287	115,600	115,600	115,600	125,471	142,327
221402 Fuel and Lubricants – Gener.	29,613	3,000	3,000	3,000	3,256	3,694
221501 Repair and Maintenance–Civil	260,000	-	-	-	-	-
221502 Repairs and Maintenance - Veh.	19,997	20,000	20,000	20,000	21,708	24,624
221503 Repairs and Maintenance–Gen.	30,210	-	-	-	-	-
221504 Rep\&Maint.Mach\&Equip,Furniture	2,989	2,000	2,000	2,000	2,171	2,462
221601 Cleaning Materials and service	36,902	36,000	36,000	36,000	39,074	44,323
221602 Stationery	51,776	57,600	57,600	57,600	62,518	70,917
221603 Printing, Binding,Publication	50,000	50,000	50,000	50,000	54,269	61,560
221604 Newspapers, Books and Periodic	8,400	12,000	12,000	12,000	13,025	14,774
221804 Uniforms and Specialized Cloth	6,000	-	-	-	-	-
221805 Drugs and Medical Consumables	25,000	30,000	17,500	30,000	32,562	36,936
221813 Media relations, Intelligence	17,000	7,000	7,000	7,000	7,598	8,618
221903 Staff Training – Local	4,473	10,000	5,833	10,000	10,854	12,312
222101 Celebrations, Commem\&State Vis	675,000	20,000	20,000	20,000	21,708	24,624
222102 Workshops,Conferences,Siminars	-	9,372	9,372	9,372	10,172	11,539
222103 Food and Catering Services	9,900	6,000	6,000	6,000	6,512	7,387
222105 Entertainment Representation	124,000	100,000	70,000	100,000	108,539	123,120
222109 Operational Expenses	165,126	100,000	100,000	100,000	108,538	123,120
222123 Other Compensations	4,775	6,000	6,000	6,000	6,512	7,387
223101 Personnel Insurance	130,000	-	-	-	-	-

111 MINISTRY OF FOREIGN AFFAIRS

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
223106 Vehicle Insurance	19,530	3,600	26,300	3,600	3,907	4,432
26 GRANTS	**1,407,984**	**5,287,527**	**6,399,107**	**5,407,027**	**4,420,594**	**5,746,731**
262201 Contributions to Int.Org.	218,886	1,160,627	1,106,627	1,160,627	948,888	1,233,545
263138 Transfer to Foreign Institute	77,920	90,000	75,000	90,000	73,581	95,654
263142 Transfer-Angie Brooks Int'l Ce	80,530	80,500	167,080	200,000	163,513	212,565
265216 Transfer to UN Security Council	-	3,956,400	3,956,400	3,956,400	3,234,612	4,204,967
265339 Transfer to Independence Day Celebration (IDA)	-	-	1,094,000	-	-	-
265555 Transfer to Support Liberia Security Council Bid	1,030,648	-	-	-	-	-
27 SOCIAL BENEFITS	**41,950**	**10,000**	**1,000**	**10,000**	**9,670**	**9,756**
273102 Incap.Death\&Funeral Expenses	41,950	10,000	1,000	10,000	9,670	9,756
31 NON-FINANCIAL ASSETS	**400,698**	**209,000**	**153,000**	**70,000**	**80,990**	**103,263**
312201 Transport Equipment–Vehicles	306,497	189,000	133,000	-	-	-
312203 Furniture and Fixtures	5,000	20,000	20,000	70,000	80,990	103,263
312301 ICT Infrast Hardware\&Networks	89,201	-	-	-	-	-
Total	**13,950,624**	**18,265,495**	**19,163,004**	**18,245,994**	**18,184,861**	**20,845,779**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1109 Consulate General, Dahkla, Morocco	**222,441**	**398,084**	**398,084**	**398,084**	**415,551**	**421,796**
21 COMPENSATION OF EMPLOYEES	204,441	378,084	378,084	378,084	393,843	397,172
22 USE OF GOODS AND SERVICES	18,000	20,000	20,000	20,000	21,708	24,624
Total	**222,441**	**398,084**	**398,084**	**398,084**	**415,551**	**421,796**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1109 Consulate General, Dahkla, Morocco	**222,441**	**398,084**	**398,084**	**398,084**	**415,551**	**421,796**
21 COMPENSATION OF EMPLOYEES	**204,441**	**378,084**	**378,084**	**378,084**	**393,843**	**397,172**
211101 Basic Salary - Civil Service	204,441	378,084	378,084	378,084	393,843	397,172
22 USE OF GOODS AND SERVICES	**18,000**	**20,000**	**20,000**	**20,000**	**21,708**	**24,624**
222109 Operational Expenses	18,000	20,000	20,000	20,000	21,708	24,624
Total	**222,441**	**398,084**	**398,084**	**398,084**	**415,551**	**421,796**

111 MINISTRY OF FOREIGN AFFAIRS

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1110 Consulate General, Minnesota	**267,137**	**398,084**	**398,084**	**398,084**	**415,551**	**421,796**
21 COMPENSATION OF EMPLOYEES	212,137	378,084	378,084	378,084	393,843	397,172
22 USE OF GOODS AND SERVICES	15,000	20,000	20,000	20,000	21,708	24,624
31 NON-FINANCIAL ASSETS	40,000	-	-	-	-	-
Total	**267,137**	**398,084**	**398,084**	**398,084**	**415,551**	**421,796**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1110 Consulate General, Minnesota	**267,137**	**398,084**	**398,084**	**398,084**	**415,551**	**421,796**
21 COMPENSATION OF EMPLOYEES	**212,137**	**378,084**	**378,084**	**378,084**	**393,843**	**397,172**
211101 Basic Salary - Civil Service	212,137	378,084	378,084	378,084	393,843	397,172
22 USE OF GOODS AND SERVICES	**15,000**	**20,000**	**20,000**	**20,000**	**21,708**	**24,624**
222109 Operational Expenses	15,000	20,000	20,000	20,000	21,708	24,624
31 NON-FINANCIAL ASSETS	**40,000**	**-**	**-**	**-**	**-**	**-**
312203 Furniture and Fixtures	40,000	-	-	-	-	-
Total	**267,137**	**398,084**	**398,084**	**398,084**	**415,551**	**421,796**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1112 Liberia Embassy, Democratic Republic of Congo	**141,658**	**1,464,126**	**964,126**	**1,264,126**	**1,366,164**	**1,398,203**
21 COMPENSATION OF EMPLOYEES	106,475	439,126	439,126	439,126	457,429	461,296
22 USE OF GOODS AND SERVICES	35,183	25,000	25,000	25,000	27,135	30,780
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,000,000	500,000	800,000	881,600	906,127
Total	**141,658**	**1,464,126**	**964,126**	**1,264,126**	**1,366,164**	**1,398,203**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1112 Liberia Embassy, Democratic Republic of Congo	**141,658**	**1,464,126**	**964,126**	**1,264,126**	**1,366,164**	**1,398,203**
21 COMPENSATION OF EMPLOYEES	**106,475**	**439,126**	**439,126**	**439,126**	**457,429**	**461,296**
211101 Basic Salary - Civil Service	106,475	439,126	439,126	439,126	457,429	461,296
22 USE OF GOODS AND SERVICES	**35,183**	**25,000**	**25,000**	**25,000**	**27,135**	**30,780**

111 MINISTRY OF FOREIGN AFFAIRS

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
222109	Operational Expenses	35,183	25,000	25,000	25,000	27,135	30,780
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**1,000,000**	**500,000**	**800,000**	**881,600**	**906,127**
332401	Other Fixed Assets	-	1,000,000	-	800,000	881,600	906,127
332420	Staff Training – Local	-	-	10,000	-	-	-
332438	Repair and Maintenance–Civil	-	-	205,075	-	-	-
332487	Transport Equipment–Vehicles	-	-	200,000	-	-	-
332488	ICT Infrast Hardware\&Networks	-	-	75,125	-	-	-
332489	Furniture and Fixtures	-	-	9,800	-	-	-
Total		**141,658**	**1,464,126**	**964,126**	**1,264,126**	**1,366,164**	**1,398,203**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**23,018,091**	**29,745,745**	**30,143,246**	**31,026,245**	**31,661,557**	**34,814,521**

112 LIBERIA INSTITUTE OF PUBLIC ADMINISTRATION

Mission:

The Liberia Institute of Public Administration (LIPA) is the Government of Liberia's premier institution for public sector training, leadership development, research, consultancy, and institutional capacity building. Established by an Act of the National Legislature on May 13, 1969, and fully operational since 1972, LIPA was created to strengthen the effectiveness, efficiency, professionalism, and accountability of Liberia's public service.

Achievements (FY2026):

During FY2026, the Liberia Institute of Public Administration significantly expanded its capacity-building programs and strengthened institutional management. The Institute successfully reopened the 2025 training cycle, training more than 880 participants from the public and private sectors, and launched the 2026 training cycle with over 300 additional participants. It strengthened financial accountability through the introduction of a zero-cash policy, centralized petty cash management, and the deployment of QuickBooks for financial management. LIPA expanded its curriculum by becoming the first Authorized Training Partner of the Project Management Institute (PMI) in Liberia and the Mano River Union region while redesigning key public financial management and procurement courses to incorporate practical IFMIS and e-Government Procurement applications. The Institute also renewed its Tripartite Agreement with the Governance Commission and Civil Service Agency, initiated the development of a national public sector orientation program, upgraded its infrastructure located in Doemah Town, and re-established its computer laboratory to strengthen practical training delivery.

Objectives (FY2027):

In FY2027, the Liberia Institute of Public Administration will strengthen public sector capacity by providing leadership in administration, management, training, and research. The Institute will improve human resource management, financial administration, procurement, information technology, logistics, legal services, and public communications through updated policies and operational manuals. LIPA will expand professional training programs for senior executives, middle managers, and local government officials in areas including public sector management, leadership, financial management, procurement, monitoring and evaluation, public policy, decentralization, ethics, and digital skills. Additionally, the Institute will strengthen evidence-based public administration through policy research, organizational assessments, performance evaluations, training needs assessments, public perception studies, academic forums, and policy publications to support continuous improvement across Liberia's public sector.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	68	26	**94**	68	26	**94**	68	26	**94**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	700,185	771,576	642,980	771,576	803,736	810,530
22 USE OF GOODS AND SERVICES	304,222	402,048	250,091	452,048	490,647	556,563
31 NON-FINANCIAL ASSETS	71,989	40,000	40,000	200,000	231,400	295,036
Grand Total	**1,076,396**	**1,213,624**	**933,071**	**1,423,624**	**1,525,783**	**1,662,129**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
201 Training and Manpower Developm	157,550	167,066	141,466	73,436	79,705	90,415
202 Research and Consultancy	28,396	63,314	52,760	-	-	-
203 Administration and Management	890,450	983,244	738,845	1,350,188	1,446,078	1,571,714
Grand Total	**1,076,396**	**1,213,624**	**933,071**	**1,423,624**	**1,525,783**	**1,662,129**

112 LIBERIA INSTITUTE OF PUBLIC ADMINISTRATION

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**262,000**	**298,694**	**371,370**
000000 Unspecified	-	-	-	262,000	298,694	371,370
Total	**-**	**-**	**-**	**262,000**	**298,694**	**371,370**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**700,185**	**771,576**	**642,980**	**771,576**	**803,736**	**810,530**
211101 Basic Salary - Civil Service	700,185	771,576	642,980	771,576	803,736	810,530
22 USE OF GOODS AND SERVICES	**304,222**	**402,048**	**250,091**	**452,048**	**490,647**	**556,563**
221101 Foreign Travel-Means of travel	-	-	1,600	-	-	-
221102 Forgn.Travel-Daily Sub. Allowa	-	-	4,000	-	-	-
221104 Domestic Travel-Meansof Travel	-	-	13,800	-	-	-
221105 Dom. Travel-Daily Subsis.Allow	-	7,800	-	7,800	8,466	9,603
221208 Internet Provider Services	-	7,208	-	7,208	7,824	8,874
221209 Scratch- Cards	6,487	-	-	-	-	-
221303 Office Build. Rental and Lease	20,000	20,000	10,000	20,000	21,708	24,624
221401 Fuel and Lubricants - Vehicles	11,082	62,500	6,500	62,500	67,837	76,950
221402 Fuel and Lubricants – Gener.	9,789	4,000	3,000	4,000	4,342	4,925
221501 Repair and Maintenance–Civil	8,687	62,000	68,300	62,000	67,294	76,334
221502 Repairs and Maintenance - Veh.	7,750	8,823	8,823	8,823	9,576	10,863
221503 Repairs and Maintenance–Gen.	3,731	3,145	3,145	3,145	3,414	3,872
221601 Cleaning Materials and service	6,104	4,782	4,782	4,782	5,190	5,888
221602 Stationery	11,574	5,000	5,000	5,000	5,427	6,156
221603 Printing, Binding,Publication	4,097	-	5,000	50,000	54,269	61,560
221606 Other Office Mat. and Consum.	5,806	-	-	-	-	-
221618 Computer Supplies, Parts and Cabling	2,225	-	-	-	-	-
221813 Media relations, Intelligence	1,100	-	-	-	-	-
221907 Scholarships – Local	12,108	15,000	15,000	15,000	16,280	18,468
221908 Scholarships – Foreign	120,000	125,000	14,850	125,000	135,674	153,901
222105 Entertainment Representation	4,977	-	6,700	-	-	-
222113 Guard and Security Services	23,436	23,436	23,436	23,436	25,437	28,855
222123 Other Compensations	20,000	27,499	30,300	27,499	29,846	33,857
223101 Personnel Insurance	20,000	20,000	20,000	20,000	21,708	24,624
223106 Vehicle Insurance	5,269	5,855	5,855	5,855	6,355	7,209
31 NON-FINANCIAL ASSETS	**71,989**	**40,000**	**40,000**	**200,000**	**231,400**	**295,036**

112 LIBERIA INSTITUTE OF PUBLIC ADMINISTRATION

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
312201 Transport Equipment–Vehicles	60,000	40,000	40,000	200,000	231,400	295,036
312203 Furniture and Fixtures	11,989	-	-	-	-	-
Grand Total	**1,076,396**	**1,213,624**	**933,071**	**1,423,624**	**1,525,783**	**1,662,129**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	1,076,396	1,213,624	933,071	1,423,624	1,525,783	1,662,129
Grand Total	**1,076,396**	**1,213,624**	**933,071**	**1,423,624**	**1,525,783**	**1,662,129**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1201 Training and Manpower Developm	**157,550**	**167,066**	**141,466**	**73,436**	**79,705**	**90,415**
21 COMPENSATION OF EMPLOYEES	91,054	93,630	78,030	-	-	-
22 USE OF GOODS AND SERVICES	66,496	73,436	63,436	73,436	79,705	90,415
Total	**157,550**	**167,066**	**141,466**	**73,436**	**79,705**	**90,415**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1201 Training and Manpower Developm	**157,550**	**167,066**	**141,466**	**73,436**	**79,705**	**90,415**
21 COMPENSATION OF EMPLOYEES	**91,054**	**93,630**	**78,030**	**-**	**-**	**-**
211101 Basic Salary - Civil Service	91,054	93,630	78,030	-	-	-
22 USE OF GOODS AND SERVICES	**66,496**	**73,436**	**63,436**	**73,436**	**79,705**	**90,415**
221209 Scratch- Cards	4,266	-	-	-	-	-
221303 Office Build. Rental and Lease	20,000	20,000	10,000	20,000	21,708	24,624
221502 Repairs and Maintenance - Veh.	2,866	-	-	-	-	-
221602 Stationery	3,820	-	-	-	-	-
221907 Scholarships – Local	12,108	15,000	15,000	15,000	16,280	18,468
222113 Guard and Security Services	23,436	23,436	23,436	23,436	25,437	28,855
222123 Other Compensations	-	15,000	15,000	15,000	16,280	18,468
Total	**157,550**	**167,066**	**141,466**	**73,436**	**79,705**	**90,415**

112 LIBERIA INSTITUTE OF PUBLIC ADMINISTRATION

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1202 Research and Consultancy	**28,396**	**63,314**	**52,760**	**-**	**-**	**-**
21 COMPENSATION OF EMPLOYEES	10,514	63,314	52,760	-	-	-
22 USE OF GOODS AND SERVICES	17,882	-	-	-	-	-
Total	**28,396**	**63,314**	**52,760**	**-**	**-**	**-**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1202 Research and Consultancy	**28,396**	**63,314**	**52,760**	**-**	**-**	**-**
21 COMPENSATION OF EMPLOYEES	**10,514**	**63,314**	**52,760**	**-**	**-**	**-**
211101 Basic Salary - Civil Service	10,514	63,314	52,760	-	-	-
22 USE OF GOODS AND SERVICES	**17,882**	**-**	**-**	**-**	**-**	**-**
221501 Repair and Maintenance–Civil	8,687	-	-	-	-	-
221502 Repairs and Maintenance - Veh.	1,930	-	-	-	-	-
221602 Stationery	3,168	-	-	-	-	-
221603 Printing, Binding,Publication	4,097	-	-	-	-	-
Total	**28,396**	**63,314**	**52,760**	**-**	**-**	**-**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1203 Administration and Management	**890,450**	**983,244**	**738,845**	**1,350,188**	**1,446,078**	**1,571,714**
21 COMPENSATION OF EMPLOYEES	598,617	614,632	512,190	771,576	803,736	810,530
22 USE OF GOODS AND SERVICES	219,844	328,612	186,655	378,612	410,942	466,148
31 NON-FINANCIAL ASSETS	71,989	40,000	40,000	200,000	231,400	295,036
Total	**890,450**	**983,244**	**738,845**	**1,350,188**	**1,446,078**	**1,571,714**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1203 Administration and Management	**890,450**	**983,244**	**738,845**	**1,350,188**	**1,446,078**	**1,571,714**
21 COMPENSATION OF EMPLOYEES	**598,617**	**614,632**	**512,190**	**771,576**	**803,736**	**810,530**
211101 Basic Salary - Civil Service	598,617	614,632	512,190	771,576	803,736	810,530
22 USE OF GOODS AND SERVICES	**219,844**	**328,612**	**186,655**	**378,612**	**410,942**	**466,148**

112 LIBERIA INSTITUTE OF PUBLIC ADMINISTRATION

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221101	Foreign Travel-Means of travel	-	-	1,600	-	-	-
221102	Forgn.Travel-Daily Sub. Allowa	-	-	4,000	-	-	-
221104	Domestic Travel-Meansof Travel	-	-	13,800	-	-	-
221105	Dom. Travel-Daily Subsis.Allow	-	7,800	-	7,800	8,466	9,603
221208	Internet Provider Services	-	7,208	-	7,208	7,824	8,874
221209	Scratch- Cards	2,221	-	-	-	-	-
221401	Fuel and Lubricants - Vehicles	11,082	62,500	6,500	62,500	67,837	76,950
221402	Fuel and Lubricants – Gener.	9,789	4,000	3,000	4,000	4,342	4,925
221501	Repair and Maintenance–Civil	-	62,000	68,300	62,000	67,294	76,334
221502	Repairs and Maintenance - Veh.	2,954	8,823	8,823	8,823	9,576	10,863
221503	Repairs and Maintenance–Gen.	3,731	3,145	3,145	3,145	3,414	3,872
221601	Cleaning Materials and service	6,104	4,782	4,782	4,782	5,190	5,888
221602	Stationery	4,586	5,000	5,000	5,000	5,427	6,156
221603	Printing, Binding,Publication	-	-	5,000	50,000	54,269	61,560
221606	Other Office Mat. and Consum.	5,806	-	-	-	-	-
221618	Computer Supplies, Parts and Cabling	2,225	-	-	-	-	-
221813	Media relations, Intelligence	1,100	-	-	-	-	-
221908	Scholarships – Foreign	120,000	125,000	14,850	125,000	135,674	153,901
222105	Entertainment Representation	4,977	-	6,700	-	-	-
222123	Other Compensations	20,000	12,499	15,300	12,499	13,566	15,389
223101	Personnel Insurance	20,000	20,000	20,000	20,000	21,708	24,624
223106	Vehicle Insurance	5,269	5,855	5,855	5,855	6,355	7,209
31 NON-FINANCIAL ASSETS		**71,989**	**40,000**	**40,000**	**200,000**	**231,400**	**295,036**
312201	Transport Equipment–Vehicles	60,000	40,000	40,000	200,000	231,400	295,036
312203	Furniture and Fixtures	11,989	-	-	-	-	-
Total		**890,450**	**983,244**	**738,845**	**1,350,188**	**1,446,078**	**1,571,714**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**1,076,396**	**1,213,624**	**933,071**	**1,423,624**	**1,525,783**	**1,662,129**

114 LIBERIA INSTITUTE OF STATISTICS AND GEO-INFORMATION SERVICES

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 (FY2026):

During FY2026, LISGIS strengthened Liberia's national statistical system by maintaining the production and dissemination of official statistics, including the Consumer Price Index, national accounts, trade, agricultural and social statistics. The institution continued implementing the National Strategy for the Development of Statistics (NSDS III) and supporting the Government's AAID monitoring and reporting requirements. LISGIS also maintained core statistical operations supported under the HISWA project, including price collection, surveys, data processing, statistical reporting and dissemination. The institution sustained the statistical systems and trained human resources necessary to support national planning, fiscal management, economic analysis and development monitoring. The institution continued strengthening its digital statistical infrastructure, including the use of servers and CAPI-enabled systems for receiving field data, processing information and disseminating statistical products through the LISGIS website. It also maintained data-sharing arrangements with key users, including MFDP, CBL, ECOWAS, IMF and other stakeholders. LISGIS further maintained its presence across all 15 counties through county statistics offices, supporting data collection, monitoring and follow-up activities. The institution also continued to build staff capacity, with 24 staff having been sent for statistics-related studies, of whom 19 had returned by FY2027 preparation.

Objectives (FY2027):

In FY2027, LISGIS will prioritize financing its statutory statistical functions through the Government of Liberia's national budget following the completion of the HISWA-supported project. The Institute will focus on implementing core statistical programs, including surveys, censuses, data collection, processing, analysis, dissemination, institutional capacity development, and other routine statistical operations aligned with the AAID Strategic Plan. These efforts will ensure the continuity of national statistical activities in strengthening LISGIS' role as Liberia's principal producer of official statistics for planning, policy formulation, monitoring, and decision-making.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	212	78	**290**	212	78	**290**	212	78	**290**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	1,574,714	1,972,244	1,643,540	1,972,244	2,054,450	2,071,815
22 USE OF GOODS AND SERVICES	330,637	647,894	718,959	947,894	1,028,835	1,167,053
26 GRANTS	20,000	20,000	20,000	20,000	16,351	21,257
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	1,400,000	1,542,800	1,585,721
Grand Total	**1,925,351**	**2,640,138**	**2,382,499**	**4,340,138**	**4,642,436**	**4,845,846**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
404 Administration and Management	1,925,351	2,640,138	2,382,499	4,340,138	4,642,436	4,845,846
Grand Total	**1,925,351**	**2,640,138**	**2,382,499**	**4,340,138**	**4,642,436**	**4,845,846**

114 LIBERIA INSTITUTE OF STATISTICS AND GEO-INFORMATION SERVICES

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**306,000**	**332,129**	**376,749**
000000 Unspecified	-	-	-	306,000	332,129	376,749
Total	**-**	**-**	**-**	**306,000**	**332,129**	**376,749**
Government of Liberia Funded Projects	**235,000**	**-**	**100,000**	**1,400,000**	**1,542,800**	**1,585,721**
010300 Construction of mini stadium	235,000	-	-	-	-	-
021700 Renovation and Rehabilitation	-	-	-	400,000	440,800	453,063
030460 Sustaining Core National Statistics After HISWA	-	-	-	1,000,000	1,102,000	1,132,658
502000 CPF-RIA Runway Project	-	-	100,000	-	-	-
Total	**235,000**	**-**	**100,000**	**1,400,000**	**1,542,800**	**1,585,721**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**1,574,714**	**1,972,244**	**1,643,540**	**1,972,244**	**2,054,450**	**2,071,815**
211101 Basic Salary - Civil Service	1,574,714	1,972,244	1,643,540	1,972,244	2,054,450	2,071,815
22 USE OF GOODS AND SERVICES	**330,637**	**647,894**	**718,959**	**947,894**	**1,028,835**	**1,167,053**
221201 Electricity	30,000	38,000	30,000	38,000	41,245	46,786
221209 Scratch- Cards	2,000	4,000	4,000	4,000	4,342	4,925
221401 Fuel and Lubricants - Vehicles	39,000	135,851	85,851	135,851	147,452	167,260
221402 Fuel and Lubricants – Gener.	2,052	3,000	-	3,000	3,256	3,694
221502 Repairs and Maintenance - Veh.	95,212	168,356	130,356	168,356	182,732	207,281
221503 Repairs and Maintenance–Gen.	2,600	30,000	3,000	30,000	32,562	36,936
221504 Rep\&Maint.Mach\&Equip,Furniture	23,000	43,000	9,000	43,000	46,672	52,942
221601 Cleaning Materials and service	7,498	7,500	16,703	7,500	8,140	9,234
221602 Stationery	6,000	6,000	9,297	6,000	6,512	7,387
221603 Printing, Binding,Publication	56,775	162,447	80,447	162,447	176,318	200,006
221618 Computer Supplies, Parts and Cabling	6,000	6,000	37,500	6,000	6,512	7,387
221704 Feasibility Studies/Surveys	20,000	-	280,000	300,000	325,617	369,362
222113 Guard and Security Services	40,500	43,740	32,805	43,740	47,475	53,853
26 GRANTS	**20,000**	**20,000**	**20,000**	**20,000**	**16,351**	**21,257**
263648 Transfer to Gender Responsive Planning & Budgeting (GRPB)	20,000	20,000	20,000	20,000	16,351	21,257
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**1,400,000**	**1,542,800**	**1,585,721**
332401 Other Fixed Assets	-	-	-	1,400,000	1,542,800	1,585,721
Grand Total	**1,925,351**	**2,640,138**	**2,382,499**	**4,340,138**	**4,642,436**	**4,845,846**

114 LIBERIA INSTITUTE OF STATISTICS AND GEO-INFORMATION SERVICES

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	1,925,351	2,640,138	2,382,499	4,340,138	4,642,436	4,845,846
Grand Total	**1,925,351**	**2,640,138**	**2,382,499**	**4,340,138**	**4,642,436**	**4,845,846**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1404 Administration and Management	**1,925,351**	**2,640,138**	**2,382,499**	**4,340,138**	**4,642,436**	**4,845,846**
21 COMPENSATION OF EMPLOYEES	1,574,714	1,972,244	1,643,540	1,972,244	2,054,450	2,071,815
22 USE OF GOODS AND SERVICES	330,637	647,894	718,959	947,894	1,028,835	1,167,053
26 GRANTS	20,000	20,000	20,000	20,000	16,351	21,257
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	1,400,000	1,542,800	1,585,721
Total	**1,925,351**	**2,640,138**	**2,382,499**	**4,340,138**	**4,642,436**	**4,845,846**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1404 Administration and Management	**1,925,351**	**2,640,138**	**2,382,499**	**4,340,138**	**4,642,436**	**4,845,846**
21 COMPENSATION OF EMPLOYEES	**1,574,714**	**1,972,244**	**1,643,540**	**1,972,244**	**2,054,450**	**2,071,815**
211101 Basic Salary - Civil Service	1,574,714	1,972,244	1,643,540	1,972,244	2,054,450	2,071,815
22 USE OF GOODS AND SERVICES	**330,637**	**647,894**	**718,959**	**947,894**	**1,028,835**	**1,167,053**
221201 Electricity	30,000	38,000	30,000	38,000	41,245	46,786
221209 Scratch- Cards	2,000	4,000	4,000	4,000	4,342	4,925
221401 Fuel and Lubricants - Vehicles	39,000	135,851	85,851	135,851	147,452	167,260
221402 Fuel and Lubricants – Gener.	2,052	3,000	-	3,000	3,256	3,694
221502 Repairs and Maintenance - Veh.	95,212	168,356	130,356	168,356	182,732	207,281
221503 Repairs and Maintenance–Gen.	2,600	30,000	3,000	30,000	32,562	36,936
221504 Rep\&Maint.Mach\&Equip,Furniture	23,000	43,000	9,000	43,000	46,672	52,942
221601 Cleaning Materials and service	7,498	7,500	16,703	7,500	8,140	9,234
221602 Stationery	6,000	6,000	9,297	6,000	6,512	7,387
221603 Printing, Binding,Publication	56,775	162,447	80,447	162,447	176,318	200,006
221618 Computer Supplies, Parts and Cabling	6,000	6,000	37,500	6,000	6,512	7,387
221704 Feasibility Studies/Surveys	20,000	-	280,000	300,000	325,617	369,362
222113 Guard and Security Services	40,500	43,740	32,805	43,740	47,475	53,853
26 GRANTS	**20,000**	**20,000**	**20,000**	**20,000**	**16,351**	**21,257**
263648 Transfer to Gender Responsive Planning & Budgeting (GRPB)	20,000	20,000	20,000	20,000	16,351	21,257

114 LIBERIA INSTITUTE OF STATISTICS AND GEO-INFORMATION SERVICES

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**1,400,000**	**1,542,800**	**1,585,721**
332401 Other Fixed Assets	-	-	-	1,400,000	1,542,800	1,585,721
Total	**1,925,351**	**2,640,138**	**2,382,499**	**4,340,138**	**4,642,436**	**4,845,846**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**1,925,351**	**2,640,138**	**2,382,499**	**4,340,138**	**4,642,436**	**4,845,846**

115 BUREAU OF STATE ENTERPRISES

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 (FY2026):

During FY2026, the State-Owned Enterprises Authority of Liberia made significant progress in strengthening the legal, institutional, and governance framework for oversight of State-Owned Enterprises. A major milestone was the signing of the State-Owned Enterprises Authority of Liberia Act by the President, with publication by the Ministry of Foreign Affairs pending. The Authority also completed the internal review and validation of the proposed Omnibus Act, while external validation continued in preparation for submission to the National Legislature. In addition, the Authority developed and completed the internal and external validation of its Strategic Plan, positioning it for official launch as a framework for guiding institutional operations. The Authority strengthened SOE oversight through the coordination and submission of signed 2025 operational and financial reports from 20 SOEs and supported the implementation of key EU budget-support triggers, including the BSE Transition Act and Omnibus Bill. It completed a standardized remuneration analysis for SOEs and initiated reviews of SOE debt portfolios, assets, and human resources. The Authority also advanced the development of an ICT-based reporting platform to improve data access, reporting compliance, and public transparency. Further institutional improvements included the development of policies, SOPs, and baseline questionnaires, staff capacity building, and strengthened systems for corporate governance, financial reporting, risk management, asset and debt monitoring, regulatory compliance, procurement oversight, and SOE performance management.

Objectives (FY2027):

In FY2027, the State-Owned Enterprises Authority will focus on strengthening its administrative and operational capacity to improve the governance, monitoring, and performance of state-owned enterprises. The Authority will finalize the legislative transition of the Bureau into the State-Owned Enterprises Authority of Liberia through the enactment of the new Act, complete the Omnibus Act, and officially launch its Strategic Plan. It also intends to renovate its office facilities, develop and deploy a comprehensive State Enterprises Information System (SEIS) to digitize reporting processes, improve real-time monitoring of SOE financial and operational performance, and ensure institutional compliance, accountability, and service delivery. The Authority will strengthen the governance, financial oversight, accountability, and performance of State-Owned Enterprises by improving revenue generation and timely remittance of SOE contributions to the national budget.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	47	15	**62**	47	15	**62**	47	15	**62**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	418,610	484,361	403,630	484,361	504,550	508,815
22 USE OF GOODS AND SERVICES	22,560	314,555	289,134	464,555	504,223	571,961
31 NON-FINANCIAL ASSETS	82,500	108,000	108,000	-	-	-
Grand Total	**523,670**	**906,916**	**800,764**	**948,916**	**1,008,773**	**1,080,776**

115 BUREAU OF STATE ENTERPRISES

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
501	Administration and Management	523,670	906,916	800,764	948,916	1,008,773	1,080,776
Grand Total		**523,670**	**906,916**	**800,764**	**948,916**	**1,008,773**	**1,080,776**

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**-**	**-**	**210,000**	**227,932**	**258,553**
000000	Unspecified	-	-	-	210,000	227,932	258,553
Total		**-**	**-**	**-**	**210,000**	**227,932**	**258,553**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES		**418,610**	**484,361**	**403,630**	**484,361**	**504,550**	**508,815**
211101	Basic Salary - Civil Service	418,610	484,361	403,630	484,361	504,550	508,815
22 USE OF GOODS AND SERVICES		**22,560**	**314,555**	**289,134**	**464,555**	**504,223**	**571,961**
221101	Foreign Travel-Means of travel	-	10,000	5,154	10,000	10,854	12,312
221102	Forgn.Travel-Daily Sub. Allowa	-	12,000	6,370	12,000	13,025	14,774
221103	Foreign Travel-Incdl. Allowanc	-	800	400	800	868	985
221104	Domestic Travel-Meansof Travel	1,000	10,000	55	10,000	10,854	12,312
221105	Dom. Travel-Daily Subsis.Allow	880	10,000	5,400	10,000	10,854	12,312
221201	Electricity	-	10,000	10,000	10,000	10,854	12,312
221208	Internet Provider Services	5,588	10,000	10,000	10,000	10,854	12,312
221209	Scratch- Cards	1,000	10,000	10,000	10,000	10,854	12,312
221401	Fuel and Lubricants - Vehicles	2,000	20,000	20,000	70,000	75,977	86,184
221402	Fuel and Lubricants – Gener.	1,042	10,420	10,420	10,420	11,310	12,829
221501	Repair and Maintenance–Civil	1,000	160,000	160,000	210,000	227,932	258,553
221601	Cleaning Materials and service	750	7,500	7,500	7,500	8,140	9,234
221602	Stationery	1,000	10,000	10,000	10,000	10,854	12,312
221603	Printing, Binding,Publication	-	5,500	5,500	5,500	5,970	6,772
221606	Other Office Mat. and Consum.	450	4,100	4,100	4,100	4,450	5,048
221907	Scholarships – Local	-	6,000	6,000	6,000	6,512	7,387
222101	Celebrations, Commem\&State Vis	-	4,235	4,235	54,235	58,866	66,774
222102	Workshops,Conferences,Siminars	750	5,000	5,000	5,000	5,427	6,156

115 BUREAU OF STATE ENTERPRISES

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
223106 Vehicle Insurance	7,100	9,000	9,000	9,000	9,768	11,081
31 NON-FINANCIAL ASSETS	**82,500**	**108,000**	**108,000**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	75,000	-	-	-	-	-
312301 ICT Infrast Hardware\&Networks	7,500	108,000	108,000	-	-	-
Grand Total	**523,670**	**906,916**	**800,764**	**948,916**	**1,008,773**	**1,080,776**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	523,670	906,916	800,764	948,916	1,008,773	1,080,776
Grand Total	**523,670**	**906,916**	**800,764**	**948,916**	**1,008,773**	**1,080,776**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1501 Administration and Management	**523,670**	**906,916**	**800,764**	**948,916**	**1,008,773**	**1,080,776**
21 COMPENSATION OF EMPLOYEES	418,610	484,361	403,630	484,361	504,550	508,815
22 USE OF GOODS AND SERVICES	22,560	314,555	289,134	464,555	504,223	571,961
31 NON-FINANCIAL ASSETS	82,500	108,000	108,000	-	-	-
Total	**523,670**	**906,916**	**800,764**	**948,916**	**1,008,773**	**1,080,776**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1501 Administration and Management	**523,670**	**906,916**	**800,764**	**948,916**	**1,008,773**	**1,080,776**
21 COMPENSATION OF EMPLOYEES	**418,610**	**484,361**	**403,630**	**484,361**	**504,550**	**508,815**
211101 Basic Salary - Civil Service	418,610	484,361	403,630	484,361	504,550	508,815
22 USE OF GOODS AND SERVICES	**22,560**	**314,555**	**289,134**	**464,555**	**504,223**	**571,961**
221101 Foreign Travel-Means of travel	-	10,000	5,154	10,000	10,854	12,312
221102 Forgn.Travel-Daily Sub. Allowa	-	12,000	6,370	12,000	13,025	14,774
221103 Foreign Travel-Incdl. Allowanc	-	800	400	800	868	985
221104 Domestic Travel-Meansof Travel	1,000	10,000	55	10,000	10,854	12,312
221105 Dom. Travel-Daily Subsis.Allow	880	10,000	5,400	10,000	10,854	12,312
221201 Electricity	-	10,000	10,000	10,000	10,854	12,312

115 BUREAU OF STATE ENTERPRISES

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221208	Internet Provider Services	5,588	10,000	10,000	10,000	10,854	12,312
221209	Scratch- Cards	1,000	10,000	10,000	10,000	10,854	12,312
221401	Fuel and Lubricants - Vehicles	2,000	20,000	20,000	70,000	75,977	86,184
221402	Fuel and Lubricants – Gener.	1,042	10,420	10,420	10,420	11,310	12,829
221501	Repair and Maintenance–Civil	1,000	160,000	160,000	210,000	227,932	258,553
221601	Cleaning Materials and service	750	7,500	7,500	7,500	8,140	9,234
221602	Stationery	1,000	10,000	10,000	10,000	10,854	12,312
221603	Printing, Binding,Publication	-	5,500	5,500	5,500	5,970	6,772
221606	Other Office Mat. and Consum.	450	4,100	4,100	4,100	4,450	5,048
221907	Scholarships – Local	-	6,000	6,000	6,000	6,512	7,387
222101	Celebrations, Commem\&State Vis	-	4,235	4,235	54,235	58,866	66,774
222102	Workshops,Conferences,Siminars	750	5,000	5,000	5,000	5,427	6,156
223106	Vehicle Insurance	7,100	9,000	9,000	9,000	9,768	11,081
31 NON-FINANCIAL ASSETS		**82,500**	**108,000**	**108,000**	**-**	**-**	**-**
312201	Transport Equipment–Vehicles	75,000	-	-	-	-	-
312301	ICT Infrast Hardware\&Networks	7,500	108,000	108,000	-	-	-
Total		**523,670**	**906,916**	**800,764**	**948,916**	**1,008,773**	**1,080,776**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**523,670**	**906,916**	**800,764**	**948,916**	**1,008,773**	**1,080,776**

130 MINISTRY OF FINANCE AND DEVELOPMENT PLANNING

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 (FY2026):

During FY2026, the Ministry of Finance and Development Planning recorded progress in strengthening public financial management, domestic revenue mobilization, economic planning, institutional capacity, and development coordination. The Ministry supported Liberia's participation in international and regional engagements by facilitating the involvement of senior officials and technical personnel in high-level meetings, conferences, training programs, and study tours across Africa, Europe, Asia, and North America. These engagements contributed to strengthening fiscal management, economic planning, and public-sector governance. The Ministry also advanced domestic revenue mobilization and tax administration through VAT awareness campaigns, ASYCUDA and ITAS training, technical sessions on the Liberia Revenue Code, tax policy reforms, and stakeholder engagement on the Tax Expenditure Management Act. The Ministry further enhanced public financial management and budgetary processes through the development of key fiscal policy instruments, including the Medium-Term Debt Strategy and Annual Borrowing Plan. It also supported the implementation of the National Development Plan and strengthened institutional capacity through professional development programs. In the area of fiscal decentralization and local governance, the Ministry facilitated community journalism training, technical sessions, peer-learning exchanges, and county-level monitoring and supervision activities

Objectives (FY2027):

For FY2027, the Ministry of Finance and Development Planning aims to consolidate and sustain progress in public financial management, domestic revenue mobilization, fiscal policy, and national development planning. Key priorities include strengthening tax administration and revenue collection, advancing tax policy reforms, improving budget preparation and execution, and enhancing debt management and fiscal sustainability. The Ministry will also strengthen implementation and monitoring of the National Development Plan, improve project performance assessment, and promote effective public investment management, climate finance, and public-private partnerships.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	774	288	**1,062**	774	288	**1,062**	774	288	**1,062**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	11,140,432	11,990,935	9,992,450	12,799,935	13,333,455	13,446,158
22 USE OF GOODS AND SERVICES	15,480,446	6,104,774	6,254,212	6,824,774	7,407,530	8,402,702
25 SUBSIDIES	760,454	1,300,000	1,233,230	1,300,000	1,546,709	2,443,026
26 GRANTS	22,335,926	6,991,591	5,963,612	9,090,524	7,432,087	9,661,650
27 SOCIAL BENEFITS	379,987	-	50,000	-	-	-
31 NON-FINANCIAL ASSETS	1,417,085	1,089,386	1,646,356	3,346,696	3,872,127	4,936,983
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	2,150,000	1,100,000	3,623,645	3,993,257	4,104,351
41 DOMESTIC LIABILITIES	80,972,979	-	-	-	-	-
42 FOREIGN	71,187,885	-	-	-	-	-
Grand Total	**203,675,194**	**29,626,686**	**26,239,860**	**36,985,574**	**37,585,165**	**42,994,870**

130 MINISTRY OF FINANCE AND DEVELOPMENT PLANNING

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
001	Fiscal Affairs	11,210,987	907,590	890,412	907,590	797,611	999,565
002	Economic Managment	152,430,555	348,700	718,385	348,700	333,213	400,865
003	Budget and Development Plannin	1,483,436	1,924,825	1,084,638	2,623,758	2,557,378	2,997,054
004	Administration	21,003,900	23,721,900	21,186,135	31,056,855	31,857,969	36,353,325
005	Department of Comptroller & Accountant General (CAG)	17,546,316	2,723,671	2,360,290	2,048,671	2,038,994	2,244,061
Grand Total		**203,675,194**	**29,626,686**	**26,239,860**	**36,985,574**	**37,585,165**	**42,994,870**

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**-**	**-**	**4,060,696**	**4,647,095**	**5,816,065**
000000	Unspecified	-	-	-	4,060,696	4,647,095	5,816,065
Total		**-**	**-**	**-**	**4,060,696**	**4,647,095**	**5,816,065**
Government of Liberia Funded Projects		**857,431**	**2,150,000**	**1,450,000**	**3,623,645**	**3,993,257**	**4,104,351**
000800	Renovation of the Executive Ma	-	-	200,000	-	-	-
023811	Construction of National Conference Center	-	-	150,000	-	-	-
023836	Development of Sector Strategic Plans	300,000	-	-	-	-	-
023837	Construction of MFDP New Headquarter	-	400,000	-	-	-	-
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	-	-	-	-
030452	National Internship Program	-	500,000	200,000	400,000	440,800	453,063
030462	CPF - Liberia Integrated Public Financial Management Reform Product -GOL Counterpart Funding	-	-	-	123,645	136,257	140,048
030464	Acquisition of Land for the New MFDP Headquarters	-	-	-	1,000,000	1,102,000	1,132,658
030465	Public Financial Efficiency and System Reform Project	-	-	-	600,000	661,200	679,595
030466	Evaluation of Liberia Vision 2030	-	-	-	600,000	661,200	679,595
096300	National Monitoring and Evaluation Program (NMEP)	-	200,000	200,000	400,000	440,800	453,063
096400	Decentralization of County Treasury	-	700,000	700,000	500,000	551,000	566,329
097500	Robert International Airport Up-Grade	366,987	-	-	-	-	-
Total		**857,431**	**2,150,000**	**1,450,000**	**3,623,645**	**3,993,257**	**4,104,351**

130 MINISTRY OF FINANCE AND DEVELOPMENT PLANNING

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**11,140,432**	**11,990,935**	**9,992,450**	**12,799,935**	**13,333,455**	**13,446,158**
211101 Basic Salary - Civil Service	11,140,432	11,990,935	9,992,450	12,799,935	13,333,455	13,446,158
22 USE OF GOODS AND SERVICES	**15,480,446**	**6,104,774**	**6,254,212**	**6,824,774**	**7,407,530**	**8,402,702**
221101 Foreign Travel-Means of travel	351,075	289,464	323,009	289,464	314,181	356,390
221102 Forgn.Travel-Daily Sub. Allowa	305,334	230,000	490,000	230,000	249,639	283,177
221103 Foreign Travel-Incdl. Allowanc	48,938	-	64,000	-	-	-
221104 Domestic Travel-Meansof Travel	13,990	-	-	-	-	-
221105 Dom. Travel-Daily Subsis.Allow	259,363	138,000	355,847	138,000	149,783	169,908
221201 Electricity	-	75,000	75,000	75,000	81,404	92,340
221202 Water and Sewage	23,452	27,200	27,200	27,200	29,523	33,489
221208 Internet Provider Services	317,130	335,000	384,751	335,000	363,605	412,454
221209 Scratch- Cards	1,065	-	-	-	-	-
221302 Res. Property Rental and Lease	4,800	4,800	40,500	4,800	5,210	5,910
221305 Vehicle Rental and Lease	12,840	36,500	78,442	36,500	39,617	44,939
221401 Fuel and Lubricants - Vehicles	328,049	351,163	352,513	351,163	381,148	432,354
221402 Fuel and Lubricants – Gener.	162,518	100,000	100,000	100,000	108,539	123,121
221501 Repair and Maintenance–Civil	449,049	400,000	200,000	400,000	434,156	492,483
221502 Repairs and Maintenance - Veh.	105,759	100,000	100,000	100,000	108,539	123,120
221503 Repairs and Maintenance–Gen.	64,160	50,000	100,000	50,000	54,269	61,560
221504 Rep\&Maint.Mach\&Equip,Furniture	89,827	100,000	35,000	100,000	108,539	123,121
221505 Repairs and Maintenance– ICT	-	15,000	8,000	15,000	16,281	18,468
221601 Cleaning Materials and service	59,686	60,000	60,000	60,000	65,123	73,872
221602 Stationery	199,923	200,000	200,200	200,000	217,077	246,241
221603 Printing, Binding,Publication	183,953	371,100	271,400	371,100	402,787	456,900
221618 Computer Supplies, Parts and Cabling	261,121	314,000	314,000	314,000	340,812	386,599
221619 Central Bank Charges	5,630,500	-	-	-	-	-
221620 Commercial Bank Charges	1,982,396	-	-	-	-	-
221621 IFMIS License fees	238,172	-	-	-	-	-
221701 Consultancy Services	112,000	-	-	120,000	130,247	147,745
221804 Uniforms and Specialized Cloth	-	8,077	-	8,077	8,767	9,944
221811 Other Specialized Materials	-	17,120	22,305	17,120	18,582	21,078
221813 Media relations, Intelligence	142,900	150,000	89,436	150,000	162,808	184,681
221903 Staff Training – Local	50,740	75,000	55,860	75,000	81,404	92,340
221904 Staff Training – Foreign	124,340	100,000	94,000	100,000	108,538	123,120
221906 Study Tours	-	89,500	27,900	89,500	97,143	110,194
221907 Scholarships – Local	-	-	-	250,000	271,347	307,801
221908 Scholarships – Foreign	-	-	6,000	350,000	379,886	430,922
222102 Workshops,Conferences,Siminars	116,101	155,000	78,760	155,000	168,236	190,836
222103 Food and Catering Services	73,870	55,000	60,198	55,000	59,696	67,717
222105 Entertainment Representation	205,012	326,880	328,380	326,880	354,792	402,456
222106 Employee Awards	300,000	-	-	-	-	-
222109 Operational Expenses	758,845	109,000	114,000	109,000	118,307	134,202

130 MINISTRY OF FINANCE AND DEVELOPMENT PLANNING

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
222123	Other Compensations	891,885	1,089,140	1,064,681	1,089,140	1,182,140	1,340,955
222151	IFMIS and IT System Upgrading	392,400	-	-	-	-	-
223101	Personnel Insurance	330,687	336,000	336,000	336,000	364,690	413,686
223106	Vehicle Insurance	45,479	46,830	46,830	46,830	50,829	57,657
224112	LIBTELCO Arrears	843,087	350,000	350,000	350,000	379,886	430,922
25 SUBSIDIES		**760,454**	**1,300,000**	**1,233,230**	**1,300,000**	**1,546,709**	**2,443,026**
251116	Subsidy to Fiscal Transparency Advisory Group (FTAG)	-	100,000	100,000	100,000	118,978	187,925
254207	Transfer to Liberia Petroleum Regulatory Authority	760,454	1,200,000	1,133,230	1,200,000	1,427,731	2,255,101
26 GRANTS		**22,335,926**	**6,991,591**	**5,963,612**	**9,090,524**	**7,432,087**	**9,661,650**
262102	Trade Agreement Levy - ECOWAS	8,056,485	-	-	-	-	-
262107	Trf to Ecowas Natl Coord. Comm	97,179	100,300	98,696	100,300	82,002	106,601
262108	Trf African Peer Review Sec	202,343	477,000	477,000	477,000	389,978	506,968
262115	Transfer to Treasure Service	3,600	-	-	-	-	-
262116	Transfer to Regional Development and Planning service	18,000	23,331	22,799	100,000	81,756	106,283
262201	Contributions to Int.Org.	525,550	-	260,729	-	-	-
263107	Transfer To LIMPAC	429,078	582,168	363,088	582,168	475,960	618,744
263116	Transfer to PFM Reform Secret.	217,262	446,128	259,358	446,128	364,738	474,157
263151	Transfer-NIOC Interim Mgt Team	30,000	30,000	25,000	30,000	24,527	31,885
263465	IFMIS Budget Module	-	400,000	-	400,000	327,026	425,131
263646	Transfer to Project Financial Management Unit-(PFMU) MFDP	203,923	200,000	166,670	200,000	163,513	212,565
263648	Transfer to Gender Responsive Planning & Budgeting (GRPB)	100,000	150,000	150,000	150,000	122,635	159,424
263650	Fiscal Transparency Initiatives	113,013	116,032	116,032	150,018	122,649	159,443
263651	Transfer to IFMIS	451,204	405,600	408,000	405,600	331,604	431,082
263652	Transfer to Project Management Unit	280,851	451,770	414,975	451,770	369,351	480,153
263811	Transfer to Budget preparation & Policy Development	176,933	346,893	210,735	346,893	283,607	368,687
263831	Transfer to Vendor Share	10,544,947	-	-	-	-	-
263845	Transfer to MCC Eligibility	-	-	-	2,000,000	1,635,129	2,125,653
264108	Inst.of Certified Public Acct.	99,995	200,000	166,670	200,000	163,513	212,565
264307	MTEF Implementation and Rollout	21,038	-	-	-	-	-
264324	Transfer to Mainstreaming Climate Change Adaptation	11,400	11,722	-	-	-	-
264327	Transfer to DBOP Training Programme	22,837	23,447	23,447	23,447	19,169	24,920
264328	Transfer to Center for Africa Budget Reform Initiative	-	15,000	167,250	15,000	12,263	15,942
265509	Transfer to MCC CompactTrans	34,120	2,143,200	1,540,326	2,143,200	1,752,204	2,277,850
265516	Economic Policy Managment	165,540	169,000	382,256	169,000	138,168	179,618
265518	Revenue & Tax Policy Management	484,954	700,000	710,581	700,000	572,295	743,979
265535	Development of PSIP Policy Manual & Validation	45,674	-	-	-	-	-
27 SOCIAL BENEFITS		**379,987**	**-**	**50,000**	**-**	**-**	**-**
273102	Incap.Death\&Funeral Expenses	379,987	-	50,000	-	-	-
31 NON-FINANCIAL ASSETS		**1,417,085**	**1,089,386**	**1,646,356**	**3,346,696**	**3,872,127**	**4,936,983**
312201	Transport Equipment–Vehicles	434,000	-	337,570	1,825,200	2,111,756	2,692,501

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Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
312203 Furniture and Fixtures	118,925	140,000	140,000	567,954	657,123	837,835
312205 Machinery and Equipment	69,071	66,036	326,036	70,192	81,212	103,546
312301 ICT Infrast Hardware\&Networks	795,089	883,350	842,750	883,350	1,022,036	1,303,101
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**2,150,000**	**1,100,000**	**3,623,645**	**3,993,257**	**4,104,351**
332401 Other Fixed Assets	-	2,150,000	-	3,623,645	3,993,257	4,104,351
332404 Foreign Travel-Means of travel	-	-	12,500	-	-	-
332405 Forgn.Travel-Daily Sub. Allowa	-	-	18,750	-	-	-
332407 Dom. Travel-Daily Subsis.Allow	-	-	81,125	-	-	-
332409 Electricity	-	-	100,000	-	-	-
332412 Scratch- Cards	-	-	1,305	-	-	-
332413 Fuel and Lubricants - Vehicles	-	-	11,375	-	-	-
332415 Repairs and Maintenance - Veh.	-	-	400	-	-	-
332417 Stationery	-	-	6,906	-	-	-
332422 Other Compensations	-	-	25,000	-	-	-
332424 Operational Expenses	-	-	60,000	-	-	-
332426 Domestic Travel-Meansof Travel	-	-	4,720	-	-	-
332433 Workshops,Conferences,Siminars	-	-	2,700	-	-	-
332434 Food and Catering Services	-	-	45,619	-	-	-
332438 Repair and Maintenance–Civil	-	-	550,000	-	-	-
332441 Computer Supplies, Parts and Cabling	-	-	37,000	-	-	-
332445 Staff Training – Foreign	-	-	5,000	-	-	-
332457 Computer Supplies and ICT Services	-	-	12,600	-	-	-
332487 Transport Equipment–Vehicles	-	-	87,000	-	-	-
332489 Furniture and Fixtures	-	-	29,000	-	-	-
332490 Machinery and Equipment	-	-	9,000	-	-	-
41 DOMESTIC LIABILITIES	**80,972,979**	**-**	**-**	**-**	**-**	**-**
412104 Interest Charges on Securities	39,643,627	-	-	-	-	-
413104 Loan from Central Bank	21,216,648	-	-	-	-	-
417104 Other Liabilities	20,112,704	-	-	-	-	-
42 FOREIGN	**71,187,885**	**-**	**-**	**-**	**-**	**-**
423101 Multi-laterals Loans	48,296,880	-	-	-	-	-
423102 Bi-lateral Loans	5,975,081	-	-	-	-	-
423104 Interest Payable	8,573,522	-	-	-	-	-
427101 Subscriptions & Other Payables (Foreign)	8,342,402	-	-	-	-	-
Grand Total	**203,675,194**	**29,626,686**	**26,239,860**	**36,985,574**	**37,585,165**	**42,994,870**

130 MINISTRY OF FINANCE AND DEVELOPMENT PLANNING

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	203,675,194	29,626,686	26,239,860	36,985,574	37,585,165	42,994,870
Grand Total	**203,675,194**	**29,626,686**	**26,239,860**	**36,985,574**	**37,585,165**	**42,994,870**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3001 Fiscal Affairs	**11,210,987**	**907,590**	**890,412**	**907,590**	**797,611**	**999,565**
22 USE OF GOODS AND SERVICES	143,086	207,590	179,831	207,590	225,316	255,586
26 GRANTS	11,029,901	700,000	710,581	700,000	572,295	743,979
31 NON-FINANCIAL ASSETS	38,000	-	-	-	-	-
Total	**11,210,987**	**907,590**	**890,412**	**907,590**	**797,611**	**999,565**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3001 Fiscal Affairs	**11,210,987**	**907,590**	**890,412**	**907,590**	**797,611**	**999,565**
22 USE OF GOODS AND SERVICES	**143,086**	**207,590**	**179,831**	**207,590**	**225,316**	**255,586**
221105 Dom. Travel-Daily Subsis.Allow	21,246	21,250	21,250	21,250	23,064	26,164
221305 Vehicle Rental and Lease	1,600	20,000	20,000	20,000	21,708	24,624
221603 Printing, Binding,Publication	18,240	50,000	50,000	50,000	54,270	61,560
222102 Workshops,Conferences,Siminars	72,000	-	-	-	-	-
222123 Other Compensations	30,000	116,340	88,581	116,340	126,274	143,238
26 GRANTS	**11,029,901**	**700,000**	**710,581**	**700,000**	**572,295**	**743,979**
263831 Transfer to Vendor Share	10,544,947	-	-	-	-	-
265518 Revenue & Tax Policy Management	484,954	700,000	710,581	700,000	572,295	743,979
31 NON-FINANCIAL ASSETS	**38,000**	**-**	**-**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	38,000	-	-	-	-	-
Total	**11,210,987**	**907,590**	**890,412**	**907,590**	**797,611**	**999,565**

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Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3002 Economic Managment	**152,430,555**	**348,700**	**718,385**	**348,700**	**333,213**	**400,865**
22 USE OF GOODS AND SERVICES	104,151	179,700	75,400	179,700	195,045	221,247
26 GRANTS	165,540	169,000	642,985	169,000	138,168	179,618
41 DOMESTIC LIABILITIES	80,972,979	-	-	-	-	-
42 FOREIGN	71,187,885	-	-	-	-	-
Total	**152,430,555**	**348,700**	**718,385**	**348,700**	**333,213**	**400,865**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3002 Economic Managment	**152,430,555**	**348,700**	**718,385**	**348,700**	**333,213**	**400,865**
22 USE OF GOODS AND SERVICES	**104,151**	**179,700**	**75,400**	**179,700**	**195,045**	**221,247**
221105 Dom. Travel-Daily Subsis.Allow	22,063	9,450	9,450	9,450	10,257	11,635
221302 Res. Property Rental and Lease	-	-	5,700	-	-	-
221603 Printing, Binding,Publication	850	20,250	20,250	20,250	21,979	24,932
222102 Workshops,Conferences,Siminars	25,336	100,000	-	100,000	108,539	123,120
222109 Operational Expenses	55,902	-	-	-	-	-
222123 Other Compensations	-	50,000	40,000	50,000	54,270	61,560
26 GRANTS	**165,540**	**169,000**	**642,985**	**169,000**	**138,168**	**179,618**
262201 Contributions to Int.Org.	-	-	260,729	-	-	-
265516 Economic Policy Managment	165,540	169,000	382,256	169,000	138,168	179,618
41 DOMESTIC LIABILITIES	**80,972,979**	**-**	**-**	**-**	**-**	**-**
412104 Interest Charges on Securities	39,643,627	-	-	-	-	-
413104 Loan from Central Bank	21,216,648	-	-	-	-	-
417104 Other Liabilities	20,112,704	-	-	-	-	-
42 FOREIGN	**71,187,885**	**-**	**-**	**-**	**-**	**-**
423101 Multi-laterals Loans	48,296,880	-	-	-	-	-
423102 Bi-lateral Loans	5,975,081	-	-	-	-	-
423104 Interest Payable	8,573,522	-	-	-	-	-
427101 Subscriptions & Other Payables (Foreign)	8,342,402	-	-	-	-	-
Total	**152,430,555**	**348,700**	**718,385**	**348,700**	**333,213**	**400,865**

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Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3003 Budget and Development Plannin	**1,483,436**	**1,924,825**	**1,084,638**	**2,623,758**	**2,557,378**	**2,997,054**
22 USE OF GOODS AND SERVICES	774,541	338,400	294,375	338,400	367,295	416,641
25 SUBSIDIES	-	100,000	100,000	100,000	118,978	187,925
26 GRANTS	508,895	1,086,425	690,263	1,185,358	969,105	1,259,830
31 NON-FINANCIAL ASSETS	200,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	400,000	-	1,000,000	1,102,000	1,132,658
Total	**1,483,436**	**1,924,825**	**1,084,638**	**2,623,758**	**2,557,378**	**2,997,054**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3003 Budget and Development Plannin	**1,483,436**	**1,924,825**	**1,084,638**	**2,623,758**	**2,557,378**	**2,997,054**
22 USE OF GOODS AND SERVICES	**774,541**	**338,400**	**294,375**	**338,400**	**367,295**	**416,641**
221104 Domestic Travel-Meansof Travel	13,990	-	-	-	-	-
221105 Dom. Travel-Daily Subsis.Allow	105,285	7,300	85,655	7,300	7,923	8,988
221209 Scratch- Cards	1,065	-	-	-	-	-
221401 Fuel and Lubricants - Vehicles	10,675	-	1,350	-	-	-
221402 Fuel and Lubricants – Gener.	2,700	-	-	-	-	-
221602 Stationery	-	-	200	-	-	-
221603 Printing, Binding,Publication	64,915	200,000	100,300	200,000	217,077	246,241
221618 Computer Supplies, Parts and Cabling	99,998	120,600	69,812	120,600	130,898	148,484
221701 Consultancy Services	112,000	-	-	-	-	-
221813 Media relations, Intelligence	18,900	-	-	-	-	-
221906 Study Tours	-	10,500	1,600	10,500	11,397	12,928
222102 Workshops,Conferences,Siminars	9,300	-	23,760	-	-	-
222103 Food and Catering Services	27,425	-	5,198	-	-	-
222105 Entertainment Representation	3,288	-	1,500	-	-	-
222109 Operational Expenses	5,000	-	5,000	-	-	-
222123 Other Compensations	300,000	-	-	-	-	-
25 SUBSIDIES	**-**	**100,000**	**100,000**	**100,000**	**118,978**	**187,925**
251116 Subsidy to Fiscal Transparency Advisory Group (FTAG)	-	100,000	100,000	100,000	118,978	187,925
26 GRANTS	**508,895**	**1,086,425**	**690,263**	**1,185,358**	**969,105**	**1,259,830**
262116 Transfer to Regional Development and Planning service	18,000	23,331	22,799	100,000	81,756	106,283
263465 IFMIS Budget Module	-	400,000	-	400,000	327,026	425,131
263648 Transfer to Gender Responsive Planning & Budgeting (GRPB)	100,000	150,000	150,000	150,000	122,635	159,424
263650 Fiscal Transparency Initiatives	113,013	116,032	116,032	150,018	122,649	159,443
263811 Transfer to Budget preparation & Policy Development	176,933	346,893	210,735	346,893	283,607	368,687
264307 MTEF Implementation and Rollout	21,038	-	-	-	-	-
264324 Transfer to Mainstreaming Climate Change Adaptation	11,400	11,722	-	-	-	-

130 MINISTRY OF FINANCE AND DEVELOPMENT PLANNING

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
264327 Transfer to DBOP Training Programme	22,837	23,447	23,447	23,447	19,169	24,920
264328 Transfer to Center for Africa Budget Reform Initiative	-	15,000	167,250	15,000	12,263	15,942
265535 Development of PSIP Policy Manual & Validation	45,674	-	-	-	-	-
31 NON-FINANCIAL ASSETS	**200,000**	**-**	**-**	**-**	**-**	**-**
312301 ICT Infrast Hardware\&Networks	200,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**400,000**	**-**	**1,000,000**	**1,102,000**	**1,132,658**
332401 Other Fixed Assets	-	400,000	-	1,000,000	1,102,000	1,132,658
Total	**1,483,436**	**1,924,825**	**1,084,638**	**2,623,758**	**2,557,378**	**2,997,054**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3004 Administration	**21,003,900**	**23,721,900**	**21,186,135**	**31,056,855**	**31,857,969**	**36,353,325**
21 COMPENSATION OF EMPLOYEES	11,030,388	11,288,014	9,406,680	12,097,014	12,601,235	12,707,749
22 USE OF GOODS AND SERVICES	5,633,680	5,138,934	5,517,156	5,858,934	6,359,217	7,213,552
25 SUBSIDIES	760,454	1,200,000	1,133,230	1,200,000	1,427,731	2,255,101
26 GRANTS	2,020,306	4,430,566	3,345,113	6,430,566	5,257,402	6,834,576
27 SOCIAL BENEFITS	379,987	-	50,000	-	-	-
31 NON-FINANCIAL ASSETS	1,179,085	614,386	1,333,956	3,346,696	3,872,127	4,936,983
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,050,000	400,000	2,123,645	2,340,257	2,405,364
Total	**21,003,900**	**23,721,900**	**21,186,135**	**31,056,855**	**31,857,969**	**36,353,325**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3004 Administration	**21,003,900**	**23,721,900**	**21,186,135**	**31,056,855**	**31,857,969**	**36,353,325**
21 COMPENSATION OF EMPLOYEES	**11,030,388**	**11,288,014**	**9,406,680**	**12,097,014**	**12,601,235**	**12,707,749**
211101 Basic Salary - Civil Service	11,030,388	11,288,014	9,406,680	12,097,014	12,601,235	12,707,749
22 USE OF GOODS AND SERVICES	**5,633,680**	**5,138,934**	**5,517,156**	**5,858,934**	**6,359,217**	**7,213,552**
221101 Foreign Travel-Means of travel	351,075	289,464	323,009	289,464	314,181	356,390
221102 Forgn.Travel-Daily Sub. Allowa	305,334	230,000	490,000	230,000	249,639	283,177
221103 Foreign Travel-Incdl. Allowanc	48,938	-	64,000	-	-	-
221105 Dom. Travel-Daily Subsis.Allow	89,396	96,000	235,492	96,000	104,197	118,196
221201 Electricity	-	75,000	75,000	75,000	81,404	92,340
221202 Water and Sewage	23,452	27,200	27,200	27,200	29,523	33,489
221208 Internet Provider Services	317,130	335,000	384,751	335,000	363,605	412,454
221302 Res. Property Rental and Lease	-	-	30,000	-	-	-
221305 Vehicle Rental and Lease	10,836	15,000	56,942	15,000	16,281	18,468

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OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221401	Fuel and Lubricants - Vehicles	317,374	351,163	351,163	351,163	381,148	432,354
221402	Fuel and Lubricants – Gener.	159,818	100,000	100,000	100,000	108,539	123,121
221501	Repair and Maintenance–Civil	449,049	400,000	200,000	400,000	434,156	492,483
221502	Repairs and Maintenance - Veh.	105,759	100,000	100,000	100,000	108,539	123,120
221503	Repairs and Maintenance–Gen.	64,160	50,000	100,000	50,000	54,269	61,560
221504	Rep\&Maint.Mach\&Equip,Furniture	89,827	100,000	35,000	100,000	108,539	123,121
221505	Repairs and Maintenance– ICT	-	15,000	8,000	15,000	16,281	18,468
221601	Cleaning Materials and service	59,686	60,000	60,000	60,000	65,123	73,872
221602	Stationery	199,923	200,000	200,000	200,000	217,077	246,241
221603	Printing, Binding,Publication	99,948	100,000	100,000	100,000	108,538	123,120
221618	Computer Supplies, Parts and Cabling	43,400	43,400	94,188	43,400	47,106	53,434
221701	Consultancy Services	-	-	-	120,000	130,247	147,745
221804	Uniforms and Specialized Cloth	-	8,077	-	8,077	8,767	9,944
221811	Other Specialized Materials	-	17,120	22,305	17,120	18,582	21,078
221813	Media relations, Intelligence	124,000	150,000	89,436	150,000	162,808	184,681
221903	Staff Training – Local	50,740	75,000	55,860	75,000	81,404	92,340
221904	Staff Training – Foreign	124,340	100,000	94,000	100,000	108,538	123,120
221907	Scholarships – Local	-	-	-	250,000	271,347	307,801
221908	Scholarships – Foreign	-	-	6,000	350,000	379,886	430,922
222102	Workshops,Conferences,Siminars	9,465	55,000	55,000	55,000	59,697	67,716
222103	Food and Catering Services	46,445	55,000	55,000	55,000	59,696	67,717
222105	Entertainment Representation	201,724	326,880	326,880	326,880	354,792	402,456
222106	Employee Awards	300,000	-	-	-	-	-
222109	Operational Expenses	365,723	109,000	109,000	109,000	118,307	134,202
222123	Other Compensations	456,885	922,800	936,100	922,800	1,001,596	1,136,157
223101	Personnel Insurance	330,687	336,000	336,000	336,000	364,690	413,686
223106	Vehicle Insurance	45,479	46,830	46,830	46,830	50,829	57,657
224112	LIBTELCO Arrears	843,087	350,000	350,000	350,000	379,886	430,922
25 SUBSIDIES		**760,454**	**1,200,000**	**1,133,230**	**1,200,000**	**1,427,731**	**2,255,101**
254207	Transfer to Liberia Petroleum Regulatory Authority	760,454	1,200,000	1,133,230	1,200,000	1,427,731	2,255,101
26 GRANTS		**2,020,306**	**4,430,566**	**3,345,113**	**6,430,566**	**5,257,402**	**6,834,576**
262107	Trf to Ecowas Natl Coord. Comm	97,179	100,300	98,696	100,300	82,002	106,601
262108	Trf African Peer Review Sec	202,343	477,000	477,000	477,000	389,978	506,968
262201	Contributions to Int.Org.	525,550	-	-	-	-	-
263107	Transfer To LIMPAC	429,078	582,168	363,088	582,168	475,960	618,744
263116	Transfer to PFM Reform Secret.	217,262	446,128	259,358	446,128	364,738	474,157
263151	Transfer-NIOC Interim Mgt Team	30,000	30,000	25,000	30,000	24,527	31,885
263646	Transfer to Project Financial Management Unit-(PFMU) MFDP	203,923	200,000	166,670	200,000	163,513	212,565
263652	Transfer to Project Management Unit	280,851	451,770	414,975	451,770	369,351	480,153
263845	Transfer to MCC Eligibility	-	-	-	2,000,000	1,635,129	2,125,653
265509	Transfer to MCC CompactTrans	34,120	2,143,200	1,540,326	2,143,200	1,752,204	2,277,850
27 SOCIAL BENEFITS		**379,987**	**-**	**50,000**	**-**	**-**	**-**
273102	Incap.Death\&Funeral Expenses	379,987	-	50,000	-	-	-

130 MINISTRY OF FINANCE AND DEVELOPMENT PLANNING

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
31 NON-FINANCIAL ASSETS	**1,179,085**	**614,386**	**1,333,956**	**3,346,696**	**3,872,127**	**4,936,983**
312201 Transport Equipment–Vehicles	396,000	-	337,570	1,825,200	2,111,756	2,692,501
312203 Furniture and Fixtures	118,925	140,000	140,000	567,954	657,123	837,835
312205 Machinery and Equipment	69,071	66,036	326,036	70,192	81,212	103,546
312301 ICT Infrast Hardware\&Networks	595,089	408,350	530,350	883,350	1,022,036	1,303,101
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**1,050,000**	**400,000**	**2,123,645**	**2,340,257**	**2,405,364**
332401 Other Fixed Assets	-	1,050,000	-	2,123,645	2,340,257	2,405,364
332404 Foreign Travel-Means of travel	-	-	12,500	-	-	-
332405 Forgn.Travel-Daily Sub. Allowa	-	-	18,750	-	-	-
332407 Dom. Travel-Daily Subsis.Allow	-	-	81,125	-	-	-
332409 Electricity	-	-	100,000	-	-	-
332412 Scratch- Cards	-	-	1,305	-	-	-
332413 Fuel and Lubricants - Vehicles	-	-	11,375	-	-	-
332415 Repairs and Maintenance - Veh.	-	-	400	-	-	-
332417 Stationery	-	-	1,906	-	-	-
332424 Operational Expenses	-	-	60,000	-	-	-
332426 Domestic Travel-Meansof Travel	-	-	4,720	-	-	-
332433 Workshops,Conferences,Siminars	-	-	2,700	-	-	-
332434 Food and Catering Services	-	-	45,619	-	-	-
332445 Staff Training – Foreign	-	-	5,000	-	-	-
332457 Computer Supplies and ICT Services	-	-	12,600	-	-	-
332487 Transport Equipment–Vehicles	-	-	42,000	-	-	-
Total	**21,003,900**	**23,721,900**	**21,186,135**	**31,056,855**	**31,857,969**	**36,353,325**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3005 Department of Comptroller & Accountant General (CAG)	**17,546,316**	**2,723,671**	**2,360,290**	**2,048,671**	**2,038,994**	**2,244,061**
21 COMPENSATION OF EMPLOYEES	110,044	702,921	585,770	702,921	732,220	738,409
22 USE OF GOODS AND SERVICES	8,824,988	240,150	187,450	240,150	260,657	295,676
26 GRANTS	8,611,284	605,600	574,670	605,600	495,117	643,647
31 NON-FINANCIAL ASSETS	-	475,000	312,400	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	700,000	700,000	500,000	551,000	566,329
Total	**17,546,316**	**2,723,671**	**2,360,290**	**2,048,671**	**2,038,994**	**2,244,061**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3005 Department of Comptroller & Accountant General (CAG)	**17,546,316**	**2,723,671**	**2,360,290**	**2,048,671**	**2,038,994**	**2,244,061**

130 MINISTRY OF FINANCE AND DEVELOPMENT PLANNING

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**110,044**	**702,921**	**585,770**	**702,921**	**732,220**	**738,409**
211101 Basic Salary - Civil Service	110,044	702,921	585,770	702,921	732,220	738,409
22 USE OF GOODS AND SERVICES	**8,824,988**	**240,150**	**187,450**	**240,150**	**260,657**	**295,676**
221105 Dom. Travel-Daily Subsis.Allow	21,373	4,000	4,000	4,000	4,342	4,925
221302 Res. Property Rental and Lease	4,800	4,800	4,800	4,800	5,210	5,910
221305 Vehicle Rental and Lease	404	1,500	1,500	1,500	1,628	1,847
221603 Printing, Binding,Publication	-	850	850	850	923	1,047
221618 Computer Supplies, Parts and Cabling	117,723	150,000	150,000	150,000	162,808	184,681
221619 Central Bank Charges	5,630,500	-	-	-	-	-
221620 Commercial Bank Charges	1,982,396	-	-	-	-	-
221621 IFMIS License fees	238,172	-	-	-	-	-
221906 Study Tours	-	79,000	26,300	79,000	85,746	97,266
222109 Operational Expenses	332,220	-	-	-	-	-
222123 Other Compensations	105,000	-	-	-	-	-
222151 IFMIS and IT System Upgrading	392,400	-	-	-	-	-
26 GRANTS	**8,611,284**	**605,600**	**574,670**	**605,600**	**495,117**	**643,647**
262102 Trade Agreement Levy - ECOWAS	8,056,485	-	-	-	-	-
262115 Transfer to Treasure Service	3,600	-	-	-	-	-
263651 Transfer to IFMIS	451,204	405,600	408,000	405,600	331,604	431,082
264108 Inst.of Certified Public Acct.	99,995	200,000	166,670	200,000	163,513	212,565
31 NON-FINANCIAL ASSETS	**-**	**475,000**	**312,400**	**-**	**-**	**-**
312301 ICT Infrast Hardware\&Networks	-	475,000	312,400	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**700,000**	**700,000**	**500,000**	**551,000**	**566,329**
332401 Other Fixed Assets	-	700,000	-	500,000	551,000	566,329
332417 Stationery	-	-	5,000	-	-	-
332422 Other Compensations	-	-	25,000	-	-	-
332438 Repair and Maintenance–Civil	-	-	550,000	-	-	-
332441 Computer Supplies, Parts and Cabling	-	-	37,000	-	-	-
332487 Transport Equipment–Vehicles	-	-	45,000	-	-	-
332489 Furniture and Fixtures	-	-	29,000	-	-	-
332490 Machinery and Equipment	-	-	9,000	-	-	-
Total	**17,546,316**	**2,723,671**	**2,360,290**	**2,048,671**	**2,038,994**	**2,244,061**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**203,675,194**	**29,626,686**	**26,239,860**	**36,985,574**	**37,585,165**	**42,994,870**

140 LIBERIA REVENUE AUTHORITY(LRA)

Mission:

The Liberia Revenue Authority 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 (FY2026):

During FY2026, the Liberia Revenue Authority made significant progress in domestic revenue mobilization, tax administration modernization, customs operations, and institutional strengthening. The Authority achieved a historic milestone in domestic revenue collection, reflecting improved tax administration, strengthened compliance measures, and the implementation of strategic revenue reforms. It advanced revenue modernization through the introduction of Electronic Fiscal Devices, which enhanced transparency, improved sales reporting, and helped reduce revenue leakages among medium and large taxpayers. The Authority also strengthened preparations for the transition to Value Added Tax through stakeholder engagement, staff capacity building, public awareness campaigns, and institutional readiness initiatives. In addition, the Authority further modernized customs administration through integrated border management measures, anti-smuggling interventions, automation of customs procedures, and the deployment of electronic payment solutions. Digital transformation initiatives were expanded through improved nationwide connectivity, automation of tax and customs systems, enhanced electronic filing and payment services, real-time revenue monitoring, and strengthened cybersecurity infrastructure.

Objectives (FY2027):

For FY2027, the Liberia Revenue Authority aims to deepen the implementation of its Corporate Strategic Plan and Domestic Resource Mobilization Strategy by aligning institutional operations, performance management, monitoring systems, and stakeholder reporting with national revenue priorities. A major priority will be the successful implementation of the Value Added Tax regime through the operationalization of supporting systems, taxpayer registration, issuance of implementation guidance, and expansion of public education to promote compliance and revenue growth. The Authority will also pursue nationwide digital transformation by expanding automated tax and customs systems, increasing Electronic Fiscal Device coverage, integrating revenue monitoring platforms, and improving digital taxpayer services. The Authority further intends to modernize customs operations and facilitate legitimate trade through improved border management and an expanded electronic payment system. Additional priorities include expanding the real property tax base through digital mapping technologies, improved property registration, enhanced valuation processes, and more efficient payment mechanisms.

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	11,709,250	11,709,250	9,881,939	11,709,250	12,197,309	12,300,408
22 USE OF GOODS AND SERVICES	7,756,118	6,855,546	4,105,488	6,855,546	7,440,925	8,440,584
26 GRANTS	500,000	3,650,000	10,469,367	5,650,000	4,619,240	6,004,970
31 NON-FINANCIAL ASSETS	500,000	49,000	15,975	49,000	56,693	72,284
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	4,635,690	-	7,000,000	7,714,000	7,928,609
Grand Total	**20,465,368**	**26,899,486**	**24,472,769**	**31,263,796**	**32,028,167**	**34,746,855**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
001 Customs	20,465,368	26,899,486	24,472,769	31,263,796	32,028,167	34,746,855
Grand Total	**20,465,368**	**26,899,486**	**24,472,769**	**31,263,796**	**32,028,167**	**34,746,855**

140 LIBERIA REVENUE AUTHORITY(LRA)

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**-**	**-**	**149,000**	**165,232**	**195,405**
000000	Unspecified	-	-	-	149,000	165,232	195,405
Total		**-**	**-**	**-**	**149,000**	**165,232**	**195,405**
Government of Liberia Funded Projects		**1,000,000**	**4,635,690**	**-**	**7,000,000**	**7,714,000**	**7,928,609**
023886	Electoral Legal Reform	200,000	-	-	-	-	-
030467	Revenue Enhancement and Digitization Project	-	-	-	3,000,000	3,306,000	3,397,975
030468	Revenue Verification Audit and Mobilization Project (REAM)	-	-	-	2,000,000	2,204,000	2,265,317
083000	Digitizing Revenue Transaction Systems Across Government (DRTS)	500,000	500,000	-	2,000,000	2,204,000	2,265,317
092600	Revenue Enhancement Project	-	4,135,690	-	-	-	-
502000	CPF-RIA Runway Project	300,000	-	-	-	-	-
Total		**1,000,000**	**4,635,690**	**-**	**7,000,000**	**7,714,000**	**7,928,609**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES		**11,709,250**	**11,709,250**	**9,881,939**	**11,709,250**	**12,197,309**	**12,300,408**
211101	Basic Salary - Civil Service	11,709,250	11,709,250	9,881,939	11,709,250	12,197,309	12,300,408
22 USE OF GOODS AND SERVICES		**7,756,118**	**6,855,546**	**4,105,488**	**6,855,546**	**7,440,925**	**8,440,584**
221101	Foreign Travel-Means of travel	189,789	113,200	71,174	113,200	122,866	139,372
221102	Forgn.Travel-Daily Sub. Allowa	354,100	255,000	143,625	255,000	276,774	313,957
221103	Foreign Travel-Incdl. Allowanc	26,830	16,850	6,840	16,850	18,289	20,746
221104	Domestic Travel-Meansof Travel	60,000	134,500	22,636	134,500	145,985	165,597
221105	Dom. Travel-Daily Subsis.Allow	691,889	497,437	497,437	497,437	539,912	612,448
221106	Domestic Travel - Incidental	1,851	13,532	-	13,532	14,687	16,661
221201	Electricity	60,000	90,000	43,150	90,000	97,685	110,809
221202	Water and Sewage	3,112	5,000	4,702	5,000	5,427	6,156
221208	Internet Provider Services	80,148	289,248	119,751	289,248	313,946	356,124
221209	Scratch- Cards	110,000	82,799	73,122	82,799	89,869	101,943
221212	Telecommunications	-	1,200	120	1,200	1,302	1,477
221302	Res. Property Rental and Lease	18,450	18,450	18,450	18,450	20,025	22,716
221303	Office Build. Rental and Lease	158,960	124,000	124,000	124,000	134,588	152,669
221306	Other Rental and Lease	2,500	2,500	2,500	2,500	2,713	3,078
221401	Fuel and Lubricants - Vehicles	636,429	644,876	420,079	644,876	699,941	793,975
221402	Fuel and Lubricants – Gener.	72,820	260,000	43,130	260,000	282,201	320,113
221403	Fuel and Lubricants	86	-	-	-	-	-
221501	Repair and Maintenance–Civil	150,000	100,000	5,658	100,000	108,539	123,121
221502	Repairs and Maintenance - Veh.	85,000	130,000	22,396	130,000	141,100	160,056

140 LIBERIA REVENUE AUTHORITY(LRA)

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221503 Repairs and Maintenance–Gen.	29,648	51,133	9,913	51,133	55,499	62,955
221505 Repairs and Maintenance– ICT	101,347	238,229	5,030	238,229	258,570	293,309
221506 Repairs\& Maint.– M.Cycle\&Other	8	46,000	-	46,000	49,927	56,635
221601 Cleaning Materials and service	240,328	219,320	88,599	219,320	238,047	270,028
221602 Stationery	275,974	165,000	165,000	165,000	179,089	203,149
221603 Printing, Binding,Publication	9,217	80,944	6,697	80,944	87,855	99,658
221604 Newspapers, Books and Periodic	24,660	25,000	9,842	25,000	27,135	30,780
221701 Consultancy Services	90,371	124,800	27,360	124,800	135,456	153,654
221811 Other Specialized Materials	98,315	50,000	11,023	50,000	54,269	61,560
221903 Staff Training – Local	34,665	100,000	14,713	100,000	108,539	123,120
221904 Staff Training – Foreign	196,097	445,568	445,568	445,568	483,614	548,586
221905 Tax Education	161,812	256,600	101,806	256,600	278,511	315,928
222102 Workshops,Conferences,Siminars	435,133	181,510	59,239	181,510	197,009	223,476
222105 Entertainment Representation	34,928	110,067	82,397	110,067	119,466	135,515
222106 Employee Awards	1,100,000	-	-	-	-	-
222109 Operational Expenses	213,153	192,000	158,057	192,000	208,395	236,391
222110 Subscriptions	91,091	20,000	20,000	20,000	21,708	24,624
222113 Guard and Security Services	230,519	243,600	141,652	243,600	264,401	299,922
222119 Legal Dues and Compensations	10,085	62,000	54,905	62,000	67,294	76,335
222123 Other Compensations	1,290,911	923,970	923,970	923,970	1,002,866	1,137,597
223101 Personnel Insurance	315,159	443,520	63,254	443,520	481,391	546,064
223106 Vehicle Insurance	70,733	97,693	97,693	97,693	106,035	120,280
26 GRANTS	**500,000**	**3,650,000**	**10,469,367**	**5,650,000**	**4,619,240**	**6,004,970**
261622 Transfer to GOL Advance Project Account	-	-	10,373,750	-	-	-
263125 Transfer-Revenue Enhanc.Initv.	500,000	3,500,000	95,617	5,500,000	4,496,605	5,845,546
263719 Transfer to Liberia Institute of Tax Practitioners	-	150,000	-	150,000	122,635	159,424
31 NON-FINANCIAL ASSETS	**500,000**	**49,000**	**15,975**	**49,000**	**56,693**	**72,284**
312203 Furniture and Fixtures	-	6,000	-	6,000	6,942	8,851
312205 Machinery and Equipment	-	23,000	4,475	23,000	26,611	33,929
312301 ICT Infrast Hardware\&Networks	-	20,000	11,500	20,000	23,140	29,504
312401 Other Fixed Assets	500,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**4,635,690**	**-**	**7,000,000**	**7,714,000**	**7,928,609**
332401 Other Fixed Assets	-	4,635,690	-	7,000,000	7,714,000	7,928,609
Grand Total	**20,465,368**	**26,899,486**	**24,472,769**	**31,263,796**	**32,028,167**	**34,746,855**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	20,465,368	26,899,486	24,472,769	31,263,796	32,028,167	34,746,855

140 LIBERIA REVENUE AUTHORITY(LRA)

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**20,465,368**	**26,899,486**	**24,472,769**	**31,263,796**	**32,028,167**	**34,746,855**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4001 Customs	**20,465,368**	**26,899,486**	**24,472,769**	**31,263,796**	**32,028,167**	**34,746,855**
21 COMPENSATION OF EMPLOYEES	11,709,250	11,709,250	9,881,939	11,709,250	12,197,309	12,300,408
22 USE OF GOODS AND SERVICES	7,756,118	6,855,546	4,105,488	6,855,546	7,440,925	8,440,584
26 GRANTS	500,000	3,650,000	10,469,367	5,650,000	4,619,240	6,004,970
31 NON-FINANCIAL ASSETS	500,000	49,000	15,975	49,000	56,693	72,284
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	4,635,690	-	7,000,000	7,714,000	7,928,609
Total	**20,465,368**	**26,899,486**	**24,472,769**	**31,263,796**	**32,028,167**	**34,746,855**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4001 Customs	**20,465,368**	**26,899,486**	**24,472,769**	**31,263,796**	**32,028,167**	**34,746,855**
21 COMPENSATION OF EMPLOYEES	**11,709,250**	**11,709,250**	**9,881,939**	**11,709,250**	**12,197,309**	**12,300,408**
211101 Basic Salary - Civil Service	11,709,250	11,709,250	9,881,939	11,709,250	12,197,309	12,300,408
22 USE OF GOODS AND SERVICES	**7,756,118**	**6,855,546**	**4,105,488**	**6,855,546**	**7,440,925**	**8,440,584**
221101 Foreign Travel-Means of travel	189,789	113,200	71,174	113,200	122,866	139,372
221102 Forgn.Travel-Daily Sub. Allowa	354,100	255,000	143,625	255,000	276,774	313,957
221103 Foreign Travel-Incdl. Allowanc	26,830	16,850	6,840	16,850	18,289	20,746
221104 Domestic Travel-Meansof Travel	60,000	134,500	22,636	134,500	145,985	165,597
221105 Dom. Travel-Daily Subsis.Allow	691,889	497,437	497,437	497,437	539,912	612,448
221106 Domestic Travel - Incidental	1,851	13,532	-	13,532	14,687	16,661
221201 Electricity	60,000	90,000	43,150	90,000	97,685	110,809
221202 Water and Sewage	3,112	5,000	4,702	5,000	5,427	6,156
221208 Internet Provider Services	80,148	289,248	119,751	289,248	313,946	356,124
221209 Scratch- Cards	110,000	82,799	73,122	82,799	89,869	101,943
221212 Telecommunications	-	1,200	120	1,200	1,302	1,477
221302 Res. Property Rental and Lease	18,450	18,450	18,450	18,450	20,025	22,716
221303 Office Build. Rental and Lease	158,960	124,000	124,000	124,000	134,588	152,669
221306 Other Rental and Lease	2,500	2,500	2,500	2,500	2,713	3,078
221401 Fuel and Lubricants - Vehicles	636,429	644,876	420,079	644,876	699,941	793,975
221402 Fuel and Lubricants – Gener.	72,820	260,000	43,130	260,000	282,201	320,113
221403 Fuel and Lubricants	86	-	-	-	-	-
221501 Repair and Maintenance–Civil	150,000	100,000	5,658	100,000	108,539	123,121

140 LIBERIA REVENUE AUTHORITY(LRA)

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221502 Repairs and Maintenance - Veh.	85,000	130,000	22,396	130,000	141,100	160,056
221503 Repairs and Maintenance–Gen.	29,648	51,133	9,913	51,133	55,499	62,955
221505 Repairs and Maintenance– ICT	101,347	238,229	5,030	238,229	258,570	293,309
221506 Repairs\& Maint.– M.Cycle\&Other	8	46,000	-	46,000	49,927	56,635
221601 Cleaning Materials and service	240,328	219,320	88,599	219,320	238,047	270,028
221602 Stationery	275,974	165,000	165,000	165,000	179,089	203,149
221603 Printing, Binding,Publication	9,217	80,944	6,697	80,944	87,855	99,658
221604 Newspapers, Books and Periodic	24,660	25,000	9,842	25,000	27,135	30,780
221701 Consultancy Services	90,371	124,800	27,360	124,800	135,456	153,654
221811 Other Specialized Materials	98,315	50,000	11,023	50,000	54,269	61,560
221903 Staff Training – Local	34,665	100,000	14,713	100,000	108,539	123,120
221904 Staff Training – Foreign	196,097	445,568	445,568	445,568	483,614	548,586
221905 Tax Education	161,812	256,600	101,806	256,600	278,511	315,928
222102 Workshops,Conferences,Siminars	435,133	181,510	59,239	181,510	197,009	223,476
222105 Entertainment Representation	34,928	110,067	82,397	110,067	119,466	135,515
222106 Employee Awards	1,100,000	-	-	-	-	-
222109 Operational Expenses	213,153	192,000	158,057	192,000	208,395	236,391
222110 Subscriptions	91,091	20,000	20,000	20,000	21,708	24,624
222113 Guard and Security Services	230,519	243,600	141,652	243,600	264,401	299,922
222119 Legal Dues and Compensations	10,085	62,000	54,905	62,000	67,294	76,335
222123 Other Compensations	1,290,911	923,970	923,970	923,970	1,002,866	1,137,597
223101 Personnel Insurance	315,159	443,520	63,254	443,520	481,391	546,064
223106 Vehicle Insurance	70,733	97,693	97,693	97,693	106,035	120,280
26 GRANTS	**500,000**	**3,650,000**	**10,469,367**	**5,650,000**	**4,619,240**	**6,004,970**
261622 Transfer to GOL Advance Project Account	-	-	10,373,750	-	-	-
263125 Transfer-Revenue Enhanc.Initv.	500,000	3,500,000	95,617	5,500,000	4,496,605	5,845,546
263719 Transfer to Liberia Institute of Tax Practitioners	-	150,000	-	150,000	122,635	159,424
31 NON-FINANCIAL ASSETS	**500,000**	**49,000**	**15,975**	**49,000**	**56,693**	**72,284**
312203 Furniture and Fixtures	-	6,000	-	6,000	6,942	8,851
312205 Machinery and Equipment	-	23,000	4,475	23,000	26,611	33,929
312301 ICT Infrast Hardware\&Networks	-	20,000	11,500	20,000	23,140	29,504
312401 Other Fixed Assets	500,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**4,635,690**	**-**	**7,000,000**	**7,714,000**	**7,928,609**
332401 Other Fixed Assets	-	4,635,690	-	7,000,000	7,714,000	7,928,609
Total	**20,465,368**	**26,899,486**	**24,472,769**	**31,263,796**	**32,028,167**	**34,746,855**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**20,465,368**	**26,899,486**	**24,472,769**	**31,263,796**	**32,028,167**	**34,746,855**

141 TAX APPEAL BOARD

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 (FY2026):

During FY2026, the Board of Tax Appeals strengthened taxpayer confidence in the tax dispute resolution system through expanded public education and improved adjudication of tax appeals. The Board conducted nationwide awareness campaigns on the tax appeals process, the Taxpayer Bill of Rights, and available dispute resolution mechanisms, increasing public understanding of taxpayers' rights and obligations. It also adjudicated and resolved a significant number of pending tax appeal cases, reducing the backlog and improving the timeliness of decisions. To enhance institutional performance, the Board provided specialized training for senior staff to strengthen technical expertise and service delivery, expanding collaboration with the business community, tax consultants, tax agents, and regional tax offices to promote greater compliance and understanding of tax laws and procedures.

Objectives (FY2027):

In FY2027, the Board of Tax Appeals will continue to strengthen Liberia's tax administration by adjudicating tax appeal cases efficiently and promoting taxpayer awareness of the Taxpayer Bill of Rights and dispute resolution processes to enhance compliance, transparency, and confidence in the tax system. The Board will strengthen its institutional capacity through the strategic recruitment and continuous training of staff to improve technical competence and productivity. It also plans to establish two additional regional hubs to expand access to tax appeal services for small and medium taxpayers, and reinforcing a nationwide culture of voluntary tax compliance through enhanced dispute resolution mechanisms and sustained taxpayer education initiatives.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	26	13	**39**	26	13	**39**	26	13	**39**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	366,936	480,456	400,380	480,456	500,482	504,712
22 USE OF GOODS AND SERVICES	207,930	267,000	266,000	317,000	344,070	390,290
31 NON-FINANCIAL ASSETS	63,500	53,454	53,454	60,000	69,420	88,511
Grand Total	**638,366**	**800,910**	**719,834**	**857,456**	**913,972**	**983,513**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
101 Administration and Mangt	638,366	800,910	719,834	857,456	913,972	983,513
Grand Total	**638,366**	**800,910**	**719,834**	**857,456**	**913,972**	**983,513**

141 TAX APPEAL BOARD

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**140,000**	**156,251**	**187,007**
000000 Unspecified	-	-	-	140,000	156,251	187,007
Total	**-**	**-**	**-**	**140,000**	**156,251**	**187,007**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**366,936**	**480,456**	**400,380**	**480,456**	**500,482**	**504,712**
211101 Basic Salary - Civil Service	366,936	480,456	400,380	480,456	500,482	504,712
22 USE OF GOODS AND SERVICES	**207,930**	**267,000**	**266,000**	**317,000**	**344,070**	**390,290**
221201 Electricity	7,948	2,500	4,611	2,500	2,713	3,078
221202 Water and Sewage	-	4,000	4,000	4,000	4,342	4,925
221208 Internet Provider Services	6,088	5,000	5,000	5,000	5,427	6,156
221209 Scratch- Cards	2,000	2,000	2,000	2,000	2,171	2,462
221303 Office Build. Rental and Lease	20,000	25,000	25,000	25,000	27,135	30,780
221401 Fuel and Lubricants - Vehicles	5,000	15,000	15,000	15,000	16,281	18,468
221402 Fuel and Lubricants – Gener.	5,000	4,000	4,000	4,000	4,342	4,925
221501 Repair and Maintenance–Civil	42,998	25,000	24,000	75,000	81,404	92,340
221502 Repairs and Maintenance - Veh.	2,488	5,000	5,000	5,000	5,427	6,156
221503 Repairs and Maintenance–Gen.	-	2,000	2,000	2,000	2,171	2,462
221601 Cleaning Materials and service	2,500	2,700	2,700	2,700	2,931	3,324
221602 Stationery	3,412	5,500	5,500	5,500	5,970	6,772
221603 Printing, Binding,Publication	2,897	5,000	5,000	5,000	5,427	6,156
221618 Computer Supplies, Parts and Cabling	6,000	5,000	4,000	5,000	5,427	6,156
221813 Media relations, Intelligence	4,000	6,500	6,500	6,500	7,055	8,003
221903 Staff Training – Local	800	3,000	3,000	3,000	3,256	3,693
221908 Scholarships – Foreign	-	35,000	34,689	35,000	37,989	43,092
222102 Workshops,Conferences,Siminars	95,799	110,000	110,000	110,000	119,393	135,432
222105 Entertainment Representation	1,000	4,000	4,000	4,000	4,341	4,925
223106 Vehicle Insurance	-	800	-	800	868	985
31 NON-FINANCIAL ASSETS	**63,500**	**53,454**	**53,454**	**60,000**	**69,420**	**88,511**
312201 Transport Equipment–Vehicles	54,500	40,000	40,000	60,000	69,420	88,511
312203 Furniture and Fixtures	4,000	10,000	10,000	-	-	-
312205 Machinery and Equipment	5,000	3,454	3,454	-	-	-
Grand Total	**638,366**	**800,910**	**719,834**	**857,456**	**913,972**	**983,513**

141 TAX APPEAL BOARD

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	638,366	800,910	719,834	857,456	913,972	983,513
Grand Total	**638,366**	**800,910**	**719,834**	**857,456**	**913,972**	**983,513**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4101 Administration and Mangt	**638,366**	**800,910**	**719,834**	**857,456**	**913,972**	**983,513**
21 COMPENSATION OF EMPLOYEES	366,936	480,456	400,380	480,456	500,482	504,712
22 USE OF GOODS AND SERVICES	207,930	267,000	266,000	317,000	344,070	390,290
31 NON-FINANCIAL ASSETS	63,500	53,454	53,454	60,000	69,420	88,511
Total	**638,366**	**800,910**	**719,834**	**857,456**	**913,972**	**983,513**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4101 Administration and Mangt	**638,366**	**800,910**	**719,834**	**857,456**	**913,972**	**983,513**
21 COMPENSATION OF EMPLOYEES	**366,936**	**480,456**	**400,380**	**480,456**	**500,482**	**504,712**
211101 Basic Salary - Civil Service	366,936	480,456	400,380	480,456	500,482	504,712
22 USE OF GOODS AND SERVICES	**207,930**	**267,000**	**266,000**	**317,000**	**344,070**	**390,290**
221201 Electricity	7,948	2,500	4,611	2,500	2,713	3,078
221202 Water and Sewage	-	4,000	4,000	4,000	4,342	4,925
221208 Internet Provider Services	6,088	5,000	5,000	5,000	5,427	6,156
221209 Scratch- Cards	2,000	2,000	2,000	2,000	2,171	2,462
221303 Office Build. Rental and Lease	20,000	25,000	25,000	25,000	27,135	30,780
221401 Fuel and Lubricants - Vehicles	5,000	15,000	15,000	15,000	16,281	18,468
221402 Fuel and Lubricants – Gener.	5,000	4,000	4,000	4,000	4,342	4,925
221501 Repair and Maintenance–Civil	42,998	25,000	24,000	75,000	81,404	92,340
221502 Repairs and Maintenance - Veh.	2,488	5,000	5,000	5,000	5,427	6,156
221503 Repairs and Maintenance–Gen.	-	2,000	2,000	2,000	2,171	2,462
221601 Cleaning Materials and service	2,500	2,700	2,700	2,700	2,931	3,324
221602 Stationery	3,412	5,500	5,500	5,500	5,970	6,772
221603 Printing, Binding,Publication	2,897	5,000	5,000	5,000	5,427	6,156
221618 Computer Supplies, Parts and Cabling	6,000	5,000	4,000	5,000	5,427	6,156
221813 Media relations, Intelligence	4,000	6,500	6,500	6,500	7,055	8,003
221903 Staff Training – Local	800	3,000	3,000	3,000	3,256	3,693
221908 Scholarships – Foreign	-	35,000	34,689	35,000	37,989	43,092
222102 Workshops,Conferences,Siminars	95,799	110,000	110,000	110,000	119,393	135,432
222105 Entertainment Representation	1,000	4,000	4,000	4,000	4,341	4,925

141 TAX APPEAL BOARD

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
223106 Vehicle Insurance	-	800	-	800	868	985
31 NON-FINANCIAL ASSETS	**63,500**	**53,454**	**53,454**	**60,000**	**69,420**	**88,511**
312201 Transport Equipment–Vehicles	54,500	40,000	40,000	60,000	69,420	88,511
312203 Furniture and Fixtures	4,000	10,000	10,000	-	-	-
312205 Machinery and Equipment	5,000	3,454	3,454	-	-	-
Total	**638,366**	**800,910**	**719,834**	**857,456**	**913,972**	**983,513**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**638,366**	**800,910**	**719,834**	**857,456**	**913,972**	**983,513**

144 GENERAL OBLIGATIONS & PROGRAMS

Mission:
No information

Achievements (FY2026):
No information

Objectives (FY2027):
No information

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
22	USE OF GOODS AND SERVICES	-	7,120,850	4,222,749	-	-	-
24	INTEREST AND OTHER CHARGES	-	55,000,705	40,508,906	-	-	-
25	SUBSIDIES	-	500,000	500,000	-	-	-
26	GRANTS	-	51,282,277	17,808,695	-	-	-
27	SOCIAL BENEFITS	-	19,191,747	7,451,574	-	-	-
41	DOMESTIC LIABILITIES	-	120,324,481	108,488,643	-	-	-
42	FOREIGN	-	56,675,555	55,090,283	-	-	-
Grand Total		**-**	**310,095,615**	**234,070,850**	**-**	**-**	**-**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
401	Administration Management	-	133,095,579	70,491,924	-	-	-
402	Debt Management	-	177,000,036	163,578,926	-	-	-
Grand Total		**-**	**310,095,615**	**234,070,850**	**-**	**-**	**-**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
22 USE OF GOODS AND SERVICES		**-**	**7,120,850**	**4,222,749**	**-**	**-**	**-**
221619	Central Bank Charges	-	3,000,000	2,000,000	-	-	-
221620	Commercial Bank Charges	-	1,500,000	168,698	-	-	-
221621	IFMIS License fees	-	165,850	368,918	-	-	-
221701	Consultancy Services	-	2,055,000	1,600,365	-	-	-
222123	Other Compensations	-	-	84,768	-	-	-
224102	Salary Arrears	-	400,000	-	-	-	-
24 INTEREST AND OTHER CHARGES		**-**	**55,000,705**	**40,508,906**	**-**	**-**	**-**

144 GENERAL OBLIGATIONS & PROGRAMS

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
241101 Loan Interest - Bilateral	-	1,544,409	1,035,822	-	-	-
241102 Loan Interest - Multilateral	-	12,269,420	11,655,848	-	-	-
241103 Loan Interest - Private Entit	-	475,115	1,082,967	-	-	-
242102 Interest on Bonds	-	16,105,070	11,411,729	-	-	-
242104 Interest on Commerical Bank Loans	-	559,048	248,466	-	-	-
243101 Interest on Loans - Central Bank of Liberia	-	24,047,643	15,074,074	-	-	-
25 SUBSIDIES	**-**	**500,000**	**500,000**	**-**	**-**	**-**
256110 Timber Workers	-	500,000	500,000	-	-	-
26 GRANTS	**-**	**51,282,277**	**17,808,695**	**-**	**-**	**-**
262102 Trade Agreement Levy - ECOWAS	-	9,862,519	9,862,519	-	-	-
262201 Contributions to Int.Org.	-	7,946,867	274,500	-	-	-
263106 Contingency Transfers–Curr.	-	12,087,219	-	-	-	-
263710 Transfer to IATI Annual Subscription	-	2,587	-	-	-	-
263711 Transfer to UNDP Annual Subscription	-	750,000	-	-	-	-
263712 Transfer to Japanese Bank Service Charge	-	250,000	9,150	-	-	-
263713 Transfer to African Development Bank Annual Subscription	-	1,264,647	-	-	-	-
263715 Transfer to Tappita Vocational Training Institute	-	75,000	-	-	-	-
263831 Transfer to Vendor Share	-	14,247,146	7,443,819	-	-	-
264259 Deficit Pool Fund	-	2,200,000	-	-	-	-
265338 Transfer to AAID Implementation Program (ALP	-	500,000	218,707	-	-	-
265339 Transfer to Independence Day Celebration (IDA)	-	1,350,000	-	-	-	-
265522 Community Forest Sharing	-	746,292	-	-	-	-
27 SOCIAL BENEFITS	**-**	**19,191,747**	**7,451,574**	**-**	**-**	**-**
271102 Benefits-Former Elected Off.	-	1,727,000	1,689,170	-	-	-
271103 Retirement Benefits	-	6,477,755	157,124	-	-	-
273105 Pension	-	10,486,992	5,605,280	-	-	-
273110 Elected & Served	-	500,000	-	-	-	-
41 DOMESTIC LIABILITIES	**-**	**120,324,481**	**108,488,643**	**-**	**-**	**-**
412102 Government Bonds	-	63,602,497	50,962,637	-	-	-
412103 Promissory Notes	-	9,317,464	9,317,464	-	-	-
413103 Other	-	550,000	342,000	-	-	-
413104 Loan from Central Bank	-	34,605,820	34,605,820	-	-	-
413105 NASSCORP Loans	-	4,725,334	4,725,334	-	-	-
417104 Other Liabilities	-	7,523,366	8,535,388	-	-	-
42 FOREIGN	**-**	**56,675,555**	**55,090,283**	**-**	**-**	**-**
423101 Multi-laterals Loans	-	46,446,751	46,427,261	-	-	-
423102 Bi-lateral Loans	-	5,908,358	5,527,438	-	-	-
423103 Other Loans	-	1,554,785	623,414	-	-	-
427101 Subscriptions & Other Payables (Foreign)	-	2,765,661	2,512,170	-	-	-
Grand Total	**-**	**310,095,615**	**234,070,850**	**-**	**-**	**-**

144 GENERAL OBLIGATIONS & PROGRAMS

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	-	310,095,615	234,070,850	-	-	-
Grand Total	**-**	**310,095,615**	**234,070,850**	**-**	**-**	**-**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4401 Administration Management	**-**	**133,095,579**	**70,491,924**	**-**	**-**	**-**
22 USE OF GOODS AND SERVICES	-	7,120,850	4,222,749	-	-	-
24 INTEREST AND OTHER CHARGES	-	55,000,705	40,508,906	-	-	-
25 SUBSIDIES	-	500,000	500,000	-	-	-
26 GRANTS	-	51,282,277	17,808,695	-	-	-
27 SOCIAL BENEFITS	-	19,191,747	7,451,574	-	-	-
Total	**-**	**133,095,579**	**70,491,924**	**-**	**-**	**-**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4401 Administration Management	**-**	**133,095,579**	**70,491,924**	**-**	**-**	**-**
22 USE OF GOODS AND SERVICES	**-**	**7,120,850**	**4,222,749**	**-**	**-**	**-**
221619 Central Bank Charges	-	3,000,000	2,000,000	-	-	-
221620 Commercial Bank Charges	-	1,500,000	168,698	-	-	-
221621 IFMIS License fees	-	165,850	368,918	-	-	-
221701 Consultancy Services	-	2,055,000	1,600,365	-	-	-
222123 Other Compensations	-	-	84,768	-	-	-
224102 Salary Arrears	-	400,000	-	-	-	-
24 INTEREST AND OTHER CHARGES	**-**	**55,000,705**	**40,508,906**	**-**	**-**	**-**
241101 Loan Interest - Bilateral	-	1,544,409	1,035,822	-	-	-
241102 Loan Interest - Multilateral	-	12,269,420	11,655,848	-	-	-
241103 Loan Interest - Private Entit	-	475,115	1,082,967	-	-	-
242102 Interest on Bonds	-	16,105,070	11,411,729	-	-	-
242104 Interest on Commerical Bank Loans	-	559,048	248,466	-	-	-
243101 Interest on Loans - Central Bank of Liberia	-	24,047,643	15,074,074	-	-	-
25 SUBSIDIES	**-**	**500,000**	**500,000**	**-**	**-**	**-**
256110 Timber Workers	-	500,000	500,000	-	-	-
26 GRANTS	**-**	**51,282,277**	**17,808,695**	**-**	**-**	**-**
262102 Trade Agreement Levy - ECOWAS	-	9,862,519	9,862,519	-	-	-

144 GENERAL OBLIGATIONS & PROGRAMS

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
262201	Contributions to Int.Org.	-	7,946,867	274,500	-	-	-
263106	Contingency Transfers–Curr.	-	12,087,219	-	-	-	-
263710	Transfer to IATI Annual Subscription	-	2,587	-	-	-	-
263711	Transfer to UNDP Annual Subscription	-	750,000	-	-	-	-
263712	Transfer to Japanese Bank Service Charge	-	250,000	9,150	-	-	-
263713	Transfer to African Development Bank Annual Subscription	-	1,264,647	-	-	-	-
263715	Transfer to Tappita Vocational Training Institute	-	75,000	-	-	-	-
263831	Transfer to Vendor Share	-	14,247,146	7,443,819	-	-	-
264259	Deficit Pool Fund	-	2,200,000	-	-	-	-
265338	Transfer to AAID Implementation Program (ALP	-	500,000	218,707	-	-	-
265339	Transfer to Independence Day Celebration (IDA)	-	1,350,000	-	-	-	-
265522	Community Forest Sharing	-	746,292	-	-	-	-
27 SOCIAL BENEFITS		**-**	**19,191,747**	**7,451,574**	**-**	**-**	**-**
271102	Benefits-Former Elected Off.	-	1,727,000	1,689,170	-	-	-
271103	Retirement Benefits	-	6,477,755	157,124	-	-	-
273105	Pension	-	10,486,992	5,605,280	-	-	-
273110	Elected & Served	-	500,000	-	-	-	-
Total		**-**	**133,095,579**	**70,491,924**	**-**	**-**	**-**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4402 Debt Management		**-**	**177,000,036**	**163,578,926**	**-**	**-**	**-**
41	DOMESTIC LIABILITIES	-	120,324,481	108,488,643	-	-	-
42	FOREIGN	-	56,675,555	55,090,283	-	-	-
Total		**-**	**177,000,036**	**163,578,926**	**-**	**-**	**-**

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4402 Debt Management		**-**	**177,000,036**	**163,578,926**	**-**	**-**	**-**
41 DOMESTIC LIABILITIES		**-**	**120,324,481**	**108,488,643**	**-**	**-**	**-**
412102	Government Bonds	-	63,602,497	50,962,637	-	-	-
412103	Promissory Notes	-	9,317,464	9,317,464	-	-	-
413103	Other	-	550,000	342,000	-	-	-
413104	Loan from Central Bank	-	34,605,820	34,605,820	-	-	-
413105	NASSCORP Loans	-	4,725,334	4,725,334	-	-	-
417104	Other Liabilities	-	7,523,366	8,535,388	-	-	-
42 FOREIGN		**-**	**56,675,555**	**55,090,283**	**-**	**-**	**-**

144 GENERAL OBLIGATIONS & PROGRAMS

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
423101 Multi-laterals Loans	-	46,446,751	46,427,261	-	-	-
423102 Bi-lateral Loans	-	5,908,358	5,527,438	-	-	-
423103 Other Loans	-	1,554,785	623,414	-	-	-
427101 Subscriptions & Other Payables (Foreign)	-	2,765,661	2,512,170	-	-	-
Total	**-**	**177,000,036**	**163,578,926**	**-**	**-**	**-**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**-**	**310,095,615**	**234,070,850**	**-**	**-**	**-**

315 NATIONAL FOOD ASSISTANCE AGENCY

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 (FY2026):

No Information provided by spending entity

Objectives (FY2027):

No Information provided by spending entity

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	23	15	**38**	23	15	**38**	23	15	**38**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	253,228	272,700	227,250	312,700	325,734	328,487
22 USE OF GOODS AND SERVICES	197,805	310,200	263,543	395,200	428,944	486,572
31 NON-FINANCIAL ASSETS	115,500	50,000	65,000	88,189	102,035	130,094
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	300,000	330,600	339,798
Grand Total	**566,533**	**632,900**	**555,793**	**1,096,089**	**1,187,313**	**1,284,951**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
501 Administration and Management	566,533	632,900	555,793	1,096,089	1,187,313	1,284,951
Grand Total	**566,533**	**632,900**	**555,793**	**1,096,089**	**1,187,313**	**1,284,951**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**88,189**	**102,035**	**130,094**
000000 Unspecified	-	-	-	88,189	102,035	130,094
Total	**-**	**-**	**-**	**88,189**	**102,035**	**130,094**
Government of Liberia Funded Projects	**-**	**-**	**-**	**300,000**	**330,600**	**339,798**

315 NATIONAL FOOD ASSISTANCE AGENCY

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
025900 Expansion of the School Feeding & School Health Initiatives	-	-	-	300,000	330,600	339,798
Total	**-**	**-**	**-**	**300,000**	**330,600**	**339,798**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**253,228**	**272,700**	**227,250**	**312,700**	**325,734**	**328,487**
211101 Basic Salary - Civil Service	253,228	272,700	227,250	312,700	325,734	328,487
22 USE OF GOODS AND SERVICES	**197,805**	**310,200**	**263,543**	**395,200**	**428,944**	**486,572**
221101 Foreign Travel-Means of travel	-	-	4,590	-	-	-
221102 Forgn.Travel-Daily Sub. Allowa	749	-	5,760	-	-	-
221103 Foreign Travel-Incdl. Allowanc	280	-	680	-	-	-
221105 Dom. Travel-Daily Subsis.Allow	5,304	7,000	20,003	7,000	7,598	8,618
221201 Electricity	3,600	41,400	6,000	41,400	44,935	50,972
221202 Water and Sewage	240	1,000	1,000	1,000	1,085	1,231
221208 Internet Provider Services	2,880	23,300	1,800	63,300	68,705	77,935
221209 Scratch- Cards	14,820	9,000	15,000	9,000	9,768	11,081
221303 Office Build. Rental and Lease	75,000	75,000	75,000	75,000	81,404	92,340
221401 Fuel and Lubricants - Vehicles	35,320	35,600	35,600	35,600	38,640	43,831
221402 Fuel and Lubricants – Gener.	2,400	-	-	-	-	-
221502 Repairs and Maintenance - Veh.	7,192	2,500	12,000	2,500	2,713	3,078
221503 Repairs and Maintenance–Gen.	1,200	1,500	1,500	1,500	1,628	1,847
221601 Cleaning Materials and service	900	4,500	7,200	4,500	4,884	5,540
221602 Stationery	1,200	15,000	15,000	15,000	16,281	18,469
221603 Printing, Binding,Publication	-	4,000	7,300	4,000	4,342	4,925
221607 Employee ID Cards	-	800	800	800	868	985
222102 Workshops,Conferences,Siminars	24,220	15,000	19,510	60,000	65,123	73,872
222109 Operational Expenses	3,000	65,000	25,200	65,000	70,550	80,028
222113 Guard and Security Services	16,800	9,600	9,600	9,600	10,420	11,820
223106 Vehicle Insurance	2,700	-	-	-	-	-
31 NON-FINANCIAL ASSETS	**115,500**	**50,000**	**65,000**	**88,189**	**102,035**	**130,094**
312201 Transport Equipment–Vehicles	115,500	50,000	56,000	85,000	98,345	125,390
312305 Software and Licenses	-	-	3,000	3,189	3,690	4,704
312309 Other ICT Equipment	-	-	6,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**300,000**	**330,600**	**339,798**
332401 Other Fixed Assets	-	-	-	300,000	330,600	339,798
Grand Total	**566,533**	**632,900**	**555,793**	**1,096,089**	**1,187,313**	**1,284,951**

315 NATIONAL FOOD ASSISTANCE AGENCY

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	566,533	632,900	555,793	1,096,089	1,187,313	1,284,951
Grand Total	**566,533**	**632,900**	**555,793**	**1,096,089**	**1,187,313**	**1,284,951**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1501 Administration and Management	**566,533**	**632,900**	**555,793**	**1,096,089**	**1,187,313**	**1,284,951**
21 COMPENSATION OF EMPLOYEES	253,228	272,700	227,250	312,700	325,734	328,487
22 USE OF GOODS AND SERVICES	197,805	310,200	263,543	395,200	428,944	486,572
31 NON-FINANCIAL ASSETS	115,500	50,000	65,000	88,189	102,035	130,094
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	300,000	330,600	339,798
Total	**566,533**	**632,900**	**555,793**	**1,096,089**	**1,187,313**	**1,284,951**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1501 Administration and Management	**566,533**	**632,900**	**555,793**	**1,096,089**	**1,187,313**	**1,284,951**
21 COMPENSATION OF EMPLOYEES	**253,228**	**272,700**	**227,250**	**312,700**	**325,734**	**328,487**
211101 Basic Salary - Civil Service	253,228	272,700	227,250	312,700	325,734	328,487
22 USE OF GOODS AND SERVICES	**197,805**	**310,200**	**263,543**	**395,200**	**428,944**	**486,572**
221101 Foreign Travel-Means of travel	-	-	4,590	-	-	-
221102 Forgn.Travel-Daily Sub. Allowa	749	-	5,760	-	-	-
221103 Foreign Travel-Incdl. Allowanc	280	-	680	-	-	-
221105 Dom. Travel-Daily Subsis.Allow	5,304	7,000	20,003	7,000	7,598	8,618
221201 Electricity	3,600	41,400	6,000	41,400	44,935	50,972
221202 Water and Sewage	240	1,000	1,000	1,000	1,085	1,231
221208 Internet Provider Services	2,880	23,300	1,800	63,300	68,705	77,935
221209 Scratch- Cards	14,820	9,000	15,000	9,000	9,768	11,081
221303 Office Build. Rental and Lease	75,000	75,000	75,000	75,000	81,404	92,340
221401 Fuel and Lubricants - Vehicles	35,320	35,600	35,600	35,600	38,640	43,831
221402 Fuel and Lubricants – Gener.	2,400	-	-	-	-	-
221502 Repairs and Maintenance - Veh.	7,192	2,500	12,000	2,500	2,713	3,078
221503 Repairs and Maintenance–Gen.	1,200	1,500	1,500	1,500	1,628	1,847
221601 Cleaning Materials and service	900	4,500	7,200	4,500	4,884	5,540
221602 Stationery	1,200	15,000	15,000	15,000	16,281	18,469
221603 Printing, Binding,Publication	-	4,000	7,300	4,000	4,342	4,925
221607 Employee ID Cards	-	800	800	800	868	985

315 NATIONAL FOOD ASSISTANCE AGENCY

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
222102 Workshops,Conferences,Siminars	24,220	15,000	19,510	60,000	65,123	73,872
222109 Operational Expenses	3,000	65,000	25,200	65,000	70,550	80,028
222113 Guard and Security Services	16,800	9,600	9,600	9,600	10,420	11,820
223106 Vehicle Insurance	2,700	-	-	-	-	-
31 NON-FINANCIAL ASSETS	**115,500**	**50,000**	**65,000**	**88,189**	**102,035**	**130,094**
312201 Transport Equipment–Vehicles	115,500	50,000	56,000	85,000	98,345	125,390
312305 Software and Licenses	-	-	3,000	3,189	3,690	4,704
312309 Other ICT Equipment	-	-	6,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**300,000**	**330,600**	**339,798**
332401 Other Fixed Assets	-	-	-	300,000	330,600	339,798
Total	**566,533**	**632,900**	**555,793**	**1,096,089**	**1,187,313**	**1,284,951**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**566,533**	**632,900**	**555,793**	**1,096,089**	**1,187,313**	**1,284,951**

02 LOCAL GOVERNMENT SERVICES

Goal:

To promote more relevant, effective, and accountable government services in counties and urban areas.

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.

Sector Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	4,662	950	**5,612**	4,662	950	**5,612**	4,662	950	**5,612**

Summary by Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	16,663,057	17,516,269	15,011,678	18,066,153	18,819,178	18,978,249
22 USE OF GOODS AND SERVICES	2,950,878	4,504,389	5,188,439	5,704,390	6,191,476	7,023,273
26 GRANTS	9,147,595	10,748,285	6,373,317	22,599,555	18,476,578	24,019,420
27 SOCIAL BENEFITS	-	400,000	-	400,000	386,800	390,223
31 NON-FINANCIAL ASSETS	6,694,460	241,556	3,788,548	241,556	279,480	356,339
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	35,826,366	25,561,135	16,746,005	18,454,097	18,967,504
Grand Total	**35,455,990**	**69,236,865**	**55,923,117**	**63,757,659**	**62,607,609**	**69,735,008**

Summary by Spending Entity

SPENDING ENTITY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
105 Ministry of Local Government	28,971,051	58,195,165	46,120,240	45,432,360	42,914,732	49,098,298
142 National Identification Registry	732,019	1,998,528	1,777,958	3,201,727	3,476,913	3,614,945
143 National Disaster Management Agency	679,424	1,616,387	1,489,166	2,562,387	2,624,566	2,902,164
318 Monrovia City Corporation	3,296,413	4,862,964	4,299,223	8,462,964	9,136,489	9,380,408
325 Paynesville City Corporation	1,777,083	2,563,821	2,236,530	4,098,221	4,454,909	4,739,193
Grand Total	**35,455,990**	**69,236,865**	**55,923,117**	**63,757,659**	**62,607,609**	**69,735,008**

105 MINISTRY OF LOCAL GOVERNMENT

Mission:

The Ministry of Local Government is mandated to oversee the successful conduct and improvement of local government by supervising and directing the activities of the political sub-divisions of the central government. It is responsible for managing and resolving all tribal matters arising from tribal conflicts and relationships, coordinating and implementing government services through the various units of local government, and overseeing the selection, training, and performance of local government personnel. Additionally, the Ministry ensures the orderly functioning of tribal government by drafting and enforcing rules and regulations, including those governing cultural institutions and traditional societies. It supervises the elections of Paramount, Clan, and General Town Chiefs in collaboration with the National Elections Commission and exercises administrative oversight over the Poro, Sande, and other tribal societies through the Assistant Minister for Culture.

Achievements (FY2026):

During FY2026, the Ministry of Local Government strengthened its role in advancing decentralization, local governance, and public service delivery across the counties. The Ministry made progress in implementing decentralization and local governance reforms through improved oversight, coordination, and support to county administrations. The Ministry also facilitated the implementation of County Development Fund activities, concession-linked development initiatives, supported district-level development interventions and promoted community empowerment through decentralized development activities.

Objectives (FY2027):

For FY2027, the Ministry of Local Government aims to accelerate the implementation of decentralization reforms by empowering counties, strengthening civic infrastructure, and improving public service delivery across the country. The Ministry will prioritize the full implementation of the Local Government Act and the National Policy on Decentralization and Local Governance to deepen democratic governance and accountability at the local level. It will also strengthen county administrative structures, institutional capacity, and resource management systems. Additional priorities include improving the quality, accessibility, and responsiveness of public services; enhancing transparency and accountability through integrated management, reporting, and performance monitoring systems; and strengthening County Service Centers through improved staffing, mobility, operational capacity, and coordination mechanisms. The Ministry will further support local development planning, district infrastructure mapping, sanitation initiatives, and community-based development programs aligned with national priorities. It will also promote peacebuilding, social cohesion, traditional governance engagement, and conflict resolution mechanisms.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	3,846	643	**4,489**	3,846	643	**4,489**	3,846	643	**4,489**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	12,008,389	12,616,025	10,769,564	13,028,310	13,571,350	13,686,062
22 USE OF GOODS AND SERVICES	1,666,607	1,562,933	3,158,651	2,362,934	2,564,701	2,909,255
26 GRANTS	9,147,595	10,748,285	6,373,317	22,099,555	18,067,796	23,488,007
27 SOCIAL BENEFITS	-	400,000	-	400,000	386,800	390,223
31 NON-FINANCIAL ASSETS	6,148,460	241,556	3,726,548	241,556	279,480	356,339
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	32,626,366	22,092,160	7,300,005	8,044,605	8,268,412
Grand Total	**28,971,051**	**58,195,165**	**46,120,240**	**45,432,360**	**42,914,732**	**49,098,298**

105 MINISTRY OF LOCAL GOVERNMENT

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
501	Urban Affairs	325,300	85,200	-	85,200	92,475	104,899
503	Research and Development Plann	-	99,199	37,459	107,199	117,786	136,863
504	Administration and Management	21,204,505	35,470,976	25,923,278	29,493,143	28,696,844	31,723,987
505	Direction and Management	568,352	597,718	504,747	597,718	492,690	637,796
506	County Administration	6,872,894	21,942,072	19,654,756	15,149,100	13,514,937	16,494,753
Grand Total		**28,971,051**	**58,195,165**	**46,120,240**	**45,432,360**	**42,914,732**	**49,098,298**

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**-**	**-**	**258,556**	**297,932**	**377,269**
000000	Unspecified	-	-	-	258,556	297,932	377,269
Total		**-**	**-**	**-**	**258,556**	**297,932**	**377,269**
Government of Liberia Funded Projects		**8,025,000**	**32,626,366**	**22,103,160**	**7,300,005**	**8,044,605**	**8,268,412**
023841	CPF-Liberia Decentralization Support Programme (LDSPII)	650,000	650,000	650,000	-	-	-
023860	CPF: Enhancing Climate Information System for Resilient Development in Liberia (Liberia CIS)	250,000	-	-	-	-	-
023876	County Development Agenda Projects	1,175,000	-	-	-	-	-
023898	Construction of Service Centers	-	800,000	800,000	-	-	-
023899	County Development Fund	-	2,800,000	2,613,333	2,800,005	3,085,605	3,171,450
024000	Renovation & Equip. of Superintendent Compound	-	150,000	150,000	-	-	-
030325	Renovation of Voinjama City Hall	-	-	-	500,000	551,000	566,329
030469	Renovation of Bentol Administrative Building	-	-	-	500,000	551,000	566,329
030470	Communal Farming Development Program	-	-	-	1,000,000	1,102,000	1,132,658
030471	Construction of County Service Complexes	-	-	-	2,500,000	2,755,000	2,831,646
094000	District Development Projects	5,900,000	15,466,365	10,106,365	-	-	-
096500	County Development Agenda Project	-	12,760,001	7,783,462	-	-	-
098000	CPF: Monrovia Metropolitan Climate Resilience Project	50,000	-	-	-	-	-
Total		**8,025,000**	**32,626,366**	**22,103,160**	**7,300,005**	**8,044,605**	**8,268,412**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES		**12,008,389**	**12,616,025**	**10,769,564**	**13,028,310**	**13,571,350**	**13,686,062**
211101	Basic Salary - Civil Service	12,008,389	12,616,025	10,623,115	12,955,890	13,495,911	13,609,986
211104	Honorarium	-	-	72,420	72,420	75,439	76,076

105 MINISTRY OF LOCAL GOVERNMENT

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
211127	Non-professionals (Casual Work	-	-	74,029	-	-	-
22 USE OF GOODS AND SERVICES		**1,666,607**	**1,562,933**	**3,158,651**	**2,362,934**	**2,564,701**	**2,909,255**
221101	Foreign Travel-Means of travel	-	17,690	27,077	780,357	846,990	960,780
221102	Forgn.Travel-Daily Sub. Allowa	-	3,000	47,794	3,000	3,256	3,694
221104	Domestic Travel-Meansof Travel	10,000	-	4,000	-	-	-
221105	Dom. Travel-Daily Subsis.Allow	21,686	27,500	12,250	27,500	29,848	33,858
221201	Electricity	-	68,200	69,550	68,200	74,023	83,968
221208	Internet Provider Services	-	2,000	1,000	2,000	2,171	2,462
221209	Scratch- Cards	-	3,000	6,500	3,000	3,256	3,694
221305	Vehicle Rental and Lease	1,380	-	-	-	-	-
221401	Fuel and Lubricants - Vehicles	11,649	53,600	47,800	53,600	58,177	65,993
221402	Fuel and Lubricants – Gener.	-	-	9,500	-	-	-
221501	Repair and Maintenance–Civil	1,089,606	15,000	746,143	15,000	16,281	18,468
221502	Repairs and Maintenance - Veh.	-	4,000	26,400	4,000	4,342	4,925
221503	Repairs and Maintenance–Gen.	-	-	5,000	-	-	-
221504	Rep\&Maint.Mach\&Equip,Furniture	-	8,000	4,000	8,000	8,683	9,850
221601	Cleaning Materials and service	-	1,200	2,600	1,200	1,302	1,477
221602	Stationery	-	8,000	8,000	8,000	8,683	9,849
221603	Printing, Binding,Publication	49,715	15,000	13,750	15,000	16,281	18,468
221605	Computer Supplies and ICT Services	-	2,000	6,100	2,000	2,171	2,462
221606	Other Office Mat. and Consum.	3,686	800	400	800	868	985
221701	Consultancy Services	-	31,200	9,360	31,200	33,864	38,414
221704	Feasibility Studies/Surveys	-	30,000	15,000	30,000	32,562	36,936
221706	Land Survey Fees	-	-	11,000	-	-	-
221805	Drugs and Medical Consumables	-	-	30,000	-	-	-
221903	Staff Training – Local	25,570	-	-	-	-	-
221904	Staff Training – Foreign	-	2,000	1,100	2,000	2,171	2,462
221908	Scholarships – Foreign	-	5,000	5,000	5,000	5,427	6,156
222101	Celebrations, Commem\&State Vis	-	-	70,000	-	-	-
222102	Workshops,Conferences,Siminars	449,715	109,699	24,499	109,699	119,066	135,062
222103	Food and Catering Services	3,600	-	-	-	-	-
222104	Equipment and Household Materi	-	-	600	-	-	-
222108	Advertising and Public Relatio	-	-	4,000	-	-	-
222109	Operational Expenses	-	30,044	1,886,544	206,711	224,362	254,503
222116	Bank Charges	-	-	684	-	-	-
222123	Other Compensations	-	1,126,000	63,000	986,667	1,070,917	1,214,789
26 GRANTS		**9,147,595**	**10,748,285**	**6,373,317**	**22,099,555**	**18,067,796**	**23,488,007**
262201	Contributions to Int.Org.	650,000	-	179,353	-	-	-
263121	Transfer to Cities	275,300	-	-	-	-	-
263184	Transfer to Peace Ambassador	340,850	550,000	333,050	550,000	449,661	584,555
263192	Transfer to County Services Center Running Cost	314,976	375,000	225,000	1,980,003	1,618,776	2,104,401
263503	GOL County Development Fund	2,795,798	-	-	-	-	-

105 MINISTRY OF LOCAL GOVERNMENT

Summary of Detailed Line Items

	OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
263504	Nimba County (MITTAL)	1,500,000	1,500,000	1,500,000	2,500,000	2,043,911	2,657,066
263505	Bong County (MITTAL)	500,000	500,000	250,000	833,333	681,304	885,688
263506	Grand Bassa County (MITTAL)	800,000	1,000,000	111,437	1,666,667	1,362,608	1,771,378
263507	Margibi (Firestone)	160,000	160,000	160,000	186,667	152,612	198,395
263508	Montserrado (Firestone)	77,980	77,980	-	186,667	152,612	198,395
263639	Western Cluster:Bomi	-	770,001	-	770,001	629,526	818,377
263640	Western Cluster:Cape Mount	-	770,000	-	770,000	629,525	818,376
263641	Western Cluster:Gbarpolu	-	520,000	-	520,000	425,134	552,670
263648	Transfer to Gender Responsive Planning & Budgeting (GRPB)	155,845	160,005	160,002	160,005	130,814	170,058
263654	Transfer to Sanniquellie City Corporation	-	60,000	47,050	100,000	81,756	106,283
263655	Transfer to Robert Sports City Corporation	-	50,000	50,000	200,000	163,512	212,566
263656	Transfer to Cesto City Corporation	-	50,000	50,000	100,000	81,756	106,283
263657	Transfer to Fish Town City Corporation	-	60,000	60,000	100,000	81,756	106,283
263658	Transfer to Zwedru City Corporation	-	60,000	60,000	100,000	81,756	106,283
263659	Transfer to Voinjama City Corporation	-	60,000	60,000	100,000	81,756	106,283
263660	Transfer to Bopolu City Corporation	-	50,000	50,000	150,000	122,634	159,424
263661	Transfer to Tumansburg City Corporation	-	50,000	50,000	100,000	81,756	106,283
263662	Transfer to Barclayville City Corporation	-	50,000	50,000	50,000	40,878	53,141
263663	Transfer to Greenville City Corporation	-	50,000	50,000	100,000	81,756	106,283
263664	Transfer to Unification City Corporation	-	22,000	22,000	22,000	17,986	23,382
263665	Transfer to Bong Mines City Corporation	-	20,000	20,000	20,000	16,351	21,257
263666	Transfer to Bernard Farm City Corporation	-	20,000	20,000	20,000	16,351	21,257
263667	Transfer to Zoweinta City Corporation	-	20,000	20,000	20,000	16,351	21,257
263668	Transfer to Salala City Corporation	-	20,000	20,000	20,000	16,351	21,257
263669	Transfer to Kanweaken City Corporation	-	20,000	20,000	20,000	16,351	21,257
263670	Transfer to Pleebo City Corporation	-	20,000	20,000	20,000	16,351	21,257
263671	Transfer to Saclepea City Corporation	-	20,000	20,000	20,000	16,351	21,257
263672	Transfer to Kalorken City Corporation	-	20,000	20,000	20,000	16,351	21,257
263673	Transfer to Kolahun City Corporation	-	20,000	20,000	20,000	16,351	21,257
263674	Transfer to Bentol City Corporation	-	20,000	20,000	100,000	81,756	106,283
263675	Transfer to Orangegrove City Corporation	-	20,000	20,000	20,000	16,351	21,257
263676	Transfer to Toe Town City Corporation	-	20,000	20,000	20,000	16,351	21,257
263677	Transfer to Edina City Corporation	-	20,000	5,000	20,000	16,351	21,257
263678	Transfer to Kahnplay City Corporation	-	20,000	15,000	20,000	16,351	21,257
263679	Transfer to Palala City Corporation	-	20,000	20,000	20,000	16,351	21,257
263680	Transfer to Kronwroken City Corporation	-	20,000	20,000	20,000	16,351	21,257
263722	Transfer to Assembly of Chiefs & Governor	-	200,000	-	200,000	163,513	212,565
263723	Transfer to County Council	-	300,000	-	300,000	245,269	318,848
263724	Transfer to County Administration	-	750,000	-	-	-	-
263807	Transfer to National Concessions Conflicts Resolution Office	256,259	263,100	215,772	263,100	215,101	279,630
263823	Transfer to Council of Chiefs	281,290	587,491	344,546	587,491	480,312	624,401
263834	Transfer to Grand Gedeh SDF	500,000	500,000	500,000	186,667	152,612	198,395

105 MINISTRY OF LOCAL GOVERNMENT

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
263851 Transfer to Hummingbird Resource Liberia Inc.	-	-	-	1,426,000	1,165,847	1,515,591
263852 Transfer to Cavalla Resource Liberia Inc.	-	-	-	3,300,000	2,697,963	3,507,327
263853 Transfer to China Union Mining Company	-	-	-	2,378,000	1,944,169	2,527,401
264182 Transfer to Peace Building Plan Intergovernmental	308,407	319,618	280,725	319,618	261,308	339,698
265522 Community Forest Sharing	-	-	746,292	-	-	-
265546 Transfer to Brewerville City Corporation	100,000	130,000	130,000	186,667	152,612	198,395
265547 Transfer to Borough of New Kru Town	25,000	75,000	75,000	186,667	152,612	198,395
265548 Transfer to Gbarnga City Corporation	20,000	70,000	70,000	186,667	152,612	198,395
265549 Transfer to Kakata City Corporation	20,000	60,000	15,000	186,667	152,612	198,395
265550 Transfer to Gompa City Corporation	19,995	63,090	63,090	186,667	152,612	198,395
265551 Transfer to Tapita City Corporation	14,997	55,000	55,000	186,667	152,612	198,395
265552 Transfer to Harper City Corporation	14,160	50,000	50,000	186,667	152,612	198,395
265553 Transfer to Buchanan City Corporation	9,988	60,000	60,000	186,667	152,612	198,395
265554 Transfer to Other Cities Corporation	6,750	-	-	-	-	-
27 SOCIAL BENEFITS	**-**	**400,000**	**-**	**400,000**	**386,800**	**390,223**
273102 Incap.Death\&Funeral Expenses	-	400,000	-	400,000	386,800	390,223
31 NON-FINANCIAL ASSETS	**6,148,460**	**241,556**	**3,726,548**	**241,556**	**279,480**	**356,339**
312101 Non-Residential Buildings	5,900,000	-	930,902	-	-	-
312103 Roads and Bridges	-	-	2,139,590	-	-	-
312201 Transport Equipment–Vehicles	248,460	189,556	605,556	189,556	219,316	279,629
312203 Furniture and Fixtures	-	20,000	21,000	20,000	23,140	29,504
312205 Machinery and Equipment	-	-	1,000	-	-	-
312301 ICT Infrast Hardware\&Networks	-	32,000	28,500	32,000	37,024	47,206
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**32,626,366**	**22,092,160**	**7,300,005**	**8,044,605**	**8,268,412**
332401 Other Fixed Assets	-	32,626,366	-	7,300,005	8,044,605	8,268,412
332424 Operational Expenses	-	-	3,081,789	-	-	-
332433 Workshops,Conferences,Siminars	-	-	115,000	-	-	-
332438 Repair and Maintenance–Civil	-	-	13,555,365	-	-	-
332483 Agricultural Supp. and Inputs	-	-	240,436	-	-	-
332487 Transport Equipment–Vehicles	-	-	120,000	-	-	-
332489 Furniture and Fixtures	-	-	220,000	-	-	-
332492 Non-Residential Buildings	-	-	4,096,320	-	-	-
332495 Contributions to Int.Org.	-	-	650,000	-	-	-
332496 Land Survey Fees	-	-	13,250	-	-	-
Grand Total	**28,971,051**	**58,195,165**	**46,120,240**	**45,432,360**	**42,914,732**	**49,098,298**

105 MINISTRY OF LOCAL GOVERNMENT

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	9,691,676	22,287,150	15,990,131	8,290,452	8,464,395	9,356,663
01 BOMI COUNTY	210,750	1,085,268	345,967	1,160,268	1,016,044	1,255,224
02 BONG COUNTY	711,016	3,442,823	3,521,156	1,336,667	1,145,905	1,433,682
03 GBARPOLU	210,750	781,667	319,167	806,667	712,597	870,382
04 GRAND BASSA	986,666	5,703,206	4,805,572	2,952,421	2,697,379	3,284,757
05 GRAND CAPE MOUNT	198,898	1,031,667	319,167	1,106,667	957,866	1,189,230
06 GRAND GEDEH	929,788	1,354,757	1,367,257	680,001	609,038	735,760
07 GRAND KRU	210,750	281,667	339,167	443,334	415,548	484,223
08 LOFA	198,897	291,667	349,167	493,334	456,426	537,365
09 MARGIBI	371,016	398,667	469,500	955,335	884,135	1,059,822
10 MARYLAND	207,905	231,667	289,167	580,001	527,282	629,477
11 MONTSERRADO	12,737,141	13,545,985	11,507,965	21,767,210	20,842,378	23,044,226
12 NIMBA	1,685,400	6,923,973	5,476,023	3,400,001	2,832,812	3,626,649
13 Rivergee	210,750	361,667	432,500	613,334	554,533	664,905
14 Rivercess	198,898	211,667	269,167	373,334	358,319	409,825
15 SINOE	210,750	261,667	319,167	473,334	440,075	516,108
Grand Total	**28,971,051**	**58,195,165**	**46,120,240**	**45,432,360**	**42,914,732**	**49,098,298**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0501 Urban Affairs	**325,300**	**85,200**	**-**	**85,200**	**92,475**	**104,899**
22 USE OF GOODS AND SERVICES	50,000	85,200	-	85,200	92,475	104,899
26 GRANTS	275,300	-	-	-	-	-
Total	**325,300**	**85,200**	**-**	**85,200**	**92,475**	**104,899**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0501 Urban Affairs	**325,300**	**85,200**	**-**	**85,200**	**92,475**	**104,899**
22 USE OF GOODS AND SERVICES	**50,000**	**85,200**	**-**	**85,200**	**92,475**	**104,899**
222102 Workshops,Conferences,Siminars	50,000	85,200	-	85,200	92,475	104,899
26 GRANTS	**275,300**	**-**	**-**	**-**	**-**	**-**
263121 Transfer to Cities	275,300	-	-	-	-	-
Total	**325,300**	**85,200**	**-**	**85,200**	**92,475**	**104,899**

105 MINISTRY OF LOCAL GOVERNMENT

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0503 Research and Development Plann	**-**	**99,199**	**37,459**	**107,199**	**117,786**	**136,863**
22 USE OF GOODS AND SERVICES	-	87,199	37,459	87,199	94,646	107,359
31 NON-FINANCIAL ASSETS	-	12,000	-	20,000	23,140	29,504
Total	**-**	**99,199**	**37,459**	**107,199**	**117,786**	**136,863**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0503 Research and Development Plann	**-**	**99,199**	**37,459**	**107,199**	**117,786**	**136,863**
22 USE OF GOODS AND SERVICES	**-**	**87,199**	**37,459**	**87,199**	**94,646**	**107,359**
221105 Dom. Travel-Daily Subsis.Allow	-	10,000	-	10,000	10,854	12,312
221602 Stationery	-	2,000	-	2,000	2,171	2,462
221701 Consultancy Services	-	31,200	9,360	31,200	33,864	38,414
221704 Feasibility Studies/Surveys	-	30,000	15,000	30,000	32,562	36,936
221904 Staff Training – Foreign	-	2,000	1,100	2,000	2,171	2,462
221908 Scholarships – Foreign	-	5,000	5,000	5,000	5,427	6,156
222102 Workshops,Conferences,Siminars	-	6,999	6,999	6,999	7,597	8,617
31 NON-FINANCIAL ASSETS	**-**	**12,000**	**-**	**20,000**	**23,140**	**29,504**
312203 Furniture and Fixtures	-	5,000	-	20,000	23,140	29,504
312301 ICT Infrast Hardware\&Networks	-	7,000	-	-	-	-
Total	**-**	**99,199**	**37,459**	**107,199**	**117,786**	**136,863**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0504 Administration and Management	**21,204,505**	**35,470,976**	**25,923,278**	**29,493,143**	**28,696,844**	**31,723,987**
21 COMPENSATION OF EMPLOYEES	12,008,389	12,616,025	10,623,115	12,955,890	13,495,911	13,609,986
22 USE OF GOODS AND SERVICES	1,612,921	229,534	580,949	992,201	1,076,922	1,221,603
26 GRANTS	1,434,735	3,429,496	2,612,293	10,423,496	8,521,871	11,078,378
27 SOCIAL BENEFITS	-	400,000	-	400,000	386,800	390,223
31 NON-FINANCIAL ASSETS	6,148,460	229,556	400,556	221,556	256,340	326,835
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	18,566,365	11,706,365	4,500,000	4,959,000	5,096,962
Total	**21,204,505**	**35,470,976**	**25,923,278**	**29,493,143**	**28,696,844**	**31,723,987**

105 MINISTRY OF LOCAL GOVERNMENT

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0504 Administration and Management		**21,204,505**	**35,470,976**	**25,923,278**	**29,493,143**	**28,696,844**	**31,723,987**
21 COMPENSATION OF EMPLOYEES		**12,008,389**	**12,616,025**	**10,623,115**	**12,955,890**	**13,495,911**	**13,609,986**
211101	Basic Salary - Civil Service	12,008,389	12,616,025	10,623,115	12,955,890	13,495,911	13,609,986
22 USE OF GOODS AND SERVICES		**1,612,921**	**229,534**	**580,949**	**992,201**	**1,076,922**	**1,221,603**
221101	Foreign Travel-Means of travel	-	17,690	27,077	780,357	846,990	960,780
221102	Forgn.Travel-Daily Sub. Allowa	-	3,000	47,794	3,000	3,256	3,694
221104	Domestic Travel-Meansof Travel	10,000	-	-	-	-	-
221105	Dom. Travel-Daily Subsis.Allow	21,686	17,500	8,250	17,500	18,994	21,546
221201	Electricity	-	68,200	69,550	68,200	74,023	83,968
221208	Internet Provider Services	-	2,000	1,000	2,000	2,171	2,462
221209	Scratch- Cards	-	3,000	1,500	3,000	3,256	3,694
221305	Vehicle Rental and Lease	1,380	-	-	-	-	-
221401	Fuel and Lubricants - Vehicles	11,649	53,600	26,800	53,600	58,177	65,993
221501	Repair and Maintenance–Civil	1,089,606	15,000	9,000	15,000	16,281	18,468
221502	Repairs and Maintenance - Veh.	-	4,000	1,000	4,000	4,342	4,925
221504	Rep\&Maint.Mach\&Equip,Furniture	-	8,000	4,000	8,000	8,683	9,850
221601	Cleaning Materials and service	-	1,200	600	1,200	1,302	1,477
221602	Stationery	-	6,000	4,000	6,000	6,512	7,387
221603	Printing, Binding,Publication	49,715	-	-	-	-	-
221605	Computer Supplies and ICT Services	-	2,000	1,100	2,000	2,171	2,462
221606	Other Office Mat. and Consum.	-	800	400	800	868	985
221903	Staff Training – Local	25,570	-	-	-	-	-
222102	Workshops,Conferences,Siminars	399,715	17,500	17,500	17,500	18,994	21,546
222103	Food and Catering Services	3,600	-	-	-	-	-
222109	Operational Expenses	-	10,044	361,378	10,044	10,902	12,366
26 GRANTS		**1,434,735**	**3,429,496**	**2,612,293**	**10,423,496**	**8,521,871**	**11,078,378**
262201	Contributions to Int.Org.	650,000	-	179,353	-	-	-
263184	Transfer to Peace Ambassador	340,850	550,000	333,050	550,000	449,661	584,555
263648	Transfer to Gender Responsive Planning & Budgeting (GRPB)	155,845	160,005	160,002	160,005	130,814	170,058
263654	Transfer to Sanniquellie City Corporation	-	60,000	47,050	100,000	81,756	106,283
263655	Transfer to Robert Sports City Corporation	-	50,000	50,000	200,000	163,512	212,566
263656	Transfer to Cesto City Corporation	-	50,000	50,000	100,000	81,756	106,283
263657	Transfer to Fish Town City Corporation	-	60,000	60,000	100,000	81,756	106,283
263658	Transfer to Zwedru City Corporation	-	60,000	60,000	100,000	81,756	106,283
263659	Transfer to Voinjama City Corporation	-	60,000	60,000	100,000	81,756	106,283
263660	Transfer to Bopolu City Corporation	-	50,000	50,000	150,000	122,634	159,424
263661	Transfer to Tumansburg City Corporation	-	50,000	50,000	100,000	81,756	106,283
263662	Transfer to Barclayville City Corporation	-	50,000	50,000	50,000	40,878	53,141
263663	Transfer to Greenville City Corporation	-	50,000	50,000	100,000	81,756	106,283
263664	Transfer to Unification City Corporation	-	22,000	22,000	22,000	17,986	23,382
263665	Transfer to Bong Mines City Corporation	-	20,000	20,000	20,000	16,351	21,257
263666	Transfer to Bernard Farm City Corporation	-	20,000	20,000	20,000	16,351	21,257
263667	Transfer to Zoweinta City Corporation	-	20,000	20,000	20,000	16,351	21,257

105 MINISTRY OF LOCAL GOVERNMENT

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
263668 Transfer to Salala City Corporation	-	20,000	20,000	20,000	16,351	21,257
263669 Transfer to Kanweaken City Corporation	-	20,000	20,000	20,000	16,351	21,257
263670 Transfer to Pleebo City Corporation	-	20,000	20,000	20,000	16,351	21,257
263671 Transfer to Saclepea City Corporation	-	20,000	20,000	20,000	16,351	21,257
263672 Transfer to Kalorken City Corporation	-	20,000	20,000	20,000	16,351	21,257
263673 Transfer to Kolahun City Corporation	-	20,000	20,000	20,000	16,351	21,257
263674 Transfer to Bentol City Corporation	-	20,000	20,000	100,000	81,756	106,283
263675 Transfer to Orangegrove City Corporation	-	20,000	20,000	20,000	16,351	21,257
263676 Transfer to Toe Town City Corporation	-	20,000	20,000	20,000	16,351	21,257
263677 Transfer to Edina City Corporation	-	20,000	5,000	20,000	16,351	21,257
263678 Transfer to Kahnplay City Corporation	-	20,000	15,000	20,000	16,351	21,257
263679 Transfer to Palala City Corporation	-	20,000	20,000	20,000	16,351	21,257
263680 Transfer to Kronwroken City Corporation	-	20,000	20,000	20,000	16,351	21,257
263722 Transfer to Assembly of Chiefs & Governor	-	200,000	-	200,000	163,513	212,565
263723 Transfer to County Council	-	300,000	-	300,000	245,269	318,848
263724 Transfer to County Administration	-	750,000	-	-	-	-
263823 Transfer to Council of Chiefs	281,290	587,491	344,546	587,491	480,312	624,401
263851 Transfer to Hummingbird Resource Liberia Inc.	-	-	-	1,426,000	1,165,847	1,515,591
263852 Transfer to Cavalla Resource Liberia Inc.	-	-	-	3,300,000	2,697,963	3,507,327
263853 Transfer to China Union Mining Company	-	-	-	2,378,000	1,944,169	2,527,401
265522 Community Forest Sharing	-	-	746,292	-	-	-
265554 Transfer to Other Cities Corporation	6,750	-	-	-	-	-
27 SOCIAL BENEFITS	**-**	**400,000**	**-**	**400,000**	**386,800**	**390,223**
273102 Incap.Death\&Funeral Expenses	-	400,000	-	400,000	386,800	390,223
31 NON-FINANCIAL ASSETS	**6,148,460**	**229,556**	**400,556**	**221,556**	**256,340**	**326,835**
312101 Non-Residential Buildings	5,900,000	-	-	-	-	-
312201 Transport Equipment–Vehicles	248,460	189,556	360,556	189,556	219,316	279,629
312203 Furniture and Fixtures	-	15,000	15,000	-	-	-
312301 ICT Infrast Hardware\&Networks	-	25,000	25,000	32,000	37,024	47,206
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**18,566,365**	**11,706,365**	**4,500,000**	**4,959,000**	**5,096,962**
332401 Other Fixed Assets	-	18,566,365	-	4,500,000	4,959,000	5,096,962
332438 Repair and Maintenance–Civil	-	-	11,056,365	-	-	-
332495 Contributions to Int.Org.	-	-	650,000	-	-	-
Total	**21,204,505**	**35,470,976**	**25,923,278**	**29,493,143**	**28,696,844**	**31,723,987**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0505 Direction and Management	**568,352**	**597,718**	**504,747**	**597,718**	**492,690**	**637,796**
22 USE OF GOODS AND SERVICES	3,686	15,000	8,250	15,000	16,281	18,468

105 MINISTRY OF LOCAL GOVERNMENT

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	564,666	582,718	496,497	582,718	476,409	619,328
Total	**568,352**	**597,718**	**504,747**	**597,718**	**492,690**	**637,796**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0505 Direction and Management	**568,352**	**597,718**	**504,747**	**597,718**	**492,690**	**637,796**
22 USE OF GOODS AND SERVICES	**3,686**	**15,000**	**8,250**	**15,000**	**16,281**	**18,468**
221603 Printing, Binding,Publication	-	15,000	8,250	15,000	16,281	18,468
221606 Other Office Mat. and Consum.	3,686	-	-	-	-	-
26 GRANTS	**564,666**	**582,718**	**496,497**	**582,718**	**476,409**	**619,328**
263807 Transfer to National Concessions Conflicts Resolution Office	256,259	263,100	215,772	263,100	215,101	279,630
264182 Transfer to Peace Building Plan Intergovernmental	308,407	319,618	280,725	319,618	261,308	339,698
Total	**568,352**	**597,718**	**504,747**	**597,718**	**492,690**	**637,796**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0506 County Administration	**6,872,894**	**21,942,072**	**19,654,756**	**15,149,100**	**13,514,937**	**16,494,753**
21 COMPENSATION OF EMPLOYEES	-	-	146,449	72,420	75,439	76,076
22 USE OF GOODS AND SERVICES	-	1,146,000	2,531,993	1,183,334	1,284,377	1,456,926
26 GRANTS	6,872,894	6,736,071	3,264,527	11,093,341	9,069,516	11,790,301
31 NON-FINANCIAL ASSETS	-	-	3,325,992	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	14,060,001	10,385,795	2,800,005	3,085,605	3,171,450
Total	**6,872,894**	**21,942,072**	**19,654,756**	**15,149,100**	**13,514,937**	**16,494,753**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0506 County Administration	**6,872,894**	**21,942,072**	**19,654,756**	**15,149,100**	**13,514,937**	**16,494,753**
21 COMPENSATION OF EMPLOYEES	**-**	**-**	**146,449**	**72,420**	**75,439**	**76,076**
211104 Honorarium	-	-	72,420	72,420	75,439	76,076
211127 Non-professionals (Casual Work	-	-	74,029	-	-	-
22 USE OF GOODS AND SERVICES	**-**	**1,146,000**	**2,531,993**	**1,183,334**	**1,284,377**	**1,456,926**
221104 Domestic Travel-Meansof Travel	-	-	4,000	-	-	-

105 MINISTRY OF LOCAL GOVERNMENT

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221105	Dom. Travel-Daily Subsis.Allow	-	-	4,000	-	-	-
221209	Scratch- Cards	-	-	5,000	-	-	-
221401	Fuel and Lubricants - Vehicles	-	-	21,000	-	-	-
221402	Fuel and Lubricants – Gener.	-	-	9,500	-	-	-
221501	Repair and Maintenance–Civil	-	-	737,143	-	-	-
221502	Repairs and Maintenance - Veh.	-	-	25,400	-	-	-
221503	Repairs and Maintenance–Gen.	-	-	5,000	-	-	-
221601	Cleaning Materials and service	-	-	2,000	-	-	-
221602	Stationery	-	-	4,000	-	-	-
221603	Printing, Binding,Publication	-	-	5,500	-	-	-
221605	Computer Supplies and ICT Services	-	-	5,000	-	-	-
221706	Land Survey Fees	-	-	11,000	-	-	-
221805	Drugs and Medical Consumables	-	-	30,000	-	-	-
222101	Celebrations, Commem\&State Vis	-	-	70,000	-	-	-
222104	Equipment and Household Materi	-	-	600	-	-	-
222108	Advertising and Public Relatio	-	-	4,000	-	-	-
222109	Operational Expenses	-	20,000	1,525,166	196,667	213,460	242,137
222116	Bank Charges	-	-	684	-	-	-
222123	Other Compensations	-	1,126,000	63,000	986,667	1,070,917	1,214,789
26 GRANTS		**6,872,894**	**6,736,071**	**3,264,527**	**11,093,341**	**9,069,516**	**11,790,301**
263192	Transfer to County Services Center Running Cost	314,976	375,000	225,000	1,980,003	1,618,776	2,104,401
263503	GOL County Development Fund	2,795,798	-	-	-	-	-
263504	Nimba County (MITTAL)	1,500,000	1,500,000	1,500,000	2,500,000	2,043,911	2,657,066
263505	Bong County (MITTAL)	500,000	500,000	250,000	833,333	681,304	885,688
263506	Grand Bassa County (MITTAL)	800,000	1,000,000	111,437	1,666,667	1,362,608	1,771,378
263507	Margibi (Firestone)	160,000	160,000	160,000	186,667	152,612	198,395
263508	Montserrado (Firestone)	77,980	77,980	-	186,667	152,612	198,395
263639	Western Cluster:Bomi	-	770,001	-	770,001	629,526	818,377
263640	Western Cluster:Cape Mount	-	770,000	-	770,000	629,525	818,376
263641	Western Cluster:Gbarpolu	-	520,000	-	520,000	425,134	552,670
263834	Transfer to Grand Gedeh SDF	500,000	500,000	500,000	186,667	152,612	198,395
265546	Transfer to Brewerville City Corporation	100,000	130,000	130,000	186,667	152,612	198,395
265547	Transfer to Borough of New Kru Town	25,000	75,000	75,000	186,667	152,612	198,395
265548	Transfer to Gbarnga City Corporation	20,000	70,000	70,000	186,667	152,612	198,395
265549	Transfer to Kakata City Corporation	20,000	60,000	15,000	186,667	152,612	198,395
265550	Transfer to Gompa City Corporation	19,995	63,090	63,090	186,667	152,612	198,395
265551	Transfer to Tapita City Corporation	14,997	55,000	55,000	186,667	152,612	198,395
265552	Transfer to Harper City Corporation	14,160	50,000	50,000	186,667	152,612	198,395
265553	Transfer to Buchanan City Corporation	9,988	60,000	60,000	186,667	152,612	198,395
31 NON-FINANCIAL ASSETS		**-**	**-**	**3,325,992**	**-**	**-**	**-**
312101	Non-Residential Buildings	-	-	930,902	-	-	-
312103	Roads and Bridges	-	-	2,139,590	-	-	-
312201	Transport Equipment–Vehicles	-	-	245,000	-	-	-
312203	Furniture and Fixtures	-	-	6,000	-	-	-

105 MINISTRY OF LOCAL GOVERNMENT

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
312205	Machinery and Equipment	-	-	1,000	-	-	-
312301	ICT Infrast Hardware\&Networks	-	-	3,500	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**14,060,001**	**10,385,795**	**2,800,005**	**3,085,605**	**3,171,450**
332401	Other Fixed Assets	-	14,060,001	-	2,800,005	3,085,605	3,171,450
332424	Operational Expenses	-	-	3,081,789	-	-	-
332433	Workshops,Conferences,Siminars	-	-	115,000	-	-	-
332438	Repair and Maintenance–Civil	-	-	2,499,000	-	-	-
332483	Agricultural Supp. and Inputs	-	-	240,436	-	-	-
332487	Transport Equipment–Vehicles	-	-	120,000	-	-	-
332489	Furniture and Fixtures	-	-	220,000	-	-	-
332492	Non-Residential Buildings	-	-	4,096,320	-	-	-
332496	Land Survey Fees	-	-	13,250	-	-	-
Total		**6,872,894**	**21,942,072**	**19,654,756**	**15,149,100**	**13,514,937**	**16,494,753**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**28,971,051**	**58,195,165**	**46,120,240**	**45,432,360**	**42,914,732**	**49,098,298**

142 NATIONAL IDENTIFICATION REGISTRY

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 (FY2026):

During FY2026, the National Identification Registry (NIR) made significant progress in expanding Liberia's national identification system and strengthening biometric identity management. The Registry enhanced the capacity of enrollment personnel through specialized training, launched its Five-Year Strategic Plan, improved logistical operations, renovated its office facilities, migrated its core ICT infrastructure, and constructed a modern enrollment center. It conducted bulk biometric verification for approximately 72,000 government employees in collaboration with the Civil Service Agency and the Ministry of Finance and Development Planning while completing assessments for the establishment of an additional 73 enrollment centers nationwide. The Registry also strengthened interagency collaboration with the National Elections Commission (NEC), Liberia Refugee Repatriation and Resettlement Commission (LRRRC), Liberia Institute of Statistics and Geo-Information Services (LISGIS), and the Ministry of Gender, Children and Social Protection to expand enrollment coverage for citizens, refugees, migrants, and social protection beneficiaries. Additionally, NIR participated in international identity management forums, observed Global ID Day 2026, conducted nationwide public awareness campaigns, and concluded a concession agreement for the development of a state-of-the-art biometric identification system.

Objectives (FY2027):

In FY2027, the National Identification Registry will expand and modernize Liberia's National Biometric Identification System to support nationwide mass enrollment and improve access to public services through the National ID card. The Registry will work closely with the National Elections Commission to ensure that the National ID becomes the primary form of identification for the 2029 elections while promoting its adoption across government institutions as a mandatory requirement for public services. It will reopen and operationalize 103 permanent enrollment centers, deploy 365 temporary enrollment centers and 100 mobile enrollment teams nationwide, and conduct biometric registration covering at least 90 percent of the population. The Registry will further strengthen its technological infrastructure by upgrading enrollment equipment, expanding interoperability with key government institutions, implementing a disaster recovery site, establishing decentralized printing facilities, constructing its headquarters, introducing digital ID issuance, and enhancing staff capacity through continuous training and public awareness campaigns.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	111	32	**143**	111	32	**143**	111	32	**143**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	649,334	715,842	599,739	719,041	749,012	755,343
22 USE OF GOODS AND SERVICES	82,685	282,686	285,546	482,686	523,901	594,285
31 NON-FINANCIAL ASSETS	-	-	62,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,000,000	830,673	2,000,000	2,204,000	2,265,317
Grand Total	**732,019**	**1,998,528**	**1,777,958**	**3,201,727**	**3,476,913**	**3,614,945**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
201 Administration and Management	732,019	1,998,528	1,777,958	3,201,727	3,476,913	3,614,945

142 NATIONAL IDENTIFICATION REGISTRY

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**732,019**	**1,998,528**	**1,777,958**	**3,201,727**	**3,476,913**	**3,614,945**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**1,000,000**	**890,673**	**2,000,000**	**2,204,000**	**2,265,317**
096110 National Identification Card Registry Program (NICRP)	-	1,000,000	890,673	2,000,000	2,204,000	2,265,317
Total	**-**	**1,000,000**	**890,673**	**2,000,000**	**2,204,000**	**2,265,317**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**649,334**	**715,842**	**599,739**	**719,041**	**749,012**	**755,343**
211101 Basic Salary - Civil Service	649,334	715,842	599,739	719,041	749,012	755,343
22 USE OF GOODS AND SERVICES	**82,685**	**282,686**	**285,546**	**482,686**	**523,901**	**594,285**
221201 Electricity	-	-	8,000	-	-	-
221303 Office Build. Rental and Lease	60,000	60,000	60,000	60,000	65,123	73,872
221402 Fuel and Lubricants – Gener.	-	-	5,000	-	-	-
221501 Repair and Maintenance–Civil	-	-	30,000	-	-	-
221811 Other Specialized Materials	22,685	222,686	62,186	422,686	458,778	520,413
222102 Workshops,Conferences,Siminars	-	-	29,860	-	-	-
222109 Operational Expenses	-	-	20,000	-	-	-
222113 Guard and Security Services	-	-	10,500	-	-	-
222123 Other Compensations	-	-	60,000	-	-	-
31 NON-FINANCIAL ASSETS	**-**	**-**	**62,000**	**-**	**-**	**-**
312203 Furniture and Fixtures	-	-	17,000	-	-	-
312301 ICT Infrast Hardware\&Networks	-	-	45,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**1,000,000**	**830,673**	**2,000,000**	**2,204,000**	**2,265,317**
332401 Other Fixed Assets	-	1,000,000	-	2,000,000	2,204,000	2,265,317
332407 Dom. Travel-Daily Subsis.Allow	-	-	21,000	-	-	-
332412 Scratch- Cards	-	-	9,750	-	-	-
332413 Fuel and Lubricants - Vehicles	-	-	30,000	-	-	-
332414 Fuel and Lubricants – Gener.	-	-	13,500	-	-	-

142 NATIONAL IDENTIFICATION REGISTRY

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
332418 Printing, Binding,Publication	-	-	37,000	-	-	-
332424 Operational Expenses	-	-	17,333	-	-	-
332426 Domestic Travel-Meansof Travel	-	-	10,500	-	-	-
332446 Domestic Travel - Incidental	-	-	3,950	-	-	-
332451 Other Specialized Materials	-	-	190,140	-	-	-
332457 Computer Supplies and ICT Services	-	-	50,000	-	-	-
332462 Capacity Building Fund	-	-	25,000	-	-	-
332463 Advertising and Public Relatio	-	-	35,000	-	-	-
332487 Transport Equipment–Vehicles	-	-	180,000	-	-	-
332488 ICT Infrast Hardware\&Networks	-	-	175,000	-	-	-
332490 Machinery and Equipment	-	-	32,500	-	-	-
Grand Total	**732,019**	**1,998,528**	**1,777,958**	**3,201,727**	**3,476,913**	**3,614,945**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	732,019	1,998,528	1,777,958	3,201,727	3,476,913	3,614,945
Grand Total	**732,019**	**1,998,528**	**1,777,958**	**3,201,727**	**3,476,913**	**3,614,945**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4201 Administration and Management	**732,019**	**1,998,528**	**1,777,958**	**3,201,727**	**3,476,913**	**3,614,945**
21 COMPENSATION OF EMPLOYEES	649,334	715,842	599,739	719,041	749,012	755,343
22 USE OF GOODS AND SERVICES	82,685	282,686	285,546	482,686	523,901	594,285
31 NON-FINANCIAL ASSETS	-	-	62,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,000,000	830,673	2,000,000	2,204,000	2,265,317
Total	**732,019**	**1,998,528**	**1,777,958**	**3,201,727**	**3,476,913**	**3,614,945**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4201 Administration and Management	**732,019**	**1,998,528**	**1,777,958**	**3,201,727**	**3,476,913**	**3,614,945**
21 COMPENSATION OF EMPLOYEES	**649,334**	**715,842**	**599,739**	**719,041**	**749,012**	**755,343**

142 NATIONAL IDENTIFICATION REGISTRY

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
211101 Basic Salary - Civil Service	649,334	715,842	599,739	719,041	749,012	755,343
22 USE OF GOODS AND SERVICES	**82,685**	**282,686**	**285,546**	**482,686**	**523,901**	**594,285**
221201 Electricity	-	-	8,000	-	-	-
221303 Office Build. Rental and Lease	60,000	60,000	60,000	60,000	65,123	73,872
221402 Fuel and Lubricants – Gener.	-	-	5,000	-	-	-
221501 Repair and Maintenance–Civil	-	-	30,000	-	-	-
221811 Other Specialized Materials	22,685	222,686	62,186	422,686	458,778	520,413
222102 Workshops,Conferences,Siminars	-	-	29,860	-	-	-
222109 Operational Expenses	-	-	20,000	-	-	-
222113 Guard and Security Services	-	-	10,500	-	-	-
222123 Other Compensations	-	-	60,000	-	-	-
31 NON-FINANCIAL ASSETS	**-**	**-**	**62,000**	**-**	**-**	**-**
312203 Furniture and Fixtures	-	-	17,000	-	-	-
312301 ICT Infrast Hardware\&Networks	-	-	45,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**1,000,000**	**830,673**	**2,000,000**	**2,204,000**	**2,265,317**
332401 Other Fixed Assets	-	1,000,000	-	2,000,000	2,204,000	2,265,317
332407 Dom. Travel-Daily Subsis.Allow	-	-	21,000	-	-	-
332412 Scratch- Cards	-	-	9,750	-	-	-
332413 Fuel and Lubricants - Vehicles	-	-	30,000	-	-	-
332414 Fuel and Lubricants – Gener.	-	-	13,500	-	-	-
332418 Printing, Binding,Publication	-	-	37,000	-	-	-
332424 Operational Expenses	-	-	17,333	-	-	-
332426 Domestic Travel-Meansof Travel	-	-	10,500	-	-	-
332446 Domestic Travel - Incidental	-	-	3,950	-	-	-
332451 Other Specialized Materials	-	-	190,140	-	-	-
332457 Computer Supplies and ICT Services	-	-	50,000	-	-	-
332462 Capacity Building Fund	-	-	25,000	-	-	-
332463 Advertising and Public Relatio	-	-	35,000	-	-	-
332487 Transport Equipment–Vehicles	-	-	180,000	-	-	-
332488 ICT Infrast Hardware\&Networks	-	-	175,000	-	-	-
332490 Machinery and Equipment	-	-	32,500	-	-	-
Total	**732,019**	**1,998,528**	**1,777,958**	**3,201,727**	**3,476,913**	**3,614,945**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**732,019**	**1,998,528**	**1,777,958**	**3,201,727**	**3,476,913**	**3,614,945**

143 NATIONAL DISASTER MANAGEMENT AGENCY

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 (FY2026):

During FY2026, the National Disaster Management Agency (NDMA) responded to the humanitarian needs arising from the Liberia–Guinea border conflict in Foya District, Lofa County. The Agency also provided assistance to an estimated 10,167 affected individuals from 2,167 households while strengthening local disaster response mechanisms through the activation of the County Disaster Management Committee (CDMC) as part of its decentralization agenda. This intervention enhanced local preparedness and coordination for emergency response while reinforcing the Agency's mandate to manage disaster risks across the country.

Objectives (FY2027):

In FY2027, the National Disaster Management Agency will strengthen Liberia's disaster risk management framework by integrating disaster risk reduction into national development, humanitarian, recovery, and public health policies. The Agency will enhance preparedness and emergency response by activating, equipping, and strengthening County and Local Disaster Management Committees to ensure timely and effective responses to disasters. It will also improve institutional capacity through staff development, strengthen collaboration with state and non-state actors, safeguard institutional assets, and promote a comprehensive disaster management system capable of addressing health, sanitation, hydrometeorological, and other human-induced hazards.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	28	24	**52**	28	24	**52**	28	24	**52**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	557,470	689,028	564,190	689,028	717,748	723,815
22 USE OF GOODS AND SERVICES	121,954	927,359	924,976	927,359	1,006,544	1,141,770
26 GRANTS	-	-	-	500,000	408,782	531,413
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	446,000	491,492	505,166
Grand Total	**679,424**	**1,616,387**	**1,489,166**	**2,562,387**	**2,624,566**	**2,902,164**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
301 National Disaster Management Agency	679,424	1,616,387	1,489,166	2,562,387	2,624,566	2,902,164
Grand Total	**679,424**	**1,616,387**	**1,489,166**	**2,562,387**	**2,624,566**	**2,902,164**

143 NATIONAL DISASTER MANAGEMENT AGENCY

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**23,800**	**25,832**	**29,303**
000000 Unspecified	-	-	-	23,800	25,832	29,303
Total	**-**	**-**	**-**	**23,800**	**25,832**	**29,303**
Government of Liberia Funded Projects	**-**	**-**	**-**	**446,000**	**491,492**	**505,166**
030472 National Disaster Risk Management Program	-	-	-	446,000	491,492	505,166
Total	**-**	**-**	**-**	**446,000**	**491,492**	**505,166**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**557,470**	**689,028**	**564,190**	**689,028**	**717,748**	**723,815**
211101 Basic Salary - Civil Service	557,470	689,028	564,190	689,028	717,748	723,815
22 USE OF GOODS AND SERVICES	**121,954**	**927,359**	**924,976**	**927,359**	**1,006,544**	**1,141,770**
221101 Foreign Travel-Means of travel	15,088	13,000	12,950	13,000	14,110	16,006
221102 Forgn.Travel-Daily Sub. Allowa	8,652	18,000	9,797	18,000	19,537	22,162
221103 Foreign Travel-Incdl. Allowanc	-	1,200	560	1,200	1,302	1,477
221105 Dom. Travel-Daily Subsis.Allow	-	5,600	3,907	5,600	6,078	6,895
221201 Electricity	18,000	18,000	18,000	18,000	19,537	22,162
221208 Internet Provider Services	-	6,000	6,000	6,000	6,512	7,387
221401 Fuel and Lubricants - Vehicles	6,689	19,960	19,960	19,960	21,664	24,575
221402 Fuel and Lubricants – Gener.	200	1,000	1,000	1,000	1,085	1,231
221501 Repair and Maintenance–Civil	19,720	19,800	319,298	19,800	21,490	24,378
221502 Repairs and Maintenance - Veh.	-	7,000	35,350	7,000	7,598	8,618
221504 Rep\&Maint.Mach\&Equip,Furniture	-	25,000	84,289	25,000	27,135	30,780
221602 Stationery	-	29,800	25,748	29,800	32,345	36,690
221605 Computer Supplies and ICT Services	8,000	4,000	48,000	4,000	4,342	4,925
221913 NDMA-Emergency Preparedness and Response	22,205	735,599	304,462	735,599	798,411	905,674
222102 Workshops,Conferences,Siminars	-	-	12,255	-	-	-
222113 Guard and Security Services	23,400	23,400	23,400	23,400	25,398	28,810
26 GRANTS	**-**	**-**	**-**	**500,000**	**408,782**	**531,413**
263878 Tobyville Public School	-	-	-	500,000	408,782	531,413
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**446,000**	**491,492**	**505,166**
332401 Other Fixed Assets	-	-	-	446,000	491,492	505,166
Grand Total	**679,424**	**1,616,387**	**1,489,166**	**2,562,387**	**2,624,566**	**2,902,164**

143 NATIONAL DISASTER MANAGEMENT AGENCY

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	679,424	1,616,387	1,489,166	2,562,387	2,624,566	2,902,164
Grand Total	**679,424**	**1,616,387**	**1,489,166**	**2,562,387**	**2,624,566**	**2,902,164**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4301 National Disaster Management Agency	**679,424**	**1,616,387**	**1,489,166**	**2,562,387**	**2,624,566**	**2,902,164**
21 COMPENSATION OF EMPLOYEES	557,470	689,028	564,190	689,028	717,748	723,815
22 USE OF GOODS AND SERVICES	121,954	927,359	924,976	927,359	1,006,544	1,141,770
26 GRANTS	-	-	-	500,000	408,782	531,413
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	446,000	491,492	505,166
Total	**679,424**	**1,616,387**	**1,489,166**	**2,562,387**	**2,624,566**	**2,902,164**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4301 National Disaster Management Agency	**679,424**	**1,616,387**	**1,489,166**	**2,562,387**	**2,624,566**	**2,902,164**
21 COMPENSATION OF EMPLOYEES	**557,470**	**689,028**	**564,190**	**689,028**	**717,748**	**723,815**
211101 Basic Salary - Civil Service	557,470	689,028	564,190	689,028	717,748	723,815
22 USE OF GOODS AND SERVICES	**121,954**	**927,359**	**924,976**	**927,359**	**1,006,544**	**1,141,770**
221101 Foreign Travel-Means of travel	15,088	13,000	12,950	13,000	14,110	16,006
221102 Forgn.Travel-Daily Sub. Allowa	8,652	18,000	9,797	18,000	19,537	22,162
221103 Foreign Travel-Incdl. Allowanc	-	1,200	560	1,200	1,302	1,477
221105 Dom. Travel-Daily Subsis.Allow	-	5,600	3,907	5,600	6,078	6,895
221201 Electricity	18,000	18,000	18,000	18,000	19,537	22,162
221208 Internet Provider Services	-	6,000	6,000	6,000	6,512	7,387
221401 Fuel and Lubricants - Vehicles	6,689	19,960	19,960	19,960	21,664	24,575
221402 Fuel and Lubricants – Gener.	200	1,000	1,000	1,000	1,085	1,231
221501 Repair and Maintenance–Civil	19,720	19,800	319,298	19,800	21,490	24,378
221502 Repairs and Maintenance - Veh.	-	7,000	35,350	7,000	7,598	8,618
221504 Rep\&Maint.Mach\&Equip,Furniture	-	25,000	84,289	25,000	27,135	30,780
221602 Stationery	-	29,800	25,748	29,800	32,345	36,690
221605 Computer Supplies and ICT Services	8,000	4,000	48,000	4,000	4,342	4,925
221913 NDMA-Emergency Preparedness and Response	22,205	735,599	304,462	735,599	798,411	905,674
222102 Workshops,Conferences,Siminars	-	-	12,255	-	-	-
222113 Guard and Security Services	23,400	23,400	23,400	23,400	25,398	28,810

143 NATIONAL DISASTER MANAGEMENT AGENCY

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	**-**	**-**	**-**	**500,000**	**408,782**	**531,413**
263878 Tobyville Public School	-	-	-	500,000	408,782	531,413
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**446,000**	**491,492**	**505,166**
332401 Other Fixed Assets	-	-	-	446,000	491,492	505,166
Total	**679,424**	**1,616,387**	**1,489,166**	**2,562,387**	**2,624,566**	**2,902,164**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**679,424**	**1,616,387**	**1,489,166**	**2,562,387**	**2,624,566**	**2,902,164**

318 MONROVIA CITY CORPORATION

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 (FY2026):

During FY2026, the Monrovia City Corporation implemented institutional and operational reforms aimed at strengthening municipal governance, improving environmental sanitation, and enhancing internally generated revenue. The Corporation strengthened regulatory enforcement and City Police operations through improved accountability systems and regulatory reforms. It also digitized and enumerated approximately 30,000 households and businesses, providing a stronger information base for municipal planning and improving revenue collection efficiency. In addition, the Corporation expanded public-private partnerships by engaging small and medium-sized enterprises (SMEs) and community-based enterprises (CBEs) in organized waste collection and sanitation service delivery. Significant sanitation interventions were also undertaken, including legacy waste removal, landfill operations, and the development of waste transfer facilities. These initiatives, together with the introduction of digital billing and collection systems, contributed to increased own-source revenue and established a foundation for more sustainable municipal financing.

Objectives (FY2027):

For FY2027, the Monrovia City Corporation intends to improve environmental sanitation through increased investment in waste collection, transfer, recycling, and disposal infrastructure. The Corporation will strengthen municipal revenue generation by expanding GIS-based property enumeration, improving digital revenue administration systems, and increasing public-private partnership arrangements. It also plans to implement urban renewal and beautification projects covering Broad Street, the Waterfront, Palm Grove Cemetery, City Hall, and drainage infrastructure.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	580	203	**783**	580	203	**783**	580	203	**783**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	2,435,170	3,024,053	2,520,040	3,024,053	3,150,100	3,176,727
22 USE OF GOODS AND SERVICES	361,243	238,911	179,183	438,911	476,389	540,389
31 NON-FINANCIAL ASSETS	500,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,600,000	1,600,000	5,000,000	5,510,000	5,663,292
Grand Total	**3,296,413**	**4,862,964**	**4,299,223**	**8,462,964**	**9,136,489**	**9,380,408**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
801 Administration and Management	3,296,413	4,862,964	4,299,223	8,462,964	9,136,489	9,380,408
Grand Total	**3,296,413**	**4,862,964**	**4,299,223**	**8,462,964**	**9,136,489**	**9,380,408**

318 MONROVIA CITY CORPORATION

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**750,000**	**1,600,000**	**1,600,000**	**5,000,000**	**5,510,000**	**5,663,292**
030475 Renovation and Modernization of the City Hall Theatre	-	-	-	1,000,000	1,102,000	1,132,658
030476 Construction of General Auditor Commission Headquarter	-	-	-	4,000,000	4,408,000	4,530,634
104100 Clean Cities Campaign	500,000	700,000	700,000	-	-	-
104300 Landfill and Urban Sanitation Project	250,000	900,000	900,000	-	-	-
Total	**750,000**	**1,600,000**	**1,600,000**	**5,000,000**	**5,510,000**	**5,663,292**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**2,435,170**	**3,024,053**	**2,520,040**	**3,024,053**	**3,150,100**	**3,176,727**
211101 Basic Salary - Civil Service	2,384,920	3,024,053	2,520,040	3,024,053	3,150,100	3,176,727
211127 Non-professionals (Casual Work	50,250	-	-	-	-	-
22 USE OF GOODS AND SERVICES	**361,243**	**238,911**	**179,183**	**438,911**	**476,389**	**540,389**
221204 Refuse Collection	56,493	138,911	104,183	338,911	367,850	417,269
221304 Equipment Rental and Lease	90,000	-	-	-	-	-
221401 Fuel and Lubricants - Vehicles	134,000	65,000	48,750	65,000	70,550	80,028
221402 Fuel and Lubricants – Gener.	30,000	35,000	26,250	35,000	37,989	43,092
221601 Cleaning Materials and service	13,250	-	-	-	-	-
221803 Police Materials and Supplies	37,500	-	-	-	-	-
31 NON-FINANCIAL ASSETS	**500,000**	**-**	**-**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	500,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**1,600,000**	**1,600,000**	**5,000,000**	**5,510,000**	**5,663,292**
332401 Other Fixed Assets	-	1,600,000	-	5,000,000	5,510,000	5,663,292
332438 Repair and Maintenance–Civil	-	-	500,000	-	-	-
332459 Refuse Collection	-	-	250,000	-	-	-
332487 Transport Equipment–Vehicles	-	-	100,000	-	-	-
332492 Non-Residential Buildings	-	-	150,000	-	-	-
332493 Non-professionals (Casual Work	-	-	600,000	-	-	-
Grand Total	**3,296,413**	**4,862,964**	**4,299,223**	**8,462,964**	**9,136,489**	**9,380,408**

318 MONROVIA CITY CORPORATION

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	3,296,413	4,862,964	4,299,223	8,462,964	9,136,489	9,380,408
Grand Total	**3,296,413**	**4,862,964**	**4,299,223**	**8,462,964**	**9,136,489**	**9,380,408**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1801 Administration and Management	**3,296,413**	**4,862,964**	**4,299,223**	**8,462,964**	**9,136,489**	**9,380,408**
21 COMPENSATION OF EMPLOYEES	2,435,170	3,024,053	2,520,040	3,024,053	3,150,100	3,176,727
22 USE OF GOODS AND SERVICES	361,243	238,911	179,183	438,911	476,389	540,389
31 NON-FINANCIAL ASSETS	500,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,600,000	1,600,000	5,000,000	5,510,000	5,663,292
Total	**3,296,413**	**4,862,964**	**4,299,223**	**8,462,964**	**9,136,489**	**9,380,408**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1801 Administration and Management	**3,296,413**	**4,862,964**	**4,299,223**	**8,462,964**	**9,136,489**	**9,380,408**
21 COMPENSATION OF EMPLOYEES	**2,435,170**	**3,024,053**	**2,520,040**	**3,024,053**	**3,150,100**	**3,176,727**
211101 Basic Salary - Civil Service	2,384,920	3,024,053	2,520,040	3,024,053	3,150,100	3,176,727
211127 Non-professionals (Casual Work	50,250	-	-	-	-	-
22 USE OF GOODS AND SERVICES	**361,243**	**238,911**	**179,183**	**438,911**	**476,389**	**540,389**
221204 Refuse Collection	56,493	138,911	104,183	338,911	367,850	417,269
221304 Equipment Rental and Lease	90,000	-	-	-	-	-
221401 Fuel and Lubricants - Vehicles	134,000	65,000	48,750	65,000	70,550	80,028
221402 Fuel and Lubricants – Gener.	30,000	35,000	26,250	35,000	37,989	43,092
221601 Cleaning Materials and service	13,250	-	-	-	-	-
221803 Police Materials and Supplies	37,500	-	-	-	-	-
31 NON-FINANCIAL ASSETS	**500,000**	**-**	**-**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	500,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**1,600,000**	**1,600,000**	**5,000,000**	**5,510,000**	**5,663,292**
332401 Other Fixed Assets	-	1,600,000	-	5,000,000	5,510,000	5,663,292
332438 Repair and Maintenance–Civil	-	-	500,000	-	-	-
332459 Refuse Collection	-	-	250,000	-	-	-
332487 Transport Equipment–Vehicles	-	-	100,000	-	-	-
332492 Non-Residential Buildings	-	-	150,000	-	-	-

318 MONROVIA CITY CORPORATION

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
332493	Non-professionals (Casual Work	-	-	600,000	-	-	-
Total		**3,296,413**	**4,862,964**	**4,299,223**	**8,462,964**	**9,136,489**	**9,380,408**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**3,296,413**	**4,862,964**	**4,299,223**	**8,462,964**	**9,136,489**	**9,380,408**

325 PAYNESVILLE CITY CORPORATION

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 (FY2026):

During FY2026, the Paynesville City Corporation made progress in improving urban sanitation, solid waste management, and the maintenance of public spaces across the municipality. The Corporation undertook waste clearance operations along roadsides, streets, and drainage systems throughout the city, including the commercial hub of Red Light, helping to improve traffic flow and reduce the risk of flooding. With an estimated 700 tons of waste generated daily, the Corporation was able to lift approximately 280 tons per day, representing about 40% of the total waste generated. It also temporarily employed, remunerated, and trained 500 community women and young people in solid waste management across five electoral districts, organized into three operational zones. In addition, the Corporation sustained citywide public awareness campaigns and routine maintenance of parks, cemeteries, and other public spaces to promote environmental cleanliness and improve the urban environment.

Objectives (FY2027):

The Corporation intends to scale up the Clean City Operation in line with Pillar 5 of the ARREST Agenda for Inclusive Development (AAID), focusing on community-based labour, equipment support, waste transfer infrastructure, and sanitation tools. Furthermore, the Corporation plans to implement its 2027–2029 Beautification Project, which will introduce urban greening, establish five district parks, and improve gateway landscaping across the city. The proposed renovation of the Corporation's 6,000-capacity ballroom will also modernize the facility and strengthen its potential as a revenue-generating asset to support municipal operations.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	97	48	**145**	97	48	**145**	97	48	**145**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	1,012,694	471,321	558,145	605,721	630,968	636,302
22 USE OF GOODS AND SERVICES	718,389	1,492,500	640,083	1,492,500	1,619,941	1,837,574
31 NON-FINANCIAL ASSETS	46,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	600,000	1,038,302	2,000,000	2,204,000	2,265,317
Grand Total	**1,777,083**	**2,563,821**	**2,236,530**	**4,098,221**	**4,454,909**	**4,739,193**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
501 Paynesville City Corporation	1,777,083	2,563,821	2,236,530	4,098,221	4,454,909	4,739,193
Grand Total	**1,777,083**	**2,563,821**	**2,236,530**	**4,098,221**	**4,454,909**	**4,739,193**

325 PAYNESVILLE CITY CORPORATION

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**1,149,891**	**600,000**	**1,203,677**	**2,000,000**	**2,204,000**	**2,265,317**
030473 Monrovia Smart Sanitation & City Beautification Program	-	-	-	1,500,000	1,653,000	1,698,988
030474 Renovation and Modernization of Paynesville City Hall	-	-	-	500,000	551,000	566,329
104100 Clean Cities Campaign	1,149,891	600,000	1,203,677	-	-	-
Total	**1,149,891**	**600,000**	**1,203,677**	**2,000,000**	**2,204,000**	**2,265,317**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**1,012,694**	**471,321**	**558,145**	**605,721**	**630,968**	**636,302**
211101 Basic Salary - Civil Service	402,697	471,321	392,770	605,721	630,968	636,302
211127 Non-professionals (Casual Work	609,997	-	165,375	-	-	-
22 USE OF GOODS AND SERVICES	**718,389**	**1,492,500**	**640,083**	**1,492,500**	**1,619,941**	**1,837,574**
221204 Refuse Collection	124,997	740,000	147,333	740,000	803,187	911,092
221304 Equipment Rental and Lease	94,600	142,500	142,500	142,500	154,668	175,447
221401 Fuel and Lubricants - Vehicles	274,499	500,000	141,250	500,000	542,694	615,603
221402 Fuel and Lubricants – Gener.	57,500	-	-	-	-	-
221501 Repair and Maintenance–Civil	-	-	99,000	-	-	-
221502 Repairs and Maintenance - Veh.	138,793	110,000	110,000	110,000	119,392	135,432
221601 Cleaning Materials and service	28,000	-	-	-	-	-
31 NON-FINANCIAL ASSETS	**46,000**	**-**	**-**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	46,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**600,000**	**1,038,302**	**2,000,000**	**2,204,000**	**2,265,317**
332401 Other Fixed Assets	-	600,000	-	2,000,000	2,204,000	2,265,317
332413 Fuel and Lubricants - Vehicles	-	-	74,882	-	-	-
332415 Repairs and Maintenance - Veh.	-	-	75,025	-	-	-
332459 Refuse Collection	-	-	55,395	-	-	-
332460 Equipment Rental and Lease	-	-	116,500	-	-	-
332487 Transport Equipment–Vehicles	-	-	146,500	-	-	-
332493 Non-professionals (Casual Work	-	-	570,000	-	-	-
Grand Total	**1,777,083**	**2,563,821**	**2,236,530**	**4,098,221**	**4,454,909**	**4,739,193**

325 PAYNESVILLE CITY CORPORATION

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	1,777,083	2,563,821	2,236,530	4,098,221	4,454,909	4,739,193
Grand Total	**1,777,083**	**2,563,821**	**2,236,530**	**4,098,221**	**4,454,909**	**4,739,193**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2501 Paynesville City Corporation	**1,777,083**	**2,563,821**	**2,236,530**	**4,098,221**	**4,454,909**	**4,739,193**
21 COMPENSATION OF EMPLOYEES	1,012,694	471,321	558,145	605,721	630,968	636,302
22 USE OF GOODS AND SERVICES	718,389	1,492,500	640,083	1,492,500	1,619,941	1,837,574
31 NON-FINANCIAL ASSETS	46,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	600,000	1,038,302	2,000,000	2,204,000	2,265,317
Total	**1,777,083**	**2,563,821**	**2,236,530**	**4,098,221**	**4,454,909**	**4,739,193**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2501 Paynesville City Corporation	**1,777,083**	**2,563,821**	**2,236,530**	**4,098,221**	**4,454,909**	**4,739,193**
21 COMPENSATION OF EMPLOYEES	**1,012,694**	**471,321**	**558,145**	**605,721**	**630,968**	**636,302**
211101 Basic Salary - Civil Service	402,697	471,321	392,770	605,721	630,968	636,302
211127 Non-professionals (Casual Work	609,997	-	165,375	-	-	-
22 USE OF GOODS AND SERVICES	**718,389**	**1,492,500**	**640,083**	**1,492,500**	**1,619,941**	**1,837,574**
221204 Refuse Collection	124,997	740,000	147,333	740,000	803,187	911,092
221304 Equipment Rental and Lease	94,600	142,500	142,500	142,500	154,668	175,447
221401 Fuel and Lubricants - Vehicles	274,499	500,000	141,250	500,000	542,694	615,603
221402 Fuel and Lubricants – Gener.	57,500	-	-	-	-	-
221501 Repair and Maintenance–Civil	-	-	99,000	-	-	-
221502 Repairs and Maintenance - Veh.	138,793	110,000	110,000	110,000	119,392	135,432
221601 Cleaning Materials and service	28,000	-	-	-	-	-
31 NON-FINANCIAL ASSETS	**46,000**	**-**	**-**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	46,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**600,000**	**1,038,302**	**2,000,000**	**2,204,000**	**2,265,317**
332401 Other Fixed Assets	-	600,000	-	2,000,000	2,204,000	2,265,317
332413 Fuel and Lubricants - Vehicles	-	-	74,882	-	-	-
332415 Repairs and Maintenance - Veh.	-	-	75,025	-	-	-
332459 Refuse Collection	-	-	55,395	-	-	-

325 PAYNESVILLE CITY CORPORATION

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
332460	Equipment Rental and Lease	-	-	116,500	-	-	-
332487	Transport Equipment–Vehicles	-	-	146,500	-	-	-
332493	Non-professionals (Casual Work	-	-	570,000	-	-	-
Total		**1,777,083**	**2,563,821**	**2,236,530**	**4,098,221**	**4,454,909**	**4,739,193**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**1,777,083**	**2,563,821**	**2,236,530**	**4,098,221**	**4,454,909**	**4,739,193**

03 TRANSPARENCY AND ACCOUNTABILITY

Goal:

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

Strategic Objective:

To promote transparency in the collection, management, and use of all government revenues and contracts by monitoring adherence to laws, regulations, and agreements; to ensure the efficient, accountable, and fair use of government resources through regular audits, compliance with procurement regulations, and anti-corruption education and enforcement; to improve the management of land records, increase efficiency in the registration of land transfers, and restore confidence in the 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; and to organize, oversee, and conduct free, fair, credible, and transparent elections for elective public offices in order to promote democratic governance.

Sector Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	1,243	493	**1,736**	1,243	493	**1,736**	1,243	493	**1,736**

Summary by Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	18,820,880	21,065,803	17,608,935	23,992,144	24,992,172	25,203,420
22 USE OF GOODS AND SERVICES	10,721,740	12,476,651	12,473,777	15,372,209	16,684,818	18,926,341
26 GRANTS	19,480	120,000	120,000	120,000	98,107	127,539
31 NON-FINANCIAL ASSETS	406,953	760,753	1,929,303	2,943,000	3,405,052	4,341,458
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,300,000	675,000	6,700,000	7,383,400	7,588,811
Grand Total	**29,969,053**	**35,723,207**	**32,807,015**	**49,127,353**	**52,563,549**	**56,187,569**

Summary by Spending Entity

SPENDING ENTITY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
110 General Auditing Commission	5,969,068	6,812,918	6,450,256	8,989,918	9,572,772	9,969,942
113 National Elections Commission	5,999,917	4,538,450	4,751,684	9,038,450	9,840,595	10,815,039
117 Governance Commission	2,206,501	2,361,324	2,042,976	2,872,324	3,045,859	3,210,846
118 Public Procurement and Concessions Commission	1,604,799	1,671,957	1,543,804	3,098,529	3,334,360	3,489,539
119 Center for National Documents and Archives	1,060,010	1,630,560	1,418,738	2,140,560	2,286,448	2,410,822
123 Liberia Anti-Corruption Commission	3,066,906	4,396,037	4,052,359	4,871,037	5,218,941	5,628,452
128 Independent Information Commission	384,041	391,592	356,792	548,592	588,784	644,963
129 Liberia Land Authority	2,653,591	3,160,356	2,281,034	2,660,356	2,788,613	2,891,148
132 Internal Audit Agency	3,804,373	4,101,792	3,590,660	5,201,792	5,471,445	5,677,659
345 Office of the Ombudsman	465,680	758,169	672,062	853,194	904,956	963,247

Summary by Spending Entity

SPENDING ENTITY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
431 Liberia Extractive Industry Initiative	634,406	1,186,485	1,160,303	1,271,485	1,373,189	1,537,075
432 National Bureau of Concessions	-	-	-	2,299,549	2,453,570	2,646,830
451 Financial Intelligence Agency	2,119,761	4,713,567	4,486,347	5,281,567	5,684,017	6,302,007
Grand Total	**29,969,053**	**35,723,207**	**32,807,015**	**49,127,353**	**52,563,549**	**56,187,569**

110 GENERAL AUDITING COMMISSION

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 (FY2026):

No Information provided by spending entity

Objectives (FY2027):

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

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	4,335,295	4,910,851	4,154,946	4,987,851	5,195,752	5,239,670
22 USE OF GOODS AND SERVICES	1,633,773	1,902,067	2,295,310	2,002,067	2,173,020	2,464,955
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	2,000,000	2,204,000	2,265,317
Grand Total	**5,969,068**	**6,812,918**	**6,450,256**	**8,989,918**	**9,572,772**	**9,969,942**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
001 Administration and Management	4,495,994	5,102,851	4,817,189	5,279,851	5,512,685	5,599,181
002 Audit Services	1,473,074	1,710,067	1,633,067	3,710,067	4,060,087	4,370,761
Grand Total	**5,969,068**	**6,812,918**	**6,450,256**	**8,989,918**	**9,572,772**	**9,969,942**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**2,000,000**	**2,204,000**	**2,265,317**
030476 Construction of General Auditor Commission Headquarter	-	-	-	2,000,000	2,204,000	2,265,317
Total	**-**	**-**	**-**	**2,000,000**	**2,204,000**	**2,265,317**

110 GENERAL AUDITING COMMISSION

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**4,335,295**	**4,910,851**	**4,154,946**	**4,987,851**	**5,195,752**	**5,239,670**
211101 Basic Salary - Civil Service	4,335,295	4,910,851	4,154,946	4,987,851	5,195,752	5,239,670
22 USE OF GOODS AND SERVICES	**1,633,773**	**1,902,067**	**2,295,310**	**2,002,067**	**2,173,020**	**2,464,955**
221201 Electricity	-	50,000	50,000	50,000	54,269	61,560
221202 Water and Sewage	12,875	14,000	14,000	14,000	15,195	17,237
221401 Fuel and Lubricants - Vehicles	99,999	100,000	100,000	100,000	108,539	123,121
221502 Repairs and Maintenance - Veh.	68,069	68,071	68,071	68,071	73,883	83,809
221602 Stationery	31,053	43,000	43,000	93,000	100,941	114,502
221603 Printing, Binding,Publication	5,000	5,000	5,000	5,000	5,427	6,156
221703 Audit Fees	1,339,997	1,536,996	1,459,996	1,536,996	1,668,238	1,892,358
222102 Workshops,Conferences,Siminars	13,594	15,000	485,243	15,000	16,281	18,468
222105 Entertainment Representation	23,046	25,000	25,000	25,000	27,135	30,780
222110 Subscriptions	10,000	10,000	10,000	60,000	65,123	73,872
223106 Vehicle Insurance	30,140	35,000	35,000	35,000	37,989	43,092
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**2,000,000**	**2,204,000**	**2,265,317**
332401 Other Fixed Assets	-	-	-	2,000,000	2,204,000	2,265,317
Grand Total	**5,969,068**	**6,812,918**	**6,450,256**	**8,989,918**	**9,572,772**	**9,969,942**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	5,969,068	6,812,918	6,450,256	8,989,918	9,572,772	9,969,942
Grand Total	**5,969,068**	**6,812,918**	**6,450,256**	**8,989,918**	**9,572,772**	**9,969,942**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1001 Administration and Management	**4,495,994**	**5,102,851**	**4,817,189**	**5,279,851**	**5,512,685**	**5,599,181**
21 COMPENSATION OF EMPLOYEES	4,335,295	4,910,851	4,154,946	4,987,851	5,195,752	5,239,670
22 USE OF GOODS AND SERVICES	160,699	192,000	662,243	292,000	316,933	359,511
Total	**4,495,994**	**5,102,851**	**4,817,189**	**5,279,851**	**5,512,685**	**5,599,181**

110 GENERAL AUDITING COMMISSION

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1001 Administration and Management	**4,495,994**	**5,102,851**	**4,817,189**	**5,279,851**	**5,512,685**	**5,599,181**
21 COMPENSATION OF EMPLOYEES	**4,335,295**	**4,910,851**	**4,154,946**	**4,987,851**	**5,195,752**	**5,239,670**
211101 Basic Salary - Civil Service	4,335,295	4,910,851	4,154,946	4,987,851	5,195,752	5,239,670
22 USE OF GOODS AND SERVICES	**160,699**	**192,000**	**662,243**	**292,000**	**316,933**	**359,511**
221201 Electricity	-	50,000	50,000	50,000	54,269	61,560
221202 Water and Sewage	12,875	14,000	14,000	14,000	15,195	17,237
221602 Stationery	31,053	43,000	43,000	93,000	100,941	114,502
221703 Audit Fees	39,991	-	-	-	-	-
222102 Workshops,Conferences,Siminars	13,594	15,000	485,243	15,000	16,281	18,468
222105 Entertainment Representation	23,046	25,000	25,000	25,000	27,135	30,780
222110 Subscriptions	10,000	10,000	10,000	60,000	65,123	73,872
223106 Vehicle Insurance	30,140	35,000	35,000	35,000	37,989	43,092
Total	**4,495,994**	**5,102,851**	**4,817,189**	**5,279,851**	**5,512,685**	**5,599,181**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1002 Audit Services	**1,473,074**	**1,710,067**	**1,633,067**	**3,710,067**	**4,060,087**	**4,370,761**
22 USE OF GOODS AND SERVICES	1,473,074	1,710,067	1,633,067	1,710,067	1,856,087	2,105,444
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	2,000,000	2,204,000	2,265,317
Total	**1,473,074**	**1,710,067**	**1,633,067**	**3,710,067**	**4,060,087**	**4,370,761**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1002 Audit Services	**1,473,074**	**1,710,067**	**1,633,067**	**3,710,067**	**4,060,087**	**4,370,761**
22 USE OF GOODS AND SERVICES	**1,473,074**	**1,710,067**	**1,633,067**	**1,710,067**	**1,856,087**	**2,105,444**
221401 Fuel and Lubricants - Vehicles	99,999	100,000	100,000	100,000	108,539	123,121
221502 Repairs and Maintenance - Veh.	68,069	68,071	68,071	68,071	73,883	83,809
221603 Printing, Binding,Publication	5,000	5,000	5,000	5,000	5,427	6,156
221703 Audit Fees	1,300,006	1,536,996	1,459,996	1,536,996	1,668,238	1,892,358
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**2,000,000**	**2,204,000**	**2,265,317**
332401 Other Fixed Assets	-	-	-	2,000,000	2,204,000	2,265,317
Total	**1,473,074**	**1,710,067**	**1,633,067**	**3,710,067**	**4,060,087**	**4,370,761**

110 GENERAL AUDITING COMMISSION

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	5,969,068	6,812,918	6,450,256	8,989,918	9,572,772	9,969,942

113 NATIONAL ELECTIONS COMMISSION

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 (FY2026):

The National Elections Commission finalized the renovation works of its headquarters in Sinkor, Monrovia. The Commission also completed boundary delimitation exercises in Sinoe, Maryland, and Grand Kru Counties with technical support from the Liberia Institute of Statistics and Geo-Information Services, the Ministry of Local Government, and the Liberia Land Authority. In addition, electoral reform consultations were conducted across four regions of Liberia to strengthen the country's electoral framework.

Objectives (FY2027):

The Commission plans to conduct additional boundary delimitation exercises, implement civic and voter education awareness campaigns, construct magisterial offices in Vahun, Lofa County, and Compound Number One, Grand Bassa County, and audit, verify, and authenticate the 2023 Final Registration Roll.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	219	61	**280**	219	61	**280**	219	61	**280**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	3,175,848	3,342,256	2,792,210	3,342,256	3,481,566	3,510,994
22 USE OF GOODS AND SERVICES	2,824,069	1,196,194	1,259,474	1,696,194	1,841,029	2,088,365
31 NON-FINANCIAL ASSETS	-	-	700,000	2,000,000	2,314,000	2,950,363
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	2,000,000	2,204,000	2,265,317
Grand Total	**5,999,917**	**4,538,450**	**4,751,684**	**9,038,450**	**9,840,595**	**10,815,039**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
301 Administration and Management	5,999,917	4,538,450	4,751,684	9,038,450	9,840,595	10,815,039
Grand Total	**5,999,917**	**4,538,450**	**4,751,684**	**9,038,450**	**9,840,595**	**10,815,039**

113 NATIONAL ELECTIONS COMMISSION

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**2,519,000**	**2,877,317**	**3,589,359**
000000 Unspecified	-	-	-	2,519,000	2,877,317	3,589,359
Total	**-**	**-**	**-**	**2,519,000**	**2,877,317**	**3,589,359**
Government of Liberia Funded Projects	**491,669**	**-**	**-**	**2,000,000**	**2,204,000**	**2,265,317**
010300 Construction of mini stadium	235,994	-	-	-	-	-
023885 Electoral Boundary Delimitation	155,677	-	-	-	-	-
023886 Electoral Legal Reform	99,998	-	-	-	-	-
030477 Conduct of By Elections	-	-	-	2,000,000	2,204,000	2,265,317
Total	**491,669**	**-**	**-**	**2,000,000**	**2,204,000**	**2,265,317**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**3,175,848**	**3,342,256**	**2,792,210**	**3,342,256**	**3,481,566**	**3,510,994**
211101 Basic Salary - Civil Service	3,163,448	3,342,256	2,792,210	3,342,256	3,481,566	3,510,994
211104 Honorarium	12,400	-	-	-	-	-
22 USE OF GOODS AND SERVICES	**2,824,069**	**1,196,194**	**1,259,474**	**1,696,194**	**1,841,029**	**2,088,365**
221101 Foreign Travel-Means of travel	18,250	-	-	-	-	-
221105 Dom. Travel-Daily Subsis.Allow	127,299	28,000	-	28,000	30,391	34,474
221201 Electricity	22,366	51,600	38,300	51,600	56,006	63,530
221202 Water and Sewage	833	1,000	750	1,000	1,085	1,231
221203 Telecommunications, Internet, Postage and Courier	16,640	-	-	-	-	-
221208 Internet Provider Services	-	41,200	30,900	41,200	44,718	50,726
221305 Vehicle Rental and Lease	62,398	-	-	-	-	-
221401 Fuel and Lubricants - Vehicles	76,681	131,900	98,925	131,900	143,162	162,396
221402 Fuel and Lubricants – Gener.	18,916	30,000	22,500	30,000	32,562	36,936
221501 Repair and Maintenance–Civil	68,748	519,000	519,000	519,000	563,317	638,996
221502 Repairs and Maintenance - Veh.	29,218	29,100	21,825	29,100	31,585	35,828
221503 Repairs and Maintenance–Gen.	16,874	42,600	31,950	42,600	46,237	52,449
221601 Cleaning Materials and service	6,750	9,464	7,098	9,464	10,272	11,652
221602 Stationery	8,966	15,730	11,797	15,730	17,073	19,367
221618 Computer Supplies, Parts and Cabling	1,575	-	-	-	-	-
221906 Study Tours	-	30,000	-	30,000	32,562	36,936
221909 Capacity Building Fund	23,677	13,000	-	13,000	14,110	16,006
222102 Workshops,Conferences,Siminars	45,310	23,000	-	23,000	24,964	28,318
222108 Advertising and Public Relatio	12,500	10,000	7,500	510,000	553,548	627,915
222109 Operational Expenses	9,825	24,600	12,910	24,600	26,701	30,288

113 NATIONAL ELECTIONS COMMISSION

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
222116 Bank Charges	2,500	6,000	3,100	6,000	6,512	7,387
222121 Other Legal Fees	18,749	6,000	3,100	6,000	6,512	7,387
222123 Other Compensations	-	-	205,069	-	-	-
222126 Elections	2,235,994	-	68,750	-	-	-
223101 Personnel Insurance	-	110,000	110,000	110,000	119,393	135,433
223105 Land Insurance	-	8,000	-	8,000	8,683	9,850
223106 Vehicle Insurance	-	66,000	66,000	66,000	71,636	81,260
31 NON-FINANCIAL ASSETS	**-**	**-**	**700,000**	**2,000,000**	**2,314,000**	**2,950,363**
311101 Land	-	-	700,000	-	-	-
312201 Transport Equipment–Vehicles	-	-	-	2,000,000	2,314,000	2,950,363
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**2,000,000**	**2,204,000**	**2,265,317**
332401 Other Fixed Assets	-	-	-	2,000,000	2,204,000	2,265,317
Grand Total	**5,999,917**	**4,538,450**	**4,751,684**	**9,038,450**	**9,840,595**	**10,815,039**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	5,999,917	4,538,450	4,751,684	9,038,450	9,840,595	10,815,039
Grand Total	**5,999,917**	**4,538,450**	**4,751,684**	**9,038,450**	**9,840,595**	**10,815,039**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1301 Administration and Management	**5,999,917**	**4,538,450**	**4,751,684**	**9,038,450**	**9,840,595**	**10,815,039**
21 COMPENSATION OF EMPLOYEES	3,175,848	3,342,256	2,792,210	3,342,256	3,481,566	3,510,994
22 USE OF GOODS AND SERVICES	2,824,069	1,196,194	1,259,474	1,696,194	1,841,029	2,088,365
31 NON-FINANCIAL ASSETS	-	-	700,000	2,000,000	2,314,000	2,950,363
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	2,000,000	2,204,000	2,265,317
Total	**5,999,917**	**4,538,450**	**4,751,684**	**9,038,450**	**9,840,595**	**10,815,039**

113 NATIONAL ELECTIONS COMMISSION

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1301 Administration and Management	**5,999,917**	**4,538,450**	**4,751,684**	**9,038,450**	**9,840,595**	**10,815,039**
21 COMPENSATION OF EMPLOYEES	**3,175,848**	**3,342,256**	**2,792,210**	**3,342,256**	**3,481,566**	**3,510,994**
211101 Basic Salary - Civil Service	3,163,448	3,342,256	2,792,210	3,342,256	3,481,566	3,510,994
211104 Honorarium	12,400	-	-	-	-	-
22 USE OF GOODS AND SERVICES	**2,824,069**	**1,196,194**	**1,259,474**	**1,696,194**	**1,841,029**	**2,088,365**
221101 Foreign Travel-Means of travel	18,250	-	-	-	-	-
221105 Dom. Travel-Daily Subsis.Allow	127,299	28,000	-	28,000	30,391	34,474
221201 Electricity	22,366	51,600	38,300	51,600	56,006	63,530
221202 Water and Sewage	833	1,000	750	1,000	1,085	1,231
221203 Telecommunications, Internet, Postage and Courier	16,640	-	-	-	-	-
221208 Internet Provider Services	-	41,200	30,900	41,200	44,718	50,726
221305 Vehicle Rental and Lease	62,398	-	-	-	-	-
221401 Fuel and Lubricants - Vehicles	76,681	131,900	98,925	131,900	143,162	162,396
221402 Fuel and Lubricants – Gener.	18,916	30,000	22,500	30,000	32,562	36,936
221501 Repair and Maintenance–Civil	68,748	519,000	519,000	519,000	563,317	638,996
221502 Repairs and Maintenance - Veh.	29,218	29,100	21,825	29,100	31,585	35,828
221503 Repairs and Maintenance–Gen.	16,874	42,600	31,950	42,600	46,237	52,449
221601 Cleaning Materials and service	6,750	9,464	7,098	9,464	10,272	11,652
221602 Stationery	8,966	15,730	11,797	15,730	17,073	19,367
221618 Computer Supplies, Parts and Cabling	1,575	-	-	-	-	-
221906 Study Tours	-	30,000	-	30,000	32,562	36,936
221909 Capacity Building Fund	23,677	13,000	-	13,000	14,110	16,006
222102 Workshops,Conferences,Siminars	45,310	23,000	-	23,000	24,964	28,318
222108 Advertising and Public Relatio	12,500	10,000	7,500	510,000	553,548	627,915
222109 Operational Expenses	9,825	24,600	12,910	24,600	26,701	30,288
222116 Bank Charges	2,500	6,000	3,100	6,000	6,512	7,387
222121 Other Legal Fees	18,749	6,000	3,100	6,000	6,512	7,387
222123 Other Compensations	-	-	205,069	-	-	-
222126 Elections	2,235,994	-	68,750	-	-	-
223101 Personnel Insurance	-	110,000	110,000	110,000	119,393	135,433
223105 Land Insurance	-	8,000	-	8,000	8,683	9,850
223106 Vehicle Insurance	-	66,000	66,000	66,000	71,636	81,260
31 NON-FINANCIAL ASSETS	**-**	**-**	**700,000**	**2,000,000**	**2,314,000**	**2,950,363**
311101 Land	-	-	700,000	-	-	-
312201 Transport Equipment–Vehicles	-	-	-	2,000,000	2,314,000	2,950,363
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**2,000,000**	**2,204,000**	**2,265,317**
332401 Other Fixed Assets	-	-	-	2,000,000	2,204,000	2,265,317
Total	**5,999,917**	**4,538,450**	**4,751,684**	**9,038,450**	**9,840,595**	**10,815,039**

113 NATIONAL ELECTIONS COMMISSION

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**5,999,917**	**4,538,450**	**4,751,684**	**9,038,450**	**9,840,595**	**10,815,039**

117 GOVERNANCE COMMISSION

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 (FY2026):

As the lead institution for Pillar Four of the ARREST Agenda for Inclusive Development (AAID), the Governance Commission coordinated governance and anti-corruption activities across government during FY2026. The Commission strengthened coordination with development partners, advanced the establishment of the Ministry of Local Government, completed structural reforms at the Bureau of Passports and Visas, and facilitated policy dialogues on governance, public administration, constitutional review, national history, tourism, and the War and Economic Crimes Court. It also advanced fiscal decentralization through regional training, strengthened collaboration with the Civil Service Agency and Liberia Institute of Public Administration through a Tripartite MOU, and supported civic education and gender mainstreaming within the AAID. The Commission further contributed to the National Integrity Forum, Local Content Policy development, institutional mandate and functions reviews, and the restructuring of the Food Authority of Liberia (FAL) and the National Food Assistance Agency (NFAA). In addition, it assessed County Service Centers and County Councils, validated the GoL/CSO Accord and Partnership Policy Framework, and strengthened its internal systems through staff capacity building, policy development, resource mobilization, financial management, and integrity initiatives.

Objectives (FY2027):

The Governance Commission plans to review and rewrite the 1986 Constitution, strengthen citizens' capacity to support decentralization, develop an inclusive national history, popularize citizenship education textbooks for primary schools, build the capacity of civil society organizations in the natural resource sector, deploy the National Integrity Index, revise the National Anti-Corruption Strategy, produce the Annual Governance Report, institutionalize monitoring and evaluation practices across government, conduct mandate and functions reviews for public institutions, develop a Public Sector Reform Strategy, and establish a regulatory framework to support the implementation of Liberia's Local Content Policy.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	106	44	**150**	106	44	**150**	106	44	**150**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	1,922,807	1,970,108	1,641,760	2,045,108	2,130,351	2,148,358
22 USE OF GOODS AND SERVICES	264,214	332,216	376,616	332,216	360,582	409,025
26 GRANTS	19,480	20,000	20,000	20,000	16,351	21,256
31 NON-FINANCIAL ASSETS	-	39,000	4,600	275,000	318,175	405,675
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	200,000	220,400	226,532
Grand Total	**2,206,501**	**2,361,324**	**2,042,976**	**2,872,324**	**3,045,859**	**3,210,846**

117 GOVERNANCE COMMISSION

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
701	Administration and Management	2,206,501	2,361,324	2,042,976	2,872,324	3,045,859	3,210,846
Grand Total		**2,206,501**	**2,361,324**	**2,042,976**	**2,872,324**	**3,045,859**	**3,210,846**

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**-**	**-**	**275,000**	**318,175**	**405,675**
000000	Unspecified	-	-	-	275,000	318,175	405,675
Total		**-**	**-**	**-**	**275,000**	**318,175**	**405,675**
Government of Liberia Funded Projects		**-**	**-**	**-**	**200,000**	**220,400**	**226,532**
030328	National History Project	-	-	-	200,000	220,400	226,532
Total		**-**	**-**	**-**	**200,000**	**220,400**	**226,532**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES		**1,922,807**	**1,970,108**	**1,641,760**	**2,045,108**	**2,130,351**	**2,148,358**
211101	Basic Salary - Civil Service	1,922,807	1,970,108	1,641,760	2,045,108	2,130,351	2,148,358
22 USE OF GOODS AND SERVICES		**264,214**	**332,216**	**376,616**	**332,216**	**360,582**	**409,025**
221104	Domestic Travel-Meansof Travel	2,000	-	-	-	-	-
221105	Dom. Travel-Daily Subsis.Allow	1,000	-	-	-	-	-
221201	Electricity	8,500	8,000	10,000	10,000	10,854	12,312
221202	Water and Sewage	2,500	500	500	750	814	923
221208	Internet Provider Services	9,000	1,500	10,000	6,500	7,055	8,003
221209	Scratch- Cards	1,000	1,000	5,110	1,000	1,085	1,231
221303	Office Build. Rental and Lease	150,000	150,000	150,000	150,000	162,808	184,681
221401	Fuel and Lubricants - Vehicles	7,000	12,000	14,010	14,966	16,244	18,426
221402	Fuel and Lubricants – Gener.	2,500	1,000	3,830	8,000	8,683	9,850
221501	Repair and Maintenance–Civil	500	500	500	-	-	-
221502	Repairs and Maintenance - Veh.	4,000	7,500	10,000	20,000	21,708	24,624
221503	Repairs and Maintenance–Gen.	1,500	500	500	1,000	1,085	1,231
221601	Cleaning Materials and service	2,000	1,000	1,000	1,000	1,085	1,231
221602	Stationery	3,500	1,500	2,500	3,000	3,256	3,694

117 GOVERNANCE COMMISSION

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221608 Repair & Maintenance Computer Hardware	500	500	500	1,000	1,085	1,231
221618 Computer Supplies, Parts and Cabling	1,500	5,000	9,450	-	-	-
222102 Workshops,Conferences,Siminars	43,215	108,856	118,856	100,000	108,539	123,121
222105 Entertainment Representation	1,500	1,000	1,000	1,000	1,085	1,231
222108 Advertising and Public Relatio	1,000	25,860	12,860	7,000	7,598	8,618
222109 Operational Expenses	19,999	5,000	5,000	5,000	5,427	6,156
223101 Personnel Insurance	1,500	-	20,000	-	-	-
223106 Vehicle Insurance	-	1,000	1,000	2,000	2,171	2,462
26 GRANTS	**19,480**	**20,000**	**20,000**	**20,000**	**16,351**	**21,256**
263648 Transfer to Gender Responsive Planning & Budgeting (GRPB)	19,480	20,000	20,000	20,000	16,351	21,256
31 NON-FINANCIAL ASSETS	**-**	**39,000**	**4,600**	**275,000**	**318,175**	**405,675**
312201 Transport Equipment–Vehicles	-	39,000	-	265,000	306,605	390,923
312203 Furniture and Fixtures	-	-	2,500	10,000	11,570	14,752
312205 Machinery and Equipment	-	-	2,100	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**200,000**	**220,400**	**226,532**
332401 Other Fixed Assets	-	-	-	200,000	220,400	226,532
Grand Total	**2,206,501**	**2,361,324**	**2,042,976**	**2,872,324**	**3,045,859**	**3,210,846**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	2,206,501	2,361,324	2,042,976	2,872,324	3,045,859	3,210,846
Grand Total	**2,206,501**	**2,361,324**	**2,042,976**	**2,872,324**	**3,045,859**	**3,210,846**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1701 Administration and Management	**2,206,501**	**2,361,324**	**2,042,976**	**2,872,324**	**3,045,859**	**3,210,846**
21 COMPENSATION OF EMPLOYEES	1,922,807	1,970,108	1,641,760	2,045,108	2,130,351	2,148,358
22 USE OF GOODS AND SERVICES	264,214	332,216	376,616	332,216	360,582	409,025
26 GRANTS	19,480	20,000	20,000	20,000	16,351	21,256
31 NON-FINANCIAL ASSETS	-	39,000	4,600	275,000	318,175	405,675
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	200,000	220,400	226,532

117 GOVERNANCE COMMISSION

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Total	**2,206,501**	**2,361,324**	**2,042,976**	**2,872,324**	**3,045,859**	**3,210,846**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1701 Administration and Management	**2,206,501**	**2,361,324**	**2,042,976**	**2,872,324**	**3,045,859**	**3,210,846**
21 COMPENSATION OF EMPLOYEES	**1,922,807**	**1,970,108**	**1,641,760**	**2,045,108**	**2,130,351**	**2,148,358**
211101 Basic Salary - Civil Service	1,922,807	1,970,108	1,641,760	2,045,108	2,130,351	2,148,358
22 USE OF GOODS AND SERVICES	**264,214**	**332,216**	**376,616**	**332,216**	**360,582**	**409,025**
221104 Domestic Travel-Meansof Travel	2,000	-	-	-	-	-
221105 Dom. Travel-Daily Subsis.Allow	1,000	-	-	-	-	-
221201 Electricity	8,500	8,000	10,000	10,000	10,854	12,312
221202 Water and Sewage	2,500	500	500	750	814	923
221208 Internet Provider Services	9,000	1,500	10,000	6,500	7,055	8,003
221209 Scratch- Cards	1,000	1,000	5,110	1,000	1,085	1,231
221303 Office Build. Rental and Lease	150,000	150,000	150,000	150,000	162,808	184,681
221401 Fuel and Lubricants - Vehicles	7,000	12,000	14,010	14,966	16,244	18,426
221402 Fuel and Lubricants – Gener.	2,500	1,000	3,830	8,000	8,683	9,850
221501 Repair and Maintenance–Civil	500	500	500	-	-	-
221502 Repairs and Maintenance - Veh.	4,000	7,500	10,000	20,000	21,708	24,624
221503 Repairs and Maintenance–Gen.	1,500	500	500	1,000	1,085	1,231
221601 Cleaning Materials and service	2,000	1,000	1,000	1,000	1,085	1,231
221602 Stationery	3,500	1,500	2,500	3,000	3,256	3,694
221608 Repair & Maintenance Computer Hardware	500	500	500	1,000	1,085	1,231
221618 Computer Supplies, Parts and Cabling	1,500	5,000	9,450	-	-	-
222102 Workshops,Conferences,Siminars	43,215	108,856	118,856	100,000	108,539	123,121
222105 Entertainment Representation	1,500	1,000	1,000	1,000	1,085	1,231
222108 Advertising and Public Relatio	1,000	25,860	12,860	7,000	7,598	8,618
222109 Operational Expenses	19,999	5,000	5,000	5,000	5,427	6,156
223101 Personnel Insurance	1,500	-	20,000	-	-	-
223106 Vehicle Insurance	-	1,000	1,000	2,000	2,171	2,462
26 GRANTS	**19,480**	**20,000**	**20,000**	**20,000**	**16,351**	**21,256**
263648 Transfer to Gender Responsive Planning & Budgeting (GRPB)	19,480	20,000	20,000	20,000	16,351	21,256
31 NON-FINANCIAL ASSETS	**-**	**39,000**	**4,600**	**275,000**	**318,175**	**405,675**
312201 Transport Equipment–Vehicles	-	39,000	-	265,000	306,605	390,923
312203 Furniture and Fixtures	-	-	2,500	10,000	11,570	14,752
312205 Machinery and Equipment	-	-	2,100	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**200,000**	**220,400**	**226,532**

117 GOVERNANCE COMMISSION

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
332401	Other Fixed Assets	-	-	-	200,000	220,400	226,532
Total		**2,206,501**	**2,361,324**	**2,042,976**	**2,872,324**	**3,045,859**	**3,210,846**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**2,206,501**	**2,361,324**	**2,042,976**	**2,872,324**	**3,045,859**	**3,210,846**

118 PUBLIC PROCUREMENT AND CONCESSIONS COMMISSION

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 (FY2026):

The Public Procurement and Concessions Commission strengthened the implementation and use of the e-Government Procurement (e-GP) system, with 50 additional spending entities onboarded, bringing the total number of participating institutions to 56. The number of registered vendors exceeded 1,000, while more than 2,000 procurement practitioners and decision-makers were trained on the use of the e-GP platform. The Commission generated over US$400,000 from e-GP onboarding and related activities and projected approximately US$500,000 in revenue by the end of 2026. The second phase of the e-GP upgrade was completed, including the Complaint and Appeal Module, while system glitches were addressed and overall system performance improved. PPCC also strengthened client relations, service delivery, transparency, fairness, and stakeholder engagement across its operations.

Objectives (FY2027):

To strengthen nationwide public procurement monitoring, compliance, and value-for-money oversight while expanding and sustaining the e-GP system and enhancing the Commission's institutional capacity. Key priorities include retaining and motivating skilled procurement, legal, finance, ICT, engineering, monitoring, and contract-management personnel; expanding nationwide monitoring of Government projects and procurement activities; institutionalizing the Common Users' Items (CUI) Price Index in alignment with the AAID; and strengthening operational capacity for expanded e-GP participation and compliance monitoring. The Commission will also host the 2027 Annual Procurement Forum, expand its headquarters to accommodate additional monitoring and technical personnel, upgrade and sustain the e-GP system, and establish the CUI Price Index.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	57	26	**83**	57	26	**83**	57	26	**83**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	1,039,269	1,162,956	969,553	1,297,356	1,351,432	1,362,855
22 USE OF GOODS AND SERVICES	421,530	339,173	359,423	489,173	530,944	602,274
31 NON-FINANCIAL ASSETS	144,000	169,828	214,828	112,000	129,584	165,220
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	1,200,000	1,322,400	1,359,190
Grand Total	**1,604,799**	**1,671,957**	**1,543,804**	**3,098,529**	**3,334,360**	**3,489,539**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
801 Administration and Management	1,604,799	1,671,957	1,543,804	3,098,529	3,334,360	3,489,539
Grand Total	**1,604,799**	**1,671,957**	**1,543,804**	**3,098,529**	**3,334,360**	**3,489,539**

118 PUBLIC PROCUREMENT AND CONCESSIONS COMMISSION

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**127,000**	**145,865**	**183,688**
000000 Unspecified	-	-	-	127,000	145,865	183,688
Total	**-**	**-**	**-**	**127,000**	**145,865**	**183,688**
Government of Liberia Funded Projects	**34,900**	**-**	**-**	**1,200,000**	**1,322,400**	**1,359,190**
010300 Construction of mini stadium	34,900	-	-	-	-	-
030478 Expansion of PPCC Headquarters	-	-	-	1,200,000	1,322,400	1,359,190
Total	**34,900**	**-**	**-**	**1,200,000**	**1,322,400**	**1,359,190**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**1,039,269**	**1,162,956**	**969,553**	**1,297,356**	**1,351,432**	**1,362,855**
211101 Basic Salary - Civil Service	1,039,269	1,162,956	969,553	1,297,356	1,351,432	1,362,855
22 USE OF GOODS AND SERVICES	**421,530**	**339,173**	**359,423**	**489,173**	**530,944**	**602,274**
221103 Foreign Travel-Incdl. Allowanc	1,000	1,500	1,500	1,500	1,628	1,847
221104 Domestic Travel-Meansof Travel	3,535	4,000	4,000	4,000	4,342	4,925
221105 Dom. Travel-Daily Subsis.Allow	15,000	4,000	4,000	4,000	4,342	4,925
221201 Electricity	-	15,500	15,500	15,500	16,824	19,084
221202 Water and Sewage	1,500	1,500	1,500	1,500	1,628	1,847
221206 OTHER UTILITIES	3,451	-	-	-	-	-
221208 Internet Provider Services	-	5,173	5,173	5,173	5,615	6,369
221209 Scratch- Cards	17,449	15,000	15,000	15,000	16,281	18,468
221401 Fuel and Lubricants - Vehicles	48,199	48,827	48,827	48,827	52,996	60,116
221402 Fuel and Lubricants – Gener.	24,916	25,000	25,000	25,000	27,135	30,780
221501 Repair and Maintenance–Civil	88,226	10,000	10,000	10,000	10,854	12,312
221502 Repairs and Maintenance - Veh.	5,000	6,000	6,000	6,000	6,512	7,387
221503 Repairs and Maintenance–Gen.	1,500	1,500	1,500	1,500	1,628	1,847
221504 Rep\&Maint.Mach\&Equip,Furniture	2,000	2,500	2,500	2,500	2,713	3,078
221601 Cleaning Materials and service	1,500	1,500	1,500	1,500	1,628	1,847
221602 Stationery	9,999	10,000	10,000	10,000	10,854	12,312
221603 Printing, Binding,Publication	5,000	5,432	5,432	5,432	5,896	6,688
221604 Newspapers, Books and Periodic	3,000	2,000	2,000	2,000	2,171	2,462
221605 Computer Supplies and ICT Services	8,500	5,000	5,000	5,000	5,427	6,156
221606 Other Office Mat. and Consum.	5,449	5,000	5,000	5,000	5,427	6,156
221618 Computer Supplies, Parts and Cabling	7,800	-	20,250	-	-	-
222102 Workshops,Conferences,Siminars	35,000	25,000	25,000	25,000	27,135	30,780
222105 Entertainment Representation	42,250	5,000	5,000	5,000	5,427	6,156

118 PUBLIC PROCUREMENT AND CONCESSIONS COMMISSION

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
222109 Operational Expenses	76,756	109,741	109,741	259,741	281,920	319,795
222113 Guard and Security Services	-	9,000	9,000	9,000	9,768	11,081
222116 Bank Charges	8,000	3,000	3,000	3,000	3,256	3,694
223101 Personnel Insurance	-	10,000	10,000	10,000	10,854	12,312
223106 Vehicle Insurance	6,500	8,000	8,000	8,000	8,683	9,850
31 NON-FINANCIAL ASSETS	**144,000**	**169,828**	**214,828**	**112,000**	**129,584**	**165,220**
312201 Transport Equipment–Vehicles	107,000	52,828	97,828	-	-	-
312203 Furniture and Fixtures	28,000	7,000	7,000	57,000	65,949	84,085
312205 Machinery and Equipment	4,500	105,000	105,000	30,000	34,710	44,255
312301 ICT Infrast Hardware\&Networks	4,500	5,000	5,000	25,000	28,925	36,880
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**1,200,000**	**1,322,400**	**1,359,190**
332401 Other Fixed Assets	-	-	-	1,200,000	1,322,400	1,359,190
Grand Total	**1,604,799**	**1,671,957**	**1,543,804**	**3,098,529**	**3,334,360**	**3,489,539**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	1,604,799	1,671,957	1,543,804	3,098,529	3,334,360	3,489,539
Grand Total	**1,604,799**	**1,671,957**	**1,543,804**	**3,098,529**	**3,334,360**	**3,489,539**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1801 Administration and Management	**1,604,799**	**1,671,957**	**1,543,804**	**3,098,529**	**3,334,360**	**3,489,539**
21 COMPENSATION OF EMPLOYEES	1,039,269	1,162,956	969,553	1,297,356	1,351,432	1,362,855
22 USE OF GOODS AND SERVICES	421,530	339,173	359,423	489,173	530,944	602,274
31 NON-FINANCIAL ASSETS	144,000	169,828	214,828	112,000	129,584	165,220
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	1,200,000	1,322,400	1,359,190
Total	**1,604,799**	**1,671,957**	**1,543,804**	**3,098,529**	**3,334,360**	**3,489,539**

118 PUBLIC PROCUREMENT AND CONCESSIONS COMMISSION

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1801 Administration and Management	**1,604,799**	**1,671,957**	**1,543,804**	**3,098,529**	**3,334,360**	**3,489,539**
21 COMPENSATION OF EMPLOYEES	**1,039,269**	**1,162,956**	**969,553**	**1,297,356**	**1,351,432**	**1,362,855**
211101 Basic Salary - Civil Service	1,039,269	1,162,956	969,553	1,297,356	1,351,432	1,362,855
22 USE OF GOODS AND SERVICES	**421,530**	**339,173**	**359,423**	**489,173**	**530,944**	**602,274**
221103 Foreign Travel-Incdl. Allowanc	1,000	1,500	1,500	1,500	1,628	1,847
221104 Domestic Travel-Meansof Travel	3,535	4,000	4,000	4,000	4,342	4,925
221105 Dom. Travel-Daily Subsis.Allow	15,000	4,000	4,000	4,000	4,342	4,925
221201 Electricity	-	15,500	15,500	15,500	16,824	19,084
221202 Water and Sewage	1,500	1,500	1,500	1,500	1,628	1,847
221206 OTHER UTILITIES	3,451	-	-	-	-	-
221208 Internet Provider Services	-	5,173	5,173	5,173	5,615	6,369
221209 Scratch- Cards	17,449	15,000	15,000	15,000	16,281	18,468
221401 Fuel and Lubricants - Vehicles	48,199	48,827	48,827	48,827	52,996	60,116
221402 Fuel and Lubricants – Gener.	24,916	25,000	25,000	25,000	27,135	30,780
221501 Repair and Maintenance–Civil	88,226	10,000	10,000	10,000	10,854	12,312
221502 Repairs and Maintenance - Veh.	5,000	6,000	6,000	6,000	6,512	7,387
221503 Repairs and Maintenance–Gen.	1,500	1,500	1,500	1,500	1,628	1,847
221504 Rep\&Maint.Mach\&Equip,Furniture	2,000	2,500	2,500	2,500	2,713	3,078
221601 Cleaning Materials and service	1,500	1,500	1,500	1,500	1,628	1,847
221602 Stationery	9,999	10,000	10,000	10,000	10,854	12,312
221603 Printing, Binding,Publication	5,000	5,432	5,432	5,432	5,896	6,688
221604 Newspapers, Books and Periodic	3,000	2,000	2,000	2,000	2,171	2,462
221605 Computer Supplies and ICT Services	8,500	5,000	5,000	5,000	5,427	6,156
221606 Other Office Mat. and Consum.	5,449	5,000	5,000	5,000	5,427	6,156
221618 Computer Supplies, Parts and Cabling	7,800	-	20,250	-	-	-
222102 Workshops,Conferences,Siminars	35,000	25,000	25,000	25,000	27,135	30,780
222105 Entertainment Representation	42,250	5,000	5,000	5,000	5,427	6,156
222109 Operational Expenses	76,756	109,741	109,741	259,741	281,920	319,795
222113 Guard and Security Services	-	9,000	9,000	9,000	9,768	11,081
222116 Bank Charges	8,000	3,000	3,000	3,000	3,256	3,694
223101 Personnel Insurance	-	10,000	10,000	10,000	10,854	12,312
223106 Vehicle Insurance	6,500	8,000	8,000	8,000	8,683	9,850
31 NON-FINANCIAL ASSETS	**144,000**	**169,828**	**214,828**	**112,000**	**129,584**	**165,220**
312201 Transport Equipment–Vehicles	107,000	52,828	97,828	-	-	-
312203 Furniture and Fixtures	28,000	7,000	7,000	57,000	65,949	84,085
312205 Machinery and Equipment	4,500	105,000	105,000	30,000	34,710	44,255
312301 ICT Infrast Hardware\&Networks	4,500	5,000	5,000	25,000	28,925	36,880
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**1,200,000**	**1,322,400**	**1,359,190**
332401 Other Fixed Assets	-	-	-	1,200,000	1,322,400	1,359,190
Total	**1,604,799**	**1,671,957**	**1,543,804**	**3,098,529**	**3,334,360**	**3,489,539**

118 PUBLIC PROCUREMENT AND CONCESSIONS COMMISSION

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**1,604,799**	**1,671,957**	**1,543,804**	**3,098,529**	**3,334,360**	**3,489,539**

119 CENTER FOR NATIONAL DOCUMENTS AND ARCHIVES

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 (FY2026):

The Center for National Documents, Records and Archives (CNDRA) exceeded expectations as a major government revenue-generating institution by achieving its revenue collection targets during FY2026. The Agency expanded its national presence by establishing additional offices in Totota, Bong County, and Cotton Tree, Margibi County, while construction of permanent county offices in Ganta, Nimba County, and Totota, Bong County continued. CNDRA also inspected records and documents from more than 56 government ministries, agencies, commissions, and private institutions, trained staff, and established records holding rooms in eight public entities. To strengthen operations and improve revenue collection in the counties, the Agency procured and deployed sixteen motorcycles to its field offices.

Objectives (FY2027):

CNDRA aims to continue decentralizing public library services by establishing three additional county libraries to improve access to educational resources for school children. The Agency also plans to expand revenue collection through the completion of county offices in Nimba and Bong Counties, conduct nationwide assessments and preservation of historical documents across 55 to 85 government institutions, improve public library services and the national records repository, increase the registration of legal instruments from approximately 4,500 to 5,000 annually, expand oral historical data collection in the leeward counties, and strengthen records management through additional staff training for both CNDRA personnel and other government institutions.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	178	107	**285**	178	107	**285**	178	107	**285**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	780,910	1,099,952	916,630	1,159,952	1,208,301	1,218,514
22 USE OF GOODS AND SERVICES	279,100	180,608	334,658	480,608	521,647	591,727
31 NON-FINANCIAL ASSETS	-	250,000	92,450	100,000	115,700	147,518
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	100,000	75,000	400,000	440,800	453,063
Grand Total	**1,060,010**	**1,630,560**	**1,418,738**	**2,140,560**	**2,286,448**	**2,410,822**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
901 Administration and Management	1,060,010	1,630,560	1,418,738	2,140,560	2,286,448	2,410,822
Grand Total	**1,060,010**	**1,630,560**	**1,418,738**	**2,140,560**	**2,286,448**	**2,410,822**

119 CENTER FOR NATIONAL DOCUMENTS AND ARCHIVES

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**100,000**	**115,700**	**147,518**
000000 Unspecified	-	-	-	100,000	115,700	147,518
Total	**-**	**-**	**-**	**100,000**	**115,700**	**147,518**
Government of Liberia Funded Projects	**-**	**100,000**	**75,000**	**400,000**	**440,800**	**453,063**
030479 Digitalization of National Document and Records systems	-	-	-	400,000	440,800	453,063
092600 Revenue Enhancement Project	-	100,000	75,000	-	-	-
Total	**-**	**100,000**	**75,000**	**400,000**	**440,800**	**453,063**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**780,910**	**1,099,952**	**916,630**	**1,159,952**	**1,208,301**	**1,218,514**
211101 Basic Salary - Civil Service	780,910	1,099,952	916,630	1,159,952	1,208,301	1,218,514
22 USE OF GOODS AND SERVICES	**279,100**	**180,608**	**334,658**	**480,608**	**521,647**	**591,727**
221201 Electricity	15,000	8,949	9,499	8,949	9,713	11,018
221202 Water and Sewage	4,200	4,301	4,801	4,301	4,668	5,295
221208 Internet Provider Services	22,206	15,058	16,058	165,058	179,152	203,220
221209 Scratch- Cards	7,995	8,000	16,000	8,000	8,684	9,850
221401 Fuel and Lubricants - Vehicles	7,900	7,000	7,750	7,000	7,598	8,618
221402 Fuel and Lubricants – Gener.	10,500	9,000	9,750	9,000	9,769	11,081
221501 Repair and Maintenance–Civil	-	-	6,000	-	-	-
221502 Repairs and Maintenance - Veh.	5,997	-	7,300	-	-	-
221504 Rep\&Maint.Mach\&Equip,Furniture	3,650	-	-	-	-	-
221601 Cleaning Materials and service	5,000	6,300	12,800	6,300	6,838	7,757
221602 Stationery	61,319	98,000	163,000	98,000	106,368	120,658
221604 Newspapers, Books and Periodic	-	-	3,500	-	-	-
221605 Computer Supplies and ICT Services	30,695	-	8,500	-	-	-
221607 Employee ID Cards	-	-	6,000	-	-	-
221618 Computer Supplies, Parts and Cabling	14,990	-	8,500	-	-	-
221903 Staff Training – Local	14,850	-	-	-	-	-
222105 Entertainment Representation	-	-	9,500	-	-	-
222109 Operational Expenses	68,798	18,000	33,700	168,000	182,345	206,843
222113 Guard and Security Services	6,000	6,000	12,000	6,000	6,512	7,387
31 NON-FINANCIAL ASSETS	**-**	**250,000**	**92,450**	**100,000**	**115,700**	**147,518**
312201 Transport Equipment–Vehicles	-	-	62,000	100,000	115,700	147,518
312202 Transport Equipment – Other	-	-	15,200	-	-	-

119 CENTER FOR NATIONAL DOCUMENTS AND ARCHIVES

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
312205 Machinery and Equipment	-	250,000	-	-	-	-
312301 ICT Infrast Hardware\&Networks	-	-	15,250	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**100,000**	**75,000**	**400,000**	**440,800**	**453,063**
332401 Other Fixed Assets	-	100,000	-	400,000	440,800	453,063
332412 Scratch- Cards	-	-	250	-	-	-
332413 Fuel and Lubricants - Vehicles	-	-	750	-	-	-
332417 Stationery	-	-	1,000	-	-	-
332424 Operational Expenses	-	-	4,000	-	-	-
332460 Equipment Rental and Lease	-	-	7,875	-	-	-
332492 Non-Residential Buildings	-	-	61,125	-	-	-
Grand Total	**1,060,010**	**1,630,560**	**1,418,738**	**2,140,560**	**2,286,448**	**2,410,822**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	1,060,010	1,630,560	1,418,738	2,140,560	2,286,448	2,410,822
Grand Total	**1,060,010**	**1,630,560**	**1,418,738**	**2,140,560**	**2,286,448**	**2,410,822**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1901 Administration and Management	**1,060,010**	**1,630,560**	**1,418,738**	**2,140,560**	**2,286,448**	**2,410,822**
21 COMPENSATION OF EMPLOYEES	780,910	1,099,952	916,630	1,159,952	1,208,301	1,218,514
22 USE OF GOODS AND SERVICES	279,100	180,608	334,658	480,608	521,647	591,727
31 NON-FINANCIAL ASSETS	-	250,000	92,450	100,000	115,700	147,518
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	100,000	75,000	400,000	440,800	453,063
Total	**1,060,010**	**1,630,560**	**1,418,738**	**2,140,560**	**2,286,448**	**2,410,822**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1901 Administration and Management	**1,060,010**	**1,630,560**	**1,418,738**	**2,140,560**	**2,286,448**	**2,410,822**
21 COMPENSATION OF EMPLOYEES	**780,910**	**1,099,952**	**916,630**	**1,159,952**	**1,208,301**	**1,218,514**

119 CENTER FOR NATIONAL DOCUMENTS AND ARCHIVES

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
211101 Basic Salary - Civil Service	780,910	1,099,952	916,630	1,159,952	1,208,301	1,218,514
22 USE OF GOODS AND SERVICES	**279,100**	**180,608**	**334,658**	**480,608**	**521,647**	**591,727**
221201 Electricity	15,000	8,949	9,499	8,949	9,713	11,018
221202 Water and Sewage	4,200	4,301	4,801	4,301	4,668	5,295
221208 Internet Provider Services	22,206	15,058	16,058	165,058	179,152	203,220
221209 Scratch- Cards	7,995	8,000	16,000	8,000	8,684	9,850
221401 Fuel and Lubricants - Vehicles	7,900	7,000	7,750	7,000	7,598	8,618
221402 Fuel and Lubricants – Gener.	10,500	9,000	9,750	9,000	9,769	11,081
221501 Repair and Maintenance–Civil	-	-	6,000	-	-	-
221502 Repairs and Maintenance - Veh.	5,997	-	7,300	-	-	-
221504 Rep\&Maint.Mach\&Equip,Furniture	3,650	-	-	-	-	-
221601 Cleaning Materials and service	5,000	6,300	12,800	6,300	6,838	7,757
221602 Stationery	61,319	98,000	163,000	98,000	106,368	120,658
221604 Newspapers, Books and Periodic	-	-	3,500	-	-	-
221605 Computer Supplies and ICT Services	30,695	-	8,500	-	-	-
221607 Employee ID Cards	-	-	6,000	-	-	-
221618 Computer Supplies, Parts and Cabling	14,990	-	8,500	-	-	-
221903 Staff Training – Local	14,850	-	-	-	-	-
222105 Entertainment Representation	-	-	9,500	-	-	-
222109 Operational Expenses	68,798	18,000	33,700	168,000	182,345	206,843
222113 Guard and Security Services	6,000	6,000	12,000	6,000	6,512	7,387
31 NON-FINANCIAL ASSETS	**-**	**250,000**	**92,450**	**100,000**	**115,700**	**147,518**
312201 Transport Equipment–Vehicles	-	-	62,000	100,000	115,700	147,518
312202 Transport Equipment – Other	-	-	15,200	-	-	-
312205 Machinery and Equipment	-	250,000	-	-	-	-
312301 ICT Infrast Hardware\&Networks	-	-	15,250	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**100,000**	**75,000**	**400,000**	**440,800**	**453,063**
332401 Other Fixed Assets	-	100,000	-	400,000	440,800	453,063
332412 Scratch- Cards	-	-	250	-	-	-
332413 Fuel and Lubricants - Vehicles	-	-	750	-	-	-
332417 Stationery	-	-	1,000	-	-	-
332424 Operational Expenses	-	-	4,000	-	-	-
332460 Equipment Rental and Lease	-	-	7,875	-	-	-
332492 Non-Residential Buildings	-	-	61,125	-	-	-
Total	**1,060,010**	**1,630,560**	**1,418,738**	**2,140,560**	**2,286,448**	**2,410,822**

119 CENTER FOR NATIONAL DOCUMENTS AND ARCHIVES

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**1,060,010**	**1,630,560**	**1,418,738**	**2,140,560**	**2,286,448**	**2,410,822**

123 LIBERIA ANTI-CORRUPTION COMMISSION

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 (FY2026):

The Liberia Anti-Corruption Commission received more than 2,000 asset declarations from serving public officials and nearly 200 declarations from officials leaving public service. During the reporting period, the Commission completed investigations into more than 32 corruption cases, secured indictments in 12 cases, and obtained convictions in three. Liberia, through the LACC, was elected to the Executive Committee of the Association of African Anti-Corruption Authorities, while the Commission expanded bilateral technical cooperation with international partners. Public education and awareness activities were conducted in ten counties, corruption reporting hotlines (5222 and 6222) were launched, intelligence gathering programs were expanded to high-risk institutions, and asset declaration verification exercises continued across several counties.

Objectives (FY2027):

The Commission plans to recruit additional staff to strengthen education and prevention, investigations, cyber and financial crime investigations, prosecution, and research functions. It also intends to decentralize investigation and prosecution activities by establishing regional offices in Tubmanburg and Gbarnga, while continuing to maintain and improve the electronic asset declaration system.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	65	22	**87**	65	22	**87**	65	22	**87**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	1,361,000	1,869,303	1,557,750	1,869,303	1,947,218	1,963,677
22 USE OF GOODS AND SERVICES	1,705,906	2,526,734	2,029,609	2,426,734	2,633,948	2,987,807
31 NON-FINANCIAL ASSETS	-	-	465,000	75,000	86,775	110,639
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	500,000	551,000	566,329
Grand Total	**3,066,906**	**4,396,037**	**4,052,359**	**4,871,037**	**5,218,941**	**5,628,452**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
301 Education and Prevention Divis	1,539,564	1,895,915	2,049,362	1,970,915	2,062,877	2,107,081
302 Enforcement Division	1,272,829	1,846,983	1,381,983	1,746,983	1,896,155	2,150,896
303 Administration and Management	254,513	653,139	621,014	1,153,139	1,259,909	1,370,475
Grand Total	**3,066,906**	**4,396,037**	**4,052,359**	**4,871,037**	**5,218,941**	**5,628,452**

123 LIBERIA ANTI-CORRUPTION COMMISSION

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**99,000**	**112,824**	**140,188**
000000 Unspecified	-	-	-	99,000	112,824	140,188
Total	**-**	**-**	**-**	**99,000**	**112,824**	**140,188**
Government of Liberia Funded Projects	**17,999**	**-**	**-**	**500,000**	**551,000**	**566,329**
010300 Construction of mini stadium	17,999	-	-	-	-	-
030480 Digitization and Decentralization of Anti Corruption Service	-	-	-	500,000	551,000	566,329
Total	**17,999**	**-**	**-**	**500,000**	**551,000**	**566,329**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**1,361,000**	**1,869,303**	**1,557,750**	**1,869,303**	**1,947,218**	**1,963,677**
211101 Basic Salary - Civil Service	1,361,000	1,869,303	1,557,750	1,869,303	1,947,218	1,963,677
22 USE OF GOODS AND SERVICES	**1,705,906**	**2,526,734**	**2,029,609**	**2,426,734**	**2,633,948**	**2,987,807**
221101 Foreign Travel-Means of travel	29,000	21,000	21,000	21,000	22,793	25,855
221102 Forgn.Travel-Daily Sub. Allowa	28,000	20,000	20,000	20,000	21,708	24,624
221103 Foreign Travel-Incdl. Allowanc	4,240	4,240	4,140	4,240	4,602	5,220
221104 Domestic Travel-Meansof Travel	-	41,640	10,280	41,640	45,196	51,267
221105 Dom. Travel-Daily Subsis.Allow	22,811	53,486	52,545	53,486	58,053	65,852
221106 Domestic Travel - Incidental	-	6,000	6,277	6,000	6,512	7,387
221201 Electricity	30,000	30,000	30,000	30,000	32,562	36,936
221208 Internet Provider Services	11,074	11,074	11,074	11,074	12,020	13,634
221209 Scratch- Cards	30,124	38,500	38,500	38,500	41,787	47,401
221303 Office Build. Rental and Lease	149,998	150,000	150,000	150,000	162,808	184,681
221401 Fuel and Lubricants - Vehicles	33,000	40,000	40,000	40,000	43,416	49,248
221402 Fuel and Lubricants – Gener.	22,498	23,199	23,199	23,199	25,180	28,563
221501 Repair and Maintenance–Civil	6,000	6,000	6,000	6,000	6,512	7,387
221502 Repairs and Maintenance - Veh.	11,480	11,480	11,480	11,480	12,460	14,134
221601 Cleaning Materials and service	1,011	3,600	3,600	3,600	3,907	4,432
221602 Stationery	10,372	10,380	10,380	10,380	11,266	12,780
221603 Printing, Binding,Publication	5,000	5,000	5,000	5,000	5,427	6,156
221605 Computer Supplies and ICT Services	10,000	10,000	10,000	10,000	10,854	12,312
221606 Other Office Mat. and Consum.	16,000	10,000	10,000	10,000	10,854	12,312
221618 Computer Supplies, Parts and Cabling	7,999	8,000	8,000	8,000	8,683	9,850
221701 Consultancy Services	17,999	-	-	-	-	-
221808 Intelligence Services	774,732	809,783	994,783	809,783	878,929	997,010
221812 Special Operations Services	59,999	310,000	160,000	210,000	227,932	258,553

123 LIBERIA ANTI-CORRUPTION COMMISSION

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
222102 Workshops,Conferences,Siminars	5,000	5,000	5,000	5,000	5,427	6,156
222103 Food and Catering Services	10,000	10,000	10,000	10,000	10,854	12,312
222104 Equipment and Household Materi	4,000	6,000	6,000	6,000	6,512	7,387
222105 Entertainment Representation	9,387	8,000	8,000	8,000	8,683	9,850
222108 Advertising and Public Relatio	8,612	8,612	8,612	8,612	9,347	10,603
222113 Guard and Security Services	113,239	125,000	124,999	125,000	135,674	153,901
222121 Other Legal Fees	263,124	727,200	227,200	727,200	789,294	895,333
223106 Vehicle Insurance	11,207	13,540	13,540	13,540	14,696	16,671
31 NON-FINANCIAL ASSETS	**-**	**-**	**465,000**	**75,000**	**86,775**	**110,639**
312201 Transport Equipment–Vehicles	-	-	465,000	75,000	86,775	110,639
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**500,000**	**551,000**	**566,329**
332401 Other Fixed Assets	-	-	-	500,000	551,000	566,329
Grand Total	**3,066,906**	**4,396,037**	**4,052,359**	**4,871,037**	**5,218,941**	**5,628,452**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	3,066,906	4,396,037	4,052,359	4,871,037	5,218,941	5,628,452
Grand Total	**3,066,906**	**4,396,037**	**4,052,359**	**4,871,037**	**5,218,941**	**5,628,452**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2301 Education and Prevention Divis	**1,539,564**	**1,895,915**	**2,049,362**	**1,970,915**	**2,062,877**	**2,107,081**
21 COMPENSATION OF EMPLOYEES	1,361,000	1,869,303	1,557,750	1,869,303	1,947,218	1,963,677
22 USE OF GOODS AND SERVICES	178,564	26,612	26,612	26,612	28,884	32,765
31 NON-FINANCIAL ASSETS	-	-	465,000	75,000	86,775	110,639
Total	**1,539,564**	**1,895,915**	**2,049,362**	**1,970,915**	**2,062,877**	**2,107,081**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2301 Education and Prevention Divis	**1,539,564**	**1,895,915**	**2,049,362**	**1,970,915**	**2,062,877**	**2,107,081**

123 LIBERIA ANTI-CORRUPTION COMMISSION

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**1,361,000**	**1,869,303**	**1,557,750**	**1,869,303**	**1,947,218**	**1,963,677**
211101 Basic Salary - Civil Service	1,361,000	1,869,303	1,557,750	1,869,303	1,947,218	1,963,677
22 USE OF GOODS AND SERVICES	**178,564**	**26,612**	**26,612**	**26,612**	**28,884**	**32,765**
221101 Foreign Travel-Means of travel	9,000	-	-	-	-	-
221102 Forgn.Travel-Daily Sub. Allowa	10,000	-	-	-	-	-
221103 Foreign Travel-Incdl. Allowanc	2,000	-	-	-	-	-
221209 Scratch- Cards	100	-	-	-	-	-
221303 Office Build. Rental and Lease	50,000	-	-	-	-	-
221401 Fuel and Lubricants - Vehicles	10,000	-	-	-	-	-
221402 Fuel and Lubricants – Gener.	7,033	-	-	-	-	-
221502 Repairs and Maintenance - Veh.	2,870	-	-	-	-	-
221601 Cleaning Materials and service	23	-	-	-	-	-
221602 Stationery	3,460	-	-	-	-	-
221603 Printing, Binding,Publication	5,000	5,000	5,000	5,000	5,427	6,156
221701 Consultancy Services	17,999	-	-	-	-	-
222102 Workshops,Conferences,Siminars	5,000	5,000	5,000	5,000	5,427	6,156
222105 Entertainment Representation	4,854	8,000	8,000	8,000	8,683	9,850
222108 Advertising and Public Relatio	8,612	8,612	8,612	8,612	9,347	10,603
222113 Guard and Security Services	41,413	-	-	-	-	-
223106 Vehicle Insurance	1,200	-	-	-	-	-
31 NON-FINANCIAL ASSETS	**-**	**-**	**465,000**	**75,000**	**86,775**	**110,639**
312201 Transport Equipment–Vehicles	-	-	465,000	75,000	86,775	110,639
Total	**1,539,564**	**1,895,915**	**2,049,362**	**1,970,915**	**2,062,877**	**2,107,081**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2302 Enforcement Division	**1,272,829**	**1,846,983**	**1,381,983**	**1,746,983**	**1,896,155**	**2,150,896**
22 USE OF GOODS AND SERVICES	1,272,829	1,846,983	1,381,983	1,746,983	1,896,155	2,150,896
Total	**1,272,829**	**1,846,983**	**1,381,983**	**1,746,983**	**1,896,155**	**2,150,896**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2302 Enforcement Division	**1,272,829**	**1,846,983**	**1,381,983**	**1,746,983**	**1,896,155**	**2,150,896**
22 USE OF GOODS AND SERVICES	**1,272,829**	**1,846,983**	**1,381,983**	**1,746,983**	**1,896,155**	**2,150,896**
221101 Foreign Travel-Means of travel	10,000	-	-	-	-	-

123 LIBERIA ANTI-CORRUPTION COMMISSION

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221102	Forgn.Travel-Daily Sub. Allowa	9,000	-	-	-	-	-
221103	Foreign Travel-Incdl. Allowanc	1,120	-	-	-	-	-
221105	Dom. Travel-Daily Subsis.Allow	4,911	-	-	-	-	-
221209	Scratch- Cards	20,399	-	-	-	-	-
221303	Office Build. Rental and Lease	49,999	-	-	-	-	-
221401	Fuel and Lubricants - Vehicles	13,000	-	-	-	-	-
221402	Fuel and Lubricants – Gener.	7,733	-	-	-	-	-
221502	Repairs and Maintenance - Veh.	5,740	-	-	-	-	-
221602	Stationery	3,460	-	-	-	-	-
221808	Intelligence Services	774,732	809,783	994,783	809,783	878,929	997,010
221812	Special Operations Services	59,999	310,000	160,000	210,000	227,932	258,553
222105	Entertainment Representation	3,467	-	-	-	-	-
222113	Guard and Security Services	41,412	-	-	-	-	-
222121	Other Legal Fees	263,124	727,200	227,200	727,200	789,294	895,333
223106	Vehicle Insurance	4,733	-	-	-	-	-
Total		**1,272,829**	**1,846,983**	**1,381,983**	**1,746,983**	**1,896,155**	**2,150,896**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2303 Administration and Management		**254,513**	**653,139**	**621,014**	**1,153,139**	**1,259,909**	**1,370,475**
22	USE OF GOODS AND SERVICES	254,513	653,139	621,014	653,139	708,909	804,146
33	PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	500,000	551,000	566,329
Total		**254,513**	**653,139**	**621,014**	**1,153,139**	**1,259,909**	**1,370,475**

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2303 Administration and Management		**254,513**	**653,139**	**621,014**	**1,153,139**	**1,259,909**	**1,370,475**
22 USE OF GOODS AND SERVICES		**254,513**	**653,139**	**621,014**	**653,139**	**708,909**	**804,146**
221101	Foreign Travel-Means of travel	10,000	21,000	21,000	21,000	22,793	25,855
221102	Forgn.Travel-Daily Sub. Allowa	9,000	20,000	20,000	20,000	21,708	24,624
221103	Foreign Travel-Incdl. Allowanc	1,120	4,240	4,140	4,240	4,602	5,220
221104	Domestic Travel-Meansof Travel	-	41,640	10,280	41,640	45,196	51,267
221105	Dom. Travel-Daily Subsis.Allow	17,900	53,486	52,545	53,486	58,053	65,852
221106	Domestic Travel - Incidental	-	6,000	6,277	6,000	6,512	7,387
221201	Electricity	30,000	30,000	30,000	30,000	32,562	36,936
221208	Internet Provider Services	11,074	11,074	11,074	11,074	12,020	13,634
221209	Scratch- Cards	9,625	38,500	38,500	38,500	41,787	47,401

123 LIBERIA ANTI-CORRUPTION COMMISSION

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221303	Office Build. Rental and Lease	49,999	150,000	150,000	150,000	162,808	184,681
221401	Fuel and Lubricants - Vehicles	10,000	40,000	40,000	40,000	43,416	49,248
221402	Fuel and Lubricants – Gener.	7,732	23,199	23,199	23,199	25,180	28,563
221501	Repair and Maintenance–Civil	6,000	6,000	6,000	6,000	6,512	7,387
221502	Repairs and Maintenance - Veh.	2,870	11,480	11,480	11,480	12,460	14,134
221601	Cleaning Materials and service	988	3,600	3,600	3,600	3,907	4,432
221602	Stationery	3,452	10,380	10,380	10,380	11,266	12,780
221605	Computer Supplies and ICT Services	10,000	10,000	10,000	10,000	10,854	12,312
221606	Other Office Mat. and Consum.	16,000	10,000	10,000	10,000	10,854	12,312
221618	Computer Supplies, Parts and Cabling	7,999	8,000	8,000	8,000	8,683	9,850
222103	Food and Catering Services	10,000	10,000	10,000	10,000	10,854	12,312
222104	Equipment and Household Materi	4,000	6,000	6,000	6,000	6,512	7,387
222105	Entertainment Representation	1,066	-	-	-	-	-
222113	Guard and Security Services	30,414	125,000	124,999	125,000	135,674	153,901
223106	Vehicle Insurance	5,274	13,540	13,540	13,540	14,696	16,671
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**-**	**-**	**500,000**	**551,000**	**566,329**
332401	Other Fixed Assets	-	-	-	500,000	551,000	566,329
Total		**254,513**	**653,139**	**621,014**	**1,153,139**	**1,259,909**	**1,370,475**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**3,066,906**	**4,396,037**	**4,052,359**	**4,871,037**	**5,218,941**	**5,628,452**

128 INDEPENDENT INFORMATION COMMISSION

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 (FY2026):

The Independent Information Commission strengthened the implementation of the Freedom of Information (FOI) Act through nationwide public awareness campaigns, institutional training, compliance monitoring, stakeholder engagement, and internal institutional reforms. During the reporting period, the Commission conducted 17 FOI awareness activities and trained approximately 587 public officials and civil society participants. It also developed compliance monitoring tools, operational guidelines, strengthened administrative and governance systems, and advanced its strategic and regulatory agenda to improve public sector compliance with the Freedom of Information Law.

Objectives (FY2027):

The Commission intends to strengthen its institutional administration, human resource, finance, procurement, records management, and ICT systems while expanding FOI compliance monitoring across public institutions. It also plans to train Public Information Officers and Independent Information Request Review Board members, increase public awareness and stakeholder engagement, refine FOI manuals and compliance tools, develop policy instruments, and prepare for county-level decentralization.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	15	4	**19**	15	4	**19**	15	4	**19**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	202,019	195,530	162,940	245,530	255,764	257,926
22 USE OF GOODS AND SERVICES	142,028	196,062	193,852	246,062	267,071	302,952
31 NON-FINANCIAL ASSETS	39,994	-	-	57,000	65,949	84,085
Grand Total	**384,041**	**391,592**	**356,792**	**548,592**	**588,784**	**644,963**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
801 Administration and Mangt	384,041	391,592	356,792	548,592	588,784	644,963
Grand Total	**384,041**	**391,592**	**356,792**	**548,592**	**588,784**	**644,963**

128 INDEPENDENT INFORMATION COMMISSION

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**57,000**	**65,949**	**84,085**
000000 Unspecified	-	-	-	57,000	65,949	84,085
Total	**-**	**-**	**-**	**57,000**	**65,949**	**84,085**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**202,019**	**195,530**	**162,940**	**245,530**	**255,764**	**257,926**
211101 Basic Salary - Civil Service	202,019	195,530	162,940	245,530	255,764	257,926
22 USE OF GOODS AND SERVICES	**142,028**	**196,062**	**193,852**	**246,062**	**267,071**	**302,952**
221101 Foreign Travel-Means of travel	4,945	10,000	4,878	10,000	10,854	12,312
221102 Forgn.Travel-Daily Sub. Allowa	3,055	-	5,122	-	-	-
221105 Dom. Travel-Daily Subsis.Allow	3,374	6,000	3,790	6,000	6,512	7,387
221201 Electricity	2,492	2,500	2,500	2,500	2,713	3,078
221208 Internet Provider Services	6,000	6,000	7,500	6,000	6,512	7,387
221209 Scratch- Cards	2,302	2,727	2,727	2,727	2,960	3,357
221401 Fuel and Lubricants - Vehicles	27,495	40,259	40,259	40,259	43,697	49,567
221402 Fuel and Lubricants – Gener.	8,681	20,000	20,000	20,000	21,708	24,624
221501 Repair and Maintenance–Civil	9,994	-	5,757	-	-	-
221502 Repairs and Maintenance - Veh.	1,875	1,500	7,500	1,500	1,628	1,847
221504 Rep\&Maint.Mach\&Equip,Furniture	1,500	-	-	-	-	-
221601 Cleaning Materials and service	3,998	5,501	5,501	5,501	5,970	6,773
221603 Printing, Binding,Publication	5,000	6,000	6,000	6,000	6,512	7,387
221605 Computer Supplies and ICT Services	24,500	-	-	-	-	-
221606 Other Office Mat. and Consum.	8,000	6,000	6,000	6,000	6,512	7,387
221903 Staff Training – Local	1,250	5,000	5,000	5,000	5,427	6,156
222102 Workshops,Conferences,Siminars	9,000	6,000	6,000	6,000	6,512	7,387
222103 Food and Catering Services	2,992	3,000	3,000	3,000	3,256	3,694
222109 Operational Expenses	-	-	8,000	-	-	-
222113 Guard and Security Services	3,000	3,000	3,000	3,000	3,256	3,694
222130 Civic Education and Legislatio	10,000	70,000	47,293	120,000	130,247	147,745
223106 Vehicle Insurance	2,575	2,575	4,025	2,575	2,795	3,170
31 NON-FINANCIAL ASSETS	**39,994**	**-**	**-**	**57,000**	**65,949**	**84,085**
312201 Transport Equipment–Vehicles	29,000	-	-	57,000	65,949	84,085
312203 Furniture and Fixtures	6,000	-	-	-	-	-
312205 Machinery and Equipment	4,994	-	-	-	-	-
Grand Total	**384,041**	**391,592**	**356,792**	**548,592**	**588,784**	**644,963**

128 INDEPENDENT INFORMATION COMMISSION

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	384,041	391,592	356,792	548,592	588,784	644,963
Grand Total	**384,041**	**391,592**	**356,792**	**548,592**	**588,784**	**644,963**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2801 Administration and Mangt	**384,041**	**391,592**	**356,792**	**548,592**	**588,784**	**644,963**
21 COMPENSATION OF EMPLOYEES	202,019	195,530	162,940	245,530	255,764	257,926
22 USE OF GOODS AND SERVICES	142,028	196,062	193,852	246,062	267,071	302,952
31 NON-FINANCIAL ASSETS	39,994	-	-	57,000	65,949	84,085
Total	**384,041**	**391,592**	**356,792**	**548,592**	**588,784**	**644,963**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2801 Administration and Mangt	**384,041**	**391,592**	**356,792**	**548,592**	**588,784**	**644,963**
21 COMPENSATION OF EMPLOYEES	**202,019**	**195,530**	**162,940**	**245,530**	**255,764**	**257,926**
211101 Basic Salary - Civil Service	202,019	195,530	162,940	245,530	255,764	257,926
22 USE OF GOODS AND SERVICES	**142,028**	**196,062**	**193,852**	**246,062**	**267,071**	**302,952**
221101 Foreign Travel-Means of travel	4,945	10,000	4,878	10,000	10,854	12,312
221102 Forgn.Travel-Daily Sub. Allowa	3,055	-	5,122	-	-	-
221105 Dom. Travel-Daily Subsis.Allow	3,374	6,000	3,790	6,000	6,512	7,387
221201 Electricity	2,492	2,500	2,500	2,500	2,713	3,078
221208 Internet Provider Services	6,000	6,000	7,500	6,000	6,512	7,387
221209 Scratch- Cards	2,302	2,727	2,727	2,727	2,960	3,357
221401 Fuel and Lubricants - Vehicles	27,495	40,259	40,259	40,259	43,697	49,567
221402 Fuel and Lubricants – Gener.	8,681	20,000	20,000	20,000	21,708	24,624
221501 Repair and Maintenance–Civil	9,994	-	5,757	-	-	-
221502 Repairs and Maintenance - Veh.	1,875	1,500	7,500	1,500	1,628	1,847
221504 Rep\&Maint.Mach\&Equip,Furniture	1,500	-	-	-	-	-
221601 Cleaning Materials and service	3,998	5,501	5,501	5,501	5,970	6,773
221603 Printing, Binding,Publication	5,000	6,000	6,000	6,000	6,512	7,387
221605 Computer Supplies and ICT Services	24,500	-	-	-	-	-
221606 Other Office Mat. and Consum.	8,000	6,000	6,000	6,000	6,512	7,387
221903 Staff Training – Local	1,250	5,000	5,000	5,000	5,427	6,156
222102 Workshops,Conferences,Siminars	9,000	6,000	6,000	6,000	6,512	7,387
222103 Food and Catering Services	2,992	3,000	3,000	3,000	3,256	3,694

128 INDEPENDENT INFORMATION COMMISSION

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
222109	Operational Expenses	-	-	8,000	-	-	-
222113	Guard and Security Services	3,000	3,000	3,000	3,000	3,256	3,694
222130	Civic Education and Legislatio	10,000	70,000	47,293	120,000	130,247	147,745
223106	Vehicle Insurance	2,575	2,575	4,025	2,575	2,795	3,170
31 NON-FINANCIAL ASSETS		**39,994**	**-**	**-**	**57,000**	**65,949**	**84,085**
312201	Transport Equipment–Vehicles	29,000	-	-	57,000	65,949	84,085
312203	Furniture and Fixtures	6,000	-	-	-	-	-
312205	Machinery and Equipment	4,994	-	-	-	-	-
Total		**384,041**	**391,592**	**356,792**	**548,592**	**588,784**	**644,963**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**384,041**	**391,592**	**356,792**	**548,592**	**588,784**	**644,963**

129 LIBERIA LAND AUTHORITY

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 unallocated public land, maintain an 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 of land and landholdings on a commercial basis, and develop draft survey permit procedures.

Achievements (FY2026):

Improved customer service delivery at Headquarters and County Land Offices by strengthening complaints and feedback mechanisms, enabling management to respond more effectively to customer concerns. Enhanced records and correspondence management improved accountability and information retrieval, while strengthened administrative and logistical support increased operational efficiency across Headquarters and County Land Offices. The Authority also improved staff capacity in customer care, professionalism, communication, and administrative procedures, strengthened coordination between Headquarters and County Land Offices, increased the availability of information on land services, procedures, requirements, and customer responsibilities, enhanced monitoring and reporting of customer service performance, improved office and facility management to create a more conducive working environment, and reinforced institutional accountability and professionalism in the delivery of public services.

Objectives (FY2027):

During FY2027, the Liberia Land Authority will prioritize strengthening the country's land governance framework by broadening and reinforcing policies, laws, and regulatory systems governing land administration. The Authority will intensify efforts to survey, map, adjudicate, and document land rights across Liberia to improve tenure security and facilitate the issuance of land deeds. It will also develop and implement comprehensive policies, laws, and regulations to guide sustainable land use and management, improving staff competencies, modernizing service delivery, and strengthening the overall organizational effectiveness of the Authority.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	230	76	**306**	230	76	**306**	230	76	**306**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	1,501,135	1,675,951	1,396,630	1,875,951	1,954,143	1,970,661
22 USE OF GOODS AND SERVICES	1,094,366	184,405	184,404	239,405	259,849	294,758
26 GRANTS	-	100,000	100,000	100,000	81,756	106,283
31 NON-FINANCIAL ASSETS	58,090	-	-	45,000	52,065	66,383
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,200,000	600,000	400,000	440,800	453,063
Grand Total	**2,653,591**	**3,160,356**	**2,281,034**	**2,660,356**	**2,788,613**	**2,891,148**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
901 Liberia Land Authority	2,653,591	3,160,356	2,281,034	2,660,356	2,788,613	2,891,148
Grand Total	**2,653,591**	**3,160,356**	**2,281,034**	**2,660,356**	**2,788,613**	**2,891,148**

129 LIBERIA LAND AUTHORITY

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**45,000**	**52,065**	**66,383**
000000 Unspecified	-	-	-	45,000	52,065	66,383
Total	**-**	**-**	**-**	**45,000**	**52,065**	**66,383**
Government of Liberia Funded Projects	**931,223**	**1,200,000**	**600,000**	**400,000**	**440,800**	**453,063**
023888 Real Property Valuation for Enhance Collection & County Sharing	931,223	-	-	-	-	-
024100 National Cadastre	-	1,200,000	600,000	-	-	-
030481 Participation Land Use Planning Plus Transition and scale-up Project	-	-	-	400,000	440,800	453,063
Total	**931,223**	**1,200,000**	**600,000**	**400,000**	**440,800**	**453,063**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**1,501,135**	**1,675,951**	**1,396,630**	**1,875,951**	**1,954,143**	**1,970,661**
211101 Basic Salary - Civil Service	1,501,135	1,675,951	1,396,630	1,875,951	1,954,143	1,970,661
22 USE OF GOODS AND SERVICES	**1,094,366**	**184,405**	**184,404**	**239,405**	**259,849**	**294,758**
221101 Foreign Travel-Means of travel	-	-	-	22,000	23,879	27,087
221105 Dom. Travel-Daily Subsis.Allow	16,636	-	10,000	-	-	-
221201 Electricity	-	62,225	62,225	51,000	55,355	62,791
221202 Water and Sewage	-	11,526	11,525	15,000	16,281	18,468
221205 Other Utilities	-	-	-	22,000	23,879	27,087
221209 Scratch- Cards	-	-	-	20,149	21,869	24,808
221401 Fuel and Lubricants - Vehicles	12,875	20,500	20,500	30,000	32,562	36,936
221402 Fuel and Lubricants – Gener.	4,000	15,500	15,500	15,000	16,281	18,468
221501 Repair and Maintenance–Civil	129,000	-	-	-	-	-
221502 Repairs and Maintenance - Veh.	5,130	10,500	10,500	-	-	-
221503 Repairs and Maintenance–Gen.	-	12,000	12,000	-	-	-
221601 Cleaning Materials and service	6,243	5,000	5,000	7,996	8,679	9,845
221602 Stationery	16,397	24,154	24,154	34,000	36,903	41,861
221603 Printing, Binding,Publication	9,979	13,000	13,000	7,260	7,880	8,939
221605 Computer Supplies and ICT Services	60,280	-	-	15,000	16,281	18,468
221701 Consultancy Services	369,982	-	-	-	-	-
221811 Other Specialized Materials	156,000	-	-	-	-	-
222102 Workshops,Conferences,Siminars	-	10,000	-	-	-	-
222108 Advertising and Public Relatio	43,450	-	-	-	-	-

129 LIBERIA LAND AUTHORITY

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
222123 Other Compensations	264,394	-	-	-	-	-
26 GRANTS	**-**	**100,000**	**100,000**	**100,000**	**81,756**	**106,283**
263681 Transfer to Communal Land Survey Support	-	100,000	100,000	100,000	81,756	106,283
31 NON-FINANCIAL ASSETS	**58,090**	**-**	**-**	**45,000**	**52,065**	**66,383**
312201 Transport Equipment–Vehicles	49,000	-	-	45,000	52,065	66,383
312203 Furniture and Fixtures	9,090	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**1,200,000**	**600,000**	**400,000**	**440,800**	**453,063**
332401 Other Fixed Assets	-	1,200,000	-	400,000	440,800	453,063
332456 Feasibility Studies/Surveys	-	-	600,000	-	-	-
Grand Total	**2,653,591**	**3,160,356**	**2,281,034**	**2,660,356**	**2,788,613**	**2,891,148**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	2,653,591	3,160,356	2,281,034	2,660,356	2,788,613	2,891,148
Grand Total	**2,653,591**	**3,160,356**	**2,281,034**	**2,660,356**	**2,788,613**	**2,891,148**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2901 Liberia Land Authority	**2,653,591**	**3,160,356**	**2,281,034**	**2,660,356**	**2,788,613**	**2,891,148**
21 COMPENSATION OF EMPLOYEES	1,501,135	1,675,951	1,396,630	1,875,951	1,954,143	1,970,661
22 USE OF GOODS AND SERVICES	1,094,366	184,405	184,404	239,405	259,849	294,758
26 GRANTS	-	100,000	100,000	100,000	81,756	106,283
31 NON-FINANCIAL ASSETS	58,090	-	-	45,000	52,065	66,383
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,200,000	600,000	400,000	440,800	453,063
Total	**2,653,591**	**3,160,356**	**2,281,034**	**2,660,356**	**2,788,613**	**2,891,148**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2901 Liberia Land Authority	**2,653,591**	**3,160,356**	**2,281,034**	**2,660,356**	**2,788,613**	**2,891,148**

129 LIBERIA LAND AUTHORITY

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**1,501,135**	**1,675,951**	**1,396,630**	**1,875,951**	**1,954,143**	**1,970,661**
211101 Basic Salary - Civil Service	1,501,135	1,675,951	1,396,630	1,875,951	1,954,143	1,970,661
22 USE OF GOODS AND SERVICES	**1,094,366**	**184,405**	**184,404**	**239,405**	**259,849**	**294,758**
221101 Foreign Travel-Means of travel	-	-	-	22,000	23,879	27,087
221105 Dom. Travel-Daily Subsis.Allow	16,636	-	10,000	-	-	-
221201 Electricity	-	62,225	62,225	51,000	55,355	62,791
221202 Water and Sewage	-	11,526	11,525	15,000	16,281	18,468
221205 Other Utilities	-	-	-	22,000	23,879	27,087
221209 Scratch- Cards	-	-	-	20,149	21,869	24,808
221401 Fuel and Lubricants - Vehicles	12,875	20,500	20,500	30,000	32,562	36,936
221402 Fuel and Lubricants – Gener.	4,000	15,500	15,500	15,000	16,281	18,468
221501 Repair and Maintenance–Civil	129,000	-	-	-	-	-
221502 Repairs and Maintenance - Veh.	5,130	10,500	10,500	-	-	-
221503 Repairs and Maintenance–Gen.	-	12,000	12,000	-	-	-
221601 Cleaning Materials and service	6,243	5,000	5,000	7,996	8,679	9,845
221602 Stationery	16,397	24,154	24,154	34,000	36,903	41,861
221603 Printing, Binding,Publication	9,979	13,000	13,000	7,260	7,880	8,939
221605 Computer Supplies and ICT Services	60,280	-	-	15,000	16,281	18,468
221701 Consultancy Services	369,982	-	-	-	-	-
221811 Other Specialized Materials	156,000	-	-	-	-	-
222102 Workshops,Conferences,Siminars	-	10,000	-	-	-	-
222108 Advertising and Public Relatio	43,450	-	-	-	-	-
222123 Other Compensations	264,394	-	-	-	-	-
26 GRANTS	**-**	**100,000**	**100,000**	**100,000**	**81,756**	**106,283**
263681 Transfer to Communal Land Survey Support	-	100,000	100,000	100,000	81,756	106,283
31 NON-FINANCIAL ASSETS	**58,090**	**-**	**-**	**45,000**	**52,065**	**66,383**
312201 Transport Equipment–Vehicles	49,000	-	-	45,000	52,065	66,383
312203 Furniture and Fixtures	9,090	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**1,200,000**	**600,000**	**400,000**	**440,800**	**453,063**
332401 Other Fixed Assets	-	1,200,000	-	400,000	440,800	453,063
332456 Feasibility Studies/Surveys	-	-	600,000	-	-	-
Total	**2,653,591**	**3,160,356**	**2,281,034**	**2,660,356**	**2,788,613**	**2,891,148**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**2,653,591**	**3,160,356**	**2,281,034**	**2,660,356**	**2,788,613**	**2,891,148**

132 INTERNAL AUDIT AGENCY

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 (FY2026):

The Internal Audit Agency conducted numerous financial, compliance, performance, and investigative audits during FY2026, resulting in improvements in governance, financial management, procurement, asset management, and information systems across the public sector. The Agency provided audit oversight to 97 public institutions, including seven counties, using risk-based audit planning, system reviews, transaction testing, data analytics, physical asset verification, compliance assessments, and follow-up reviews to strengthen accountability and compliance with the Public Financial Management and Public Procurement and Concessions Acts. The Agency also supported the Government's decentralization agenda by contributing to the development and finalization of the County Treasury Financial and Operational Manual.

Objectives (FY2027):

The IAA plans to complete the rollout of the iSoft Audit Management System across all client entities to automate audit planning, execution, reporting, and recommendation tracking. The Agency also seeks to expand audit coverage to remaining government institutions and uncovered counties, operationalize Internal Audit Regulations and compliance checklists, strengthen follow-up on audit recommendations through functional Audit Risk and Integrity Committees and Board Audit Committees, increase professional certifications among audit staff, provide audit training for county financial officers, and acquire land for the construction of its headquarters.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	171	79	**250**	171	79	**250**	171	79	**250**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	3,144,109	3,156,792	2,645,660	4,156,792	4,330,053	4,366,653
22 USE OF GOODS AND SERVICES	660,264	945,000	845,000	945,000	1,025,692	1,163,488
31 NON-FINANCIAL ASSETS	-	-	100,000	100,000	115,700	147,518
Grand Total	**3,804,373**	**4,101,792**	**3,590,660**	**5,201,792**	**5,471,445**	**5,677,659**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
201 Administration and Management	3,804,373	4,101,792	3,590,660	5,201,792	5,471,445	5,677,659
Grand Total	**3,804,373**	**4,101,792**	**3,590,660**	**5,201,792**	**5,471,445**	**5,677,659**

132 INTERNAL AUDIT AGENCY

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**145,000**	**164,542**	**202,922**
000000 Unspecified	-	-	-	145,000	164,542	202,922
Total	**-**	**-**	**-**	**145,000**	**164,542**	**202,922**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**3,144,109**	**3,156,792**	**2,645,660**	**4,156,792**	**4,330,053**	**4,366,653**
211101 Basic Salary - Civil Service	3,144,109	3,156,792	2,630,660	4,156,792	4,330,053	4,366,653
213101 Medical Expenses –To Employe	-	-	15,000	-	-	-
22 USE OF GOODS AND SERVICES	**660,264**	**945,000**	**845,000**	**945,000**	**1,025,692**	**1,163,488**
221201 Electricity	24,000	74,000	24,000	74,000	80,319	91,109
221202 Water and Sewage	1,200	-	-	-	-	-
221208 Internet Provider Services	-	25,080	25,080	25,080	27,222	30,879
221209 Scratch- Cards	19,594	-	25,000	-	-	-
221303 Office Build. Rental and Lease	120,000	60,000	60,000	60,000	65,123	73,872
221401 Fuel and Lubricants - Vehicles	52,499	68,100	68,100	68,100	73,915	83,845
221402 Fuel and Lubricants – Gener.	20,400	24,000	24,000	24,000	26,049	29,549
221504 Rep\&Maint.Mach\&Equip,Furniture	21,875	25,000	25,000	25,000	27,135	30,780
221601 Cleaning Materials and service	10,500	12,000	12,000	12,000	13,025	14,774
221602 Stationery	35,999	36,000	36,000	36,000	39,074	44,323
221603 Printing, Binding,Publication	9,500	10,000	10,000	10,000	10,854	12,312
221605 Computer Supplies and ICT Services	29,500	45,000	60,000	45,000	48,842	55,404
221607 Employee ID Cards	700	-	-	-	-	-
221703 Audit Fees	194,279	383,729	293,729	383,729	416,495	472,449
222102 Workshops,Conferences,Siminars	120,218	182,091	182,091	182,091	197,639	224,192
31 NON-FINANCIAL ASSETS	**-**	**-**	**100,000**	**100,000**	**115,700**	**147,518**
312201 Transport Equipment–Vehicles	-	-	100,000	100,000	115,700	147,518
Grand Total	**3,804,373**	**4,101,792**	**3,590,660**	**5,201,792**	**5,471,445**	**5,677,659**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	3,804,373	4,101,792	3,590,660	5,201,792	5,471,445	5,677,659

132 INTERNAL AUDIT AGENCY

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**3,804,373**	**4,101,792**	**3,590,660**	**5,201,792**	**5,471,445**	**5,677,659**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3201 Administration and Management	**3,804,373**	**4,101,792**	**3,590,660**	**5,201,792**	**5,471,445**	**5,677,659**
21 COMPENSATION OF EMPLOYEES	3,144,109	3,156,792	2,645,660	4,156,792	4,330,053	4,366,653
22 USE OF GOODS AND SERVICES	660,264	945,000	845,000	945,000	1,025,692	1,163,488
31 NON-FINANCIAL ASSETS	-	-	100,000	100,000	115,700	147,518
Total	**3,804,373**	**4,101,792**	**3,590,660**	**5,201,792**	**5,471,445**	**5,677,659**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3201 Administration and Management	**3,804,373**	**4,101,792**	**3,590,660**	**5,201,792**	**5,471,445**	**5,677,659**
21 COMPENSATION OF EMPLOYEES	**3,144,109**	**3,156,792**	**2,645,660**	**4,156,792**	**4,330,053**	**4,366,653**
211101 Basic Salary - Civil Service	3,144,109	3,156,792	2,630,660	4,156,792	4,330,053	4,366,653
213101 Medical Expenses –To Employe	-	-	15,000	-	-	-
22 USE OF GOODS AND SERVICES	**660,264**	**945,000**	**845,000**	**945,000**	**1,025,692**	**1,163,488**
221201 Electricity	24,000	74,000	24,000	74,000	80,319	91,109
221202 Water and Sewage	1,200	-	-	-	-	-
221208 Internet Provider Services	-	25,080	25,080	25,080	27,222	30,879
221209 Scratch- Cards	19,594	-	25,000	-	-	-
221303 Office Build. Rental and Lease	120,000	60,000	60,000	60,000	65,123	73,872
221401 Fuel and Lubricants - Vehicles	52,499	68,100	68,100	68,100	73,915	83,845
221402 Fuel and Lubricants – Gener.	20,400	24,000	24,000	24,000	26,049	29,549
221504 Rep\&Maint.Mach\&Equip,Furniture	21,875	25,000	25,000	25,000	27,135	30,780
221601 Cleaning Materials and service	10,500	12,000	12,000	12,000	13,025	14,774
221602 Stationery	35,999	36,000	36,000	36,000	39,074	44,323
221603 Printing, Binding,Publication	9,500	10,000	10,000	10,000	10,854	12,312
221605 Computer Supplies and ICT Services	29,500	45,000	60,000	45,000	48,842	55,404
221607 Employee ID Cards	700	-	-	-	-	-
221703 Audit Fees	194,279	383,729	293,729	383,729	416,495	472,449
222102 Workshops,Conferences,Siminars	120,218	182,091	182,091	182,091	197,639	224,192
31 NON-FINANCIAL ASSETS	**-**	**-**	**100,000**	**100,000**	**115,700**	**147,518**
312201 Transport Equipment–Vehicles	-	-	100,000	100,000	115,700	147,518

132 INTERNAL AUDIT AGENCY

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Total	3,804,373	4,101,792	3,590,660	5,201,792	5,471,445	5,677,659

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	3,804,373	4,101,792	3,590,660	5,201,792	5,471,445	5,677,659

345 OFFICE OF THE OMBUDSMAN

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 (FY2026):

The Office of the Ombudsman strengthened its oversight and public integrity functions by handling four investigations, conducting three hearings, closing seven cases, resolving one case, and receiving three new complaints during the first quarter of FY2026. The Office maintained an active caseload of 39 cases while expanding public engagement through an eight-day integrity awareness tour across four counties that reached 158 participants. Additional achievements included five radio awareness programs, the launch of the 2025–2029 Strategic Plan, hosting its first international conference and technical workshop, conducting performance management training with support from the Civil Service Agency, validating its FY2026 Annual Work Plan, and improving field documentation. A nationwide education and awareness campaign reached ten counties through three outreach teams, engaging more than 1,300 participants and significantly expanding public awareness of the Code of Conduct and the Office's mandate.

Objectives (FY2027):

The Office plans to strengthen complaint management by maintaining multiple reporting channels, including walk-in services, hotline, WhatsApp, and SMS platforms, while ensuring complaints are acknowledged within 48 hours and processed through a documented triage system. It also aims to conduct investigations, mediation, administrative hearings, and compliance follow-up; organize mobile complaint clinics and regional sittings; expand Code of Conduct education nationwide through schools, universities, radio, and stakeholder forums; implement quarterly compliance monitoring; undertake an external review of its Strategic Plan; digitize case management systems; strengthen cybersecurity and data quality; improve staff performance management; and provide the personnel, logistics, equipment, and operational resources needed to enhance service delivery.

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	360,697	432,565	324,423	482,565	502,679	506,928
22 USE OF GOODS AND SERVICES	99,733	270,629	287,164	370,629	402,277	456,319
31 NON-FINANCIAL ASSETS	5,250	54,975	60,475	-	-	-
Grand Total	**465,680**	**758,169**	**672,062**	**853,194**	**904,956**	**963,247**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
501 Administration & Management	465,680	758,169	672,062	853,194	904,956	963,247
Grand Total	**465,680**	**758,169**	**672,062**	**853,194**	**904,956**	**963,247**

345 OFFICE OF THE OMBUDSMAN

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**30,000**	**32,562**	**36,936**
000000 Unspecified	-	-	-	30,000	32,562	36,936
Total	**-**	**-**	**-**	**30,000**	**32,562**	**36,936**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**360,697**	**432,565**	**324,423**	**482,565**	**502,679**	**506,928**
211101 Basic Salary - Civil Service	360,697	432,565	324,423	482,565	502,679	506,928
22 USE OF GOODS AND SERVICES	**99,733**	**270,629**	**287,164**	**370,629**	**402,277**	**456,319**
221102 Forgn.Travel-Daily Sub. Allowa	10,500	-	-	-	-	-
221104 Domestic Travel-Meansof Travel	10,350	45,025	45,025	45,025	48,870	55,435
221105 Dom. Travel-Daily Subsis.Allow	9,574	-	-	-	-	-
221201 Electricity	4,000	-	-	-	-	-
221202 Water and Sewage	2,021	-	-	-	-	-
221208 Internet Provider Services	4,800	20,000	2,000	20,000	21,708	24,624
221209 Scratch- Cards	4,000	4,500	11,085	4,500	4,884	5,540
221303 Office Build. Rental and Lease	-	-	64,235	-	-	-
221401 Fuel and Lubricants - Vehicles	13,860	30,000	50,000	30,000	32,562	36,936
221502 Repairs and Maintenance - Veh.	4,000	1,500	1,500	1,500	1,628	1,847
221602 Stationery	3,500	20,000	13,800	20,000	21,708	24,624
221603 Printing, Binding,Publication	3,000	10,585	3,790	10,585	11,489	13,032
221605 Computer Supplies and ICT Services	-	-	5,000	-	-	-
221606 Other Office Mat. and Consum.	2,000	10,000	10,000	10,000	10,854	12,312
221607 Employee ID Cards	1,750	-	-	-	-	-
221618 Computer Supplies, Parts and Cabling	4,000	30,000	10,000	30,000	32,562	36,936
221813 Media relations, Intelligence	1,500	10,000	1,500	60,000	65,123	73,872
221906 Study Tours	-	-	-	50,000	54,269	61,560
222102 Workshops,Conferences,Siminars	10,500	8,000	16,500	8,000	8,683	9,850
222109 Operational Expenses	4,000	17,019	40,729	17,019	18,472	20,954
222113 Guard and Security Services	5,400	10,000	10,000	10,000	10,854	12,312
222123 Other Compensations	-	52,000	-	52,000	56,440	64,023
223106 Vehicle Insurance	978	2,000	2,000	2,000	2,171	2,462
31 NON-FINANCIAL ASSETS	**5,250**	**54,975**	**60,475**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	-	-	40,500	-	-	-
312203 Furniture and Fixtures	2,750	54,975	6,000	-	-	-
312205 Machinery and Equipment	2,500	-	8,475	-	-	-

345 OFFICE OF THE OMBUDSMAN

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
312305 Software and Licenses	-	-	5,500	-	-	-
Grand Total	**465,680**	**758,169**	**672,062**	**853,194**	**904,956**	**963,247**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	465,680	758,169	672,062	853,194	904,956	963,247
Grand Total	**465,680**	**758,169**	**672,062**	**853,194**	**904,956**	**963,247**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4501 Administration & Management	**465,680**	**758,169**	**672,062**	**853,194**	**904,956**	**963,247**
21 COMPENSATION OF EMPLOYEES	360,697	432,565	324,423	482,565	502,679	506,928
22 USE OF GOODS AND SERVICES	99,733	270,629	287,164	370,629	402,277	456,319
31 NON-FINANCIAL ASSETS	5,250	54,975	60,475	-	-	-
Total	**465,680**	**758,169**	**672,062**	**853,194**	**904,956**	**963,247**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4501 Administration & Management	**465,680**	**758,169**	**672,062**	**853,194**	**904,956**	**963,247**
21 COMPENSATION OF EMPLOYEES	**360,697**	**432,565**	**324,423**	**482,565**	**502,679**	**506,928**
211101 Basic Salary - Civil Service	360,697	432,565	324,423	482,565	502,679	506,928
22 USE OF GOODS AND SERVICES	**99,733**	**270,629**	**287,164**	**370,629**	**402,277**	**456,319**
221102 Forgn.Travel-Daily Sub. Allowa	10,500	-	-	-	-	-
221104 Domestic Travel-Meansof Travel	10,350	45,025	45,025	45,025	48,870	55,435
221105 Dom. Travel-Daily Subsis.Allow	9,574	-	-	-	-	-
221201 Electricity	4,000	-	-	-	-	-
221202 Water and Sewage	2,021	-	-	-	-	-
221208 Internet Provider Services	4,800	20,000	2,000	20,000	21,708	24,624
221209 Scratch- Cards	4,000	4,500	11,085	4,500	4,884	5,540
221303 Office Build. Rental and Lease	-	-	64,235	-	-	-
221401 Fuel and Lubricants - Vehicles	13,860	30,000	50,000	30,000	32,562	36,936

345 OFFICE OF THE OMBUDSMAN

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221502 Repairs and Maintenance - Veh.	4,000	1,500	1,500	1,500	1,628	1,847
221602 Stationery	3,500	20,000	13,800	20,000	21,708	24,624
221603 Printing, Binding,Publication	3,000	10,585	3,790	10,585	11,489	13,032
221605 Computer Supplies and ICT Services	-	-	5,000	-	-	-
221606 Other Office Mat. and Consum.	2,000	10,000	10,000	10,000	10,854	12,312
221607 Employee ID Cards	1,750	-	-	-	-	-
221618 Computer Supplies, Parts and Cabling	4,000	30,000	10,000	30,000	32,562	36,936
221813 Media relations, Intelligence	1,500	10,000	1,500	60,000	65,123	73,872
221906 Study Tours	-	-	-	50,000	54,269	61,560
222102 Workshops,Conferences,Siminars	10,500	8,000	16,500	8,000	8,683	9,850
222109 Operational Expenses	4,000	17,019	40,729	17,019	18,472	20,954
222113 Guard and Security Services	5,400	10,000	10,000	10,000	10,854	12,312
222123 Other Compensations	-	52,000	-	52,000	56,440	64,023
223106 Vehicle Insurance	978	2,000	2,000	2,000	2,171	2,462
31 NON-FINANCIAL ASSETS	**5,250**	**54,975**	**60,475**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	-	-	40,500	-	-	-
312203 Furniture and Fixtures	2,750	54,975	6,000	-	-	-
312205 Machinery and Equipment	2,500	-	8,475	-	-	-
312305 Software and Licenses	-	-	5,500	-	-	-
Total	**465,680**	**758,169**	**672,062**	**853,194**	**904,956**	**963,247**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**465,680**	**758,169**	**672,062**	**853,194**	**904,956**	**963,247**

431 LIBERIA EXTRACTIVE INDUSTRY INITIATIVE

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 (FY2026):

The Liberia Extractive Industries Transparency Initiative successfully produced its 17th and 18th EITI Compliance Reports, strengthening transparency and accountability in Liberia's extractive industries.

Objectives (FY2027):

LEITI plans to produce the 19th EITI Report and disseminate the 16th, 17th, and 18th EITI Reports to stakeholders nationwide to promote transparency and informed public participation in the governance of Liberia's extractive sector.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	10	2	**12**	10	2	**12**	10	2	**12**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	144,312	157,052	130,880	157,052	163,598	164,981
22 USE OF GOODS AND SERVICES	459,095	1,029,433	984,423	1,114,433	1,209,591	1,372,094
31 NON-FINANCIAL ASSETS	30,999	-	45,000	-	-	-
Grand Total	**634,406**	**1,186,485**	**1,160,303**	**1,271,485**	**1,373,189**	**1,537,075**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
101 Administration \& Management	634,406	1,186,485	1,160,303	1,271,485	1,373,189	1,537,075
Grand Total	**634,406**	**1,186,485**	**1,160,303**	**1,271,485**	**1,373,189**	**1,537,075**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**6,000**	**6,512**	**7,387**

431 LIBERIA EXTRACTIVE INDUSTRY INITIATIVE

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
000000 Unspecified	-	-	-	6,000	6,512	7,387
Total	**-**	**-**	**-**	**6,000**	**6,512**	**7,387**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**144,312**	**157,052**	**130,880**	**157,052**	**163,598**	**164,981**
211101 Basic Salary - Civil Service	144,312	157,052	130,880	157,052	163,598	164,981
22 USE OF GOODS AND SERVICES	**459,095**	**1,029,433**	**984,423**	**1,114,433**	**1,209,591**	**1,372,094**
221201 Electricity	5,000	40,000	40,000	40,000	43,416	49,248
221205 Other Utilities	5,996	6,000	6,000	6,000	6,512	7,387
221208 Internet Provider Services	7,004	7,044	7,044	7,044	7,645	8,673
221209 Scratch- Cards	7,795	7,800	7,800	7,800	8,466	9,603
221303 Office Build. Rental and Lease	25,000	25,000	25,000	25,000	27,135	30,780
221401 Fuel and Lubricants - Vehicles	48,982	79,000	79,000	119,000	129,162	146,513
221402 Fuel and Lubricants – Gener.	19,988	20,004	20,004	20,004	21,712	24,629
221502 Repairs and Maintenance - Veh.	9,667	8,000	8,000	8,000	8,683	9,850
221503 Repairs and Maintenance–Gen.	5,996	6,000	6,000	6,000	6,512	7,387
221504 Rep\&Maint.Mach\&Equip,Furniture	6,000	6,000	6,000	6,000	6,512	7,387
221601 Cleaning Materials and service	3,598	3,600	3,600	3,600	3,907	4,432
221602 Stationery	15,189	15,192	15,192	15,192	16,489	18,704
221603 Printing, Binding,Publication	40,294	340,000	221,344	340,000	369,032	418,610
221604 Newspapers, Books and Periodic	71,598	172,600	172,600	172,600	187,338	212,506
221605 Computer Supplies and ICT Services	10,974	6,000	6,000	6,000	6,512	7,387
221903 Staff Training – Local	5,000	3,000	3,000	3,000	3,256	3,694
222102 Workshops,Conferences,Siminars	79,906	220,000	220,000	220,000	238,785	270,865
222108 Advertising and Public Relatio	15,040	15,000	15,000	60,000	65,123	73,872
222109 Operational Expenses	39,953	8,000	60,146	8,000	8,683	9,850
222113 Guard and Security Services	7,132	7,200	7,200	7,200	7,815	8,865
222116 Bank Charges	500	500	500	500	543	616
222123 Other Compensations	27,983	28,500	50,000	28,500	30,934	35,089
223106 Vehicle Insurance	500	4,993	4,993	4,993	5,419	6,147
31 NON-FINANCIAL ASSETS	**30,999**	**-**	**45,000**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	1,000	-	45,000	-	-	-
312203 Furniture and Fixtures	29,999	-	-	-	-	-
Grand Total	**634,406**	**1,186,485**	**1,160,303**	**1,271,485**	**1,373,189**	**1,537,075**

431 LIBERIA EXTRACTIVE INDUSTRY INITIATIVE

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	634,406	1,186,485	1,160,303	1,271,485	1,373,189	1,537,075
Grand Total	**634,406**	**1,186,485**	**1,160,303**	**1,271,485**	**1,373,189**	**1,537,075**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3101 Administration \& Management	**634,406**	**1,186,485**	**1,160,303**	**1,271,485**	**1,373,189**	**1,537,075**
21 COMPENSATION OF EMPLOYEES	144,312	157,052	130,880	157,052	163,598	164,981
22 USE OF GOODS AND SERVICES	459,095	1,029,433	984,423	1,114,433	1,209,591	1,372,094
31 NON-FINANCIAL ASSETS	30,999	-	45,000	-	-	-
Total	**634,406**	**1,186,485**	**1,160,303**	**1,271,485**	**1,373,189**	**1,537,075**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3101 Administration \& Management	**634,406**	**1,186,485**	**1,160,303**	**1,271,485**	**1,373,189**	**1,537,075**
21 COMPENSATION OF EMPLOYEES	**144,312**	**157,052**	**130,880**	**157,052**	**163,598**	**164,981**
211101 Basic Salary - Civil Service	144,312	157,052	130,880	157,052	163,598	164,981
22 USE OF GOODS AND SERVICES	**459,095**	**1,029,433**	**984,423**	**1,114,433**	**1,209,591**	**1,372,094**
221201 Electricity	5,000	40,000	40,000	40,000	43,416	49,248
221205 Other Utilities	5,996	6,000	6,000	6,000	6,512	7,387
221208 Internet Provider Services	7,004	7,044	7,044	7,044	7,645	8,673
221209 Scratch- Cards	7,795	7,800	7,800	7,800	8,466	9,603
221303 Office Build. Rental and Lease	25,000	25,000	25,000	25,000	27,135	30,780
221401 Fuel and Lubricants - Vehicles	48,982	79,000	79,000	119,000	129,162	146,513
221402 Fuel and Lubricants – Gener.	19,988	20,004	20,004	20,004	21,712	24,629
221502 Repairs and Maintenance - Veh.	9,667	8,000	8,000	8,000	8,683	9,850
221503 Repairs and Maintenance–Gen.	5,996	6,000	6,000	6,000	6,512	7,387
221504 Rep\&Maint.Mach\&Equip,Furniture	6,000	6,000	6,000	6,000	6,512	7,387
221601 Cleaning Materials and service	3,598	3,600	3,600	3,600	3,907	4,432
221602 Stationery	15,189	15,192	15,192	15,192	16,489	18,704
221603 Printing, Binding,Publication	40,294	340,000	221,344	340,000	369,032	418,610
221604 Newspapers, Books and Periodic	71,598	172,600	172,600	172,600	187,338	212,506
221605 Computer Supplies and ICT Services	10,974	6,000	6,000	6,000	6,512	7,387
221903 Staff Training – Local	5,000	3,000	3,000	3,000	3,256	3,694
222102 Workshops,Conferences,Siminars	79,906	220,000	220,000	220,000	238,785	270,865

431 LIBERIA EXTRACTIVE INDUSTRY INITIATIVE

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
222108 Advertising and Public Relatio	15,040	15,000	15,000	60,000	65,123	73,872
222109 Operational Expenses	39,953	8,000	60,146	8,000	8,683	9,850
222113 Guard and Security Services	7,132	7,200	7,200	7,200	7,815	8,865
222116 Bank Charges	500	500	500	500	543	616
222123 Other Compensations	27,983	28,500	50,000	28,500	30,934	35,089
223106 Vehicle Insurance	500	4,993	4,993	4,993	5,419	6,147
31 NON-FINANCIAL ASSETS	**30,999**	**-**	**45,000**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	1,000	-	45,000	-	-	-
312203 Furniture and Fixtures	29,999	-	-	-	-	-
Total	**634,406**	**1,186,485**	**1,160,303**	**1,271,485**	**1,373,189**	**1,537,075**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**634,406**	**1,186,485**	**1,160,303**	**1,271,485**	**1,373,189**	**1,537,075**

432 NATIONAL BUREAU OF CONCESSIONS

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 (FY2026):

During FY2026, the National Bureau of Concessions (NBC) strengthened concession monitoring, institutional capacity, and engagement with concession-affected communities. The Bureau monitored and evaluated eight concession agreements, with six compliance reports completed, published, and made available, while reports for Western Cluster and ArcelorMittal were still being finalized. NBC strengthened multi-stakeholder engagement in communities affected by LIBINC, ArcelorMittal, Mano, MOPP, and Cavalla Rubber Corporation and, through inter-agency collaboration, contributed to resolving disputes involving concession-affected communities and Bea Mountain Mining Company and Western Cluster. The Bureau also renovated and relocated to a new long-term office facility, developed and validated its Five-Year Strategic Plan and internal policy documents, and improved its operational capacity through the acquisition of vehicles and staff buses. Institutional capacity was further strengthened through international training for staff in China, India, and the United States, as well as concession compliance monitoring and reporting training for 30 staff supported by the World Bank/LIFT Project.

Objectives (FY2027):

For FY2027, NBC will focus on strengthening concession oversight, decentralization, information management, and institutional capacity. The Bureau plans to conduct compliance monitoring and evaluation of 15 concession agreements, acquire land and develop architectural plans for the construction of its permanent headquarters, and establish regional offices to strengthen decentralized monitoring. NBC will also modernize its Concession Information Management System to improve the collection, management, and use of concession-related information. Other priorities include continued staff training and institutional capacity development, as well as strengthening the Bureau's gender and social inclusion function to facilitate the collection and analysis of gender-related data during concession compliance monitoring and evaluation.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	123	39	**162**	123	39	**162**	123	39	**162**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	-	-	-	1,261,941	1,314,541	1,325,652
22 USE OF GOODS AND SERVICES	-	-	-	858,608	931,925	1,057,121
31 NON-FINANCIAL ASSETS	-	-	-	179,000	207,104	264,057
Grand Total	**-**	**-**	**-**	**2,299,549**	**2,453,570**	**2,646,830**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
201 Administration \& Management	-	-	-	2,299,549	2,453,570	2,646,830
Grand Total	**-**	**-**	**-**	**2,299,549**	**2,453,570**	**2,646,830**

432 NATIONAL BUREAU OF CONCESSIONS

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**614,000**	**679,248**	**799,631**
000000 Unspecified	-	-	-	614,000	679,248	799,631
Total	**-**	**-**	**-**	**614,000**	**679,248**	**799,631**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**-**	**-**	**-**	**1,261,941**	**1,314,541**	**1,325,652**
211101 Basic Salary - Civil Service	-	-	-	1,261,941	1,314,541	1,325,652
22 USE OF GOODS AND SERVICES	**-**	**-**	**-**	**858,608**	**931,925**	**1,057,121**
221102 Forgn.Travel-Daily Sub. Allowa	-	-	-	13,000	14,110	16,006
221103 Foreign Travel-Incdl. Allowanc	-	-	-	1,500	1,628	1,847
221104 Domestic Travel-Meansof Travel	-	-	-	4,500	4,884	5,540
221105 Dom. Travel-Daily Subsis.Allow	-	-	-	50,000	54,269	61,560
221201 Electricity	-	-	-	17,000	18,452	20,930
221202 Water and Sewage	-	-	-	2,000	2,171	2,462
221208 Internet Provider Services	-	-	-	8,000	8,683	9,850
221303 Office Build. Rental and Lease	-	-	-	95,000	103,112	116,965
221401 Fuel and Lubricants - Vehicles	-	-	-	30,000	32,562	36,936
221402 Fuel and Lubricants – Gener.	-	-	-	17,000	18,452	20,930
221501 Repair and Maintenance–Civil	-	-	-	375,000	407,021	461,702
221502 Repairs and Maintenance - Veh.	-	-	-	7,000	7,598	8,618
221503 Repairs and Maintenance–Gen.	-	-	-	4,000	4,342	4,925
221505 Repairs and Maintenance– ICT	-	-	-	2,000	2,171	2,462
221601 Cleaning Materials and service	-	-	-	10,608	11,514	13,061
221602 Stationery	-	-	-	19,000	20,622	23,393
221603 Printing, Binding,Publication	-	-	-	1,500	1,628	1,847
221604 Newspapers, Books and Periodic	-	-	-	1,500	1,628	1,847
221605 Computer Supplies and ICT Services	-	-	-	60,000	65,123	73,872
221701 Consultancy Services	-	-	-	50,000	54,269	61,560
222102 Workshops,Conferences,Siminars	-	-	-	7,000	7,598	8,618
222103 Food and Catering Services	-	-	-	8,000	8,684	9,850
222109 Operational Expenses	-	-	-	10,000	10,854	12,312
222123 Other Compensations	-	-	-	65,000	70,550	80,028
31 NON-FINANCIAL ASSETS	**-**	**-**	**-**	**179,000**	**207,104**	**264,057**
312201 Transport Equipment–Vehicles	-	-	-	150,000	173,550	221,277
312203 Furniture and Fixtures	-	-	-	8,500	9,835	12,539

432 NATIONAL BUREAU OF CONCESSIONS

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
312205 Machinery and Equipment	-	-	-	20,500	23,719	30,241
Grand Total	**-**	**-**	**-**	**2,299,549**	**2,453,570**	**2,646,830**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	-	-	-	2,299,549	2,453,570	2,646,830
Grand Total	**-**	**-**	**-**	**2,299,549**	**2,453,570**	**2,646,830**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3201 Administration \& Management	**-**	**-**	**-**	**2,299,549**	**2,453,570**	**2,646,830**
21 COMPENSATION OF EMPLOYEES	-	-	-	1,261,941	1,314,541	1,325,652
22 USE OF GOODS AND SERVICES	-	-	-	858,608	931,925	1,057,121
31 NON-FINANCIAL ASSETS	-	-	-	179,000	207,104	264,057
Total	**-**	**-**	**-**	**2,299,549**	**2,453,570**	**2,646,830**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3201 Administration \& Management	**-**	**-**	**-**	**2,299,549**	**2,453,570**	**2,646,830**
21 COMPENSATION OF EMPLOYEES	**-**	**-**	**-**	**1,261,941**	**1,314,541**	**1,325,652**
211101 Basic Salary - Civil Service	-	-	-	1,261,941	1,314,541	1,325,652
22 USE OF GOODS AND SERVICES	**-**	**-**	**-**	**858,608**	**931,925**	**1,057,121**
221102 Forgn.Travel-Daily Sub. Allowa	-	-	-	13,000	14,110	16,006
221103 Foreign Travel-Incdl. Allowanc	-	-	-	1,500	1,628	1,847
221104 Domestic Travel-Meansof Travel	-	-	-	4,500	4,884	5,540
221105 Dom. Travel-Daily Subsis.Allow	-	-	-	50,000	54,269	61,560
221201 Electricity	-	-	-	17,000	18,452	20,930
221202 Water and Sewage	-	-	-	2,000	2,171	2,462
221208 Internet Provider Services	-	-	-	8,000	8,683	9,850
221303 Office Build. Rental and Lease	-	-	-	95,000	103,112	116,965
221401 Fuel and Lubricants - Vehicles	-	-	-	30,000	32,562	36,936

432 NATIONAL BUREAU OF CONCESSIONS

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221402	Fuel and Lubricants – Gener.	-	-	-	17,000	18,452	20,930
221501	Repair and Maintenance–Civil	-	-	-	375,000	407,021	461,702
221502	Repairs and Maintenance - Veh.	-	-	-	7,000	7,598	8,618
221503	Repairs and Maintenance–Gen.	-	-	-	4,000	4,342	4,925
221505	Repairs and Maintenance– ICT	-	-	-	2,000	2,171	2,462
221601	Cleaning Materials and service	-	-	-	10,608	11,514	13,061
221602	Stationery	-	-	-	19,000	20,622	23,393
221603	Printing, Binding,Publication	-	-	-	1,500	1,628	1,847
221604	Newspapers, Books and Periodic	-	-	-	1,500	1,628	1,847
221605	Computer Supplies and ICT Services	-	-	-	60,000	65,123	73,872
221701	Consultancy Services	-	-	-	50,000	54,269	61,560
222102	Workshops,Conferences,Siminars	-	-	-	7,000	7,598	8,618
222103	Food and Catering Services	-	-	-	8,000	8,684	9,850
222109	Operational Expenses	-	-	-	10,000	10,854	12,312
222123	Other Compensations	-	-	-	65,000	70,550	80,028
31 NON-FINANCIAL ASSETS		**-**	**-**	**-**	**179,000**	**207,104**	**264,057**
312201	Transport Equipment–Vehicles	-	-	-	150,000	173,550	221,277
312203	Furniture and Fixtures	-	-	-	8,500	9,835	12,539
312205	Machinery and Equipment	-	-	-	20,500	23,719	30,241
Total		**-**	**-**	**-**	**2,299,549**	**2,453,570**	**2,646,830**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**-**	**-**	**-**	**2,299,549**	**2,453,570**	**2,646,830**

451 FINANCIAL INTELLIGENCE AGENCY

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 (FY2026):

The Financial Intelligence Agency strengthened Liberia's anti-money laundering and counter-terrorism financing framework by deploying intelligence officers at major borders and airports, conducting risk-based AML/CFT compliance inspections of financial institutions and designated non-financial businesses, and carrying out money laundering and terrorist financing risk assessments in the real estate sector. The Agency also developed AML/CFT regulations, expanded public awareness and stakeholder training, strengthened compliance monitoring among reporting entities, completed an AML/CFT supervision manual, customized reporting templates, enhanced intelligence gathering across the counties, and improved the capacity of reporting entities to meet their regulatory obligations.

Objectives (FY2027):

The Agency plans to enroll Virtual Asset and Virtual Asset Service Provider sectors into the national AML/CFT compliance framework, conduct comprehensive risk assessments in the virtual asset, non-profit, fintech, mining, and gaming sectors, validate new AML/CFT regulations and enforcement guidelines, strengthen public awareness through educational materials, improve compliance inspections of commercial banks and fintech institutions outside Monrovia, enhance the capacity of reporting entities, and ensure deficiencies identified during inspections are effectively addressed.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	69	33	**102**	69	33	**102**	69	33	**102**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	853,479	1,092,487	915,553	1,110,487	1,156,774	1,166,551
22 USE OF GOODS AND SERVICES	1,137,662	3,374,130	3,323,844	4,171,080	4,527,243	5,135,456
31 NON-FINANCIAL ASSETS	128,620	246,950	246,950	-	-	-
Grand Total	**2,119,761**	**4,713,567**	**4,486,347**	**5,281,567**	**5,684,017**	**6,302,007**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
101 Administration & Management	2,119,761	4,713,567	4,486,347	5,281,567	5,684,017	6,302,007
Grand Total	**2,119,761**	**4,713,567**	**4,486,347**	**5,281,567**	**5,684,017**	**6,302,007**

451 FINANCIAL INTELLIGENCE AGENCY

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**853,479**	**1,092,487**	**915,553**	**1,110,487**	**1,156,774**	**1,166,551**
211101 Basic Salary - Civil Service	853,479	1,092,487	915,553	1,110,487	1,156,774	1,166,551
22 USE OF GOODS AND SERVICES	**1,137,662**	**3,374,130**	**3,323,844**	**4,171,080**	**4,527,243**	**5,135,456**
221101 Foreign Travel-Means of travel	5,927	30,645	18,191	30,645	33,262	37,730
221102 Forgn.Travel-Daily Sub. Allowa	3,380	65,140	31,123	65,140	70,702	80,201
221103 Foreign Travel-Incdl. Allowanc	-	65,000	3,280	65,000	70,550	80,028
221104 Domestic Travel-Meansof Travel	1,351	59,893	16,143	59,893	65,007	73,741
221105 Dom. Travel-Daily Subsis.Allow	2,149	76,447	48,047	76,447	82,975	94,122
221106 Domestic Travel - Incidental	-	-	55	-	-	-
221201 Electricity	11,997	12,000	12,000	12,000	13,025	14,774
221208 Internet Provider Services	11,997	12,000	12,000	12,000	13,025	14,774
221209 Scratch- Cards	-	5,000	5,000	5,000	5,427	6,156
221303 Office Build. Rental and Lease	110,000	110,000	110,000	110,000	119,393	135,433
221304 Equipment Rental and Lease	-	141,810	21,810	515,285	559,284	634,422
221401 Fuel and Lubricants - Vehicles	5,414	160,740	50,740	160,740	174,465	197,904
221402 Fuel and Lubricants – Gener.	3,566	119,200	19,200	119,200	129,378	146,760
221502 Repairs and Maintenance - Veh.	5,890	175,800	25,800	175,800	190,811	216,446
221601 Cleaning Materials and service	2,589	2,590	2,590	2,590	2,811	3,189
221602 Stationery	7,813	7,865	7,865	7,865	8,537	9,683
221808 Intelligence Services	880,123	1,894,636	2,793,000	2,318,111	2,516,051	2,854,071
221903 Staff Training – Local	-	53,364	25,000	53,364	57,921	65,702
222102 Workshops,Conferences,Siminars	51,998	342,000	82,000	342,000	371,203	421,072
222113 Guard and Security Services	28,468	40,000	40,000	40,000	43,416	49,248
223106 Vehicle Insurance	5,000	-	-	-	-	-
31 NON-FINANCIAL ASSETS	**128,620**	**246,950**	**246,950**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	124,996	200,000	200,000	-	-	-
312203 Furniture and Fixtures	625	3,500	3,500	-	-	-
312205 Machinery and Equipment	2,999	43,450	43,450	-	-	-
Grand Total	**2,119,761**	**4,713,567**	**4,486,347**	**5,281,567**	**5,684,017**	**6,302,007**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	2,119,761	4,713,567	4,486,347	5,281,567	5,684,017	6,302,007
Grand Total	**2,119,761**	**4,713,567**	**4,486,347**	**5,281,567**	**5,684,017**	**6,302,007**

451 FINANCIAL INTELLIGENCE AGENCY

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
5101 Administration & Management	**2,119,761**	**4,713,567**	**4,486,347**	**5,281,567**	**5,684,017**	**6,302,007**
21 COMPENSATION OF EMPLOYEES	853,479	1,092,487	915,553	1,110,487	1,156,774	1,166,551
22 USE OF GOODS AND SERVICES	1,137,662	3,374,130	3,323,844	4,171,080	4,527,243	5,135,456
31 NON-FINANCIAL ASSETS	128,620	246,950	246,950	-	-	-
Total	**2,119,761**	**4,713,567**	**4,486,347**	**5,281,567**	**5,684,017**	**6,302,007**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
5101 Administration & Management	**2,119,761**	**4,713,567**	**4,486,347**	**5,281,567**	**5,684,017**	**6,302,007**
21 COMPENSATION OF EMPLOYEES	**853,479**	**1,092,487**	**915,553**	**1,110,487**	**1,156,774**	**1,166,551**
211101 Basic Salary - Civil Service	853,479	1,092,487	915,553	1,110,487	1,156,774	1,166,551
22 USE OF GOODS AND SERVICES	**1,137,662**	**3,374,130**	**3,323,844**	**4,171,080**	**4,527,243**	**5,135,456**
221101 Foreign Travel-Means of travel	5,927	30,645	18,191	30,645	33,262	37,730
221102 Forgn.Travel-Daily Sub. Allowa	3,380	65,140	31,123	65,140	70,702	80,201
221103 Foreign Travel-Incdl. Allowanc	-	65,000	3,280	65,000	70,550	80,028
221104 Domestic Travel-Meansof Travel	1,351	59,893	16,143	59,893	65,007	73,741
221105 Dom. Travel-Daily Subsis.Allow	2,149	76,447	48,047	76,447	82,975	94,122
221106 Domestic Travel - Incidental	-	-	55	-	-	-
221201 Electricity	11,997	12,000	12,000	12,000	13,025	14,774
221208 Internet Provider Services	11,997	12,000	12,000	12,000	13,025	14,774
221209 Scratch- Cards	-	5,000	5,000	5,000	5,427	6,156
221303 Office Build. Rental and Lease	110,000	110,000	110,000	110,000	119,393	135,433
221304 Equipment Rental and Lease	-	141,810	21,810	515,285	559,284	634,422
221401 Fuel and Lubricants - Vehicles	5,414	160,740	50,740	160,740	174,465	197,904
221402 Fuel and Lubricants – Gener.	3,566	119,200	19,200	119,200	129,378	146,760
221502 Repairs and Maintenance - Veh.	5,890	175,800	25,800	175,800	190,811	216,446
221601 Cleaning Materials and service	2,589	2,590	2,590	2,590	2,811	3,189
221602 Stationery	7,813	7,865	7,865	7,865	8,537	9,683
221808 Intelligence Services	880,123	1,894,636	2,793,000	2,318,111	2,516,051	2,854,071
221903 Staff Training – Local	-	53,364	25,000	53,364	57,921	65,702
222102 Workshops,Conferences,Siminars	51,998	342,000	82,000	342,000	371,203	421,072
222113 Guard and Security Services	28,468	40,000	40,000	40,000	43,416	49,248
223106 Vehicle Insurance	5,000	-	-	-	-	-
31 NON-FINANCIAL ASSETS	**128,620**	**246,950**	**246,950**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	124,996	200,000	200,000	-	-	-
312203 Furniture and Fixtures	625	3,500	3,500	-	-	-
312205 Machinery and Equipment	2,999	43,450	43,450	-	-	-
Total	**2,119,761**	**4,713,567**	**4,486,347**	**5,281,567**	**5,684,017**	**6,302,007**

451 FINANCIAL INTELLIGENCE AGENCY

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	2,119,761	4,713,567	4,486,347	5,281,567	5,684,017	6,302,007

04 RULE OF LAW AND SECURITY

Goal:

To create an atmosphere of peaceful coexistence based on reconciliation, by protecting human rights and providing safety, security, equitable access to fair and transparent justice, and the rule of law for 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; to provide equal justice to all Liberians in accordance with the rule of law; to enforce the laws of Liberia; to protect the territorial borders and airspace of Liberia; to protect the state and the executive from security threats; and to protect and promote human rights for all Liberians.

Sector Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	15,191	1,929	**17,120**	15,191	1,929	**17,120**	15,191	1,929	**17,120**

Summary by Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	61,027,757	67,588,153	61,783,471	80,686,427	84,049,559	84,759,991
22 USE OF GOODS AND SERVICES	51,069,111	60,165,528	68,978,261	74,283,400	80,626,348	91,458,118
26 GRANTS	1,905,719	6,148,516	5,695,684	8,751,015	7,154,521	9,300,812
27 SOCIAL BENEFITS	11,738,616	11,739,566	11,942,864	11,739,566	11,352,161	11,452,627
31 NON-FINANCIAL ASSETS	4,044,591	760,000	2,511,068	2,156,500	2,495,071	3,181,229
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	16,861,629	13,460,492	20,777,450	22,896,750	23,533,752
Grand Total	**129,785,794**	**163,263,392**	**164,371,840**	**198,394,358**	**208,574,410**	**223,686,529**

Summary by Spending Entity

SPENDING ENTITY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
124 Law Reform Commission	667,224	1,071,171	999,867	2,134,371	2,286,844	2,418,764
137 Witness Protection Agency	-	-	-	1,123,400	1,215,322	1,359,212
201 Judiciary	24,798,611	33,290,028	33,232,826	35,271,278	36,456,577	37,918,022
202 Ministry of Justice	53,626,674	65,829,764	64,582,000	83,444,616	87,583,033	93,759,120
203 Ministry of National Defense	21,674,833	24,318,100	22,525,923	30,965,992	32,292,032	34,432,927
204 National Security Agency	17,318,881	24,690,628	30,179,082	30,250,000	32,671,692	36,577,001
205 Executive Protection Services	8,280,137	9,190,480	8,422,688	10,090,480	10,713,200	11,404,405
208 Human Rights Commission	1,269,443	1,442,360	1,252,540	1,568,360	1,606,662	1,701,826
347 National Security Council	353,666	818,088	772,612	833,088	854,519	961,032
448 Liberia National Commission on Arms	1,224,767	1,505,022	1,380,481	1,555,022	1,657,588	1,810,114
452 National Center for Coordination of Response Mechanism	571,558	1,107,751	1,023,821	1,157,751	1,236,941	1,344,106

Summary by Spending Entity

SPENDING ENTITY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**129,785,794**	**163,263,392**	**164,371,840**	**198,394,358**	**208,574,410**	**223,686,529**

124 LAW REFORM COMMISSION

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 (FY2026):

No Information provided by spending entity

Objectives (FY2027):

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

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	18	18	**36**	18	18	**36**	18	18	**36**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	458,668	536,867	447,390	945,067	984,459	992,780
22 USE OF GOODS AND SERVICES	168,648	444,304	317,477	644,304	699,320	793,272
31 NON-FINANCIAL ASSETS	39,908	90,000	235,000	45,000	52,065	66,383
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	500,000	551,000	566,329
Grand Total	**667,224**	**1,071,171**	**999,867**	**2,134,371**	**2,286,844**	**2,418,764**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
401 Administration and Management	667,224	1,071,171	999,867	2,134,371	2,286,844	2,418,764
Grand Total	**667,224**	**1,071,171**	**999,867**	**2,134,371**	**2,286,844**	**2,418,764**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**45,000**	**52,065**	**66,383**
000000 Unspecified	-	-	-	45,000	52,065	66,383

124 LAW REFORM COMMISSION

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Total	**-**	**-**	**-**	**45,000**	**52,065**	**66,383**
Government of Liberia Funded Projects	**-**	**-**	**-**	**500,000**	**551,000**	**566,329**
030195 Reviewing of Mining Laws	-	-	-	500,000	551,000	566,329
Total	**-**	**-**	**-**	**500,000**	**551,000**	**566,329**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**458,668**	**536,867**	**447,390**	**945,067**	**984,459**	**992,780**
211101 Basic Salary - Civil Service	458,668	536,867	447,390	945,067	984,459	992,780
22 USE OF GOODS AND SERVICES	**168,648**	**444,304**	**317,477**	**644,304**	**699,320**	**793,272**
221102 Forgn.Travel-Daily Sub. Allowa	-	-	8,758	-	-	-
221104 Domestic Travel-Meansof Travel	5,000	215,000	-	315,000	341,897	387,830
221105 Dom. Travel-Daily Subsis.Allow	6,426	10,000	14,215	10,000	10,854	12,312
221201 Electricity	8,993	9,000	6,000	9,000	9,768	11,081
221202 Water and Sewage	3,299	3,300	3,300	3,300	3,582	4,063
221208 Internet Provider Services	-	7,728	3,000	7,728	8,388	9,515
221209 Scratch- Cards	11,987	9,272	12,500	9,272	10,064	11,416
221303 Office Build. Rental and Lease	44,999	45,000	90,000	45,000	48,842	55,404
221401 Fuel and Lubricants - Vehicles	27,978	28,000	45,000	28,000	30,391	34,474
221402 Fuel and Lubricants – Gener.	7,496	3,000	14,000	3,000	3,256	3,694
221501 Repair and Maintenance–Civil	-	-	5,000	-	-	-
221502 Repairs and Maintenance - Veh.	7,994	8,000	6,800	8,000	8,683	9,850
221504 Rep\&Maint.Mach\&Equip,Furniture	5,000	-	20,500	-	-	-
221601 Cleaning Materials and service	3,995	4,000	8,500	4,000	4,342	4,925
221602 Stationery	8,494	9,504	17,704	9,504	10,316	11,701
221603 Printing, Binding,Publication	5,000	5,000	7,100	5,000	5,427	6,156
221618 Computer Supplies, Parts and Cabling	-	-	15,000	-	-	-
222102 Workshops,Conferences,Siminars	-	56,000	6,100	156,000	169,321	192,068
222103 Food and Catering Services	-	-	3,200	-	-	-
222108 Advertising and Public Relatio	2,993	3,000	-	3,000	3,256	3,694
222109 Operational Expenses	9,994	17,700	20,000	17,700	19,211	21,792
222113 Guard and Security Services	9,000	10,800	10,800	10,800	11,722	13,297
31 NON-FINANCIAL ASSETS	**39,908**	**90,000**	**235,000**	**45,000**	**52,065**	**66,383**
312201 Transport Equipment–Vehicles	39,908	90,000	220,000	45,000	52,065	66,383
312203 Furniture and Fixtures	-	-	15,000	-	-	-

124 LAW REFORM COMMISSION

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**500,000**	**551,000**	**566,329**
332401 Other Fixed Assets	-	-	-	500,000	551,000	566,329
Grand Total	**667,224**	**1,071,171**	**999,867**	**2,134,371**	**2,286,844**	**2,418,764**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	667,224	1,071,171	999,867	2,134,371	2,286,844	2,418,764
Grand Total	**667,224**	**1,071,171**	**999,867**	**2,134,371**	**2,286,844**	**2,418,764**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2401 Administration and Management	**667,224**	**1,071,171**	**999,867**	**2,134,371**	**2,286,844**	**2,418,764**
21 COMPENSATION OF EMPLOYEES	458,668	536,867	447,390	945,067	984,459	992,780
22 USE OF GOODS AND SERVICES	168,648	444,304	317,477	644,304	699,320	793,272
31 NON-FINANCIAL ASSETS	39,908	90,000	235,000	45,000	52,065	66,383
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	500,000	551,000	566,329
Total	**667,224**	**1,071,171**	**999,867**	**2,134,371**	**2,286,844**	**2,418,764**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2401 Administration and Management	**667,224**	**1,071,171**	**999,867**	**2,134,371**	**2,286,844**	**2,418,764**
21 COMPENSATION OF EMPLOYEES	**458,668**	**536,867**	**447,390**	**945,067**	**984,459**	**992,780**
211101 Basic Salary - Civil Service	458,668	536,867	447,390	945,067	984,459	992,780
22 USE OF GOODS AND SERVICES	**168,648**	**444,304**	**317,477**	**644,304**	**699,320**	**793,272**
221102 Forgn.Travel-Daily Sub. Allowa	-	-	8,758	-	-	-
221104 Domestic Travel-Meansof Travel	5,000	215,000	-	315,000	341,897	387,830
221105 Dom. Travel-Daily Subsis.Allow	6,426	10,000	14,215	10,000	10,854	12,312
221201 Electricity	8,993	9,000	6,000	9,000	9,768	11,081
221202 Water and Sewage	3,299	3,300	3,300	3,300	3,582	4,063
221208 Internet Provider Services	-	7,728	3,000	7,728	8,388	9,515
221209 Scratch- Cards	11,987	9,272	12,500	9,272	10,064	11,416

124 LAW REFORM COMMISSION

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221303	Office Build. Rental and Lease	44,999	45,000	90,000	45,000	48,842	55,404
221401	Fuel and Lubricants - Vehicles	27,978	28,000	45,000	28,000	30,391	34,474
221402	Fuel and Lubricants – Gener.	7,496	3,000	14,000	3,000	3,256	3,694
221501	Repair and Maintenance–Civil	-	-	5,000	-	-	-
221502	Repairs and Maintenance - Veh.	7,994	8,000	6,800	8,000	8,683	9,850
221504	Rep\&Maint.Mach\&Equip,Furniture	5,000	-	20,500	-	-	-
221601	Cleaning Materials and service	3,995	4,000	8,500	4,000	4,342	4,925
221602	Stationery	8,494	9,504	17,704	9,504	10,316	11,701
221603	Printing, Binding,Publication	5,000	5,000	7,100	5,000	5,427	6,156
221618	Computer Supplies, Parts and Cabling	-	-	15,000	-	-	-
222102	Workshops,Conferences,Siminars	-	56,000	6,100	156,000	169,321	192,068
222103	Food and Catering Services	-	-	3,200	-	-	-
222108	Advertising and Public Relatio	2,993	3,000	-	3,000	3,256	3,694
222109	Operational Expenses	9,994	17,700	20,000	17,700	19,211	21,792
222113	Guard and Security Services	9,000	10,800	10,800	10,800	11,722	13,297
31 NON-FINANCIAL ASSETS		**39,908**	**90,000**	**235,000**	**45,000**	**52,065**	**66,383**
312201	Transport Equipment–Vehicles	39,908	90,000	220,000	45,000	52,065	66,383
312203	Furniture and Fixtures	-	-	15,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**-**	**-**	**500,000**	**551,000**	**566,329**
332401	Other Fixed Assets	-	-	-	500,000	551,000	566,329
Total		**667,224**	**1,071,171**	**999,867**	**2,134,371**	**2,286,844**	**2,418,764**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**667,224**	**1,071,171**	**999,867**	**2,134,371**	**2,286,844**	**2,418,764**

137 WITNESS PROTECTION AGENCY

Mission:

The Witness Protection Agency (WPA) is an autonomous agency established under the Executive Branch of government pursuant to Section 1 of the Witness Protection Act of 2021. Also, Article 89 of the 1986 Constitution of Liberia provides that the legislature shall enact laws to create other agencies as may be necessary for the effective operation of government. Liberia ratified the United Nations Convention against Corruption (UNCAC) in 2007. In keeping with Chapter III, Criminalization and Law enforcement, Articles 32 and 33 of the Convention, member states are required to implement measures that ensure the protection of reporting persons (whistleblowers), experts, and Witnesses (victims). Also, Article 68 of the Rome Statute requires member states to ensure the protection of victims and witnesses, thereby ensuring their participation in legal proceedings.

Achievements (FY2026):

The Witness Protection Agency accomplished the following notable achievements during the reporting period of the 2026 fiscal year: Established and operationalized the WPA main office in Mamba Point, Monrovia, providing a dedicated facility for the delivery and coordination of witness and whistleblower protection services; Developed and launched the WPA Institutional Website and Official Social-media Platform to improve public access to information on the Agency's mandate, services and reporting channels; Developed a Concept Note for an electronic case-management and secure information system to support the confidential registration, management, reporting and storage of witness and whistleblower protection cases. The Witness Protection Agency established a safe home facility for protected witnesses in Montserrado County during the 2026 fiscal year. The Agency is expected to fully furnish the facility in the remaining period of the fiscal year 2026 and The Witness Protection Agency received cases from twelve (12) Whistleblowers and five (5) cases from witnesses, including witnesses who testified at the International Criminal Court (ICC).

Objectives (FY2027):

To create an enabling environment where whistleblowers and witnesses can disclose information or give testimony, respectively, without fear of political harm, coercion, intimidation, and/or retaliation against their person or family members, thereby maintaining the credibility of the criminal justice process.

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	-	-	-	323,400	336,880	339,727
22 USE OF GOODS AND SERVICES	-	-	-	658,500	714,726	810,747
31 NON-FINANCIAL ASSETS	-	-	-	141,500	163,716	208,738
Grand Total	**-**	**-**	**-**	**1,123,400**	**1,215,322**	**1,359,212**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
701 Administration & Management	-	-	-	1,123,400	1,215,322	1,359,212
Grand Total	**-**	**-**	**-**	**1,123,400**	**1,215,322**	**1,359,212**

137 WITNESS PROTECTION AGENCY

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**141,500**	**163,716**	**208,738**
000000 Unspecified	-	-	-	141,500	163,716	208,738
Total	**-**	**-**	**-**	**141,500**	**163,716**	**208,738**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**-**	**-**	**-**	**323,400**	**336,880**	**339,727**
211101 Basic Salary - Civil Service	-	-	-	323,400	336,880	339,727
22 USE OF GOODS AND SERVICES	**-**	**-**	**-**	**658,500**	**714,726**	**810,747**
221101 Foreign Travel-Means of travel	-	-	-	12,500	13,567	15,390
221102 Forgn.Travel-Daily Sub. Allowa	-	-	-	6,500	7,055	8,003
221103 Foreign Travel-Incdl. Allowanc	-	-	-	2,400	2,605	2,955
221201 Electricity	-	-	-	4,500	4,884	5,540
221202 Water and Sewage	-	-	-	2,500	2,713	3,078
221208 Internet Provider Services	-	-	-	4,500	4,884	5,540
221303 Office Build. Rental and Lease	-	-	-	90,000	97,685	110,809
221401 Fuel and Lubricants - Vehicles	-	-	-	21,000	22,793	25,855
221402 Fuel and Lubricants – Gener.	-	-	-	6,500	7,055	8,003
221502 Repairs and Maintenance - Veh.	-	-	-	8,500	9,226	10,465
221601 Cleaning Materials and service	-	-	-	4,500	4,884	5,540
221602 Stationery	-	-	-	4,500	4,884	5,540
221603 Printing, Binding,Publication	-	-	-	7,500	8,140	9,234
221808 Intelligence Services	-	-	-	220,000	238,785	270,865
221809 Security Operations	-	-	-	35,000	37,989	43,092
221909 Capacity Building Fund	-	-	-	18,500	20,080	22,777
222123 Other Compensations	-	-	-	197,100	213,930	242,671
223101 Personnel Insurance	-	-	-	12,500	13,567	15,390
31 NON-FINANCIAL ASSETS	**-**	**-**	**-**	**141,500**	**163,716**	**208,738**
312201 Transport Equipment–Vehicles	-	-	-	124,000	143,468	182,922
312203 Furniture and Fixtures	-	-	-	17,500	20,248	25,816
Grand Total	**-**	**-**	**-**	**1,123,400**	**1,215,322**	**1,359,212**

137 WITNESS PROTECTION AGENCY

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
11 MONTSERRADO	-	-	-	1,123,400	1,215,322	1,359,212
Grand Total	**-**	**-**	**-**	**1,123,400**	**1,215,322**	**1,359,212**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3701 Administration & Management	**-**	**-**	**-**	**1,123,400**	**1,215,322**	**1,359,212**
21 COMPENSATION OF EMPLOYEES	-	-	-	323,400	336,880	339,727
22 USE OF GOODS AND SERVICES	-	-	-	658,500	714,726	810,747
31 NON-FINANCIAL ASSETS	-	-	-	141,500	163,716	208,738
Total	**-**	**-**	**-**	**1,123,400**	**1,215,322**	**1,359,212**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3701 Administration & Management	**-**	**-**	**-**	**1,123,400**	**1,215,322**	**1,359,212**
21 COMPENSATION OF EMPLOYEES	**-**	**-**	**-**	**323,400**	**336,880**	**339,727**
211101 Basic Salary - Civil Service	-	-	-	323,400	336,880	339,727
22 USE OF GOODS AND SERVICES	**-**	**-**	**-**	**658,500**	**714,726**	**810,747**
221101 Foreign Travel-Means of travel	-	-	-	12,500	13,567	15,390
221102 Forgn.Travel-Daily Sub. Allowa	-	-	-	6,500	7,055	8,003
221103 Foreign Travel-Incdl. Allowanc	-	-	-	2,400	2,605	2,955
221201 Electricity	-	-	-	4,500	4,884	5,540
221202 Water and Sewage	-	-	-	2,500	2,713	3,078
221208 Internet Provider Services	-	-	-	4,500	4,884	5,540
221303 Office Build. Rental and Lease	-	-	-	90,000	97,685	110,809
221401 Fuel and Lubricants - Vehicles	-	-	-	21,000	22,793	25,855
221402 Fuel and Lubricants – Gener.	-	-	-	6,500	7,055	8,003
221502 Repairs and Maintenance - Veh.	-	-	-	8,500	9,226	10,465
221601 Cleaning Materials and service	-	-	-	4,500	4,884	5,540
221602 Stationery	-	-	-	4,500	4,884	5,540
221603 Printing, Binding,Publication	-	-	-	7,500	8,140	9,234
221808 Intelligence Services	-	-	-	220,000	238,785	270,865
221809 Security Operations	-	-	-	35,000	37,989	43,092
221909 Capacity Building Fund	-	-	-	18,500	20,080	22,777
222123 Other Compensations	-	-	-	197,100	213,930	242,671
223101 Personnel Insurance	-	-	-	12,500	13,567	15,390

137 WITNESS PROTECTION AGENCY

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
31 NON-FINANCIAL ASSETS	**-**	**-**	**-**	**141,500**	**163,716**	**208,738**
312201 Transport Equipment–Vehicles	-	-	-	124,000	143,468	182,922
312203 Furniture and Fixtures	-	-	-	17,500	20,248	25,816
Total	**-**	**-**	**-**	**1,123,400**	**1,215,322**	**1,359,212**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**-**	**-**	**-**	**1,123,400**	**1,215,322**	**1,359,212**

201 JUDICIARY

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 (FY2026):

During FY2026, the Judiciary strengthened access to justice and improved courts' operational capacity across Liberia. Sixteen pickups were procured to enhance the visibility and mobility of Public Defenders in all fifteen counties, while 45 vehicles and 35 motorcycles were provided to address urgent logistical needs. Solar panels and Starlink connectivity were installed at 14 court facilities, and 64 trained Associate Magistrates were deployed to the leeward counties. The Judiciary maintained functional courts nationwide, established a Monitoring and Evaluation Unit to improve institutional productivity, and operationalized Sexual Offenses Courts in Lofa and Grand Gedeh Counties. It also supported juror sequestration in high-profile criminal cases and continued judicial education for judges, magistrates, clerks, and other judicial personnel. Infrastructure development progressed with the commencement of construction of the Judicial Complex in Voinjama, Lofa County, and the construction, furnishing, and equipping of magisterial courts in Gbartala, Bong County, and Tappita, Nimba County. In addition, 59 desktop computers, 69 laptops, 16 printers, and related accessories were procured to strengthen the technological capacity of courts.

Objectives (FY2027):

For FY2027, the Judiciary aims to strengthen the effective functioning of the judicial system, ensure access to justice across Montserrado and the other counties, and support the Chief Justice in the administration of the Judiciary. Priorities include ensuring the proper review and processing of judicial appointments, strengthening the capacity of judges, magistrates, clerks, and other justice and security actors through continuous training, and enhancing the Judiciary’s ability to adjudicate civil, criminal, constitutional, and appellate matters. The Judiciary will also advance the digitization and modernization of court operations, including electronic court records and proceedings, digitization of court opinions, legislation, statutes, and legal codification, as well as the integration of administrative workflows to improve efficiency and reduce duplication. Infrastructure priorities include the construction, furnishing, and equipping of the Judicial Complex in Voinjama, Lofa County, including judges’ quarters, and the construction, furnishing, and equipping of two new Magisterial Courts to address infrastructure gaps at the magisterial level.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	2,040	179	**2,219**	2,040	179	**2,219**	2,040	179	**2,219**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	7,600,971	8,066,046	8,160,548	12,302,296	12,815,074	12,923,394
22 USE OF GOODS AND SERVICES	4,109,424	5,529,816	5,529,814	6,879,816	7,467,279	8,470,462
27 SOCIAL BENEFITS	11,688,216	11,689,166	11,892,464	11,689,166	11,303,424	11,403,459
31 NON-FINANCIAL ASSETS	1,400,000	400,000	1,416,637	400,000	462,800	590,073
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	7,605,000	6,233,363	4,000,000	4,408,000	4,530,634
Grand Total	**24,798,611**	**33,290,028**	**33,232,826**	**35,271,278**	**36,456,577**	**37,918,022**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
101 Office of the Chief Justice	249,861	261,111	261,111	711,111	771,831	875,522

201 JUDICIARY

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
102	Supreme Court	686,072	1,161,072	1,161,072	4,546,072	5,004,430	5,448,373
103	Montserrado Courts	670,248	749,887	749,887	749,887	813,920	923,265
104	Other County Courts	2,291,639	1,208,986	5,178,316	973,986	1,057,155	1,199,176
105	Administration and Management	20,841,076	29,718,752	25,692,220	28,100,002	28,602,779	29,237,488
106	Judiciary Training Institute	59,715	190,220	190,220	190,220	206,462	234,198
Grand Total		**24,798,611**	**33,290,028**	**33,232,826**	**35,271,278**	**36,456,577**	**37,918,022**

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**-**	**-**	**563,650**	**640,425**	**791,560**
000000	Unspecified	-	-	-	563,650	640,425	791,560
Total		**-**	**-**	**-**	**563,650**	**640,425**	**791,560**
Government of Liberia Funded Projects		**1,400,000**	**7,605,000**	**7,356,750**	**4,000,000**	**4,408,000**	**4,530,634**
024200	Construction of Circuit Courts	-	3,500,000	3,500,000	1,500,000	1,653,000	1,698,988
024300	Digitization of Courts Records & Proceedings	-	355,000	106,750	-	-	-
029300	Judiciary Complex	-	250,000	250,000	2,500,000	2,755,000	2,831,646
055200	Judiciary Project	1,400,000	-	-	-	-	-
096600	Judiciary Enhancement Project	-	3,500,000	3,500,000	-	-	-
Total		**1,400,000**	**7,605,000**	**7,356,750**	**4,000,000**	**4,408,000**	**4,530,634**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES		**7,600,971**	**8,066,046**	**8,160,548**	**12,302,296**	**12,815,074**	**12,923,394**
211101	Basic Salary - Civil Service	7,600,971	8,066,046	8,160,548	12,302,296	12,815,074	12,923,394
22 USE OF GOODS AND SERVICES		**4,109,424**	**5,529,816**	**5,529,814**	**6,879,816**	**7,467,279**	**8,470,462**
221101	Foreign Travel-Means of travel	55,000	55,000	55,000	455,000	493,852	560,198
221102	Forgn.Travel-Daily Sub. Allowa	93,750	105,000	105,000	105,000	113,967	129,276
221103	Foreign Travel-Incdl. Allowanc	45,700	45,700	45,700	45,700	49,603	56,266
221104	Domestic Travel-Meansof Travel	35,484	35,484	35,484	35,484	38,515	43,688
221105	Dom. Travel-Daily Subsis.Allow	87,400	117,047	117,047	117,047	127,042	144,109
221201	Electricity	18,500	18,500	18,500	18,500	20,079	22,777
221202	Water and Sewage	5,000	5,000	5,000	5,000	5,427	6,156
221208	Internet Provider Services	12,542	12,543	12,543	12,543	13,614	15,443

201 JUDICIARY

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221209 Scratch- Cards	63,114	63,114	63,114	63,114	68,503	77,707
221212 Telecommunications	20,000	37,470	37,470	37,470	40,670	46,133
221303 Office Build. Rental and Lease	9,200	9,200	9,200	9,200	9,986	11,327
221401 Fuel and Lubricants - Vehicles	916,703	976,708	976,708	976,708	1,060,108	1,202,528
221402 Fuel and Lubricants – Gener.	449,948	469,948	469,948	469,948	510,075	578,602
221501 Repair and Maintenance–Civil	80,100	80,100	80,100	80,100	86,940	98,619
221502 Repairs and Maintenance - Veh.	157,986	167,986	167,986	167,986	182,330	206,825
221503 Repairs and Maintenance–Gen.	157,600	157,600	157,600	607,600	659,483	748,080
221504 Rep\&Maint.Mach\&Equip,Furniture	16,000	16,000	16,000	16,000	17,366	19,699
221601 Cleaning Materials and service	54,887	54,887	54,885	54,887	59,573	67,577
221602 Stationery	123,961	123,961	123,961	123,961	134,547	152,621
221603 Printing, Binding,Publication	102,992	103,550	103,550	103,550	112,393	127,491
221604 Newspapers, Books and Periodic	6,000	6,000	6,000	6,000	6,512	7,387
221608 Repair & Maintenance Computer Hardware	17,600	17,600	17,600	17,600	19,103	21,669
221618 Computer Supplies, Parts and Cabling	83,200	83,200	83,200	83,200	90,305	102,437
221702 Expert/Specialist services	640,000	1,442,533	1,442,533	1,442,533	1,565,709	1,776,055
221804 Uniforms and Specialized Cloth	54,600	54,600	54,600	54,600	59,262	67,224
221805 Drugs and Medical Consumables	-	350	350	350	380	431
221810 Jury Sequestration	492,882	591,460	591,460	591,460	641,964	728,208
221903 Staff Training – Local	20,000	150,000	150,000	150,000	162,808	184,681
222102 Workshops,Conferences,Siminars	85,000	125,000	125,000	125,000	135,674	153,901
222103 Food and Catering Services	76,800	76,800	76,800	76,800	83,358	94,557
222105 Entertainment Representation	100,200	100,200	100,200	100,200	108,756	123,365
222109 Operational Expenses	5,500	5,500	5,500	5,500	5,970	6,772
222121 Other Legal Fees	-	200,000	200,000	200,000	217,078	246,241
222123 Other Compensations	-	-	-	500,000	542,694	615,603
223106 Vehicle Insurance	21,775	21,775	21,775	21,775	23,633	26,809
27 SOCIAL BENEFITS	**11,688,216**	**11,689,166**	**11,892,464**	**11,689,166**	**11,303,424**	**11,403,459**
271103 Retirement Benefits	1,084,255	1,085,184	1,085,184	1,085,184	1,049,373	1,058,660
273108 Benefits for Judges	10,603,961	10,603,982	10,807,280	10,603,982	10,254,051	10,344,799
31 NON-FINANCIAL ASSETS	**1,400,000**	**400,000**	**1,416,637**	**400,000**	**462,800**	**590,073**
312101 Non-Residential Buildings	1,400,000	-	821,537	-	-	-
312201 Transport Equipment–Vehicles	-	400,000	400,000	400,000	462,800	590,073
312303 Computer Hardware	-	-	195,100	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**7,605,000**	**6,233,363**	**4,000,000**	**4,408,000**	**4,530,634**
332401 Other Fixed Assets	-	7,605,000	-	4,000,000	4,408,000	4,530,634
332487 Transport Equipment–Vehicles	-	-	1,765,000	-	-	-
332488 ICT Infrast Hardware\&Networks	-	-	73,662	-	-	-
332490 Machinery and Equipment	-	-	1,466,238	-	-	-
332492 Non-Residential Buildings	-	-	2,928,463	-	-	-
Grand Total	**24,798,611**	**33,290,028**	**33,232,826**	**35,271,278**	**36,456,577**	**37,918,022**

201 JUDICIARY

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	24,798,611	33,290,028	33,232,826	35,271,278	36,456,577	37,918,022
Grand Total	**24,798,611**	**33,290,028**	**33,232,826**	**35,271,278**	**36,456,577**	**37,918,022**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0101 Office of the Chief Justice	**249,861**	**261,111**	**261,111**	**711,111**	**771,831**	**875,522**
22 USE OF GOODS AND SERVICES	249,861	261,111	261,111	711,111	771,831	875,522
Total	**249,861**	**261,111**	**261,111**	**711,111**	**771,831**	**875,522**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0101 Office of the Chief Justice	**249,861**	**261,111**	**261,111**	**711,111**	**771,831**	**875,522**
22 USE OF GOODS AND SERVICES	**249,861**	**261,111**	**261,111**	**711,111**	**771,831**	**875,522**
221101 Foreign Travel-Means of travel	15,000	15,000	15,000	15,000	16,281	18,468
221102 Forgn.Travel-Daily Sub. Allowa	18,750	30,000	30,000	30,000	32,562	36,936
221103 Foreign Travel-Incdl. Allowanc	15,000	15,000	15,000	15,000	16,281	18,468
221104 Domestic Travel-Meansof Travel	4,000	4,000	4,000	4,000	4,342	4,925
221105 Dom. Travel-Daily Subsis.Allow	8,000	8,000	8,000	8,000	8,683	9,850
221201 Electricity	12,500	12,500	12,500	12,500	13,567	15,390
221209 Scratch- Cards	3,720	3,720	3,720	3,720	4,038	4,580
221401 Fuel and Lubricants - Vehicles	67,880	67,880	67,880	67,880	73,676	83,574
221402 Fuel and Lubricants – Gener.	28,850	28,850	28,850	28,850	31,313	35,520
221502 Repairs and Maintenance - Veh.	16,986	16,986	16,986	16,986	18,436	20,913
221503 Repairs and Maintenance–Gen.	15,100	15,100	15,100	465,100	504,814	572,634
221601 Cleaning Materials and service	2,500	2,500	2,500	2,500	2,713	3,078
221602 Stationery	10,000	10,000	10,000	10,000	10,854	12,312
221603 Printing, Binding,Publication	1,500	1,500	1,500	1,500	1,628	1,847
221604 Newspapers, Books and Periodic	1,200	1,200	1,200	1,200	1,302	1,477
221608 Repair & Maintenance Computer Hardware	3,500	3,500	3,500	3,500	3,799	4,309
221618 Computer Supplies, Parts and Cabling	6,000	6,000	6,000	6,000	6,512	7,387
221804 Uniforms and Specialized Cloth	2,000	2,000	2,000	2,000	2,171	2,462
222105 Entertainment Representation	12,000	12,000	12,000	12,000	13,025	14,774
223106 Vehicle Insurance	5,375	5,375	5,375	5,375	5,834	6,618
Total	**249,861**	**261,111**	**261,111**	**711,111**	**771,831**	**875,522**

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Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0102 Supreme Court	**686,072**	**1,161,072**	**1,161,072**	**4,546,072**	**5,004,430**	**5,448,373**
22 USE OF GOODS AND SERVICES	686,072	746,072	746,072	1,646,072	1,786,630	2,026,654
31 NON-FINANCIAL ASSETS	-	165,000	165,000	400,000	462,800	590,073
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	250,000	250,000	2,500,000	2,755,000	2,831,646
Total	**686,072**	**1,161,072**	**1,161,072**	**4,546,072**	**5,004,430**	**5,448,373**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0102 Supreme Court	**686,072**	**1,161,072**	**1,161,072**	**4,546,072**	**5,004,430**	**5,448,373**
22 USE OF GOODS AND SERVICES	**686,072**	**746,072**	**746,072**	**1,646,072**	**1,786,630**	**2,026,654**
221101 Foreign Travel-Means of travel	20,000	20,000	20,000	420,000	455,863	517,106
221102 Forgn.Travel-Daily Sub. Allowa	30,000	30,000	30,000	30,000	32,562	36,936
221103 Foreign Travel-Incdl. Allowanc	20,000	20,000	20,000	20,000	21,708	24,624
221104 Domestic Travel-Meansof Travel	8,200	8,200	8,200	8,200	8,901	10,096
221105 Dom. Travel-Daily Subsis.Allow	15,800	35,800	35,800	35,800	38,857	44,077
221209 Scratch- Cards	9,400	9,400	9,400	9,400	10,203	11,574
221401 Fuel and Lubricants - Vehicles	132,534	132,534	132,534	132,534	143,851	163,176
221402 Fuel and Lubricants – Gener.	30,838	30,838	30,838	30,838	33,471	37,968
221502 Repairs and Maintenance - Veh.	15,500	15,500	15,500	15,500	16,823	19,084
221503 Repairs and Maintenance–Gen.	20,000	20,000	20,000	20,000	21,708	24,624
221601 Cleaning Materials and service	11,500	11,500	11,500	11,500	12,482	14,159
221602 Stationery	22,000	22,000	22,000	22,000	23,879	27,086
221603 Printing, Binding,Publication	90,100	90,100	90,100	90,100	97,794	110,931
221604 Newspapers, Books and Periodic	4,800	4,800	4,800	4,800	5,210	5,910
221608 Repair & Maintenance Computer Hardware	3,000	3,000	3,000	3,000	3,256	3,694
221618 Computer Supplies, Parts and Cabling	14,400	14,400	14,400	14,400	15,630	17,730
221804 Uniforms and Specialized Cloth	18,400	18,400	18,400	18,400	19,971	22,655
221903 Staff Training – Local	15,000	15,000	15,000	15,000	16,281	18,468
222102 Workshops,Conferences,Siminars	85,000	125,000	125,000	125,000	135,674	153,901
222103 Food and Catering Services	76,800	76,800	76,800	76,800	83,358	94,557
222105 Entertainment Representation	38,800	38,800	38,800	38,800	42,113	47,770
222123 Other Compensations	-	-	-	500,000	542,694	615,603
223106 Vehicle Insurance	4,000	4,000	4,000	4,000	4,341	4,925
31 NON-FINANCIAL ASSETS	**-**	**165,000**	**165,000**	**400,000**	**462,800**	**590,073**
312201 Transport Equipment–Vehicles	-	165,000	165,000	400,000	462,800	590,073
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**250,000**	**250,000**	**2,500,000**	**2,755,000**	**2,831,646**
332401 Other Fixed Assets	-	250,000	-	2,500,000	2,755,000	2,831,646

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OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
332492	Non-Residential Buildings	-	-	250,000	-	-	-
Total		**686,072**	**1,161,072**	**1,161,072**	**4,546,072**	**5,004,430**	**5,448,373**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0103 Montserrado Courts		**670,248**	**749,887**	**749,887**	**749,887**	**813,920**	**923,265**
22	USE OF GOODS AND SERVICES	670,248	749,887	749,887	749,887	813,920	923,265
Total		**670,248**	**749,887**	**749,887**	**749,887**	**813,920**	**923,265**

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0103 Montserrado Courts		**670,248**	**749,887**	**749,887**	**749,887**	**813,920**	**923,265**
22 USE OF GOODS AND SERVICES		**670,248**	**749,887**	**749,887**	**749,887**	**813,920**	**923,265**
221101	Foreign Travel-Means of travel	5,000	5,000	5,000	5,000	5,427	6,156
221102	Forgn.Travel-Daily Sub. Allowa	10,000	10,000	10,000	10,000	10,854	12,312
221103	Foreign Travel-Incdl. Allowanc	700	700	700	700	760	862
221105	Dom. Travel-Daily Subsis.Allow	36,300	36,300	36,300	36,300	39,400	44,693
221209	Scratch- Cards	14,000	14,000	14,000	14,000	15,195	17,237
221401	Fuel and Lubricants - Vehicles	178,839	208,839	208,839	208,839	226,672	257,124
221402	Fuel and Lubricants – Gener.	28,568	28,568	28,568	28,568	31,007	35,173
221501	Repair and Maintenance–Civil	10,000	10,000	10,000	10,000	10,854	12,312
221502	Repairs and Maintenance - Veh.	10,000	10,000	10,000	10,000	10,854	12,312
221503	Repairs and Maintenance–Gen.	20,000	20,000	20,000	20,000	21,708	24,624
221504	Rep\&Maint.Mach\&Equip,Furniture	6,000	6,000	6,000	6,000	6,512	7,387
221601	Cleaning Materials and service	10,000	10,000	10,000	10,000	10,854	12,312
221602	Stationery	16,500	16,500	16,500	16,500	17,909	20,315
221603	Printing, Binding,Publication	3,100	3,100	3,100	3,100	3,365	3,817
221618	Computer Supplies, Parts and Cabling	27,800	27,800	27,800	27,800	30,174	34,228
221804	Uniforms and Specialized Cloth	18,200	18,200	18,200	18,200	19,754	22,408
221805	Drugs and Medical Consumables	-	350	350	350	380	431
221810	Jury Sequestration	246,441	295,730	295,730	295,730	320,982	364,104
222105	Entertainment Representation	25,200	25,200	25,200	25,200	27,352	31,026
223106	Vehicle Insurance	3,600	3,600	3,600	3,600	3,907	4,432
Total		**670,248**	**749,887**	**749,887**	**749,887**	**813,920**	**923,265**

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Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0104 Other County Courts	**2,291,639**	**1,208,986**	**5,178,316**	**973,986**	**1,057,155**	**1,199,176**
22 USE OF GOODS AND SERVICES	891,639	973,986	973,986	973,986	1,057,155	1,199,176
31 NON-FINANCIAL ASSETS	1,400,000	235,000	1,069,337	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	3,134,993	-	-	-
Total	**2,291,639**	**1,208,986**	**5,178,316**	**973,986**	**1,057,155**	**1,199,176**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0104 Other County Courts	**2,291,639**	**1,208,986**	**5,178,316**	**973,986**	**1,057,155**	**1,199,176**
22 USE OF GOODS AND SERVICES	**891,639**	**973,986**	**973,986**	**973,986**	**1,057,155**	**1,199,176**
221105 Dom. Travel-Daily Subsis.Allow	15,000	15,000	15,000	15,000	16,281	18,468
221209 Scratch- Cards	12,400	12,400	12,400	12,400	13,459	15,267
221303 Office Build. Rental and Lease	9,200	9,200	9,200	9,200	9,986	11,327
221401 Fuel and Lubricants - Vehicles	280,947	310,947	310,947	310,947	337,498	382,840
221402 Fuel and Lubricants – Gener.	133,998	133,998	133,998	133,998	145,440	164,979
221501 Repair and Maintenance–Civil	40,000	40,000	40,000	40,000	43,416	49,248
221502 Repairs and Maintenance - Veh.	12,000	15,000	15,000	15,000	16,281	18,468
221503 Repairs and Maintenance–Gen.	40,000	40,000	40,000	40,000	43,416	49,248
221504 Rep\&Maint.Mach\&Equip,Furniture	5,000	5,000	5,000	5,000	5,427	6,156
221601 Cleaning Materials and service	7,500	7,500	7,500	7,500	8,140	9,234
221602 Stationery	25,461	25,461	25,461	25,461	27,635	31,348
221603 Printing, Binding,Publication	3,792	3,850	3,850	3,850	4,179	4,740
221618 Computer Supplies, Parts and Cabling	20,000	20,000	20,000	20,000	21,708	24,624
221804 Uniforms and Specialized Cloth	15,000	15,000	15,000	15,000	16,281	18,468
221810 Jury Sequestration	246,441	295,730	295,730	295,730	320,982	364,104
222105 Entertainment Representation	15,000	15,000	15,000	15,000	16,281	18,468
222109 Operational Expenses	5,000	5,000	5,000	5,000	5,427	6,156
223106 Vehicle Insurance	4,900	4,900	4,900	4,900	5,318	6,033
31 NON-FINANCIAL ASSETS	**1,400,000**	**235,000**	**1,069,337**	**-**	**-**	**-**
312101 Non-Residential Buildings	1,400,000	-	821,537	-	-	-
312201 Transport Equipment–Vehicles	-	235,000	235,000	-	-	-
312303 Computer Hardware	-	-	12,800	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**3,134,993**	**-**	**-**	**-**
332487 Transport Equipment–Vehicles	-	-	1,029,500	-	-	-
332488 ICT Infrast Hardware\&Networks	-	-	73,662	-	-	-
332490 Machinery and Equipment	-	-	1,466,238	-	-	-
332492 Non-Residential Buildings	-	-	565,593	-	-	-
Total	**2,291,639**	**1,208,986**	**5,178,316**	**973,986**	**1,057,155**	**1,199,176**

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Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0105 Administration and Management	**20,841,076**	**29,718,752**	**25,692,220**	**28,100,002**	**28,602,779**	**29,237,488**
21 COMPENSATION OF EMPLOYEES	7,600,971	8,066,046	8,160,548	12,302,296	12,815,074	12,923,394
22 USE OF GOODS AND SERVICES	1,551,889	2,608,540	2,608,538	2,608,540	2,831,281	3,211,647
27 SOCIAL BENEFITS	11,688,216	11,689,166	11,892,464	11,689,166	11,303,424	11,403,459
31 NON-FINANCIAL ASSETS	-	-	182,300	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	7,355,000	2,848,370	1,500,000	1,653,000	1,698,988
Total	**20,841,076**	**29,718,752**	**25,692,220**	**28,100,002**	**28,602,779**	**29,237,488**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0105 Administration and Management	**20,841,076**	**29,718,752**	**25,692,220**	**28,100,002**	**28,602,779**	**29,237,488**
21 COMPENSATION OF EMPLOYEES	**7,600,971**	**8,066,046**	**8,160,548**	**12,302,296**	**12,815,074**	**12,923,394**
211101 Basic Salary - Civil Service	7,600,971	8,066,046	8,160,548	12,302,296	12,815,074	12,923,394
22 USE OF GOODS AND SERVICES	**1,551,889**	**2,608,540**	**2,608,538**	**2,608,540**	**2,831,281**	**3,211,647**
221101 Foreign Travel-Means of travel	15,000	15,000	15,000	15,000	16,281	18,468
221102 Forgn.Travel-Daily Sub. Allowa	35,000	35,000	35,000	35,000	37,989	43,092
221103 Foreign Travel-Incdl. Allowanc	10,000	10,000	10,000	10,000	10,854	12,312
221104 Domestic Travel-Meansof Travel	23,284	23,284	23,284	23,284	25,272	28,667
221105 Dom. Travel-Daily Subsis.Allow	12,300	21,947	21,947	21,947	23,821	27,021
221201 Electricity	6,000	6,000	6,000	6,000	6,512	7,387
221202 Water and Sewage	5,000	5,000	5,000	5,000	5,427	6,156
221208 Internet Provider Services	12,542	12,543	12,543	12,543	13,614	15,443
221209 Scratch- Cards	19,574	19,574	19,574	19,574	21,245	24,100
221212 Telecommunications	20,000	37,470	37,470	37,470	40,670	46,133
221401 Fuel and Lubricants - Vehicles	238,908	238,908	238,908	238,908	259,308	294,145
221402 Fuel and Lubricants – Gener.	227,694	247,694	247,694	247,694	268,844	304,962
221501 Repair and Maintenance–Civil	25,600	25,600	25,600	25,600	27,786	31,519
221502 Repairs and Maintenance - Veh.	100,000	107,000	107,000	107,000	116,137	131,739
221503 Repairs and Maintenance–Gen.	62,500	62,500	62,500	62,500	67,837	76,950
221504 Rep\&Maint.Mach\&Equip,Furniture	5,000	5,000	5,000	5,000	5,427	6,156
221601 Cleaning Materials and service	19,387	19,387	19,385	19,387	21,042	23,869
221602 Stationery	40,000	40,000	40,000	40,000	43,416	49,248
221608 Repair & Maintenance Computer Hardware	11,100	11,100	11,100	11,100	12,048	13,666
221618 Computer Supplies, Parts and Cabling	10,000	10,000	10,000	10,000	10,854	12,312
221702 Expert/Specialist services	640,000	1,442,533	1,442,533	1,442,533	1,565,709	1,776,055
221804 Uniforms and Specialized Cloth	1,000	1,000	1,000	1,000	1,085	1,231
222105 Entertainment Representation	8,000	8,000	8,000	8,000	8,683	9,850
222109 Operational Expenses	500	500	500	500	543	616
222121 Other Legal Fees	-	200,000	200,000	200,000	217,078	246,241

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OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
223106 Vehicle Insurance	3,500	3,500	3,500	3,500	3,799	4,309
27 SOCIAL BENEFITS	**11,688,216**	**11,689,166**	**11,892,464**	**11,689,166**	**11,303,424**	**11,403,459**
271103 Retirement Benefits	1,084,255	1,085,184	1,085,184	1,085,184	1,049,373	1,058,660
273108 Benefits for Judges	10,603,961	10,603,982	10,807,280	10,603,982	10,254,051	10,344,799
31 NON-FINANCIAL ASSETS	**-**	**-**	**182,300**	**-**	**-**	**-**
312303 Computer Hardware	-	-	182,300	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**7,355,000**	**2,848,370**	**1,500,000**	**1,653,000**	**1,698,988**
332401 Other Fixed Assets	-	7,355,000	-	1,500,000	1,653,000	1,698,988
332487 Transport Equipment–Vehicles	-	-	735,500	-	-	-
332492 Non-Residential Buildings	-	-	2,112,870	-	-	-
Total	**20,841,076**	**29,718,752**	**25,692,220**	**28,100,002**	**28,602,779**	**29,237,488**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0106 Judiciary Training Institute	**59,715**	**190,220**	**190,220**	**190,220**	**206,462**	**234,198**
22 USE OF GOODS AND SERVICES	59,715	190,220	190,220	190,220	206,462	234,198
Total	**59,715**	**190,220**	**190,220**	**190,220**	**206,462**	**234,198**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0106 Judiciary Training Institute	**59,715**	**190,220**	**190,220**	**190,220**	**206,462**	**234,198**
22 USE OF GOODS AND SERVICES	**59,715**	**190,220**	**190,220**	**190,220**	**206,462**	**234,198**
221209 Scratch- Cards	4,020	4,020	4,020	4,020	4,363	4,949
221401 Fuel and Lubricants - Vehicles	17,595	17,600	17,600	17,600	19,103	21,669
221501 Repair and Maintenance–Civil	4,500	4,500	4,500	4,500	4,884	5,540
221502 Repairs and Maintenance - Veh.	3,500	3,500	3,500	3,500	3,799	4,309
221601 Cleaning Materials and service	4,000	4,000	4,000	4,000	4,342	4,925
221602 Stationery	10,000	10,000	10,000	10,000	10,854	12,312
221603 Printing, Binding,Publication	4,500	5,000	5,000	5,000	5,427	6,156
221618 Computer Supplies, Parts and Cabling	5,000	5,000	5,000	5,000	5,427	6,156
221903 Staff Training – Local	5,000	135,000	135,000	135,000	146,527	166,213
222105 Entertainment Representation	1,200	1,200	1,200	1,200	1,302	1,477
223106 Vehicle Insurance	400	400	400	400	434	492
Total	**59,715**	**190,220**	**190,220**	**190,220**	**206,462**	**234,198**

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Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**24,798,611**	**33,290,028**	**33,232,826**	**35,271,278**	**36,456,577**	**37,918,022**

202 MINISTRY OF JUSTICE

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 (FY2026):

The Ministry of Justice continued to strengthen the rule of law, justice delivery, public safety, and institutional capacity. The Ministry and its auxiliary agencies, including the Liberia National Police, Liberia Drug Enforcement Agency, Liberia Immigration Service, and Liberia National Fire Service, advanced efforts to protect lives and property, maintain public order, and uphold adherence to the law. The Ministry also continued to address operational and institutional challenges and coordinated its budgetary and programmatic activities in support of national security, accountability and good governance.

Objectives (FY2027):

For FY2027, the Ministry of Justice aims to strengthen the administration and delivery of justice, uphold the rule of law, protect the lives and property of citizens, and improve public safety and security through stronger institutional capacity. The Ministry will focus on improving the effectiveness of the justice system, strengthening coordination with its auxiliary security institutions, enhancing operational capacity, and ensuring that adequate financial and institutional resources are available to effectively discharge its statutory responsibilities.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	10,397	1,424	**11,821**	10,397	1,424	**11,821**	10,397	1,424	**11,821**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	32,327,403	33,756,149	30,840,864	37,656,052	39,225,613	39,557,170
22 USE OF GOODS AND SERVICES	18,642,837	22,381,146	24,265,217	27,516,146	29,865,706	33,878,024
26 GRANTS	561,418	4,497,469	4,497,469	5,799,968	4,741,849	6,164,362
31 NON-FINANCIAL ASSETS	2,095,016	95,000	628,450	95,000	109,915	140,142
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	5,100,000	4,350,000	12,377,450	13,639,950	14,019,422
Grand Total	**53,626,674**	**65,829,764**	**64,582,000**	**83,444,616**	**87,583,033**	**93,759,120**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
201	Liberia National Police	26,307,326	26,789,660	24,358,290	32,916,747	34,884,782	36,946,197
202	Bureau of Immigration and Natu	9,167,774	11,093,593	9,888,977	10,570,535	11,062,477	11,700,659
203	National Fire Service	3,235,946	2,996,932	2,560,678	4,671,932	5,008,675	5,231,589
204	National Police Training Acade	316,051	980,921	1,980,921	1,080,921	1,181,524	1,281,561
205	Drug Enforcement Agency	4,029,928	8,582,640	10,481,362	10,448,222	11,279,321	12,229,415
206	Rehabilitation	831,190	810,001	1,460,002	3,110,001	3,413,765	3,602,392
207	Codification	10,649	11,000	11,000	11,000	11,939	13,544
208	Prosecution	2,253,229	2,457,652	2,838,118	5,127,923	5,519,413	5,865,749
209	Economic Affairs	11,400	262,870	5,176	262,870	285,316	323,646

202 MINISTRY OF JUSTICE

Summary by Policy Area/Department

	POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
210	Administration and Management	7,463,181	11,044,495	10,188,475	15,244,465	14,935,821	16,564,368
211	Witness Protection Unit	-	800,000	809,001	-	-	-
Grand Total		**53,626,674**	**65,829,764**	**64,582,000**	**83,444,616**	**87,583,033**	**93,759,120**

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

	PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**-**	**-**	**880,000**	**961,945**	**1,106,637**
000000	Unspecified	-	-	-	880,000	961,945	1,106,637
Total		**-**	**-**	**-**	**880,000**	**961,945**	**1,106,637**
Government of Liberia Funded Projects		**2,818,063**	**5,100,000**	**5,595,571**	**12,627,450**	**13,911,297**	**14,327,223**
021700	Renovation and Rehabilitation	238,150	-	-	-	-	-
023811	Construction of National Conference Center	-	-	288,144	-	-	-
023842	Construction of Justice Complex	199,225	350,000	-	350,000	385,700	396,430
023843	Construction of Modern Prison facilities in Cheesemanburg	150,000	300,000	300,000	2,600,000	2,865,200	2,944,912
023844	Renovation and Rehabilitation of Prison	449,998	350,000	350,000	-	-	-
023846	Renovation of LNP Barracks	400,000	-	-	-	-	-
024600	Expansion & Modernization of Immigration Services	-	300,000	300,000	-	-	-
024800	Expansion, Modernization & Decentralization of LDEA Services	-	1,900,000	1,900,000	1,400,000	1,542,800	1,585,722
024900	Expansion, Modernization & Decentralization of LNPTA Services	-	400,000	400,000	500,000	551,000	566,329
030454	Recruitment & Equipment of Security Officers	-	1,000,000	1,000,000	-	-	-
030483	Training and Equipment of Police Officers	-	-	-	600,000	661,200	679,595
030484	Renovation of Police Barracks	-	-	-	400,000	440,800	453,063
030485	Traveler Registration System at the Robert International Airport	-	-	-	200,000	220,400	226,532
030486	Procurement of Water Tankers	-	-	-	400,000	440,800	453,063
030487	Construction of Seven Fire Stations 3 in Montserrado 4 in other Counties	-	-	-	500,000	551,000	566,329
030488	Procurement of Five Fire Trucks	-	-	-	675,000	743,850	764,544
030489	Digital Evidence Management and Secure Storage System	-	-	-	257,400	283,655	291,546
030490	Establishment of a Police Canine (K-9) Unit	-	-	-	627,000	690,954	710,177
030491	Renovation and Modernization of Selected Prisons	-	-	-	300,000	330,600	339,798
030492	Integrate Legal Codification System	-	-	-	1,500,000	1,653,000	1,698,988
030493	Skill Training and Rehabilitation of Inmates	-	-	-	500,000	551,000	566,329
030496	Prosecution Case Management System	-	-	-	300,000	330,600	339,798
030497	Justice to the People Community Program	-	-	-	164,950	181,775	186,832
030498	Tax Enforcement and Revenue Recovery Program	-	-	-	350,000	385,700	396,430
030499	Responsible Citizens' Justice Program	-	-	-	103,100	113,616	116,777

202 MINISTRY OF JUSTICE

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
030500	Expansion of National Security Communication Network	-	-	-	250,000	275,500	283,165
030501	Renovation of Gbarnga Justice and Security Hub	-	-	-	400,000	440,800	453,063
089000	KUSH must go Project" (Fight against illicit drugs)	799,090	-	250,000	250,000	271,347	307,801
092600	Revenue Enhancement Project	-	500,000	500,000	-	-	-
097500	Robert International Airport Up-Grade	581,600	-	-	-	-	-
502000	CPF-RIA Runway Project	-	-	307,427	-	-	-
Total		**2,818,063**	**5,100,000**	**5,595,571**	**12,627,450**	**13,911,297**	**14,327,223**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES		**32,327,403**	**33,756,149**	**30,840,864**	**37,656,052**	**39,225,613**	**39,557,170**
211101	Basic Salary - Civil Service	30,349,062	31,734,749	28,948,034	35,634,652	37,119,958	37,433,717
211103	Basic Salary - Paramilt.Servic	1,978,341	2,021,400	1,892,830	2,021,400	2,105,655	2,123,453
22 USE OF GOODS AND SERVICES		**18,642,837**	**22,381,146**	**24,265,217**	**27,516,146**	**29,865,706**	**33,878,024**
221101	Foreign Travel-Means of travel	7,943	29,000	37,035	29,000	31,477	35,705
221102	Forgn.Travel-Daily Sub. Allowa	12,326	25,000	53,394	25,000	27,135	30,780
221103	Foreign Travel-Incdl. Allowanc	400	7,870	1,200	7,870	8,542	9,689
221104	Domestic Travel-Meansof Travel	-	10,000	-	10,000	10,854	12,312
221105	Dom. Travel-Daily Subsis.Allow	54,130	60,000	7,955	60,000	65,124	73,872
221106	Domestic Travel - Incidental	-	5,000	-	5,000	5,427	6,156
221201	Electricity	30,861	209,812	159,812	209,812	227,728	258,322
221202	Water and Sewage	114,198	142,300	113,488	142,300	154,451	175,201
221208	Internet Provider Services	18,497	32,000	32,000	32,000	34,733	39,398
221209	Scratch- Cards	2,485	12,000	12,000	12,000	13,025	14,774
221212	Telecommunications	60,000	60,500	60,500	460,500	499,820	566,970
221303	Office Build. Rental and Lease	424,000	464,000	478,000	464,000	503,620	571,278
221305	Vehicle Rental and Lease	16,590	-	-	-	-	-
221401	Fuel and Lubricants - Vehicles	1,422,250	2,038,000	1,718,500	2,038,000	2,212,021	2,509,198
221402	Fuel and Lubricants – Gener.	557,279	420,000	355,625	420,000	455,863	517,106
221501	Repair and Maintenance–Civil	991,424	265,000	308,000	265,000	287,628	326,269
221502	Repairs and Maintenance - Veh.	242,436	238,000	213,000	288,000	312,591	354,587
221503	Repairs and Maintenance–Gen.	-	27,000	27,000	27,000	29,305	33,243
221504	Rep\&Maint.Mach\&Equip,Furniture	5,000	5,000	5,000	5,000	5,427	6,156
221506	Repairs\& Maint.– M.Cycle\&Other	-	10,000	10,000	10,000	10,854	12,312
221601	Cleaning Materials and service	44,910	50,000	50,000	50,000	54,270	61,560
221602	Stationery	139,611	165,101	215,963	165,101	179,199	203,272
221603	Printing, Binding,Publication	42,609	283,000	167,302	283,000	307,165	348,431
221605	Computer Supplies and ICT Services	-	100,000	100,000	100,000	108,539	123,121

202 MINISTRY OF JUSTICE

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221606	Other Office Mat. and Consum.	15,547	10,000	10,000	10,000	10,854	12,312
221618	Computer Supplies, Parts and Cabling	100,000	270,000	20,000	270,000	293,055	332,425
221701	Consultancy Services	247,000	-	-	60,000	65,123	73,872
221803	Police Materials and Supplies	5,000	5,000	5,000	5,000	5,427	6,156
221804	Uniforms and Specialized Cloth	259,825	685,547	685,547	685,547	744,085	844,049
221805	Drugs and Medical Consumables	70,859	150,000	120,000	150,000	162,808	184,680
221808	Intelligence Services	3,033,665	4,881,973	7,639,733	7,956,973	8,636,406	9,796,669
221809	Security Operations	791,278	860,000	994,088	1,660,000	1,801,744	2,043,800
221811	Other Specialized Materials	-	500,000	500,000	500,000	542,694	615,603
221812	Special Operations Services	4,027,511	3,319,597	5,107,849	3,869,597	4,200,015	4,764,269
221813	Media relations, Intelligence	-	45,000	45,000	45,000	48,842	55,404
221901	Educational Materials and Supp	11,614	-	5,000	-	-	-
221903	Staff Training – Local	240,000	-	250,000	250,000	271,347	307,801
221904	Staff Training – Foreign	-	-	3,600	-	-	-
221908	Scholarships – Foreign	-	250,000	-	-	-	-
222102	Workshops,Conferences,Siminars	5,816	50,000	50,000	50,000	54,269	61,560
222103	Food and Catering Services	632,495	655,001	547,514	1,055,001	1,145,086	1,298,924
222108	Advertising and Public Relatio	65,000	19,240	19,240	19,240	20,883	23,688
222109	Operational Expenses	30,000	30,000	30,000	30,000	32,562	36,936
222121	Other Legal Fees	1,399,450	1,100,000	2,288,846	1,100,000	1,193,928	1,354,326
222123	Other Compensations	2,044,584	3,280,580	282,401	3,080,580	3,343,626	3,792,827
223101	Personnel Insurance	1,376,244	1,500,000	1,500,000	1,500,000	1,628,083	1,846,808
223106	Vehicle Insurance	100,000	110,625	35,625	110,625	120,071	136,203
26 GRANTS		**561,418**	**4,497,469**	**4,497,469**	**5,799,968**	**4,741,849**	**6,164,362**
262101	Contributions to International	-	-	250,000	-	-	-
263125	Transfer-Revenue Enhanc.Initv.	300,000	450,000	300,000	450,000	367,904	478,272
263168	Trf to Gbarnga Regional Hub	200,000	300,000	300,000	300,000	245,269	318,848
263171	Transf.Zwedru Reg.Justice Hub	4,454	6,152	6,152	6,152	5,030	6,539
263648	Transfer to Gender Responsive Planning & Budgeting (GRPB)	56,964	99,552	99,552	99,552	81,390	105,807
263721	Transfer to Samay Macerca Memorial Center (War Crime Court)	-	100,000	-	-	-	-
263838	Transfer to Assets Recovery & Property Retrieval Task Force	-	2,328,765	2,328,765	2,700,000	2,207,424	2,869,632
263854	Transfer to WACPS	-	-	-	75,000	61,317	79,712
263855	Transfer to ADR, Human Rights	-	-	-	150,000	122,635	159,424
263856	Transfer to Probation & Parole Services	-	-	-	155,000	126,723	164,738
263857	Transfer to Independent Parole Board	-	-	-	180,000	147,162	191,309
263858	Transfer to Sexual & Gender Based Violence (SGBV) Crime Unit	-	-	-	96,820	79,157	102,903
263859	Transfer to WAPIS	-	-	-	98,123	80,222	104,288
263860	Transfer to-Transnational Crimes Unit (TCU)	-	-	-	89,321	73,026	94,933
265425	Transfer to War Crime Court	-	1,213,000	1,213,000	1,400,000	1,144,590	1,487,957
31 NON-FINANCIAL ASSETS		**2,095,016**	**95,000**	**628,450**	**95,000**	**109,915**	**140,142**

202 MINISTRY OF JUSTICE

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
312101 Non-Residential Buildings	229,225	-	-	-	-	-
312201 Transport Equipment–Vehicles	1,748,205	-	454,450	-	-	-
312202 Transport Equipment – Other	21,600	-	-	-	-	-
312203 Furniture and Fixtures	95,986	95,000	174,000	95,000	109,915	140,142
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**5,100,000**	**4,350,000**	**12,377,450**	**13,639,950**	**14,019,422**
332401 Other Fixed Assets	-	5,100,000	-	12,377,450	13,639,950	14,019,422
332407 Dom. Travel-Daily Subsis.Allow	-	-	23,200	-	-	-
332413 Fuel and Lubricants - Vehicles	-	-	15,000	-	-	-
332415 Repairs and Maintenance - Veh.	-	-	15,000	-	-	-
332420 Staff Training – Local	-	-	20,720	-	-	-
332438 Repair and Maintenance–Civil	-	-	775,000	-	-	-
332442 Vehicle Rental and Lease	-	-	16,800	-	-	-
332468 Intelligence Services	-	-	800,000	-	-	-
332469 Special Operations Services	-	-	1,000,000	-	-	-
332476 Security Operations	-	-	15,000	-	-	-
332487 Transport Equipment–Vehicles	-	-	710,000	-	-	-
332488 ICT Infrast Hardware\&Networks	-	-	160,000	-	-	-
332490 Machinery and Equipment	-	-	787,280	-	-	-
332491 Transport Equipment – Other	-	-	12,000	-	-	-
Grand Total	**53,626,674**	**65,829,764**	**64,582,000**	**83,444,616**	**87,583,033**	**93,759,120**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	52,544,799	63,284,764	63,027,999	79,343,464	83,151,392	89,130,860
02 BONG COUNTY	843,725	1,345,000	345,000	3,595,000	3,875,611	4,055,392
06 GRAND GEDEH	-	-	-	6,152	5,030	6,539
11 MONTSERRADO	238,150	1,200,000	1,209,001	500,000	551,000	566,329
Grand Total	**53,626,674**	**65,829,764**	**64,582,000**	**83,444,616**	**87,583,033**	**93,759,120**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0201 Liberia National Police	**26,307,326**	**26,789,660**	**24,358,290**	**32,916,747**	**34,884,782**	**36,946,197**
21 COMPENSATION OF EMPLOYEES	16,422,589	16,423,465	15,019,550	19,200,552	20,000,860	20,169,918
22 USE OF GOODS AND SERVICES	8,884,737	9,366,195	8,984,740	12,641,195	13,720,605	15,563,909
26 GRANTS	-	-	250,000	75,000	61,317	79,712

202 MINISTRY OF JUSTICE

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
31 NON-FINANCIAL ASSETS	1,000,000	-	104,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,000,000	-	1,000,000	1,102,000	1,132,658
Total	**26,307,326**	**26,789,660**	**24,358,290**	**32,916,747**	**34,884,782**	**36,946,197**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0201 Liberia National Police	**26,307,326**	**26,789,660**	**24,358,290**	**32,916,747**	**34,884,782**	**36,946,197**
21 COMPENSATION OF EMPLOYEES	**16,422,589**	**16,423,465**	**15,019,550**	**19,200,552**	**20,000,860**	**20,169,918**
211101 Basic Salary - Civil Service	16,422,589	16,423,465	15,019,550	19,200,552	20,000,860	20,169,918
22 USE OF GOODS AND SERVICES	**8,884,737**	**9,366,195**	**8,984,740**	**12,641,195**	**13,720,605**	**15,563,909**
221101 Foreign Travel-Means of travel	-	10,000	7,329	10,000	10,854	12,312
221102 Forgn.Travel-Daily Sub. Allowa	-	10,000	11,204	10,000	10,854	12,312
221103 Foreign Travel-Incdl. Allowanc	-	5,000	800	5,000	5,427	6,156
221104 Domestic Travel-Meansof Travel	-	10,000	-	10,000	10,854	12,312
221105 Dom. Travel-Daily Subsis.Allow	4,168	10,000	-	10,000	10,854	12,312
221106 Domestic Travel - Incidental	-	5,000	-	5,000	5,427	6,156
221201 Electricity	-	150,000	100,000	150,000	162,808	184,681
221202 Water and Sewage	100,000	100,000	75,000	100,000	108,539	123,121
221212 Telecommunications	50,000	50,000	50,000	50,000	54,269	61,560
221401 Fuel and Lubricants - Vehicles	962,401	1,200,000	1,125,000	1,200,000	1,302,466	1,477,447
221402 Fuel and Lubricants – Gener.	486,773	350,000	276,625	350,000	379,886	430,922
221501 Repair and Maintenance–Civil	310,000	250,000	50,000	250,000	271,347	307,801
221502 Repairs and Maintenance - Veh.	130,712	100,000	75,000	100,000	108,538	123,120
221601 Cleaning Materials and service	29,918	25,000	25,000	25,000	27,135	30,780
221602 Stationery	53,203	40,000	40,000	40,000	43,416	49,248
221618 Computer Supplies, Parts and Cabling	-	250,000	-	250,000	271,347	307,801
221808 Intelligence Services	1,229,028	1,583,598	2,120,358	3,958,598	4,296,616	4,873,848
221812 Special Operations Services	3,190,244	2,097,597	3,598,424	2,597,597	2,819,401	3,198,176
222103 Food and Catering Services	116,995	120,000	105,000	520,000	564,402	640,227
222123 Other Compensations	821,295	1,600,000	-	1,600,000	1,736,621	1,969,929
223101 Personnel Insurance	1,300,000	1,300,000	1,300,000	1,300,000	1,411,005	1,600,567
223106 Vehicle Insurance	100,000	100,000	25,000	100,000	108,539	123,121
26 GRANTS	**-**	**-**	**250,000**	**75,000**	**61,317**	**79,712**
262101 Contributions to International	-	-	250,000	-	-	-
263854 Transfer to WACPS	-	-	-	75,000	61,317	79,712
31 NON-FINANCIAL ASSETS	**1,000,000**	**-**	**104,000**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	1,000,000	-	104,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**1,000,000**	**-**	**1,000,000**	**1,102,000**	**1,132,658**
332401 Other Fixed Assets	-	1,000,000	-	1,000,000	1,102,000	1,132,658

202 MINISTRY OF JUSTICE

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Total	**26,307,326**	**26,789,660**	**24,358,290**	**32,916,747**	**34,884,782**	**36,946,197**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0202 Bureau of Immigration and Natu	**9,167,774**	**11,093,593**	**9,888,977**	**10,570,535**	**11,062,477**	**11,700,659**
21 COMPENSATION OF EMPLOYEES	6,514,244	6,868,046	6,409,460	6,869,988	7,156,339	7,216,829
22 USE OF GOODS AND SERVICES	2,333,530	2,955,547	2,359,517	2,955,547	3,207,919	3,638,884
26 GRANTS	300,000	450,000	300,000	450,000	367,904	478,272
31 NON-FINANCIAL ASSETS	20,000	20,000	20,000	95,000	109,915	140,142
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	800,000	800,000	200,000	220,400	226,532
Total	**9,167,774**	**11,093,593**	**9,888,977**	**10,570,535**	**11,062,477**	**11,700,659**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0202 Bureau of Immigration and Natu	**9,167,774**	**11,093,593**	**9,888,977**	**10,570,535**	**11,062,477**	**11,700,659**
21 COMPENSATION OF EMPLOYEES	**6,514,244**	**6,868,046**	**6,409,460**	**6,869,988**	**7,156,339**	**7,216,829**
211101 Basic Salary - Civil Service	6,514,244	6,868,046	6,409,460	6,869,988	7,156,339	7,216,829
22 USE OF GOODS AND SERVICES	**2,333,530**	**2,955,547**	**2,359,517**	**2,955,547**	**3,207,919**	**3,638,884**
221201 Electricity	-	10,000	10,000	10,000	10,854	12,312
221202 Water and Sewage	-	15,000	15,000	15,000	16,281	18,468
221303 Office Build. Rental and Lease	85,000	85,000	85,000	85,000	92,258	104,652
221401 Fuel and Lubricants - Vehicles	110,000	25,000	22,500	25,000	27,135	30,780
221402 Fuel and Lubricants – Gener.	49,996	25,000	25,000	25,000	27,135	30,780
221502 Repairs and Maintenance - Veh.	15,000	5,000	5,000	5,000	5,427	6,156
221602 Stationery	20,000	15,000	7,500	15,000	16,281	18,468
221603 Printing, Binding,Publication	14,605	10,000	10,000	10,000	10,854	12,312
221606 Other Office Mat. and Consum.	15,547	10,000	10,000	10,000	10,854	12,312
221804 Uniforms and Specialized Cloth	99,825	435,547	435,547	435,547	472,738	536,248
221808 Intelligence Services	797,992	790,000	790,000	790,000	857,457	972,652
221812 Special Operations Services	395,000	730,000	943,970	730,000	792,334	898,780
222123 Other Compensations	730,565	800,000	-	800,000	868,311	984,964
26 GRANTS	**300,000**	**450,000**	**300,000**	**450,000**	**367,904**	**478,272**
263125 Transfer-Revenue Enhanc.Initv.	300,000	450,000	300,000	450,000	367,904	478,272
31 NON-FINANCIAL ASSETS	**20,000**	**20,000**	**20,000**	**95,000**	**109,915**	**140,142**
312203 Furniture and Fixtures	20,000	20,000	20,000	95,000	109,915	140,142

202 MINISTRY OF JUSTICE

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**800,000**	**800,000**	**200,000**	**220,400**	**226,532**
332401 Other Fixed Assets	-	800,000	-	200,000	220,400	226,532
332413 Fuel and Lubricants - Vehicles	-	-	15,000	-	-	-
332415 Repairs and Maintenance - Veh.	-	-	15,000	-	-	-
332420 Staff Training – Local	-	-	5,000	-	-	-
332438 Repair and Maintenance–Civil	-	-	300,000	-	-	-
332487 Transport Equipment–Vehicles	-	-	465,000	-	-	-
Total	**9,167,774**	**11,093,593**	**9,888,977**	**10,570,535**	**11,062,477**	**11,700,659**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0203 National Fire Service	**3,235,946**	**2,996,932**	**2,560,678**	**4,671,932**	**5,008,675**	**5,231,589**
21 COMPENSATION OF EMPLOYEES	1,978,341	2,021,400	1,892,830	2,021,400	2,105,655	2,123,453
22 USE OF GOODS AND SERVICES	1,234,886	975,532	667,848	1,075,532	1,167,370	1,324,200
31 NON-FINANCIAL ASSETS	22,719	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	1,575,000	1,735,650	1,783,936
Total	**3,235,946**	**2,996,932**	**2,560,678**	**4,671,932**	**5,008,675**	**5,231,589**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0203 National Fire Service	**3,235,946**	**2,996,932**	**2,560,678**	**4,671,932**	**5,008,675**	**5,231,589**
21 COMPENSATION OF EMPLOYEES	**1,978,341**	**2,021,400**	**1,892,830**	**2,021,400**	**2,105,655**	**2,123,453**
211103 Basic Salary - Paramilt.Servic	1,978,341	2,021,400	1,892,830	2,021,400	2,105,655	2,123,453
22 USE OF GOODS AND SERVICES	**1,234,886**	**975,532**	**667,848**	**1,075,532**	**1,167,370**	**1,324,200**
221101 Foreign Travel-Means of travel	2,738	10,000	2,890	10,000	10,854	12,312
221102 Forgn.Travel-Daily Sub. Allowa	2,877	10,000	7,871	10,000	10,854	12,312
221105 Dom. Travel-Daily Subsis.Allow	14,362	15,000	7,955	15,000	16,281	18,468
221201 Electricity	2,904	4,000	4,000	4,000	4,342	4,925
221202 Water and Sewage	6,760	9,300	9,300	9,300	10,094	11,450
221208 Internet Provider Services	7,267	10,000	10,000	10,000	10,854	12,312
221303 Office Build. Rental and Lease	45,000	45,000	-	45,000	48,842	55,404
221401 Fuel and Lubricants - Vehicles	245,448	300,000	300,000	300,000	325,616	369,362
221402 Fuel and Lubricants – Gener.	3,262	3,000	3,000	3,000	3,256	3,694
221501 Repair and Maintenance–Civil	24,543	10,000	10,000	10,000	10,854	12,312
221502 Repairs and Maintenance - Veh.	81,730	80,000	80,000	130,000	141,100	160,057

202 MINISTRY OF JUSTICE

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221602 Stationery	8,170	19,992	19,992	19,992	21,699	24,614
221603 Printing, Binding,Publication	12,183	5,000	5,000	5,000	5,427	6,156
221618 Computer Supplies, Parts and Cabling	100,000	20,000	20,000	20,000	21,708	24,624
221701 Consultancy Services	2,000	-	-	-	-	-
221804 Uniforms and Specialized Cloth	100,000	-	-	-	-	-
221805 Drugs and Medical Consumables	15,903	25,000	25,000	25,000	27,135	30,780
221812 Special Operations Services	147,267	140,000	140,000	190,000	206,224	233,929
221901 Educational Materials and Supp	7,031	-	-	-	-	-
221903 Staff Training – Local	100,000	-	-	-	-	-
221904 Staff Training – Foreign	-	-	3,600	-	-	-
222102 Workshops,Conferences,Siminars	5,816	-	-	-	-	-
222108 Advertising and Public Relatio	65,000	19,240	19,240	19,240	20,883	23,688
222123 Other Compensations	234,625	250,000	-	250,000	271,347	307,801
31 NON-FINANCIAL ASSETS	**22,719**	**-**	**-**	**-**	**-**	**-**
312203 Furniture and Fixtures	22,719	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**1,575,000**	**1,735,650**	**1,783,936**
332401 Other Fixed Assets	-	-	-	1,575,000	1,735,650	1,783,936
Total	**3,235,946**	**2,996,932**	**2,560,678**	**4,671,932**	**5,008,675**	**5,231,589**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0204 National Police Training Acade	**316,051**	**980,921**	**1,980,921**	**1,080,921**	**1,181,524**	**1,281,561**
22 USE OF GOODS AND SERVICES	262,784	580,921	838,921	580,921	630,524	715,232
31 NON-FINANCIAL ASSETS	53,267	-	142,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	400,000	1,000,000	500,000	551,000	566,329
Total	**316,051**	**980,921**	**1,980,921**	**1,080,921**	**1,181,524**	**1,281,561**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0204 National Police Training Acade	**316,051**	**980,921**	**1,980,921**	**1,080,921**	**1,181,524**	**1,281,561**
22 USE OF GOODS AND SERVICES	**262,784**	**580,921**	**838,921**	**580,921**	**630,524**	**715,232**
221201 Electricity	10,812	10,812	10,812	10,812	11,735	13,312
221202 Water and Sewage	1,188	5,000	1,188	5,000	5,427	6,156
221209 Scratch- Cards	1,485	2,000	2,000	2,000	2,171	2,462
221401 Fuel and Lubricants - Vehicles	5,000	6,000	5,000	6,000	6,512	7,387

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OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221402 Fuel and Lubricants – Gener.	15,000	6,000	15,000	6,000	6,512	7,387
221501 Repair and Maintenance–Civil	176,883	5,000	248,000	5,000	5,427	6,156
221504 Rep\&Maint.Mach\&Equip,Furniture	5,000	5,000	5,000	5,000	5,427	6,156
221601 Cleaning Materials and service	4,996	5,000	5,000	5,000	5,427	6,156
221602 Stationery	4,920	4,109	4,921	4,109	4,460	5,059
221603 Printing, Binding,Publication	2,917	5,000	5,000	5,000	5,427	6,156
221803 Police Materials and Supplies	5,000	5,000	5,000	5,000	5,427	6,156
221805 Drugs and Medical Consumables	5,000	5,000	5,000	5,000	5,427	6,156
221808 Intelligence Services	-	400,000	400,000	400,000	434,155	492,482
221812 Special Operations Services	15,000	112,000	117,000	112,000	121,563	137,895
221901 Educational Materials and Supp	4,583	-	5,000	-	-	-
222103 Food and Catering Services	5,000	5,000	5,000	5,000	5,427	6,156
31 NON-FINANCIAL ASSETS	**53,267**	**-**	**142,000**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	-	-	74,000	-	-	-
312203 Furniture and Fixtures	53,267	-	68,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**400,000**	**1,000,000**	**500,000**	**551,000**	**566,329**
332401 Other Fixed Assets	-	400,000	-	500,000	551,000	566,329
332469 Special Operations Services	-	-	1,000,000	-	-	-
Total	**316,051**	**980,921**	**1,980,921**	**1,080,921**	**1,181,524**	**1,281,561**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0205 Drug Enforcement Agency	**4,029,928**	**8,582,640**	**10,481,362**	**10,448,222**	**11,279,321**	**12,229,415**
21 COMPENSATION OF EMPLOYEES	1,514,865	2,009,060	2,009,060	2,265,242	2,359,661	2,379,606
22 USE OF GOODS AND SERVICES	1,900,763	4,598,580	6,497,302	5,898,580	6,402,251	7,262,364
31 NON-FINANCIAL ASSETS	614,300	75,000	75,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,900,000	1,900,000	2,284,400	2,517,409	2,587,445
Total	**4,029,928**	**8,582,640**	**10,481,362**	**10,448,222**	**11,279,321**	**12,229,415**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0205 Drug Enforcement Agency	**4,029,928**	**8,582,640**	**10,481,362**	**10,448,222**	**11,279,321**	**12,229,415**
21 COMPENSATION OF EMPLOYEES	**1,514,865**	**2,009,060**	**2,009,060**	**2,265,242**	**2,359,661**	**2,379,606**
211101 Basic Salary - Civil Service	1,514,865	2,009,060	2,009,060	2,265,242	2,359,661	2,379,606
22 USE OF GOODS AND SERVICES	**1,900,763**	**4,598,580**	**6,497,302**	**5,898,580**	**6,402,251**	**7,262,364**
221105 Dom. Travel-Daily Subsis.Allow	27,200	35,000	-	35,000	37,989	43,092

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OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221201	Electricity	7,978	25,000	25,000	25,000	27,135	30,780
221202	Water and Sewage	-	3,000	3,000	3,000	3,256	3,694
221208	Internet Provider Services	4,230	15,000	15,000	15,000	16,281	18,468
221209	Scratch- Cards	1,000	10,000	10,000	10,000	10,854	12,312
221303	Office Build. Rental and Lease	40,000	80,000	60,000	80,000	86,831	98,496
221305	Vehicle Rental and Lease	16,590	-	-	-	-	-
221401	Fuel and Lubricants - Vehicles	2,248	90,000	90,000	90,000	97,685	110,809
221402	Fuel and Lubricants – Gener.	2,248	36,000	36,000	36,000	39,074	44,323
221502	Repairs and Maintenance - Veh.	-	28,000	28,000	28,000	30,391	34,474
221503	Repairs and Maintenance–Gen.	-	27,000	27,000	27,000	29,305	33,243
221506	Repairs\& Maint.– M.Cycle\&Other	-	10,000	10,000	10,000	10,854	12,312
221601	Cleaning Materials and service	-	10,000	10,000	10,000	10,854	12,312
221602	Stationery	2,982	20,000	20,000	20,000	21,708	24,624
221603	Printing, Binding,Publication	-	250,000	134,302	250,000	271,347	307,801
221605	Computer Supplies and ICT Services	-	100,000	100,000	100,000	108,539	123,121
221804	Uniforms and Specialized Cloth	-	250,000	250,000	250,000	271,347	307,801
221808	Intelligence Services	1,006,645	1,508,375	4,008,375	2,808,375	3,048,178	3,457,687
221809	Security Operations	391,543	615,000	615,000	615,000	667,514	757,191
221811	Other Specialized Materials	-	500,000	500,000	500,000	542,694	615,603
221813	Media relations, Intelligence	-	45,000	45,000	45,000	48,842	55,404
221903	Staff Training – Local	140,000	-	250,000	250,000	271,347	307,801
221908	Scholarships – Foreign	-	250,000	-	-	-	-
222102	Workshops,Conferences,Siminars	-	50,000	50,000	50,000	54,269	61,560
222123	Other Compensations	258,099	430,580	-	430,580	467,347	530,133
223101	Personnel Insurance	-	200,000	200,000	200,000	217,078	246,241
223106	Vehicle Insurance	-	10,625	10,625	10,625	11,532	13,082
31 NON-FINANCIAL ASSETS		**614,300**	**75,000**	**75,000**	**-**	**-**	**-**
312201	Transport Equipment–Vehicles	614,300	-	-	-	-	-
312203	Furniture and Fixtures	-	75,000	75,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**1,900,000**	**1,900,000**	**2,284,400**	**2,517,409**	**2,587,445**
332401	Other Fixed Assets	-	1,900,000	-	2,284,400	2,517,409	2,587,445
332407	Dom. Travel-Daily Subsis.Allow	-	-	23,200	-	-	-
332420	Staff Training – Local	-	-	15,720	-	-	-
332442	Vehicle Rental and Lease	-	-	16,800	-	-	-
332468	Intelligence Services	-	-	800,000	-	-	-
332487	Transport Equipment–Vehicles	-	-	100,000	-	-	-
332488	ICT Infrast Hardware\&Networks	-	-	160,000	-	-	-
332490	Machinery and Equipment	-	-	772,280	-	-	-
332491	Transport Equipment – Other	-	-	12,000	-	-	-
Total		**4,029,928**	**8,582,640**	**10,481,362**	**10,448,222**	**11,279,321**	**12,229,415**

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Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0206 Rehabilitation	**831,190**	**810,001**	**1,460,002**	**3,110,001**	**3,413,765**	**3,602,392**
22 USE OF GOODS AND SERVICES	831,190	810,001	810,002	810,001	879,165	997,277
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	650,000	2,300,000	2,534,600	2,605,115
Total	**831,190**	**810,001**	**1,460,002**	**3,110,001**	**3,413,765**	**3,602,392**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0206 Rehabilitation	**831,190**	**810,001**	**1,460,002**	**3,110,001**	**3,413,765**	**3,602,392**
22 USE OF GOODS AND SERVICES	**831,190**	**810,001**	**810,002**	**810,001**	**879,165**	**997,277**
221401 Fuel and Lubricants - Vehicles	9,499	10,000	10,000	10,000	10,854	12,312
221805 Drugs and Medical Consumables	49,956	120,000	90,000	120,000	130,246	147,744
221809 Security Operations	231,235	120,000	242,488	120,000	130,246	147,744
222103 Food and Catering Services	510,500	530,001	437,514	530,001	575,257	652,541
222109 Operational Expenses	30,000	30,000	30,000	30,000	32,562	36,936
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**650,000**	**2,300,000**	**2,534,600**	**2,605,115**
332401 Other Fixed Assets	-	-	-	2,300,000	2,534,600	2,605,115
332438 Repair and Maintenance–Civil	-	-	475,000	-	-	-
332476 Security Operations	-	-	15,000	-	-	-
332487 Transport Equipment–Vehicles	-	-	145,000	-	-	-
332490 Machinery and Equipment	-	-	15,000	-	-	-
Total	**831,190**	**810,001**	**1,460,002**	**3,110,001**	**3,413,765**	**3,602,392**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0207 Codification	**10,649**	**11,000**	**11,000**	**11,000**	**11,939**	**13,544**
22 USE OF GOODS AND SERVICES	10,649	11,000	11,000	11,000	11,939	13,544
Total	**10,649**	**11,000**	**11,000**	**11,000**	**11,939**	**13,544**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0207 Codification	**10,649**	**11,000**	**11,000**	**11,000**	**11,939**	**13,544**

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OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
22 USE OF GOODS AND SERVICES	**10,649**	**11,000**	**11,000**	**11,000**	**11,939**	**13,544**
221602 Stationery	2,741	3,000	3,000	3,000	3,256	3,694
221603 Printing, Binding,Publication	7,908	8,000	8,000	8,000	8,683	9,850
Total	**10,649**	**11,000**	**11,000**	**11,000**	**11,939**	**13,544**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0208 Prosecution	**2,253,229**	**2,457,652**	**2,838,118**	**5,127,923**	**5,519,413**	**5,865,749**
21 COMPENSATION OF EMPLOYEES	-	-	148,144	420,271	437,789	441,489
22 USE OF GOODS AND SERVICES	1,797,950	1,151,500	2,383,822	1,151,500	1,249,825	1,417,733
26 GRANTS	204,454	306,152	306,152	306,152	250,299	325,387
31 NON-FINANCIAL ASSETS	250,825	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,000,000	-	3,250,000	3,581,500	3,681,140
Total	**2,253,229**	**2,457,652**	**2,838,118**	**5,127,923**	**5,519,413**	**5,865,749**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0208 Prosecution	**2,253,229**	**2,457,652**	**2,838,118**	**5,127,923**	**5,519,413**	**5,865,749**
21 COMPENSATION OF EMPLOYEES	**-**	**-**	**148,144**	**420,271**	**437,789**	**441,489**
211101 Basic Salary - Civil Service	-	-	148,144	420,271	437,789	441,489
22 USE OF GOODS AND SERVICES	**1,797,950**	**1,151,500**	**2,383,822**	**1,151,500**	**1,249,825**	**1,417,733**
221101 Foreign Travel-Means of travel	-	-	21,040	-	-	-
221102 Forgn.Travel-Daily Sub. Allowa	-	-	22,436	-	-	-
221105 Dom. Travel-Daily Subsis.Allow	8,400	-	-	-	-	-
221212 Telecommunications	1,000	1,500	1,500	1,500	1,628	1,847
221401 Fuel and Lubricants - Vehicles	3,000	3,000	3,000	3,000	3,256	3,694
221501 Repair and Maintenance–Civil	280,000	-	-	-	-	-
221602 Stationery	1,600	2,000	2,000	2,000	2,171	2,462
221804 Uniforms and Specialized Cloth	60,000	-	-	-	-	-
221809 Security Operations	44,500	45,000	45,000	45,000	48,842	55,404
222121 Other Legal Fees	1,399,450	1,100,000	2,288,846	1,100,000	1,193,928	1,354,326
26 GRANTS	**204,454**	**306,152**	**306,152**	**306,152**	**250,299**	**325,387**
263168 Trf to Gbarnga Regional Hub	200,000	300,000	300,000	300,000	245,269	318,848
263171 Transf.Zwedru Reg.Justice Hub	4,454	6,152	6,152	6,152	5,030	6,539

202 MINISTRY OF JUSTICE

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
31 NON-FINANCIAL ASSETS	**250,825**	**-**	**-**	**-**	**-**	**-**
312101 Non-Residential Buildings	229,225	-	-	-	-	-
312202 Transport Equipment – Other	21,600	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**1,000,000**	**-**	**3,250,000**	**3,581,500**	**3,681,140**
332401 Other Fixed Assets	-	1,000,000	-	3,250,000	3,581,500	3,681,140
Total	**2,253,229**	**2,457,652**	**2,838,118**	**5,127,923**	**5,519,413**	**5,865,749**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0209 Economic Affairs	**11,400**	**262,870**	**5,176**	**262,870**	**285,316**	**323,646**
22 USE OF GOODS AND SERVICES	11,400	262,870	5,176	262,870	285,316	323,646
Total	**11,400**	**262,870**	**5,176**	**262,870**	**285,316**	**323,646**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0209 Economic Affairs	**11,400**	**262,870**	**5,176**	**262,870**	**285,316**	**323,646**
22 USE OF GOODS AND SERVICES	**11,400**	**262,870**	**5,176**	**262,870**	**285,316**	**323,646**
221101 Foreign Travel-Means of travel	4,000	4,000	776	4,000	4,342	4,925
221102 Forgn.Travel-Daily Sub. Allowa	2,000	2,000	2,000	2,000	2,171	2,462
221103 Foreign Travel-Incdl. Allowanc	400	870	400	870	944	1,071
221212 Telecommunications	1,000	1,000	1,000	1,000	1,085	1,231
221401 Fuel and Lubricants - Vehicles	3,000	254,000	-	254,000	275,689	312,726
221602 Stationery	1,000	1,000	1,000	1,000	1,085	1,231
Total	**11,400**	**262,870**	**5,176**	**262,870**	**285,316**	**323,646**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0210 Administration and Management	**7,463,181**	**11,044,495**	**10,188,475**	**15,244,465**	**14,935,821**	**16,564,368**
21 COMPENSATION OF EMPLOYEES	5,897,364	6,434,178	5,361,820	6,878,599	7,165,309	7,225,875
22 USE OF GOODS AND SERVICES	1,374,948	869,000	984,888	2,129,000	2,310,792	2,621,235
26 GRANTS	56,964	3,741,317	3,641,317	4,968,816	4,062,329	5,280,991

202 MINISTRY OF JUSTICE

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
31 NON-FINANCIAL ASSETS	133,905	-	200,450	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	1,268,050	1,397,391	1,436,267
Total	**7,463,181**	**11,044,495**	**10,188,475**	**15,244,465**	**14,935,821**	**16,564,368**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0210 Administration and Management	**7,463,181**	**11,044,495**	**10,188,475**	**15,244,465**	**14,935,821**	**16,564,368**
21 COMPENSATION OF EMPLOYEES	**5,897,364**	**6,434,178**	**5,361,820**	**6,878,599**	**7,165,309**	**7,225,875**
211101 Basic Salary - Civil Service	5,897,364	6,434,178	5,361,820	6,878,599	7,165,309	7,225,875
22 USE OF GOODS AND SERVICES	**1,374,948**	**869,000**	**984,888**	**2,129,000**	**2,310,792**	**2,621,235**
221101 Foreign Travel-Means of travel	1,205	5,000	5,000	5,000	5,427	6,156
221102 Forgn.Travel-Daily Sub. Allowa	7,449	3,000	9,883	3,000	3,256	3,694
221103 Foreign Travel-Incdl. Allowanc	-	2,000	-	2,000	2,171	2,462
221201 Electricity	9,167	10,000	10,000	10,000	10,854	12,312
221202 Water and Sewage	6,250	10,000	10,000	10,000	10,854	12,312
221208 Internet Provider Services	7,000	7,000	7,000	7,000	7,598	8,618
221212 Telecommunications	8,000	8,000	8,000	408,000	442,838	502,332
221303 Office Build. Rental and Lease	254,000	254,000	243,000	254,000	275,689	312,726
221401 Fuel and Lubricants - Vehicles	81,654	150,000	150,000	150,000	162,808	184,681
221501 Repair and Maintenance–Civil	199,998	-	-	-	-	-
221502 Repairs and Maintenance - Veh.	14,994	25,000	25,000	25,000	27,135	30,780
221601 Cleaning Materials and service	9,996	10,000	10,000	10,000	10,854	12,312
221602 Stationery	44,995	60,000	113,550	60,000	65,123	73,872
221603 Printing, Binding,Publication	4,996	5,000	5,000	5,000	5,427	6,156
221701 Consultancy Services	245,000	-	-	60,000	65,123	73,872
221809 Security Operations	124,000	80,000	80,000	880,000	955,142	1,083,461
221812 Special Operations Services	280,000	240,000	308,455	240,000	260,493	295,489
223101 Personnel Insurance	76,244	-	-	-	-	-
26 GRANTS	**56,964**	**3,741,317**	**3,641,317**	**4,968,816**	**4,062,329**	**5,280,991**
263648 Transfer to Gender Responsive Planning & Budgeting (GRPB)	56,964	99,552	99,552	99,552	81,390	105,807
263721 Transfer to Samay Macerca Memorial Center (War Crime Court)	-	100,000	-	-	-	-
263838 Transfer to Assets Recovery & Property Retrieval Task Force	-	2,328,765	2,328,765	2,700,000	2,207,424	2,869,632
263855 Transfer to ADR, Human Rights	-	-	-	150,000	122,635	159,424
263856 Transfer to Probation & Parole Services	-	-	-	155,000	126,723	164,738
263857 Transfer to Independent Parole Board	-	-	-	180,000	147,162	191,309
263858 Transfer to Sexual & Gender Based Violence (SGBV) Crime Unit	-	-	-	96,820	79,157	102,903
263859 Transfer to WAPIS	-	-	-	98,123	80,222	104,288
263860 Transfer to-Transnational Crimes Unit (TCU)	-	-	-	89,321	73,026	94,933

202 MINISTRY OF JUSTICE

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
265425 Transfer to War Crime Court	-	1,213,000	1,213,000	1,400,000	1,144,590	1,487,957
31 NON-FINANCIAL ASSETS	**133,905**	**-**	**200,450**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	133,905	-	200,450	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**1,268,050**	**1,397,391**	**1,436,267**
332401 Other Fixed Assets	-	-	-	1,268,050	1,397,391	1,436,267
Total	**7,463,181**	**11,044,495**	**10,188,475**	**15,244,465**	**14,935,821**	**16,564,368**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0211 Witness Protection Unit	**-**	**800,000**	**809,001**	**-**	**-**	**-**
22 USE OF GOODS AND SERVICES	-	800,000	722,001	-	-	-
31 NON-FINANCIAL ASSETS	-	-	87,000	-	-	-
Total	**-**	**800,000**	**809,001**	**-**	**-**	**-**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0211 Witness Protection Unit	**-**	**800,000**	**809,001**	**-**	**-**	**-**
22 USE OF GOODS AND SERVICES	**-**	**800,000**	**722,001**	**-**	**-**	**-**
221303 Office Build. Rental and Lease	-	-	90,000	-	-	-
221401 Fuel and Lubricants - Vehicles	-	-	13,000	-	-	-
221602 Stationery	-	-	4,000	-	-	-
221808 Intelligence Services	-	600,000	321,000	-	-	-
221809 Security Operations	-	-	11,600	-	-	-
222123 Other Compensations	-	200,000	282,401	-	-	-
31 NON-FINANCIAL ASSETS	**-**	**-**	**87,000**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	-	-	76,000	-	-	-
312203 Furniture and Fixtures	-	-	11,000	-	-	-
Total	**-**	**800,000**	**809,001**	**-**	**-**	**-**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**53,626,674**	**65,829,764**	**64,582,000**	**83,444,616**	**87,583,033**	**93,759,120**

203 MINISTRY OF NATIONAL DEFENSE

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 (FY2026):

The Ministry of National Defence reinforced the operational readiness and institutional capacity of the Armed Forces of Liberia (AFL) through infrastructure development, personnel management, and strategic reforms. Significant progress was made in improving military infrastructure, including the renovation of the 2nd Infantry Battalion Headquarters in Sanniquellie, the construction of three military clinics, nursing housing units in Grand Cape Mount and Gbarpolu Counties, and operational hubs for heavy equipment. The Ministry also procured military uniforms, helmets, rucksacks, and medical equipment for the 14 Military Hospital and other military clinics to enhance the welfare, readiness, and effectiveness of military personnel. The Ministry continued to build the capacity of the Armed Forces through the recruitment, vetting, and training of new personnel, while providing specialized training to more than 150 military personnel across various disciplines. It also completed the retirement of 36 civilian personnel and conducted comprehensive assessments of military installations nationwide to inform future infrastructure and operational planning. In addition, a special committee was established to review and amend the National Defence Act of 2008, supporting ongoing reforms to strengthen the legal and institutional framework governing Liberia's defence sector. Development partner support further enhanced the Ministry's capabilities during the fiscal year. The European Union donated two rigid-hull inflatable boats (RHIBs) and other operational equipment to strengthen the Liberian Coast Guard's maritime security and disaster response capacity. The Chinese Government advanced the construction of the National Reference Medical Laboratory, expected to be completed by October 2026, while the United Nations Elsie Initiative Fund was secured to support the recruitment of additional female military personnel and improve training facilities at Camp Ware, promoting greater gender inclusion within the Armed Forces.

Objectives (FY2027):

In FY2027, the Ministry of National Defence will focus on strengthening the operational readiness and institutional capacity of the Armed Forces of Liberia through the recruitment of additional personnel to address force attrition and continuous professional development. Priority will be given to renovating existing military housing, constructing additional accommodation for service members and their dependents, expanding military infrastructure, and activating the Air Wing to enhance national defence capabilities. The Ministry will continue deploying AFL units across the country to strengthen national security and deterrence while supporting international peacekeeping operations under the United Nations, the ECOWAS Standby Force, the ECOWAS Maritime Strategy, and the African Union Peace and Security framework. The Ministry will also advance strategic defence reforms by developing a National Defence Strategy, amending the National Defence Act of 2008, establishing a coordinated military school system for military dependents and surrounding communities, and constructing and equipping additional defence facilities. Furthermore, it will strengthen the operational preparedness of the Liberian Coast Guard to improve maritime security, disaster response, and border surveillance, while enhancing interagency collaboration to combat illegal fishing, enforce maritime laws, and increase government revenue through the effective collection of maritime fines and penalties.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	2,055	143	**2,198**	2,055	143	**2,198**	2,055	143	**2,198**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	12,200,764	12,708,955	11,901,230	16,939,476	17,645,538	17,794,689
22 USE OF GOODS AND SERVICES	8,018,693	6,176,116	6,905,960	6,641,116	7,208,194	8,176,578
26 GRANTS	1,299,976	1,300,000	865,204	2,600,000	2,125,668	2,763,348
27 SOCIAL BENEFITS	50,400	50,400	50,400	50,400	48,737	49,168
31 NON-FINANCIAL ASSETS	105,000	-	-	835,000	966,095	1,231,777
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	4,082,629	2,803,129	3,900,000	4,297,800	4,417,367
Grand Total	**21,674,833**	**24,318,100**	**22,525,923**	**30,965,992**	**32,292,032**	**34,432,927**

203 MINISTRY OF NATIONAL DEFENSE

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
301	Armed Forces of Liberia	19,311,463	21,842,723	20,456,390	27,490,952	28,570,013	30,389,603
302	Administration and Management	2,098,373	2,305,377	1,899,533	3,075,040	3,280,702	3,526,444
303	Liberia Coast Guard	264,997	170,000	170,000	400,000	441,317	516,880
Grand Total		**21,674,833**	**24,318,100**	**22,525,923**	**30,965,992**	**32,292,032**	**34,432,927**

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**-**	**-**	**835,000**	**958,934**	**1,207,380**
000000	Unspecified	-	-	-	835,000	958,934	1,207,380
Total		**-**	**-**	**-**	**835,000**	**958,934**	**1,207,380**
Government of Liberia Funded Projects		**2,185,007**	**4,082,629**	**4,082,629**	**3,900,000**	**4,297,800**	**4,417,367**
000800	Renovation of the Executive Ma	350,000	-	-	-	-	-
023811	Construction of National Conference Center	275,000	-	-	-	-	-
023837	Construction of MFDP New Headquarter	75,000	-	-	-	-	-
023845	Renovation of AFL Barracks	700,000	500,000	500,000	2,000,000	2,204,000	2,265,317
023854	National Service Program (NSP)	685,007	-	-	-	-	-
030454	Recruitment & Equipment of Security Officers	-	3,582,629	3,582,629	1,000,000	1,102,000	1,132,658
030503	Construction of Schools at AFL Military Barracks	-	-	-	500,000	551,000	566,329
030504	Specialization Training of AFL Personnel Including Aerospace	-	-	-	400,000	440,800	453,063
097500	Robert International Airport Up-Grade	100,000	-	-	-	-	-
Total		**2,185,007**	**4,082,629**	**4,082,629**	**3,900,000**	**4,297,800**	**4,417,367**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES		**12,200,764**	**12,708,955**	**11,901,230**	**16,939,476**	**17,645,538**	**17,794,689**
211102	Basic Salary - Military Servic	10,226,387	10,519,915	9,786,700	14,750,436	15,365,256	15,495,132
211103	Basic Salary - Paramilt.Servic	1,849,377	2,064,040	1,720,030	2,064,040	2,150,072	2,168,246
211128	Training Stipend	-	-	269,500	-	-	-
212104	Pension for Military Service	125,000	125,000	125,000	125,000	130,210	131,311
22 USE OF GOODS AND SERVICES		**8,018,693**	**6,176,116**	**6,905,960**	**6,641,116**	**7,208,194**	**8,176,578**
221101	Foreign Travel-Means of travel	15,271	17,500	17,768	30,000	32,562	36,936
221102	Forgn.Travel-Daily Sub. Allowa	12,863	26,000	19,971	32,000	34,733	39,399

203 MINISTRY OF NATIONAL DEFENSE

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221103 Foreign Travel-Incdl. Allowanc	-	-	2,280	10,500	11,396	12,928
221104 Domestic Travel-Meansof Travel	-	-	-	15,000	16,281	18,468
221201 Electricity	50,000	50,000	50,000	50,000	54,269	61,560
221208 Internet Provider Services	28,800	36,000	30,000	36,000	39,074	44,323
221302 Res. Property Rental and Lease	53,400	53,400	53,400	57,600	62,518	70,917
221401 Fuel and Lubricants - Vehicles	971,200	951,203	1,385,999	1,385,999	1,504,348	1,706,450
221402 Fuel and Lubricants – Gener.	1,270,999	836,203	833,703	1,036,203	1,124,683	1,275,779
221501 Repair and Maintenance–Civil	732,645	20,000	-	100,000	108,539	123,121
221502 Repairs and Maintenance - Veh.	50,000	50,000	16,666	100,000	108,539	123,121
221503 Repairs and Maintenance–Gen.	-	-	-	20,000	21,708	24,624
221504 Rep\&Maint.Mach\&Equip,Furniture	-	50,000	-	20,000	21,708	24,624
221603 Printing, Binding,Publication	25,336	25,337	25,337	25,000	27,135	30,780
221606 Other Office Mat. and Consum.	89,872	90,000	90,000	80,000	86,831	98,496
221802 Military Materials, Supplies	-	-	500,000	120,000	130,247	147,745
221808 Intelligence Services	-	-	-	307,614	333,881	378,736
221812 Special Operations Services	2,926,035	1,215,633	1,965,996	1,233,000	1,338,284	1,518,076
221903 Staff Training – Local	50,000	50,000	50,000	40,000	43,416	49,248
221904 Staff Training – Foreign	75,000	75,000	75,000	25,000	27,135	30,780
222101 Celebrations, Commem\&State Vis	130,000	130,000	280,000	250,000	271,347	307,801
222103 Food and Catering Services	1,537,272	999,840	999,840	1,637,200	1,776,998	2,015,730
222107 Recruitment Expenses	-	-	510,000	-	-	-
222123 Other Compensations	-	1,500,000	-	30,000	32,562	36,936
26 GRANTS	**1,299,976**	**1,300,000**	**865,204**	**2,600,000**	**2,125,668**	**2,763,348**
263810 Transfer to 14th Military Hospital	1,299,976	1,300,000	865,204	1,300,000	1,062,834	1,381,674
263890 Transfer to National Reference Laboratory	-	-	-	1,300,000	1,062,834	1,381,674
27 SOCIAL BENEFITS	**50,400**	**50,400**	**50,400**	**50,400**	**48,737**	**49,168**
273102 Incap.Death\&Funeral Expenses	50,400	50,400	50,400	50,400	48,737	49,168
31 NON-FINANCIAL ASSETS	**105,000**	**-**	**-**	**835,000**	**966,095**	**1,231,777**
312201 Transport Equipment–Vehicles	-	-	-	770,000	890,890	1,135,890
312202 Transport Equipment – Other	105,000	-	-	-	-	-
312205 Machinery and Equipment	-	-	-	65,000	75,205	95,887
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**4,082,629**	**2,803,129**	**3,900,000**	**4,297,800**	**4,417,367**
332401 Other Fixed Assets	-	4,082,629	-	3,900,000	4,297,800	4,417,367
332403 Recruitment Expenses	-	-	300,000	-	-	-
332414 Fuel and Lubricants – Gener.	-	-	65,329	-	-	-
332419 Other Office Mat. and Consum.	-	-	100,000	-	-	-
332424 Operational Expenses	-	-	40,000	-	-	-
332438 Repair and Maintenance–Civil	-	-	1,409,787	-	-	-
332469 Special Operations Services	-	-	122,013	-	-	-
332473 Uniforms and Specialized Cloth	-	-	350,000	-	-	-
332487 Transport Equipment–Vehicles	-	-	216,000	-	-	-

203 MINISTRY OF NATIONAL DEFENSE

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
332489 Furniture and Fixtures	-	-	125,000	-	-	-
332490 Machinery and Equipment	-	-	75,000	-	-	-
Grand Total	**21,674,833**	**24,318,100**	**22,525,923**	**30,965,992**	**32,292,032**	**34,432,927**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	21,674,833	24,318,100	22,525,923	28,365,992	30,166,364	31,669,579
09 MARGIBI	-	-	-	2,600,000	2,125,668	2,763,348
Grand Total	**21,674,833**	**24,318,100**	**22,525,923**	**30,965,992**	**32,292,032**	**34,432,927**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0301 Armed Forces of Liberia	**19,311,463**	**21,842,723**	**20,456,390**	**27,490,952**	**28,570,013**	**30,389,603**
21 COMPENSATION OF EMPLOYEES	10,351,387	10,644,915	10,181,200	14,875,436	15,495,466	15,626,443
22 USE OF GOODS AND SERVICES	7,609,700	5,764,779	6,556,457	5,795,116	6,289,952	7,134,978
26 GRANTS	1,299,976	1,300,000	865,204	2,600,000	2,125,668	2,763,348
27 SOCIAL BENEFITS	50,400	50,400	50,400	50,400	48,737	49,168
31 NON-FINANCIAL ASSETS	-	-	-	270,000	312,390	398,299
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	4,082,629	2,803,129	3,900,000	4,297,800	4,417,367
Total	**19,311,463**	**21,842,723**	**20,456,390**	**27,490,952**	**28,570,013**	**30,389,603**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0301 Armed Forces of Liberia	**19,311,463**	**21,842,723**	**20,456,390**	**27,490,952**	**28,570,013**	**30,389,603**
21 COMPENSATION OF EMPLOYEES	**10,351,387**	**10,644,915**	**10,181,200**	**14,875,436**	**15,495,466**	**15,626,443**
211102 Basic Salary - Military Servic	10,226,387	10,519,915	9,786,700	14,750,436	15,365,256	15,495,132
211128 Training Stipend	-	-	269,500	-	-	-
212104 Pension for Military Service	125,000	125,000	125,000	125,000	130,210	131,311
22 USE OF GOODS AND SERVICES	**7,609,700**	**5,764,779**	**6,556,457**	**5,795,116**	**6,289,952**	**7,134,978**
221101 Foreign Travel-Means of travel	15,271	17,500	17,768	10,000	10,854	12,312
221102 Forgn.Travel-Daily Sub. Allowa	12,863	26,000	19,971	10,000	10,854	12,312
221103 Foreign Travel-Incdl. Allowanc	-	-	2,280	7,500	8,140	9,234
221302 Res. Property Rental and Lease	53,400	53,400	53,400	57,600	62,518	70,917

203 MINISTRY OF NATIONAL DEFENSE

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221401 Fuel and Lubricants - Vehicles	821,203	821,203	1,255,999	1,255,999	1,363,247	1,546,393
221402 Fuel and Lubricants – Gener.	1,240,999	806,203	806,203	1,006,203	1,092,121	1,238,843
221501 Repair and Maintenance–Civil	677,785	-	-	-	-	-
221606 Other Office Mat. and Consum.	89,872	90,000	90,000	50,000	54,269	61,560
221802 Military Materials, Supplies	-	-	500,000	120,000	130,247	147,745
221808 Intelligence Services	-	-	-	307,614	333,881	378,736
221812 Special Operations Services	2,906,035	1,195,633	1,895,996	1,053,000	1,142,914	1,296,459
221903 Staff Training – Local	50,000	50,000	50,000	-	-	-
221904 Staff Training – Foreign	75,000	75,000	75,000	-	-	-
222101 Celebrations, Commem\&State Vis	130,000	130,000	280,000	250,000	271,347	307,801
222103 Food and Catering Services	1,537,272	999,840	999,840	1,637,200	1,776,998	2,015,730
222107 Recruitment Expenses	-	-	510,000	-	-	-
222123 Other Compensations	-	1,500,000	-	30,000	32,562	36,936
26 GRANTS	**1,299,976**	**1,300,000**	**865,204**	**2,600,000**	**2,125,668**	**2,763,348**
263810 Transfer to 14th Military Hospital	1,299,976	1,300,000	865,204	1,300,000	1,062,834	1,381,674
263890 Transfer to National Reference Laboratory	-	-	-	1,300,000	1,062,834	1,381,674
27 SOCIAL BENEFITS	**50,400**	**50,400**	**50,400**	**50,400**	**48,737**	**49,168**
273102 Incap.Death\&Funeral Expenses	50,400	50,400	50,400	50,400	48,737	49,168
31 NON-FINANCIAL ASSETS	**-**	**-**	**-**	**270,000**	**312,390**	**398,299**
312201 Transport Equipment–Vehicles	-	-	-	270,000	312,390	398,299
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**4,082,629**	**2,803,129**	**3,900,000**	**4,297,800**	**4,417,367**
332401 Other Fixed Assets	-	4,082,629	-	3,900,000	4,297,800	4,417,367
332403 Recruitment Expenses	-	-	300,000	-	-	-
332414 Fuel and Lubricants – Gener.	-	-	65,329	-	-	-
332419 Other Office Mat. and Consum.	-	-	100,000	-	-	-
332424 Operational Expenses	-	-	40,000	-	-	-
332438 Repair and Maintenance–Civil	-	-	1,409,787	-	-	-
332469 Special Operations Services	-	-	122,013	-	-	-
332473 Uniforms and Specialized Cloth	-	-	350,000	-	-	-
332487 Transport Equipment–Vehicles	-	-	216,000	-	-	-
332489 Furniture and Fixtures	-	-	125,000	-	-	-
332490 Machinery and Equipment	-	-	75,000	-	-	-
Total	**19,311,463**	**21,842,723**	**20,456,390**	**27,490,952**	**28,570,013**	**30,389,603**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0302 Administration and Management	**2,098,373**	**2,305,377**	**1,899,533**	**3,075,040**	**3,280,702**	**3,526,444**
21 COMPENSATION OF EMPLOYEES	1,849,377	2,064,040	1,720,030	2,064,040	2,150,072	2,168,246

203 MINISTRY OF NATIONAL DEFENSE

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
22 USE OF GOODS AND SERVICES	248,996	241,337	179,503	546,000	592,625	672,238
31 NON-FINANCIAL ASSETS	-	-	-	465,000	538,005	685,960
Total	**2,098,373**	**2,305,377**	**1,899,533**	**3,075,040**	**3,280,702**	**3,526,444**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0302 Administration and Management	**2,098,373**	**2,305,377**	**1,899,533**	**3,075,040**	**3,280,702**	**3,526,444**
21 COMPENSATION OF EMPLOYEES	**1,849,377**	**2,064,040**	**1,720,030**	**2,064,040**	**2,150,072**	**2,168,246**
211103 Basic Salary - Paramilt.Servic	1,849,377	2,064,040	1,720,030	2,064,040	2,150,072	2,168,246
22 USE OF GOODS AND SERVICES	**248,996**	**241,337**	**179,503**	**546,000**	**592,625**	**672,238**
221101 Foreign Travel-Means of travel	-	-	-	20,000	21,708	24,624
221102 Forgn.Travel-Daily Sub. Allowa	-	-	-	22,000	23,879	27,087
221103 Foreign Travel-Incdl. Allowanc	-	-	-	3,000	3,256	3,694
221104 Domestic Travel-Meansof Travel	-	-	-	15,000	16,281	18,468
221201 Electricity	50,000	50,000	50,000	50,000	54,269	61,560
221208 Internet Provider Services	28,800	36,000	30,000	36,000	39,074	44,323
221401 Fuel and Lubricants - Vehicles	50,000	30,000	30,000	30,000	32,562	36,936
221402 Fuel and Lubricants – Gener.	30,000	30,000	27,500	30,000	32,562	36,936
221501 Repair and Maintenance–Civil	14,860	20,000	-	100,000	108,539	123,121
221502 Repairs and Maintenance - Veh.	50,000	50,000	16,666	100,000	108,539	123,121
221503 Repairs and Maintenance–Gen.	-	-	-	20,000	21,708	24,624
221603 Printing, Binding,Publication	25,336	25,337	25,337	25,000	27,135	30,780
221606 Other Office Mat. and Consum.	-	-	-	30,000	32,562	36,936
221903 Staff Training – Local	-	-	-	40,000	43,416	49,248
221904 Staff Training – Foreign	-	-	-	25,000	27,135	30,780
31 NON-FINANCIAL ASSETS	**-**	**-**	**-**	**465,000**	**538,005**	**685,960**
312201 Transport Equipment–Vehicles	-	-	-	400,000	462,800	590,073
312205 Machinery and Equipment	-	-	-	65,000	75,205	95,887
Total	**2,098,373**	**2,305,377**	**1,899,533**	**3,075,040**	**3,280,702**	**3,526,444**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0303 Liberia Coast Guard	**264,997**	**170,000**	**170,000**	**400,000**	**441,317**	**516,880**
22 USE OF GOODS AND SERVICES	159,997	170,000	170,000	300,000	325,617	369,362

203 MINISTRY OF NATIONAL DEFENSE

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
31 NON-FINANCIAL ASSETS	105,000	-	-	100,000	115,700	147,518
Total	**264,997**	**170,000**	**170,000**	**400,000**	**441,317**	**516,880**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0303 Liberia Coast Guard	**264,997**	**170,000**	**170,000**	**400,000**	**441,317**	**516,880**
22 USE OF GOODS AND SERVICES	**159,997**	**170,000**	**170,000**	**300,000**	**325,617**	**369,362**
221401 Fuel and Lubricants - Vehicles	99,997	100,000	100,000	100,000	108,539	123,121
221501 Repair and Maintenance–Civil	40,000	-	-	-	-	-
221504 Rep\&Maint.Mach\&Equip,Furniture	-	50,000	-	20,000	21,708	24,624
221812 Special Operations Services	20,000	20,000	70,000	180,000	195,370	221,617
31 NON-FINANCIAL ASSETS	**105,000**	**-**	**-**	**100,000**	**115,700**	**147,518**
312201 Transport Equipment–Vehicles	-	-	-	100,000	115,700	147,518
312202 Transport Equipment – Other	105,000	-	-	-	-	-
Total	**264,997**	**170,000**	**170,000**	**400,000**	**441,317**	**516,880**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**21,674,833**	**24,318,100**	**22,525,923**	**30,965,992**	**32,292,032**	**34,432,927**

204 NATIONAL SECURITY AGENCY

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 (FY2026):

No Information provided by spending entity

Objectives (FY2027):

No Information provided by spending entity

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	989,101	3,690,628	3,075,520	3,690,628	3,844,459	3,876,954
22 USE OF GOODS AND SERVICES	16,329,780	21,000,000	27,103,562	26,559,372	28,827,233	32,700,047
Grand Total	**17,318,881**	**24,690,628**	**30,179,082**	**30,250,000**	**32,671,692**	**36,577,001**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
401 Security Operation	17,318,881	24,690,628	30,179,082	30,250,000	32,671,692	36,577,001
Grand Total	**17,318,881**	**24,690,628**	**30,179,082**	**30,250,000**	**32,671,692**	**36,577,001**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**550,000**	**-**	**350,000**	**-**	**-**	**-**
010300 Construction of mini stadium	400,000	-	-	-	-	-
023888 Real Property Valuation for Enhance Collection & County Sharing	150,000	-	-	-	-	-
030436 PSIP to LEC GAP Project Montserrado County	-	-	350,000	-	-	-
Total	**550,000**	**-**	**350,000**	**-**	**-**	**-**

204 NATIONAL SECURITY AGENCY

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**989,101**	**3,690,628**	**3,075,520**	**3,690,628**	**3,844,459**	**3,876,954**
211103 Basic Salary - Paramilt.Servic	989,101	3,690,628	3,075,520	3,690,628	3,844,459	3,876,954
22 USE OF GOODS AND SERVICES	**16,329,780**	**21,000,000**	**27,103,562**	**26,559,372**	**28,827,233**	**32,700,047**
221808 Intelligence Services	7,679,807	10,800,000	12,950,001	13,749,426	14,923,467	16,928,370
221809 Security Operations	4,631,973	5,132,000	6,737,096	5,941,372	6,448,696	7,315,050
221812 Special Operations Services	4,018,000	5,068,000	7,416,465	6,868,574	7,455,070	8,456,627
Grand Total	**17,318,881**	**24,690,628**	**30,179,082**	**30,250,000**	**32,671,692**	**36,577,001**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	17,318,881	24,690,628	30,179,082	30,250,000	32,671,692	36,577,001
Grand Total	**17,318,881**	**24,690,628**	**30,179,082**	**30,250,000**	**32,671,692**	**36,577,001**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0401 Security Operation	**17,318,881**	**24,690,628**	**30,179,082**	**30,250,000**	**32,671,692**	**36,577,001**
21 COMPENSATION OF EMPLOYEES	989,101	3,690,628	3,075,520	3,690,628	3,844,459	3,876,954
22 USE OF GOODS AND SERVICES	16,329,780	21,000,000	27,103,562	26,559,372	28,827,233	32,700,047
Total	**17,318,881**	**24,690,628**	**30,179,082**	**30,250,000**	**32,671,692**	**36,577,001**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0401 Security Operation	**17,318,881**	**24,690,628**	**30,179,082**	**30,250,000**	**32,671,692**	**36,577,001**
21 COMPENSATION OF EMPLOYEES	**989,101**	**3,690,628**	**3,075,520**	**3,690,628**	**3,844,459**	**3,876,954**
211103 Basic Salary - Paramilt.Servic	989,101	3,690,628	3,075,520	3,690,628	3,844,459	3,876,954
22 USE OF GOODS AND SERVICES	**16,329,780**	**21,000,000**	**27,103,562**	**26,559,372**	**28,827,233**	**32,700,047**
221808 Intelligence Services	7,679,807	10,800,000	12,950,001	13,749,426	14,923,467	16,928,370
221809 Security Operations	4,631,973	5,132,000	6,737,096	5,941,372	6,448,696	7,315,050
221812 Special Operations Services	4,018,000	5,068,000	7,416,465	6,868,574	7,455,070	8,456,627
Total	**17,318,881**	**24,690,628**	**30,179,082**	**30,250,000**	**32,671,692**	**36,577,001**

204 NATIONAL SECURITY AGENCY

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**17,318,881**	**24,690,628**	**30,179,082**	**30,250,000**	**32,671,692**	**36,577,001**

205 EXECUTIVE PROTECTION SERVICES

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 (FY2026):

During FY2026, the Executive Protection Service (EPS) successfully fulfilled its constitutional mandate to ensure the safety and security of the President, Vice President, their families, designated government officials, and visiting foreign dignitaries. The Service maintained uninterrupted 24-hour protective coverage for all designated protectees without any major security incidents and successfully secured more than 25 high-level national and international missions, official engagements, and state events. The EPS strengthened its protective operations through continuous threat monitoring, intelligence analysis, and proactive risk management. The Service responded effectively to potential security threats without any recorded security breaches while regularly updating executive risk assessments and protection protocols to address evolving security challenges. Operational preparedness was further enhanced through comprehensive advance site assessments, improved route planning, and strengthened contingency arrangements for all VIP movements. Institutional capacity was reinforced through continuous professional development, with approximately 150 personnel receiving specialized refresher training in firearms proficiency, defensive driving, emergency medical response, and close protection techniques. The Service also maintained full operational readiness of its motorcade fleet and communications systems while upgrading key surveillance and communication equipment. In addition, three specialized presidential limousines and ten high-grade Toyota Land Cruiser vehicles were procured to strengthen the protective motorcades of the President and Vice President. The EPS also maintained sound financial and administrative management throughout the fiscal year by operating within its approved recurrent budget and ensuring full compliance with public procurement and financial management regulations, thereby promoting accountability, efficiency, and value for money in the delivery of executive protection services.

Objectives (FY2027):

In FY2027, the Executive Protection Service will continue to strengthen its capacity to provide comprehensive security and protection for the President, Vice President, their families, foreign dignitaries, and other designated officials. The Service will enhance its operational readiness by maintaining highly trained personnel, modern protective equipment, reliable communications systems, and mission-ready logistical resources. It will also continue to strengthen intelligence-led risk assessment, emergency response capabilities, and operational coordination to ensure the effective delivery of executive protection services in support of national security and the continuity of government.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	534	107	**641**	534	107	**641**	534	107	**641**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	5,260,960	6,448,872	5,374,059	6,448,872	6,717,671	6,774,452
22 USE OF GOODS AND SERVICES	2,869,177	2,741,608	3,019,629	3,041,608	3,301,329	3,744,844
31 NON-FINANCIAL ASSETS	150,000	-	29,000	600,000	694,200	885,109
Grand Total	**8,280,137**	**9,190,480**	**8,422,688**	**10,090,480**	**10,713,200**	**11,404,405**

205 EXECUTIVE PROTECTION SERVICES

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
501	Protective Services	8,280,137	9,190,480	8,422,688	10,090,480	10,713,200	11,404,405
Grand Total		**8,280,137**	**9,190,480**	**8,422,688**	**10,090,480**	**10,713,200**	**11,404,405**

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**-**	**-**	**680,000**	**781,031**	**983,605**
000000	Unspecified	-	-	-	680,000	781,031	983,605
Total		**-**	**-**	**-**	**680,000**	**781,031**	**983,605**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES		**5,260,960**	**6,448,872**	**5,374,059**	**6,448,872**	**6,717,671**	**6,774,452**
211103	Basic Salary - Paramilt.Servic	5,260,960	6,448,872	5,374,059	6,448,872	6,717,671	6,774,452
22 USE OF GOODS AND SERVICES		**2,869,177**	**2,741,608**	**3,019,629**	**3,041,608**	**3,301,329**	**3,744,844**
221101	Foreign Travel-Means of travel	171,256	282,000	170,640	282,000	306,080	347,200
221102	Forgn.Travel-Daily Sub. Allowa	97,091	290,000	162,050	290,000	314,763	357,050
221105	Dom. Travel-Daily Subsis.Allow	361,648	175,909	415,217	175,909	190,930	216,580
221208	Internet Provider Services	-	5,000	5,000	5,000	5,427	6,156
221401	Fuel and Lubricants - Vehicles	499,613	552,000	552,000	352,000	382,057	433,384
221402	Fuel and Lubricants – Gener.	39,469	-	-	-	-	-
221501	Repair and Maintenance–Civil	65,994	80,000	80,000	80,000	86,831	98,496
221502	Repairs and Maintenance - Veh.	329,999	373,847	501,870	573,847	622,847	706,524
221601	Cleaning Materials and service	10,000	4,000	4,000	4,000	4,342	4,925
221602	Stationery	35,000	12,000	12,000	12,000	13,025	14,774
221804	Uniforms and Specialized Cloth	119,999	50,000	50,000	50,000	54,269	61,560
221808	Intelligence Services	709,108	600,000	600,000	700,000	759,772	861,844
221812	Special Operations Services	200,000	200,000	350,000	400,000	434,156	492,482
221903	Staff Training – Local	230,000	116,852	116,852	116,852	126,830	143,869
31 NON-FINANCIAL ASSETS		**150,000**	**-**	**29,000**	**600,000**	**694,200**	**885,109**
312201	Transport Equipment–Vehicles	150,000	-	29,000	600,000	694,200	885,109
Grand Total		**8,280,137**	**9,190,480**	**8,422,688**	**10,090,480**	**10,713,200**	**11,404,405**

205 EXECUTIVE PROTECTION SERVICES

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	8,280,137	9,190,480	8,422,688	10,090,480	10,713,200	11,404,405
Grand Total	**8,280,137**	**9,190,480**	**8,422,688**	**10,090,480**	**10,713,200**	**11,404,405**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0501 Protective Services	**8,280,137**	**9,190,480**	**8,422,688**	**10,090,480**	**10,713,200**	**11,404,405**
21 COMPENSATION OF EMPLOYEES	5,260,960	6,448,872	5,374,059	6,448,872	6,717,671	6,774,452
22 USE OF GOODS AND SERVICES	2,869,177	2,741,608	3,019,629	3,041,608	3,301,329	3,744,844
31 NON-FINANCIAL ASSETS	150,000	-	29,000	600,000	694,200	885,109
Total	**8,280,137**	**9,190,480**	**8,422,688**	**10,090,480**	**10,713,200**	**11,404,405**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0501 Protective Services	**8,280,137**	**9,190,480**	**8,422,688**	**10,090,480**	**10,713,200**	**11,404,405**
21 COMPENSATION OF EMPLOYEES	**5,260,960**	**6,448,872**	**5,374,059**	**6,448,872**	**6,717,671**	**6,774,452**
211103 Basic Salary - Paramilt.Servic	5,260,960	6,448,872	5,374,059	6,448,872	6,717,671	6,774,452
22 USE OF GOODS AND SERVICES	**2,869,177**	**2,741,608**	**3,019,629**	**3,041,608**	**3,301,329**	**3,744,844**
221101 Foreign Travel-Means of travel	171,256	282,000	170,640	282,000	306,080	347,200
221102 Forgn.Travel-Daily Sub. Allowa	97,091	290,000	162,050	290,000	314,763	357,050
221105 Dom. Travel-Daily Subsis.Allow	361,648	175,909	415,217	175,909	190,930	216,580
221208 Internet Provider Services	-	5,000	5,000	5,000	5,427	6,156
221401 Fuel and Lubricants - Vehicles	499,613	552,000	552,000	352,000	382,057	433,384
221402 Fuel and Lubricants – Gener.	39,469	-	-	-	-	-
221501 Repair and Maintenance–Civil	65,994	80,000	80,000	80,000	86,831	98,496
221502 Repairs and Maintenance - Veh.	329,999	373,847	501,870	573,847	622,847	706,524
221601 Cleaning Materials and service	10,000	4,000	4,000	4,000	4,342	4,925
221602 Stationery	35,000	12,000	12,000	12,000	13,025	14,774
221804 Uniforms and Specialized Cloth	119,999	50,000	50,000	50,000	54,269	61,560
221808 Intelligence Services	709,108	600,000	600,000	700,000	759,772	861,844
221812 Special Operations Services	200,000	200,000	350,000	400,000	434,156	492,482
221903 Staff Training – Local	230,000	116,852	116,852	116,852	126,830	143,869
31 NON-FINANCIAL ASSETS	**150,000**	**-**	**29,000**	**600,000**	**694,200**	**885,109**
312201 Transport Equipment–Vehicles	150,000	-	29,000	600,000	694,200	885,109

205 EXECUTIVE PROTECTION SERVICES

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Total	8,280,137	9,190,480	8,422,688	10,090,480	10,713,200	11,404,405

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	8,280,137	9,190,480	8,422,688	10,090,480	10,713,200	11,404,405

208 HUMAN RIGHTS COMMISSION

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 (FY2026):

The INCHR strengthened its engagement with national, regional, and international human rights mechanisms. The Commission made partial settlement of its subscription obligations to key international human rights networks, including the Network of African National Human Rights Institutions (NANHRI), NANHRI-West Africa, and the Global Alliance of National Human Rights Institutions (GANHRI). A major institutional milestone was the Commission's official receipt of Status "A" accreditation, demonstrating its compliance with the Paris Principles and strengthening its standing as an independent national human rights institution. The Commission also obtained affiliate status with the African Commission on Human and Peoples' Rights (ACHPR), providing an additional platform to present and advocate for Liberia's human rights situation at the continental level; in May 2025, the Commission presented its first report at the 83rd Session of the ACHPR in Banjul, The Gambia. In the area of treaty obligations, the INCHR successfully advocated for support toward ratification of the Protocol to the African Court on Human and Peoples' Rights, which was ratified by the House of Representatives and submitted to the Senate for concurrence. The Commission also advanced Liberia's transitional justice agenda through Government-supported public sector investment, including the construction and renovation of memorials at mass grave sites across the country, contributing to efforts aimed at promoting remembrance, truth, healing, reconciliation, and sustainable peace.

Objectives (FY2027):

Key priorities for FY2027 will include advocating for the integration of human rights education into school curricula, monitoring implementation of UPR and treaty-body recommendations, preparing alternative reports to treaty bodies, conducting public hearings and joint fact-finding missions on alleged human rights violations, expanding INCHR visibility and operations across the 15 counties, conducting Palava Hut dialogues, supporting the construction of memorials at identified mass and massacre sites, promoting the establishment of a National Peace and Reconciliation Museum, opening county and regional offices, and strengthening staff capacity through internal and external training on regional and international human rights mechanisms.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	72	30	**102**	72	30	**102**	72	30	**102**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	1,081,142	1,103,056	919,210	1,103,056	1,149,033	1,158,745
22 USE OF GOODS AND SERVICES	162,012	88,304	82,330	288,304	312,920	354,961
26 GRANTS	26,289	177,000	177,000	177,000	144,709	188,120
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	74,000	74,000	-	-	-
Grand Total	**1,269,443**	**1,442,360**	**1,252,540**	**1,568,360**	**1,606,662**	**1,701,826**

208 HUMAN RIGHTS COMMISSION

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
801 Administration and Management	1,269,443	1,442,360	1,252,540	1,568,360	1,606,662	1,701,826
Grand Total	**1,269,443**	**1,442,360**	**1,252,540**	**1,568,360**	**1,606,662**	**1,701,826**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**103,500**	**112,337**	**127,430**
000000 Unspecified	-	-	-	103,500	112,337	127,430
Total	**-**	**-**	**-**	**103,500**	**112,337**	**127,430**
Government of Liberia Funded Projects	**74,000**	**74,000**	**74,000**	**-**	**-**	**-**
047100 Construction of Memorials on Mass Grave Across the Country	74,000	74,000	74,000	-	-	-
Total	**74,000**	**74,000**	**74,000**	**-**	**-**	**-**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**1,081,142**	**1,103,056**	**919,210**	**1,103,056**	**1,149,033**	**1,158,745**
211101 Basic Salary - Civil Service	1,081,142	1,103,056	919,210	1,103,056	1,149,033	1,158,745
22 USE OF GOODS AND SERVICES	**162,012**	**88,304**	**82,330**	**288,304**	**312,920**	**354,961**
221104 Domestic Travel-Meansof Travel	18,900	2,000	2,000	2,000	2,171	2,462
221105 Dom. Travel-Daily Subsis.Allow	2,000	2,000	2,000	2,000	2,171	2,462
221201 Electricity	6,500	6,500	4,878	6,500	7,055	8,003
221202 Water and Sewage	1,000	1,000	500	1,000	1,085	1,231
221204 Refuse Collection	500	500	375	500	543	616
221209 Scratch- Cards	1,000	1,000	750	1,000	1,085	1,231
221212 Telecommunications	4,000	4,000	4,000	4,000	4,342	4,925
221303 Office Build. Rental and Lease	50,000	50,000	50,000	50,000	54,269	61,560
221305 Vehicle Rental and Lease	12,950	-	-	-	-	-
221306 Other Rental and Lease	2,000	-	-	-	-	-
221401 Fuel and Lubricants - Vehicles	3,208	3,500	3,500	3,500	3,799	4,309
221402 Fuel and Lubricants – Gener.	4,000	4,000	3,000	104,000	112,880	128,045
221501 Repair and Maintenance–Civil	31,250	1,000	750	1,000	1,085	1,231
221502 Repairs and Maintenance - Veh.	1,000	1,000	750	1,000	1,085	1,231

208 HUMAN RIGHTS COMMISSION

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221503 Repairs and Maintenance–Gen.	1,500	1,500	1,125	1,500	1,628	1,847
221601 Cleaning Materials and service	1,500	1,500	1,125	1,500	1,628	1,847
221602 Stationery	2,804	2,804	2,102	2,804	3,043	3,452
221603 Printing, Binding,Publication	1,500	1,500	1,125	1,500	1,628	1,847
221604 Newspapers, Books and Periodic	500	500	350	500	543	616
221704 Feasibility Studies/Surveys	5,000	-	-	-	-	-
221813 Media relations, Intelligence	2,000	-	-	-	-	-
221901 Educational Materials and Supp	2,500	2,500	2,500	102,500	111,252	126,199
222101 Celebrations, Commem\&State Vis	1,500	1,500	1,500	1,500	1,628	1,847
222123 Other Compensations	4,900	-	-	-	-	-
26 GRANTS	**26,289**	**177,000**	**177,000**	**177,000**	**144,709**	**188,120**
262201 Contributions to Int.Org.	26,289	177,000	177,000	177,000	144,709	188,120
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**74,000**	**74,000**	**-**	**-**	**-**
332401 Other Fixed Assets	-	74,000	-	-	-	-
332426 Domestic Travel-Meansof Travel	-	-	14,900	-	-	-
332438 Repair and Maintenance–Civil	-	-	54,690	-	-	-
332448 Other Rental and Lease	-	-	4,410	-	-	-
Grand Total	**1,269,443**	**1,442,360**	**1,252,540**	**1,568,360**	**1,606,662**	**1,701,826**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	1,269,443	1,442,360	1,252,540	1,568,360	1,606,662	1,701,826
Grand Total	**1,269,443**	**1,442,360**	**1,252,540**	**1,568,360**	**1,606,662**	**1,701,826**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0801 Administration and Management	**1,269,443**	**1,442,360**	**1,252,540**	**1,568,360**	**1,606,662**	**1,701,826**
21 COMPENSATION OF EMPLOYEES	1,081,142	1,103,056	919,210	1,103,056	1,149,033	1,158,745
22 USE OF GOODS AND SERVICES	162,012	88,304	82,330	288,304	312,920	354,961
26 GRANTS	26,289	177,000	177,000	177,000	144,709	188,120
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	74,000	74,000	-	-	-
Total	**1,269,443**	**1,442,360**	**1,252,540**	**1,568,360**	**1,606,662**	**1,701,826**

208 HUMAN RIGHTS COMMISSION

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0801 Administration and Management	**1,269,443**	**1,442,360**	**1,252,540**	**1,568,360**	**1,606,662**	**1,701,826**
21 COMPENSATION OF EMPLOYEES	**1,081,142**	**1,103,056**	**919,210**	**1,103,056**	**1,149,033**	**1,158,745**
211101 Basic Salary - Civil Service	1,081,142	1,103,056	919,210	1,103,056	1,149,033	1,158,745
22 USE OF GOODS AND SERVICES	**162,012**	**88,304**	**82,330**	**288,304**	**312,920**	**354,961**
221104 Domestic Travel-Meansof Travel	18,900	2,000	2,000	2,000	2,171	2,462
221105 Dom. Travel-Daily Subsis.Allow	2,000	2,000	2,000	2,000	2,171	2,462
221201 Electricity	6,500	6,500	4,878	6,500	7,055	8,003
221202 Water and Sewage	1,000	1,000	500	1,000	1,085	1,231
221204 Refuse Collection	500	500	375	500	543	616
221209 Scratch- Cards	1,000	1,000	750	1,000	1,085	1,231
221212 Telecommunications	4,000	4,000	4,000	4,000	4,342	4,925
221303 Office Build. Rental and Lease	50,000	50,000	50,000	50,000	54,269	61,560
221305 Vehicle Rental and Lease	12,950	-	-	-	-	-
221306 Other Rental and Lease	2,000	-	-	-	-	-
221401 Fuel and Lubricants - Vehicles	3,208	3,500	3,500	3,500	3,799	4,309
221402 Fuel and Lubricants – Gener.	4,000	4,000	3,000	104,000	112,880	128,045
221501 Repair and Maintenance–Civil	31,250	1,000	750	1,000	1,085	1,231
221502 Repairs and Maintenance - Veh.	1,000	1,000	750	1,000	1,085	1,231
221503 Repairs and Maintenance–Gen.	1,500	1,500	1,125	1,500	1,628	1,847
221601 Cleaning Materials and service	1,500	1,500	1,125	1,500	1,628	1,847
221602 Stationery	2,804	2,804	2,102	2,804	3,043	3,452
221603 Printing, Binding,Publication	1,500	1,500	1,125	1,500	1,628	1,847
221604 Newspapers, Books and Periodic	500	500	350	500	543	616
221704 Feasibility Studies/Surveys	5,000	-	-	-	-	-
221813 Media relations, Intelligence	2,000	-	-	-	-	-
221901 Educational Materials and Supp	2,500	2,500	2,500	102,500	111,252	126,199
222101 Celebrations, Commem\&State Vis	1,500	1,500	1,500	1,500	1,628	1,847
222123 Other Compensations	4,900	-	-	-	-	-
26 GRANTS	**26,289**	**177,000**	**177,000**	**177,000**	**144,709**	**188,120**
262201 Contributions to Int.Org.	26,289	177,000	177,000	177,000	144,709	188,120
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**74,000**	**74,000**	**-**	**-**	**-**
332401 Other Fixed Assets	-	74,000	-	-	-	-
332426 Domestic Travel-Meansof Travel	-	-	14,900	-	-	-
332438 Repair and Maintenance–Civil	-	-	54,690	-	-	-
332448 Other Rental and Lease	-	-	4,410	-	-	-
Total	**1,269,443**	**1,442,360**	**1,252,540**	**1,568,360**	**1,606,662**	**1,701,826**

208 HUMAN RIGHTS COMMISSION

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	1,269,443	1,442,360	1,252,540	1,568,360	1,606,662	1,701,826

347 NATIONAL SECURITY COUNCIL

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 (FY2026):

No Information provided by spending entity

Objectives (FY2027):

In FY2027, the National Security Council (NSC) will strengthen Liberia's national security architecture by enhancing coordination among all security sector institutions and providing timely, strategic advice to the President on national security matters. The Council will focus on identifying, assessing, and categorizing emerging and existing threats to national security while evaluating the country's preparedness and response capabilities to address these risks effectively. It will also review and strengthen existing national security arrangements, promote interagency collaboration, and support the development of coordinated policies and strategies that enhance national stability, public safety, and the protection of Liberia's sovereignty and constitutional order.

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	109,087	218,088	181,740	218,088	227,178	229,098
22 USE OF GOODS AND SERVICES	149,662	415,000	405,872	465,000	504,706	572,510
26 GRANTS	-	150,000	150,000	150,000	122,635	159,424
31 NON-FINANCIAL ASSETS	94,917	35,000	35,000	-	-	-
Grand Total	**353,666**	**818,088**	**772,612**	**833,088**	**854,519**	**961,032**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
701 Administration and Management	353,666	818,088	772,612	833,088	854,519	961,032
Grand Total	**353,666**	**818,088**	**772,612**	**833,088**	**854,519**	**961,032**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**109,087**	**218,088**	**181,740**	**218,088**	**227,178**	**229,098**
211101 Basic Salary - Civil Service	109,087	218,088	181,740	218,088	227,178	229,098
22 USE OF GOODS AND SERVICES	**149,662**	**415,000**	**405,872**	**465,000**	**504,706**	**572,510**
221101 Foreign Travel-Means of travel	3,150	30,000	17,891	30,000	32,562	36,936
221102 Forgn.Travel-Daily Sub. Allowa	833	20,000	19,496	20,000	21,708	24,624

347 NATIONAL SECURITY COUNCIL

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221103 Foreign Travel-Incdl. Allowanc	680	3,360	2,840	3,360	3,647	4,137
221104 Domestic Travel-Meansof Travel	4,000	5,000	-	5,000	5,427	6,156
221105 Dom. Travel-Daily Subsis.Allow	2,734	5,000	13,950	55,000	59,696	67,716
221106 Domestic Travel - Incidental	-	-	55	-	-	-
221208 Internet Provider Services	960	960	960	960	1,042	1,182
221209 Scratch- Cards	4,584	5,000	5,000	5,000	5,427	6,156
221401 Fuel and Lubricants - Vehicles	15,941	25,797	25,797	25,797	28,000	31,761
221502 Repairs and Maintenance - Veh.	6,600	9,600	9,600	9,600	10,420	11,820
221602 Stationery	8,058	8,800	8,800	8,800	9,551	10,835
221603 Printing, Binding,Publication	4,582	7,800	7,800	7,800	8,466	9,603
221808 Intelligence Services	20,102	154,435	154,435	154,435	167,622	190,141
221812 Special Operations Services	69,998	131,808	131,808	131,808	143,063	162,283
222102 Workshops,Conferences,Siminars	7,440	7,440	7,440	7,440	8,075	9,160
26 GRANTS	**-**	**150,000**	**150,000**	**150,000**	**122,635**	**159,424**
263832 Support to National Security Secretariat	-	150,000	150,000	150,000	122,635	159,424
31 NON-FINANCIAL ASSETS	**94,917**	**35,000**	**35,000**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	79,930	35,000	35,000	-	-	-
312202 Transport Equipment – Other	14,987	-	-	-	-	-
Grand Total	**353,666**	**818,088**	**772,612**	**833,088**	**854,519**	**961,032**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	353,666	818,088	772,612	833,088	854,519	961,032
Grand Total	**353,666**	**818,088**	**772,612**	**833,088**	**854,519**	**961,032**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4701 Administration and Management	**353,666**	**818,088**	**772,612**	**833,088**	**854,519**	**961,032**
21 COMPENSATION OF EMPLOYEES	109,087	218,088	181,740	218,088	227,178	229,098
22 USE OF GOODS AND SERVICES	149,662	415,000	405,872	465,000	504,706	572,510
26 GRANTS	-	150,000	150,000	150,000	122,635	159,424
31 NON-FINANCIAL ASSETS	94,917	35,000	35,000	-	-	-
Total	**353,666**	**818,088**	**772,612**	**833,088**	**854,519**	**961,032**

347 NATIONAL SECURITY COUNCIL

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4701 Administration and Management	**353,666**	**818,088**	**772,612**	**833,088**	**854,519**	**961,032**
21 COMPENSATION OF EMPLOYEES	**109,087**	**218,088**	**181,740**	**218,088**	**227,178**	**229,098**
211101 Basic Salary - Civil Service	109,087	218,088	181,740	218,088	227,178	229,098
22 USE OF GOODS AND SERVICES	**149,662**	**415,000**	**405,872**	**465,000**	**504,706**	**572,510**
221101 Foreign Travel-Means of travel	3,150	30,000	17,891	30,000	32,562	36,936
221102 Forgn.Travel-Daily Sub. Allowa	833	20,000	19,496	20,000	21,708	24,624
221103 Foreign Travel-Incdl. Allowanc	680	3,360	2,840	3,360	3,647	4,137
221104 Domestic Travel-Meansof Travel	4,000	5,000	-	5,000	5,427	6,156
221105 Dom. Travel-Daily Subsis.Allow	2,734	5,000	13,950	55,000	59,696	67,716
221106 Domestic Travel - Incidental	-	-	55	-	-	-
221208 Internet Provider Services	960	960	960	960	1,042	1,182
221209 Scratch- Cards	4,584	5,000	5,000	5,000	5,427	6,156
221401 Fuel and Lubricants - Vehicles	15,941	25,797	25,797	25,797	28,000	31,761
221502 Repairs and Maintenance - Veh.	6,600	9,600	9,600	9,600	10,420	11,820
221602 Stationery	8,058	8,800	8,800	8,800	9,551	10,835
221603 Printing, Binding,Publication	4,582	7,800	7,800	7,800	8,466	9,603
221808 Intelligence Services	20,102	154,435	154,435	154,435	167,622	190,141
221812 Special Operations Services	69,998	131,808	131,808	131,808	143,063	162,283
222102 Workshops,Conferences,Siminars	7,440	7,440	7,440	7,440	8,075	9,160
26 GRANTS	**-**	**150,000**	**150,000**	**150,000**	**122,635**	**159,424**
263832 Support to National Security Secretariat	-	150,000	150,000	150,000	122,635	159,424
31 NON-FINANCIAL ASSETS	**94,917**	**35,000**	**35,000**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	79,930	35,000	35,000	-	-	-
312202 Transport Equipment – Other	14,987	-	-	-	-	-
Total	**353,666**	**818,088**	**772,612**	**833,088**	**854,519**	**961,032**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**353,666**	**818,088**	**772,612**	**833,088**	**854,519**	**961,032**

448 LIBERIA NATIONAL COMMISSION ON ARMS

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 (FY2026):

During FY2026, the Liberia National Commission on Arms strengthened the country's arms control framework through several strategic interventions. The Commission successfully hosted the Annual Meeting of ECOWAS National Commissions on Small Arms, reinforcing regional cooperation on arms control and security. It officially launched the civilian arms registration process in Grand Cape Mount and Gbarpolu Counties and developed the necessary documentation, including application forms, certificates, permits, licenses, and receipts, to facilitate the registration process. To improve public awareness and participation, the Commission implemented an extensive nationwide sensitization campaign, producing and distributing educational materials such as posters, banners, stickers, and T-shirts, while airing radio and television messages, dramas, and jingles across nine counties. The Commission also vetted and certified a licensed vendor to import and sell single-barrel hunting guns, conducted intelligence assessments on arms proliferation in five border counties, and trained thirty participants on the Biological Weapons Convention (BWC), focusing on its key provisions and the obligations of State Parties.

Objectives (FY2027):

In FY2027, the Liberia National Commission on Arms aims to strengthen national arms control by enhancing the regulation of the manufacture, possession, trade, use, transit, and transshipment of small arms, light weapons, ammunition, and related materials throughout Liberia. The Commission will continue implementing and monitoring national arms control policies and programs while strengthening border security measures to prevent the illicit movement of weapons. It also seeks to expand civilian arms registration, improve compliance with national firearms regulations, enhance public awareness on responsible arms ownership, and deepen collaboration with regional and international partners to support peace, security, and adherence to ECOWAS and international arms control commitments.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	48	17	**65**	48	17	**65**	48	17	**65**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	579,761	609,492	507,910	609,492	634,897	640,263
22 USE OF GOODS AND SERVICES	467,220	831,483	826,560	881,483	956,751	1,085,286
26 GRANTS	18,036	24,047	6,011	24,047	19,660	25,558
31 NON-FINANCIAL ASSETS	159,750	40,000	40,000	40,000	46,280	59,007
Grand Total	**1,224,767**	**1,505,022**	**1,380,481**	**1,555,022**	**1,657,588**	**1,810,114**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
801 Liberia National Commission on Arms	1,224,767	1,505,022	1,380,481	1,555,022	1,657,588	1,810,114

448 LIBERIA NATIONAL COMMISSION ON ARMS

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**1,224,767**	**1,505,022**	**1,380,481**	**1,555,022**	**1,657,588**	**1,810,114**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**75,000**	**84,269**	**102,099**
000000 Unspecified	-	-	-	75,000	84,269	102,099
Total	**-**	**-**	**-**	**75,000**	**84,269**	**102,099**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**579,761**	**609,492**	**507,910**	**609,492**	**634,897**	**640,263**
211101 Basic Salary - Civil Service	579,761	609,492	507,910	609,492	634,897	640,263
22 USE OF GOODS AND SERVICES	**467,220**	**831,483**	**826,560**	**881,483**	**956,751**	**1,085,286**
221105 Dom. Travel-Daily Subsis.Allow	24,435	30,000	25,020	30,000	32,562	36,936
221106 Domestic Travel - Incidental	-	-	57	-	-	-
221208 Internet Provider Services	436	2,100	2,100	2,100	2,279	2,586
221401 Fuel and Lubricants - Vehicles	7,623	7,597	7,597	7,597	8,246	9,353
221501 Repair and Maintenance–Civil	49,005	35,000	35,000	35,000	37,989	43,092
221502 Repairs and Maintenance - Veh.	3,250	6,500	6,500	6,500	7,055	8,003
221601 Cleaning Materials and service	3,688	6,000	6,000	6,000	6,512	7,387
221602 Stationery	9,045	8,250	8,250	8,250	8,954	10,157
221603 Printing, Binding,Publication	8,492	8,000	8,000	8,000	8,683	9,850
221808 Intelligence Services	189,998	375,716	375,716	425,716	462,067	524,144
221809 Security Operations	171,248	-	-	-	-	-
221812 Special Operations Services	-	352,320	352,320	352,320	382,404	433,778
26 GRANTS	**18,036**	**24,047**	**6,011**	**24,047**	**19,660**	**25,558**
262201 Contributions to Int.Org.	18,036	24,047	6,011	24,047	19,660	25,558
31 NON-FINANCIAL ASSETS	**159,750**	**40,000**	**40,000**	**40,000**	**46,280**	**59,007**
312201 Transport Equipment–Vehicles	159,750	40,000	40,000	40,000	46,280	59,007
Grand Total	**1,224,767**	**1,505,022**	**1,380,481**	**1,555,022**	**1,657,588**	**1,810,114**

448 LIBERIA NATIONAL COMMISSION ON ARMS

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	1,224,767	1,505,022	1,380,481	1,555,022	1,657,588	1,810,114
Grand Total	**1,224,767**	**1,505,022**	**1,380,481**	**1,555,022**	**1,657,588**	**1,810,114**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4801 Liberia National Commission on Arms	**1,224,767**	**1,505,022**	**1,380,481**	**1,555,022**	**1,657,588**	**1,810,114**
21 COMPENSATION OF EMPLOYEES	579,761	609,492	507,910	609,492	634,897	640,263
22 USE OF GOODS AND SERVICES	467,220	831,483	826,560	881,483	956,751	1,085,286
26 GRANTS	18,036	24,047	6,011	24,047	19,660	25,558
31 NON-FINANCIAL ASSETS	159,750	40,000	40,000	40,000	46,280	59,007
Total	**1,224,767**	**1,505,022**	**1,380,481**	**1,555,022**	**1,657,588**	**1,810,114**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4801 Liberia National Commission on Arms	**1,224,767**	**1,505,022**	**1,380,481**	**1,555,022**	**1,657,588**	**1,810,114**
21 COMPENSATION OF EMPLOYEES	**579,761**	**609,492**	**507,910**	**609,492**	**634,897**	**640,263**
211101 Basic Salary - Civil Service	579,761	609,492	507,910	609,492	634,897	640,263
22 USE OF GOODS AND SERVICES	**467,220**	**831,483**	**826,560**	**881,483**	**956,751**	**1,085,286**
221105 Dom. Travel-Daily Subsis.Allow	24,435	30,000	25,020	30,000	32,562	36,936
221106 Domestic Travel - Incidental	-	-	57	-	-	-
221208 Internet Provider Services	436	2,100	2,100	2,100	2,279	2,586
221401 Fuel and Lubricants - Vehicles	7,623	7,597	7,597	7,597	8,246	9,353
221501 Repair and Maintenance–Civil	49,005	35,000	35,000	35,000	37,989	43,092
221502 Repairs and Maintenance - Veh.	3,250	6,500	6,500	6,500	7,055	8,003
221601 Cleaning Materials and service	3,688	6,000	6,000	6,000	6,512	7,387
221602 Stationery	9,045	8,250	8,250	8,250	8,954	10,157
221603 Printing, Binding,Publication	8,492	8,000	8,000	8,000	8,683	9,850
221808 Intelligence Services	189,998	375,716	375,716	425,716	462,067	524,144
221809 Security Operations	171,248	-	-	-	-	-
221812 Special Operations Services	-	352,320	352,320	352,320	382,404	433,778
26 GRANTS	**18,036**	**24,047**	**6,011**	**24,047**	**19,660**	**25,558**
262201 Contributions to Int.Org.	18,036	24,047	6,011	24,047	19,660	25,558
31 NON-FINANCIAL ASSETS	**159,750**	**40,000**	**40,000**	**40,000**	**46,280**	**59,007**

448 LIBERIA NATIONAL COMMISSION ON ARMS

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
312201	Transport Equipment–Vehicles	159,750	40,000	40,000	40,000	46,280	59,007
Total		**1,224,767**	**1,505,022**	**1,380,481**	**1,555,022**	**1,657,588**	**1,810,114**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**1,224,767**	**1,505,022**	**1,380,481**	**1,555,022**	**1,657,588**	**1,810,114**

452 NATIONAL CENTER FOR COORDINATION OF RESPONSE MECHANISM

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 (FY2026):

The National Center for the Coordination of Response Mechanism (NCCRM) strengthened Liberia's national early warning and response system through enhanced institutional capacity, stakeholder coordination, and regional collaboration. The Center improved its operational effectiveness by rehabilitating its office facilities, strengthening its partnership with the Liberia Anti-Corruption Commission (LACC) in support of anti-corruption investigations, and enhancing its public visibility through social media, traditional media, and the development of an institutional website. The NCCRM deepened collaboration with national, regional, and international partners by organizing ECOWAS early warning coordination meetings to advance the implementation of the ECOWAS Protection and Human Security and Integration Mechanism (ECO-PHISM) Roadmap. The Center also strengthened partnerships with the ECOWAS Early Warning Directorate, GIZ, the National Disaster Management Agency (NDMA), the Peacebuilding Office (PBO), the West Africa Network for Peacebuilding (WANEP), and other key stakeholders to improve coordination on emerging human security issues. To support evidence-based decision-making, the Center conducted 141 daily analytical briefings covering six thematic areas of human security using data from ECOWARN, Liberia's Early Warning and Early Response Platform (EWER), disease surveillance systems, and other verified information sources. These analyses informed timely recommendations to relevant government institutions and resulted in the production of several situation reports and alerts addressing key issues, including crime and criminality, substance abuse, gender-based violence, disease outbreaks, public health challenges, fire disasters, the Mpox outbreak, and other emerging threats to national security. The NCCRM also conducted several stakeholder engagement and coordination meetings to address critical national concerns, including drug abuse in Bomi and Grand Cape Mount Counties, the influx of undocumented migrants in southeastern Liberia, and challenges affecting the health sector, such as fraudulent medical credentials and patient safety. Furthermore, the Center participated in regional ECOWAS meetings to strengthen Liberia's contribution to regional early warning, conflict prevention, and human security initiatives.

Objectives (FY2027):

In FY2027, the National Center for the Coordination of Response Mechanism will strengthen Liberia's national early warning and early response system by enhancing the timely identification, analysis, and communication of emerging threats to human security.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	27	11	**38**	27	11	**38**	27	11	**38**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	419,900	450,000	375,000	450,000	468,757	472,719
22 USE OF GOODS AND SERVICES	151,658	557,751	521,840	707,751	768,184	871,387
31 NON-FINANCIAL ASSETS	-	100,000	126,981	-	-	-
Grand Total	**571,558**	**1,107,751**	**1,023,821**	**1,157,751**	**1,236,941**	**1,344,106**

452 NATIONAL CENTER FOR COORDINATION OF RESPONSE MECHANISM

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
201	Administration & Management	571,558	1,107,751	1,023,821	1,157,751	1,236,941	1,344,106
Grand Total		**571,558**	**1,107,751**	**1,023,821**	**1,157,751**	**1,236,941**	**1,344,106**

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**-**	**-**	**6,000**	**6,512**	**7,387**
000000	Unspecified	-	-	-	6,000	6,512	7,387
Total		**-**	**-**	**-**	**6,000**	**6,512**	**7,387**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES		**419,900**	**450,000**	**375,000**	**450,000**	**468,757**	**472,719**
211101	Basic Salary - Civil Service	419,900	450,000	375,000	450,000	468,757	472,719
22 USE OF GOODS AND SERVICES		**151,658**	**557,751**	**521,840**	**707,751**	**768,184**	**871,387**
221101	Foreign Travel-Means of travel	1,026	2,300	-	2,300	2,496	2,832
221102	Forgn.Travel-Daily Sub. Allowa	2,359	2,000	-	2,000	2,171	2,462
221103	Foreign Travel-Incdl. Allowanc	800	800	-	800	868	985
221104	Domestic Travel-Meansof Travel	-	3,000	-	3,000	3,256	3,694
221105	Dom. Travel-Daily Subsis.Allow	5,934	6,000	-	6,000	6,512	7,387
221202	Water and Sewage	200	2,400	2,400	2,400	2,605	2,955
221209	Scratch- Cards	6,875	9,000	9,000	9,000	9,768	11,081
221303	Office Build. Rental and Lease	40,000	40,000	40,000	40,000	43,416	49,248
221305	Vehicle Rental and Lease	2,570	-	-	-	-	-
221401	Fuel and Lubricants - Vehicles	20,989	20,534	25,634	20,534	22,287	25,282
221402	Fuel and Lubricants – Gener.	4,000	18,980	10,000	18,980	20,601	23,368
221501	Repair and Maintenance–Civil	17,523	6,000	6,000	6,000	6,512	7,387
221502	Repairs and Maintenance - Veh.	6,500	9,000	9,000	9,000	9,768	11,081
221601	Cleaning Materials and service	-	900	900	900	977	1,108
221602	Stationery	6,000	7,500	7,500	7,500	8,140	9,234
221603	Printing, Binding,Publication	-	2,450	2,450	2,450	2,659	3,016
221607	Employee ID Cards	-	500	500	500	543	616
221618	Computer Supplies, Parts and Cabling	16,475	-	-	-	-	-

452 NATIONAL CENTER FOR COORDINATION OF RESPONSE MECHANISM

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221808 Intelligence Services	-	400,000	400,000	550,000	596,964	677,163
221903 Staff Training – Local	408	1,400	1,400	1,400	1,520	1,724
222102 Workshops,Conferences,Siminars	19,999	24,987	7,056	24,987	27,121	30,764
31 NON-FINANCIAL ASSETS	**-**	**100,000**	**126,981**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	-	100,000	126,981	-	-	-
Grand Total	**571,558**	**1,107,751**	**1,023,821**	**1,157,751**	**1,236,941**	**1,344,106**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	571,558	1,107,751	1,023,821	1,157,751	1,236,941	1,344,106
Grand Total	**571,558**	**1,107,751**	**1,023,821**	**1,157,751**	**1,236,941**	**1,344,106**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
5201 Administration & Management	**571,558**	**1,107,751**	**1,023,821**	**1,157,751**	**1,236,941**	**1,344,106**
21 COMPENSATION OF EMPLOYEES	419,900	450,000	375,000	450,000	468,757	472,719
22 USE OF GOODS AND SERVICES	151,658	557,751	521,840	707,751	768,184	871,387
31 NON-FINANCIAL ASSETS	-	100,000	126,981	-	-	-
Total	**571,558**	**1,107,751**	**1,023,821**	**1,157,751**	**1,236,941**	**1,344,106**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
5201 Administration & Management	**571,558**	**1,107,751**	**1,023,821**	**1,157,751**	**1,236,941**	**1,344,106**
21 COMPENSATION OF EMPLOYEES	**419,900**	**450,000**	**375,000**	**450,000**	**468,757**	**472,719**
211101 Basic Salary - Civil Service	419,900	450,000	375,000	450,000	468,757	472,719
22 USE OF GOODS AND SERVICES	**151,658**	**557,751**	**521,840**	**707,751**	**768,184**	**871,387**
221101 Foreign Travel-Means of travel	1,026	2,300	-	2,300	2,496	2,832
221102 Forgn.Travel-Daily Sub. Allowa	2,359	2,000	-	2,000	2,171	2,462
221103 Foreign Travel-Incdl. Allowanc	800	800	-	800	868	985

452 NATIONAL CENTER FOR COORDINATION OF RESPONSE MECHANISM

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221104	Domestic Travel-Meansof Travel	-	3,000	-	3,000	3,256	3,694
221105	Dom. Travel-Daily Subsis.Allow	5,934	6,000	-	6,000	6,512	7,387
221202	Water and Sewage	200	2,400	2,400	2,400	2,605	2,955
221209	Scratch- Cards	6,875	9,000	9,000	9,000	9,768	11,081
221303	Office Build. Rental and Lease	40,000	40,000	40,000	40,000	43,416	49,248
221305	Vehicle Rental and Lease	2,570	-	-	-	-	-
221401	Fuel and Lubricants - Vehicles	20,989	20,534	25,634	20,534	22,287	25,282
221402	Fuel and Lubricants – Gener.	4,000	18,980	10,000	18,980	20,601	23,368
221501	Repair and Maintenance–Civil	17,523	6,000	6,000	6,000	6,512	7,387
221502	Repairs and Maintenance - Veh.	6,500	9,000	9,000	9,000	9,768	11,081
221601	Cleaning Materials and service	-	900	900	900	977	1,108
221602	Stationery	6,000	7,500	7,500	7,500	8,140	9,234
221603	Printing, Binding,Publication	-	2,450	2,450	2,450	2,659	3,016
221607	Employee ID Cards	-	500	500	500	543	616
221618	Computer Supplies, Parts and Cabling	16,475	-	-	-	-	-
221808	Intelligence Services	-	400,000	400,000	550,000	596,964	677,163
221903	Staff Training – Local	408	1,400	1,400	1,400	1,520	1,724
222102	Workshops,Conferences,Siminars	19,999	24,987	7,056	24,987	27,121	30,764
31 NON-FINANCIAL ASSETS		**-**	**100,000**	**126,981**	**-**	**-**	**-**
312201	Transport Equipment–Vehicles	-	100,000	126,981	-	-	-
Total		**571,558**	**1,107,751**	**1,023,821**	**1,157,751**	**1,236,941**	**1,344,106**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**571,558**	**1,107,751**	**1,023,821**	**1,157,751**	**1,236,941**	**1,344,106**

05 HEALTH

Goal:

To enhance access to quality and inclusive essential health services and reduce overall morbidity and mortality, with a special focus on HIV/AIDS, tuberculosis (TB), malaria, and major reproductive, maternal, newborn, child, and adolescent health (RMNCAH) outcomes.

Strategic Objective:

To enhance overall well-being through increased collaboration and partnerships with development partners and the private sector.

Sector Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	7,108	5,160	**12,268**	7,108	5,160	**12,268**	7,108	5,160	**12,268**

Summary by Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	58,591,224	61,869,574	56,663,274	65,206,671	67,924,583	68,498,720
22 USE OF GOODS AND SERVICES	20,065,234	22,234,595	8,578,180	23,263,453	25,249,892	28,642,084
25 SUBSIDIES	712,000	2,264,931	1,912,446	2,249,931	2,676,917	4,228,185
26 GRANTS	8,813,689	13,059,773	17,317,735	21,869,773	17,879,935	23,243,790
31 NON-FINANCIAL ASSETS	571,986	370,713	818,135	370,713	428,915	546,868
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	11,132,629	8,807,629	22,867,000	25,199,434	25,900,502
Grand Total	**88,754,133**	**110,932,215**	**94,097,399**	**135,827,541**	**139,359,676**	**151,060,149**

Summary by Spending Entity

SPENDING ENTITY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
135 New Redemption Hospital	-	-	-	5,200,000	4,251,336	5,526,698
310 Ministry of Health	66,436,215	83,972,971	70,886,696	95,601,068	98,014,007	106,649,655
311 John F. Kennedy Medical Center	9,052,582	10,075,201	8,595,433	12,800,201	13,697,809	14,065,481
312 Phebe Hospital and School of Nursing	1,191,119	2,178,299	1,235,580	2,203,299	2,339,923	2,549,108
336 Liberia Board for Nursing and Midwifery	138,424	172,489	128,230	172,489	180,492	184,561
337 Liberia Pharmacy Board	517,735	551,911	456,325	601,911	629,870	644,164
338 Liberia Medical and Dental Council	966,146	1,511,773	1,314,757	1,554,144	1,652,060	1,727,805
339 Lib College of Physicians	1,028,926	1,490,524	1,442,094	1,490,524	1,583,177	1,682,166
434 Liberia Medical and Health Products Regulatory Authority	1,411,018	1,807,772	1,580,194	2,107,772	2,219,329	2,312,191
435 National Aids Commission	708,387	794,220	686,212	998,078	1,057,470	1,096,936
436 Jackson F Doe Hospital	3,168,748	3,993,568	3,680,761	4,884,568	5,241,609	5,548,237
439 National Public Health Institute of Liberia	3,950,295	3,578,412	3,379,735	7,378,412	7,599,709	8,105,622
456 National Food & Feed Safety Authority	184,538	805,075	711,382	835,075	892,885	967,525

Summary by Spending Entity

SPENDING ENTITY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**88,754,133**	**110,932,215**	**94,097,399**	**135,827,541**	**139,359,676**	**151,060,149**

135 NEW REDEMPTION HOSPITAL

Mission:

To provide accessible, affordable, equitable, and quality healthcare services through comprehensive medical care, improved health infrastructure, and the delivery of specialized healthcare services to the population of Liberia.

Achievements (FY2026):

No Information Provided by Spending Entity

Objectives (FY2027):

During FY2027, New Redemption Hospital aims to strengthen the delivery of comprehensive healthcare services through the operationalization and expansion of its new hospital facility in Caldwell. The institution will focus on improving access to quality maternal, neonatal, pediatric, surgical, and internal medicine services; strengthening diagnostic and treatment capacities through the provision of modern medical equipment and essential medical supplies; and ensuring the availability of qualified healthcare professionals.

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	-	-	-	5,200,000	4,251,336	5,526,698
Grand Total	**-**	**-**	**-**	**5,200,000**	**4,251,336**	**5,526,698**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
501 Administration & Management	-	-	-	5,200,000	4,251,336	5,526,698
Grand Total	**-**	**-**	**-**	**5,200,000**	**4,251,336**	**5,526,698**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	**-**	**-**	**-**	**5,200,000**	**4,251,336**	**5,526,698**
265342 Transfer to New Redemption Hospital	-	-	-	5,200,000	4,251,336	5,526,698
Grand Total	**-**	**-**	**-**	**5,200,000**	**4,251,336**	**5,526,698**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	-	-	-	5,200,000	4,251,336	5,526,698

135 NEW REDEMPTION HOSPITAL

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**-**	**-**	**-**	**5,200,000**	**4,251,336**	**5,526,698**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3501 Administration & Management	**-**	**-**	**-**	**5,200,000**	**4,251,336**	**5,526,698**
26 GRANTS	-	-	-	5,200,000	4,251,336	5,526,698
Total	**-**	**-**	**-**	**5,200,000**	**4,251,336**	**5,526,698**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3501 Administration & Management	**-**	**-**	**-**	**5,200,000**	**4,251,336**	**5,526,698**
26 GRANTS	**-**	**-**	**-**	**5,200,000**	**4,251,336**	**5,526,698**
265342 Transfer to New Redemption Hospital	-	-	-	5,200,000	4,251,336	5,526,698
Total	**-**	**-**	**-**	**5,200,000**	**4,251,336**	**5,526,698**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**-**	**-**	**-**	**5,200,000**	**4,251,336**	**5,526,698**

310 MINISTRY OF HEALTH

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 (FY2026):

During FY2026, the Ministry of Health made significant progress in strengthening Liberia's health system. The Community Revolving Drug Fund was expanded to 487 government health facilities, improving access to essential medicines, while the Liberia Health Equity Fund Bill was drafted and submitted for presidential review to support sustainable health financing. Primary healthcare services were expanded through upgraded facilities, nationwide distribution of medicines and consumables, and improvements in maternal, newborn, child, adolescent, and nutrition services. HIV services achieved the 86-99-95 targets, mental health facilities expanded from ten to thirty-eight nationwide, and services for non-communicable diseases continued to improve. The Ministry also renovated twenty-four health facilities and three laboratories, advanced construction of the New Redemption Hospital, upgraded drug depots in twelve counties, commissioned the Bomi oxygen plant, installed advanced diagnostic equipment, strengthened human resource management through the absorption of over 1,500 health workers, deployed approximately 10,000 community health workers, solarized eighty-nine rural health facilities, upgraded water systems, strengthened emergency preparedness, reduced medicine stock-outs, and developed key national policies on human resources and health sector decentralization.

Objectives (FY2027):

In FY2027, the Ministry will strengthen health workforce development by expanding health training institutions and increasing the production of critical healthcare professionals, including laboratory technologists, biomedical engineers, nurses, midwives, anaesthetists, specialized nurses, and physicians. The Ministry will continue improving maternal and newborn healthcare, increase routine immunization coverage to at least ninety-five percent, expand nutrition services, strengthen disease prevention and control programs, improve pharmaceutical supply chains, enhance prevention of non-communicable diseases and mental health disorders, strengthen health financing and governance, improve civil registration systems, and further develop health information systems, monitoring, evaluation, and research to support evidence-based decision-making.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	5,763	4,259	**10,022**	5,763	4,259	**10,022**	5,763	4,259	**10,022**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	43,290,357	44,782,715	42,275,714	47,923,812	49,921,348	50,343,312
22 USE OF GOODS AND SERVICES	14,562,417	16,909,322	3,946,860	16,909,322	18,353,183	20,818,849
25 SUBSIDIES	712,000	2,264,931	1,912,446	2,249,931	2,676,917	4,228,185
26 GRANTS	7,782,441	12,776,003	16,386,206	15,361,003	12,558,595	16,326,095
31 NON-FINANCIAL ASSETS	89,000	90,000	265,470	90,000	104,130	132,766
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	7,150,000	6,100,000	13,067,000	14,399,834	14,800,448
Grand Total	**66,436,215**	**83,972,971**	**70,886,696**	**95,601,068**	**98,014,007**	**106,649,655**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
001 Curative Services	47,662,004	59,742,241	50,454,677	29,754,934	29,256,427	35,965,720

310 MINISTRY OF HEALTH

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
002	Preventive Services	4,214,827	7,403,838	7,123,340	13,715,000	15,039,333	15,597,841
004	Planning, Research and Develop	263,881	266,481	238,730	100,000	81,756	106,283
005	Health and Vital Statistics	1,888,925	1,889,880	1,574,600	-	-	-
006	Administration and Management	10,946,128	12,590,531	9,944,476	49,276,134	51,384,103	52,051,721
007	County Administration	1,460,450	2,080,000	1,550,873	2,755,000	2,252,388	2,928,090
Grand Total		**66,436,215**	**83,972,971**	**70,886,696**	**95,601,068**	**98,014,007**	**106,649,655**

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**-**	**-**	**4,469,000**	**4,857,045**	**5,524,215**
000000	Unspecified	-	-	-	4,469,000	4,857,045	5,524,215
Total		**-**	**-**	**-**	**4,469,000**	**4,857,045**	**5,524,215**
Government of Liberia Funded Projects		**2,750,000**	**7,150,000**	**6,100,000**	**13,067,000**	**14,399,834**	**14,800,448**
023847	Rural Housing for Health Workers	100,000	250,000	250,000	300,000	330,600	339,798
023878	Drugs Revolving fund (Community Pharmacy Center)	1,600,000	1,150,000	1,150,000	1,000,000	1,102,000	1,132,658
025100	Expansion and Modernization of Tellewoyan Hospital	-	1,000,000	1,000,000	-	-	-
025200	Muti-Sectoral Anti-Drug Project	-	1,400,000	1,000,000	1,000,000	1,102,000	1,132,658
030192	Procurement of Medical Supplies (CB Dumbar)	-	-	-	125,000	137,750	141,582
030432	Nurses Association HQ Project Completion	-	250,000	-	100,000	110,200	113,266
030451	PSIP to Land Acquisition for National Children Hospital	-	400,000	-	-	-	-
030505	Procurement of Medical Supplies Tellewoyan Hospital	-	-	-	150,000	165,300	169,899
030506	Liberia National Immunization Program -GOL Counterpart Founding	-	-	-	6,400,000	7,052,800	7,249,014
030507	Construction of National Children Referral Hospital	-	-	-	1,225,000	1,349,950	1,387,507
030508	Meales-Rubella Vaccination Campaign (GAVI) - GOL Counterpart Funding	-	-	-	67,000	73,834	75,888
078000	Renovation of Public Health Facilities-C.H. Rennie Hospital	400,000	650,000	650,000	1,500,000	1,653,000	1,698,988
092000	Establishing Regional Diagnostic Center	250,000	250,000	250,000	500,000	551,000	566,329
093000	National Mental Health project	400,000	500,000	500,000	500,000	551,000	566,329
096700	Renovation and Rehabilitation of Kolahun Hospital	-	400,000	400,000	100,000	110,200	113,266
096900	Renovation and Rehabilitation of Health Facilities / Curran Hospital	-	400,000	400,000	100,000	110,200	113,266
097100	Renovation and Rehabilitation of Health Facilities/ CB Dunbar	-	500,000	500,000	-	-	-
Total		**2,750,000**	**7,150,000**	**6,100,000**	**13,067,000**	**14,399,834**	**14,800,448**

310 MINISTRY OF HEALTH

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**43,290,357**	**44,782,715**	**42,275,714**	**47,923,812**	**49,921,348**	**50,343,312**
211101 Basic Salary - Civil Service	43,290,357	44,782,715	42,275,714	47,923,812	49,921,348	50,343,312
22 USE OF GOODS AND SERVICES	**14,562,417**	**16,909,322**	**3,946,860**	**16,909,322**	**18,353,183**	**20,818,849**
221101 Foreign Travel-Means of travel	25,000	85,000	34,950	85,000	92,258	104,652
221102 Forgn.Travel-Daily Sub. Allowa	19,500	105,000	35,518	105,000	113,966	129,277
221103 Foreign Travel-Incdl. Allowanc	6,000	6,000	1,200	6,000	6,512	7,387
221104 Domestic Travel-Meansof Travel	15,000	15,000	-	15,000	16,281	18,468
221105 Dom. Travel-Daily Subsis.Allow	25,970	40,000	-	40,000	43,416	49,248
221201 Electricity	60,000	60,000	60,000	60,000	65,123	73,872
221202 Water and Sewage	30,000	30,000	30,000	30,000	32,562	36,936
221203 Telecommunications, Internet, Postage and Courier	15,000	15,000	15,000	15,000	16,281	18,468
221401 Fuel and Lubricants - Vehicles	75,000	75,000	75,000	75,000	81,404	92,340
221402 Fuel and Lubricants – Gener.	135,000	150,000	70,000	150,000	162,808	184,681
221501 Repair and Maintenance–Civil	1,215,000	145,000	57,480	145,000	157,381	178,525
221502 Repairs and Maintenance - Veh.	40,000	40,000	40,000	40,000	43,416	49,248
221601 Cleaning Materials and service	26,922	26,922	26,622	26,922	29,221	33,147
221602 Stationery	25,000	25,000	15,000	25,000	27,135	30,780
221603 Printing, Binding,Publication	11,962	12,000	12,000	12,000	13,025	14,774
221801 Laboratory Consumables	1,581,000	1,620,000	-	1,620,000	1,758,329	1,994,553
221805 Drugs and Medical Consumables	5,833,998	4,234,000	2,067,000	4,234,000	4,595,534	5,212,924
221814 Vaccines and vaccination suppl	508,000	468,000	468,000	468,000	507,962	576,204
221816 Family Planning Supplies	33,912	40,000	30,000	40,000	43,416	49,248
222102 Workshops,Conferences,Siminars	263,000	30,000	-	30,000	32,562	36,936
222109 Operational Expenses	378,078	-	-	-	-	-
222113 Guard and Security Services	283,200	338,400	338,400	338,400	367,295	416,640
222123 Other Compensations	3,931,875	9,325,000	546,690	9,325,000	10,121,247	11,480,992
223106 Vehicle Insurance	24,000	24,000	24,000	24,000	26,049	29,549
25 SUBSIDIES	**712,000**	**2,264,931**	**1,912,446**	**2,249,931**	**2,676,917**	**4,228,185**
253104 Family Planning Association of Liberia	50,000	75,000	75,000	75,000	89,233	140,944
253122 Subsidy to New Yorpea Clinic	20,000	20,000	20,000	20,000	23,796	37,585
253123 Subsidy to Flumpa ULIC Mission Clinic	20,000	20,000	20,000	20,000	23,796	37,585
253124 Subsidy to Cotton Tree Health Center	15,000	20,000	20,000	20,000	23,796	37,585
253125 Subsidy to Gblor Dialah Health Center	20,000	20,000	20,000	20,000	23,796	37,585
253126 Subsidy to Fangoda Health Center	40,000	40,000	40,000	40,000	47,591	75,170
253128 Support to Leprosy Affected Community	-	50,000	50,000	100,000	118,978	187,925
253129 Subsidy to Shara Health Center	-	40,000	40,000	40,000	47,591	75,170
253130 subsidy to Sacred Clinic	-	40,000	40,000	40,000	47,591	75,170
253132 Subsidy to Frandell Clinic	-	25,000	25,000	-	-	-
253202 SDA Cooper Hospital (Mont)	45,000	25,000	25,000	25,000	29,744	46,981
253203 ELWA Hospital (Mont)	30,000	1,409,931	1,057,446	1,409,931	1,677,502	2,649,615
253204 St. Joseph Catholic Hospital	27,000	25,000	25,000	25,000	29,744	46,981
253207 West African College of Physicians	20,000	20,000	20,000	-	-	-

310 MINISTRY OF HEALTH

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
253208	West African College	20,000	20,000	20,000	-	-	-
253222	Baryata Clinic	20,000	20,000	20,000	20,000	23,796	37,585
253224	Karloken Health Center	40,000	35,000	35,000	35,000	41,642	65,774
253235	Jenneh Clinic	20,000	20,000	20,000	20,000	23,796	37,585
253239	Kpayah Clinic (Bong County)	25,000	25,000	25,000	25,000	29,744	46,981
253247	Subsidy Wropluken Clinic	20,000	20,000	20,000	20,000	23,796	37,585
253248	Subsidy New Town Clinic	20,000	20,000	20,000	20,000	23,796	37,585
253249	Subsidy Sobo Clinic	20,000	20,000	20,000	20,000	23,796	37,585
253254	Subsidy to Geeapo health Center	20,000	20,000	20,000	20,000	23,796	37,585
253256	Subsidy to Pleebo Health Center	75,000	75,000	75,000	75,000	89,233	140,944
253258	subsidy to Kungbor Community Clinic	20,000	20,000	20,000	20,000	23,796	37,585
253259	Subsidy to WAHO Health Center	75,000	75,000	75,000	75,000	89,233	140,944
256103	Liberia National Red Cross Society	50,000	40,000	40,000	40,000	47,591	75,170
256239	Support to Church Aid Liberia	-	25,000	25,000	25,000	29,744	46,981
26 GRANTS		**7,782,441**	**12,776,003**	**16,386,206**	**15,361,003**	**12,558,595**	**16,326,095**
262104	Contributions to other Int.Org	58,700	100,000	3,240,530	100,000	81,756	106,283
263301	Transfer to Montserrado County Health System	197,400	175,000	175,000	175,000	143,074	185,995
263302	Transfer-Redemption Hospital	315,900	420,000	420,000	420,000	343,377	446,387
263303	Grand Bassa County Health Syst	132,400	170,000	127,500	170,000	138,986	180,681
263304	Transfer-LG Hospital Buchanan	166,880	270,000	270,000	270,000	220,742	286,963
263305	Transfer-Sinoe County Health	232,140	150,000	150,000	150,000	122,635	159,424
263306	Transfer to F. J. Grant Hospit	116,880	165,000	165,000	165,000	134,898	175,366
263307	Transfer-Maryland Cout.Health	97,400	150,000	150,000	150,000	122,635	159,424
263308	Transfer-J.J. Dossen Hospital	146,100	165,000	165,000	165,000	134,898	175,366
263309	Cape Mount County Health Syst.	197,400	150,000	150,000	150,000	122,635	159,424
263310	Transfer-Timothy Hospital	97,400	120,000	120,000	120,000	98,108	127,539
263311	Transfer-Bong County Health	129,600	170,000	85,000	170,000	138,986	180,681
263312	Transfer-Lofa County Health	107,140	170,000	170,000	170,000	138,986	180,681
263313	Transfer to Kolahun Hospital	107,140	110,000	110,000	300,000	245,269	318,848
263314	Transfer to Foya Boma Hospital (Lofa)	97,400	100,000	100,000	100,000	81,756	106,283
263315	Transfer-Vahun Hospital (Lofa)	97,400	100,000	100,000	100,000	81,756	106,283
263316	Transfer-Nimba County Health	237,400	170,000	127,500	170,000	138,986	180,681
263317	G.W. Harley Hospital (Nimba)	107,140	125,000	93,750	125,000	102,196	132,853
263318	Grand Gedeh County Health Syst	97,400	150,000	287,000	150,000	122,635	159,424
263319	Martha Tubman Memorial Hospital (Grand Gedeh	97,400	145,000	145,000	143,000	116,912	151,984
263320	Margibi County Health System	100,000	170,000	117,123	170,000	138,986	180,681
263321	C.H. Rennie Hospital (Margibi)	100,000	170,000	110,000	170,000	138,986	180,681
263322	Bomi County Health System	132,400	150,000	150,000	150,000	122,635	159,424
263323	Liberia Government Hospital Bomi	97,400	145,000	145,000	145,000	118,547	154,110
263324	River Cess County Health System	97,400	150,000	150,000	150,000	122,635	159,424
263325	St. Francis Hospital (River Cess County	97,400	145,000	145,000	145,000	118,547	154,110
263326	Grand Kru County Health System	147,400	150,000	150,000	150,000	122,635	159,424
263327	Rally Time Hospital (Grand Kru	97,400	145,000	145,000	145,000	118,547	154,110

310 MINISTRY OF HEALTH

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
263328	Transfer-River Gee Health Sys.	137,400	250,000	250,000	250,000	204,391	265,707
263330	Transfer-Gbarpolu County Healt	122,400	150,000	150,000	150,000	122,635	159,424
263334	Transfer-Complimentary Div.	19,480	20,000	20,000	20,000	16,351	21,257
263342	Tellewoyan Hospital (Lofa)	146,100	295,000	295,000	395,000	322,938	419,816
263351	Transfer-Barclayville Health	20,000	20,000	20,000	20,000	16,351	21,257
263354	Saclepea Comprehensive Health	73,048	135,000	67,500	135,000	110,371	143,482
263355	Fish Town Hospital	107,140	155,000	155,000	155,000	126,723	164,738
263359	Transfer-Duport Road Health	38,960	70,000	70,000	200,000	163,513	212,565
263360	Transfer-Barnesville Health	38,960	40,000	40,000	40,000	32,703	42,513
263361	Transfer-South East.Midwifery	97,400	100,000	100,000	100,000	81,756	106,283
263366	Transfer to Pharmacy Division	19,480	20,000	20,000	20,000	16,351	21,257
263373	Transfer to Clara Town Clinic	19,480	20,000	20,000	50,000	40,878	53,141
263375	Maternal and Child Mortality Fund	29,220	30,000	30,000	30,000	24,527	31,885
263378	Transfer to Cinta Health Clinic	29,220	30,000	-	50,000	40,878	53,141
263380	C B Dumbar Hospital	225,000	320,000	320,000	500,000	408,782	531,413
263382	Bensonville Hospital/James N.	181,490	100,000	100,000	100,000	81,756	106,283
263386	Transfer to Bensonville Health	97,400	100,000	100,000	100,000	81,756	106,283
263390	Transfer-Bahn Health Center	73,050	75,000	75,000	100,000	81,756	106,283
263391	Transfer-Dolo Health Center	29,220	130,000	30,000	130,000	106,283	138,167
263648	Transfer to Gender Responsive Planning & Budgeting (GRPB)	48,700	50,000	50,000	50,000	40,878	53,141
263653	Transfer to Benson hospital	-	100,000	100,000	100,000	81,756	106,283
263686	Transfer to Glofaken Health Center	-	50,000	50,000	50,000	40,878	53,141
263691	Transfer to Buchanan Government Hospital Feeding Program	-	200,000	200,000	200,000	163,513	212,565
263692	Transfer to Manolu Clinic	-	110,000	110,000	110,000	89,932	116,911
263693	Transfer to Bomah Clinic	-	40,000	40,000	40,000	32,703	42,513
263694	Transfer to Leleh Heath Center Completion	-	75,000	75,000	75,000	61,317	79,712
263695	Transfer to Ceayah Clinic	-	75,000	75,000	75,000	61,317	79,712
263696	Transfer to One Health Liberia	-	200,000	200,000	200,000	163,513	212,565
263697	Transfer to Massaquoi Town Health Center	-	50,000	50,000	50,000	40,878	53,141
263714	Transfer to National Aids Program	-	100,000	100,000	100,000	81,756	106,283
263812	Transfer to Gbedia Hospital (Rivercess(	108,600	150,000	150,000	150,000	122,635	159,424
263813	Transfer to Emirates Hospital (Gbarpolu)	246,100	695,000	695,000	1,200,000	981,077	1,275,392
263814	Transfer to Nursing Division	19,480	20,000	450,000	20,000	16,351	21,257
263815	Transfer to Lofa Bridge Health Center	19,480	120,000	120,000	120,000	98,108	127,539
263816	Transfer to Nyokolitahun Health Center	19,480	50,000	50,000	50,000	40,878	53,141
263817	Transfer to Gov't Camp Health Center	19,480	20,000	20,000	20,000	16,351	21,257
263818	Transfer to Community Health Services	19,480	20,000	20,000	20,000	16,351	21,257
263819	Transfer to Non-Communicable Disease (NCD)	19,480	20,000	20,000	20,000	16,351	21,257
263820	Transfer to Neglected Tropical Disease (NTD)	19,480	50,000	50,000	50,000	40,878	53,141
263821	Transfer to Juazhn Health Center	19,480	20,000	20,000	20,000	16,351	21,257
263822	Transfer to Ziah Town Clinic	19,480	20,000	20,000	20,000	16,351	21,257
263861	Transfer to-" National TB Control Program "	-	-	-	20,000	16,351	21,257

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Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
263862	Transfer to-"Liberia Health Equity Fund "	-	-	-	500,000	408,782	531,413
263863	"Transfer to MOH Performance Based Financing Fund	-	-	-	150,000	122,635	159,424
263864	"Transfer to Liberia Biomedical Program "	-	-	-	300,000	245,269	318,848
263865	"Transfer to Liberia Dental Program "	-	-	-	300,000	245,269	318,848
263866	"Transfer to M & E Division	-	-	-	75,000	61,317	79,712
263867	"Transfer to EYE Health	-	-	-	100,000	81,756	106,283
263868	"Transfer to Brewerville Health Center"	-	-	-	100,000	81,756	106,283
263869	"Transfer to Malaria Control Program"	-	-	-	20,000	16,351	21,257
263870	"Transfer to Bellefanai Health Center"	-	-	-	40,000	32,703	42,513
263871	"Transfer to Lexington Health Center"	-	-	-	40,000	32,703	42,513
263872	Transfer to Loveville Health Center	-	-	-	100,000	81,756	106,283
263881	Transfer to Duo-Boe Clinic	-	-	-	100,000	81,756	106,283
263883	Transfer to Bonadin Health Center	-	-	-	150,000	122,635	159,424
263884	Transfer to Doodweken Clinic	-	-	-	100,000	81,756	106,283
263888	Transfer to Elizabeth Garwo Clinic	-	-	-	40,000	32,703	42,513
264183	Health Program & Core Support System Fund	278,401	251,003	652,803	441,003	360,548	468,710
264275	Transfer to Jorwah Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264277	Transfer to Gbarzon Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264278	Transfer to Konobo health Center	29,220	20,000	20,000	20,000	16,351	21,257
264279	Transfer to Buah Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264280	Transfer to Behwah Health Center	19,480	20,000	20,000	50,000	40,878	53,141
264281	Transfer to Bolahun Health Center	73,050	75,000	75,000	75,000	61,317	79,712
264282	Transfer to Konia Health Center	38,960	40,000	40,000	75,000	61,317	79,712
264283	Transfer to Kakata Health Center	48,700	50,000	50,000	50,000	40,878	53,141
264284	Transfer to Marshall Health Center	15,000	20,000	20,000	50,000	40,878	53,141
264285	Transfer to Soniwen Health Center	20,000	20,000	20,000	30,000	24,527	31,885
264286	Transfer to TB Annex Hospital	97,400	100,000	100,000	100,000	81,756	106,283
264288	Transfer to Chocolate City Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264289	Transfer to New Georgia Community Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264290	Transfer to RH Ferguson Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264291	Transfer to Gbondoi Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264292	Transfer to Nyehn Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264293	Transfer to Karnplay Health Center	38,960	75,000	75,000	75,000	61,317	79,712
264294	Transfer to Zekepa Health Center	19,480	40,000	40,000	40,000	32,703	42,513
264295	Transfer to Boegeezay Health Center	20,000	20,000	20,000	50,000	40,878	53,141
264296	Transfer to Sarbo Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264297	Transfer to Mental Health/Substance Use Disorders	73,050	75,000	75,000	75,000	61,317	79,712
264298	National Diagnostic Center	73,050	75,000	75,000	75,000	61,317	79,712
264299	Emergency medical Service	48,700	50,000	50,000	50,000	40,878	53,141
264300	Blood Safety Center	48,700	50,000	50,000	50,000	40,878	53,141
264301	National Infectious Disease Center	19,480	145,000	145,000	147,000	120,182	156,235
264304	Dialysis Center	48,700	50,000	50,000	50,000	40,878	53,141

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Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
265201 Transfer-Curran Hospital (Lofa	97,400	125,000	125,000	250,000	204,391	265,707
265202 Ganta United Method.Hosp.Nimba	47,499	115,000	105,000	115,000	94,020	122,225
265215 Jimmy Ville Clinic	82,400	75,000	75,000	100,000	81,756	106,283
265231 Transfer to Gbei-Vonweah Clinic	9,993	30,000	22,500	30,000	24,527	31,885
265241 Transfer to E and J Medical Center	97,400	240,000	240,000	240,000	196,215	255,078
265242 Transfer to Christian Health Association	48,700	50,000	50,000	50,000	40,878	53,141
265243 Transfer to Senji Health Center	73,050	100,000	100,000	100,000	81,756	106,283
265244 Transfer Sasstown Health Center	48,700	50,000	50,000	50,000	40,878	53,141
265245 Transfer Gblebo Health Center	24,350	25,000	25,000	25,000	20,439	26,571
265247 Transfer to Bong Mines Hospital	97,400	100,000	100,000	100,000	81,756	106,283
265251 Transfer to Damballa Health Center	38,960	75,000	75,000	75,000	61,317	79,712
265253 Doe-Swen Clinic	19,480	20,000	20,000	20,000	16,351	21,257
265254 Buah Jratiken Clinic	20,000	20,000	20,000	20,000	16,351	21,257
265255 Gbalakpo Clinic	19,480	20,000	20,000	20,000	16,351	21,257
265256 Foyah Health Center	63,310	30,000	30,000	125,000	102,196	132,853
265257 Gorblee Health Center	19,480	20,000	20,000	20,000	16,351	21,257
265334 Nutrition Division	-	40,000	40,000	40,000	32,703	42,513
265335 Environment Health	-	40,000	40,000	40,000	32,703	42,513
265342 Transfer to New Redemption Hospital	-	1,300,000	1,300,000	-	-	-
265434 Transfer to Hepatitis B Vaccination Program HBVP	-	150,000	180,000	150,000	122,635	159,424
31 NON-FINANCIAL ASSETS	**89,000**	**90,000**	**265,470**	**90,000**	**104,130**	**132,766**
312201 Transport Equipment–Vehicles	89,000	90,000	265,470	90,000	104,130	132,766
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**7,150,000**	**6,100,000**	**13,067,000**	**14,399,834**	**14,800,448**
332401 Other Fixed Assets	-	7,150,000	-	13,067,000	14,399,834	14,800,448
332422 Other Compensations	-	-	151,600	-	-	-
332428 Rep\&Maint.Mach\&Equip,Furniture	-	-	100,000	-	-	-
332430 Drugs and Medical Consumables	-	-	1,150,000	-	-	-
332438 Repair and Maintenance–Civil	-	-	4,340,725	-	-	-
332456 Feasibility Studies/Surveys	-	-	86,675	-	-	-
332487 Transport Equipment–Vehicles	-	-	196,000	-	-	-
332490 Machinery and Equipment	-	-	75,000	-	-	-
Grand Total	**66,436,215**	**83,972,971**	**70,886,696**	**95,601,068**	**98,014,007**	**106,649,655**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	57,785,874	69,117,037	57,813,574	77,010,134	81,596,322	85,007,911
01 BOMI COUNTY	229,800	315,000	315,000	315,000	264,978	351,119
02 BONG COUNTY	1,222,631	1,101,003	1,847,803	1,486,003	1,231,650	1,616,106
03 GBARPOLU	122,400	845,000	845,000	1,370,000	1,127,508	1,472,401

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Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
04 GRAND BASSA	299,280	480,000	437,500	560,000	457,835	595,184
05 GRAND CAPE MOUNT	367,850	660,000	660,000	640,000	551,157	741,441
06 GRAND GEDEH	292,200	435,000	572,000	433,000	354,005	460,205
07 GRAND KRU	313,500	505,000	505,000	595,000	508,784	681,369
08 LOFA	555,180	1,555,000	1,555,000	1,830,000	1,539,473	1,984,613
09 MARGIBI	355,840	590,000	347,123	690,000	571,563	749,678
10 MARYLAND	267,850	340,000	340,000	650,000	559,332	752,069
11 MONTSERRADO	3,287,320	5,079,931	3,107,446	5,476,931	5,477,349	7,334,711
12 NIMBA	548,130	1,785,000	1,376,250	3,200,000	2,666,981	3,457,017
13 Rivergee	244,540	405,000	405,000	425,000	347,465	451,702
14 Rivercess	194,800	445,000	445,000	445,000	363,817	472,958
15 SINOE	349,020	315,000	315,000	475,000	395,788	521,171
Grand Total	**66,436,215**	**83,972,971**	**70,886,696**	**95,601,068**	**98,014,007**	**106,649,655**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1001 Curative Services	**47,662,004**	**59,742,241**	**50,454,677**	**29,754,934**	**29,256,427**	**35,965,720**
21 COMPENSATION OF EMPLOYEES	31,440,905	32,732,307	32,503,208	-	-	-
22 USE OF GOODS AND SERVICES	9,343,208	15,179,000	2,613,690	15,179,000	16,475,110	18,688,469
25 SUBSIDIES	712,000	2,184,931	1,832,446	2,169,931	2,581,735	4,077,845
26 GRANTS	6,165,891	8,996,003	13,105,333	12,206,003	9,979,182	12,972,874
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	650,000	400,000	200,000	220,400	226,532
Total	**47,662,004**	**59,742,241**	**50,454,677**	**29,754,934**	**29,256,427**	**35,965,720**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1001 Curative Services	**47,662,004**	**59,742,241**	**50,454,677**	**29,754,934**	**29,256,427**	**35,965,720**
21 COMPENSATION OF EMPLOYEES	**31,440,905**	**32,732,307**	**32,503,208**	**-**	**-**	**-**
211101 Basic Salary - Civil Service	31,440,905	32,732,307	32,503,208	-	-	-
22 USE OF GOODS AND SERVICES	**9,343,208**	**15,179,000**	**2,613,690**	**15,179,000**	**16,475,110**	**18,688,469**
221801 Laboratory Consumables	1,581,000	1,620,000	-	1,620,000	1,758,329	1,994,553
221805 Drugs and Medical Consumables	4,233,998	4,234,000	2,067,000	4,234,000	4,595,534	5,212,924
222123 Other Compensations	3,528,210	9,325,000	546,690	9,325,000	10,121,247	11,480,992
25 SUBSIDIES	**712,000**	**2,184,931**	**1,832,446**	**2,169,931**	**2,581,735**	**4,077,845**
253104 Family Planning Association of Liberia	50,000	75,000	75,000	75,000	89,233	140,944
253122 Subsidy to New Yorpea Clinic	20,000	20,000	20,000	20,000	23,796	37,585

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OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
253123	Subsidy to Flumpa ULIC Mission Clinic	20,000	20,000	20,000	20,000	23,796	37,585
253124	Subsidy to Cotton Tree Health Center	15,000	20,000	20,000	20,000	23,796	37,585
253125	Subsidy to Gblor Dialah Health Center	20,000	20,000	20,000	20,000	23,796	37,585
253126	Subsidy to Fangoda Health Center	40,000	40,000	40,000	40,000	47,591	75,170
253128	Support to Leprosy Affected Community	-	50,000	50,000	100,000	118,978	187,925
253132	Subsidy to Frandell Clinic	-	25,000	25,000	-	-	-
253202	SDA Cooper Hospital (Mont)	45,000	25,000	25,000	25,000	29,744	46,981
253203	ELWA Hospital (Mont)	30,000	1,409,931	1,057,446	1,409,931	1,677,502	2,649,615
253204	St. Joseph Catholic Hospital	27,000	25,000	25,000	25,000	29,744	46,981
253207	West African College of Physicians	20,000	20,000	20,000	-	-	-
253208	West African College	20,000	20,000	20,000	-	-	-
253222	Baryata Clinic	20,000	20,000	20,000	20,000	23,796	37,585
253224	Karloken Health Center	40,000	35,000	35,000	35,000	41,642	65,774
253235	Jenneh Clinic	20,000	20,000	20,000	20,000	23,796	37,585
253239	Kpayah Clinic (Bong County)	25,000	25,000	25,000	25,000	29,744	46,981
253247	Subsidy Wropluken Clinic	20,000	20,000	20,000	20,000	23,796	37,585
253248	Subsidy New Town Clinic	20,000	20,000	20,000	20,000	23,796	37,585
253249	Subsidy Sobo Clinic	20,000	20,000	20,000	20,000	23,796	37,585
253254	Subsidy to Geeapo health Center	20,000	20,000	20,000	20,000	23,796	37,585
253256	Subsidy to Pleebo Health Center	75,000	75,000	75,000	75,000	89,233	140,944
253258	subsidy to Kungbor Community Clinic	20,000	20,000	20,000	20,000	23,796	37,585
253259	Subsidy to WAHO Health Center	75,000	75,000	75,000	75,000	89,233	140,944
256103	Liberia National Red Cross Society	50,000	40,000	40,000	40,000	47,591	75,170
256239	Support to Church Aid Liberia	-	25,000	25,000	25,000	29,744	46,981
26 GRANTS		**6,165,891**	**8,996,003**	**13,105,333**	**12,206,003**	**9,979,182**	**12,972,874**
262104	Contributions to other Int.Org	48,700	100,000	3,240,530	100,000	81,756	106,283
263301	Transfer to Montserrado County Health System	197,400	175,000	175,000	175,000	143,074	185,995
263302	Transfer-Redemption Hospital	315,900	420,000	420,000	420,000	343,377	446,387
263305	Transfer-Sinoe County Health	232,140	150,000	150,000	150,000	122,635	159,424
263306	Transfer to F. J. Grant Hospit	116,880	165,000	165,000	165,000	134,898	175,366
263307	Transfer-Maryland Cout.Health	97,400	150,000	150,000	150,000	122,635	159,424
263308	Transfer-J.J. Dossen Hospital	146,100	165,000	165,000	165,000	134,898	175,366
263309	Cape Mount County Health Syst.	197,400	150,000	150,000	150,000	122,635	159,424
263310	Transfer-Timothy Hospital	97,400	120,000	120,000	120,000	98,108	127,539
263312	Transfer-Lofa County Health	107,140	170,000	170,000	170,000	138,986	180,681
263313	Transfer to Kolahun Hospital	107,140	110,000	110,000	300,000	245,269	318,848
263314	Transfer to Foya Boma Hospital (Lofa)	97,400	100,000	100,000	100,000	81,756	106,283
263315	Transfer-Vahun Hospital (Lofa)	97,400	100,000	100,000	100,000	81,756	106,283
263318	Grand Gedeh County Health Syst	97,400	150,000	287,000	150,000	122,635	159,424
263319	Martha Tubman Memorial Hospital (Grand Gedeh	97,400	145,000	145,000	143,000	116,912	151,984
263322	Bomi County Health System	132,400	150,000	150,000	150,000	122,635	159,424
263323	Liberia Government Hospital Bomi	97,400	145,000	145,000	145,000	118,547	154,110
263324	River Cess County Health System	97,400	150,000	150,000	150,000	122,635	159,424
263325	St. Francis Hospital (River Cess County	97,400	145,000	145,000	145,000	118,547	154,110
263326	Grand Kru County Health System	147,400	150,000	150,000	150,000	122,635	159,424

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	OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
263327	Rally Time Hospital (Grand Kru	97,400	145,000	145,000	145,000	118,547	154,110
263328	Transfer-River Gee Health Sys.	137,400	250,000	250,000	250,000	204,391	265,707
263330	Transfer-Gbarpolu County Healt	122,400	150,000	150,000	150,000	122,635	159,424
263334	Transfer-Complimentary Div.	19,480	20,000	20,000	20,000	16,351	21,257
263342	Tellewoyan Hospital (Lofa)	146,100	295,000	295,000	395,000	322,938	419,816
263351	Transfer-Barclayville Health	20,000	20,000	20,000	20,000	16,351	21,257
263355	Fish Town Hospital	107,140	155,000	155,000	155,000	126,723	164,738
263359	Transfer-Duport Road Health	38,960	70,000	70,000	200,000	163,513	212,565
263360	Transfer-Barnesville Health	38,960	40,000	40,000	40,000	32,703	42,513
263366	Transfer to Pharmacy Division	19,480	20,000	20,000	20,000	16,351	21,257
263373	Transfer to Clara Town Clinic	19,480	20,000	20,000	50,000	40,878	53,141
263375	Maternal and Child Mortality Fund	29,220	30,000	30,000	30,000	24,527	31,885
263382	Bensonville Hospital/James N.	181,490	100,000	100,000	100,000	81,756	106,283
263386	Transfer to Bensonville Health	97,400	100,000	100,000	100,000	81,756	106,283
263653	Transfer to Benson hospital	-	100,000	100,000	100,000	81,756	106,283
263686	Transfer to Glofaken Health Center	-	50,000	50,000	50,000	40,878	53,141
263691	Transfer to Buchanan Government Hospital Feeding Program	-	200,000	200,000	200,000	163,513	212,565
263692	Transfer to Manolu Clinic	-	110,000	110,000	110,000	89,932	116,911
263693	Transfer to Bomah Clinic	-	40,000	40,000	40,000	32,703	42,513
263694	Transfer to Leleh Heath Center Completion	-	75,000	75,000	75,000	61,317	79,712
263695	Transfer to Ceayah Clinic	-	75,000	75,000	75,000	61,317	79,712
263696	Transfer to One Health Liberia	-	200,000	200,000	200,000	163,513	212,565
263697	Transfer to Massaquoi Town Health Center	-	50,000	50,000	50,000	40,878	53,141
263812	Transfer to Gbedia Hospital (Rivercess(	108,600	150,000	150,000	150,000	122,635	159,424
263813	Transfer to Emirates Hospital (Gbarpolu)	246,100	695,000	695,000	1,200,000	981,077	1,275,392
263814	Transfer to Nursing Division	19,480	20,000	450,000	20,000	16,351	21,257
263815	Transfer to Lofa Bridge Health Center	19,480	120,000	120,000	120,000	98,108	127,539
263816	Transfer to Nyokolitahun Health Center	19,480	50,000	50,000	50,000	40,878	53,141
263817	Transfer to Gov't Camp Health Center	19,480	20,000	20,000	20,000	16,351	21,257
263818	Transfer to Community Health Services	19,480	20,000	20,000	20,000	16,351	21,257
263819	Transfer to Non-Communicable Disease (NCD)	19,480	20,000	20,000	20,000	16,351	21,257
263820	Transfer to Neglected Tropical Disease (NTD)	19,480	50,000	50,000	50,000	40,878	53,141
263821	Transfer to Juazhn Health Center	19,480	20,000	20,000	20,000	16,351	21,257
263822	Transfer to Ziah Town Clinic	19,480	20,000	20,000	20,000	16,351	21,257
263861	Transfer to-" National TB Control Program "	-	-	-	20,000	16,351	21,257
263862	Transfer to-"Liberia Health Equity Fund "	-	-	-	500,000	408,782	531,413
263863	"Transfer to MOH Performance Based Financing Fund	-	-	-	150,000	122,635	159,424
263864	"Transfer to Liberia Biomedical Program "	-	-	-	300,000	245,269	318,848
263865	"Transfer to Liberia Dental Program "	-	-	-	300,000	245,269	318,848
263866	"Transfer to M & E Division	-	-	-	75,000	61,317	79,712
263867	"Transfer to EYE Health	-	-	-	100,000	81,756	106,283
263868	"Transfer to Brewerville Health Center"	-	-	-	100,000	81,756	106,283
263869	"Transfer to Malaria Control Program"	-	-	-	20,000	16,351	21,257
263870	"Transfer to Bellefanai Health Center"	-	-	-	40,000	32,703	42,513

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OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
263871	"Transfer to Lexington Health Center"	-	-	-	40,000	32,703	42,513
263888	Transfer to Elizabeth Garwo Clinic	-	-	-	40,000	32,703	42,513
264183	Health Program & Core Support System Fund	278,401	251,003	652,803	441,003	360,548	468,710
264275	Transfer to Jorwah Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264277	Transfer to Gbarzon Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264278	Transfer to Konobo health Center	29,220	20,000	20,000	20,000	16,351	21,257
264279	Transfer to Buah Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264280	Transfer to Behwah Health Center	19,480	20,000	20,000	50,000	40,878	53,141
264281	Transfer to Bolahun Health Center	73,050	75,000	75,000	75,000	61,317	79,712
264282	Transfer to Konia Health Center	38,960	40,000	40,000	75,000	61,317	79,712
264283	Transfer to Kakata Health Center	48,700	50,000	50,000	50,000	40,878	53,141
264284	Transfer to Marshall Health Center	15,000	20,000	20,000	50,000	40,878	53,141
264285	Transfer to Soniwen Health Center	20,000	20,000	20,000	30,000	24,527	31,885
264286	Transfer to TB Annex Hospital	97,400	100,000	100,000	100,000	81,756	106,283
264288	Transfer to Chocolate City Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264289	Transfer to New Georgia Community Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264290	Transfer to RH Ferguson Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264291	Transfer to Gbondoi Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264292	Transfer to Nyehn Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264293	Transfer to Karnplay Health Center	38,960	75,000	75,000	75,000	61,317	79,712
264294	Transfer to Zekepa Health Center	19,480	40,000	40,000	40,000	32,703	42,513
264295	Transfer to Boegeezay Health Center	20,000	20,000	20,000	50,000	40,878	53,141
264296	Transfer to Sarbo Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264297	Transfer to Mental Health/Substance Use Disorders	73,050	75,000	75,000	75,000	61,317	79,712
264298	National Diagnostic Center	73,050	75,000	75,000	75,000	61,317	79,712
264299	Emergency medical Service	48,700	50,000	50,000	50,000	40,878	53,141
264300	Blood Safety Center	48,700	50,000	50,000	50,000	40,878	53,141
264301	National Infectious Disease Center	19,480	145,000	145,000	147,000	120,182	156,235
264304	Dialysis Center	48,700	50,000	50,000	50,000	40,878	53,141
265201	Transfer-Curran Hospital (Lofa	97,400	125,000	125,000	250,000	204,391	265,707
265215	Jimmy Ville Clinic	82,400	75,000	75,000	100,000	81,756	106,283
265241	Transfer to E and J Medical Center	97,400	240,000	240,000	240,000	196,215	255,078
265242	Transfer to Christian Health Association	48,700	50,000	50,000	50,000	40,878	53,141
265243	Transfer to Senji Health Center	73,050	100,000	100,000	100,000	81,756	106,283
265244	Transfer Sasstown Health Center	48,700	50,000	50,000	50,000	40,878	53,141
265245	Transfer Gblebo Health Center	24,350	25,000	25,000	25,000	20,439	26,571
265247	Transfer to Bong Mines Hospital	97,400	100,000	100,000	100,000	81,756	106,283
265251	Transfer to Damballa Health Center	38,960	75,000	75,000	75,000	61,317	79,712
265253	Doe-Swen Clinic	19,480	20,000	20,000	20,000	16,351	21,257
265254	Buah Jratiken Clinic	20,000	20,000	20,000	20,000	16,351	21,257
265255	Gbalakpo Clinic	19,480	20,000	20,000	20,000	16,351	21,257
265256	Foyah Health Center	63,310	30,000	30,000	125,000	102,196	132,853
265257	Gorblee Health Center	19,480	20,000	20,000	20,000	16,351	21,257
265334	Nutrition Division	-	40,000	40,000	40,000	32,703	42,513
265335	Environment Health	-	40,000	40,000	40,000	32,703	42,513

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OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**650,000**	**400,000**	**200,000**	**220,400**	**226,532**
332401 Other Fixed Assets	-	650,000	-	200,000	220,400	226,532
332438 Repair and Maintenance–Civil	-	-	311,362	-	-	-
332456 Feasibility Studies/Surveys	-	-	20,638	-	-	-
332487 Transport Equipment–Vehicles	-	-	49,000	-	-	-
332490 Machinery and Equipment	-	-	19,000	-	-	-
Total	**47,662,004**	**59,742,241**	**50,454,677**	**29,754,934**	**29,256,427**	**35,965,720**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1002 Preventive Services	**4,214,827**	**7,403,838**	**7,123,340**	**13,715,000**	**15,039,333**	**15,597,841**
21 COMPENSATION OF EMPLOYEES	455,837	455,838	379,870	-	-	-
22 USE OF GOODS AND SERVICES	3,669,990	508,000	498,000	508,000	551,378	625,452
26 GRANTS	-	250,000	280,000	250,000	204,391	265,707
31 NON-FINANCIAL ASSETS	89,000	90,000	265,470	90,000	104,130	132,766
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	6,100,000	5,700,000	12,867,000	14,179,434	14,573,916
Total	**4,214,827**	**7,403,838**	**7,123,340**	**13,715,000**	**15,039,333**	**15,597,841**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1002 Preventive Services	**4,214,827**	**7,403,838**	**7,123,340**	**13,715,000**	**15,039,333**	**15,597,841**
21 COMPENSATION OF EMPLOYEES	**455,837**	**455,838**	**379,870**	**-**	**-**	**-**
211101 Basic Salary - Civil Service	455,837	455,838	379,870	-	-	-
22 USE OF GOODS AND SERVICES	**3,669,990**	**508,000**	**498,000**	**508,000**	**551,378**	**625,452**
221501 Repair and Maintenance–Civil	1,150,000	-	-	-	-	-
221805 Drugs and Medical Consumables	1,600,000	-	-	-	-	-
221814 Vaccines and vaccination suppl	508,000	468,000	468,000	468,000	507,962	576,204
221816 Family Planning Supplies	33,912	40,000	30,000	40,000	43,416	49,248
222109 Operational Expenses	378,078	-	-	-	-	-
26 GRANTS	**-**	**250,000**	**280,000**	**250,000**	**204,391**	**265,707**
263714 Transfer to National Aids Program	-	100,000	100,000	100,000	81,756	106,283
265434 Transfer to Hepatitis B Vaccination Program HBVP	-	150,000	180,000	150,000	122,635	159,424
31 NON-FINANCIAL ASSETS	**89,000**	**90,000**	**265,470**	**90,000**	**104,130**	**132,766**
312201 Transport Equipment–Vehicles	89,000	90,000	265,470	90,000	104,130	132,766

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OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**6,100,000**	**5,700,000**	**12,867,000**	**14,179,434**	**14,573,916**
332401 Other Fixed Assets	-	6,100,000	-	12,867,000	14,179,434	14,573,916
332422 Other Compensations	-	-	151,600	-	-	-
332428 Rep\&Maint.Mach\&Equip,Furniture	-	-	100,000	-	-	-
332430 Drugs and Medical Consumables	-	-	1,150,000	-	-	-
332438 Repair and Maintenance–Civil	-	-	4,029,363	-	-	-
332456 Feasibility Studies/Surveys	-	-	66,037	-	-	-
332487 Transport Equipment–Vehicles	-	-	147,000	-	-	-
332490 Machinery and Equipment	-	-	56,000	-	-	-
Total	**4,214,827**	**7,403,838**	**7,123,340**	**13,715,000**	**15,039,333**	**15,597,841**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1004 Planning, Research and Develop	**263,881**	**266,481**	**238,730**	**100,000**	**81,756**	**106,283**
21 COMPENSATION OF EMPLOYEES	166,481	166,481	138,730	-	-	-
26 GRANTS	97,400	100,000	100,000	100,000	81,756	106,283
Total	**263,881**	**266,481**	**238,730**	**100,000**	**81,756**	**106,283**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1004 Planning, Research and Develop	**263,881**	**266,481**	**238,730**	**100,000**	**81,756**	**106,283**
21 COMPENSATION OF EMPLOYEES	**166,481**	**166,481**	**138,730**	**-**	**-**	**-**
211101 Basic Salary - Civil Service	166,481	166,481	138,730	-	-	-
26 GRANTS	**97,400**	**100,000**	**100,000**	**100,000**	**81,756**	**106,283**
263361 Transfer-South East.Midwifery	97,400	100,000	100,000	100,000	81,756	106,283
Total	**263,881**	**266,481**	**238,730**	**100,000**	**81,756**	**106,283**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1005 Health and Vital Statistics	**1,888,925**	**1,889,880**	**1,574,600**	**-**	**-**	**-**
21 COMPENSATION OF EMPLOYEES	1,888,925	1,889,880	1,574,600	-	-	-

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Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Total	**1,888,925**	**1,889,880**	**1,574,600**	**-**	**-**	**-**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1005 Health and Vital Statistics	**1,888,925**	**1,889,880**	**1,574,600**	**-**	**-**	**-**
21 COMPENSATION OF EMPLOYEES	**1,888,925**	**1,889,880**	**1,574,600**	**-**	**-**	**-**
211101 Basic Salary - Civil Service	1,888,925	1,889,880	1,574,600	-	-	-
Total	**1,888,925**	**1,889,880**	**1,574,600**	**-**	**-**	**-**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1006 Administration and Management	**10,946,128**	**12,590,531**	**9,944,476**	**49,276,134**	**51,384,103**	**52,051,721**
21 COMPENSATION OF EMPLOYEES	9,338,209	9,538,209	7,679,306	47,923,812	49,921,348	50,343,312
22 USE OF GOODS AND SERVICES	1,549,219	1,222,322	835,170	1,222,322	1,326,695	1,504,928
25 SUBSIDIES	-	80,000	80,000	80,000	95,182	150,340
26 GRANTS	58,700	1,350,000	1,350,000	50,000	40,878	53,141
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	400,000	-	-	-	-
Total	**10,946,128**	**12,590,531**	**9,944,476**	**49,276,134**	**51,384,103**	**52,051,721**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1006 Administration and Management	**10,946,128**	**12,590,531**	**9,944,476**	**49,276,134**	**51,384,103**	**52,051,721**
21 COMPENSATION OF EMPLOYEES	**9,338,209**	**9,538,209**	**7,679,306**	**47,923,812**	**49,921,348**	**50,343,312**
211101 Basic Salary - Civil Service	9,338,209	9,538,209	7,679,306	47,923,812	49,921,348	50,343,312
22 USE OF GOODS AND SERVICES	**1,549,219**	**1,222,322**	**835,170**	**1,222,322**	**1,326,695**	**1,504,928**
221101 Foreign Travel-Means of travel	25,000	85,000	34,950	85,000	92,258	104,652
221102 Forgn.Travel-Daily Sub. Allowa	19,500	105,000	35,518	105,000	113,966	129,277
221103 Foreign Travel-Incdl. Allowanc	6,000	6,000	1,200	6,000	6,512	7,387
221104 Domestic Travel-Meansof Travel	15,000	15,000	-	15,000	16,281	18,468
221105 Dom. Travel-Daily Subsis.Allow	25,970	40,000	-	40,000	43,416	49,248
221201 Electricity	60,000	60,000	60,000	60,000	65,123	73,872

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OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221202	Water and Sewage	30,000	30,000	30,000	30,000	32,562	36,936
221203	Telecommunications, Internet, Postage and Courier	15,000	15,000	15,000	15,000	16,281	18,468
221401	Fuel and Lubricants - Vehicles	75,000	75,000	75,000	75,000	81,404	92,340
221402	Fuel and Lubricants – Gener.	135,000	150,000	70,000	150,000	162,808	184,681
221501	Repair and Maintenance–Civil	65,000	145,000	57,480	145,000	157,381	178,525
221502	Repairs and Maintenance - Veh.	40,000	40,000	40,000	40,000	43,416	49,248
221601	Cleaning Materials and service	26,922	26,922	26,622	26,922	29,221	33,147
221602	Stationery	25,000	25,000	15,000	25,000	27,135	30,780
221603	Printing, Binding,Publication	11,962	12,000	12,000	12,000	13,025	14,774
222102	Workshops,Conferences,Siminars	263,000	30,000	-	30,000	32,562	36,936
222113	Guard and Security Services	283,200	338,400	338,400	338,400	367,295	416,640
222123	Other Compensations	403,665	-	-	-	-	-
223106	Vehicle Insurance	24,000	24,000	24,000	24,000	26,049	29,549
25 SUBSIDIES		**-**	**80,000**	**80,000**	**80,000**	**95,182**	**150,340**
253129	Subsidy to Shara Health Center	-	40,000	40,000	40,000	47,591	75,170
253130	subsidy to Sacred Clinic	-	40,000	40,000	40,000	47,591	75,170
26 GRANTS		**58,700**	**1,350,000**	**1,350,000**	**50,000**	**40,878**	**53,141**
262104	Contributions to other Int.Org	10,000	-	-	-	-	-
263648	Transfer to Gender Responsive Planning & Budgeting (GRPB)	48,700	50,000	50,000	50,000	40,878	53,141
265342	Transfer to New Redemption Hospital	-	1,300,000	1,300,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**400,000**	**-**	**-**	**-**	**-**
332401	Other Fixed Assets	-	400,000	-	-	-	-
Total		**10,946,128**	**12,590,531**	**9,944,476**	**49,276,134**	**51,384,103**	**52,051,721**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1007 County Administration		**1,460,450**	**2,080,000**	**1,550,873**	**2,755,000**	**2,252,388**	**2,928,090**
26	GRANTS	1,460,450	2,080,000	1,550,873	2,755,000	2,252,388	2,928,090
Total		**1,460,450**	**2,080,000**	**1,550,873**	**2,755,000**	**2,252,388**	**2,928,090**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1007 County Administration	**1,460,450**	**2,080,000**	**1,550,873**	**2,755,000**	**2,252,388**	**2,928,090**
26 GRANTS	**1,460,450**	**2,080,000**	**1,550,873**	**2,755,000**	**2,252,388**	**2,928,090**

310 MINISTRY OF HEALTH

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
263303	Grand Bassa County Health Syst	132,400	170,000	127,500	170,000	138,986	180,681
263304	Transfer-LG Hospital Buchanan	166,880	270,000	270,000	270,000	220,742	286,963
263311	Transfer-Bong County Health	129,600	170,000	85,000	170,000	138,986	180,681
263316	Transfer-Nimba County Health	237,400	170,000	127,500	170,000	138,986	180,681
263317	G.W. Harley Hospital (Nimba)	107,140	125,000	93,750	125,000	102,196	132,853
263320	Margibi County Health System	100,000	170,000	117,123	170,000	138,986	180,681
263321	C.H. Rennie Hospital (Margibi)	100,000	170,000	110,000	170,000	138,986	180,681
263354	Saclepea Comprehensive Health	73,048	135,000	67,500	135,000	110,371	143,482
263378	Transfer to Cinta Health Clinic	29,220	30,000	-	50,000	40,878	53,141
263380	C B Dumbar Hospital	225,000	320,000	320,000	500,000	408,782	531,413
263390	Transfer-Bahn Health Center	73,050	75,000	75,000	100,000	81,756	106,283
263391	Transfer-Dolo Health Center	29,220	130,000	30,000	130,000	106,283	138,167
263872	Transfer to Loveville Health Center	-	-	-	100,000	81,756	106,283
263881	Transfer to Duo-Boe Clinic	-	-	-	100,000	81,756	106,283
263883	Transfer to Bonadin Health Center	-	-	-	150,000	122,635	159,424
263884	Transfer to Doodweken Clinic	-	-	-	100,000	81,756	106,283
265202	Ganta United Method.Hosp.Nimba	47,499	115,000	105,000	115,000	94,020	122,225
265231	Transfer to Gbei-Vonweah Clinic	9,993	30,000	22,500	30,000	24,527	31,885
Total		**1,460,450**	**2,080,000**	**1,550,873**	**2,755,000**	**2,252,388**	**2,928,090**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**66,436,215**	**83,972,971**	**70,886,696**	**95,601,068**	**98,014,007**	**106,649,655**

311 JOHN F. KENNEDY MEDICAL CENTER

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 (FY2026):

John F. Kennedy Medical Center strengthened its capacity as Liberia's national referral and teaching hospital through the launch of its Five-Year Strategic Plan 2025–2029, improvements to clinical infrastructure, and the renovation of key service areas including the Pediatric Ward, Maternity Emergency Room, Labor and Delivery Wards, and Microbiology Laboratory. The Center established a Cardiology Unit and commenced the development of a Radiotherapy Center, while introducing new training programs in Nurse Anesthesia, Perioperative Nursing, and Radiology Technology. It also launched its Health Management Information System, procured critical medical equipment including dialysis machines, mammography, echocardiography, ECG, endoscopy, and neonatal ventilator equipment, and added two new ambulances. Further improvements included upgraded waste management and sanitation, as well as strengthened power supply through solarization of 9 critical units and the installation of two generators.

Objectives (FY2027):

To modernize and expand the capacity of the John F. Kennedy Medical Center as a national referral and teaching hospital by providing state-of-the-art diagnostic and medical equipment, improving hospital processes and operations through an integrated health management information system, upgrading and expanding hospital infrastructure, and strengthening the availability, skills, and capacity of its human resources.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	478	497	**975**	478	497	**975**	478	497	**975**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	6,178,409	6,484,628	5,403,860	6,484,628	6,754,917	6,812,013
22 USE OF GOODS AND SERVICES	2,802,173	1,015,573	1,091,573	1,015,573	1,102,292	1,250,378
31 NON-FINANCIAL ASSETS	72,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	2,575,000	2,100,000	5,300,000	5,840,600	6,003,090
Grand Total	**9,052,582**	**10,075,201**	**8,595,433**	**12,800,201**	**13,697,809**	**14,065,481**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
101 Administration and Management	9,052,582	10,075,201	8,595,433	12,800,201	13,697,809	14,065,481
Grand Total	**9,052,582**	**10,075,201**	**8,595,433**	**12,800,201**	**13,697,809**	**14,065,481**

311 JOHN F. KENNEDY MEDICAL CENTER

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**-**	**-**	**140,495**	**152,492**	**172,978**
000000	Unspecified	-	-	-	140,495	152,492	172,978
Total		**-**	**-**	**-**	**140,495**	**152,492**	**172,978**
Government of Liberia Funded Projects		**2,194,410**	**2,575,000**	**2,100,000**	**5,300,000**	**5,840,600**	**6,003,090**
021700	Renovation and Rehabilitation	-	700,000	700,000	-	-	-
023837	Construction of MFDP New Headquarter	4,253	-	-	-	-	-
023850	JFK Power Project	400,000	-	-	-	-	-
023851	Strengthening and Expansion of JFK Hospital's Capacities	1,494,411	-	-	-	-	-
023888	Real Property Valuation for Enhance Collection & County Sharing	295,746	-	-	-	-	-
025300	Renovation of TNIMA	-	875,000	400,000	-	-	-
030510	Construction of a Morgue and Pathology Laboratory	-	-	-	300,000	330,600	339,798
030511	Expansion and Renovation of Maternity and Trauma Centers	-	-	-	500,000	551,000	566,329
030512	Construction of New JFK Medical Center	-	-	-	1,550,000	1,708,100	1,755,621
030513	Construction of an Oncology / Radiotherapy Center	-	-	-	1,550,000	1,708,100	1,755,621
030514	Establishment of Monrovia Rehabilitation Center	-	-	-	400,000	440,800	453,063
030516	Procurement of Dialysis Equipment	-	-	-	1,000,000	1,102,000	1,132,658
097400	Repatriation, Resettlement & Reintegration Project	-	1,000,000	1,000,000	-	-	-
Total		**2,194,410**	**2,575,000**	**2,100,000**	**5,300,000**	**5,840,600**	**6,003,090**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES		**6,178,409**	**6,484,628**	**5,403,860**	**6,484,628**	**6,754,917**	**6,812,013**
211101	Basic Salary - Civil Service	6,178,409	6,484,628	5,403,860	6,484,628	6,754,917	6,812,013
22 USE OF GOODS AND SERVICES		**2,802,173**	**1,015,573**	**1,091,573**	**1,015,573**	**1,102,292**	**1,250,378**
221401	Fuel and Lubricants - Vehicles	35,449	35,000	35,000	35,000	37,989	43,092
221402	Fuel and Lubricants – Gener.	85,373	94,307	94,307	94,307	102,360	116,111
221501	Repair and Maintenance–Civil	30,000	20,000	20,000	20,000	21,708	24,624
221502	Repairs and Maintenance - Veh.	9,720	12,000	12,000	12,000	13,025	14,774
221503	Repairs and Maintenance–Gen.	18,000	18,000	18,000	18,000	19,537	22,162
221504	Rep\&Maint.Mach\&Equip,Furniture	1,459,999	-	-	-	-	-
221505	Repairs and Maintenance– ICT	16,000	10,000	10,000	10,000	10,854	12,312
221601	Cleaning Materials and service	71,654	50,000	50,000	50,000	54,269	61,560
221602	Stationery	3,000	-	-	-	-	-
221603	Printing, Binding,Publication	18,146	10,000	10,000	10,000	10,854	12,312
221801	Laboratory Consumables	180,228	90,231	90,231	90,231	97,936	111,093

311 JOHN F. KENNEDY MEDICAL CENTER

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221805 Drugs and Medical Consumables	382,012	270,495	420,495	270,495	293,592	333,035
222102 Workshops,Conferences,Siminars	8,000	-	-	-	-	-
222103 Food and Catering Services	60,499	60,500	60,500	60,500	65,666	74,488
222104 Equipment and Household Materi	400,000	-	-	-	-	-
222123 Other Compensations	17,412	337,800	263,800	337,800	366,644	415,901
223106 Vehicle Insurance	6,681	7,240	7,240	7,240	7,858	8,914
31 NON-FINANCIAL ASSETS	**72,000**	**-**	**-**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	72,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**2,575,000**	**2,100,000**	**5,300,000**	**5,840,600**	**6,003,090**
332401 Other Fixed Assets	-	2,575,000	-	5,300,000	5,840,600	6,003,090
332438 Repair and Maintenance–Civil	-	-	2,100,000	-	-	-
Grand Total	**9,052,582**	**10,075,201**	**8,595,433**	**12,800,201**	**13,697,809**	**14,065,481**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	9,052,582	10,075,201	8,595,433	12,800,201	13,697,809	14,065,481
Grand Total	**9,052,582**	**10,075,201**	**8,595,433**	**12,800,201**	**13,697,809**	**14,065,481**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1101 Administration and Management	**9,052,582**	**10,075,201**	**8,595,433**	**12,800,201**	**13,697,809**	**14,065,481**
21 COMPENSATION OF EMPLOYEES	6,178,409	6,484,628	5,403,860	6,484,628	6,754,917	6,812,013
22 USE OF GOODS AND SERVICES	2,802,173	1,015,573	1,091,573	1,015,573	1,102,292	1,250,378
31 NON-FINANCIAL ASSETS	72,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	2,575,000	2,100,000	5,300,000	5,840,600	6,003,090
Total	**9,052,582**	**10,075,201**	**8,595,433**	**12,800,201**	**13,697,809**	**14,065,481**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1101 Administration and Management	**9,052,582**	**10,075,201**	**8,595,433**	**12,800,201**	**13,697,809**	**14,065,481**

311 JOHN F. KENNEDY MEDICAL CENTER

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**6,178,409**	**6,484,628**	**5,403,860**	**6,484,628**	**6,754,917**	**6,812,013**
211101 Basic Salary - Civil Service	6,178,409	6,484,628	5,403,860	6,484,628	6,754,917	6,812,013
22 USE OF GOODS AND SERVICES	**2,802,173**	**1,015,573**	**1,091,573**	**1,015,573**	**1,102,292**	**1,250,378**
221401 Fuel and Lubricants - Vehicles	35,449	35,000	35,000	35,000	37,989	43,092
221402 Fuel and Lubricants – Gener.	85,373	94,307	94,307	94,307	102,360	116,111
221501 Repair and Maintenance–Civil	30,000	20,000	20,000	20,000	21,708	24,624
221502 Repairs and Maintenance - Veh.	9,720	12,000	12,000	12,000	13,025	14,774
221503 Repairs and Maintenance–Gen.	18,000	18,000	18,000	18,000	19,537	22,162
221504 Rep\&Maint.Mach\&Equip,Furniture	1,459,999	-	-	-	-	-
221505 Repairs and Maintenance– ICT	16,000	10,000	10,000	10,000	10,854	12,312
221601 Cleaning Materials and service	71,654	50,000	50,000	50,000	54,269	61,560
221602 Stationery	3,000	-	-	-	-	-
221603 Printing, Binding,Publication	18,146	10,000	10,000	10,000	10,854	12,312
221801 Laboratory Consumables	180,228	90,231	90,231	90,231	97,936	111,093
221805 Drugs and Medical Consumables	382,012	270,495	420,495	270,495	293,592	333,035
222102 Workshops,Conferences,Siminars	8,000	-	-	-	-	-
222103 Food and Catering Services	60,499	60,500	60,500	60,500	65,666	74,488
222104 Equipment and Household Materi	400,000	-	-	-	-	-
222123 Other Compensations	17,412	337,800	263,800	337,800	366,644	415,901
223106 Vehicle Insurance	6,681	7,240	7,240	7,240	7,858	8,914
31 NON-FINANCIAL ASSETS	**72,000**	**-**	**-**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	72,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**2,575,000**	**2,100,000**	**5,300,000**	**5,840,600**	**6,003,090**
332401 Other Fixed Assets	-	2,575,000	-	5,300,000	5,840,600	6,003,090
332438 Repair and Maintenance–Civil	-	-	2,100,000	-	-	-
Total	**9,052,582**	**10,075,201**	**8,595,433**	**12,800,201**	**13,697,809**	**14,065,481**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**9,052,582**	**10,075,201**	**8,595,433**	**12,800,201**	**13,697,809**	**14,065,481**

312 PHEBE HOSPITAL AND SCHOOL OF NURSING

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 (FY2026):

During FY2026, Phebe Hospital and School of Nursing provided comprehensive healthcare services to 21,853 outpatients, including malaria treatment, immunization (EPI) services, HIV testing and eye care. The hospital continued to provide outpatient consultations in general medicine, paediatrics, obstetrics and gynaecology, and internal medicine, as well as inpatient services for medical, surgical, paediatric and maternity cases. Emergency services were provided for trauma and other critical health conditions, supported by laboratory diagnostics, radiological services including X-ray and ultrasound, pharmacy services and blood bank support for maternal and emergency cases. The institution also conducted routine health education on hygiene, malaria prevention, HIV and nutrition, supported internships and clinical rotations for medical students, and provided in-service training for health workers on infection prevention, maternal care and data reporting. Phebe Hospital further participated in national health campaigns, health-system reviews and emergency response activities.

Objectives (FY2027):

In FY2027, Phebe Hospital and School of Nursing will focus on reducing maternal and child morbidity and mortality by providing timely, safe, appropriate and effective healthcare services before, during and after childbirth. The institution will promote demand for and access to family planning and comprehensive abortion care services, strengthen prevention, treatment and rehabilitation services for fistula survivors, and expand access to integrated Sexual and Reproductive Health and Rights (SRHR) and Sexual and Gender-Based Violence (SGBV) services.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	167	76	**243**	167	76	**243**	167	76	**243**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	786,781	856,299	713,580	856,299	891,991	899,530
22 USE OF GOODS AND SERVICES	377,460	494,400	494,400	1,294,400	1,404,928	1,593,673
26 GRANTS	26,878	27,600	27,600	52,600	43,004	55,905
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	800,000	-	-	-	-
Grand Total	**1,191,119**	**2,178,299**	**1,235,580**	**2,203,299**	**2,339,923**	**2,549,108**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
201 Administration and Management	1,191,119	2,178,299	1,235,580	2,203,299	2,339,923	2,549,108
Grand Total	**1,191,119**	**2,178,299**	**1,235,580**	**2,203,299**	**2,339,923**	**2,549,108**

312 PHEBE HOSPITAL AND SCHOOL OF NURSING

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**390,400**	**423,736**	**480,662**
000000 Unspecified	-	-	-	390,400	423,736	480,662
Total	**-**	**-**	**-**	**390,400**	**423,736**	**480,662**
Government of Liberia Funded Projects	**-**	**800,000**	**-**	**-**	**-**	**-**
096800 Renovation and Rehabilitation of Health Facilities	-	800,000	-	-	-	-
Total	**-**	**800,000**	**-**	**-**	**-**	**-**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**786,781**	**856,299**	**713,580**	**856,299**	**891,991**	**899,530**
211101 Basic Salary - Civil Service	786,781	856,299	713,580	856,299	891,991	899,530
22 USE OF GOODS AND SERVICES	**377,460**	**494,400**	**494,400**	**1,294,400**	**1,404,928**	**1,593,673**
221105 Dom. Travel-Daily Subsis.Allow	-	-	-	25,000	27,135	30,780
221201 Electricity	51,600	25,000	25,000	32,200	34,950	39,645
221401 Fuel and Lubricants - Vehicles	11,960	32,200	32,200	116,000	125,905	142,820
221402 Fuel and Lubricants – Gener.	49,987	116,000	116,000	10,800	11,722	13,297
221501 Repair and Maintenance–Civil	19,800	88,009	65,999	88,009	95,524	108,357
221502 Repairs and Maintenance - Veh.	16,795	10,800	10,800	20,000	21,708	24,624
221601 Cleaning Materials and service	17,878	20,000	20,000	11,300	12,265	13,913
221602 Stationery	19,740	11,300	11,300	4,800	5,210	5,910
221603 Printing, Binding,Publication	-	4,800	4,800	-	-	-
221618 Computer Supplies, Parts and Cabling	-	-	22,010	-	-	-
221801 Laboratory Consumables	-	33,900	33,900	683,900	742,297	842,022
221805 Drugs and Medical Consumables	189,700	152,391	152,391	302,391	328,212	372,305
26 GRANTS	**26,878**	**27,600**	**27,600**	**52,600**	**43,004**	**55,905**
263364 Transfer-Rural Heath Institute	26,878	27,600	27,600	52,600	43,004	55,905
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**800,000**	**-**	**-**	**-**	**-**
332401 Other Fixed Assets	-	800,000	-	-	-	-
Grand Total	**1,191,119**	**2,178,299**	**1,235,580**	**2,203,299**	**2,339,923**	**2,549,108**

312 PHEBE HOSPITAL AND SCHOOL OF NURSING

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
02 BONG COUNTY	1,191,119	2,178,299	1,235,580	2,203,299	2,339,923	2,549,108
Grand Total	**1,191,119**	**2,178,299**	**1,235,580**	**2,203,299**	**2,339,923**	**2,549,108**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1201 Administration and Management	**1,191,119**	**2,178,299**	**1,235,580**	**2,203,299**	**2,339,923**	**2,549,108**
21 COMPENSATION OF EMPLOYEES	786,781	856,299	713,580	856,299	891,991	899,530
22 USE OF GOODS AND SERVICES	377,460	494,400	494,400	1,294,400	1,404,928	1,593,673
26 GRANTS	26,878	27,600	27,600	52,600	43,004	55,905
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	800,000	-	-	-	-
Total	**1,191,119**	**2,178,299**	**1,235,580**	**2,203,299**	**2,339,923**	**2,549,108**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1201 Administration and Management	**1,191,119**	**2,178,299**	**1,235,580**	**2,203,299**	**2,339,923**	**2,549,108**
21 COMPENSATION OF EMPLOYEES	**786,781**	**856,299**	**713,580**	**856,299**	**891,991**	**899,530**
211101 Basic Salary - Civil Service	786,781	856,299	713,580	856,299	891,991	899,530
22 USE OF GOODS AND SERVICES	**377,460**	**494,400**	**494,400**	**1,294,400**	**1,404,928**	**1,593,673**
221105 Dom. Travel-Daily Subsis.Allow	-	-	-	25,000	27,135	30,780
221201 Electricity	51,600	25,000	25,000	32,200	34,950	39,645
221401 Fuel and Lubricants - Vehicles	11,960	32,200	32,200	116,000	125,905	142,820
221402 Fuel and Lubricants – Gener.	49,987	116,000	116,000	10,800	11,722	13,297
221501 Repair and Maintenance–Civil	19,800	88,009	65,999	88,009	95,524	108,357
221502 Repairs and Maintenance - Veh.	16,795	10,800	10,800	20,000	21,708	24,624
221601 Cleaning Materials and service	17,878	20,000	20,000	11,300	12,265	13,913
221602 Stationery	19,740	11,300	11,300	4,800	5,210	5,910
221603 Printing, Binding,Publication	-	4,800	4,800	-	-	-
221618 Computer Supplies, Parts and Cabling	-	-	22,010	-	-	-
221801 Laboratory Consumables	-	33,900	33,900	683,900	742,297	842,022
221805 Drugs and Medical Consumables	189,700	152,391	152,391	302,391	328,212	372,305
26 GRANTS	**26,878**	**27,600**	**27,600**	**52,600**	**43,004**	**55,905**
263364 Transfer-Rural Heath Institute	26,878	27,600	27,600	52,600	43,004	55,905
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**800,000**	**-**	**-**	**-**	**-**

312 PHEBE HOSPITAL AND SCHOOL OF NURSING

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
332401	Other Fixed Assets	-	800,000	-	-	-	-
Total		**1,191,119**	**2,178,299**	**1,235,580**	**2,203,299**	**2,339,923**	**2,549,108**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**1,191,119**	**2,178,299**	**1,235,580**	**2,203,299**	**2,339,923**	**2,549,108**

336 LIBERIA BOARD FOR NURSING AND MIDWIFERY

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 (FY2026):

During FY2026, the Liberian Board for Nursing & Midwifery strengthened the regulation, licensing, accreditation, and quality assurance of nursing and midwifery education and professional practice in Liberia. The Board administered the National State Board Examination (NSBE) to more than 1,000 candidates and issued over 1,000 new, renewed, and temporary licenses to nurses and midwives. It revised the National Pre-Service Registered Midwives Curriculum and assessed 10 nursing and midwifery training institutions, accrediting nine while denying accreditation to one. The Board also revised its national examination test bank following a review of more than 4,000 test items and updated its education, testing, accreditation, and evaluation policies, which were disseminated to training institutions across nine counties. In addition, LBNM strengthened professional ethics through training for members of its Ethics Committee and staff, and, in collaboration with the Ministry of Health and WAEC, reviewed more than 60 cases involving medical malpractice and educational document fraud. The Board also conducted basic emergency training at one nursing and midwifery training institution.

Objectives (FY2027):

For FY2027, the LBNM will focus on strengthening the regulation, professional licensing, accreditation, and quality assurance of nursing and midwifery practice and education. Priorities include enrolling newly qualified nurses and midwives who successfully pass the NSBE, ensuring that practicing professionals are registered and actively using the Board's platform, and conducting accreditation assessments of nine nursing and midwifery training institutions. The Board will also undertake regular quality assurance visits, including spot checks and unannounced inspections, to promote compliance and continuous improvement among training institutions and practitioners. In addition, LBNM will enforce professional codes, policies, and standards for nursing and midwifery practice and strengthen monitoring, evaluation, and reporting mechanisms to ensure sustained compliance and quality improvement.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	6	9	**15**	6	9	**15**	6	9	**15**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	138,424	153,876	128,230	153,876	160,290	161,645
22 USE OF GOODS AND SERVICES	-	18,613	-	18,613	20,202	22,916
Grand Total	**138,424**	**172,489**	**128,230**	**172,489**	**180,492**	**184,561**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
601 Administration	138,424	172,489	128,230	172,489	180,492	184,561

336 LIBERIA BOARD FOR NURSING AND MIDWIFERY

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**138,424**	**172,489**	**128,230**	**172,489**	**180,492**	**184,561**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**138,424**	**153,876**	**128,230**	**153,876**	**160,290**	**161,645**
211101 Basic Salary - Civil Service	138,424	153,876	128,230	153,876	160,290	161,645
22 USE OF GOODS AND SERVICES	**-**	**18,613**	**-**	**18,613**	**20,202**	**22,916**
221104 Domestic Travel-Meansof Travel	-	2,500	-	2,500	2,713	3,078
221201 Electricity	-	500	-	500	543	616
221208 Internet Provider Services	-	265	-	265	288	326
221209 Scratch- Cards	-	1,448	-	1,448	1,572	1,783
221401 Fuel and Lubricants - Vehicles	-	3,432	-	3,432	3,725	4,225
221504 Rep\&Maint.Mach\&Equip,Furniture	-	3,882	-	3,882	4,213	4,780
221601 Cleaning Materials and service	-	2,636	-	2,636	2,861	3,245
221602 Stationery	-	2,500	-	2,500	2,713	3,078
221603 Printing, Binding,Publication	-	1,450	-	1,450	1,574	1,785
Grand Total	**138,424**	**172,489**	**128,230**	**172,489**	**180,492**	**184,561**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	138,424	172,489	128,230	172,489	180,492	184,561
Grand Total	**138,424**	**172,489**	**128,230**	**172,489**	**180,492**	**184,561**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3601 Administration	**138,424**	**172,489**	**128,230**	**172,489**	**180,492**	**184,561**
21 COMPENSATION OF EMPLOYEES	138,424	153,876	128,230	153,876	160,290	161,645
22 USE OF GOODS AND SERVICES	-	18,613	-	18,613	20,202	22,916
Total	**138,424**	**172,489**	**128,230**	**172,489**	**180,492**	**184,561**

336 LIBERIA BOARD FOR NURSING AND MIDWIFERY

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3601 Administration	**138,424**	**172,489**	**128,230**	**172,489**	**180,492**	**184,561**
21 COMPENSATION OF EMPLOYEES	**138,424**	**153,876**	**128,230**	**153,876**	**160,290**	**161,645**
211101 Basic Salary - Civil Service	138,424	153,876	128,230	153,876	160,290	161,645
22 USE OF GOODS AND SERVICES	**-**	**18,613**	**-**	**18,613**	**20,202**	**22,916**
221104 Domestic Travel-Meansof Travel	-	2,500	-	2,500	2,713	3,078
221201 Electricity	-	500	-	500	543	616
221208 Internet Provider Services	-	265	-	265	288	326
221209 Scratch- Cards	-	1,448	-	1,448	1,572	1,783
221401 Fuel and Lubricants - Vehicles	-	3,432	-	3,432	3,725	4,225
221504 Rep\&Maint.Mach\&Equip,Furniture	-	3,882	-	3,882	4,213	4,780
221601 Cleaning Materials and service	-	2,636	-	2,636	2,861	3,245
221602 Stationery	-	2,500	-	2,500	2,713	3,078
221603 Printing, Binding,Publication	-	1,450	-	1,450	1,574	1,785
Total	**138,424**	**172,489**	**128,230**	**172,489**	**180,492**	**184,561**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**138,424**	**172,489**	**128,230**	**172,489**	**180,492**	**184,561**

337 LIBERIA PHARMACY BOARD

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 (FY2026):

During FY2026, the Board strengthened pharmaceutical regulation by registering and inspecting 1,150 pharmaceutical outlets nationwide while licensing twenty-eight pharmacists and thirty-two dispensers. It also conducted inspections of hospital dispensaries in selected healthcare facilities across Montserrado County and monitored intern pharmacists during their professional placement to evaluate performance. Institutional capacity was enhanced through the procurement of a four-door pickup vehicle for inspectorate operations, the construction of a regional office in Nimba County, and the successful launch of an online registration, permit, and license renewal platform to improve service delivery.

Objectives (FY2027):

The Board aims to strengthen its regulatory capacity by fully implementing pharmacy regulatory policies, improving registration and licensing systems, enhancing medicine safety through effective monitoring and supervision, expanding nationwide inspections of pharmaceutical facilities, strengthening inspectorate operations, and promoting high standards of pharmacy practice across Liberia.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	53	17	**70**	53	17	**70**	53	17	**70**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	480,128	536,259	446,880	536,259	558,611	563,333
22 USE OF GOODS AND SERVICES	15,607	15,652	9,445	65,652	71,259	80,831
31 NON-FINANCIAL ASSETS	22,000	-	-	-	-	-
Grand Total	**517,735**	**551,911**	**456,325**	**601,911**	**629,870**	**644,164**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
701 Administration	517,735	551,911	456,325	601,911	629,870	644,164
Grand Total	**517,735**	**551,911**	**456,325**	**601,911**	**629,870**	**644,164**

337 LIBERIA PHARMACY BOARD

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**480,128**	**536,259**	**446,880**	**536,259**	**558,611**	**563,333**
211101 Basic Salary - Civil Service	480,128	536,259	446,880	536,259	558,611	563,333
22 USE OF GOODS AND SERVICES	**15,607**	**15,652**	**9,445**	**65,652**	**71,259**	**80,831**
221105 Dom. Travel-Daily Subsis.Allow	-	2,943	-	2,943	3,194	3,623
221401 Fuel and Lubricants - Vehicles	6,582	4,045	4,045	54,045	58,660	66,541
221402 Fuel and Lubricants – Gener.	-	4,664	1,400	4,664	5,063	5,743
221502 Repairs and Maintenance - Veh.	4,285	2,000	2,000	2,000	2,171	2,462
221602 Stationery	4,740	2,000	2,000	2,000	2,171	2,462
31 NON-FINANCIAL ASSETS	**22,000**	**-**	**-**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	22,000	-	-	-	-	-
Grand Total	**517,735**	**551,911**	**456,325**	**601,911**	**629,870**	**644,164**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	517,735	551,911	456,325	601,911	629,870	644,164
Grand Total	**517,735**	**551,911**	**456,325**	**601,911**	**629,870**	**644,164**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3701 Administration	**517,735**	**551,911**	**456,325**	**601,911**	**629,870**	**644,164**
21 COMPENSATION OF EMPLOYEES	480,128	536,259	446,880	536,259	558,611	563,333
22 USE OF GOODS AND SERVICES	15,607	15,652	9,445	65,652	71,259	80,831
31 NON-FINANCIAL ASSETS	22,000	-	-	-	-	-
Total	**517,735**	**551,911**	**456,325**	**601,911**	**629,870**	**644,164**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3701 Administration	**517,735**	**551,911**	**456,325**	**601,911**	**629,870**	**644,164**
21 COMPENSATION OF EMPLOYEES	**480,128**	**536,259**	**446,880**	**536,259**	**558,611**	**563,333**
211101 Basic Salary - Civil Service	480,128	536,259	446,880	536,259	558,611	563,333

337 LIBERIA PHARMACY BOARD

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
22 USE OF GOODS AND SERVICES	**15,607**	**15,652**	**9,445**	**65,652**	**71,259**	**80,831**
221105 Dom. Travel-Daily Subsis.Allow	-	2,943	-	2,943	3,194	3,623
221401 Fuel and Lubricants - Vehicles	6,582	4,045	4,045	54,045	58,660	66,541
221402 Fuel and Lubricants – Gener.	-	4,664	1,400	4,664	5,063	5,743
221502 Repairs and Maintenance - Veh.	4,285	2,000	2,000	2,000	2,171	2,462
221602 Stationery	4,740	2,000	2,000	2,000	2,171	2,462
31 NON-FINANCIAL ASSETS	**22,000**	**-**	**-**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	22,000	-	-	-	-	-
Total	**517,735**	**551,911**	**456,325**	**601,911**	**629,870**	**644,164**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**517,735**	**551,911**	**456,325**	**601,911**	**629,870**	**644,164**

338 LIBERIA MEDICAL AND DENTAL COUNCIL

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 (FY2026):

During FY2026, the Liberia Medical and Dental Council strengthened its regulatory and institutional capacity through several major initiatives. The Council finalized an operational partnership with the Educational Commission for Foreign Medical Graduates by establishing the Electronic Portfolio of International Credentials (EPIC) portal to improve the verification of foreign medical qualifications. It also completed nationwide stakeholder consultations with County Health Teams and both public and private health facilities across all fifteen counties. Institutional development included preparing the Council's 2026 Operational Plan, conducting specialized overseas training for five staff members in China, completing internship rotations for thirty-six Liberian medical graduates who were subsequently licensed as general practitioners, and supervising sixty-five medical interns currently undergoing clinical training. Regulatory oversight remained strong through the registration of hundreds of Liberian and foreign medical practitioners and health facilities, the conclusion of eight medical negligence cases with two additional cases under review, and the completion of accreditation assessments covering approximately ninety-five percent of health facilities nationwide. The Council also completed research and regulatory impact assessments, renovated its regional office in Bong County, conducted board and ethics committee meetings, monitored intern doctors, and advanced plans for constructing its national headquarters.

Objectives (FY2027):

The Council will modernize and digitize the registration and licensing of medical and dental practitioners while strengthening inspections of healthcare facilities to ensure compliance with professional and ethical standards. It also intends to improve disciplinary systems for addressing medical malpractice, strengthen institutional capacity through workforce development, certify healthcare facilities nationwide, and enhance monitoring, evaluation, research, and data-driven regulatory decision-making. In addition, the Council will leverage information technology and strategic communications to improve transparency, public confidence, stakeholder engagement, and overall healthcare quality throughout Liberia.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	27	20	**47**	27	20	**47**	27	20	**47**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	707,136	891,040	891,040	891,040	928,180	936,025
22 USE OF GOODS AND SERVICES	259,010	413,104	216,088	413,104	448,380	508,615
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	207,629	207,629	250,000	275,500	283,165
Grand Total	**966,146**	**1,511,773**	**1,314,757**	**1,554,144**	**1,652,060**	**1,727,805**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
801 Administration	966,146	1,511,773	1,314,757	1,554,144	1,652,060	1,727,805

338 LIBERIA MEDICAL AND DENTAL COUNCIL

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**966,146**	**1,511,773**	**1,314,757**	**1,554,144**	**1,652,060**	**1,727,805**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**48,104**	**52,212**	**59,226**
000000 Unspecified	-	-	-	48,104	52,212	59,226
Total	**-**	**-**	**-**	**48,104**	**52,212**	**59,226**
Government of Liberia Funded Projects	**97,199**	**207,629**	**207,629**	**250,000**	**275,500**	**283,165**
030453 Construction of Headquarters	-	207,629	207,629	250,000	275,500	283,165
097500 Robert International Airport Up-Grade	97,199	-	-	-	-	-
Total	**97,199**	**207,629**	**207,629**	**250,000**	**275,500**	**283,165**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**707,136**	**891,040**	**891,040**	**891,040**	**928,180**	**936,025**
211101 Basic Salary - Civil Service	707,136	891,040	891,040	891,040	928,180	936,025
22 USE OF GOODS AND SERVICES	**259,010**	**413,104**	**216,088**	**413,104**	**448,380**	**508,615**
221103 Foreign Travel-Incdl. Allowanc	-	-	-	53,000	57,526	65,254
221105 Dom. Travel-Daily Subsis.Allow	48,712	53,000	53,000	-	-	-
221203 Telecommunications, Internet, Postage and Courier	2,500	6,000	5,000	6,000	6,512	7,387
221401 Fuel and Lubricants - Vehicles	20,000	15,000	15,000	15,000	16,281	18,468
221402 Fuel and Lubricants – Gener.	-	2,000	2,000	2,000	2,171	2,462
221501 Repair and Maintenance–Civil	30,000	38,000	38,000	38,000	41,245	46,786
221502 Repairs and Maintenance - Veh.	20,500	10,000	10,000	10,000	10,854	12,312
221602 Stationery	24,995	25,000	25,000	25,000	27,135	30,780
221603 Printing, Binding,Publication	5,000	4,000	4,000	4,000	4,342	4,925
221605 Computer Supplies and ICT Services	10,104	10,104	10,104	10,104	10,967	12,440
222123 Other Compensations	97,199	250,000	53,984	250,000	271,347	307,801
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**207,629**	**207,629**	**250,000**	**275,500**	**283,165**
332401 Other Fixed Assets	-	207,629	-	250,000	275,500	283,165
332424 Operational Expenses	-	-	18,629	-	-	-

338 LIBERIA MEDICAL AND DENTAL COUNCIL

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
332438 Repair and Maintenance–Civil	-	-	19,000	-	-	-
332487 Transport Equipment–Vehicles	-	-	37,000	-	-	-
332492 Non-Residential Buildings	-	-	133,000	-	-	-
Grand Total	**966,146**	**1,511,773**	**1,314,757**	**1,554,144**	**1,652,060**	**1,727,805**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	966,146	1,511,773	1,314,757	1,554,144	1,652,060	1,727,805
Grand Total	**966,146**	**1,511,773**	**1,314,757**	**1,554,144**	**1,652,060**	**1,727,805**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3801 Administration	**966,146**	**1,511,773**	**1,314,757**	**1,554,144**	**1,652,060**	**1,727,805**
21 COMPENSATION OF EMPLOYEES	707,136	891,040	891,040	891,040	928,180	936,025
22 USE OF GOODS AND SERVICES	259,010	413,104	216,088	413,104	448,380	508,615
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	207,629	207,629	250,000	275,500	283,165
Total	**966,146**	**1,511,773**	**1,314,757**	**1,554,144**	**1,652,060**	**1,727,805**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3801 Administration	**966,146**	**1,511,773**	**1,314,757**	**1,554,144**	**1,652,060**	**1,727,805**
21 COMPENSATION OF EMPLOYEES	**707,136**	**891,040**	**891,040**	**891,040**	**928,180**	**936,025**
211101 Basic Salary - Civil Service	707,136	891,040	891,040	891,040	928,180	936,025
22 USE OF GOODS AND SERVICES	**259,010**	**413,104**	**216,088**	**413,104**	**448,380**	**508,615**
221103 Foreign Travel-Incdl. Allowanc	-	-	-	53,000	57,526	65,254
221105 Dom. Travel-Daily Subsis.Allow	48,712	53,000	53,000	-	-	-
221203 Telecommunications, Internet, Postage and Courier	2,500	6,000	5,000	6,000	6,512	7,387
221401 Fuel and Lubricants - Vehicles	20,000	15,000	15,000	15,000	16,281	18,468
221402 Fuel and Lubricants – Gener.	-	2,000	2,000	2,000	2,171	2,462
221501 Repair and Maintenance–Civil	30,000	38,000	38,000	38,000	41,245	46,786

338 LIBERIA MEDICAL AND DENTAL COUNCIL

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221502	Repairs and Maintenance - Veh.	20,500	10,000	10,000	10,000	10,854	12,312
221602	Stationery	24,995	25,000	25,000	25,000	27,135	30,780
221603	Printing, Binding,Publication	5,000	4,000	4,000	4,000	4,342	4,925
221605	Computer Supplies and ICT Services	10,104	10,104	10,104	10,104	10,967	12,440
222123	Other Compensations	97,199	250,000	53,984	250,000	271,347	307,801
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**207,629**	**207,629**	**250,000**	**275,500**	**283,165**
332401	Other Fixed Assets	-	207,629	-	250,000	275,500	283,165
332424	Operational Expenses	-	-	18,629	-	-	-
332438	Repair and Maintenance–Civil	-	-	19,000	-	-	-
332487	Transport Equipment–Vehicles	-	-	37,000	-	-	-
332492	Non-Residential Buildings	-	-	133,000	-	-	-
Total		**966,146**	**1,511,773**	**1,314,757**	**1,554,144**	**1,652,060**	**1,727,805**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**966,146**	**1,511,773**	**1,314,757**	**1,554,144**	**1,652,060**	**1,727,805**

339 LIB COLLEGE OF PHYSICIANS

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 (FY2026):

During FY2026, the College achieved significant milestones in postgraduate medical education and specialist training. Seventeen resident doctors successfully graduated in various medical specialties, including Internal Medicine, Pediatrics, General Surgery, Obstetrics and Gynecology, Psychiatry, and Family Medicine, while the College inducted its first two Fellows by Examination in the surgical subspecialties of Urology and Traumatology. The Community Health residency program also continued with the training of four resident doctors. The College further strengthened specialist capacity through the return of four Liberian doctors who completed fellowship training abroad in Psychiatry, Urology, Anaesthesiology, and General Surgery. Accreditation exercises conducted jointly by the West African College of Physicians and the West African College of Surgeons successfully accredited seven residency training programs at John F. Kennedy Medical Center, ELWA Hospital, and J.J. Dossen Hospital. Additionally, the College successfully hosted its Eighth Annual General and Scientific Meeting, bringing together medical professionals from Liberia, Nigeria, Ghana, and the United States, during which President Joseph Nyuma Boakai Sr. received an Honorary Fellowship.

Objectives (FY2027):

The College aims to train and graduate at least 120 Liberian medical specialists by 2029 in key specialty areas, including Internal Medicine, Pediatrics, Family Medicine, Psychiatry, General Surgery, Obstetrics and Gynecology, Ophthalmology, Community Health, Radiology, and Anaesthesiology. It also seeks to increase Liberian leadership within the College by ensuring that at least half of all faculty chair positions are held by Liberians, thereby promoting sustainability and national ownership of specialist medical education. Furthermore, the College will strengthen accreditation systems for residency training institutions and expand continuous professional development programs to improve preparedness, quality healthcare delivery, and specialist medical services nationwide.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	25	15	**40**	25	15	**40**	25	15	**40**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	847,624	1,100,823	917,350	1,100,823	1,146,707	1,156,400
22 USE OF GOODS AND SERVICES	159,802	201,301	136,344	201,301	218,491	247,842
31 NON-FINANCIAL ASSETS	21,500	188,400	388,400	188,400	217,979	277,924
Grand Total	**1,028,926**	**1,490,524**	**1,442,094**	**1,490,524**	**1,583,177**	**1,682,166**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
901 Administration	1,028,926	1,490,524	1,442,094	1,490,524	1,583,177	1,682,166
Grand Total	**1,028,926**	**1,490,524**	**1,442,094**	**1,490,524**	**1,583,177**	**1,682,166**

339 LIB COLLEGE OF PHYSICIANS

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**188,400**	**217,979**	**277,924**
000000 Unspecified	-	-	-	188,400	217,979	277,924
Total	**-**	**-**	**-**	**188,400**	**217,979**	**277,924**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**847,624**	**1,100,823**	**917,350**	**1,100,823**	**1,146,707**	**1,156,400**
211101 Basic Salary - Civil Service	847,624	1,100,823	917,350	1,100,823	1,146,707	1,156,400
22 USE OF GOODS AND SERVICES	**159,802**	**201,301**	**136,344**	**201,301**	**218,491**	**247,842**
221101 Foreign Travel-Means of travel	-	6,000	-	6,000	6,512	7,387
221102 Forgn.Travel-Daily Sub. Allowa	-	2,000	-	2,000	2,171	2,462
221103 Foreign Travel-Incdl. Allowanc	-	1,500	-	1,500	1,628	1,847
221303 Office Build. Rental and Lease	39,950	40,000	-	40,000	43,416	49,248
221401 Fuel and Lubricants - Vehicles	33,000	41,385	41,385	41,385	44,919	50,953
221402 Fuel and Lubricants – Gener.	15,000	10,000	10,000	10,000	10,854	12,312
221502 Repairs and Maintenance - Veh.	6,000	32,914	17,457	32,914	35,725	40,524
221503 Repairs and Maintenance–Gen.	1,997	5,000	5,000	5,000	5,427	6,156
221602 Stationery	7,000	5,000	5,000	5,000	5,427	6,156
222102 Workshops,Conferences,Siminars	40,000	38,000	38,000	38,000	41,245	46,786
222113 Guard and Security Services	15,180	16,200	16,200	16,200	17,583	19,946
223106 Vehicle Insurance	1,675	3,302	3,302	3,302	3,584	4,065
31 NON-FINANCIAL ASSETS	**21,500**	**188,400**	**388,400**	**188,400**	**217,979**	**277,924**
312101 Non-Residential Buildings	-	150,000	350,000	-	-	-
312201 Transport Equipment–Vehicles	21,500	22,900	22,900	172,900	200,045	255,059
312301 ICT Infrast Hardware\&Networks	-	15,500	15,500	15,500	17,934	22,865
Grand Total	**1,028,926**	**1,490,524**	**1,442,094**	**1,490,524**	**1,583,177**	**1,682,166**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	1,028,926	1,490,524	1,442,094	1,490,524	1,583,177	1,682,166
Grand Total	**1,028,926**	**1,490,524**	**1,442,094**	**1,490,524**	**1,583,177**	**1,682,166**

339 LIB COLLEGE OF PHYSICIANS

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3901 Administration	**1,028,926**	**1,490,524**	**1,442,094**	**1,490,524**	**1,583,177**	**1,682,166**
21 COMPENSATION OF EMPLOYEES	847,624	1,100,823	917,350	1,100,823	1,146,707	1,156,400
22 USE OF GOODS AND SERVICES	159,802	201,301	136,344	201,301	218,491	247,842
31 NON-FINANCIAL ASSETS	21,500	188,400	388,400	188,400	217,979	277,924
Total	**1,028,926**	**1,490,524**	**1,442,094**	**1,490,524**	**1,583,177**	**1,682,166**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3901 Administration	**1,028,926**	**1,490,524**	**1,442,094**	**1,490,524**	**1,583,177**	**1,682,166**
21 COMPENSATION OF EMPLOYEES	**847,624**	**1,100,823**	**917,350**	**1,100,823**	**1,146,707**	**1,156,400**
211101 Basic Salary - Civil Service	847,624	1,100,823	917,350	1,100,823	1,146,707	1,156,400
22 USE OF GOODS AND SERVICES	**159,802**	**201,301**	**136,344**	**201,301**	**218,491**	**247,842**
221101 Foreign Travel-Means of travel	-	6,000	-	6,000	6,512	7,387
221102 Forgn.Travel-Daily Sub. Allowa	-	2,000	-	2,000	2,171	2,462
221103 Foreign Travel-Incdl. Allowanc	-	1,500	-	1,500	1,628	1,847
221303 Office Build. Rental and Lease	39,950	40,000	-	40,000	43,416	49,248
221401 Fuel and Lubricants - Vehicles	33,000	41,385	41,385	41,385	44,919	50,953
221402 Fuel and Lubricants – Gener.	15,000	10,000	10,000	10,000	10,854	12,312
221502 Repairs and Maintenance - Veh.	6,000	32,914	17,457	32,914	35,725	40,524
221503 Repairs and Maintenance–Gen.	1,997	5,000	5,000	5,000	5,427	6,156
221602 Stationery	7,000	5,000	5,000	5,000	5,427	6,156
222102 Workshops,Conferences,Siminars	40,000	38,000	38,000	38,000	41,245	46,786
222113 Guard and Security Services	15,180	16,200	16,200	16,200	17,583	19,946
223106 Vehicle Insurance	1,675	3,302	3,302	3,302	3,584	4,065
31 NON-FINANCIAL ASSETS	**21,500**	**188,400**	**388,400**	**188,400**	**217,979**	**277,924**
312101 Non-Residential Buildings	-	150,000	350,000	-	-	-
312201 Transport Equipment–Vehicles	21,500	22,900	22,900	172,900	200,045	255,059
312301 ICT Infrast Hardware\&Networks	-	15,500	15,500	15,500	17,934	22,865
Total	**1,028,926**	**1,490,524**	**1,442,094**	**1,490,524**	**1,583,177**	**1,682,166**

339 LIB COLLEGE OF PHYSICIANS

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	1,028,926	1,490,524	1,442,094	1,490,524	1,583,177	1,682,166

434 LIBERIA MEDICAL AND HEALTH PRODUCTS REGULATORY AUTHORITY

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 (FY2026):

During FY2026, the Liberia Medicines & Health Products Regulatory Authority strengthened the national regulatory system for medicines and health products through enhanced medicines registration and licensing, increased inspections and border surveillance, expanded product sampling, stronger enforcement, and improved pharmacovigilance. The Authority advanced the construction of the National Quality Control Laboratory in Careysburg and strengthened laboratory testing capacity as part of efforts to improve the quality and safety of medicines and health products. It also established Liberia's first pharmaceutical waste disposal site in Koko Town, Margibi County, expanding the facility from 3 to 7 acres to provide safe disposal of expired and counterfeit medicines. LMHRA further advanced preparations for WHO Maturity Level 3 recognition through implementation of the WHO Global Benchmarking Tool, preparation for an ISO Quality Management System, laboratory accreditation groundwork, digital transformation, and regional harmonization.

Objectives (FY2027):

For FY2027, LMHRA will focus on strengthening medicines and health-products regulation by expanding inspection, licensing, registration, testing, enforcement, border surveillance, and pharmacovigilance systems. The Authority will prioritize strengthening the new Quality Control Laboratory and pharmaceutical waste management facility, and expand regulatory services to all 15 counties through additional offices, personnel, logistics, and operational capacity. It will also advance digital transformation of registration, licensing, and revenue systems and continue preparations toward WHO Maturity Level 3, ISO/IEC 17025 laboratory accreditation, and international regulatory recognition. These priorities will support the AAID health-sector reform objective of increasing health-product testing from 40% to 95% by 2029 and improving the availability of safe, effective, and quality-assured medicines and health products nationwide.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	130	38	**168**	130	38	**168**	130	38	**168**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	1,243,854	1,365,468	1,137,890	1,565,468	1,630,719	1,644,503
22 USE OF GOODS AND SERVICES	167,164	442,304	442,304	542,304	588,610	667,688
Grand Total	**1,411,018**	**1,807,772**	**1,580,194**	**2,107,772**	**2,219,329**	**2,312,191**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
401 Administration \& Management	1,411,018	1,807,772	1,580,194	2,107,772	2,219,329	2,312,191
Grand Total	**1,411,018**	**1,807,772**	**1,580,194**	**2,107,772**	**2,219,329**	**2,312,191**

434 LIBERIA MEDICAL AND HEALTH PRODUCTS REGULATORY AUTHORITY

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**1,243,854**	**1,365,468**	**1,137,890**	**1,565,468**	**1,630,719**	**1,644,503**
211101 Basic Salary - Civil Service	1,243,854	1,365,468	1,137,890	1,565,468	1,630,719	1,644,503
22 USE OF GOODS AND SERVICES	**167,164**	**442,304**	**442,304**	**542,304**	**588,610**	**667,688**
221303 Office Build. Rental and Lease	110,000	110,000	110,000	110,000	119,393	135,433
221401 Fuel and Lubricants - Vehicles	11,983	16,994	16,994	16,994	18,446	20,923
221402 Fuel and Lubricants – Gener.	11,234	7,250	7,250	7,250	7,869	8,926
221502 Repairs and Maintenance - Veh.	8,781	9,000	9,000	9,000	9,768	11,081
221503 Repairs and Maintenance–Gen.	7,500	7,500	7,500	7,500	8,140	9,234
221602 Stationery	7,176	7,556	7,556	7,556	8,201	9,303
221801 Laboratory Consumables	10,490	284,004	284,004	384,004	416,793	472,788
Grand Total	**1,411,018**	**1,807,772**	**1,580,194**	**2,107,772**	**2,219,329**	**2,312,191**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	1,411,018	1,807,772	1,580,194	2,107,772	2,219,329	2,312,191
Grand Total	**1,411,018**	**1,807,772**	**1,580,194**	**2,107,772**	**2,219,329**	**2,312,191**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3401 Administration \& Management	**1,411,018**	**1,807,772**	**1,580,194**	**2,107,772**	**2,219,329**	**2,312,191**
21 COMPENSATION OF EMPLOYEES	1,243,854	1,365,468	1,137,890	1,565,468	1,630,719	1,644,503
22 USE OF GOODS AND SERVICES	167,164	442,304	442,304	542,304	588,610	667,688
Total	**1,411,018**	**1,807,772**	**1,580,194**	**2,107,772**	**2,219,329**	**2,312,191**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3401 Administration \& Management	**1,411,018**	**1,807,772**	**1,580,194**	**2,107,772**	**2,219,329**	**2,312,191**
21 COMPENSATION OF EMPLOYEES	**1,243,854**	**1,365,468**	**1,137,890**	**1,565,468**	**1,630,719**	**1,644,503**

434 LIBERIA MEDICAL AND HEALTH PRODUCTS REGULATORY AUTHORITY

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
211101	Basic Salary - Civil Service	1,243,854	1,365,468	1,137,890	1,565,468	1,630,719	1,644,503
22 USE OF GOODS AND SERVICES		**167,164**	**442,304**	**442,304**	**542,304**	**588,610**	**667,688**
221303	Office Build. Rental and Lease	110,000	110,000	110,000	110,000	119,393	135,433
221401	Fuel and Lubricants - Vehicles	11,983	16,994	16,994	16,994	18,446	20,923
221402	Fuel and Lubricants – Gener.	11,234	7,250	7,250	7,250	7,869	8,926
221502	Repairs and Maintenance - Veh.	8,781	9,000	9,000	9,000	9,768	11,081
221503	Repairs and Maintenance–Gen.	7,500	7,500	7,500	7,500	8,140	9,234
221602	Stationery	7,176	7,556	7,556	7,556	8,201	9,303
221801	Laboratory Consumables	10,490	284,004	284,004	384,004	416,793	472,788
Total		**1,411,018**	**1,807,772**	**1,580,194**	**2,107,772**	**2,219,329**	**2,312,191**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**1,411,018**	**1,807,772**	**1,580,194**	**2,107,772**	**2,219,329**	**2,312,191**

435 NATIONAL AIDS COMMISSION

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 (FY2026):

During FY2026, the National AIDS Commission achieved a major milestone with the development and approval of Liberia's National HIV and AIDS Strategic Plan III (2027–2032), providing a comprehensive framework to guide the country's HIV response over the next six years. Additional achievements relating to coordination, technical working groups, monitoring and evaluation, policy development, advocacy, resource mobilization, legal and stigma reduction initiatives, public awareness, and government budget execution are expected to be incorporated upon verification from the FY2026 quarterly and annual performance reports.

Objectives (FY2027):

In FY2027, the National AIDS Commission will strengthen the national HIV response by coordinating the development, implementation, and monitoring of HIV policies, strategies, standards, and implementation frameworks under the National HIV and AIDS Strategic Plan III. The Commission will promote evidence-based policy development through research, strategic information, and community feedback while leading advocacy efforts on domestic resource mobilization, sustainability, and national ownership of the HIV response. It will also strengthen legal protection for people living with HIV by addressing stigma, discrimination, gender inequality, and human rights barriers through improved legal services, workplace policies, and grievance mechanisms. The Commission will further enhance national and county-level coordination by strengthening steering committees, convening quarterly multisectoral coordination forums, supporting technical working groups, and fostering partnerships with people living with HIV, key populations, youth organizations, women-led groups, faith-based institutions, traditional leaders, the private sector, and development partners. Additionally, it will improve monitoring and evaluation by operationalizing an integrated digital coordination platform, standardizing partner reporting systems, strengthening data validation and performance monitoring, tracking government and partner resources, and promoting community-led monitoring, operational research, and annual HIV performance reporting.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	29	16	**45**	29	16	**45**	29	16	**45**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	614,144	648,078	540,070	648,078	675,091	680,797
22 USE OF GOODS AND SERVICES	91,752	146,142	146,142	200,000	217,079	246,240
31 NON-FINANCIAL ASSETS	2,491	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	150,000	165,300	169,899
Grand Total	**708,387**	**794,220**	**686,212**	**998,078**	**1,057,470**	**1,096,936**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
501 Administration \& Management	708,387	794,220	686,212	998,078	1,057,470	1,096,936
Grand Total	**708,387**	**794,220**	**686,212**	**998,078**	**1,057,470**	**1,096,936**

435 NATIONAL AIDS COMMISSION

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**41,000**	**-**	**-**	**150,000**	**165,300**	**169,899**
030517 Development of National HIV/AIDS Database and and Records Management system	-	-	-	150,000	165,300	169,899
097500 Robert International Airport Up-Grade	41,000	-	-	-	-	-
Total	**41,000**	**-**	**-**	**150,000**	**165,300**	**169,899**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**614,144**	**648,078**	**540,070**	**648,078**	**675,091**	**680,797**
211101 Basic Salary - Civil Service	614,144	648,078	540,070	648,078	675,091	680,797
22 USE OF GOODS AND SERVICES	**91,752**	**146,142**	**146,142**	**200,000**	**217,079**	**246,240**
221201 Electricity	1,000	4,000	4,000	4,000	4,342	4,925
221209 Scratch- Cards	-	1,764	1,764	1,764	1,915	2,172
221401 Fuel and Lubricants - Vehicles	1,000	10,122	10,122	10,122	10,986	12,462
221501 Repair and Maintenance–Civil	43,500	-	5,000	-	-	-
221502 Repairs and Maintenance - Veh.	-	1,400	2,600	1,400	1,520	1,724
221601 Cleaning Materials and service	283	2,000	2,000	2,000	2,171	2,462
221602 Stationery	499	2,000	2,000	2,000	2,171	2,462
221603 Printing, Binding,Publication	1,000	-	-	-	-	-
221605 Computer Supplies and ICT Services	10,725	-	-	-	-	-
222102 Workshops,Conferences,Siminars	33,745	114,033	92,473	167,891	182,227	206,708
222108 Advertising and Public Relatio	-	9,623	4,428	9,623	10,445	11,848
222109 Operational Expenses	-	-	3,995	-	-	-
223101 Personnel Insurance	-	-	16,560	-	-	-
223106 Vehicle Insurance	-	1,200	1,200	1,200	1,302	1,477
31 NON-FINANCIAL ASSETS	**2,491**	**-**	**-**	**-**	**-**	**-**
312203 Furniture and Fixtures	2,491	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**150,000**	**165,300**	**169,899**
332401 Other Fixed Assets	-	-	-	150,000	165,300	169,899
Grand Total	**708,387**	**794,220**	**686,212**	**998,078**	**1,057,470**	**1,096,936**

435 NATIONAL AIDS COMMISSION

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	708,387	794,220	686,212	998,078	1,057,470	1,096,936
Grand Total	**708,387**	**794,220**	**686,212**	**998,078**	**1,057,470**	**1,096,936**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3501 Administration \& Management	**708,387**	**794,220**	**686,212**	**998,078**	**1,057,470**	**1,096,936**
21 COMPENSATION OF EMPLOYEES	614,144	648,078	540,070	648,078	675,091	680,797
22 USE OF GOODS AND SERVICES	91,752	146,142	146,142	200,000	217,079	246,240
31 NON-FINANCIAL ASSETS	2,491	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	150,000	165,300	169,899
Total	**708,387**	**794,220**	**686,212**	**998,078**	**1,057,470**	**1,096,936**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3501 Administration \& Management	**708,387**	**794,220**	**686,212**	**998,078**	**1,057,470**	**1,096,936**
21 COMPENSATION OF EMPLOYEES	**614,144**	**648,078**	**540,070**	**648,078**	**675,091**	**680,797**
211101 Basic Salary - Civil Service	614,144	648,078	540,070	648,078	675,091	680,797
22 USE OF GOODS AND SERVICES	**91,752**	**146,142**	**146,142**	**200,000**	**217,079**	**246,240**
221201 Electricity	1,000	4,000	4,000	4,000	4,342	4,925
221209 Scratch- Cards	-	1,764	1,764	1,764	1,915	2,172
221401 Fuel and Lubricants - Vehicles	1,000	10,122	10,122	10,122	10,986	12,462
221501 Repair and Maintenance–Civil	43,500	-	5,000	-	-	-
221502 Repairs and Maintenance - Veh.	-	1,400	2,600	1,400	1,520	1,724
221601 Cleaning Materials and service	283	2,000	2,000	2,000	2,171	2,462
221602 Stationery	499	2,000	2,000	2,000	2,171	2,462
221603 Printing, Binding,Publication	1,000	-	-	-	-	-
221605 Computer Supplies and ICT Services	10,725	-	-	-	-	-
222102 Workshops,Conferences,Siminars	33,745	114,033	92,473	167,891	182,227	206,708
222108 Advertising and Public Relatio	-	9,623	4,428	9,623	10,445	11,848
222109 Operational Expenses	-	-	3,995	-	-	-
223101 Personnel Insurance	-	-	16,560	-	-	-
223106 Vehicle Insurance	-	1,200	1,200	1,200	1,302	1,477
31 NON-FINANCIAL ASSETS	**2,491**	**-**	**-**	**-**	**-**	**-**
312203 Furniture and Fixtures	2,491	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**150,000**	**165,300**	**169,899**

435 NATIONAL AIDS COMMISSION

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
332401	Other Fixed Assets	-	-	-	150,000	165,300	169,899
Total		**708,387**	**794,220**	**686,212**	**998,078**	**1,057,470**	**1,096,936**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**708,387**	**794,220**	**686,212**	**998,078**	**1,057,470**	**1,096,936**

436 JACKSON F DOE HOSPITAL

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 (FY2026):

During FY2026, Jackson F. Doe Memorial Regional Referral Hospital significantly strengthened its clinical, administrative, and infrastructure capacities. The hospital provided specialized and general healthcare services to approximately 21,000 patients while maintaining dedicated services in ophthalmology, dentistry, pathology, radiography, surgery, pediatrics, obstetrics and gynecology, and internal medicine. Emergency response services were enhanced through continuous ambulance operations, while the hospital maintained a fully operational Lassa Fever Clinic, Point-of-Care Testing Laboratory, and oxygen production plant. The hospital also ensured the uninterrupted availability of essential medicines and medical consumables. Institutional capacity was strengthened through the transition of forty-three contract staff onto the Civil Service payroll, provision of top-up allowances to over thirty clinical and administrative staff, regular staff performance appraisals, and continuous in-service professional training programs. Operational improvements included maintaining uninterrupted electricity, renovating the hospital guest house, commencing the construction of additional staff housing, initiating an Emergency Room and Intensive Care Unit annex, renovating the outpatient and laboratory annexes, digitizing patient medical records through the introduction of an Electronic Medical Records System, procuring additional laboratory equipment, launching a five-year strategic plan, and strengthening community participation and stakeholder representation in hospital governance.

Objectives (FY2027):

In FY2027, the hospital aims to transform itself into a financially sustainable, digitally enabled, and internationally recognized tertiary referral and teaching hospital that delivers safe, equitable, and evidence-based healthcare services. The hospital will continue expanding specialized medical services while maintaining free healthcare for children under five years of age and maternal health patients. Priority will also be placed on ensuring the continuous availability of medicines and medical supplies, maintaining modern medical equipment, providing reliable electricity and operational support, strengthening staff capacity through continuous professional development, improving digital health systems, and enhancing community engagement to improve healthcare delivery across the region.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	163	118	**281**	163	118	**281**	163	118	**281**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	1,686,062	1,876,867	1,564,060	1,867,867	1,945,722	1,962,169
22 USE OF GOODS AND SERVICES	1,117,691	1,716,701	1,716,701	1,716,701	1,863,287	2,113,612
31 NON-FINANCIAL ASSETS	364,995	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	400,000	400,000	1,300,000	1,432,600	1,472,456
Grand Total	**3,168,748**	**3,993,568**	**3,680,761**	**4,884,568**	**5,241,609**	**5,548,237**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
601 Administration \& Management	3,168,748	3,993,568	3,680,761	4,884,568	5,241,609	5,548,237

436 JACKSON F DOE HOSPITAL

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**3,168,748**	**3,993,568**	**3,680,761**	**4,884,568**	**5,241,609**	**5,548,237**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**601,496**	**652,857**	**740,566**
000000 Unspecified	-	-	-	601,496	652,857	740,566
Total	**-**	**-**	**-**	**601,496**	**652,857**	**740,566**
Government of Liberia Funded Projects	**499,992**	**400,000**	**400,000**	**1,300,000**	**1,432,600**	**1,472,456**
023849 Upgrading of Jackson F. Doe Hospital to Second National Referral Hospital	499,992	400,000	400,000	500,000	551,000	566,329
030126 Procurement of Medical CT scan & X-Ray Machines	-	-	-	650,000	716,300	736,228
030193 Procurement of Medical Waste Facilities (Incinerator)	-	-	-	50,000	55,100	56,633
030520 Specialist Medical Training Program	-	-	-	100,000	110,200	113,266
Total	**499,992**	**400,000**	**400,000**	**1,300,000**	**1,432,600**	**1,472,456**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**1,686,062**	**1,876,867**	**1,564,060**	**1,867,867**	**1,945,722**	**1,962,169**
211101 Basic Salary - Civil Service	1,686,062	1,876,867	1,564,060	1,867,867	1,945,722	1,962,169
22 USE OF GOODS AND SERVICES	**1,117,691**	**1,716,701**	**1,716,701**	**1,716,701**	**1,863,287**	**2,113,612**
221105 Dom. Travel-Daily Subsis.Allow	4,000	-	-	-	-	-
221209 Scratch- Cards	6,000	-	-	-	-	-
221401 Fuel and Lubricants - Vehicles	68,000	155,109	155,109	155,109	168,354	190,971
221402 Fuel and Lubricants – Gener.	230,998	557,000	557,000	557,000	604,561	685,782
221501 Repair and Maintenance–Civil	147,996	20,782	40,782	20,782	22,557	25,587
221502 Repairs and Maintenance - Veh.	44,999	41,000	41,000	41,000	44,501	50,479
221503 Repairs and Maintenance–Gen.	30,000	11,500	11,500	11,500	12,482	14,159
221504 Rep\&Maint.Mach\&Equip,Furniture	30,000	11,000	11,000	11,000	11,939	13,543
221601 Cleaning Materials and service	148,497	204,500	204,500	202,500	219,791	249,319
221602 Stationery	26,701	22,596	42,596	22,596	24,525	27,820
221603 Printing, Binding,Publication	36,000	18,400	18,400	18,400	19,971	22,654
221801 Laboratory Consumables	24,000	33,000	33,000	33,000	35,818	40,630

436 JACKSON F DOE HOSPITAL

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221804 Uniforms and Specialized Cloth	6,000	-	-	-	-	-
221805 Drugs and Medical Consumables	275,500	580,714	530,714	580,714	630,300	714,979
222103 Food and Catering Services	36,000	46,100	56,100	46,100	50,036	56,759
222105 Entertainment Representation	-	15,000	15,000	17,000	18,452	20,930
222120 Legal Retainer Fees	3,000	-	-	-	-	-
31 NON-FINANCIAL ASSETS	**364,995**	**-**	**-**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	239,997	-	-	-	-	-
312205 Machinery and Equipment	124,998	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**400,000**	**400,000**	**1,300,000**	**1,432,600**	**1,472,456**
332401 Other Fixed Assets	-	400,000	-	1,300,000	1,432,600	1,472,456
332424 Operational Expenses	-	-	10,000	-	-	-
332438 Repair and Maintenance–Civil	-	-	325,000	-	-	-
332488 ICT Infrast Hardware\&Networks	-	-	25,000	-	-	-
332490 Machinery and Equipment	-	-	40,000	-	-	-
Grand Total	**3,168,748**	**3,993,568**	**3,680,761**	**4,884,568**	**5,241,609**	**5,548,237**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	3,168,748	3,993,568	3,680,761	4,884,568	5,241,609	5,548,237
Grand Total	**3,168,748**	**3,993,568**	**3,680,761**	**4,884,568**	**5,241,609**	**5,548,237**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3601 Administration \& Management	**3,168,748**	**3,993,568**	**3,680,761**	**4,884,568**	**5,241,609**	**5,548,237**
21 COMPENSATION OF EMPLOYEES	1,686,062	1,876,867	1,564,060	1,867,867	1,945,722	1,962,169
22 USE OF GOODS AND SERVICES	1,117,691	1,716,701	1,716,701	1,716,701	1,863,287	2,113,612
31 NON-FINANCIAL ASSETS	364,995	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	400,000	400,000	1,300,000	1,432,600	1,472,456
Total	**3,168,748**	**3,993,568**	**3,680,761**	**4,884,568**	**5,241,609**	**5,548,237**

436 JACKSON F DOE HOSPITAL

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3601 Administration \& Management	**3,168,748**	**3,993,568**	**3,680,761**	**4,884,568**	**5,241,609**	**5,548,237**
21 COMPENSATION OF EMPLOYEES	**1,686,062**	**1,876,867**	**1,564,060**	**1,867,867**	**1,945,722**	**1,962,169**
211101 Basic Salary - Civil Service	1,686,062	1,876,867	1,564,060	1,867,867	1,945,722	1,962,169
22 USE OF GOODS AND SERVICES	**1,117,691**	**1,716,701**	**1,716,701**	**1,716,701**	**1,863,287**	**2,113,612**
221105 Dom. Travel-Daily Subsis.Allow	4,000	-	-	-	-	-
221209 Scratch- Cards	6,000	-	-	-	-	-
221401 Fuel and Lubricants - Vehicles	68,000	155,109	155,109	155,109	168,354	190,971
221402 Fuel and Lubricants – Gener.	230,998	557,000	557,000	557,000	604,561	685,782
221501 Repair and Maintenance–Civil	147,996	20,782	40,782	20,782	22,557	25,587
221502 Repairs and Maintenance - Veh.	44,999	41,000	41,000	41,000	44,501	50,479
221503 Repairs and Maintenance–Gen.	30,000	11,500	11,500	11,500	12,482	14,159
221504 Rep\&Maint.Mach\&Equip,Furniture	30,000	11,000	11,000	11,000	11,939	13,543
221601 Cleaning Materials and service	148,497	204,500	204,500	202,500	219,791	249,319
221602 Stationery	26,701	22,596	42,596	22,596	24,525	27,820
221603 Printing, Binding,Publication	36,000	18,400	18,400	18,400	19,971	22,654
221801 Laboratory Consumables	24,000	33,000	33,000	33,000	35,818	40,630
221804 Uniforms and Specialized Cloth	6,000	-	-	-	-	-
221805 Drugs and Medical Consumables	275,500	580,714	530,714	580,714	630,300	714,979
222103 Food and Catering Services	36,000	46,100	56,100	46,100	50,036	56,759
222105 Entertainment Representation	-	15,000	15,000	17,000	18,452	20,930
222120 Legal Retainer Fees	3,000	-	-	-	-	-
31 NON-FINANCIAL ASSETS	**364,995**	**-**	**-**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	239,997	-	-	-	-	-
312205 Machinery and Equipment	124,998	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**400,000**	**400,000**	**1,300,000**	**1,432,600**	**1,472,456**
332401 Other Fixed Assets	-	400,000	-	1,300,000	1,432,600	1,472,456
332424 Operational Expenses	-	-	10,000	-	-	-
332438 Repair and Maintenance–Civil	-	-	325,000	-	-	-
332488 ICT Infrast Hardware\&Networks	-	-	25,000	-	-	-
332490 Machinery and Equipment	-	-	40,000	-	-	-
Total	**3,168,748**	**3,993,568**	**3,680,761**	**4,884,568**	**5,241,609**	**5,548,237**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**3,168,748**	**3,993,568**	**3,680,761**	**4,884,568**	**5,241,609**	**5,548,237**

439 NATIONAL PUBLIC HEALTH INSTITUTE OF LIBERIA

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 (FY2026):

During FY2026, NPHIL sustained a coordinated national response to public health threats, particularly Mpox, Lassa Fever, and Measles. As of June 30, 2026, 1,686 laboratory-confirmed Mpox cases had been reported, reflecting expanded surveillance coverage and increased public awareness. Nationwide, 74 public health incidents and events were detected and documented, with 85% meeting the detection target, 99% being reported to the appropriate authorities, and 61% completing early response actions. Of the 74 outbreaks and alerts detected during the first half of the year, 83% were responded to within 48 hours, demonstrating continued improvement in Liberia's disease surveillance, early detection, and emergency response capacity.

Objectives (FY2027):

For FY2027, NPHIL will focus on strengthening Liberia's public health security and preparedness through the development of a competent and sustainable public health workforce and the integration of national surveillance systems to improve the prediction, prevention, and early detection of public health threats. The Institute will strengthen national preparedness and response mechanisms for known, emerging, re-emerging, and novel epidemic threats; enhance public health laboratory diagnostic capacity to support One Health surveillance and response; and strengthen public health and biomedical research to generate evidence for policy and decision-making. NPHIL will also improve environmental health systems, strengthen logistics and supply chain management, upgrade its physical and technical infrastructure, increase public health financing through grants and resource mobilization, and maintain an effective and efficient procurement system.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	242	86	**328**	242	86	**328**	242	86	**328**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	2,618,305	2,718,445	2,265,370	2,718,445	2,831,754	2,855,689
22 USE OF GOODS AND SERVICES	327,620	603,797	210,436	603,797	655,355	743,397
26 GRANTS	1,004,370	256,170	903,929	1,256,170	1,027,000	1,335,092
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	2,800,000	3,085,600	3,171,444
Grand Total	**3,950,295**	**3,578,412**	**3,379,735**	**7,378,412**	**7,599,709**	**8,105,622**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
901 National Public Health Institute of Liberia	3,950,295	3,578,412	3,379,735	7,378,412	7,599,709	8,105,622
Grand Total	**3,950,295**	**3,578,412**	**3,379,735**	**7,378,412**	**7,599,709**	**8,105,622**

439 NATIONAL PUBLIC HEALTH INSTITUTE OF LIBERIA

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

	PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**-**	**-**	**5,000**	**5,427**	**6,156**
000000	Unspecified	-	-	-	5,000	5,427	6,156
Total		**-**	**-**	**-**	**5,000**	**5,427**	**6,156**
Government of Liberia Funded Projects		**-**	**-**	**400,000**	**2,800,000**	**3,085,600**	**3,171,444**
030127	Vertical Extension of the NHHIL Headquarter Building	-	-	-	1,500,000	1,653,000	1,698,988
030128	Completion & Equipment of the National Public Heath Reference Laboratory	-	-	-	500,000	551,000	566,329
030129	Hepatitis B Awareness & Control Campaign	-	-	-	800,000	881,600	906,127
030451	PSIP to Land Acquisition for National Children Hospital	-	-	400,000	-	-	-
Total		**-**	**-**	**400,000**	**2,800,000**	**3,085,600**	**3,171,444**

Summary of Detailed Line Items

	OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES		**2,618,305**	**2,718,445**	**2,265,370**	**2,718,445**	**2,831,754**	**2,855,689**
211101	Basic Salary - Civil Service	2,618,305	2,718,445	2,265,370	2,718,445	2,831,754	2,855,689
22 USE OF GOODS AND SERVICES		**327,620**	**603,797**	**210,436**	**603,797**	**655,355**	**743,397**
221201	Electricity	-	15,120	7,560	15,120	16,411	18,616
221202	Water and Sewage	-	2,520	1,260	2,520	2,735	3,103
221401	Fuel and Lubricants - Vehicles	4,444	38,461	19,231	38,461	41,745	47,353
221402	Fuel and Lubricants – Gener.	5,977	31,500	15,750	31,500	34,190	38,783
221501	Repair and Maintenance–Civil	259,988	5,000	2,500	5,000	5,427	6,156
221502	Repairs and Maintenance - Veh.	4,444	9,975	4,988	9,975	10,827	12,281
221503	Repairs and Maintenance–Gen.	-	9,975	4,988	9,975	10,827	12,281
221602	Stationery	5,556	37,250	18,625	37,250	40,431	45,862
221801	Laboratory Consumables	16,666	201,759	50,000	201,759	218,987	248,406
221814	Vaccines and vaccination suppl	22,767	183,407	16,704	183,407	199,068	225,812
222102	Workshops,Conferences,Siminars	7,778	68,830	68,830	68,830	74,707	84,744
26 GRANTS		**1,004,370**	**256,170**	**903,929**	**1,256,170**	**1,027,000**	**1,335,092**
263392	Transfer-County Preven Health	824,374	252,170	903,929	252,170	206,165	268,013
263873	"Transfer to Strengthen Disease Surveillance and preparedness	-	-	-	1,000,000	817,565	1,062,827
265258	Transfer to Hazard Payment Project	179,996	2,000	-	2,000	1,635	2,126
265336	Laboratory Sample Transport	-	2,000	-	2,000	1,635	2,126
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**-**	**-**	**2,800,000**	**3,085,600**	**3,171,444**
332401	Other Fixed Assets	-	-	-	2,800,000	3,085,600	3,171,444

439 NATIONAL PUBLIC HEALTH INSTITUTE OF LIBERIA

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**3,950,295**	**3,578,412**	**3,379,735**	**7,378,412**	**7,599,709**	**8,105,622**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	3,950,295	3,578,412	3,379,735	7,378,412	7,599,709	8,105,622
Grand Total	**3,950,295**	**3,578,412**	**3,379,735**	**7,378,412**	**7,599,709**	**8,105,622**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3901 National Public Health Institute of Liberia	**3,950,295**	**3,578,412**	**3,379,735**	**7,378,412**	**7,599,709**	**8,105,622**
21 COMPENSATION OF EMPLOYEES	2,618,305	2,718,445	2,265,370	2,718,445	2,831,754	2,855,689
22 USE OF GOODS AND SERVICES	327,620	603,797	210,436	603,797	655,355	743,397
26 GRANTS	1,004,370	256,170	903,929	1,256,170	1,027,000	1,335,092
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	2,800,000	3,085,600	3,171,444
Total	**3,950,295**	**3,578,412**	**3,379,735**	**7,378,412**	**7,599,709**	**8,105,622**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3901 National Public Health Institute of Liberia	**3,950,295**	**3,578,412**	**3,379,735**	**7,378,412**	**7,599,709**	**8,105,622**
21 COMPENSATION OF EMPLOYEES	**2,618,305**	**2,718,445**	**2,265,370**	**2,718,445**	**2,831,754**	**2,855,689**
211101 Basic Salary - Civil Service	2,618,305	2,718,445	2,265,370	2,718,445	2,831,754	2,855,689
22 USE OF GOODS AND SERVICES	**327,620**	**603,797**	**210,436**	**603,797**	**655,355**	**743,397**
221201 Electricity	-	15,120	7,560	15,120	16,411	18,616
221202 Water and Sewage	-	2,520	1,260	2,520	2,735	3,103
221401 Fuel and Lubricants - Vehicles	4,444	38,461	19,231	38,461	41,745	47,353
221402 Fuel and Lubricants – Gener.	5,977	31,500	15,750	31,500	34,190	38,783
221501 Repair and Maintenance–Civil	259,988	5,000	2,500	5,000	5,427	6,156
221502 Repairs and Maintenance - Veh.	4,444	9,975	4,988	9,975	10,827	12,281
221503 Repairs and Maintenance–Gen.	-	9,975	4,988	9,975	10,827	12,281
221602 Stationery	5,556	37,250	18,625	37,250	40,431	45,862

439 NATIONAL PUBLIC HEALTH INSTITUTE OF LIBERIA

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221801	Laboratory Consumables	16,666	201,759	50,000	201,759	218,987	248,406
221814	Vaccines and vaccination suppl	22,767	183,407	16,704	183,407	199,068	225,812
222102	Workshops,Conferences,Siminars	7,778	68,830	68,830	68,830	74,707	84,744
26 GRANTS		**1,004,370**	**256,170**	**903,929**	**1,256,170**	**1,027,000**	**1,335,092**
263392	Transfer-County Preven Health	824,374	252,170	903,929	252,170	206,165	268,013
263873	"Transfer to Strengthen Disease Surveillance and preparedness	-	-	-	1,000,000	817,565	1,062,827
265258	Transfer to Hazard Payment Project	179,996	2,000	-	2,000	1,635	2,126
265336	Laboratory Sample Transport	-	2,000	-	2,000	1,635	2,126
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**-**	**-**	**2,800,000**	**3,085,600**	**3,171,444**
332401	Other Fixed Assets	-	-	-	2,800,000	3,085,600	3,171,444
Total		**3,950,295**	**3,578,412**	**3,379,735**	**7,378,412**	**7,599,709**	**8,105,622**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**3,950,295**	**3,578,412**	**3,379,735**	**7,378,412**	**7,599,709**	**8,105,622**

456 NATIONAL FOOD & FEED SAFETY AUTHORITY

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 (FY2026):

In FY2026, the Food Authority of Liberia (FAL) strengthened Liberia's national food safety system through institutional, regulatory, financial, surveillance, and capacity-building interventions. The Authority developed and launched its 12-month operational work plan and five-year Strategic Plan (2026–2030). The Authority drafted technical regulations on product registration and laboratory-service subcontracting, developed SOPs, and initiated a Quality Management System toward ISO 9001 certification. It also mapped 5,163 food-related businesses nationwide and reviewed the mandates of institutions involved in the national food safety control system. As of July 24, 2026, FAL had registered 54 premises, issued 42 certificates, achieved a 77.8 percent compliance rate against a 70 percent target, collected US$26,495 in registration fees, and listed 60 food products across Montserrado, Bong, Grand Bassa, and Margibi Counties.

Objectives (FY2027):

For FY2027, the Food Authority of Liberia aims to strengthen Liberia's national food control system, governance, laboratory capacity, surveillance, regional cooperation, and consumer protection in order to reduce foodborne disease, protect consumers, and facilitate safe food trade under a One Health approach, aligned with the Africa CDC Food Safety Strategic Framework (2026–2030). This will include strengthening food-safety governance and the regulatory framework through a national food control system assessment, development of up to 12 priority technical regulations, SOPs and guidelines, and establishment of a One Health coordination platform. FAL will develop, equip and commission a National Food and Feed Testing Laboratory, introduce a Laboratory Information Management System, pursue ISO/IEC 17025:2017 accreditation and WHO prequalification, and implement risk-based sampling and a national Total Diet Study.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	25	9	**34**	25	9	**34**	25	9	**34**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	-	455,076	379,230	460,076	479,253	483,304
22 USE OF GOODS AND SERVICES	184,538	257,686	167,887	282,686	306,826	348,043
31 NON-FINANCIAL ASSETS	-	92,313	164,265	92,313	106,806	136,178
Grand Total	**184,538**	**805,075**	**711,382**	**835,075**	**892,885**	**967,525**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
601 Administration & management	184,538	805,075	711,382	835,075	892,885	967,525
Grand Total	**184,538**	**805,075**	**711,382**	**835,075**	**892,885**	**967,525**

456 NATIONAL FOOD & FEED SAFETY AUTHORITY

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**243,821**	**271,251**	**322,715**
000000 Unspecified	-	-	-	243,821	271,251	322,715
Total	**-**	**-**	**-**	**243,821**	**271,251**	**322,715**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**-**	**455,076**	**379,230**	**460,076**	**479,253**	**483,304**
211101 Basic Salary - Civil Service	-	455,076	379,230	460,076	479,253	483,304
22 USE OF GOODS AND SERVICES	**184,538**	**257,686**	**167,887**	**282,686**	**306,826**	**348,043**
221102 Forgn.Travel-Daily Sub. Allowa	-	2,984	-	2,984	3,239	3,674
221104 Domestic Travel-Meansof Travel	-	1,995	-	1,995	2,165	2,456
221105 Dom. Travel-Daily Subsis.Allow	-	1,995	25,257	1,995	2,165	2,456
221201 Electricity	1,000	4,915	4,910	14,915	16,189	18,363
221202 Water and Sewage	600	1,508	1,508	1,508	1,637	1,857
221208 Internet Provider Services	1,563	4,523	4,520	5,523	5,995	6,800
221209 Scratch- Cards	500	2,212	2,210	2,212	2,401	2,723
221401 Fuel and Lubricants - Vehicles	1,980	5,000	4,995	10,000	10,854	12,312
221402 Fuel and Lubricants – Gener.	1,000	46,710	46,707	51,710	56,126	63,666
221501 Repair and Maintenance–Civil	-	151,508	43,461	151,508	164,445	186,537
221502 Repairs and Maintenance - Veh.	-	3,015	3,015	3,015	3,272	3,712
221503 Repairs and Maintenance–Gen.	500	3,500	3,500	3,500	3,799	4,309
221504 Rep\&Maint.Mach\&Equip,Furniture	1,500	5,126	5,120	5,126	5,564	6,311
221601 Cleaning Materials and service	993	2,864	2,860	2,864	3,109	3,526
221602 Stationery	1,000	5,173	5,172	5,173	5,615	6,369
221603 Printing, Binding,Publication	-	6,114	6,114	8,114	8,807	9,990
222102 Workshops,Conferences,Siminars	2,975	6,036	6,033	8,036	8,722	9,894
222123 Other Compensations	170,927	-	-	-	-	-
223106 Vehicle Insurance	-	2,508	2,505	2,508	2,722	3,088
31 NON-FINANCIAL ASSETS	**-**	**92,313**	**164,265**	**92,313**	**106,806**	**136,178**
312202 Transport Equipment – Other	-	83,748	145,700	83,748	96,896	123,543
312203 Furniture and Fixtures	-	3,014	3,014	3,014	3,487	4,446
312205 Machinery and Equipment	-	5,551	15,551	5,551	6,423	8,189
Grand Total	**184,538**	**805,075**	**711,382**	**835,075**	**892,885**	**967,525**

456 NATIONAL FOOD & FEED SAFETY AUTHORITY

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	184,538	805,075	711,382	835,075	892,885	967,525
Grand Total	**184,538**	**805,075**	**711,382**	**835,075**	**892,885**	**967,525**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
5601 Administration & management	**184,538**	**805,075**	**711,382**	**835,075**	**892,885**	**967,525**
21 COMPENSATION OF EMPLOYEES	-	455,076	379,230	460,076	479,253	483,304
22 USE OF GOODS AND SERVICES	184,538	257,686	167,887	282,686	306,826	348,043
31 NON-FINANCIAL ASSETS	-	92,313	164,265	92,313	106,806	136,178
Total	**184,538**	**805,075**	**711,382**	**835,075**	**892,885**	**967,525**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
5601 Administration & management	**184,538**	**805,075**	**711,382**	**835,075**	**892,885**	**967,525**
21 COMPENSATION OF EMPLOYEES	**-**	**455,076**	**379,230**	**460,076**	**479,253**	**483,304**
211101 Basic Salary - Civil Service	-	455,076	379,230	460,076	479,253	483,304
22 USE OF GOODS AND SERVICES	**184,538**	**257,686**	**167,887**	**282,686**	**306,826**	**348,043**
221102 Forgn.Travel-Daily Sub. Allowa	-	2,984	-	2,984	3,239	3,674
221104 Domestic Travel-Meansof Travel	-	1,995	-	1,995	2,165	2,456
221105 Dom. Travel-Daily Subsis.Allow	-	1,995	25,257	1,995	2,165	2,456
221201 Electricity	1,000	4,915	4,910	14,915	16,189	18,363
221202 Water and Sewage	600	1,508	1,508	1,508	1,637	1,857
221208 Internet Provider Services	1,563	4,523	4,520	5,523	5,995	6,800
221209 Scratch- Cards	500	2,212	2,210	2,212	2,401	2,723
221401 Fuel and Lubricants - Vehicles	1,980	5,000	4,995	10,000	10,854	12,312
221402 Fuel and Lubricants – Gener.	1,000	46,710	46,707	51,710	56,126	63,666
221501 Repair and Maintenance–Civil	-	151,508	43,461	151,508	164,445	186,537
221502 Repairs and Maintenance - Veh.	-	3,015	3,015	3,015	3,272	3,712
221503 Repairs and Maintenance–Gen.	500	3,500	3,500	3,500	3,799	4,309
221504 Rep\&Maint.Mach\&Equip,Furniture	1,500	5,126	5,120	5,126	5,564	6,311
221601 Cleaning Materials and service	993	2,864	2,860	2,864	3,109	3,526
221602 Stationery	1,000	5,173	5,172	5,173	5,615	6,369
221603 Printing, Binding,Publication	-	6,114	6,114	8,114	8,807	9,990
222102 Workshops,Conferences,Siminars	2,975	6,036	6,033	8,036	8,722	9,894
222123 Other Compensations	170,927	-	-	-	-	-
223106 Vehicle Insurance	-	2,508	2,505	2,508	2,722	3,088

456 NATIONAL FOOD & FEED SAFETY AUTHORITY

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
31 NON-FINANCIAL ASSETS	**-**	**92,313**	**164,265**	**92,313**	**106,806**	**136,178**
312202 Transport Equipment – Other	-	83,748	145,700	83,748	96,896	123,543
312203 Furniture and Fixtures	-	3,014	3,014	3,014	3,487	4,446
312205 Machinery and Equipment	-	5,551	15,551	5,551	6,423	8,189
Total	**184,538**	**805,075**	**711,382**	**835,075**	**892,885**	**967,525**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**184,538**	**805,075**	**711,382**	**835,075**	**892,885**	**967,525**

06 SOCIAL DEVELOPMENT SERVICES

Goal:

To ensure the provision of basic social services to all Liberians, including persons with disabilities, women, children, youth, refugees, and veterans.

Strategic Objective:

To promote youth development, sports, and vocational and technical training to increase employment readiness; to promote opportunities to access employment and public services for vulnerable groups, including women, youth, and persons with disabilities; to coordinate humanitarian interventions in support of refugees and internally displaced persons (IDPs) in Liberia; to ensure that veteran soldiers and ex-combatants are fully integrated into civilian life; and to promote community empowerment and development opportunities.

Sector Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	665	238	**903**	665	238	**903**	665	238	**903**

Summary by Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	4,791,395	5,420,526	4,520,316	5,544,847	5,775,964	5,824,786
22 USE OF GOODS AND SERVICES	2,384,364	1,794,224	2,813,611	3,544,526	3,847,194	4,364,033
25 SUBSIDIES	438,691	983,575	832,089	4,009,292	4,770,154	7,534,470
26 GRANTS	3,630,035	3,245,723	6,253,637	6,030,466	4,930,293	6,409,341
31 NON-FINANCIAL ASSETS	2,003,580	-	6,703,000	1,285,000	1,486,745	1,895,608
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	16,176,190	8,440,190	18,903,000	20,831,106	21,410,644
Grand Total	**13,248,065**	**27,620,238**	**29,562,843**	**39,317,131**	**41,641,456**	**47,438,882**

Summary by Spending Entity

SPENDING ENTITY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
314 Ministry of Youth and Sports	6,363,104	9,757,119	11,399,664	18,172,525	18,523,179	22,209,583
319 Liberia Refugee Repatriation and Resettlement Commission	615,509	1,991,574	1,572,041	1,941,574	2,087,948	2,226,576
321 National Commission on Disabilities	536,568	576,384	608,281	1,666,384	1,752,432	1,922,718
322 National Veterans Bureau	297,618	454,598	374,080	484,598	505,466	511,829
323 Liberia Agency for Community Empowerment	2,356,130	10,779,336	11,983,291	9,962,336	10,931,087	11,265,063
340 Ministry of Gender, Children and Social Protection	3,079,136	4,061,227	3,625,486	7,089,714	7,841,344	9,303,113
Grand Total	**13,248,065**	**27,620,238**	**29,562,843**	**39,317,131**	**41,641,456**	**47,438,882**

314 MINISTRY OF YOUTH AND SPORTS

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 (FY2026):

During FY2026, the Ministry of Youth and Sports made significant progress in advancing youth empowerment, institutional development, and sports. Through partnerships with UNFPA, UNICEF, the Luminos Fund, and the Government of Liberia, investment under the National Youth Pathway Program (NYPP) expanded youth empowerment initiatives across all fifteen counties. Nearly 8,000 young people were engaged in active programming, with an anticipated reach of almost 50,000 participants throughout the 2026 implementation cycle. The Ministry also relaunched the Monrovia Vocational Training Center (MVTC) as a flagship technical training institution by strengthening its leadership, recruiting 17 instructors across ten disciplines, increasing trainer salaries, providing free learning materials and uniforms, and awarding 1,000 scholarships, including 200 dedicated to motorcyclists. In sports development, Liberia achieved notable successes at regional and international competitions. The Women's Under-20 National Team finished as runner-up in the WAFU Zone A Championship, the National Rollers Sports Association secured a bronze medal at the African Skates Games in Cairo, and the U-23 Liberia Deaf Football National Team represented the country at the inaugural World Deaf U-23 Championship in Serbia. Liberia also earned four silver and two bronze medals at the African Senior Championship. The Ministry further strengthened international partnerships through a high-level engagement with the Real Madrid Foundation to promote holistic youth development through sports. Institutional reforms were another major achievement during the year. The Ministry strengthened its organizational capacity by addressing critical human resource gaps, restructuring key departments, improving operational systems, and restoring its physical infrastructure. More than 22 strategic positions were filled across the headquarters, vocational centers, and field operations, including leadership roles in monitoring and evaluation, finance, procurement, compliance, decentralization, revenue, and youth employment. Additionally, the Gender and Social Inclusion Unit received dedicated leadership for the first time, further strengthening the Ministry's commitment to inclusive service delivery.

Objectives (FY2027):

In FY2027, the Ministry of Youth and Sports will focus on expanding opportunities for young people through skills development, entrepreneurship, employment, and leadership programs that enhance their contribution to national development. The Ministry will continue to improve access to quality sports and recreational facilities that promote physical and mental well-being, social cohesion, and talent development. It will strengthen the coordination, monitoring, and supervision of Technical and Vocational Education and Training (TVET) programs and expand vocational and on-the-job training opportunities for literate, semi-literate, and disadvantaged youth, particularly women and girls. Priority will also be given to providing agricultural training for rural youth to encourage sustainable livelihoods and reduce rural-to-urban migration. Furthermore, the Ministry will continue delivering essential administrative and logistical support to programs at the central and county levels to improve personnel management, staff welfare, workplace conditions, transportation, and the maintenance of Ministry facilities to enhance institutional efficiency and service delivery.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	306	28	**334**	306	28	**334**	306	28	**334**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	1,545,634	1,588,159	1,323,470	1,632,480	1,700,524	1,714,898
22 USE OF GOODS AND SERVICES	1,234,663	547,324	479,206	1,630,324	1,769,536	2,007,261
25 SUBSIDIES	-	25,000	25,000	2,128,342	2,532,248	3,999,691
26 GRANTS	3,330,726	3,096,636	5,719,988	5,731,379	4,685,771	6,091,463
31 NON-FINANCIAL ASSETS	252,081	-	-	1,200,000	1,388,400	1,770,218
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	4,500,000	3,852,000	5,850,000	6,446,700	6,626,052
Grand Total	**6,363,104**	**9,757,119**	**11,399,664**	**18,172,525**	**18,523,179**	**22,209,583**

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Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
401 Youth Services	753,724	678,261	1,294,254	1,633,261	1,920,447	3,016,021
402 Sports Services	3,075,760	6,716,689	7,909,650	12,160,774	12,013,486	13,828,138
403 Vocational/Technical Services	153,235	215,706	376,104	147,706	130,406	163,049
404 Administration and Management	2,380,385	2,146,463	1,819,656	4,230,784	4,458,840	5,202,375
Grand Total	**6,363,104**	**9,757,119**	**11,399,664**	**18,172,525**	**18,523,179**	**22,209,583**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**1,672,019**	**1,900,724**	**2,351,370**
000000 Unspecified	-	-	-	1,672,019	1,900,724	2,351,370
Total	**-**	**-**	**-**	**1,672,019**	**1,900,724**	**2,351,370**
Government of Liberia Funded Projects	**1,488,075**	**4,500,000**	**4,871,387**	**5,850,000**	**6,446,700**	**6,626,052**
000800 Renovation of the Executive Ma	-	-	289,787	-	-	-
010300 Construction of mini stadium	309,775	-	-	-	-	-
023811 Construction of National Conference Center	-	-	51,600	-	-	-
023837 Construction of MFDP New Headquarter	62,330	-	-	-	-	-
023854 National Service Program (NSP)	600,970	-	-	-	-	-
023890 Rock Crusher Community Road-Duazon	15,000	-	-	-	-	-
025600 National Empowerment Program (NEP)	-	1,000,000	1,000,000	1,200,000	1,322,400	1,359,190
025700 National Youth Empowerment	-	3,500,000	3,500,000	2,000,000	2,204,000	2,265,317
030130 Development of Inclusive Sports & Recreation Services for Youth	-	-	-	500,000	551,000	566,329
030131 Expansion & Modernization of Youth TVET Facilities	-	-	-	1,500,000	1,653,000	1,698,988
030132 Support to Lonestar Veterans for Sports Development Program	-	-	-	650,000	716,300	736,228
079000 CFP: Contribution to At Risk Youth Rehabilitation Programme	500,000	-	-	-	-	-
502000 CPF-RIA Runway Project	-	-	30,000	-	-	-
Total	**1,488,075**	**4,500,000**	**4,871,387**	**5,850,000**	**6,446,700**	**6,626,052**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**1,545,634**	**1,588,159**	**1,323,470**	**1,632,480**	**1,700,524**	**1,714,898**
211101 Basic Salary - Civil Service	1,545,634	1,588,159	1,323,470	1,632,480	1,700,524	1,714,898

314 MINISTRY OF YOUTH AND SPORTS

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
22 USE OF GOODS AND SERVICES		**1,234,663**	**547,324**	**479,206**	**1,630,324**	**1,769,536**	**2,007,261**
221101	Foreign Travel-Means of travel	20,299	20,000	20,091	20,000	21,708	24,624
221102	Forgn.Travel-Daily Sub. Allowa	84,461	35,389	25,266	35,389	38,411	43,571
221103	Foreign Travel-Incdl. Allowanc	1,480	2,000	2,400	2,000	2,171	2,462
221104	Domestic Travel-Meansof Travel	3,313	15,000	1,696	15,000	16,281	18,468
221105	Dom. Travel-Daily Subsis.Allow	18,084	30,000	14,412	430,000	466,717	529,418
221201	Electricity	-	26,533	26,333	26,533	28,799	32,668
221202	Water and Sewage	-	15,000	15,000	15,000	16,281	18,468
221203	Telecommunications, Internet, Postage and Courier	3,000	-	-	-	-	-
221208	Internet Provider Services	18,000	15,000	15,000	15,000	16,281	18,468
221209	Scratch- Cards	14,620	10,001	10,001	10,001	10,855	12,313
221401	Fuel and Lubricants - Vehicles	129,209	80,000	60,000	80,000	86,831	98,496
221402	Fuel and Lubricants – Gener.	8,813	30,029	22,522	30,029	32,593	36,972
221501	Repair and Maintenance–Civil	48,575	90,000	144,000	90,000	97,685	110,809
221502	Repairs and Maintenance - Veh.	34,000	15,000	15,000	15,000	16,281	18,468
221503	Repairs and Maintenance–Gen.	3,750	10,000	5,000	10,000	10,854	12,312
221601	Cleaning Materials and service	29,582	15,000	15,000	15,000	16,281	18,468
221602	Stationery	60,005	15,006	15,006	165,006	179,096	203,156
221603	Printing, Binding,Publication	2,999	5,016	5,016	5,016	5,444	6,176
221605	Computer Supplies and ICT Services	14,939	15,009	15,009	365,009	396,177	449,401
221805	Drugs and Medical Consumables	35,000	-	-	-	-	-
221901	Educational Materials and Supp	74,389	17,010	15,010	17,010	18,462	20,942
221903	Staff Training – Local	-	5,000	-	5,000	5,427	6,156
221904	Staff Training – Foreign	-	-	4,434	-	-	-
222102	Workshops,Conferences,Siminars	116,975	-	-	-	-	-
222103	Food and Catering Services	18,000	-	-	-	-	-
222104	Equipment and Household Materi	30,000	17,010	15,010	17,010	18,462	20,942
222109	Operational Expenses	-	-	-	183,000	198,626	225,311
222113	Guard and Security Services	36,023	44,321	-	44,321	48,105	54,568
222123	Other Compensations	421,147	-	-	-	-	-
222124	National, Int. Youth Day	5,000	10,000	8,000	10,000	10,854	12,312
223106	Vehicle Insurance	3,000	10,000	10,000	10,000	10,854	12,312
25 SUBSIDIES		**-**	**25,000**	**25,000**	**2,128,342**	**2,532,248**	**3,999,691**
251113	Subsidy to Lead Monrovia Football Academy	-	25,000	25,000	25,000	29,744	46,981
254111	Subsidy to Mano River Union	-	-	-	250,000	297,444	469,813
254112	Transfer-Liberia Scout Association	-	-	-	110,000	130,875	206,718
254113	Transfer-Fed.of Liberian Youth	-	-	-	250,000	297,444	469,813
254114	Transfer to YMCA	-	-	-	110,000	130,875	206,718
254115	Transfer to YWCA	-	-	-	100,000	118,978	187,925
254116	Transfer to LINSU	-	-	-	250,000	297,444	469,813
256244	The Hope House of Sustance freedom	-	-	-	75,000	89,233	140,944
256245	Youth, Women and Children Advocacy	-	-	-	2,500	2,974	4,698

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Summary of Detailed Line Items

	OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
256246	Transfer-Girls Guide Associat.	-	-	-	30,000	35,693	56,378
256247	Transfer to Muslim Organiz youth	-	-	-	30,312	36,064	56,964
256248	Transfer to All African Student Union (AFSU)	-	-	-	100,511	119,586	188,885
256249	Transfer-Youth Policy-F-Program	-	-	-	5,000	5,949	9,396
256250	Youth Community Literacy Prog.	-	-	-	2,416	2,874	4,540
256251	Transfer-Youth Center-Maryland	-	-	-	603	717	1,133
256252	Youth Development Agency	-	-	-	55,000	65,438	103,359
256253	Transfer to National Surfing Association	-	-	-	100,000	118,978	187,925
256254	Transfer to Liberia Oldtimers National Association	-	-	-	25,000	29,744	46,981
256255	Transfer-Inter- Sch Sports Association	-	-	-	10,000	11,898	18,793
256256	Transfers to Forpoh Vocational Insstitute	-	-	-	70,000	83,284	131,548
256257	Transfer-Ecowas Social Society	-	-	-	5,000	5,949	9,396
256258	Professional Sports Academy	-	-	-	437,000	519,932	821,233
256263	Liberia Youth Foundation	-	-	-	50,000	59,489	93,963
256264	National Muslin Student Association of Liberia	-	-	-	35,000	41,642	65,774
26 GRANTS		**3,330,726**	**3,096,636**	**5,719,988**	**5,731,379**	**4,685,771**	**6,091,463**
262103	Mano River Union	538,700	97,500	662,500	-	-	-
262104	Contributions to other Int.Org	-	3,000	3,000	3,000	2,453	3,188
262109	Transfer-Ecowas Social Society	1,948	5,000	5,000	-	-	-
263211	Transfer-County Youth Cordn.	4,870	5,902	5,902	5,902	4,825	6,273
263212	Transfer-Youth Policy-F-Prog.	25,324	20,000	20,000	15,000	12,263	15,942
263218	Transfer-Cadet Training Prog.	106,040	26,946	674,946	26,946	22,030	28,639
263225	Transfer-Tumutu Agriculture & Vocational Training	4,865	54,506	53,000	54,506	44,562	57,931
263401	Transfer to Ministerial League	19,480	30,518	30,518	30,518	24,950	32,435
263402	Transfer to National Football	1,092,431	1,074,058	1,710,856	3,874,058	3,167,293	4,117,452
263404	Transfer to National County Me	-	400,393	430,393	400,393	327,347	425,548
263405	Liberia National Olympic Comm.	-	3,502	3,502	3,502	2,863	3,722
263406	Transfer to Liberia Tennis Fed	1,461	10,000	10,000	10,000	8,176	10,628
263407	S.K. Doe Sports Complex	312,000	50,000	50,000	450,000	367,904	478,272
263408	National University Games	-	2,502	2,502	2,502	2,046	2,659
263410	National High School Athletics	-	3,451	3,451	3,451	2,821	3,668
263414	Transfer-Table Tennis Associat	-	8,000	18,400	8,000	6,541	8,503
263416	Up Country Basketball	-	4,964	4,964	4,964	4,058	5,276
263417	Grassroots Sports Development	1,198	3,739	3,739	3,739	3,057	3,974
263461	Liberia Chess Federation	4,870	50,000	82,537	50,000	40,878	53,141
263462	Youth, Women and Children Advocacy	-	2,500	2,500	-	-	-
263473	Transfer to WASSCE Tutorial	70,000	-	-	-	-	-
263707	Transfer to Juli Juah Youth & Literacy Program	-	2,403	2,403	4,403	3,600	4,680
263708	Youth Development Agency	30,974	55,000	55,000	-	-	-
263825	Transfer to Liberia National Scrabble Association	-	5,000	45,500	5,000	4,088	5,314
263826	Transfer to National Surfing Association	-	152,000	152,000	-	-	-
263827	Transfer to Liberia National Wheelchair Basketball Federation (LNWBF)	-	2,000	269,800	2,000	1,635	2,126

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Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
263828	Transfer to National Roller Sports Association of Liberia	1,071	2,000	2,000	2,000	1,635	2,126
263829	Transfer to Liberia National Former Football Players Assocciation	15,000	25,000	25,000	25,000	20,439	26,571
263830	Transfer to Liberia Oldtimers National Association	24,350	25,000	15,000	-	-	-
264101	Transfer-Liberia Scout Assoc.	-	107,000	107,000	-	-	-
264102	Transfer-Girls Guide Associat.	973	3,000	3,000	-	-	-
264103	Transfer-Fed.of Liberian Youth	35,000	97,500	97,500	-	-	-
264104	Youth Community Literacy Prog.	15,407	5,416	5,416	3,000	2,453	3,188
264105	Transfer to YMCA	4,870	72,500	72,500	-	-	-
264106	Transfer to YWCA	2,435	45,000	45,000	-	-	-
264107	Transfer to LINSU	63,700	97,500	97,500	-	-	-
264114	Trans to Muslim Organiz youth	29,220	30,312	30,312	-	-	-
264151	Trf to Clay Vocational School	9,160	6,008	6,008	6,008	4,912	6,385
264310	Transfer to All African Student Union (AFSU)	30,714	25,511	25,507	-	-	-
265177	Transfer-Youth Center-Maryland	-	8,674	8,071	8,071	6,599	8,578
265302	Liberia Volleyball Federation	-	2,000	2,000	2,000	1,635	2,126
265303	Liberia Track and Field Fed.	-	2,000	2,000	2,000	1,635	2,126
265307	Liberia Kickball Federation	4,870	13,915	13,915	150,000	122,635	159,424
265308	National Para-Olympics Federa.	14,234	2,000	2,000	2,000	1,635	2,126
265312	Tae Kwon Do Federation	14,294	-	-	-	-	-
265314	Amputee Football Federation	62,500	25,062	249,849	225,062	184,003	239,202
265315	Liberia Wrestling Federation	-	1,500	1,500	1,500	1,226	1,594
265317	Liberia Golf Association	-	1,500	1,500	1,500	1,226	1,594
265318	Liberia Handball Federation	974	1,500	61,500	1,500	1,226	1,594
265320	Women and Sports Association	974	1,500	1,500	1,500	1,226	1,594
265321	Transfer-Liberia Boxing Associ	974	1,500	1,500	1,500	1,226	1,594
265322	Transfer-Liberia Athletic Fede	106,413	49,495	70,000	49,495	40,465	52,605
265324	Transfer-basket Ball Federatio	-	97,720	85,000	97,720	79,892	103,859
265325	Transfer-Inter- Sch Sports Ass	4,870	10,000	10,000	-	-	-
265329	Transfer and Dump Atlethic Association	67,200	8,000	250,000	8,000	6,541	8,503
265332	Transfer to Wusu Association	-	2,000	2,000	2,000	1,635	2,126
265333	Transfer to Judo Federation	974	2,000	2,000	2,000	1,635	2,126
265519	Other National Sports	515,678	137,870	39,824	137,870	112,718	146,532
265530	Transfer to Trembo Vocation Institute	20,973	43,769	29,176	43,769	35,784	46,519
265539	Transfers to Forpoh Vocational Insstitute	69,737	70,000	52,497	-	-	-
31 NON-FINANCIAL ASSETS		**252,081**	**-**	**-**	**1,200,000**	**1,388,400**	**1,770,218**
312201	Transport Equipment–Vehicles	141,081	-	-	-	-	-
312203	Furniture and Fixtures	111,000	-	-	1,200,000	1,388,400	1,770,218
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**4,500,000**	**3,852,000**	**5,850,000**	**6,446,700**	**6,626,052**
332401	Other Fixed Assets	-	4,500,000	-	5,850,000	6,446,700	6,626,052
332412	Scratch- Cards	-	-	18,000	-	-	-
332413	Fuel and Lubricants - Vehicles	-	-	39,000	-	-	-
332415	Repairs and Maintenance - Veh.	-	-	55,000	-	-	-

314 MINISTRY OF YOUTH AND SPORTS

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
332417 Stationery	-	-	31,000	-	-	-
332418 Printing, Binding,Publication	-	-	32,000	-	-	-
332420 Staff Training – Local	-	-	498,000	-	-	-
332422 Other Compensations	-	-	1,344,000	-	-	-
332426 Domestic Travel-Meansof Travel	-	-	30,000	-	-	-
332430 Drugs and Medical Consumables	-	-	125,000	-	-	-
332433 Workshops,Conferences,Siminars	-	-	66,000	-	-	-
332434 Food and Catering Services	-	-	85,000	-	-	-
332457 Computer Supplies and ICT Services	-	-	100,000	-	-	-
332470 Equipment and Household Materi	-	-	100,000	-	-	-
332477 Educational Materials and Supp	-	-	386,000	-	-	-
332487 Transport Equipment–Vehicles	-	-	120,000	-	-	-
332489 Furniture and Fixtures	-	-	30,000	-	-	-
332618 Transfer to Cadet Training Program	-	-	648,000	-	-	-
332619 Transfer to Vocational Job Training Program	-	-	145,000	-	-	-
Grand Total	**6,363,104**	**9,757,119**	**11,399,664**	**18,172,525**	**18,523,179**	**22,209,583**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	6,363,104	9,757,119	11,399,664	18,068,242	18,437,921	22,098,748
01 BOMI COUNTY	-	-	-	6,008	4,912	6,385
04 GRAND BASSA	-	-	-	54,506	44,562	57,931
06 GRAND GEDEH	-	-	-	43,769	35,784	46,519
Grand Total	**6,363,104**	**9,757,119**	**11,399,664**	**18,172,525**	**18,523,179**	**22,209,583**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1401 Youth Services	**753,724**	**678,261**	**1,294,254**	**1,633,261**	**1,920,447**	**3,016,021**
22 USE OF GOODS AND SERVICES	5,000	8,000	8,000	8,000	8,683	9,850
25 SUBSIDIES	-	25,000	25,000	1,566,342	1,863,594	2,943,551
26 GRANTS	748,724	645,261	1,261,254	58,919	48,170	62,620
Total	**753,724**	**678,261**	**1,294,254**	**1,633,261**	**1,920,447**	**3,016,021**

314 MINISTRY OF YOUTH AND SPORTS

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1401 Youth Services		**753,724**	**678,261**	**1,294,254**	**1,633,261**	**1,920,447**	**3,016,021**
22 USE OF GOODS AND SERVICES		**5,000**	**8,000**	**8,000**	**8,000**	**8,683**	**9,850**
222124	National, Int. Youth Day	5,000	8,000	8,000	8,000	8,683	9,850
25 SUBSIDIES		**-**	**25,000**	**25,000**	**1,566,342**	**1,863,594**	**2,943,551**
251113	Subsidy to Lead Monrovia Football Academy	-	25,000	25,000	25,000	29,744	46,981
254111	Subsidy to Mano River Union	-	-	-	250,000	297,444	469,813
254112	Transfer-Liberia Scout Association	-	-	-	110,000	130,875	206,718
254113	Transfer-Fed.of Liberian Youth	-	-	-	250,000	297,444	469,813
254114	Transfer to YMCA	-	-	-	110,000	130,875	206,718
254115	Transfer to YWCA	-	-	-	100,000	118,978	187,925
254116	Transfer to LINSU	-	-	-	250,000	297,444	469,813
256245	Youth, Women and Children Advocacy	-	-	-	2,500	2,974	4,698
256246	Transfer-Girls Guide Associat.	-	-	-	30,000	35,693	56,378
256247	Transfer to Muslim Organiz youth	-	-	-	30,312	36,064	56,964
256248	Transfer to All African Student Union (AFSU)	-	-	-	100,511	119,586	188,885
256249	Transfer-Youth Policy-F-Program	-	-	-	5,000	5,949	9,396
256250	Youth Community Literacy Prog.	-	-	-	2,416	2,874	4,540
256251	Transfer-Youth Center-Maryland	-	-	-	603	717	1,133
256252	Youth Development Agency	-	-	-	55,000	65,438	103,359
256253	Transfer to National Surfing Association	-	-	-	100,000	118,978	187,925
256254	Transfer to Liberia Oldtimers National Association	-	-	-	25,000	29,744	46,981
256255	Transfer-Inter- Sch Sports Association	-	-	-	10,000	11,898	18,793
256256	Transfers to Forpoh Vocational Insstitute	-	-	-	70,000	83,284	131,548
256257	Transfer-Ecowas Social Society	-	-	-	5,000	5,949	9,396
256264	National Muslin Student Association of Liberia	-	-	-	35,000	41,642	65,774
26 GRANTS		**748,724**	**645,261**	**1,261,254**	**58,919**	**48,170**	**62,620**
262103	Mano River Union	548,700	97,500	662,500	-	-	-
263211	Transfer-County Youth Cordn.	4,870	5,902	5,902	5,902	4,825	6,273
263212	Transfer-Youth Policy-F-Prog.	25,324	20,000	20,000	15,000	12,263	15,942
263218	Transfer-Cadet Training Prog.	970	26,946	26,946	26,946	22,030	28,639
263462	Youth, Women and Children Advocacy	-	2,500	2,500	-	-	-
263827	Transfer to Liberia National Wheelchair Basketball Federation (LNWBF)	-	-	51,600	-	-	-
264101	Transfer-Liberia Scout Assoc.	-	107,000	107,000	-	-	-
264102	Transfer-Girls Guide Associat.	973	3,000	3,000	-	-	-
264103	Transfer-Fed.of Liberian Youth	35,000	97,500	97,500	-	-	-
264104	Youth Community Literacy Prog.	1,948	5,416	5,416	3,000	2,453	3,188
264105	Transfer to YMCA	4,870	72,500	72,500	-	-	-
264106	Transfer to YWCA	2,435	45,000	45,000	-	-	-
264107	Transfer to LINSU	63,700	97,500	97,500	-	-	-
264114	Trans to Muslim Organiz youth	29,220	30,312	30,312	-	-	-
264310	Transfer to All African Student Union (AFSU)	30,714	25,511	25,507	-	-	-
265177	Transfer-Youth Center-Maryland	-	8,674	8,071	8,071	6,599	8,578

314 MINISTRY OF YOUTH AND SPORTS

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Total	**753,724**	**678,261**	**1,294,254**	**1,633,261**	**1,920,447**	**3,016,021**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1402 Sports Services	**3,075,760**	**6,716,689**	**7,909,650**	**12,160,774**	**12,013,486**	**13,828,138**
22 USE OF GOODS AND SERVICES	701,441	-	-	-	-	-
26 GRANTS	2,163,319	2,216,689	4,257,650	5,110,774	4,178,386	5,431,868
31 NON-FINANCIAL ASSETS	211,000	-	-	1,200,000	1,388,400	1,770,218
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	4,500,000	3,652,000	5,850,000	6,446,700	6,626,052
Total	**3,075,760**	**6,716,689**	**7,909,650**	**12,160,774**	**12,013,486**	**13,828,138**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1402 Sports Services	**3,075,760**	**6,716,689**	**7,909,650**	**12,160,774**	**12,013,486**	**13,828,138**
22 USE OF GOODS AND SERVICES	**701,441**	**-**	**-**	**-**	**-**	**-**
221203 Telecommunications, Internet, Postage and Courier	3,000	-	-	-	-	-
221209 Scratch- Cards	6,000	-	-	-	-	-
221401 Fuel and Lubricants - Vehicles	51,000	-	-	-	-	-
221502 Repairs and Maintenance - Veh.	16,000	-	-	-	-	-
221601 Cleaning Materials and service	11,000	-	-	-	-	-
221602 Stationery	41,500	-	-	-	-	-
221805 Drugs and Medical Consumables	35,000	-	-	-	-	-
221901 Educational Materials and Supp	55,889	-	-	-	-	-
222102 Workshops,Conferences,Siminars	116,975	-	-	-	-	-
222103 Food and Catering Services	18,000	-	-	-	-	-
222123 Other Compensations	347,077	-	-	-	-	-
26 GRANTS	**2,163,319**	**2,216,689**	**4,257,650**	**5,110,774**	**4,178,386**	**5,431,868**
262103 Mano River Union	-10,000	-	-	-	-	-
263218 Transfer-Cadet Training Prog.	105,070	-	648,000	-	-	-
263401 Transfer to Ministerial League	19,480	30,518	30,518	30,518	24,950	32,435
263402 Transfer to National Football	1,092,431	1,074,058	1,710,856	3,874,058	3,167,293	4,117,452
263404 Transfer to National County Me	-	400,393	430,393	400,393	327,347	425,548
263405 Liberia National Olympic Comm.	-	3,502	3,502	3,502	2,863	3,722
263406 Transfer to Liberia Tennis Fed	1,461	10,000	10,000	10,000	8,176	10,628
263408 National University Games	-	2,502	2,502	2,502	2,046	2,659
263410 National High School Athletics	-	3,451	3,451	3,451	2,821	3,668

314 MINISTRY OF YOUTH AND SPORTS

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
263414	Transfer-Table Tennis Associat	-	8,000	18,400	8,000	6,541	8,503
263416	Up Country Basketball	-	4,964	4,964	4,964	4,058	5,276
263417	Grassroots Sports Development	1,198	3,739	3,739	3,739	3,057	3,974
263461	Liberia Chess Federation	4,870	50,000	82,537	50,000	40,878	53,141
263473	Transfer to WASSCE Tutorial	70,000	-	-	-	-	-
263708	Youth Development Agency	30,974	55,000	55,000	-	-	-
263825	Transfer to Liberia National Scrabble Association	-	5,000	45,500	5,000	4,088	5,314
263826	Transfer to National Surfing Association	-	152,000	152,000	-	-	-
263827	Transfer to Liberia National Wheelchair Basketball Federation (LNWBF)	-	2,000	218,200	2,000	1,635	2,126
263828	Transfer to National Roller Sports Association of Liberia	1,071	2,000	2,000	2,000	1,635	2,126
263829	Transfer to Liberia National Former Football Players Assocciation	15,000	25,000	25,000	25,000	20,439	26,571
263830	Transfer to Liberia Oldtimers National Association	24,350	25,000	15,000	-	-	-
264104	Youth Community Literacy Prog.	13,459	-	-	-	-	-
265302	Liberia Volleyball Federation	-	2,000	2,000	2,000	1,635	2,126
265303	Liberia Track and Field Fed.	-	2,000	2,000	2,000	1,635	2,126
265307	Liberia Kickball Federation	4,870	13,915	13,915	150,000	122,635	159,424
265308	National Para-Olympics Federa.	14,234	2,000	2,000	2,000	1,635	2,126
265312	Tae Kwon Do Federation	14,294	-	-	-	-	-
265314	Amputee Football Federation	62,500	25,062	249,849	225,062	184,003	239,202
265315	Liberia Wrestling Federation	-	1,500	1,500	1,500	1,226	1,594
265317	Liberia Golf Association	-	1,500	1,500	1,500	1,226	1,594
265318	Liberia Handball Federation	974	1,500	61,500	1,500	1,226	1,594
265320	Women and Sports Association	974	1,500	1,500	1,500	1,226	1,594
265321	Transfer-Liberia Boxing Associ	974	1,500	1,500	1,500	1,226	1,594
265322	Transfer-Liberia Athletic Fede	106,413	49,495	70,000	49,495	40,465	52,605
265324	Transfer-basket Ball Federatio	-	97,720	85,000	97,720	79,892	103,859
265325	Transfer-Inter- Sch Sports Ass	4,870	10,000	10,000	-	-	-
265329	Transfer and Dump Atlethic Association	67,200	8,000	250,000	8,000	6,541	8,503
265332	Transfer to Wusu Association	-	2,000	2,000	2,000	1,635	2,126
265333	Transfer to Judo Federation	974	2,000	2,000	2,000	1,635	2,126
265519	Other National Sports	515,678	137,870	39,824	137,870	112,718	146,532
31 NON-FINANCIAL ASSETS		**211,000**	**-**	**-**	**1,200,000**	**1,388,400**	**1,770,218**
312201	Transport Equipment–Vehicles	100,000	-	-	-	-	-
312203	Furniture and Fixtures	111,000	-	-	1,200,000	1,388,400	1,770,218
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**4,500,000**	**3,652,000**	**5,850,000**	**6,446,700**	**6,626,052**
332401	Other Fixed Assets	-	4,500,000	-	5,850,000	6,446,700	6,626,052
332412	Scratch- Cards	-	-	18,000	-	-	-
332413	Fuel and Lubricants - Vehicles	-	-	39,000	-	-	-
332415	Repairs and Maintenance - Veh.	-	-	55,000	-	-	-
332417	Stationery	-	-	31,000	-	-	-
332418	Printing, Binding,Publication	-	-	32,000	-	-	-
332420	Staff Training – Local	-	-	498,000	-	-	-

314 MINISTRY OF YOUTH AND SPORTS

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
332422	Other Compensations	-	-	1,344,000	-	-	-
332426	Domestic Travel-Meansof Travel	-	-	30,000	-	-	-
332430	Drugs and Medical Consumables	-	-	125,000	-	-	-
332433	Workshops,Conferences,Siminars	-	-	66,000	-	-	-
332434	Food and Catering Services	-	-	85,000	-	-	-
332457	Computer Supplies and ICT Services	-	-	100,000	-	-	-
332477	Educational Materials and Supp	-	-	286,000	-	-	-
332487	Transport Equipment–Vehicles	-	-	120,000	-	-	-
332489	Furniture and Fixtures	-	-	30,000	-	-	-
332618	Transfer to Cadet Training Program	-	-	648,000	-	-	-
332619	Transfer to Vocational Job Training Program	-	-	145,000	-	-	-
Total		**3,075,760**	**6,716,689**	**7,909,650**	**12,160,774**	**12,013,486**	**13,828,138**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1403 Vocational/Technical Services		**153,235**	**215,706**	**376,104**	**147,706**	**130,406**	**163,049**
22	USE OF GOODS AND SERVICES	48,500	36,020	30,020	36,020	39,095	44,346
26	GRANTS	104,735	179,686	146,084	111,686	91,311	118,703
33	PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	200,000	-	-	-
Total		**153,235**	**215,706**	**376,104**	**147,706**	**130,406**	**163,049**

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1403 Vocational/Technical Services		**153,235**	**215,706**	**376,104**	**147,706**	**130,406**	**163,049**
22 USE OF GOODS AND SERVICES		**48,500**	**36,020**	**30,020**	**36,020**	**39,095**	**44,346**
221901	Educational Materials and Supp	18,500	17,010	15,010	17,010	18,462	20,942
222104	Equipment and Household Materi	30,000	17,010	15,010	17,010	18,462	20,942
222124	National, Int. Youth Day	-	2,000	-	2,000	2,171	2,462
26 GRANTS		**104,735**	**179,686**	**146,084**	**111,686**	**91,311**	**118,703**
262104	Contributions to other Int.Org	-	3,000	3,000	3,000	2,453	3,188
263225	Transfer-Tumutu Agriculture & Vocational Training	4,865	54,506	53,000	54,506	44,562	57,931
263707	Transfer to Juli Juah Youth & Literacy Program	-	2,403	2,403	4,403	3,600	4,680
264151	Trf to Clay Vocational School	9,160	6,008	6,008	6,008	4,912	6,385
265530	Transfer to Trembo Vocation Institute	20,973	43,769	29,176	43,769	35,784	46,519
265539	Transfers to Forpoh Vocational Insstitute	69,737	70,000	52,497	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**-**	**200,000**	**-**	**-**	**-**

314 MINISTRY OF YOUTH AND SPORTS

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
332470 Equipment and Household Materi	-	-	100,000	-	-	-
332477 Educational Materials and Supp	-	-	100,000	-	-	-
Total	**153,235**	**215,706**	**376,104**	**147,706**	**130,406**	**163,049**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1404 Administration and Management	**2,380,385**	**2,146,463**	**1,819,656**	**4,230,784**	**4,458,840**	**5,202,375**
21 COMPENSATION OF EMPLOYEES	1,545,634	1,588,159	1,323,470	1,632,480	1,700,524	1,714,898
22 USE OF GOODS AND SERVICES	479,722	503,304	441,186	1,586,304	1,721,758	1,953,065
25 SUBSIDIES	-	-	-	562,000	668,654	1,056,140
26 GRANTS	313,948	55,000	55,000	450,000	367,904	478,272
31 NON-FINANCIAL ASSETS	41,081	-	-	-	-	-
Total	**2,380,385**	**2,146,463**	**1,819,656**	**4,230,784**	**4,458,840**	**5,202,375**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1404 Administration and Management	**2,380,385**	**2,146,463**	**1,819,656**	**4,230,784**	**4,458,840**	**5,202,375**
21 COMPENSATION OF EMPLOYEES	**1,545,634**	**1,588,159**	**1,323,470**	**1,632,480**	**1,700,524**	**1,714,898**
211101 Basic Salary - Civil Service	1,545,634	1,588,159	1,323,470	1,632,480	1,700,524	1,714,898
22 USE OF GOODS AND SERVICES	**479,722**	**503,304**	**441,186**	**1,586,304**	**1,721,758**	**1,953,065**
221101 Foreign Travel-Means of travel	20,299	20,000	20,091	20,000	21,708	24,624
221102 Forgn.Travel-Daily Sub. Allowa	84,461	35,389	25,266	35,389	38,411	43,571
221103 Foreign Travel-Incdl. Allowanc	1,480	2,000	2,400	2,000	2,171	2,462
221104 Domestic Travel-Meansof Travel	3,313	15,000	1,696	15,000	16,281	18,468
221105 Dom. Travel-Daily Subsis.Allow	18,084	30,000	14,412	430,000	466,717	529,418
221201 Electricity	-	26,533	26,333	26,533	28,799	32,668
221202 Water and Sewage	-	15,000	15,000	15,000	16,281	18,468
221208 Internet Provider Services	18,000	15,000	15,000	15,000	16,281	18,468
221209 Scratch- Cards	8,620	10,001	10,001	10,001	10,855	12,313
221401 Fuel and Lubricants - Vehicles	78,209	80,000	60,000	80,000	86,831	98,496
221402 Fuel and Lubricants – Gener.	8,813	30,029	22,522	30,029	32,593	36,972
221501 Repair and Maintenance–Civil	48,575	90,000	144,000	90,000	97,685	110,809
221502 Repairs and Maintenance - Veh.	18,000	15,000	15,000	15,000	16,281	18,468
221503 Repairs and Maintenance–Gen.	3,750	10,000	5,000	10,000	10,854	12,312
221601 Cleaning Materials and service	18,582	15,000	15,000	15,000	16,281	18,468
221602 Stationery	18,505	15,006	15,006	165,006	179,096	203,156

314 MINISTRY OF YOUTH AND SPORTS

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221603 Printing, Binding,Publication	2,999	5,016	5,016	5,016	5,444	6,176
221605 Computer Supplies and ICT Services	14,939	15,009	15,009	365,009	396,177	449,401
221903 Staff Training – Local	-	5,000	-	5,000	5,427	6,156
221904 Staff Training – Foreign	-	-	4,434	-	-	-
222109 Operational Expenses	-	-	-	183,000	198,626	225,311
222113 Guard and Security Services	36,023	44,321	-	44,321	48,105	54,568
222123 Other Compensations	74,070	-	-	-	-	-
223106 Vehicle Insurance	3,000	10,000	10,000	10,000	10,854	12,312
25 SUBSIDIES	**-**	**-**	**-**	**562,000**	**668,654**	**1,056,140**
256244 The Hope House of Sustance freedom	-	-	-	75,000	89,233	140,944
256258 Professional Sports Academy	-	-	-	437,000	519,932	821,233
256263 Liberia Youth Foundation	-	-	-	50,000	59,489	93,963
26 GRANTS	**313,948**	**55,000**	**55,000**	**450,000**	**367,904**	**478,272**
262109 Transfer-Ecowas Social Society	1,948	5,000	5,000	-	-	-
263407 S.K. Doe Sports Complex	312,000	50,000	50,000	450,000	367,904	478,272
31 NON-FINANCIAL ASSETS	**41,081**	**-**	**-**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	41,081	-	-	-	-	-
Total	**2,380,385**	**2,146,463**	**1,819,656**	**4,230,784**	**4,458,840**	**5,202,375**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**6,363,104**	**9,757,119**	**11,399,664**	**18,172,525**	**18,523,179**	**22,209,583**

319 LIBERIA REFUGEE REPATRIATION AND RESETTLEMENT COMMISSION

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 (IDPs). During emergency response and recovery period, LRRRC serves as the lead humanitarian government agency that works with partners in the mobilization of relief assistance to persons of concern as they find durable solutions. The Commission's mandate was expanded through Executive Order No. 159, positioning it to address refugee protection, displacement, statelessness, and migration governance more comprehensively.

Achievements (FY2026):

During FY2026, the Liberia Refugee Repatriation and Resettlement Commission (LRRRC) achieved significant milestones in strengthening refugee protection, migration governance, and institutional capacity. It developed the zero drafts of its Five-Year Strategic Plan (2026–2030), the National Migration Policy, the National Repatriation Policy, and a new Refugee and Migration Commission of Liberia (RAMCOL) Act to replace the 1993 Refugee Act. The Commission also developed and operationalized key institutional policies covering human resources, finance, procurement, logistics, gender, risk management, and monitoring and evaluation to strengthen governance and accountability. The Commission conducted a Joint Humanitarian Assessment Mission in southeastern Liberia to assess the influx of undocumented Burkinabé migrants and signed a tripartite Memorandum of Understanding with the Liberia Immigration Service and the National Identification Registry to facilitate the issuance of civil documentation for integrated Ivorian refugees and other recognized refugees. In partnership with UNHCR, the Commission also advanced the development of Liberia's Asylum System Roadmap to strengthen national asylum and protection mechanisms. LRRRC continued to deliver humanitarian assistance and durable solutions for refugees and returnees. With support from the African Union through the Ministry of Foreign Affairs, it launched a humanitarian resilience project benefiting 350 flood-affected schoolchildren and 150 vulnerable households in Bong, Grand Cape Mount, and Montserrado Counties through educational support, school fee assistance, and reintegration grants. The Commission also repatriated 31 stranded Liberians from Niger and Cambodia and, with support from the International Organization for Migration (IOM) and the Liberia Immigration Service, facilitated the reintegration of 25 deportees from the United States, Canada, and Sweden. Institutional strengthening remained a priority during the year. The Commission began renovating its headquarters and regional offices with Government of Liberia funding, and improved transportation and operational capacity by acquiring vehicles and motorbikes. Staff capacity was improved through targeted training programs, and ICT equipment was provided to strengthen refugee and migration case management following the transition of responsibilities from UNHCR. The Commission also successfully commemorated World Refugee Day 2026 under the theme, "Solidarity with Refugees – Say No to Trafficking, Say No to Irregular Migration," promoting public awareness of refugee protection and safe migration.

Objectives (FY2027):

In FY2027, the Liberia Refugee Repatriation and Resettlement Commission will focus on strengthening refugee protection, migration governance, and institutional effectiveness through transparent, accountable, and rights-based service delivery. The Commission will continue to promote the protection, voluntary repatriation, resettlement, and sustainable reintegration of refugees and other persons of concern while upholding their dignity, safety, and human rights. Priority will also be given to implementing institutional reforms that enhance governance, accountability, and operational efficiency, alongside strengthening national asylum and migration management systems. Additionally, the Commission will work to ensure inclusive access to protection services for all persons of concern and build resilient institutions capable of responding effectively to emerging displacement and migration challenges.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	90	39	**129**	90	39	**129**	90	39	**129**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	535,504	634,270	528,560	634,270	660,707	666,292
22 USE OF GOODS AND SERVICES	80,005	607,304	443,481	807,304	876,241	993,955
31 NON-FINANCIAL ASSETS	-	-	150,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	750,000	450,000	500,000	551,000	566,329
Grand Total	**615,509**	**1,991,574**	**1,572,041**	**1,941,574**	**2,087,948**	**2,226,576**

319 LIBERIA REFUGEE REPATRIATION AND RESETTLEMENT COMMISSION

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
901	Administration and Management	615,509	1,991,574	1,572,041	1,941,574	2,087,948	2,226,576
Grand Total		**615,509**	**1,991,574**	**1,572,041**	**1,941,574**	**2,087,948**	**2,226,576**

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**-**	**-**	**396,000**	**429,814**	**487,557**
000000	Unspecified	-	-	-	396,000	429,814	487,557
Total		**-**	**-**	**-**	**396,000**	**429,814**	**487,557**
Government of Liberia Funded Projects		**-**	**750,000**	**450,000**	**500,000**	**551,000**	**566,329**
030455	PSIP to Strengthening Refugees Migrant Stateless Person & Other POCS in Liberia	-	750,000	450,000	500,000	551,000	566,329
Total		**-**	**750,000**	**450,000**	**500,000**	**551,000**	**566,329**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES		**535,504**	**634,270**	**528,560**	**634,270**	**660,707**	**666,292**
211101	Basic Salary - Civil Service	535,504	634,270	528,560	634,270	660,707	666,292
22 USE OF GOODS AND SERVICES		**80,005**	**607,304**	**443,481**	**807,304**	**876,241**	**993,955**
221101	Foreign Travel-Means of travel	-	2,000	2,000	2,000	2,171	2,462
221102	Forgn.Travel-Daily Sub. Allowa	7,883	10,000	9,428	10,000	10,854	12,312
221103	Foreign Travel-Incdl. Allowanc	-	1,600	2,200	1,600	1,737	1,970
221104	Domestic Travel-Meansof Travel	11,599	25,000	21,989	25,000	27,135	30,780
221201	Electricity	6,000	36,924	36,924	36,924	40,077	45,461
221202	Water and Sewage	1,174	2,000	2,000	2,000	2,171	2,462
221208	Internet Provider Services	1,662	30,000	30,000	30,000	32,562	36,936
221209	Scratch- Cards	9,000	4,200	4,200	4,200	4,559	5,171
221303	Office Build. Rental and Lease	-	4,000	4,000	4,000	4,342	4,925
221401	Fuel and Lubricants - Vehicles	14,078	42,400	52,400	42,400	46,020	52,203
221402	Fuel and Lubricants – Gener.	2,020	3,180	3,180	3,180	3,452	3,915
221501	Repair and Maintenance–Civil	-	306,000	156,000	396,000	429,814	487,557
221502	Repairs and Maintenance - Veh.	990	6,000	6,000	6,000	6,512	7,387

319 LIBERIA REFUGEE REPATRIATION AND RESETTLEMENT COMMISSION

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221503 Repairs and Maintenance–Gen.	-	1,500	1,500	1,500	1,628	1,847
221601 Cleaning Materials and service	-	1,500	1,500	21,500	23,336	26,471
221602 Stationery	5,000	55,000	45,000	55,000	59,696	67,716
221603 Printing, Binding,Publication	2,265	-	-	-	-	-
221909 Capacity Building Fund	-	4,000	4,000	4,000	4,342	4,925
222102 Workshops,Conferences,Siminars	7,000	10,000	10,000	-	-	-
222103 Food and Catering Services	8,000	57,000	39,160	157,000	170,406	193,299
222109 Operational Expenses	3,334	5,000	12,000	5,000	5,427	6,156
31 NON-FINANCIAL ASSETS	**-**	**-**	**150,000**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	-	-	150,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**750,000**	**450,000**	**500,000**	**551,000**	**566,329**
332401 Other Fixed Assets	-	750,000	-	500,000	551,000	566,329
332404 Foreign Travel-Means of travel	-	-	71,400	-	-	-
332407 Dom. Travel-Daily Subsis.Allow	-	-	35,000	-	-	-
332411 Internet Provider Services	-	-	1,200	-	-	-
332412 Scratch- Cards	-	-	6,000	-	-	-
332413 Fuel and Lubricants - Vehicles	-	-	10,000	-	-	-
332417 Stationery	-	-	5,000	-	-	-
332418 Printing, Binding,Publication	-	-	460	-	-	-
332419 Other Office Mat. and Consum.	-	-	4,000	-	-	-
332422 Other Compensations	-	-	77,850	-	-	-
332423 Vehicle Insurance	-	-	4,000	-	-	-
332424 Operational Expenses	-	-	77,490	-	-	-
332431 Media relations, Intelligence	-	-	4,500	-	-	-
332433 Workshops,Conferences,Siminars	-	-	10,000	-	-	-
332450 Consultancy Services	-	-	10,000	-	-	-
332456 Feasibility Studies/Surveys	-	-	7,500	-	-	-
332457 Computer Supplies and ICT Services	-	-	6,000	-	-	-
332473 Uniforms and Specialized Cloth	-	-	4,000	-	-	-
332487 Transport Equipment–Vehicles	-	-	93,000	-	-	-
332488 ICT Infrast Hardware\&Networks	-	-	10,000	-	-	-
332491 Transport Equipment – Other	-	-	12,600	-	-	-
Grand Total	**615,509**	**1,991,574**	**1,572,041**	**1,941,574**	**2,087,948**	**2,226,576**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	615,509	1,991,574	1,572,041	1,941,574	2,087,948	2,226,576

319 LIBERIA REFUGEE REPATRIATION AND RESETTLEMENT COMMISSION

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**615,509**	**1,991,574**	**1,572,041**	**1,941,574**	**2,087,948**	**2,226,576**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1901 Administration and Management	**615,509**	**1,991,574**	**1,572,041**	**1,941,574**	**2,087,948**	**2,226,576**
21 COMPENSATION OF EMPLOYEES	535,504	634,270	528,560	634,270	660,707	666,292
22 USE OF GOODS AND SERVICES	80,005	607,304	443,481	807,304	876,241	993,955
31 NON-FINANCIAL ASSETS	-	-	150,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	750,000	450,000	500,000	551,000	566,329
Total	**615,509**	**1,991,574**	**1,572,041**	**1,941,574**	**2,087,948**	**2,226,576**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1901 Administration and Management	**615,509**	**1,991,574**	**1,572,041**	**1,941,574**	**2,087,948**	**2,226,576**
21 COMPENSATION OF EMPLOYEES	**535,504**	**634,270**	**528,560**	**634,270**	**660,707**	**666,292**
211101 Basic Salary - Civil Service	535,504	634,270	528,560	634,270	660,707	666,292
22 USE OF GOODS AND SERVICES	**80,005**	**607,304**	**443,481**	**807,304**	**876,241**	**993,955**
221101 Foreign Travel-Means of travel	-	2,000	2,000	2,000	2,171	2,462
221102 Forgn.Travel-Daily Sub. Allowa	7,883	10,000	9,428	10,000	10,854	12,312
221103 Foreign Travel-Incdl. Allowanc	-	1,600	2,200	1,600	1,737	1,970
221104 Domestic Travel-Meansof Travel	11,599	25,000	21,989	25,000	27,135	30,780
221201 Electricity	6,000	36,924	36,924	36,924	40,077	45,461
221202 Water and Sewage	1,174	2,000	2,000	2,000	2,171	2,462
221208 Internet Provider Services	1,662	30,000	30,000	30,000	32,562	36,936
221209 Scratch- Cards	9,000	4,200	4,200	4,200	4,559	5,171
221303 Office Build. Rental and Lease	-	4,000	4,000	4,000	4,342	4,925
221401 Fuel and Lubricants - Vehicles	14,078	42,400	52,400	42,400	46,020	52,203
221402 Fuel and Lubricants – Gener.	2,020	3,180	3,180	3,180	3,452	3,915
221501 Repair and Maintenance–Civil	-	306,000	156,000	396,000	429,814	487,557
221502 Repairs and Maintenance - Veh.	990	6,000	6,000	6,000	6,512	7,387
221503 Repairs and Maintenance–Gen.	-	1,500	1,500	1,500	1,628	1,847
221601 Cleaning Materials and service	-	1,500	1,500	21,500	23,336	26,471
221602 Stationery	5,000	55,000	45,000	55,000	59,696	67,716
221603 Printing, Binding,Publication	2,265	-	-	-	-	-

319 LIBERIA REFUGEE REPATRIATION AND RESETTLEMENT COMMISSION

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221909	Capacity Building Fund	-	4,000	4,000	4,000	4,342	4,925
222102	Workshops,Conferences,Siminars	7,000	10,000	10,000	-	-	-
222103	Food and Catering Services	8,000	57,000	39,160	157,000	170,406	193,299
222109	Operational Expenses	3,334	5,000	12,000	5,000	5,427	6,156
31 NON-FINANCIAL ASSETS		**-**	**-**	**150,000**	**-**	**-**	**-**
312201	Transport Equipment–Vehicles	-	-	150,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**750,000**	**450,000**	**500,000**	**551,000**	**566,329**
332401	Other Fixed Assets	-	750,000	-	500,000	551,000	566,329
332404	Foreign Travel-Means of travel	-	-	71,400	-	-	-
332407	Dom. Travel-Daily Subsis.Allow	-	-	35,000	-	-	-
332411	Internet Provider Services	-	-	1,200	-	-	-
332412	Scratch- Cards	-	-	6,000	-	-	-
332413	Fuel and Lubricants - Vehicles	-	-	10,000	-	-	-
332417	Stationery	-	-	5,000	-	-	-
332418	Printing, Binding,Publication	-	-	460	-	-	-
332419	Other Office Mat. and Consum.	-	-	4,000	-	-	-
332422	Other Compensations	-	-	77,850	-	-	-
332423	Vehicle Insurance	-	-	4,000	-	-	-
332424	Operational Expenses	-	-	77,490	-	-	-
332431	Media relations, Intelligence	-	-	4,500	-	-	-
332433	Workshops,Conferences,Siminars	-	-	10,000	-	-	-
332450	Consultancy Services	-	-	10,000	-	-	-
332456	Feasibility Studies/Surveys	-	-	7,500	-	-	-
332457	Computer Supplies and ICT Services	-	-	6,000	-	-	-
332473	Uniforms and Specialized Cloth	-	-	4,000	-	-	-
332487	Transport Equipment–Vehicles	-	-	93,000	-	-	-
332488	ICT Infrast Hardware\&Networks	-	-	10,000	-	-	-
332491	Transport Equipment – Other	-	-	12,600	-	-	-
Total		**615,509**	**1,991,574**	**1,572,041**	**1,941,574**	**2,087,948**	**2,226,576**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**615,509**	**1,991,574**	**1,572,041**	**1,941,574**	**2,087,948**	**2,226,576**

321 NATIONAL COMMISSION ON DISABILITIES

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 (FY2026):

The National Commission on Disabilities strengthened its institutional capacity and support for persons with disabilities during FY2026. Key achievements included the development, validation, and launch of the 2026–2030 Strategic Plan, establishment of specialized technical and operational units, initiation of the Project Implementation Unit, and progress toward securing an accessible office facility. The Commission strengthened partnerships with development partners and organizations of persons with disabilities, including securing EU funding through ILO. The Commission completed needs assessment and verification activities across all 15 counties, renewed efforts toward UNCRPD reporting, and advanced development of its institutional website. It identified 560 potential beneficiaries for economic empowerment, provided PSIP financial support to 207 persons with disabilities, supported 108 students with tuition assistance, and committed 50 percent tuition support for 90 deaf students at the Oscar Romero School for the Deaf in Bomi County. Additional support included subsidies for 38 organizations of persons with disabilities, financial assistance to students with disabilities in higher institutions, and collaboration with the British Embassy on external scholarships. The Commission also strengthened internal accountability through completion of draft unit policies and ongoing IAA assessment and GAC audit processes.

Objectives (FY2027):

In FY2027, the National Commission on Disabilities will focus on strengthening the implementation and enforcement of inclusive policies and regulations that promote equal opportunities for persons with disabilities and other vulnerable groups, including women, children, and youth. The Commission will also intensify public awareness on disability inclusion and gender equality while strengthening its institutional capacity to improve the quality, efficiency, and accessibility of services provided to persons with disabilities.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	23	8	**31**	23	8	**31**	23	8	**31**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	184,428	160,632	150,911	160,632	167,327	168,742
22 USE OF GOODS AND SERVICES	111,271	96,665	76,721	296,665	321,996	365,255
25 SUBSIDIES	-	-	-	50,000	59,489	93,963
26 GRANTS	240,869	109,087	380,649	259,087	211,820	275,365
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	210,000	-	900,000	991,800	1,019,393
Grand Total	**536,568**	**576,384**	**608,281**	**1,666,384**	**1,752,432**	**1,922,718**

321 NATIONAL COMMISSION ON DISABILITIES

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
101 Administration and Management	536,568	576,384	608,281	1,666,384	1,752,432	1,922,718
Grand Total	**536,568**	**576,384**	**608,281**	**1,666,384**	**1,752,432**	**1,922,718**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**123,490**	**134,035**	**152,042**
000000 Unspecified	-	-	-	123,490	134,035	152,042
Total	**-**	**-**	**-**	**123,490**	**134,035**	**152,042**
Government of Liberia Funded Projects	**199,999**	**210,000**	**210,000**	**900,000**	**991,800**	**1,019,393**
023853 Support to national Commission on Disability	199,999	210,000	210,000	900,000	991,800	1,019,393
Total	**199,999**	**210,000**	**210,000**	**900,000**	**991,800**	**1,019,393**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**184,428**	**160,632**	**150,911**	**160,632**	**167,327**	**168,742**
211101 Basic Salary - Civil Service	184,428	160,632	150,911	160,632	167,327	168,742
22 USE OF GOODS AND SERVICES	**111,271**	**96,665**	**76,721**	**296,665**	**321,996**	**365,255**
221101 Foreign Travel-Means of travel	8,997	5,883	-	5,883	6,385	7,243
221102 Forgn.Travel-Daily Sub. Allowa	5,731	-	-	-	-	-
221202 Water and Sewage	1,000	-	-	-	-	-
221302 Res. Property Rental and Lease	24,998	25,000	25,000	25,000	27,135	30,780
221401 Fuel and Lubricants - Vehicles	13,899	20,392	15,900	20,392	22,133	25,107
221501 Repair and Maintenance–Civil	-	23,490	-	123,490	134,035	152,042
221601 Cleaning Materials and service	6,638	-	-	-	-	-
221602 Stationery	7,996	6,600	6,600	106,600	115,702	131,247
221603 Printing, Binding,Publication	4,397	7,200	7,200	7,200	7,814	8,864
222102 Workshops,Conferences,Siminars	20,000	4,400	4,400	4,400	4,776	5,417
222113 Guard and Security Services	17,615	3,700	17,621	3,700	4,016	4,555
25 SUBSIDIES	**-**	**-**	**-**	**50,000**	**59,489**	**93,963**
254287 Transfer to Lofa County School of the Blind	-	-	-	50,000	59,489	93,963

321 NATIONAL COMMISSION ON DISABILITIES

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	**240,869**	**109,087**	**380,649**	**259,087**	**211,820**	**275,365**
263648 Transfer to Gender Responsive Planning & Budgeting (GRPB)	-	-	-	86,439	70,669	91,870
265401 Transfer to Individuals	19,868	22,648	87,119	172,648	141,151	183,495
265520 Support to National Disability Programmes	221,001	86,439	293,530	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**210,000**	**-**	**900,000**	**991,800**	**1,019,393**
332401 Other Fixed Assets	-	210,000	-	900,000	991,800	1,019,393
Grand Total	**536,568**	**576,384**	**608,281**	**1,666,384**	**1,752,432**	**1,922,718**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	536,568	576,384	608,281	1,666,384	1,752,432	1,922,718
Grand Total	**536,568**	**576,384**	**608,281**	**1,666,384**	**1,752,432**	**1,922,718**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2101 Administration and Management	**536,568**	**576,384**	**608,281**	**1,666,384**	**1,752,432**	**1,922,718**
21 COMPENSATION OF EMPLOYEES	184,428	160,632	150,911	160,632	167,327	168,742
22 USE OF GOODS AND SERVICES	111,271	96,665	76,721	296,665	321,996	365,255
25 SUBSIDIES	-	-	-	50,000	59,489	93,963
26 GRANTS	240,869	109,087	380,649	259,087	211,820	275,365
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	210,000	-	900,000	991,800	1,019,393
Total	**536,568**	**576,384**	**608,281**	**1,666,384**	**1,752,432**	**1,922,718**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2101 Administration and Management	**536,568**	**576,384**	**608,281**	**1,666,384**	**1,752,432**	**1,922,718**
21 COMPENSATION OF EMPLOYEES	**184,428**	**160,632**	**150,911**	**160,632**	**167,327**	**168,742**
211101 Basic Salary - Civil Service	184,428	160,632	150,911	160,632	167,327	168,742
22 USE OF GOODS AND SERVICES	**111,271**	**96,665**	**76,721**	**296,665**	**321,996**	**365,255**
221101 Foreign Travel-Means of travel	8,997	5,883	-	5,883	6,385	7,243

321 NATIONAL COMMISSION ON DISABILITIES

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221102 Forgn.Travel-Daily Sub. Allowa	5,731	-	-	-	-	-
221202 Water and Sewage	1,000	-	-	-	-	-
221302 Res. Property Rental and Lease	24,998	25,000	25,000	25,000	27,135	30,780
221401 Fuel and Lubricants - Vehicles	13,899	20,392	15,900	20,392	22,133	25,107
221501 Repair and Maintenance–Civil	-	23,490	-	123,490	134,035	152,042
221601 Cleaning Materials and service	6,638	-	-	-	-	-
221602 Stationery	7,996	6,600	6,600	106,600	115,702	131,247
221603 Printing, Binding,Publication	4,397	7,200	7,200	7,200	7,814	8,864
222102 Workshops,Conferences,Siminars	20,000	4,400	4,400	4,400	4,776	5,417
222113 Guard and Security Services	17,615	3,700	17,621	3,700	4,016	4,555
25 SUBSIDIES	**-**	**-**	**-**	**50,000**	**59,489**	**93,963**
254287 Transfer to Lofa County School of the Blind	-	-	-	50,000	59,489	93,963
26 GRANTS	**240,869**	**109,087**	**380,649**	**259,087**	**211,820**	**275,365**
263648 Transfer to Gender Responsive Planning & Budgeting (GRPB)	-	-	-	86,439	70,669	91,870
265401 Transfer to Individuals	19,868	22,648	87,119	172,648	141,151	183,495
265520 Support to National Disability Programmes	221,001	86,439	293,530	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**210,000**	**-**	**900,000**	**991,800**	**1,019,393**
332401 Other Fixed Assets	-	210,000	-	900,000	991,800	1,019,393
Total	**536,568**	**576,384**	**608,281**	**1,666,384**	**1,752,432**	**1,922,718**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**536,568**	**576,384**	**608,281**	**1,666,384**	**1,752,432**	**1,922,718**

322 NATIONAL VETERANS BUREAU

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 (FY2026):

During FY2026, the National Veterans Bureau advanced its efforts to improve the welfare and economic empowerment of veterans through agricultural development. The Bureau established a functional veterans' agribusiness project, trained at least 50 veterans and community beneficiaries in agricultural production, and contributed to increased food production and food security. These initiatives enhanced livelihood opportunities for veterans while strengthening the Bureau's institutional capacity and governance systems to support sustainable program implementation.

Objectives (FY2027):

In FY2027, the National Veterans Bureau will focus on expanding its agricultural development program by undertaking farm landscaping, constructing a farmhouse and poultry facility, procuring farm supplies and construction materials, and establishing a seed rice nursery. The Bureau will also provide orientation and capacity-building training for farm staff and undertake rice cultivation to increase agricultural productivity, improve food security, and generate sustainable livelihoods for veterans.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	78	18	**96**	78	18	**96**	78	18	**96**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	290,118	439,294	366,080	469,294	488,855	492,987
22 USE OF GOODS AND SERVICES	7,500	15,304	8,000	15,304	16,611	18,842
Grand Total	**297,618**	**454,598**	**374,080**	**484,598**	**505,466**	**511,829**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
201 Administration and Management	297,618	454,598	374,080	484,598	505,466	511,829
Grand Total	**297,618**	**454,598**	**374,080**	**484,598**	**505,466**	**511,829**

322 NATIONAL VETERANS BUREAU

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**290,118**	**439,294**	**366,080**	**469,294**	**488,855**	**492,987**
211101 Basic Salary - Civil Service	290,118	439,294	366,080	469,294	488,855	492,987
22 USE OF GOODS AND SERVICES	**7,500**	**15,304**	**8,000**	**15,304**	**16,611**	**18,842**
221104 Domestic Travel-Meansof Travel	-	1,000	-	1,000	1,085	1,231
221202 Water and Sewage	700	900	450	900	977	1,108
221203 Telecommunications, Internet, Postage and Courier	1,000	-	-	-	-	-
221208 Internet Provider Services	700	4,528	1,966	4,528	4,915	5,575
221401 Fuel and Lubricants - Vehicles	1,500	2,700	1,700	2,784	3,022	3,428
221402 Fuel and Lubricants – Gener.	1,200	3,276	2,084	3,192	3,465	3,930
221502 Repairs and Maintenance - Veh.	500	1,200	600	1,200	1,302	1,477
221503 Repairs and Maintenance–Gen.	500	700	700	700	760	862
221603 Printing, Binding,Publication	1,400	1,000	500	1,000	1,085	1,231
Grand Total	**297,618**	**454,598**	**374,080**	**484,598**	**505,466**	**511,829**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	297,618	454,598	374,080	484,598	505,466	511,829
Grand Total	**297,618**	**454,598**	**374,080**	**484,598**	**505,466**	**511,829**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2201 Administration and Management	**297,618**	**454,598**	**374,080**	**484,598**	**505,466**	**511,829**
21 COMPENSATION OF EMPLOYEES	290,118	439,294	366,080	469,294	488,855	492,987
22 USE OF GOODS AND SERVICES	7,500	15,304	8,000	15,304	16,611	18,842
Total	**297,618**	**454,598**	**374,080**	**484,598**	**505,466**	**511,829**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2201 Administration and Management	**297,618**	**454,598**	**374,080**	**484,598**	**505,466**	**511,829**
21 COMPENSATION OF EMPLOYEES	**290,118**	**439,294**	**366,080**	**469,294**	**488,855**	**492,987**
211101 Basic Salary - Civil Service	290,118	439,294	366,080	469,294	488,855	492,987

322 NATIONAL VETERANS BUREAU

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
22 USE OF GOODS AND SERVICES	**7,500**	**15,304**	**8,000**	**15,304**	**16,611**	**18,842**
221104 Domestic Travel-Meansof Travel	-	1,000	-	1,000	1,085	1,231
221202 Water and Sewage	700	900	450	900	977	1,108
221203 Telecommunications, Internet, Postage and Courier	1,000	-	-	-	-	-
221208 Internet Provider Services	700	4,528	1,966	4,528	4,915	5,575
221401 Fuel and Lubricants - Vehicles	1,500	2,700	1,700	2,784	3,022	3,428
221402 Fuel and Lubricants – Gener.	1,200	3,276	2,084	3,192	3,465	3,930
221502 Repairs and Maintenance - Veh.	500	1,200	600	1,200	1,302	1,477
221503 Repairs and Maintenance–Gen.	500	700	700	700	760	862
221603 Printing, Binding,Publication	1,400	1,000	500	1,000	1,085	1,231
Total	**297,618**	**454,598**	**374,080**	**484,598**	**505,466**	**511,829**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**297,618**	**454,598**	**374,080**	**484,598**	**505,466**	**511,829**

323 LIBERIA AGENCY FOR COMMUNITY EMPOWERMENT

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 (FY2026):

During FY2026, the Liberia Agency for Community Empowerment (LACE) completed 62 community development projects across the country. These projects included the construction and rehabilitation of bridges, roads, clinics, schools, markets, youth centers, town halls, guest houses, and box culverts, contributing to improved infrastructure, enhanced access to essential public services, and increased socio-economic opportunities for communities nationwide.

Objectives (FY2027):

In FY2027, LACE will focus on mobilizing financial resources from both domestic and international sources to support sustainable community development. The Agency will continue implementing priority national infrastructure projects while strengthening institutional and community capacity through staff development and training programs for rural communities to promote local ownership and sustainable development.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	45	31	**76**	45	31	**76**	45	31	**76**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	547,379	632,032	526,690	682,032	710,460	716,465
22 USE OF GOODS AND SERVICES	229,751	227,304	1,536,601	377,304	409,521	464,539
31 NON-FINANCIAL ASSETS	1,579,000	-	6,553,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	9,920,000	3,367,000	8,903,000	9,811,106	10,084,059
Grand Total	**2,356,130**	**10,779,336**	**11,983,291**	**9,962,336**	**10,931,087**	**11,265,063**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
301 Administration and Management	2,356,130	10,779,336	11,983,291	9,962,336	10,931,087	11,265,063
Grand Total	**2,356,130**	**10,779,336**	**11,983,291**	**9,962,336**	**10,931,087**	**11,265,063**

323 LIBERIA AGENCY FOR COMMUNITY EMPOWERMENT

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**1,759,000**	**9,920,000**	**10,425,500**	**8,903,000**	**9,811,106**	**10,084,059**
010300	Construction of mini stadium	180,000	-	-	-	-	-
023881	Renovation of County Youth Center	1,119,000	1,900,000	1,900,000	-	-	-
030133	Construction of an Inclusive Playground for Persons with Disabilities (Group of 77)	-	-	-	110,000	121,220	124,592
030134	Construction of TVET Learning Center for Persons with Disabilities (Group of 77)	-	-	-	483,000	532,266	547,074
030135	construction of Bahn High School	-	-	-	200,000	220,400	226,532
030137	Expansion & Furnishing of Saywah Doe Memorial High School	-	-	-	100,000	110,200	113,266
030138	renovation of Junkpeh's Town Market	-	-	-	700,000	771,400	792,861
030322	Renovation of Gbengbar town School	-	-	-	250,000	275,500	283,165
030323	Salala Vocational Training Institute	-	-	-	60,000	66,120	67,960
030443	Special Skills Development Project	-	750,000	750,000	-	-	-
030445	PSIP to Renovation of Nancy B. Doe Market	-	150,000	150,000	-	-	-
030446	PSIP to LACE-Special Project	-	1,950,000	1,950,000	1,100,000	1,212,200	1,245,924
094000	District Development Projects	460,000	5,170,000	5,170,000	5,900,000	6,501,800	6,682,685
502000	CPF-RIA Runway Project	-	-	505,500	-	-	-
Total		**1,759,000**	**9,920,000**	**10,425,500**	**8,903,000**	**9,811,106**	**10,084,059**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES		**547,379**	**632,032**	**526,690**	**682,032**	**710,460**	**716,465**
211101	Basic Salary - Civil Service	547,379	632,032	526,690	682,032	710,460	716,465
22 USE OF GOODS AND SERVICES		**229,751**	**227,304**	**1,536,601**	**377,304**	**409,521**	**464,539**
221201	Electricity	3,500	3,793	2,844	3,793	4,117	4,670
221208	Internet Provider Services	1,200	2,400	1,800	2,400	2,605	2,955
221209	Scratch- Cards	9,398	3,400	2,550	3,400	3,690	4,186
221401	Fuel and Lubricants - Vehicles	2,303	10,260	3,106	10,260	11,136	12,632
221501	Repair and Maintenance–Civil	180,000	-	1,500,000	-	-	-
221601	Cleaning Materials and service	2,000	3,000	2,250	53,000	57,526	65,254
221602	Stationery	3,000	3,600	2,700	3,600	3,907	4,432
221603	Printing, Binding,Publication	3,000	3,000	3,000	103,000	111,795	126,814
221701	Consultancy Services	-	175,000	-	175,000	189,943	215,461
222109	Operational Expenses	3,750	1,250	1,250	1,250	1,357	1,539
222113	Guard and Security Services	18,000	18,000	13,500	18,000	19,537	22,162
223106	Vehicle Insurance	3,600	3,601	3,601	3,601	3,908	4,434
31 NON-FINANCIAL ASSETS		**1,579,000**	**-**	**6,553,000**	**-**	**-**	**-**
312101	Non-Residential Buildings	1,579,000	-	6,553,000	-	-	-

323 LIBERIA AGENCY FOR COMMUNITY EMPOWERMENT

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**9,920,000**	**3,367,000**	**8,903,000**	**9,811,106**	**10,084,059**
332401 Other Fixed Assets	-	9,920,000	-	8,903,000	9,811,106	10,084,059
332433 Workshops,Conferences,Siminars	-	-	150,000	-	-	-
332438 Repair and Maintenance–Civil	-	-	150,000	-	-	-
332442 Vehicle Rental and Lease	-	-	54,000	-	-	-
332456 Feasibility Studies/Surveys	-	-	517,000	-	-	-
332492 Non-Residential Buildings	-	-	546,000	-	-	-
332494 Roads and Bridges	-	-	1,950,000	-	-	-
Grand Total	**2,356,130**	**10,779,336**	**11,983,291**	**9,962,336**	**10,931,087**	**11,265,063**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	2,356,130	10,779,336	11,983,291	9,962,336	10,931,087	11,265,063
Grand Total	**2,356,130**	**10,779,336**	**11,983,291**	**9,962,336**	**10,931,087**	**11,265,063**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2301 Administration and Management	**2,356,130**	**10,779,336**	**11,983,291**	**9,962,336**	**10,931,087**	**11,265,063**
21 COMPENSATION OF EMPLOYEES	547,379	632,032	526,690	682,032	710,460	716,465
22 USE OF GOODS AND SERVICES	229,751	227,304	1,536,601	377,304	409,521	464,539
31 NON-FINANCIAL ASSETS	1,579,000	-	6,553,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	9,920,000	3,367,000	8,903,000	9,811,106	10,084,059
Total	**2,356,130**	**10,779,336**	**11,983,291**	**9,962,336**	**10,931,087**	**11,265,063**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2301 Administration and Management	**2,356,130**	**10,779,336**	**11,983,291**	**9,962,336**	**10,931,087**	**11,265,063**
21 COMPENSATION OF EMPLOYEES	**547,379**	**632,032**	**526,690**	**682,032**	**710,460**	**716,465**
211101 Basic Salary - Civil Service	547,379	632,032	526,690	682,032	710,460	716,465
22 USE OF GOODS AND SERVICES	**229,751**	**227,304**	**1,536,601**	**377,304**	**409,521**	**464,539**
221201 Electricity	3,500	3,793	2,844	3,793	4,117	4,670
221208 Internet Provider Services	1,200	2,400	1,800	2,400	2,605	2,955

323 LIBERIA AGENCY FOR COMMUNITY EMPOWERMENT

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221209 Scratch- Cards	9,398	3,400	2,550	3,400	3,690	4,186
221401 Fuel and Lubricants - Vehicles	2,303	10,260	3,106	10,260	11,136	12,632
221501 Repair and Maintenance–Civil	180,000	-	1,500,000	-	-	-
221601 Cleaning Materials and service	2,000	3,000	2,250	53,000	57,526	65,254
221602 Stationery	3,000	3,600	2,700	3,600	3,907	4,432
221603 Printing, Binding,Publication	3,000	3,000	3,000	103,000	111,795	126,814
221701 Consultancy Services	-	175,000	-	175,000	189,943	215,461
222109 Operational Expenses	3,750	1,250	1,250	1,250	1,357	1,539
222113 Guard and Security Services	18,000	18,000	13,500	18,000	19,537	22,162
223106 Vehicle Insurance	3,600	3,601	3,601	3,601	3,908	4,434
31 NON-FINANCIAL ASSETS	**1,579,000**	**-**	**6,553,000**	**-**	**-**	**-**
312101 Non-Residential Buildings	1,579,000	-	6,553,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**9,920,000**	**3,367,000**	**8,903,000**	**9,811,106**	**10,084,059**
332401 Other Fixed Assets	-	9,920,000	-	8,903,000	9,811,106	10,084,059
332433 Workshops,Conferences,Siminars	-	-	150,000	-	-	-
332438 Repair and Maintenance–Civil	-	-	150,000	-	-	-
332442 Vehicle Rental and Lease	-	-	54,000	-	-	-
332456 Feasibility Studies/Surveys	-	-	517,000	-	-	-
332492 Non-Residential Buildings	-	-	546,000	-	-	-
332494 Roads and Bridges	-	-	1,950,000	-	-	-
Total	**2,356,130**	**10,779,336**	**11,983,291**	**9,962,336**	**10,931,087**	**11,265,063**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**2,356,130**	**10,779,336**	**11,983,291**	**9,962,336**	**10,931,087**	**11,265,063**

340 MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION

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 (FY2026):

During FY2026, the Ministry of Gender, Children and Social Protection (MGCSP) made significant progress in advancing child protection, gender equality, and social protection services. Through the Government of Liberia's Support a Child, Save the Future initiative, the Ministry identified and reunified more than 5,400 children living in street situations with their families and facilitated access to formal education for over 1,400 children across public and private schools by providing tuition, uniforms, learning materials, and other educational support. The Ministry also strengthened family resilience by providing livelihood grants, vocational training, and family-strengthening interventions to more than 1,500 caregivers through partnerships with Street Child of Liberia, GiveDirectly, and SOS Children's Villages. The Ministry expanded social protection services by providing comprehensive case management, counseling, cash transfers, family reunification, and other support services to more than 3,600 vulnerable children. It also provided direct cash assistance to 650 highly vulnerable children across six counties and continued operating the Liberia Julue-ta Interim Care Center, which provides shelter, healthcare, psychosocial support, and protection services for 73 vulnerable children, including children with special needs. Foster Care Guidelines and Standards were developed and validated, while adoption services were strengthened through the processing of domestic and international adoption cases. In promoting child protection and gender equality, the Ministry strengthened its case management systems by equipping social workers with digital tools and training personnel to utilize the Child Protection Information Management System (CPIMS). Public awareness on sexual and gender-based violence (SGBV), child rights, early marriage, and teenage pregnancy was expanded through community outreach, school engagement programs, and the national child protection network. The Ministry also enhanced coordination of psychosocial services for survivors of gender-based violence and strengthened multi-sectoral collaboration through regular coordination meetings among child protection stakeholders. The Ministry further advanced gender mainstreaming by establishing Gender and Social Inclusion Units and supporting the development of institutional gender policies across thirteen government institutions in collaboration with development partners. In addition, initiatives promoting girls' leadership and empowerment were expanded through the Liberia Children's Forum, increasing opportunities for girls to participate in leadership and decision-making processes at the county level.

Objectives (FY2027):

In FY2027, the Ministry of Gender, Children and Social Protection will strengthen evidence-based policymaking through the production and use of gender-disaggregated data to improve planning, monitoring, and implementation of national and international commitments on gender equality, child protection, and social inclusion. The Ministry will intensify efforts to prevent and respond to violence against women, girls, boys, and other vulnerable groups while promoting increased participation of women and girls in political, economic, and community leadership. It will also expand access to comprehensive social protection services, particularly in rural and underserved communities, strengthen interventions that safeguard children's rights, and promote the empowerment and inclusion of persons living with disabilities through equitable access to economic opportunities, innovative financing, and essential social services.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	123	114	**237**	123	114	**237**	123	114	**237**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	1,688,332	1,966,139	1,624,605	1,966,139	2,048,091	2,065,402
22 USE OF GOODS AND SERVICES	721,174	300,323	269,602	417,625	453,289	514,181
25 SUBSIDIES	438,691	958,575	807,089	1,830,950	2,178,417	3,440,816

340 MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	58,440	40,000	153,000	40,000	32,702	42,513
31 NON-FINANCIAL ASSETS	172,499	-	-	85,000	98,345	125,390
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	796,190	771,190	2,750,000	3,030,500	3,114,811
Grand Total	**3,079,136**	**4,061,227**	**3,625,486**	**7,089,714**	**7,841,344**	**9,303,113**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
001 Office of the Minister	38,955	78,579	63,206	78,579	85,289	96,746
002 Department for Research, Policy and Planning	76,652	72,271	61,332	72,271	67,730	82,246
003 Department of Gender	521,450	874,346	845,550	2,828,156	3,120,550	3,243,440
004 Department of Children and Social Protection	538,690	912,075	923,589	1,784,450	2,122,727	3,351,162
005 Department of Administration	1,903,389	2,123,956	1,731,809	2,326,258	2,445,048	2,529,519
Grand Total	**3,079,136**	**4,061,227**	**3,625,486**	**7,089,714**	**7,841,344**	**9,303,113**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**89,200**	**102,904**	**130,561**
000000 Unspecified	-	-	-	89,200	102,904	130,561
Total	**-**	**-**	**-**	**89,200**	**102,904**	**130,561**
Government of Liberia Funded Projects	**599,962**	**796,190**	**771,190**	**2,750,000**	**3,030,500**	**3,114,811**
023852 Street Child Project	499,963	471,190	471,190	800,000	881,600	906,127
025800 SGBV Support Strengthening Program	-	325,000	300,000	800,000	881,600	906,127
030141 Social Protection Safety Net Program	-	-	-	1,050,000	1,157,100	1,189,291
030321 Construction of Abino Headquarter	-	-	-	100,000	110,200	113,266
056600 Albino Society Headquarters Project	99,999	-	-	-	-	-
Total	**599,962**	**796,190**	**771,190**	**2,750,000**	**3,030,500**	**3,114,811**

340 MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**1,688,332**	**1,966,139**	**1,624,605**	**1,966,139**	**2,048,091**	**2,065,402**
211101 Basic Salary - Civil Service	1,688,332	1,966,139	1,624,605	1,966,139	2,048,091	2,065,402
22 USE OF GOODS AND SERVICES	**721,174**	**300,323**	**269,602**	**417,625**	**453,289**	**514,181**
221101 Foreign Travel-Means of travel	30,162	31,325	25,582	31,325	34,001	38,568
221102 Forgn.Travel-Daily Sub. Allowa	34,742	26,295	29,445	26,295	28,541	32,374
221103 Foreign Travel-Incdl. Allowanc	3,600	13,830	5,035	13,830	15,009	17,027
221104 Domestic Travel-Meansof Travel	-	8,610	917	8,610	9,346	10,601
221105 Dom. Travel-Daily Subsis.Allow	3,488	17,085	32,798	17,085	18,543	21,036
221201 Electricity	24,000	15,000	8,750	15,000	16,281	18,468
221202 Water and Sewage	-	9,500	4,875	9,500	10,311	11,696
221208 Internet Provider Services	-	17,000	7,417	17,000	18,452	20,930
221209 Scratch- Cards	31,500	30,125	22,538	30,125	32,699	37,089
221401 Fuel and Lubricants - Vehicles	49,830	77,074	62,507	77,074	83,656	94,894
221402 Fuel and Lubricants – Gener.	9,000	3,620	2,715	3,620	3,929	4,457
221501 Repair and Maintenance–Civil	13,966	4,200	3,150	4,200	4,559	5,171
221502 Repairs and Maintenance - Veh.	9,902	7,350	6,676	7,350	7,978	9,049
221503 Repairs and Maintenance–Gen.	-	3,570	1,786	3,570	3,875	4,395
221601 Cleaning Materials and service	6,748	6,300	4,725	6,300	6,838	7,757
221602 Stationery	11,402	6,300	4,725	6,300	6,838	7,757
221603 Printing, Binding,Publication	764	3,675	2,757	3,675	3,989	4,525
221704 Feasibility Studies/Surveys	79,409	-	-	-	-	-
222102 Workshops,Conferences,Siminars	2,412	9,040	7,780	9,040	9,812	11,130
222103 Food and Catering Services	8,790	-	-	-	-	-
222104 Equipment and Household Materi	12,120	-	-	-	-	-
222105 Entertainment Representation	11,281	-	15,000	-	-	-
222108 Advertising and Public Relatio	14,100	-	-	-	-	-
222109 Operational Expenses	10,000	5,174	15,174	122,476	132,934	150,793
222123 Other Compensations	353,958	-	-	-	-	-
223106 Vehicle Insurance	-	5,250	5,250	5,250	5,698	6,464
25 SUBSIDIES	**438,691**	**958,575**	**807,089**	**1,830,950**	**2,178,417**	**3,440,816**
251106 Liberia National Children Representation Forum (LNCRF)	-	50,000	50,000	50,000	59,489	93,963
251114 Subsidy to Destiny Recovery Program	-	25,000	25,000	25,000	29,744	46,981
253133 Subsidies to House Bathany	-	50,000	-	50,000	59,489	93,963
253263 Oshen Faith Transformation Center	-	75,000	75,000	75,000	89,233	140,944
254102 Nimba County Orphenage Homes	3,105	2,625	2,625	2,625	3,123	4,933
254103 Bong County Orphenage Homes	3,105	2,625	2,625	2,625	3,123	4,933
254104 Grand Bassa County Orphenage Homes	3,105	2,625	2,625	2,625	3,123	4,933
254105 Rivercess County Orphenage Homes	3,105	2,625	2,625	2,625	3,123	4,933
254106 Bomi County Orphenage Homes	3,105	2,625	2,625	2,625	3,123	4,933
254107 Grand Cape Mount County Orphenage Homes	3,105	2,625	2,625	2,625	3,123	4,933
254108 Margibi County Orphenage Homes	3,105	2,625	2,625	2,625	3,123	4,933

340 MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
254109	Montserrado County Orphenage Homes	12,750	11,025	11,025	11,025	13,117	20,719
254110	Subsidy to General Subsidy	-	200,000	-	200,000	237,955	375,850
256101	Liberia Albino Society	235,994	237,375	353,089	237,375	282,423	446,087
256105	Amujae Initiative	3,107	2,625	2,625	250,000	297,444	469,813
256202	Doloken / Boy Town	3,105	2,625	2,625	2,625	3,123	4,933
256203	Center Volunerable Children	12,000	11,550	11,550	11,550	13,742	21,705
256228	Transfer to Far East Woman Center	100,000	150,000	150,000	150,000	178,466	281,888
256229	Transfer to Anthoinette Tubman Chesire Home	50,000	125,000	20,800	125,000	148,722	234,906
256236	Subsidy to Rescue for Abandon Children in Hardship (REACH)	-	-	12,800	-	-	-
256237	Subsidy to Magkie Foundation International	-	-	12,800	50,000	59,489	93,963
256238	Subsidy to Juliue-Ta Care Center	-	-	61,400	-	-	-
256244	The Hope House of Sustance freedom	-	-	-	75,000	89,233	140,944
256265	Support to Disability Motivatioinal Net	-	-	-	75,000	89,233	140,944
256269	Mother of Light Rehabilitation Center	-	-	-	75,000	89,233	140,944
256270	Journey Against Violence Rehabilitation Center	-	-	-	75,000	89,233	140,944
256271	National Rehabilitation for Drugs & War Affected Persons	-	-	-	75,000	89,233	140,944
256272	Center for Rehabilitation & Reintegration	-	-	-	125,000	148,722	234,906
256273	Liberia Learning Center	-	-	-	75,000	89,233	140,944
26 GRANTS		**58,440**	**40,000**	**153,000**	**40,000**	**32,702**	**42,513**
263193	Transfer to Gbalatuah	-	-	63,000	-	-	-
263648	Transfer to Gender Responsive Planning & Budgeting (GRPB)	58,440	40,000	40,000	40,000	32,702	42,513
263840	Transfer to Development of People & Communities (DOPAC)	-	-	50,000	-	-	-
31 NON-FINANCIAL ASSETS		**172,499**	**-**	**-**	**85,000**	**98,345**	**125,390**
312101	Non-Residential Buildings	99,999	-	-	-	-	-
312201	Transport Equipment–Vehicles	72,500	-	-	85,000	98,345	125,390
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**796,190**	**771,190**	**2,750,000**	**3,030,500**	**3,114,811**
332401	Other Fixed Assets	-	796,190	-	2,750,000	3,030,500	3,114,811
332412	Scratch- Cards	-	-	3,000	-	-	-
332413	Fuel and Lubricants - Vehicles	-	-	30,930	-	-	-
332415	Repairs and Maintenance - Veh.	-	-	14,000	-	-	-
332416	Cleaning Materials and service	-	-	1,515	-	-	-
332417	Stationery	-	-	1,000	-	-	-
332422	Other Compensations	-	-	569,345	-	-	-
332431	Media relations, Intelligence	-	-	40,000	-	-	-
332434	Food and Catering Services	-	-	10,000	-	-	-
332438	Repair and Maintenance–Civil	-	-	4,000	-	-	-
332456	Feasibility Studies/Surveys	-	-	90,400	-	-	-
332470	Equipment and Household Materi	-	-	7,000	-	-	-
Grand Total		**3,079,136**	**4,061,227**	**3,625,486**	**7,089,714**	**7,841,344**	**9,303,113**

340 MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	3,079,136	4,061,227	3,625,486	7,089,714	7,841,344	9,303,113
Grand Total	**3,079,136**	**4,061,227**	**3,625,486**	**7,089,714**	**7,841,344**	**9,303,113**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4001 Office of the Minister	**38,955**	**78,579**	**63,206**	**78,579**	**85,289**	**96,746**
22 USE OF GOODS AND SERVICES	38,955	78,579	63,206	78,579	85,289	96,746
Total	**38,955**	**78,579**	**63,206**	**78,579**	**85,289**	**96,746**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4001 Office of the Minister	**38,955**	**78,579**	**63,206**	**78,579**	**85,289**	**96,746**
22 USE OF GOODS AND SERVICES	**38,955**	**78,579**	**63,206**	**78,579**	**85,289**	**96,746**
221101 Foreign Travel-Means of travel	10,162	19,775	19,019	19,775	21,464	24,347
221102 Forgn.Travel-Daily Sub. Allowa	11,655	12,120	15,270	12,120	13,155	14,922
221103 Foreign Travel-Incdl. Allowanc	2,400	6,615	1,080	6,615	7,179	8,144
221104 Domestic Travel-Meansof Travel	-	4,200	-	4,200	4,559	5,171
221105 Dom. Travel-Daily Subsis.Allow	3,488	8,485	5,269	8,485	9,209	10,447
221209 Scratch- Cards	4,500	9,386	6,143	9,386	10,188	11,556
221401 Fuel and Lubricants - Vehicles	6,750	17,998	16,425	17,998	19,535	22,159
Total	**38,955**	**78,579**	**63,206**	**78,579**	**85,289**	**96,746**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4002 Department for Research, Policy and Planning	**76,652**	**72,271**	**61,332**	**72,271**	**67,730**	**82,246**
22 USE OF GOODS AND SERVICES	18,212	32,271	21,332	32,271	35,028	39,733
26 GRANTS	58,440	40,000	40,000	40,000	32,702	42,513
Total	**76,652**	**72,271**	**61,332**	**72,271**	**67,730**	**82,246**

340 MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4002 Department for Research, Policy and Planning	**76,652**	**72,271**	**61,332**	**72,271**	**67,730**	**82,246**
22 USE OF GOODS AND SERVICES	**18,212**	**32,271**	**21,332**	**32,271**	**35,028**	**39,733**
221101 Foreign Travel-Means of travel	-	3,675	-	3,675	3,989	4,525
221102 Forgn.Travel-Daily Sub. Allowa	1,000	3,500	3,500	3,500	3,799	4,309
221103 Foreign Travel-Incdl. Allowanc	400	2,405	1,270	2,405	2,610	2,961
221104 Domestic Travel-Meansof Travel	-	1,050	-	1,050	1,140	1,293
221105 Dom. Travel-Daily Subsis.Allow	-	2,520	-	2,520	2,735	3,103
221209 Scratch- Cards	5,250	6,143	5,072	6,143	6,668	7,563
221401 Fuel and Lubricants - Vehicles	9,150	8,978	7,490	8,978	9,745	11,054
222102 Workshops,Conferences,Siminars	2,412	4,000	4,000	4,000	4,342	4,925
26 GRANTS	**58,440**	**40,000**	**40,000**	**40,000**	**32,702**	**42,513**
263648 Transfer to Gender Responsive Planning & Budgeting (GRPB)	58,440	40,000	40,000	40,000	32,702	42,513
Total	**76,652**	**72,271**	**61,332**	**72,271**	**67,730**	**82,246**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4003 Department of Gender	**521,450**	**874,346**	**845,550**	**2,828,156**	**3,120,550**	**3,243,440**
22 USE OF GOODS AND SERVICES	521,450	28,156	74,360	28,156	30,561	34,666
25 SUBSIDIES	-	50,000	-	50,000	59,489	93,963
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	796,190	771,190	2,750,000	3,030,500	3,114,811
Total	**521,450**	**874,346**	**845,550**	**2,828,156**	**3,120,550**	**3,243,440**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4003 Department of Gender	**521,450**	**874,346**	**845,550**	**2,828,156**	**3,120,550**	**3,243,440**
22 USE OF GOODS AND SERVICES	**521,450**	**28,156**	**74,360**	**28,156**	**30,561**	**34,666**
221101 Foreign Travel-Means of travel	-	3,675	3,675	3,675	3,989	4,525
221102 Forgn.Travel-Daily Sub. Allowa	7,087	3,500	3,500	3,500	3,799	4,309
221103 Foreign Travel-Incdl. Allowanc	-	2,405	2,405	2,405	2,610	2,961
221104 Domestic Travel-Meansof Travel	-	1,050	917	1,050	1,140	1,293
221105 Dom. Travel-Daily Subsis.Allow	-	2,405	25,039	2,405	2,610	2,961
221209 Scratch- Cards	11,250	6,143	6,072	6,143	6,668	7,563
221401 Fuel and Lubricants - Vehicles	15,630	8,978	7,752	8,978	9,745	11,054
221501 Repair and Maintenance–Civil	8,966	-	-	-	-	-
221502 Repairs and Maintenance - Veh.	5,000	-	-	-	-	-

340 MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221601	Cleaning Materials and service	1,500	-	-	-	-	-
221602	Stationery	3,640	-	-	-	-	-
221704	Feasibility Studies/Surveys	79,409	-	-	-	-	-
222103	Food and Catering Services	8,790	-	-	-	-	-
222104	Equipment and Household Materi	12,120	-	-	-	-	-
222105	Entertainment Representation	-	-	15,000	-	-	-
222108	Advertising and Public Relatio	14,100	-	-	-	-	-
222109	Operational Expenses	-	-	10,000	-	-	-
222123	Other Compensations	353,958	-	-	-	-	-
25 SUBSIDIES		**-**	**50,000**	**-**	**50,000**	**59,489**	**93,963**
253133	Subsidies to House Bathany	-	50,000	-	50,000	59,489	93,963
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**796,190**	**771,190**	**2,750,000**	**3,030,500**	**3,114,811**
332401	Other Fixed Assets	-	796,190	-	2,750,000	3,030,500	3,114,811
332412	Scratch- Cards	-	-	3,000	-	-	-
332413	Fuel and Lubricants - Vehicles	-	-	30,930	-	-	-
332415	Repairs and Maintenance - Veh.	-	-	14,000	-	-	-
332416	Cleaning Materials and service	-	-	1,515	-	-	-
332417	Stationery	-	-	1,000	-	-	-
332422	Other Compensations	-	-	569,345	-	-	-
332431	Media relations, Intelligence	-	-	40,000	-	-	-
332434	Food and Catering Services	-	-	10,000	-	-	-
332438	Repair and Maintenance–Civil	-	-	4,000	-	-	-
332456	Feasibility Studies/Surveys	-	-	90,400	-	-	-
332470	Equipment and Household Materi	-	-	7,000	-	-	-
Total		**521,450**	**874,346**	**845,550**	**2,828,156**	**3,120,550**	**3,243,440**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4004 Department of Children and Social Protection		**538,690**	**912,075**	**923,589**	**1,784,450**	**2,122,727**	**3,351,162**
22	USE OF GOODS AND SERVICES	-	3,500	3,500	3,500	3,799	4,309
25	SUBSIDIES	438,691	908,575	807,089	1,780,950	2,118,928	3,346,853
26	GRANTS	-	-	113,000	-	-	-
31	NON-FINANCIAL ASSETS	99,999	-	-	-	-	-
Total		**538,690**	**912,075**	**923,589**	**1,784,450**	**2,122,727**	**3,351,162**

340 MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4004 Department of Children and Social Protection	**538,690**	**912,075**	**923,589**	**1,784,450**	**2,122,727**	**3,351,162**
22 USE OF GOODS AND SERVICES	**-**	**3,500**	**3,500**	**3,500**	**3,799**	**4,309**
221102 Forgn.Travel-Daily Sub. Allowa	-	3,500	3,500	3,500	3,799	4,309
25 SUBSIDIES	**438,691**	**908,575**	**807,089**	**1,780,950**	**2,118,928**	**3,346,853**
251106 Liberia National Children Representation Forum (LNCRF)	-	50,000	50,000	50,000	59,489	93,963
251114 Subsidy to Destiny Recovery Program	-	25,000	25,000	25,000	29,744	46,981
253263 Oshen Faith Transformation Center	-	75,000	75,000	75,000	89,233	140,944
254102 Nimba County Orphenage Homes	3,105	2,625	2,625	2,625	3,123	4,933
254103 Bong County Orphenage Homes	3,105	2,625	2,625	2,625	3,123	4,933
254104 Grand Bassa County Orphenage Homes	3,105	2,625	2,625	2,625	3,123	4,933
254105 Rivercess County Orphenage Homes	3,105	2,625	2,625	2,625	3,123	4,933
254106 Bomi County Orphenage Homes	3,105	2,625	2,625	2,625	3,123	4,933
254107 Grand Cape Mount County Orphenage Homes	3,105	2,625	2,625	2,625	3,123	4,933
254108 Margibi County Orphenage Homes	3,105	2,625	2,625	2,625	3,123	4,933
254109 Montserrado County Orphenage Homes	12,750	11,025	11,025	11,025	13,117	20,719
254110 Subsidy to General Subsidy	-	200,000	-	200,000	237,955	375,850
256101 Liberia Albino Society	235,994	237,375	353,089	237,375	282,423	446,087
256105 Amujae Initiative	3,107	2,625	2,625	250,000	297,444	469,813
256202 Doloken / Boy Town	3,105	2,625	2,625	2,625	3,123	4,933
256203 Center Volunerable Children	12,000	11,550	11,550	11,550	13,742	21,705
256228 Transfer to Far East Woman Center	100,000	150,000	150,000	150,000	178,466	281,888
256229 Transfer to Anthoinette Tubman Chesire Home	50,000	125,000	20,800	125,000	148,722	234,906
256236 Subsidy to Rescue for Abandon Children in Hardship (REACH)	-	-	12,800	-	-	-
256237 Subsidy to Magkie Foundation International	-	-	12,800	50,000	59,489	93,963
256238 Subsidy to Juliue-Ta Care Center	-	-	61,400	-	-	-
256244 The Hope House of Sustance freedom	-	-	-	75,000	89,233	140,944
256265 Support to Disability Motivatioinal Net	-	-	-	75,000	89,233	140,944
256269 Mother of Light Rehabilitation Center	-	-	-	75,000	89,233	140,944
256270 Journey Against Violence Rehabilitation Center	-	-	-	75,000	89,233	140,944
256271 National Rehabilitation for Drugs & War Affected Persons	-	-	-	75,000	89,233	140,944
256272 Center for Rehabilitation & Reintegration	-	-	-	125,000	148,722	234,906
256273 Liberia Learning Center	-	-	-	75,000	89,233	140,944
26 GRANTS	**-**	**-**	**113,000**	**-**	**-**	**-**
263193 Transfer to Gbalatuah	-	-	63,000	-	-	-
263840 Transfer to Development of People & Communities (DOPAC)	-	-	50,000	-	-	-
31 NON-FINANCIAL ASSETS	**99,999**	**-**	**-**	**-**	**-**	**-**
312101 Non-Residential Buildings	99,999	-	-	-	-	-
Total	**538,690**	**912,075**	**923,589**	**1,784,450**	**2,122,727**	**3,351,162**

340 MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4005 Department of Administration	**1,903,389**	**2,123,956**	**1,731,809**	**2,326,258**	**2,445,048**	**2,529,519**
21 COMPENSATION OF EMPLOYEES	1,688,332	1,966,139	1,624,605	1,966,139	2,048,091	2,065,402
22 USE OF GOODS AND SERVICES	142,557	157,817	107,204	275,119	298,612	338,727
31 NON-FINANCIAL ASSETS	72,500	-	-	85,000	98,345	125,390
Total	**1,903,389**	**2,123,956**	**1,731,809**	**2,326,258**	**2,445,048**	**2,529,519**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4005 Department of Administration	**1,903,389**	**2,123,956**	**1,731,809**	**2,326,258**	**2,445,048**	**2,529,519**
21 COMPENSATION OF EMPLOYEES	**1,688,332**	**1,966,139**	**1,624,605**	**1,966,139**	**2,048,091**	**2,065,402**
211101 Basic Salary - Civil Service	1,688,332	1,966,139	1,624,605	1,966,139	2,048,091	2,065,402
22 USE OF GOODS AND SERVICES	**142,557**	**157,817**	**107,204**	**275,119**	**298,612**	**338,727**
221101 Foreign Travel-Means of travel	20,000	4,200	2,888	4,200	4,559	5,171
221102 Forgn.Travel-Daily Sub. Allowa	15,000	3,675	3,675	3,675	3,989	4,525
221103 Foreign Travel-Incdl. Allowanc	800	2,405	280	2,405	2,610	2,961
221104 Domestic Travel-Meansof Travel	-	2,310	-	2,310	2,507	2,844
221105 Dom. Travel-Daily Subsis.Allow	-	3,675	2,490	3,675	3,989	4,525
221201 Electricity	24,000	15,000	8,750	15,000	16,281	18,468
221202 Water and Sewage	-	9,500	4,875	9,500	10,311	11,696
221208 Internet Provider Services	-	17,000	7,417	17,000	18,452	20,930
221209 Scratch- Cards	10,500	8,453	5,251	8,453	9,175	10,407
221401 Fuel and Lubricants - Vehicles	18,300	41,120	30,840	41,120	44,631	50,627
221402 Fuel and Lubricants – Gener.	9,000	3,620	2,715	3,620	3,929	4,457
221501 Repair and Maintenance–Civil	5,000	4,200	3,150	4,200	4,559	5,171
221502 Repairs and Maintenance - Veh.	4,902	7,350	6,676	7,350	7,978	9,049
221503 Repairs and Maintenance–Gen.	-	3,570	1,786	3,570	3,875	4,395
221601 Cleaning Materials and service	5,248	6,300	4,725	6,300	6,838	7,757
221602 Stationery	7,762	6,300	4,725	6,300	6,838	7,757
221603 Printing, Binding,Publication	764	3,675	2,757	3,675	3,989	4,525
222102 Workshops,Conferences,Siminars	-	5,040	3,780	5,040	5,470	6,205
222105 Entertainment Representation	11,281	-	-	-	-	-
222109 Operational Expenses	10,000	5,174	5,174	122,476	132,934	150,793
223106 Vehicle Insurance	-	5,250	5,250	5,250	5,698	6,464
31 NON-FINANCIAL ASSETS	**72,500**	**-**	**-**	**85,000**	**98,345**	**125,390**
312201 Transport Equipment–Vehicles	72,500	-	-	85,000	98,345	125,390
Total	**1,903,389**	**2,123,956**	**1,731,809**	**2,326,258**	**2,445,048**	**2,529,519**

340 MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	3,079,136	4,061,227	3,625,486	7,089,714	7,841,344	9,303,113

07 EDUCATION

Goal:

To expand access to quality education, technical and vocational training, and information and communication technology (ICT). To achieve more inclusive, equitable, and higher-quality education, with greater access to technical, vocational, STEM, and ICT training throughout the life cycle of all Liberians.

Strategic Objective:

To expand universal and equitable access to quality, relevant education and to technical and vocational training.

Sector Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	15,882	4,104	**19,986**	15,882	4,104	**19,986**	15,882	4,104	**19,986**

Summary by Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	43,472,942	49,575,118	45,357,053	55,242,840	57,545,443	58,031,851
22 USE OF GOODS AND SERVICES	18,049,469	19,378,450	13,209,487	20,618,450	22,379,028	25,385,540
25 SUBSIDIES	982,479	1,831,000	1,653,000	2,021,000	2,404,539	3,797,971
26 GRANTS	54,639,674	55,829,062	47,080,428	62,331,147	50,959,738	66,247,195
31 NON-FINANCIAL ASSETS	414,150	115,000	689,026	435,000	503,295	641,704
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	16,850,000	12,129,379	22,900,000	25,235,800	25,937,880
Grand Total	**117,558,714**	**143,578,630**	**120,118,373**	**163,548,437**	**159,027,843**	**180,042,141**

Summary by Spending Entity

SPENDING ENTITY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
301 Ministry of Education	50,703,361	59,890,270	50,336,662	68,038,863	71,596,545	75,482,207
302 University of Liberia	35,705,205	40,587,284	31,294,395	41,937,284	36,277,486	45,060,880
303 Monrovia Consolidated School System	4,720,093	7,747,219	5,749,612	8,252,833	8,705,877	8,869,552
304 Booker Washington Institute	1,866,691	2,871,512	2,477,509	3,321,512	3,539,133	3,699,520
306 Cuttington University College	305,216	390,216	350,108	390,216	423,535	480,435
307 National Commission on Higher Education	384,432	704,036	739,579	1,809,036	2,011,419	2,375,430
308 William V.S. Tubman University	5,828,457	7,205,308	5,767,468	7,605,308	6,502,266	8,152,955
309 West African Examinations Council	5,522,699	7,141,581	7,761,322	8,341,581	9,049,617	10,118,891
316 Agricultural and Industrial Training Bureau	552,237	1,109,734	1,058,585	1,459,734	1,580,446	1,734,478
326 Zorzor Rural Teacher Training	767,710	1,000,793	943,135	1,100,793	985,300	1,190,902
327 Webbo Rural Teacher Training Institute	586,842	864,877	805,002	964,877	874,180	1,046,447
328 Kakata Rural Teacher Training	1,014,117	1,265,149	1,164,049	1,365,149	1,201,428	1,471,867
329 Grand Bassa University	849,130	1,171,802	1,068,161	3,348,962	2,737,993	3,559,366

Summary by Spending Entity

SPENDING ENTITY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
330 Western Region University (WRU)	974,443	1,385,961	1,271,074	1,397,961	1,142,923	1,485,790
333 Nimba University	1,625,774	2,023,360	1,727,184	386,200	315,743	410,464
334 Lofa University	1,630,041	2,048,927	2,018,217	3,548,927	2,958,365	3,785,861
335 Bong Community College	1,441,920	1,512,799	1,271,951	2,437,799	1,993,058	2,590,957
341 Grand Gedeh University	789,561	859,147	849,594	1,569,147	1,282,879	1,667,731
342 Margibi University	602,316	701,434	648,710	1,801,434	1,586,562	1,942,544
343 Sinoe Community College	604,091	694,970	623,352	1,544,970	1,490,661	1,697,901
346 Maryland Vocational Training Institute	193,890	300,000	262,675	450,000	410,570	488,746
349 Tappita Vocational Training Institute	-	300,000	262,147	470,000	508,618	544,971
350 Liberia Opportunity Industrial Center (LOIC)	-	185,000	173,462	185,000	151,249	196,623
444 Grand Kru Technical College	565,032	1,230,144	1,152,913	1,383,744	1,344,627	1,523,054
449 River Gee Technical College	325,456	387,107	341,507	437,107	357,363	464,569
Grand Total	**117,558,714**	**143,578,630**	**120,118,373**	**163,548,437**	**159,027,843**	**180,042,141**

301 MINISTRY OF EDUCATION

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 (FY2026):

During FY2026, the Ministry of Education advanced efforts to strengthen Liberia's education system through improvements in education management, school infrastructure, teacher development, digital learning, student support, and technical and vocational education. Key achievements included the deployment of pre-loaded educational tablets and offline content servers to support digital learning, continued recruitment and deployment of teachers and psychosocial and career counselling services, and progress toward improving school infrastructure through the construction of model secondary school complexes and rehabilitation of deteriorated public high schools. The Ministry also strengthened the Education Management Information System (EMIS), including the use of Optical Character Recognition (OCR) systems and national school census analytics to improve education data and planning. In basic and secondary education, efforts were made to expand access to free and compulsory education, re-enroll out-of-school children, distribute classroom furniture, and strengthen measures to address school-related gender-based violence.

Objectives (FY2027):

For FY2027, the Ministry of Education aims to increase access to inclusive, equitable and quality education while strengthening education governance, infrastructure, teacher capacity and learning outcomes. The Ministry plans to expand global resource mobilization for education and integrate digital technology, including tablets and offline learning platforms, into secondary education. Major FY2027 interventions will include the Back-to-My-Classroom and Inclusive Education Programme, targeting 80,000 out-of-school and at-risk children; construction of four model secondary schools; rehabilitation of 80 deteriorated secondary schools; distribution of 28,571 classroom armchairs; expansion of STEM and digital learning facilities across 50 public high schools; expansion of school feeding and WASH services; the Keep Her in School Initiative targeting vulnerable girls; and implementation of a national school monitoring and supervision programme.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	12,993	3,044	**16,037**	12,993	3,044	**16,037**	12,993	3,044	**16,037**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	37,498,133	41,231,213	38,613,010	45,888,321	47,801,014	48,205,057
22 USE OF GOODS AND SERVICES	11,087,060	10,173,057	3,492,652	10,668,057	11,578,989	13,134,568
25 SUBSIDIES	982,479	1,731,000	1,431,000	1,716,000	2,041,657	3,224,799
26 GRANTS	1,135,689	1,555,000	1,555,000	2,066,485	1,689,485	2,196,314
31 NON-FINANCIAL ASSETS	-	-	45,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	5,200,000	5,200,000	7,700,000	8,485,400	8,721,469
Grand Total	**50,703,361**	**59,890,270**	**50,336,662**	**68,038,863**	**71,596,545**	**75,482,207**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
107 Primary Education Project	234,780	593,785	410,785	733,785	724,952	900,427

301 MINISTRY OF EDUCATION

Summary by Policy Area/Department

	POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
114	County Administration	2,061,306	1,332,986	1,332,986	1,562,986	1,675,025	1,910,885
115	Office of the Minister-MOE	1,461,106	1,589,213	1,540,005	1,589,213	1,639,208	1,902,767
116	Department of Education for Administration	45,172,297	53,237,608	44,216,208	60,589,716	63,885,648	65,546,681
117	Department of Education for Instructions	1,453,871	2,092,678	2,092,678	2,572,678	2,582,555	3,658,205
118	Department of Planning Research and Development	280,001	974,000	674,000	770,485	850,371	1,292,377
119	Education Centers of Excellence	40,000	70,000	70,000	220,000	238,786	270,865
Grand Total		**50,703,361**	**59,890,270**	**50,336,662**	**68,038,863**	**71,596,545**	**75,482,207**

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

	PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**-**	**-**	**1,114,772**	**1,209,966**	**1,372,510**
000000	Unspecified	-	-	-	1,114,772	1,209,966	1,372,510
Total		**-**	**-**	**-**	**1,114,772**	**1,209,966**	**1,372,510**
Government of Liberia Funded Projects		**4,523,350**	**5,200,000**	**5,200,000**	**7,700,000**	**8,485,400**	**8,721,469**
010300	Construction of mini stadium	157,000	-	-	-	-	-
021700	Renovation and Rehabilitation	-	1,800,000	1,800,000	-	-	-
023855	National Digital Transformation Project	600,000	-	-	-	-	-
023856	Expansion and Improvement of Education Infrastructure	1,990,996	-	-	-	-	-
023857	Strengthening of National School Monitoring and Supervision Program	288,303	-	-	-	-	-
023858	Expansion and Strengthening of National School Feeding Program	987,066	-	-	-	-	-
025900	Expansion of the School Feeding & School Health Initiatives	-	2,900,000	2,900,000	2,500,000	2,755,000	2,831,646
026000	One Child , One Chair Program	-	500,000	500,000	1,000,000	1,102,000	1,132,658
030142	Digital Technology Integration in Primary & Secondary Education	-	-	-	1,000,000	1,102,000	1,132,658
030143	Promoting of STEM & Digital Learning	-	-	-	550,000	606,100	622,962
030144	Keep Her In School Initiative	-	-	-	400,000	440,800	453,063
030145	Back to my Classroom Initiative	-	-	-	250,000	275,500	283,165
030194	Expansion & Improvement of Education Infrastructure	-	-	-	2,000,000	2,204,000	2,265,317
099900	Scholarships Arrears Payment (Local and Foreign students)	499,985	-	-	-	-	-
Total		**4,523,350**	**5,200,000**	**5,200,000**	**7,700,000**	**8,485,400**	**8,721,469**

301 MINISTRY OF EDUCATION

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**37,498,133**	**41,231,213**	**38,613,010**	**45,888,321**	**47,801,014**	**48,205,057**
211101 Basic Salary - Civil Service	37,498,133	41,231,213	38,613,010	45,888,321	47,801,014	48,205,057
22 USE OF GOODS AND SERVICES	**11,087,060**	**10,173,057**	**3,492,652**	**10,668,057**	**11,578,989**	**13,134,568**
221101 Foreign Travel-Means of travel	-	50,000	32,091	50,000	54,269	61,560
221102 Forgn.Travel-Daily Sub. Allowa	30,000	50,000	19,714	50,000	54,269	61,560
221103 Foreign Travel-Incdl. Allowanc	-	25,000	23,987	25,000	27,135	30,780
221203 Telecommunications, Internet, Postage and Courier	-	-	-	40,000	43,416	49,248
221209 Scratch- Cards	88,601	88,601	88,601	88,601	96,167	109,087
221306 Other Rental and Lease	191,493	341,393	117,000	341,393	370,544	420,325
221401 Fuel and Lubricants - Vehicles	263,124	276,618	276,618	328,997	357,089	405,063
221402 Fuel and Lubricants – Gener.	15,000	20,000	20,000	20,000	21,708	24,624
221501 Repair and Maintenance–Civil	2,121,712	185,025	185,025	335,025	363,634	412,483
221502 Repairs and Maintenance - Veh.	126,307	140,390	181,783	140,390	152,378	172,850
221504 Rep\&Maint.Mach\&Equip,Furniture	-	25,000	25,000	40,000	43,416	49,248
221601 Cleaning Materials and service	14,988	15,000	15,000	40,000	43,416	49,248
221602 Stationery	207,188	217,850	217,850	280,656	304,620	345,546
221704 Feasibility Studies/Surveys	23,750	47,500	47,500	47,500	51,556	58,482
221801 Laboratory Consumables	45,000	60,000	60,000	60,000	65,123	73,872
221901 Educational Materials and Supp	1,639,051	894,932	894,932	779,747	846,332	960,027
221907 Scholarships – Local	629,686	510,000	510,000	510,000	553,548	627,915
221908 Scholarships – Foreign	1,087,163	549,963	549,963	549,963	596,923	677,118
221909 Capacity Building Fund	600,000	-	-	-	-	-
222102 Workshops,Conferences,Siminars	-	33,285	33,285	183,285	198,935	225,662
222103 Food and Catering Services	987,066	-	-	45,000	48,842	55,404
222105 Entertainment Representation	-	25,000	25,000	25,000	27,135	30,780
222108 Advertising and Public Relatio	-	-	-	70,000	75,977	86,184
222123 Other Compensations	2,920,182	6,500,000	51,803	6,500,000	7,055,024	8,002,836
222124 National, Int. Youth Day	50,000	50,000	50,000	50,000	54,269	61,560
222133 Internal Audit Strategy	27,500	27,500	27,500	27,500	29,848	33,858
223106 Vehicle Insurance	19,249	40,000	40,000	40,000	43,416	49,248
25 SUBSIDIES	**982,479**	**1,731,000**	**1,431,000**	**1,716,000**	**2,041,657**	**3,224,799**
251102 Foya Polytechnic	19,999	20,000	20,000	-	-	-
251107 Subsidy to Bushrod Technical College	-	50,000	50,000	50,000	59,489	93,963
251111 Subsidy to Tufaie Foundation Child Care Middle School	-	25,000	25,000	25,000	29,744	46,981
251115 Subsidy to Western University	-	300,000	-	-	-	-
253117 Seku Ibraham Sheriff High School	20,000	25,000	25,000	25,000	29,744	46,981
253118 African Leadership Academy School System	15,500	25,500	25,500	25,500	30,339	47,921
253119 Confidence School System	15,499	15,500	15,500	15,500	18,442	29,128
253120 Pesu Hope Academy International School System	15,500	15,500	15,500	15,500	18,442	29,128
253121 Transfer to Zeaman Academy	-	15,500	15,500	15,500	18,442	29,128
253260 Hope Academy	-	30,000	30,000	30,000	35,693	56,378
253261 Omega Christian Academy Inc	-	29,000	29,000	29,000	34,504	54,498

301 MINISTRY OF EDUCATION

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
254202	Transfer to National Teachers Award	-	-	-	30,000	35,693	56,378
254204	Ghennyonon Memorial Institute	20,000	-	-	-	-	-
254205	Liberia Christian Evangelical School System	19,998	20,000	20,000	20,000	23,796	37,585
254210	Subsidy to LEAP Schools	93,638	-	-	-	-	-
254213	Subsidy to St. John High School (Cape Mount)	-	25,000	25,000	25,000	29,744	46,981
254214	Subsidy to PYJ University	-	75,000	75,000	-	-	-
255206	Liberia School of the Blind	49,996	100,000	100,000	75,000	89,233	140,944
255214	Liberia School for the Deaf	16,556	50,000	50,000	50,000	59,489	93,963
255220	African Methodist Episcopal University	-	50,000	50,000	50,000	59,489	93,963
255228	Bibleway Mission-Bopolu	49,996	-	-	-	-	-
255232	Give Them Hope International	-	50,000	50,000	50,000	59,489	93,963
255241	Tarpeh Memorial High School	19,999	20,000	20,000	20,000	23,796	37,585
255249	Education Program M&E	350,803	250,000	250,000	250,000	297,444	469,813
255250	Education Management Information System (EMIS)	200,000	200,000	200,000	200,000	237,955	375,850
256214	Frank E. Tolbert High School	14,999	15,000	15,000	15,000	17,847	28,189
256218	Cheacheapoo Public School	20,000	15,000	15,000	15,000	17,847	28,189
256219	Cape Palmas High School	19,998	20,000	20,000	20,000	23,796	37,585
256220	Christian Foundation Institute	-	20,000	20,000	20,000	23,796	37,585
256223	National Islamic Girls Academy	19,998	20,000	20,000	70,000	83,284	131,548
256233	St Matthew Lutheran High School	-	100,000	100,000	75,000	89,233	140,944
256234	Subsidy to Treasures of Wisdom International School	-	50,000	50,000	50,000	59,489	93,963
256235	Subsidy to Samwa International Academy	-	50,000	50,000	50,000	59,489	93,963
256240	Support to Church Aid Liberia	-	50,000	-	50,000	59,489	93,963
256241	Support to Ricks Institute	-	-	50,000	-	-	-
256260	St. Peter Lutheran High School	-	-	-	75,000	89,233	140,944
256261	Muja International School	-	-	-	30,000	35,693	56,378
256266	Royal Life Academy	-	-	-	70,000	83,284	131,548
256267	Muslim Congress High School	-	-	-	150,000	178,466	281,888
256268	Brighter Liberia International School System	-	-	-	25,000	29,744	46,981
26 GRANTS		**1,135,689**	**1,555,000**	**1,555,000**	**2,066,485**	**1,689,485**	**2,196,314**
263229	Transfer-Natl. Comm UNESCO	292,200	300,000	300,000	300,000	245,269	318,848
263242	Transfer to Spelling Bee \& Rel	38,959	40,000	40,000	40,000	32,703	42,513
263421	Transfer-National Academic Competitions	43,829	45,000	45,000	45,000	36,790	47,827
263422	Transfer-National Flag Day Celebration	68,180	70,000	70,000	70,000	57,230	74,398
263473	Transfer to WASSCE Tutorial	97,383	100,000	100,000	100,000	81,756	106,283
263600	Transfer to Gbelahun Public School	-	50,000	50,000	50,000	40,878	53,141
263648	Transfer to Gender Responsive Planning & Budgeting (GRPB)	38,960	40,000	40,000	40,000	32,703	42,513
263684	Transfer to Dolokelen Gboven Multilateral	-	25,000	25,000	121,485	99,322	129,117
263685	Transfer to Buchanan Science Laboratory	-	50,000	50,000	50,000	40,878	53,141
263687	Transfer to Boinsen Multilateral Institute	-	40,000	40,000	40,000	32,703	42,513
263688	Transfer to Nancy B. Doe Public School	-	40,000	40,000	40,000	32,703	42,513
263689	Transfer to Weala Public School Annex-II	-	40,000	40,000	180,000	147,162	191,309

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Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
263717 Transfer to Saniquillie central High School	-	30,000	30,000	30,000	24,527	31,885
263718 Transfer to Tiah Memorial Institute	-	50,000	50,000	50,000	40,878	53,141
263874 Transfer to Lormeai Public School	-	-	-	50,000	40,878	53,141
263878 Tobyville Public School	-	-	-	40,000	32,703	42,513
263882 ansfer to Sucrumu Public School	-	-	-	40,000	32,703	42,513
263885 Transfer to Vahun Central High School	-	-	-	50,000	40,878	53,141
263886 Support to S,S, Chea Elementary & Junior High School	-	-	-	40,000	32,703	42,513
264167 Transfer to Deabo Public School	48,556	100,000	100,000	100,000	81,756	106,283
264188 Transfer to Harbel Multilateral High School	30,000	40,000	40,000	50,000	40,878	53,141
264189 Transfer to Gbeapo Multilateral High School	19,479	20,000	20,000	20,000	16,351	21,257
264190 Transfer to Sinoe Multilateral High School	29,997	40,000	40,000	50,000	40,878	53,141
264191 Transfer to Voinjama Multilateral High School	29,997	40,000	40,000	50,000	40,878	53,141
264192 Transfer to Zwedru Multilateral High School	29,997	40,000	40,000	50,000	40,878	53,141
264199 Transfer to Girls Education	97,400	100,000	100,000	100,000	81,756	106,283
264312 Transfer to Education Fund	-	35,000	35,000	35,000	28,615	37,199
264313 Harper Multilateral	38,957	40,000	40,000	40,000	32,703	42,513
265120 Liberia Opport.Indust.Center	148,696	-	-	-	-	-
265125 Transfer-Bolohun Mission	29,218	30,000	30,000	30,000	24,527	31,885
265344 Kolahun Central High School	-	100,000	100,000	115,000	94,020	122,225
265420 Transfer to Creative Kids Kollege	19,792	20,000	20,000	20,000	16,351	21,257
265526 Transfer to Cotton Tree Public School	19,480	20,000	20,000	20,000	16,351	21,257
265529 Light House Baptist	14,609	10,000	10,000	10,000	8,176	10,628
31 NON-FINANCIAL ASSETS	**-**	**-**	**45,000**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	-	-	45,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**5,200,000**	**5,200,000**	**7,700,000**	**8,485,400**	**8,721,469**
332401 Other Fixed Assets	-	5,200,000	-	7,700,000	8,485,400	8,721,469
332434 Food and Catering Services	-	-	2,900,000	-	-	-
332438 Repair and Maintenance–Civil	-	-	1,800,000	-	-	-
332489 Furniture and Fixtures	-	-	500,000	-	-	-
Grand Total	**50,703,361**	**59,890,270**	**50,336,662**	**68,038,863**	**71,596,545**	**75,482,207**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	48,651,929	58,567,158	49,013,550	64,193,766	67,672,966	70,302,087
01 BOMI COUNTY	49,109	49,109	49,109	81,555	88,519	100,410
02 BONG COUNTY	187,329	112,332	112,332	542,002	496,827	609,817
03 GBARPOLU	56,631	56,674	56,674	376,072	438,978	654,196
04 GRAND BASSA	137,013	89,101	89,101	139,101	137,587	162,842
05 GRAND CAPE MOUNT	71,495	71,499	71,499	96,499	107,348	135,011

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Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
06 GRAND GEDEH	81,646	66,646	66,646	266,646	276,023	319,876
07 GRAND KRU	109,838	84,839	84,839	120,372	119,938	141,466
08 LOFA	165,323	115,331	115,331	441,893	389,905	487,653
09 MARGIBI	183,802	108,808	108,808	170,944	166,793	198,681
10 MARYLAND	98,575	69,998	69,998	147,222	140,456	180,751
11 MONTSERRADO	384,024	174,034	174,034	825,973	941,484	1,400,791
12 NIMBA	374,959	187,530	187,530	309,564	321,878	413,031
13 Rivergee	47,580	48,097	48,097	233,097	209,037	268,088
14 Rivercess	42,149	42,152	42,152	19,376	21,031	23,855
15 SINOE	61,959	46,962	46,962	74,781	67,775	83,652
Grand Total	**50,703,361**	**59,890,270**	**50,336,662**	**68,038,863**	**71,596,545**	**75,482,207**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0107 Primary Education Project	**234,780**	**593,785**	**410,785**	**733,785**	**724,952**	**900,427**
22 USE OF GOODS AND SERVICES	188,281	366,785	183,785	366,785	398,104	451,588
25 SUBSIDIES	46,499	72,000	72,000	72,000	85,665	135,305
26 GRANTS	-	155,000	155,000	295,000	241,183	313,534
Total	**234,780**	**593,785**	**410,785**	**733,785**	**724,952**	**900,427**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0107 Primary Education Project	**234,780**	**593,785**	**410,785**	**733,785**	**724,952**	**900,427**
22 USE OF GOODS AND SERVICES	**188,281**	**366,785**	**183,785**	**366,785**	**398,104**	**451,588**
221209 Scratch- Cards	4,285	4,285	4,285	4,285	4,651	5,276
221306 Other Rental and Lease	171,496	300,000	117,000	300,000	325,617	369,362
221401 Fuel and Lubricants - Vehicles	2,500	2,500	2,500	2,500	2,713	3,078
221501 Repair and Maintenance–Civil	-	50,000	50,000	50,000	54,269	61,560
221602 Stationery	10,000	10,000	10,000	10,000	10,854	12,312
25 SUBSIDIES	**46,499**	**72,000**	**72,000**	**72,000**	**85,665**	**135,305**
253118 African Leadership Academy School System	15,500	25,500	25,500	25,500	30,339	47,921
253119 Confidence School System	15,499	15,500	15,500	15,500	18,442	29,128
253120 Pesu Hope Academy International School System	15,500	15,500	15,500	15,500	18,442	29,128
253121 Transfer to Zeaman Academy	-	15,500	15,500	15,500	18,442	29,128
26 GRANTS	**-**	**155,000**	**155,000**	**295,000**	**241,183**	**313,534**

301 MINISTRY OF EDUCATION

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
263687	Transfer to Boinsen Multilateral Institute	-	40,000	40,000	40,000	32,703	42,513
263688	Transfer to Nancy B. Doe Public School	-	40,000	40,000	40,000	32,703	42,513
263689	Transfer to Weala Public School Annex-II	-	40,000	40,000	180,000	147,162	191,309
264312	Transfer to Education Fund	-	35,000	35,000	35,000	28,615	37,199
Total		**234,780**	**593,785**	**410,785**	**733,785**	**724,952**	**900,427**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0114 County Administration		**2,061,306**	**1,332,986**	**1,332,986**	**1,562,986**	**1,675,025**	**1,910,885**
22	USE OF GOODS AND SERVICES	2,061,306	1,332,986	1,332,986	1,482,986	1,609,619	1,825,859
26	GRANTS	-	-	-	80,000	65,406	85,026
Total		**2,061,306**	**1,332,986**	**1,332,986**	**1,562,986**	**1,675,025**	**1,910,885**

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0114 County Administration		**2,061,306**	**1,332,986**	**1,332,986**	**1,562,986**	**1,675,025**	**1,910,885**
22 USE OF GOODS AND SERVICES		**2,061,306**	**1,332,986**	**1,332,986**	**1,482,986**	**1,609,619**	**1,825,859**
221401	Fuel and Lubricants - Vehicles	105,545	107,789	107,789	160,168	173,844	197,200
221501	Repair and Maintenance–Civil	130,716	135,025	135,025	285,025	309,365	350,923
221502	Repairs and Maintenance - Veh.	126,307	132,390	132,390	132,390	143,694	163,000
221602	Stationery	59,687	62,850	62,850	125,656	136,384	154,709
221901	Educational Materials and Supp	1,639,051	894,932	894,932	779,747	846,332	960,027
26 GRANTS		**-**	**-**	**-**	**80,000**	**65,406**	**85,026**
263878	Tobyville Public School	-	-	-	40,000	32,703	42,513
263886	Support to S,S, Chea Elementary & Junior High School	-	-	-	40,000	32,703	42,513
Total		**2,061,306**	**1,332,986**	**1,332,986**	**1,562,986**	**1,675,025**	**1,910,885**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0115 Office of the Minister-MOE		**1,461,106**	**1,589,213**	**1,540,005**	**1,589,213**	**1,639,208**	**1,902,767**
22	USE OF GOODS AND SERVICES	1,149,114	1,269,213	1,220,005	1,269,213	1,377,588	1,562,662

301 MINISTRY OF EDUCATION

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	311,992	320,000	320,000	320,000	261,620	340,105
Total	**1,461,106**	**1,589,213**	**1,540,005**	**1,589,213**	**1,639,208**	**1,902,767**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0115 Office of the Minister-MOE	**1,461,106**	**1,589,213**	**1,540,005**	**1,589,213**	**1,639,208**	**1,902,767**
22 USE OF GOODS AND SERVICES	**1,149,114**	**1,269,213**	**1,220,005**	**1,269,213**	**1,377,588**	**1,562,662**
221101 Foreign Travel-Means of travel	-	50,000	32,091	50,000	54,269	61,560
221102 Forgn.Travel-Daily Sub. Allowa	30,000	50,000	19,714	50,000	54,269	61,560
221103 Foreign Travel-Incdl. Allowanc	-	25,000	23,987	25,000	27,135	30,780
221209 Scratch- Cards	4,250	4,250	4,250	4,250	4,613	5,233
221401 Fuel and Lubricants - Vehicles	3,750	5,000	5,000	5,000	5,427	6,156
221704 Feasibility Studies/Surveys	23,750	47,500	47,500	47,500	51,556	58,482
221907 Scholarships – Local	509,901	510,000	510,000	510,000	553,548	627,915
221908 Scholarships – Foreign	549,963	549,963	549,963	549,963	596,923	677,118
222133 Internal Audit Strategy	27,500	27,500	27,500	27,500	29,848	33,858
26 GRANTS	**311,992**	**320,000**	**320,000**	**320,000**	**261,620**	**340,105**
263229 Transfer-Natl. Comm UNESCO	292,200	300,000	300,000	300,000	245,269	318,848
265420 Transfer to Creative Kids Kollege	19,792	20,000	20,000	20,000	16,351	21,257
Total	**1,461,106**	**1,589,213**	**1,540,005**	**1,589,213**	**1,639,208**	**1,902,767**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0116 Department of Education for Administration	**45,172,297**	**53,237,608**	**44,216,208**	**60,589,716**	**63,885,648**	**65,546,681**
21 COMPENSATION OF EMPLOYEES	37,498,133	41,231,213	38,613,010	45,888,321	47,801,014	48,205,057
22 USE OF GOODS AND SERVICES	7,385,861	6,806,395	358,198	7,001,395	7,599,234	8,620,155
25 SUBSIDIES	288,303	-	-	-	-	-
31 NON-FINANCIAL ASSETS	-	-	45,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	5,200,000	5,200,000	7,700,000	8,485,400	8,721,469
Total	**45,172,297**	**53,237,608**	**44,216,208**	**60,589,716**	**63,885,648**	**65,546,681**

301 MINISTRY OF EDUCATION

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0116 Department of Education for Administration	**45,172,297**	**53,237,608**	**44,216,208**	**60,589,716**	**63,885,648**	**65,546,681**
21 COMPENSATION OF EMPLOYEES	**37,498,133**	**41,231,213**	**38,613,010**	**45,888,321**	**47,801,014**	**48,205,057**
211101 Basic Salary - Civil Service	37,498,133	41,231,213	38,613,010	45,888,321	47,801,014	48,205,057
22 USE OF GOODS AND SERVICES	**7,385,861**	**6,806,395**	**358,198**	**7,001,395**	**7,599,234**	**8,620,155**
221203 Telecommunications, Internet, Postage and Courier	-	-	-	40,000	43,416	49,248
221209 Scratch- Cards	70,066	70,066	70,066	70,066	76,049	86,266
221401 Fuel and Lubricants - Vehicles	111,329	111,329	111,329	111,329	120,835	137,069
221402 Fuel and Lubricants – Gener.	15,000	20,000	20,000	20,000	21,708	24,624
221501 Repair and Maintenance–Civil	1,990,996	-	-	-	-	-
221504 Rep\&Maint.Mach\&Equip,Furniture	-	25,000	25,000	40,000	43,416	49,248
221601 Cleaning Materials and service	14,988	15,000	15,000	40,000	43,416	49,248
221907 Scholarships – Local	119,785	-	-	-	-	-
221908 Scholarships – Foreign	537,200	-	-	-	-	-
221909 Capacity Building Fund	600,000	-	-	-	-	-
222103 Food and Catering Services	987,066	-	-	45,000	48,842	55,404
222105 Entertainment Representation	-	25,000	25,000	25,000	27,135	30,780
222108 Advertising and Public Relatio	-	-	-	70,000	75,977	86,184
222123 Other Compensations	2,920,182	6,500,000	51,803	6,500,000	7,055,024	8,002,836
223106 Vehicle Insurance	19,249	40,000	40,000	40,000	43,416	49,248
25 SUBSIDIES	**288,303**	**-**	**-**	**-**	**-**	**-**
255249 Education Program M&E	288,303	-	-	-	-	-
31 NON-FINANCIAL ASSETS	**-**	**-**	**45,000**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	-	-	45,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**5,200,000**	**5,200,000**	**7,700,000**	**8,485,400**	**8,721,469**
332401 Other Fixed Assets	-	5,200,000	-	7,700,000	8,485,400	8,721,469
332434 Food and Catering Services	-	-	2,900,000	-	-	-
332438 Repair and Maintenance–Civil	-	-	1,800,000	-	-	-
332489 Furniture and Fixtures	-	-	500,000	-	-	-
Total	**45,172,297**	**53,237,608**	**44,216,208**	**60,589,716**	**63,885,648**	**65,546,681**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0117 Department of Education for Instructions	**1,453,871**	**2,092,678**	**2,092,678**	**2,572,678**	**2,582,555**	**3,658,205**
22 USE OF GOODS AND SERVICES	244,997	303,678	303,678	303,678	329,608	373,890
25 SUBSIDIES	385,177	784,000	784,000	1,069,000	1,271,871	2,008,924
26 GRANTS	823,697	1,005,000	1,005,000	1,200,000	981,076	1,275,391

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Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Total	**1,453,871**	**2,092,678**	**2,092,678**	**2,572,678**	**2,582,555**	**3,658,205**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0117 Department of Education for Instructions	**1,453,871**	**2,092,678**	**2,092,678**	**2,572,678**	**2,582,555**	**3,658,205**
22 USE OF GOODS AND SERVICES	**244,997**	**303,678**	**303,678**	**303,678**	**329,608**	**373,890**
221209 Scratch- Cards	10,000	10,000	10,000	10,000	10,854	12,312
221306 Other Rental and Lease	19,997	41,393	-	41,393	44,927	50,963
221401 Fuel and Lubricants - Vehicles	22,500	30,000	30,000	30,000	32,562	36,936
221502 Repairs and Maintenance - Veh.	-	4,000	45,393	4,000	4,342	4,925
221602 Stationery	97,500	100,000	100,000	100,000	108,539	123,121
221801 Laboratory Consumables	45,000	60,000	60,000	60,000	65,123	73,872
222102 Workshops,Conferences,Siminars	-	8,285	8,285	8,285	8,992	10,201
222124 National, Int. Youth Day	50,000	50,000	50,000	50,000	54,269	61,560
25 SUBSIDIES	**385,177**	**784,000**	**784,000**	**1,069,000**	**1,271,871**	**2,008,924**
251102 Foya Polytechnic	19,999	20,000	20,000	-	-	-
253117 Seku Ibraham Sheriff High School	20,000	25,000	25,000	25,000	29,744	46,981
253260 Hope Academy	-	30,000	30,000	30,000	35,693	56,378
253261 Omega Christian Academy Inc	-	29,000	29,000	29,000	34,504	54,498
254202 Transfer to National Teachers Award	-	-	-	30,000	35,693	56,378
254204 Ghennyonon Memorial Institute	20,000	-	-	-	-	-
254205 Liberia Christian Evangelical School System	19,998	20,000	20,000	20,000	23,796	37,585
254210 Subsidy to LEAP Schools	93,638	-	-	-	-	-
254213 Subsidy to St. John High School (Cape Mount)	-	25,000	25,000	25,000	29,744	46,981
254214 Subsidy to PYJ University	-	75,000	75,000	-	-	-
255206 Liberia School of the Blind	49,996	100,000	100,000	75,000	89,233	140,944
255214 Liberia School for the Deaf	16,556	50,000	50,000	50,000	59,489	93,963
255228 Bibleway Mission-Bopolu	49,996	-	-	-	-	-
255232 Give Them Hope International	-	50,000	50,000	50,000	59,489	93,963
255241 Tarpeh Memorial High School	19,999	20,000	20,000	20,000	23,796	37,585
256214 Frank E. Tolbert High School	14,999	15,000	15,000	15,000	17,847	28,189
256218 Cheacheapoo Public School	20,000	15,000	15,000	15,000	17,847	28,189
256219 Cape Palmas High School	19,998	20,000	20,000	20,000	23,796	37,585
256220 Christian Foundation Institute	-	20,000	20,000	20,000	23,796	37,585
256223 National Islamic Girls Academy	19,998	20,000	20,000	70,000	83,284	131,548
256233 St Matthew Lutheran High School	-	100,000	100,000	75,000	89,233	140,944
256234 Subsidy to Treasures of Wisdom International School	-	50,000	50,000	50,000	59,489	93,963
256235 Subsidy to Samwa International Academy	-	50,000	50,000	50,000	59,489	93,963
256240 Support to Church Aid Liberia	-	50,000	-	50,000	59,489	93,963

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OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
256241	Support to Ricks Institute	-	-	50,000	-	-	-
256260	St. Peter Lutheran High School	-	-	-	75,000	89,233	140,944
256261	Muja International School	-	-	-	30,000	35,693	56,378
256266	Royal Life Academy	-	-	-	70,000	83,284	131,548
256267	Muslim Congress High School	-	-	-	150,000	178,466	281,888
256268	Brighter Liberia International School System	-	-	-	25,000	29,744	46,981
26 GRANTS		**823,697**	**1,005,000**	**1,005,000**	**1,200,000**	**981,076**	**1,275,391**
263242	Transfer to Spelling Bee \& Rel	38,959	40,000	40,000	40,000	32,703	42,513
263421	Transfer-National Academic Competitions	43,829	45,000	45,000	45,000	36,790	47,827
263422	Transfer-National Flag Day Celebration	68,180	70,000	70,000	70,000	57,230	74,398
263473	Transfer to WASSCE Tutorial	97,383	100,000	100,000	100,000	81,756	106,283
263600	Transfer to Gbelahun Public School	-	50,000	50,000	50,000	40,878	53,141
263648	Transfer to Gender Responsive Planning & Budgeting (GRPB)	38,960	40,000	40,000	40,000	32,703	42,513
263717	Transfer to Saniquillie central High School	-	30,000	30,000	30,000	24,527	31,885
263718	Transfer to Tiah Memorial Institute	-	50,000	50,000	50,000	40,878	53,141
263874	Transfer to Lormeai Public School	-	-	-	50,000	40,878	53,141
263882	ansfer to Sucrumu Public School	-	-	-	40,000	32,703	42,513
263885	Transfer to Vahun Central High School	-	-	-	50,000	40,878	53,141
264167	Transfer to Deabo Public School	48,556	100,000	100,000	100,000	81,756	106,283
264188	Transfer to Harbel Multilateral High School	30,000	40,000	40,000	50,000	40,878	53,141
264189	Transfer to Gbeapo Multilateral High School	19,479	20,000	20,000	20,000	16,351	21,257
264190	Transfer to Sinoe Multilateral High School	29,997	40,000	40,000	50,000	40,878	53,141
264191	Transfer to Voinjama Multilateral High School	29,997	40,000	40,000	50,000	40,878	53,141
264192	Transfer to Zwedru Multilateral High School	29,997	40,000	40,000	50,000	40,878	53,141
264199	Transfer to Girls Education	97,400	100,000	100,000	100,000	81,756	106,283
264313	Harper Multilateral	38,957	40,000	40,000	40,000	32,703	42,513
265120	Liberia Opport.Indust.Center	148,696	-	-	-	-	-
265125	Transfer-Bolohun Mission	29,218	30,000	30,000	30,000	24,527	31,885
265344	Kolahun Central High School	-	100,000	100,000	115,000	94,020	122,225
265526	Transfer to Cotton Tree Public School	19,480	20,000	20,000	20,000	16,351	21,257
265529	Light House Baptist	14,609	10,000	10,000	10,000	8,176	10,628
Total		**1,453,871**	**2,092,678**	**2,092,678**	**2,572,678**	**2,582,555**	**3,658,205**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0118 Department of Planning Research and Development		**280,001**	**974,000**	**674,000**	**770,485**	**850,371**	**1,292,377**
22	USE OF GOODS AND SERVICES	17,501	24,000	24,000	24,000	26,050	29,549
25	SUBSIDIES	262,500	875,000	575,000	575,000	684,121	1,080,570
26	GRANTS	-	75,000	75,000	171,485	140,200	182,258

301 MINISTRY OF EDUCATION

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Total	**280,001**	**974,000**	**674,000**	**770,485**	**850,371**	**1,292,377**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0118 Department of Planning Research and Development	**280,001**	**974,000**	**674,000**	**770,485**	**850,371**	**1,292,377**
22 USE OF GOODS AND SERVICES	**17,501**	**24,000**	**24,000**	**24,000**	**26,050**	**29,549**
221401 Fuel and Lubricants - Vehicles	10,000	10,000	10,000	10,000	10,854	12,312
221502 Repairs and Maintenance - Veh.	-	4,000	4,000	4,000	4,342	4,925
221602 Stationery	7,501	10,000	10,000	10,000	10,854	12,312
25 SUBSIDIES	**262,500**	**875,000**	**575,000**	**575,000**	**684,121**	**1,080,570**
251107 Subsidy to Bushrod Technical College	-	50,000	50,000	50,000	59,489	93,963
251111 Subsidy to Tufaie Foundation Child Care Middle School	-	25,000	25,000	25,000	29,744	46,981
251115 Subsidy to Western University	-	300,000	-	-	-	-
255220 African Methodist Episcopal University	-	50,000	50,000	50,000	59,489	93,963
255249 Education Program M&E	62,500	250,000	250,000	250,000	297,444	469,813
255250 Education Management Information System (EMIS)	200,000	200,000	200,000	200,000	237,955	375,850
26 GRANTS	**-**	**75,000**	**75,000**	**171,485**	**140,200**	**182,258**
263684 Transfer to Dolokelen Gboven Multilateral	-	25,000	25,000	121,485	99,322	129,117
263685 Transfer to Buchanan Science Laboratory	-	50,000	50,000	50,000	40,878	53,141
Total	**280,001**	**974,000**	**674,000**	**770,485**	**850,371**	**1,292,377**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0119 Education Centers of Excellence	**40,000**	**70,000**	**70,000**	**220,000**	**238,786**	**270,865**
22 USE OF GOODS AND SERVICES	40,000	70,000	70,000	220,000	238,786	270,865
Total	**40,000**	**70,000**	**70,000**	**220,000**	**238,786**	**270,865**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0119 Education Centers of Excellence	**40,000**	**70,000**	**70,000**	**220,000**	**238,786**	**270,865**
22 USE OF GOODS AND SERVICES	**40,000**	**70,000**	**70,000**	**220,000**	**238,786**	**270,865**
221401 Fuel and Lubricants - Vehicles	7,500	10,000	10,000	10,000	10,854	12,312

301 MINISTRY OF EDUCATION

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221602	Stationery	32,500	35,000	35,000	35,000	37,989	43,092
222102	Workshops,Conferences,Siminars	-	25,000	25,000	175,000	189,943	215,461
Total		**40,000**	**70,000**	**70,000**	**220,000**	**238,786**	**270,865**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**50,703,361**	**59,890,270**	**50,336,662**	**68,038,863**	**71,596,545**	**75,482,207**

302 UNIVERSITY OF LIBERIA

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 (FY2026):

The University of Liberia advanced major infrastructure, academic, student development, institutional reform, and partnership initiatives during FY2026. The University has begun the Renovation, Modernization, and Beautification (RMB) program, with ongoing work at the Graduate School, Business College, Medical School Academic Building, and other quick-impact projects. Additional infrastructure priorities included the Law School and Annex, Preclinical Health Sciences facilities at Fendall, facilities at Sinje, new entry gates, the PHC-1 Health Clinic, Solar Oasis Student Utility Park, new classroom and laboratory facilities, the LUX Printing Press Building, and improvements to the Agriculture College Soil Laboratory. Faculty secured major research and project grants in Health Sciences, Fisheries and Aquaculture Sciences, Environmental Science and Agriculture. The University also expanded its academic offerings through new PhD programs in Agriculture, International Relations, and Environmental Science and Climate Change; new Master's programs in Agriculture and AI/Cybersecurity; and the establishment of an undergraduate Psychology Department. New higher education partnerships were also established with Cheikh Anta Diop University and the European Business University, while gender equity in the Study Leave Program was strengthened. The University recorded notable student achievements through participation in regional and international competitions, academic exchanges, leadership programs, technology innovation activities, and professional engagements. These included awards in the ECOWAS@50 University Essay Competition and Nigerian Economic Impact Challenge, participation in the National Tech Summit, the graduation of the first BWI cohort, enrolment of FTI transfer students in Forestry, induction of the first Innovator Intern cohort at Liberia Unipod, and student participation in programs at the University of Ghana, Nigeria, and the World Bank/IMF Annual Meetings. Institutionally, the University launched the Institutional Advancement Division and Division of Athletics and Sports, reorganized the Office of Student Affairs, established the Office of Multifaith Activities and Initiatives, and commenced operations under University City Development. It also initiated collaboration with laboratory equipment manufacturers to support laboratory renovation and modernization.

Objectives (FY2027):

The University of Liberia's objective for FY2027 is to strengthen its academic, administrative, and physical infrastructure, improving the quality, accessibility, and efficiency of higher education, research, and student services to better contribute to Liberia's human capital development and national development priorities. The University will prioritize the continued Renovation, Modernization, and Beautification (RMB) of its facilities, alongside campus-wide digitization through improved internet connectivity and digital systems. It will also pursue the proposed 10MW solar facility at Fendall to strengthen the University's energy security and operational sustainability. The University will also strengthen policies, compliance and budgetary controls, particularly in relation to adjunct and overload arrangements, in-service education, performance management, merit-based promotion, credential auditing and retirement.

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26	GRANTS	35,705,205	34,237,284	28,161,974	34,937,284	28,563,486	37,132,271
33	PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	6,350,000	3,132,421	7,000,000	7,714,000	7,928,609
Grand Total		**35,705,205**	**40,587,284**	**31,294,395**	**41,937,284**	**36,277,486**	**45,060,880**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
201	Administration and Management	35,705,205	40,587,284	31,294,395	41,937,284	36,277,486	45,060,880
Grand Total		**35,705,205**	**40,587,284**	**31,294,395**	**41,937,284**	**36,277,486**	**45,060,880**

302 UNIVERSITY OF LIBERIA

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**6,350,000**	**3,132,421**	**7,000,000**	**7,714,000**	**7,928,609**
021700 Renovation and Rehabilitation	-	150,000	-	-	-	-
026100 Improvement of University of Liberia Infrastructures	-	2,200,000	-	-	-	-
030146 Furnishing & Equipment of the University of Liberia	-	-	-	2,000,000	2,204,000	2,265,317
030147 Renovation, Modernization & Beautification of University of Liberia Campuses	-	-	-	5,000,000	5,510,000	5,663,292
097700 Renovation and modernization of the University Facilities	-	4,000,000	3,132,421	-	-	-
Total	**-**	**6,350,000**	**3,132,421**	**7,000,000**	**7,714,000**	**7,928,609**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	**35,705,205**	**34,237,284**	**28,161,974**	**34,937,284**	**28,563,486**	**37,132,271**
263205 Transfer-University of Liberia	31,370,529	30,983,684	25,143,974	31,583,684	25,821,701	33,567,976
263251 AM Doglioti Medical School	1,052,848	1,413,600	1,178,000	1,513,600	1,237,466	1,608,694
264187 Transfer to Tuition Free Policy	3,281,828	1,840,000	1,840,000	1,840,000	1,504,319	1,955,601
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**6,350,000**	**3,132,421**	**7,000,000**	**7,714,000**	**7,928,609**
332401 Other Fixed Assets	-	6,350,000	-	7,000,000	7,714,000	7,928,609
332438 Repair and Maintenance–Civil	-	-	2,182,421	-	-	-
332492 Non-Residential Buildings	-	-	950,000	-	-	-
Grand Total	**35,705,205**	**40,587,284**	**31,294,395**	**41,937,284**	**36,277,486**	**45,060,880**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	35,705,205	40,587,284	31,294,395	41,937,284	36,277,486	45,060,880
Grand Total	**35,705,205**	**40,587,284**	**31,294,395**	**41,937,284**	**36,277,486**	**45,060,880**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0201 Administration and Management	**35,705,205**	**40,587,284**	**31,294,395**	**41,937,284**	**36,277,486**	**45,060,880**
26 GRANTS	35,705,205	34,237,284	28,161,974	34,937,284	28,563,486	37,132,271

302 UNIVERSITY OF LIBERIA

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	6,350,000	3,132,421	7,000,000	7,714,000	7,928,609
Total	**35,705,205**	**40,587,284**	**31,294,395**	**41,937,284**	**36,277,486**	**45,060,880**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0201 Administration and Management	**35,705,205**	**40,587,284**	**31,294,395**	**41,937,284**	**36,277,486**	**45,060,880**
26 GRANTS	**35,705,205**	**34,237,284**	**28,161,974**	**34,937,284**	**28,563,486**	**37,132,271**
263205 Transfer-University of Liberia	31,370,529	30,983,684	25,143,974	31,583,684	25,821,701	33,567,976
263251 AM Doglioti Medical School	1,052,848	1,413,600	1,178,000	1,513,600	1,237,466	1,608,694
264187 Transfer to Tuition Free Policy	3,281,828	1,840,000	1,840,000	1,840,000	1,504,319	1,955,601
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**6,350,000**	**3,132,421**	**7,000,000**	**7,714,000**	**7,928,609**
332401 Other Fixed Assets	-	6,350,000	-	7,000,000	7,714,000	7,928,609
332438 Repair and Maintenance–Civil	-	-	2,182,421	-	-	-
332492 Non-Residential Buildings	-	-	950,000	-	-	-
Total	**35,705,205**	**40,587,284**	**31,294,395**	**41,937,284**	**36,277,486**	**45,060,880**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**35,705,205**	**40,587,284**	**31,294,395**	**41,937,284**	**36,277,486**	**45,060,880**

303 MONROVIA CONSOLIDATED SCHOOL SYSTEM

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 (FY2026):

The Monrovia Consolidated School System provided foreign scholarships to 18 staff members in various academic disciplines, including biochemistry, chemistry, microbiology, medical microbiology, law, applied psychology, banking and finance, power engineering, English, mathematics, economics, education supervision, cyber security, medical biology, accounting, nursing, and applied statistics. The institution completed the renovation of four school buildings, namely D. Tweh Senior High School, Anna Wisner Elementary School, Monrovia Demonstration Elementary and Junior School, and St. Paul Bridge Elementary and Junior High School, as well as its central office. MCSS also transitioned long-serving volunteer teachers onto the government payroll, secured funding through the Ministry of Finance and Development Planning to facilitate the return of stranded scholarship students from India, and effectively coordinated classroom supervision, teacher monitoring, academic assessments, school visits, examination administration, and instructional planning.

Objectives (FY2027):

To strengthen school supervision and management through effective monitoring and evaluation and the implementation of school quality standards. To recruit qualified teachers and staff, improve employee welfare and compensation, and ensure compliance with professional and ethical standards. To enhance teaching and learning through effective instructional strategies, curriculum implementation, and continuous professional development for teachers.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	1,094	460	**1,554**	1,094	460	**1,554**	1,094	460	**1,554**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	4,003,123	5,367,219	4,386,404	6,327,833	6,591,586	6,647,302
22 USE OF GOODS AND SERVICES	396,820	380,000	329,250	425,000	461,291	523,262
31 NON-FINANCIAL ASSETS	320,150	-	30,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	2,000,000	1,003,958	1,500,000	1,653,000	1,698,988
Grand Total	**4,720,093**	**7,747,219**	**5,749,612**	**8,252,833**	**8,705,877**	**8,869,552**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
301 Administration and Management	4,720,093	7,747,219	5,749,612	8,252,833	8,705,877	8,869,552
Grand Total	**4,720,093**	**7,747,219**	**5,749,612**	**8,252,833**	**8,705,877**	**8,869,552**

303 MONROVIA CONSOLIDATED SCHOOL SYSTEM

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**-**	**-**	**180,000**	**195,370**	**221,617**
000000	Unspecified	-	-	-	180,000	195,370	221,617
Total		**-**	**-**	**-**	**180,000**	**195,370**	**221,617**
Government of Liberia Funded Projects		**388,686**	**2,000,000**	**1,003,958**	**1,500,000**	**1,653,000**	**1,698,988**
021700	Renovation and Rehabilitation	94,320	1,000,000	811,970	-	-	-
023837	Construction of MFDP New Headquarter	82,135	-	-	-	-	-
023875	CPF: Support to expand Domestic Private Sector-led Economic growth and development via SME development	84,301	-	-	-	-	-
023886	Electoral Legal Reform	117,865	-	-	-	-	-
097500	Robert International Airport Up-Grade	10,065	-	-	-	-	-
097610	Renovation and Furnishing of MCSS School	-	1,000,000	191,988	1,500,000	1,653,000	1,698,988
Total		**388,686**	**2,000,000**	**1,003,958**	**1,500,000**	**1,653,000**	**1,698,988**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES		**4,003,123**	**5,367,219**	**4,386,404**	**6,327,833**	**6,591,586**	**6,647,302**
211101	Basic Salary - Civil Service	4,003,123	5,367,219	4,386,404	6,327,833	6,591,586	6,647,302
22 USE OF GOODS AND SERVICES		**396,820**	**380,000**	**329,250**	**425,000**	**461,291**	**523,262**
221101	Foreign Travel-Means of travel	-	-	21,801	-	-	-
221203	Telecommunications, Internet, Postage and Courier	5,000	-	-	-	-	-
221208	Internet Provider Services	-	5,000	5,000	5,000	5,427	6,156
221306	Other Rental and Lease	-	10,000	10,000	10,000	10,854	12,312
221401	Fuel and Lubricants - Vehicles	2,000	4,500	4,500	4,500	4,884	5,540
221402	Fuel and Lubricants – Gener.	2,000	54,500	24,500	54,500	59,154	67,101
221501	Repair and Maintenance–Civil	164,320	70,000	70,000	70,000	75,977	86,184
221502	Repairs and Maintenance - Veh.	3,000	3,000	1,500	3,000	3,256	3,694
221601	Cleaning Materials and service	15,000	20,000	15,000	20,000	21,708	24,624
221602	Stationery	25,000	70,000	52,500	70,000	75,977	86,184
221603	Printing, Binding,Publication	7,500	10,000	7,500	10,000	10,854	12,312
221801	Laboratory Consumables	20,000	5,000	5,000	5,000	5,427	6,156
221901	Educational Materials and Supp	75,000	65,000	60,750	110,000	119,393	135,433
221907	Scholarships – Local	-	5,000	-	5,000	5,427	6,156
221909	Capacity Building Fund	72,000	52,000	30,199	52,000	56,440	64,023
222102	Workshops,Conferences,Siminars	4,000	4,000	19,000	4,000	4,342	4,925
223106	Vehicle Insurance	2,000	2,000	2,000	2,000	2,171	2,462
31 NON-FINANCIAL ASSETS		**320,150**	**-**	**30,000**	**-**	**-**	**-**

303 MONROVIA CONSOLIDATED SCHOOL SYSTEM

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
312203 Furniture and Fixtures	320,150	-	-	-	-	-
312205 Machinery and Equipment	-	-	30,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**2,000,000**	**1,003,958**	**1,500,000**	**1,653,000**	**1,698,988**
332401 Other Fixed Assets	-	2,000,000	-	1,500,000	1,653,000	1,698,988
332438 Repair and Maintenance–Civil	-	-	766,970	-	-	-
332487 Transport Equipment–Vehicles	-	-	45,000	-	-	-
332489 Furniture and Fixtures	-	-	191,988	-	-	-
Grand Total	**4,720,093**	**7,747,219**	**5,749,612**	**8,252,833**	**8,705,877**	**8,869,552**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	4,720,093	7,747,219	5,719,612	8,252,833	8,705,877	8,869,552
11 MONTSERRADO	-	-	30,000	-	-	-
Grand Total	**4,720,093**	**7,747,219**	**5,749,612**	**8,252,833**	**8,705,877**	**8,869,552**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0301 Administration and Management	**4,720,093**	**7,747,219**	**5,749,612**	**8,252,833**	**8,705,877**	**8,869,552**
21 COMPENSATION OF EMPLOYEES	4,003,123	5,367,219	4,386,404	6,327,833	6,591,586	6,647,302
22 USE OF GOODS AND SERVICES	396,820	380,000	329,250	425,000	461,291	523,262
31 NON-FINANCIAL ASSETS	320,150	-	30,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	2,000,000	1,003,958	1,500,000	1,653,000	1,698,988
Total	**4,720,093**	**7,747,219**	**5,749,612**	**8,252,833**	**8,705,877**	**8,869,552**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0301 Administration and Management	**4,720,093**	**7,747,219**	**5,749,612**	**8,252,833**	**8,705,877**	**8,869,552**
21 COMPENSATION OF EMPLOYEES	**4,003,123**	**5,367,219**	**4,386,404**	**6,327,833**	**6,591,586**	**6,647,302**
211101 Basic Salary - Civil Service	4,003,123	5,367,219	4,386,404	6,327,833	6,591,586	6,647,302

303 MONROVIA CONSOLIDATED SCHOOL SYSTEM

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
22 USE OF GOODS AND SERVICES	**396,820**	**380,000**	**329,250**	**425,000**	**461,291**	**523,262**
221101 Foreign Travel-Means of travel	-	-	21,801	-	-	-
221203 Telecommunications, Internet, Postage and Courier	5,000	-	-	-	-	-
221208 Internet Provider Services	-	5,000	5,000	5,000	5,427	6,156
221306 Other Rental and Lease	-	10,000	10,000	10,000	10,854	12,312
221401 Fuel and Lubricants - Vehicles	2,000	4,500	4,500	4,500	4,884	5,540
221402 Fuel and Lubricants – Gener.	2,000	54,500	24,500	54,500	59,154	67,101
221501 Repair and Maintenance–Civil	164,320	70,000	70,000	70,000	75,977	86,184
221502 Repairs and Maintenance - Veh.	3,000	3,000	1,500	3,000	3,256	3,694
221601 Cleaning Materials and service	15,000	20,000	15,000	20,000	21,708	24,624
221602 Stationery	25,000	70,000	52,500	70,000	75,977	86,184
221603 Printing, Binding,Publication	7,500	10,000	7,500	10,000	10,854	12,312
221801 Laboratory Consumables	20,000	5,000	5,000	5,000	5,427	6,156
221901 Educational Materials and Supp	75,000	65,000	60,750	110,000	119,393	135,433
221907 Scholarships – Local	-	5,000	-	5,000	5,427	6,156
221909 Capacity Building Fund	72,000	52,000	30,199	52,000	56,440	64,023
222102 Workshops,Conferences,Siminars	4,000	4,000	19,000	4,000	4,342	4,925
223106 Vehicle Insurance	2,000	2,000	2,000	2,000	2,171	2,462
31 NON-FINANCIAL ASSETS	**320,150**	**-**	**30,000**	**-**	**-**	**-**
312203 Furniture and Fixtures	320,150	-	-	-	-	-
312205 Machinery and Equipment	-	-	30,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**2,000,000**	**1,003,958**	**1,500,000**	**1,653,000**	**1,698,988**
332401 Other Fixed Assets	-	2,000,000	-	1,500,000	1,653,000	1,698,988
332438 Repair and Maintenance–Civil	-	-	766,970	-	-	-
332487 Transport Equipment–Vehicles	-	-	45,000	-	-	-
332489 Furniture and Fixtures	-	-	191,988	-	-	-
Total	**4,720,093**	**7,747,219**	**5,749,612**	**8,252,833**	**8,705,877**	**8,869,552**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**4,720,093**	**7,747,219**	**5,749,612**	**8,252,833**	**8,705,877**	**8,869,552**

304 BOOKER WASHINGTON INSTITUTE

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 (FY2026):

No Information provided by spending entity

Objectives (FY2027):

In FY2027, BWI will focus on student recruitment and registration, rehabilitation of student dormitories, and provision of vocational and technical education and training. The institution will facilitate internship placements for students, procure instructional materials, provide feeding services for boarding students, strengthen local staff training, and support other essential operational activities required for effective delivery of vocational and technical education.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	293	116	**409**	293	116	**409**	293	116	**409**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	1,074,949	1,776,012	1,382,009	1,776,012	1,850,039	1,865,676
22 USE OF GOODS AND SERVICES	791,742	595,500	595,500	845,500	917,694	1,040,983
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	500,000	500,000	700,000	771,400	792,861
Grand Total	**1,866,691**	**2,871,512**	**2,477,509**	**3,321,512**	**3,539,133**	**3,699,520**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
401 Administration and Management	1,866,691	2,871,512	2,477,509	3,321,512	3,539,133	3,699,520
Grand Total	**1,866,691**	**2,871,512**	**2,477,509**	**3,321,512**	**3,539,133**	**3,699,520**

304 BOOKER WASHINGTON INSTITUTE

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**235,000**	**255,066**	**289,332**
000000 Unspecified	-	-	-	235,000	255,066	289,332
Total	**-**	**-**	**-**	**235,000**	**255,066**	**289,332**
Government of Liberia Funded Projects	**200,000**	**500,000**	**500,000**	**700,000**	**771,400**	**792,861**
021700 Renovation and Rehabilitation	200,000	-	-	500,000	551,000	566,329
029400 Solarization Project	-	500,000	500,000	-	-	-
030328 National History Project	-	-	-	200,000	220,400	226,532
Total	**200,000**	**500,000**	**500,000**	**700,000**	**771,400**	**792,861**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**1,074,949**	**1,776,012**	**1,382,009**	**1,776,012**	**1,850,039**	**1,865,676**
211101 Basic Salary - Civil Service	1,074,949	1,776,012	1,382,009	1,776,012	1,850,039	1,865,676
22 USE OF GOODS AND SERVICES	**791,742**	**595,500**	**595,500**	**845,500**	**917,694**	**1,040,983**
221201 Electricity	24,000	24,000	24,000	52,000	56,440	64,023
221208 Internet Provider Services	6,997	7,000	7,000	24,000	26,049	29,549
221209 Scratch- Cards	-	-	-	50,000	54,269	61,560
221401 Fuel and Lubricants - Vehicles	23,985	35,000	35,000	35,000	37,989	43,092
221402 Fuel and Lubricants – Gener.	29,996	24,000	24,000	24,000	26,049	29,549
221501 Repair and Maintenance–Civil	350,000	180,000	180,000	80,000	86,831	98,496
221502 Repairs and Maintenance - Veh.	8,800	9,000	9,000	9,000	9,768	11,081
221503 Repairs and Maintenance–Gen.	7,985	5,000	5,000	5,000	5,427	6,156
221601 Cleaning Materials and service	14,999	15,000	15,000	15,000	16,281	18,468
221602 Stationery	14,985	15,000	15,000	15,000	16,281	18,468
221805 Drugs and Medical Consumables	13,000	10,000	10,000	85,000	92,258	104,652
221901 Educational Materials and Supp	59,983	40,000	40,000	70,000	75,977	86,184
222103 Food and Catering Services	220,512	214,074	214,074	364,074	395,161	448,250
222104 Equipment and Household Materi	7,500	5,000	5,000	5,000	5,427	6,156
222108 Advertising and Public Relatio	9,000	-	-	-	-	-
223101 Personnel Insurance	-	12,426	12,426	12,426	13,487	15,299
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**500,000**	**500,000**	**700,000**	**771,400**	**792,861**
332401 Other Fixed Assets	-	500,000	-	700,000	771,400	792,861
332490 Machinery and Equipment	-	-	500,000	-	-	-
Grand Total	**1,866,691**	**2,871,512**	**2,477,509**	**3,321,512**	**3,539,133**	**3,699,520**

304 BOOKER WASHINGTON INSTITUTE

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
09 MARGIBI	1,866,691	2,871,512	2,477,509	3,321,512	3,539,133	3,699,520
Grand Total	**1,866,691**	**2,871,512**	**2,477,509**	**3,321,512**	**3,539,133**	**3,699,520**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0401 Administration and Management	**1,866,691**	**2,871,512**	**2,477,509**	**3,321,512**	**3,539,133**	**3,699,520**
21 COMPENSATION OF EMPLOYEES	1,074,949	1,776,012	1,382,009	1,776,012	1,850,039	1,865,676
22 USE OF GOODS AND SERVICES	791,742	595,500	595,500	845,500	917,694	1,040,983
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	500,000	500,000	700,000	771,400	792,861
Total	**1,866,691**	**2,871,512**	**2,477,509**	**3,321,512**	**3,539,133**	**3,699,520**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0401 Administration and Management	**1,866,691**	**2,871,512**	**2,477,509**	**3,321,512**	**3,539,133**	**3,699,520**
21 COMPENSATION OF EMPLOYEES	**1,074,949**	**1,776,012**	**1,382,009**	**1,776,012**	**1,850,039**	**1,865,676**
211101 Basic Salary - Civil Service	1,074,949	1,776,012	1,382,009	1,776,012	1,850,039	1,865,676
22 USE OF GOODS AND SERVICES	**791,742**	**595,500**	**595,500**	**845,500**	**917,694**	**1,040,983**
221201 Electricity	24,000	24,000	24,000	52,000	56,440	64,023
221208 Internet Provider Services	6,997	7,000	7,000	24,000	26,049	29,549
221209 Scratch- Cards	-	-	-	50,000	54,269	61,560
221401 Fuel and Lubricants - Vehicles	23,985	35,000	35,000	35,000	37,989	43,092
221402 Fuel and Lubricants – Gener.	29,996	24,000	24,000	24,000	26,049	29,549
221501 Repair and Maintenance–Civil	350,000	180,000	180,000	80,000	86,831	98,496
221502 Repairs and Maintenance - Veh.	8,800	9,000	9,000	9,000	9,768	11,081
221503 Repairs and Maintenance–Gen.	7,985	5,000	5,000	5,000	5,427	6,156
221601 Cleaning Materials and service	14,999	15,000	15,000	15,000	16,281	18,468
221602 Stationery	14,985	15,000	15,000	15,000	16,281	18,468
221805 Drugs and Medical Consumables	13,000	10,000	10,000	85,000	92,258	104,652
221901 Educational Materials and Supp	59,983	40,000	40,000	70,000	75,977	86,184
222103 Food and Catering Services	220,512	214,074	214,074	364,074	395,161	448,250
222104 Equipment and Household Materi	7,500	5,000	5,000	5,000	5,427	6,156
222108 Advertising and Public Relatio	9,000	-	-	-	-	-
223101 Personnel Insurance	-	12,426	12,426	12,426	13,487	15,299

304 BOOKER WASHINGTON INSTITUTE

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**500,000**	**500,000**	**700,000**	**771,400**	**792,861**
332401 Other Fixed Assets	-	500,000	-	700,000	771,400	792,861
332490 Machinery and Equipment	-	-	500,000	-	-	-
Total	**1,866,691**	**2,871,512**	**2,477,509**	**3,321,512**	**3,539,133**	**3,699,520**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**1,866,691**	**2,871,512**	**2,477,509**	**3,321,512**	**3,539,133**	**3,699,520**

306 CUTTINGTON UNIVERSITY COLLEGE

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 (FY2026):

During FY2026, Cuttington University supported 267 students under the Government local scholarship programme and maintained electricity and essential utility services across its campuses. The University procured fuel and lubricants for generators and university vehicles and provided food and catering services for official university activities. It also strengthened budget execution, financial reporting and accountability systems through the preparation of quarterly budget performance reports and management accounts, while implementing and monitoring internal and external audit recommendations.

Objectives (FY2027):

In FY2027, Cuttington University will continue to provide electricity, utilities, fuel, and lubricants necessary to maintain uninterrupted operations across its campuses. The University will administer the Government local scholarship programme, provide catering services for official activities, prepare timely budget performance and financial reports, and continue implementing and monitoring internal and external audit recommendations to strengthen institutional accountability and financial management.

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
22 USE OF GOODS AND SERVICES	305,216	390,216	350,108	390,216	423,535	480,435
Grand Total	**305,216**	**390,216**	**350,108**	**390,216**	**423,535**	**480,435**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
601 Administration and Management	305,216	390,216	350,108	390,216	423,535	480,435
Grand Total	**305,216**	**390,216**	**350,108**	**390,216**	**423,535**	**480,435**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
22 USE OF GOODS AND SERVICES	**305,216**	**390,216**	**350,108**	**390,216**	**423,535**	**480,435**
221401 Fuel and Lubricants - Vehicles	6,152	6,152	3,076	6,152	6,677	7,574
221402 Fuel and Lubricants – Gener.	43,064	43,064	21,532	75,750	82,218	93,264
221801 Laboratory Consumables	10,000	85,000	32,500	85,000	92,258	104,652
221907 Scholarships – Local	150,000	100,000	221,000	100,000	108,539	123,121
222103 Food and Catering Services	96,000	156,000	72,000	123,314	133,843	151,824
Grand Total	**305,216**	**390,216**	**350,108**	**390,216**	**423,535**	**480,435**

306 CUTTINGTON UNIVERSITY COLLEGE

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	10,000	85,000	32,500	85,000	92,258	104,652
02 BONG COUNTY	295,216	305,216	317,608	305,216	331,277	375,783
Grand Total	**305,216**	**390,216**	**350,108**	**390,216**	**423,535**	**480,435**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0601 Administration and Management	**305,216**	**390,216**	**350,108**	**390,216**	**423,535**	**480,435**
22 USE OF GOODS AND SERVICES	305,216	390,216	350,108	390,216	423,535	480,435
Total	**305,216**	**390,216**	**350,108**	**390,216**	**423,535**	**480,435**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0601 Administration and Management	**305,216**	**390,216**	**350,108**	**390,216**	**423,535**	**480,435**
22 USE OF GOODS AND SERVICES	**305,216**	**390,216**	**350,108**	**390,216**	**423,535**	**480,435**
221401 Fuel and Lubricants - Vehicles	6,152	6,152	3,076	6,152	6,677	7,574
221402 Fuel and Lubricants – Gener.	43,064	43,064	21,532	75,750	82,218	93,264
221801 Laboratory Consumables	10,000	85,000	32,500	85,000	92,258	104,652
221907 Scholarships – Local	150,000	100,000	221,000	100,000	108,539	123,121
222103 Food and Catering Services	96,000	156,000	72,000	123,314	133,843	151,824
Total	**305,216**	**390,216**	**350,108**	**390,216**	**423,535**	**480,435**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**305,216**	**390,216**	**350,108**	**390,216**	**423,535**	**480,435**

307 NATIONAL COMMISSION ON HIGHER EDUCATION

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 (FY2026):

During FY2026, the National Commission on Higher Education developed a policy on the Government's free tuition programme for public higher education institutions and prepared regular financial reports for the reporting period. The Commission continued reviewing operational permits of higher education institutions and conducted monitoring visits to all 11 public universities, strengthening oversight and compliance within the higher education sector.

Objectives (FY2027):

In FY2027, NCHE will focus on improving service quality through regular monitoring and reporting, digitalization of services, and increased citizen participation. The Commission will identify and strengthen innovative financing mechanisms, develop and deliver personnel training programmes, and conduct regular monitoring to ensure compliance with prescribed higher education standards. NCHE will establish a coordination platform to strengthen collaboration among public and private higher education institutions, government, private-sector actors and development partners. It will also collaborate with the Ministry of Foreign Affairs and other partners to mobilize additional resources, strengthen monitoring through HE-MIS and spot visits, and develop regional and international university partnerships to strengthen academic programmes and research capacity, including exploring the establishment of a doctoral-level school.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	17	8	**25**	17	8	**25**	17	8	**25**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	310,888	351,828	283,871	351,828	366,493	369,591
22 USE OF GOODS AND SERVICES	73,544	252,208	215,708	252,208	273,744	310,518
25 SUBSIDIES	-	100,000	215,000	305,000	362,882	573,172
31 NON-FINANCIAL ASSETS	-	-	25,000	300,000	347,100	442,554
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	600,000	661,200	679,595
Grand Total	**384,432**	**704,036**	**739,579**	**1,809,036**	**2,011,419**	**2,375,430**

307 NATIONAL COMMISSION ON HIGHER EDUCATION

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
701	Administration and Management	384,432	704,036	739,579	1,809,036	2,011,419	2,375,430
Grand Total		**384,432**	**704,036**	**739,579**	**1,809,036**	**2,011,419**	**2,375,430**

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**-**	**-**	**300,000**	**347,100**	**442,554**
000000	Unspecified	-	-	-	300,000	347,100	442,554
Total		**-**	**-**	**-**	**300,000**	**347,100**	**442,554**
Government of Liberia Funded Projects		**-**	**-**	**-**	**600,000**	**661,200**	**679,595**
030179	Higher Education Reform, Standardization Supervision & Monitoring	-	-	-	200,000	220,400	226,532
030180	Integrated Higher Education Management Information System	-	-	-	400,000	440,800	453,063
Total		**-**	**-**	**-**	**600,000**	**661,200**	**679,595**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES		**310,888**	**351,828**	**283,871**	**351,828**	**366,493**	**369,591**
211101	Basic Salary - Civil Service	310,888	351,828	283,871	351,828	366,493	369,591
22 USE OF GOODS AND SERVICES		**73,544**	**252,208**	**215,708**	**252,208**	**273,744**	**310,518**
221101	Foreign Travel-Means of travel	-	-	3,620	-	-	-
221102	Forgn.Travel-Daily Sub. Allowa	-	-	2,226	-	-	-
221103	Foreign Travel-Incdl. Allowanc	-	-	756	-	-	-
221104	Domestic Travel-Meansof Travel	1,550	6,000	-	6,000	6,512	7,387
221105	Dom. Travel-Daily Subsis.Allow	-	3,000	-	25,597	27,783	31,515
221106	Domestic Travel - Incidental	805	2,000	-	2,000	2,171	2,462
221201	Electricity	2,483	3,600	4,000	3,600	3,907	4,432
221203	Telecommunications, Internet, Postage and Courier	2,451	-	-	-	-	-
221208	Internet Provider Services	-	4,153	8,000	4,153	4,508	5,113
221303	Office Build. Rental and Lease	17,598	17,600	67,600	17,600	19,103	21,669
221401	Fuel and Lubricants - Vehicles	6,361	8,000	17,653	8,000	8,683	9,850
221402	Fuel and Lubricants – Gener.	5,653	9,000	11,000	9,000	9,768	11,081
221502	Repairs and Maintenance - Veh.	4,400	8,500	15,500	8,500	9,226	10,465

307 NATIONAL COMMISSION ON HIGHER EDUCATION

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221503 Repairs and Maintenance–Gen.	3,096	8,500	8,000	8,500	9,226	10,465
221601 Cleaning Materials and service	6,275	7,800	8,800	7,800	8,466	9,603
221602 Stationery	6,162	8,400	10,000	8,400	9,117	10,342
221605 Computer Supplies and ICT Services	-	-	12,000	-	-	-
221704 Feasibility Studies/Surveys	8,890	162,655	39,053	140,058	152,018	172,440
222102 Workshops,Conferences,Siminars	2,820	3,000	7,500	3,000	3,256	3,694
222123 Other Compensations	5,000	-	-	-	-	-
25 SUBSIDIES	**-**	**100,000**	**215,000**	**305,000**	**362,882**	**573,172**
253127 Transfer to Liberia International Christian College	-	100,000	100,000	100,000	118,978	187,925
253265 William R. Tolbert Baptist University	-	-	35,000	-	-	-
254214 Subsidy to PYJ University	-	-	-	125,000	148,722	234,906
255220 African Methodist Episcopal University	-	-	-	50,000	59,489	93,963
255249 Education Program M&E	-	-	80,000	-	-	-
256262 Seventh Days Adventist University	-	-	-	30,000	35,693	56,378
31 NON-FINANCIAL ASSETS	**-**	**-**	**25,000**	**300,000**	**347,100**	**442,554**
312201 Transport Equipment–Vehicles	-	-	25,000	-	-	-
312301 ICT Infrast Hardware\&Networks	-	-	-	300,000	347,100	442,554
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**600,000**	**661,200**	**679,595**
332401 Other Fixed Assets	-	-	-	600,000	661,200	679,595
Grand Total	**384,432**	**704,036**	**739,579**	**1,809,036**	**2,011,419**	**2,375,430**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
11 MONTSERRADO	384,432	704,036	739,579	1,809,036	2,011,419	2,375,430
Grand Total	**384,432**	**704,036**	**739,579**	**1,809,036**	**2,011,419**	**2,375,430**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0701 Administration and Management	**384,432**	**704,036**	**739,579**	**1,809,036**	**2,011,419**	**2,375,430**
21 COMPENSATION OF EMPLOYEES	310,888	351,828	283,871	351,828	366,493	369,591
22 USE OF GOODS AND SERVICES	73,544	252,208	215,708	252,208	273,744	310,518
25 SUBSIDIES	-	100,000	215,000	305,000	362,882	573,172
31 NON-FINANCIAL ASSETS	-	-	25,000	300,000	347,100	442,554

307 NATIONAL COMMISSION ON HIGHER EDUCATION

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	600,000	661,200	679,595
Total	**384,432**	**704,036**	**739,579**	**1,809,036**	**2,011,419**	**2,375,430**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0701 Administration and Management	**384,432**	**704,036**	**739,579**	**1,809,036**	**2,011,419**	**2,375,430**
21 COMPENSATION OF EMPLOYEES	**310,888**	**351,828**	**283,871**	**351,828**	**366,493**	**369,591**
211101 Basic Salary - Civil Service	310,888	351,828	283,871	351,828	366,493	369,591
22 USE OF GOODS AND SERVICES	**73,544**	**252,208**	**215,708**	**252,208**	**273,744**	**310,518**
221101 Foreign Travel-Means of travel	-	-	3,620	-	-	-
221102 Forgn.Travel-Daily Sub. Allowa	-	-	2,226	-	-	-
221103 Foreign Travel-Incdl. Allowanc	-	-	756	-	-	-
221104 Domestic Travel-Meansof Travel	1,550	6,000	-	6,000	6,512	7,387
221105 Dom. Travel-Daily Subsis.Allow	-	3,000	-	25,597	27,783	31,515
221106 Domestic Travel - Incidental	805	2,000	-	2,000	2,171	2,462
221201 Electricity	2,483	3,600	4,000	3,600	3,907	4,432
221203 Telecommunications, Internet, Postage and Courier	2,451	-	-	-	-	-
221208 Internet Provider Services	-	4,153	8,000	4,153	4,508	5,113
221303 Office Build. Rental and Lease	17,598	17,600	67,600	17,600	19,103	21,669
221401 Fuel and Lubricants - Vehicles	6,361	8,000	17,653	8,000	8,683	9,850
221402 Fuel and Lubricants – Gener.	5,653	9,000	11,000	9,000	9,768	11,081
221502 Repairs and Maintenance - Veh.	4,400	8,500	15,500	8,500	9,226	10,465
221503 Repairs and Maintenance–Gen.	3,096	8,500	8,000	8,500	9,226	10,465
221601 Cleaning Materials and service	6,275	7,800	8,800	7,800	8,466	9,603
221602 Stationery	6,162	8,400	10,000	8,400	9,117	10,342
221605 Computer Supplies and ICT Services	-	-	12,000	-	-	-
221704 Feasibility Studies/Surveys	8,890	162,655	39,053	140,058	152,018	172,440
222102 Workshops,Conferences,Siminars	2,820	3,000	7,500	3,000	3,256	3,694
222123 Other Compensations	5,000	-	-	-	-	-
25 SUBSIDIES	**-**	**100,000**	**215,000**	**305,000**	**362,882**	**573,172**
253127 Transfer to Liberia International Christian College	-	100,000	100,000	100,000	118,978	187,925
253265 William R. Tolbert Baptist University	-	-	35,000	-	-	-
254214 Subsidy to PYJ University	-	-	-	125,000	148,722	234,906
255220 African Methodist Episcopal University	-	-	-	50,000	59,489	93,963
255249 Education Program M&E	-	-	80,000	-	-	-
256262 Seventh Days Adventist University	-	-	-	30,000	35,693	56,378
31 NON-FINANCIAL ASSETS	**-**	**-**	**25,000**	**300,000**	**347,100**	**442,554**
312201 Transport Equipment–Vehicles	-	-	25,000	-	-	-
312301 ICT Infrast Hardware\&Networks	-	-	-	300,000	347,100	442,554

307 NATIONAL COMMISSION ON HIGHER EDUCATION

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**600,000**	**661,200**	**679,595**
332401 Other Fixed Assets	-	-	-	600,000	661,200	679,595
Total	**384,432**	**704,036**	**739,579**	**1,809,036**	**2,011,419**	**2,375,430**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**384,432**	**704,036**	**739,579**	**1,809,036**	**2,011,419**	**2,375,430**

308 WILLIAM V.S. TUBMAN UNIVERSITY

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 (FY2026):

During FY2026, William V.S. Tubman University made progress in academic accreditation, faculty development and research capacity, with core undergraduate programmes accredited by the Liberia Commission for Higher Education and an increased number of faculty attaining Master's and PhD qualifications through scholarships and training partnerships. The University established the Center for Research and Publication to promote faculty research and academic dissemination. It also strengthened its position as the principal public university serving Liberia's five southeastern counties and expanded national and international partnerships with universities and development organizations. Infrastructure improvements included the construction and renovation of classrooms, science laboratories, library and administrative facilities, as well as improvements in water supply, electricity, solar energy, internet connectivity and student accommodation. The University expanded academic offerings in Health Sciences, Engineering, Education and graduate studies, strengthened Short Learning Programmes and advanced e-learning through computer laboratories, campus Wi-Fi, a Learning Management System and faculty training. Through the TU Demo Farm, the University also provided practical agricultural training, supported crop production and conducted research on improved seed varieties, soil fertility and sustainable agricultural practices.

Objectives (FY2027):

In FY2027, William V.S. Tubman University will continue the second phase of construction of the new Engineering Building and advance the establishment of a Graduate School, including the required infrastructure and recruitment. The University will procure contractors, equipment, and materials for its solar energy project and undertake rehabilitation of dilapidated classrooms, laboratories, dormitories, administrative buildings, and faculty and staff quarters. Additional priorities will include campus landscaping, installation of culverts and drainage structures, and rehabilitation of roads and parking areas leading to key university facilities.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	366	156	**522**	366	156	**522**	366	156	**522**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	5,828,457	6,105,308	4,867,468	6,605,308	5,400,266	7,020,297
31 NON-FINANCIAL ASSETS	-	-	300,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,100,000	600,000	1,000,000	1,102,000	1,132,658
Grand Total	**5,828,457**	**7,205,308**	**5,767,468**	**7,605,308**	**6,502,266**	**8,152,955**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
801 Administration and Management	5,828,457	7,205,308	5,767,468	7,605,308	6,502,266	8,152,955
Grand Total	**5,828,457**	**7,205,308**	**5,767,468**	**7,605,308**	**6,502,266**	**8,152,955**

308 WILLIAM V.S. TUBMAN UNIVERSITY

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**1,100,000**	**900,000**	**1,000,000**	**1,102,000**	**1,132,658**
021700 Renovation and Rehabilitation	-	-	-	1,000,000	1,102,000	1,132,658
028700 National Roads Development Project	-	1,100,000	-	-	-	-
097700 Renovation and modernization of the University Facilities	-	-	900,000	-	-	-
Total	**-**	**1,100,000**	**900,000**	**1,000,000**	**1,102,000**	**1,132,658**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	**5,828,457**	**6,105,308**	**4,867,468**	**6,605,308**	**5,400,266**	**7,020,297**
263222 Transfer to William V.S. Tubman University	5,340,355	5,504,168	4,566,898	6,004,168	4,908,795	6,381,389
264187 Transfer to Tuition Free Policy	488,102	601,140	300,570	601,140	491,471	638,908
31 NON-FINANCIAL ASSETS	**-**	**-**	**300,000**	**-**	**-**	**-**
312101 Non-Residential Buildings	-	-	300,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**1,100,000**	**600,000**	**1,000,000**	**1,102,000**	**1,132,658**
332401 Other Fixed Assets	-	1,100,000	-	1,000,000	1,102,000	1,132,658
332438 Repair and Maintenance–Civil	-	-	250,000	-	-	-
332490 Machinery and Equipment	-	-	150,000	-	-	-
332492 Non-Residential Buildings	-	-	200,000	-	-	-
Grand Total	**5,828,457**	**7,205,308**	**5,767,468**	**7,605,308**	**6,502,266**	**8,152,955**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
10 MARYLAND	5,828,457	7,205,308	5,767,468	7,605,308	6,502,266	8,152,955
Grand Total	**5,828,457**	**7,205,308**	**5,767,468**	**7,605,308**	**6,502,266**	**8,152,955**

308 WILLIAM V.S. TUBMAN UNIVERSITY

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0801 Administration and Management	**5,828,457**	**7,205,308**	**5,767,468**	**7,605,308**	**6,502,266**	**8,152,955**
26 GRANTS	5,828,457	6,105,308	4,867,468	6,605,308	5,400,266	7,020,297
31 NON-FINANCIAL ASSETS	-	-	300,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,100,000	600,000	1,000,000	1,102,000	1,132,658
Total	**5,828,457**	**7,205,308**	**5,767,468**	**7,605,308**	**6,502,266**	**8,152,955**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0801 Administration and Management	**5,828,457**	**7,205,308**	**5,767,468**	**7,605,308**	**6,502,266**	**8,152,955**
26 GRANTS	**5,828,457**	**6,105,308**	**4,867,468**	**6,605,308**	**5,400,266**	**7,020,297**
263222 Transfer to William V.S. Tubman University	5,340,355	5,504,168	4,566,898	6,004,168	4,908,795	6,381,389
264187 Transfer to Tuition Free Policy	488,102	601,140	300,570	601,140	491,471	638,908
31 NON-FINANCIAL ASSETS	**-**	**-**	**300,000**	**-**	**-**	**-**
312101 Non-Residential Buildings	-	-	300,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**1,100,000**	**600,000**	**1,000,000**	**1,102,000**	**1,132,658**
332401 Other Fixed Assets	-	1,100,000	-	1,000,000	1,102,000	1,132,658
332438 Repair and Maintenance–Civil	-	-	250,000	-	-	-
332490 Machinery and Equipment	-	-	150,000	-	-	-
332492 Non-Residential Buildings	-	-	200,000	-	-	-
Total	**5,828,457**	**7,205,308**	**5,767,468**	**7,605,308**	**6,502,266**	**8,152,955**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**5,828,457**	**7,205,308**	**5,767,468**	**7,605,308**	**6,502,266**	**8,152,955**

309 WEST AFRICAN EXAMINATIONS COUNCIL

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 (FY2026):

During FY2026, WAEC Liberia successfully administered leakage-free National Assessment Tests, the Liberia Primary School Certificate Examination (LPSCE), Liberia Junior High School Certificate Examination (LJHSCE), and the West African Senior School Certificate Examination (WASSCE), covering a total of 202,548 candidates nationwide. The Council participated in the International Moderation Meeting in Accra, Ghana, completed script marking and released examination results, trained 150 examiners, and conducted trial examinations for the LNAT, Primary, Junior High School, and WASSCE.

Objectives (FY2027):

For FY2027, WAEC will focus on strengthening and modernizing examination management and expanding its capacity to administer increasingly large candidate numbers. The Council plans to accommodate projected increases in WASSCE candidates from 57,391 to 60,000 and public-school LJHSCE candidates from 21,361 to 25,000. It will also seek to strengthen compensation and operational financing, enhance the use of technology in examination management, and support the planned expansion of examination subjects from the existing nine to an additional 30 subjects. WAEC also proposes the establishment of a modern in-house security printing facility to enable local production of examination papers, reduce dependence on overseas printing and airfreight, and lower examination administration costs.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	56	16	**72**	56	16	**72**	56	16	**72**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	330,634	401,016	320,762	401,016	417,731	421,262
22 USE OF GOODS AND SERVICES	5,192,065	6,740,565	7,440,560	7,140,565	7,750,286	8,791,502
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	800,000	881,600	906,127
Grand Total	**5,522,699**	**7,141,581**	**7,761,322**	**8,341,581**	**9,049,617**	**10,118,891**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
901 Administration and Management	5,522,699	7,141,581	7,761,322	8,341,581	9,049,617	10,118,891
Grand Total	**5,522,699**	**7,141,581**	**7,761,322**	**8,341,581**	**9,049,617**	**10,118,891**

309 WEST AFRICAN EXAMINATIONS COUNCIL

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**800,000**	**881,600**	**906,127**
030181 Procurement of Equipment (Modern in-House Printing Facility.	-	-	-	800,000	881,600	906,127
Total	**-**	**-**	**-**	**800,000**	**881,600**	**906,127**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**330,634**	**401,016**	**320,762**	**401,016**	**417,731**	**421,262**
211101 Basic Salary - Civil Service	330,634	401,016	320,762	401,016	417,731	421,262
22 USE OF GOODS AND SERVICES	**5,192,065**	**6,740,565**	**7,440,560**	**7,140,565**	**7,750,286**	**8,791,502**
221401 Fuel and Lubricants - Vehicles	30,608	30,610	30,610	80,610	87,493	99,247
221402 Fuel and Lubricants – Gener.	21,945	22,498	22,498	72,498	78,688	89,260
221602 Stationery	22,498	522,500	522,500	422,500	458,577	520,184
221911 Examination Fees-Lower Level	549,864	550,000	550,000	550,000	596,964	677,163
221912 Examination Fees- Upper Level	4,017,150	4,499,000	4,498,995	4,499,000	4,883,162	5,539,194
222102 Workshops,Conferences,Siminars	550,000	600,000	600,000	600,000	651,233	738,723
224110 WAEC Arrears	-	515,957	1,215,957	915,957	994,169	1,127,731
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**800,000**	**881,600**	**906,127**
332401 Other Fixed Assets	-	-	-	800,000	881,600	906,127
Grand Total	**5,522,699**	**7,141,581**	**7,761,322**	**8,341,581**	**9,049,617**	**10,118,891**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
11 MONTSERRADO	5,522,699	7,141,581	7,761,322	8,341,581	9,049,617	10,118,891
Grand Total	**5,522,699**	**7,141,581**	**7,761,322**	**8,341,581**	**9,049,617**	**10,118,891**

309 WEST AFRICAN EXAMINATIONS COUNCIL

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0901 Administration and Management	**5,522,699**	**7,141,581**	**7,761,322**	**8,341,581**	**9,049,617**	**10,118,891**
21 COMPENSATION OF EMPLOYEES	330,634	401,016	320,762	401,016	417,731	421,262
22 USE OF GOODS AND SERVICES	5,192,065	6,740,565	7,440,560	7,140,565	7,750,286	8,791,502
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	800,000	881,600	906,127
Total	**5,522,699**	**7,141,581**	**7,761,322**	**8,341,581**	**9,049,617**	**10,118,891**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0901 Administration and Management	**5,522,699**	**7,141,581**	**7,761,322**	**8,341,581**	**9,049,617**	**10,118,891**
21 COMPENSATION OF EMPLOYEES	**330,634**	**401,016**	**320,762**	**401,016**	**417,731**	**421,262**
211101 Basic Salary - Civil Service	330,634	401,016	320,762	401,016	417,731	421,262
22 USE OF GOODS AND SERVICES	**5,192,065**	**6,740,565**	**7,440,560**	**7,140,565**	**7,750,286**	**8,791,502**
221401 Fuel and Lubricants - Vehicles	30,608	30,610	30,610	80,610	87,493	99,247
221402 Fuel and Lubricants – Gener.	21,945	22,498	22,498	72,498	78,688	89,260
221602 Stationery	22,498	522,500	522,500	422,500	458,577	520,184
221911 Examination Fees-Lower Level	549,864	550,000	550,000	550,000	596,964	677,163
221912 Examination Fees- Upper Level	4,017,150	4,499,000	4,498,995	4,499,000	4,883,162	5,539,194
222102 Workshops,Conferences,Siminars	550,000	600,000	600,000	600,000	651,233	738,723
224110 WAEC Arrears	-	515,957	1,215,957	915,957	994,169	1,127,731
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**800,000**	**881,600**	**906,127**
332401 Other Fixed Assets	-	-	-	800,000	881,600	906,127
Total	**5,522,699**	**7,141,581**	**7,761,322**	**8,341,581**	**9,049,617**	**10,118,891**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**5,522,699**	**7,141,581**	**7,761,322**	**8,341,581**	**9,049,617**	**10,118,891**

316 AGRICULTURAL AND INDUSTRIAL TRAINING BUREAU

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 (FY2026):

During FY2026, the Agricultural & Industrial Training Bureau (AITB) implemented approximately 60–70 percent of its planned activities, with notable progress in strategic planning, compliance monitoring, stakeholder engagement, policy development, and institutional strengthening. The Bureau developed and launched its Strategic Plan, conducted a national TVET gaps analysis and compliance monitoring exercise, rolled out the national TVET standard, and launched an accreditation campaign for TVET institutions. AITB also strengthened staff capacity, assessed TVET institutions and trade programmes, enhanced linkages among government, industry, TVET institutions, and development partners, and advanced the renovation of its facility to approximately 95 percent completion.

Objectives (FY2027):

In FY2027, AITB will focus on harmonizing and finalizing 19 TVET curricula and rolling them out to 165 TVET institutions in line with the National Qualifications Framework, occupational standards and labour-market needs. The Bureau will strengthen institutional assessment, accreditation, quality assurance, trade testing and licensing, including the establishment of a Trade Testing Committee, development of testing materials and administration of national trade tests. AITB will develop and implement a competency-based capacity-development plan, including training for 250 TVET stakeholders and 20 staff. It will also strengthen institutional governance, human resources, financial management, digital systems and revenue mobilization; develop an institutional website and centralized monitoring system; promote gender-sensitive and inclusive TVET programmes; and establish strategic partnerships with development partners and the private sector to support sustainable TVET development.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	26	12	**38**	26	12	**38**	26	12	**38**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	255,215	282,430	236,950	332,430	346,286	349,213
22 USE OF GOODS AND SERVICES	203,022	737,304	731,635	787,304	854,530	969,333
31 NON-FINANCIAL ASSETS	94,000	90,000	90,000	90,000	104,130	132,767
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	250,000	275,500	283,165
Grand Total	**552,237**	**1,109,734**	**1,058,585**	**1,459,734**	**1,580,446**	**1,734,478**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
601 Administration and Management	552,237	1,109,734	1,058,585	1,459,734	1,580,446	1,734,478
Grand Total	**552,237**	**1,109,734**	**1,058,585**	**1,459,734**	**1,580,446**	**1,734,478**

316 AGRICULTURAL AND INDUSTRIAL TRAINING BUREAU

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**112,594**	**128,653**	**160,585**
000000 Unspecified	-	-	-	112,594	128,653	160,585
Total	**-**	**-**	**-**	**112,594**	**128,653**	**160,585**
Government of Liberia Funded Projects	**-**	**-**	**-**	**250,000**	**275,500**	**283,165**
030182 Modernization of TVET for SMART Agricultural Training	-	-	-	250,000	275,500	283,165
Total	**-**	**-**	**-**	**250,000**	**275,500**	**283,165**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**255,215**	**282,430**	**236,950**	**332,430**	**346,286**	**349,213**
211101 Basic Salary - Civil Service	255,215	282,430	236,950	332,430	346,286	349,213
22 USE OF GOODS AND SERVICES	**203,022**	**737,304**	**731,635**	**787,304**	**854,530**	**969,333**
221208 Internet Provider Services	1,741	2,010	2,010	82,607	89,661	101,706
221209 Scratch- Cards	4,944	5,000	4,980	5,000	5,427	6,156
221401 Fuel and Lubricants - Vehicles	13,523	21,600	21,600	21,600	23,444	26,594
221402 Fuel and Lubricants – Gener.	750	3,600	3,600	3,600	3,907	4,432
221501 Repair and Maintenance–Civil	49,889	150,000	148,351	10,000	10,854	12,312
221502 Repairs and Maintenance - Veh.	5,441	6,000	6,000	6,000	6,512	7,387
221503 Repairs and Maintenance–Gen.	1,799	1,500	1,500	1,500	1,628	1,847
221601 Cleaning Materials and service	6,000	8,000	8,000	8,000	8,683	9,850
221602 Stationery	4,859	8,000	8,000	8,000	8,683	9,850
221603 Printing, Binding,Publication	9,999	10,000	10,000	10,000	10,854	12,312
221605 Computer Supplies and ICT Services	-	-	-	65,131	70,692	80,190
221704 Feasibility Studies/Surveys	77,081	394,000	390,000	438,272	475,695	539,603
221901 Educational Materials and Supp	11,997	12,594	12,594	12,594	13,669	15,506
221906 Study Tours	-	40,000	40,000	40,000	43,416	49,248
222102 Workshops,Conferences,Siminars	14,999	40,000	40,000	40,000	43,416	49,248
222103 Food and Catering Services	-	35,000	35,000	35,000	37,989	43,092
31 NON-FINANCIAL ASSETS	**94,000**	**90,000**	**90,000**	**90,000**	**104,130**	**132,767**
312201 Transport Equipment–Vehicles	79,000	75,000	75,000	75,000	86,775	110,639
312203 Furniture and Fixtures	15,000	15,000	15,000	15,000	17,355	22,128
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**250,000**	**275,500**	**283,165**
332401 Other Fixed Assets	-	-	-	250,000	275,500	283,165
Grand Total	**552,237**	**1,109,734**	**1,058,585**	**1,459,734**	**1,580,446**	**1,734,478**

316 AGRICULTURAL AND INDUSTRIAL TRAINING BUREAU

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	-	110,200	110,200	110,200	119,610	135,678
11 MONTSERRADO	552,237	999,534	948,385	1,349,534	1,460,836	1,598,800
Grand Total	**552,237**	**1,109,734**	**1,058,585**	**1,459,734**	**1,580,446**	**1,734,478**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1601 Administration and Management	**552,237**	**1,109,734**	**1,058,585**	**1,459,734**	**1,580,446**	**1,734,478**
21 COMPENSATION OF EMPLOYEES	255,215	282,430	236,950	332,430	346,286	349,213
22 USE OF GOODS AND SERVICES	203,022	737,304	731,635	787,304	854,530	969,333
31 NON-FINANCIAL ASSETS	94,000	90,000	90,000	90,000	104,130	132,767
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	250,000	275,500	283,165
Total	**552,237**	**1,109,734**	**1,058,585**	**1,459,734**	**1,580,446**	**1,734,478**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1601 Administration and Management	**552,237**	**1,109,734**	**1,058,585**	**1,459,734**	**1,580,446**	**1,734,478**
21 COMPENSATION OF EMPLOYEES	**255,215**	**282,430**	**236,950**	**332,430**	**346,286**	**349,213**
211101 Basic Salary - Civil Service	255,215	282,430	236,950	332,430	346,286	349,213
22 USE OF GOODS AND SERVICES	**203,022**	**737,304**	**731,635**	**787,304**	**854,530**	**969,333**
221208 Internet Provider Services	1,741	2,010	2,010	82,607	89,661	101,706
221209 Scratch- Cards	4,944	5,000	4,980	5,000	5,427	6,156
221401 Fuel and Lubricants - Vehicles	13,523	21,600	21,600	21,600	23,444	26,594
221402 Fuel and Lubricants – Gener.	750	3,600	3,600	3,600	3,907	4,432
221501 Repair and Maintenance–Civil	49,889	150,000	148,351	10,000	10,854	12,312
221502 Repairs and Maintenance - Veh.	5,441	6,000	6,000	6,000	6,512	7,387
221503 Repairs and Maintenance–Gen.	1,799	1,500	1,500	1,500	1,628	1,847
221601 Cleaning Materials and service	6,000	8,000	8,000	8,000	8,683	9,850
221602 Stationery	4,859	8,000	8,000	8,000	8,683	9,850
221603 Printing, Binding,Publication	9,999	10,000	10,000	10,000	10,854	12,312
221605 Computer Supplies and ICT Services	-	-	-	65,131	70,692	80,190
221704 Feasibility Studies/Surveys	77,081	394,000	390,000	438,272	475,695	539,603
221901 Educational Materials and Supp	11,997	12,594	12,594	12,594	13,669	15,506
221906 Study Tours	-	40,000	40,000	40,000	43,416	49,248

316 AGRICULTURAL AND INDUSTRIAL TRAINING BUREAU

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
222102 Workshops,Conferences,Siminars	14,999	40,000	40,000	40,000	43,416	49,248
222103 Food and Catering Services	-	35,000	35,000	35,000	37,989	43,092
31 NON-FINANCIAL ASSETS	**94,000**	**90,000**	**90,000**	**90,000**	**104,130**	**132,767**
312201 Transport Equipment–Vehicles	79,000	75,000	75,000	75,000	86,775	110,639
312203 Furniture and Fixtures	15,000	15,000	15,000	15,000	17,355	22,128
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**250,000**	**275,500**	**283,165**
332401 Other Fixed Assets	-	-	-	250,000	275,500	283,165
Total	**552,237**	**1,109,734**	**1,058,585**	**1,459,734**	**1,580,446**	**1,734,478**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**552,237**	**1,109,734**	**1,058,585**	**1,459,734**	**1,580,446**	**1,734,478**

326 ZORZOR RURAL TEACHER TRAINING

Mission:

Professionally train and prepared qualified teachers to be placed in the Liberian school system.

Achievements (FY2026):

During FY2026, Zorzor Rural Teacher Training Institute administered placement and entrance examinations to more than 400 applicants from Bong, Lofa and Nimba Counties.

Objectives (FY2027):

In FY2027, the Institute will focus on efficiently training high school graduates to become professional teachers with strong foundations in pedagogy and child development. Training will cover both pedagogical approaches and subject-specific content throughout the academic year, while students will receive practical teaching and field experience through assignments and clinical placements leading to graduation and certification.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	71	26	**97**	71	26	**97**	71	26	**97**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	767,710	800,793	743,135	800,793	654,700	851,104
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	200,000	200,000	300,000	330,600	339,798
Grand Total	**767,710**	**1,000,793**	**943,135**	**1,100,793**	**985,300**	**1,190,902**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
601 Administration and Management	767,710	1,000,793	943,135	1,100,793	985,300	1,190,902
Grand Total	**767,710**	**1,000,793**	**943,135**	**1,100,793**	**985,300**	**1,190,902**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**200,000**	**200,000**	**300,000**	**330,600**	**339,798**
021700 Renovation and Rehabilitation	-	200,000	200,000	300,000	330,600	339,798
Total	**-**	**200,000**	**200,000**	**300,000**	**330,600**	**339,798**

326 ZORZOR RURAL TEACHER TRAINING

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	**767,710**	**800,793**	**743,135**	**800,793**	**654,700**	**851,104**
265544 Transfer to Zorzor rural Teacher Training Institute	767,710	800,793	743,135	800,793	654,700	851,104
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**200,000**	**200,000**	**300,000**	**330,600**	**339,798**
332401 Other Fixed Assets	-	200,000	-	300,000	330,600	339,798
332438 Repair and Maintenance–Civil	-	-	35,000	-	-	-
332487 Transport Equipment–Vehicles	-	-	45,000	-	-	-
332492 Non-Residential Buildings	-	-	120,000	-	-	-
Grand Total	**767,710**	**1,000,793**	**943,135**	**1,100,793**	**985,300**	**1,190,902**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
08 LOFA	767,710	1,000,793	943,135	1,100,793	985,300	1,190,902
Grand Total	**767,710**	**1,000,793**	**943,135**	**1,100,793**	**985,300**	**1,190,902**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2601 Administration and Management	**767,710**	**1,000,793**	**943,135**	**1,100,793**	**985,300**	**1,190,902**
26 GRANTS	767,710	800,793	743,135	800,793	654,700	851,104
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	200,000	200,000	300,000	330,600	339,798
Total	**767,710**	**1,000,793**	**943,135**	**1,100,793**	**985,300**	**1,190,902**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2601 Administration and Management	**767,710**	**1,000,793**	**943,135**	**1,100,793**	**985,300**	**1,190,902**
26 GRANTS	**767,710**	**800,793**	**743,135**	**800,793**	**654,700**	**851,104**
265544 Transfer to Zorzor rural Teacher Training Institute	767,710	800,793	743,135	800,793	654,700	851,104
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**200,000**	**200,000**	**300,000**	**330,600**	**339,798**
332401 Other Fixed Assets	-	200,000	-	300,000	330,600	339,798
332438 Repair and Maintenance–Civil	-	-	35,000	-	-	-
332487 Transport Equipment–Vehicles	-	-	45,000	-	-	-

326 ZORZOR RURAL TEACHER TRAINING

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
332492	Non-Residential Buildings	-	-	120,000	-	-	-
Total		**767,710**	**1,000,793**	**943,135**	**1,100,793**	**985,300**	**1,190,902**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**767,710**	**1,000,793**	**943,135**	**1,100,793**	**985,300**	**1,190,902**

327 WEBBO RURAL TEACHER TRAINING INSTITUTE

Mission:

To professionally train and prepare qualified teachers to be placed in the Liberian school system

Achievements (FY2026):

The Webbo Rural Teacher Training Institute trained 68 pre-service C Certificate teachers, continued the training of 38 B Certificate teachers, and provided training for 58 Early Childhood Education volunteer teachers from the five southeastern counties. The Institute also commenced a new intake for the pre-service C Certificate teacher training program.

Objectives (FY2027):

To provide quality teacher education that equips untrained teachers with foundational teaching knowledge, subject content, child development, teaching practice, pedagogy, ICT, gender, and inclusive education competencies through professional instruction. To strengthen trainers' and trainees' capacity in delivering quality education across all academic programs.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	58	28	**86**	58	28	**86**	58	28	**86**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
25	SUBSIDIES	-	-	7,000	-	-	-
26	GRANTS	586,842	664,877	605,002	664,877	543,580	706,649
33	PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	200,000	193,000	300,000	330,600	339,798
Grand Total		**586,842**	**864,877**	**805,002**	**964,877**	**874,180**	**1,046,447**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
701	Administration and Management	586,842	864,877	805,002	964,877	874,180	1,046,447
Grand Total		**586,842**	**864,877**	**805,002**	**964,877**	**874,180**	**1,046,447**

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**200,000**	**200,000**	**300,000**	**330,600**	**339,798**
021700	Renovation and Rehabilitation	-	200,000	200,000	-	-	-
030183	Construction of Academic Building & Caregiver Center	-	-	-	300,000	330,600	339,798

327 WEBBO RURAL TEACHER TRAINING INSTITUTE

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Total	**-**	**200,000**	**200,000**	**300,000**	**330,600**	**339,798**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
25 SUBSIDIES	**-**	**-**	**7,000**	**-**	**-**	**-**
255249 Education Program M&E	-	-	7,000	-	-	-
26 GRANTS	**586,842**	**664,877**	**605,002**	**664,877**	**543,580**	**706,649**
265542 Transfer to Webbo Rural Teacher Training Institute	586,842	664,877	605,002	664,877	543,580	706,649
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**200,000**	**193,000**	**300,000**	**330,600**	**339,798**
332401 Other Fixed Assets	-	200,000	-	300,000	330,600	339,798
332424 Operational Expenses	-	-	6,700	-	-	-
332487 Transport Equipment–Vehicles	-	-	70,000	-	-	-
332489 Furniture and Fixtures	-	-	19,803	-	-	-
332492 Non-Residential Buildings	-	-	96,497	-	-	-
Grand Total	**586,842**	**864,877**	**805,002**	**964,877**	**874,180**	**1,046,447**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
13 Rivergee	586,842	864,877	805,002	964,877	874,180	1,046,447
Grand Total	**586,842**	**864,877**	**805,002**	**964,877**	**874,180**	**1,046,447**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2701 Administration and Management	**586,842**	**864,877**	**805,002**	**964,877**	**874,180**	**1,046,447**
25 SUBSIDIES	-	-	7,000	-	-	-
26 GRANTS	586,842	664,877	605,002	664,877	543,580	706,649
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	200,000	193,000	300,000	330,600	339,798
Total	**586,842**	**864,877**	**805,002**	**964,877**	**874,180**	**1,046,447**

327 WEBBO RURAL TEACHER TRAINING INSTITUTE

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2701 Administration and Management	**586,842**	**864,877**	**805,002**	**964,877**	**874,180**	**1,046,447**
25 SUBSIDIES	**-**	**-**	**7,000**	**-**	**-**	**-**
255249 Education Program M&E	-	-	7,000	-	-	-
26 GRANTS	**586,842**	**664,877**	**605,002**	**664,877**	**543,580**	**706,649**
265542 Transfer to Webbo Rural Teacher Training Institute	586,842	664,877	605,002	664,877	543,580	706,649
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**200,000**	**193,000**	**300,000**	**330,600**	**339,798**
332401 Other Fixed Assets	-	200,000	-	300,000	330,600	339,798
332424 Operational Expenses	-	-	6,700	-	-	-
332487 Transport Equipment–Vehicles	-	-	70,000	-	-	-
332489 Furniture and Fixtures	-	-	19,803	-	-	-
332492 Non-Residential Buildings	-	-	96,497	-	-	-
Total	**586,842**	**864,877**	**805,002**	**964,877**	**874,180**	**1,046,447**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**586,842**	**864,877**	**805,002**	**964,877**	**874,180**	**1,046,447**

328 KAKATA RURAL TEACHER TRAINING

Mission:

This institute was established to provide professional training for rural teachers. its mandate is purposely for rural teacher training program.

Achievements (FY2026):

Kakata Rural Teacher Training Institute continued to strengthen teacher education through the successful recruitment, training, and graduation of new cohorts of teachers. Entrance examinations for Cohorts 14 and 15 attracted 263 applicants, with 168 candidates meeting the admission requirements. Of these, 115 trainees successfully completed the C-Certificate Program and graduated as qualified primary school teachers, while 122 trainees completed the B-Certificate Program and graduated as qualified junior secondary school teachers. Between 2024 and mid-2026, the Institute trained 122 junior secondary school teachers and 115 primary school teachers, significantly contributing to improvements in the quality of teaching across Liberia. The Institute also repainted over 20 dormitory and residential buildings, cultivated 3.5 hectares of rice and vegetable farms that produced over 35 bags of processed rice while providing practical agricultural training, procured laptops and office furniture to improve administrative efficiency, upgraded the library through renovations and installation of air conditioning, partially renovated senior staff residences, and completed approximately 98 percent of the rehabilitation of its mini-clinic and medical laboratory.

Objectives (FY2027):

KRTTI aims to strengthen institutional governance by ensuring compliance with national education policies, public financial management standards, procurement regulations, and audit requirements while reinforcing internal financial controls. The Institute will recruit and retain qualified academic and administrative staff, implement performance appraisal systems linked to institutional goals, and align annual budgets with strategic priorities while promoting cost efficiency. It also seeks to strengthen partnerships with government ministries, local authorities, and development partners while improving institutional risk management. Academically, the Institute plans to update teacher training curricula to align with national education standards, integrate modern teaching methodologies such as blended and student-centered learning, develop localized instructional content that reflects rural community needs, train additional rural teachers annually, provide continuous professional development for trainers, and introduce specialized courses in inclusive education, digital literacy, and local language instruction.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	107	51	**158**	107	51	**158**	107	51	**158**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26	GRANTS	1,014,117	1,065,149	964,049	1,065,149	870,828	1,132,069
33	PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	200,000	200,000	300,000	330,600	339,798
Grand Total		**1,014,117**	**1,265,149**	**1,164,049**	**1,365,149**	**1,201,428**	**1,471,867**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
801	Administration and Management	1,014,117	1,265,149	1,164,049	1,365,149	1,201,428	1,471,867
Grand Total		**1,014,117**	**1,265,149**	**1,164,049**	**1,365,149**	**1,201,428**	**1,471,867**

328 KAKATA RURAL TEACHER TRAINING

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**200,000**	**200,000**	**300,000**	**330,600**	**339,798**
021700 Renovation and Rehabilitation	-	200,000	200,000	300,000	330,600	339,798
Total	**-**	**200,000**	**200,000**	**300,000**	**330,600**	**339,798**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	**1,014,117**	**1,065,149**	**964,049**	**1,065,149**	**870,828**	**1,132,069**
265543 Transfer to Kakata Rural Teacher Training Institute	1,014,117	1,065,149	964,049	1,065,149	870,828	1,132,069
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**200,000**	**200,000**	**300,000**	**330,600**	**339,798**
332401 Other Fixed Assets	-	200,000	-	300,000	330,600	339,798
332438 Repair and Maintenance–Civil	-	-	132,150	-	-	-
332487 Transport Equipment–Vehicles	-	-	57,500	-	-	-
332501 Education Program M&E	-	-	10,350	-	-	-
Grand Total	**1,014,117**	**1,265,149**	**1,164,049**	**1,365,149**	**1,201,428**	**1,471,867**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
09 MARGIBI	1,014,117	1,265,149	1,164,049	1,365,149	1,201,428	1,471,867
Grand Total	**1,014,117**	**1,265,149**	**1,164,049**	**1,365,149**	**1,201,428**	**1,471,867**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2801 Administration and Management	**1,014,117**	**1,265,149**	**1,164,049**	**1,365,149**	**1,201,428**	**1,471,867**
26 GRANTS	1,014,117	1,065,149	964,049	1,065,149	870,828	1,132,069
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	200,000	200,000	300,000	330,600	339,798
Total	**1,014,117**	**1,265,149**	**1,164,049**	**1,365,149**	**1,201,428**	**1,471,867**

328 KAKATA RURAL TEACHER TRAINING

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2801 Administration and Management	**1,014,117**	**1,265,149**	**1,164,049**	**1,365,149**	**1,201,428**	**1,471,867**
26 GRANTS	**1,014,117**	**1,065,149**	**964,049**	**1,065,149**	**870,828**	**1,132,069**
265543 Transfer to Kakata Rural Teacher Training Institute	1,014,117	1,065,149	964,049	1,065,149	870,828	1,132,069
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**200,000**	**200,000**	**300,000**	**330,600**	**339,798**
332401 Other Fixed Assets	-	200,000	-	300,000	330,600	339,798
332438 Repair and Maintenance–Civil	-	-	132,150	-	-	-
332487 Transport Equipment–Vehicles	-	-	57,500	-	-	-
332501 Education Program M&E	-	-	10,350	-	-	-
Total	**1,014,117**	**1,265,149**	**1,164,049**	**1,365,149**	**1,201,428**	**1,471,867**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**1,014,117**	**1,265,149**	**1,164,049**	**1,365,149**	**1,201,428**	**1,471,867**

329 GRAND BASSA UNIVERSITY

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 (FY2026):

Grand Bassa University strategically aligned its FY2026 budget allocations with national development frameworks to support affordable, quality education and expanded training opportunities. The proposed expenditures were directly aligned with the National Medium-Term Priorities and the Accelerated Action for Inclusive Development (AAID) goals, policies, programs, and strategic drivers. By prioritizing youth and children, promoting gender equity, and supporting vulnerable and persons with disabilities, the University contributed to Liberia's national objective of achieving lower-middle-income status by 2030.

Objectives (FY2027):

Grand Bassa University seeks to implement a competitive wage and compensation restructuring framework that will attract, develop, and retain qualified and diverse faculty and staff, thereby strengthening institutional research capacity and academic excellence. The University also aims to improve the quality of academic programs and professional studies, expand campus diversity and access to higher education, construct residential housing for students and faculty, and establish a decentralized College of Agriculture extension campus in District Three. This extension campus is intended to eliminate the current two-hour travel barrier for students, increase local enrollment by 40 percent within two years, and promote regional food security through community-based agricultural training.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	88	16	**104**	88	16	**104**	88	16	**104**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26	GRANTS	849,130	971,802	868,161	3,348,962	2,737,993	3,559,366
33	PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	200,000	200,000	-	-	-
Grand Total		**849,130**	**1,171,802**	**1,068,161**	**3,348,962**	**2,737,993**	**3,559,366**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
901	Administration and Management	849,130	1,171,802	1,068,161	3,348,962	2,737,993	3,559,366
Grand Total		**849,130**	**1,171,802**	**1,068,161**	**3,348,962**	**2,737,993**	**3,559,366**

329 GRAND BASSA UNIVERSITY

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**200,000**	**200,000**	**-**	**-**	**-**
097700 Renovation and modernization of the University Facilities	-	200,000	200,000	-	-	-
Total	**-**	**200,000**	**200,000**	**-**	**-**	**-**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	**849,130**	**971,802**	**868,161**	**3,348,962**	**2,737,993**	**3,559,366**
263210 Transfer to Grand Bassa University	635,896	752,872	649,696	1,311,802	1,072,483	1,394,218
263234 Transfer to-Nimba University	-	-	-	2,037,160	1,665,510	2,165,148
264187 Transfer to Tuition Free Policy	213,234	218,930	218,465	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**200,000**	**200,000**	**-**	**-**	**-**
332401 Other Fixed Assets	-	200,000	-	-	-	-
332438 Repair and Maintenance–Civil	-	-	200,000	-	-	-
Grand Total	**849,130**	**1,171,802**	**1,068,161**	**3,348,962**	**2,737,993**	**3,559,366**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	635,896	752,872	649,696	-	-	-
04 GRAND BASSA	213,234	418,930	418,465	3,348,962	2,737,993	3,559,366
Grand Total	**849,130**	**1,171,802**	**1,068,161**	**3,348,962**	**2,737,993**	**3,559,366**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2901 Administration and Management	**849,130**	**1,171,802**	**1,068,161**	**3,348,962**	**2,737,993**	**3,559,366**
26 GRANTS	849,130	971,802	868,161	3,348,962	2,737,993	3,559,366
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	200,000	200,000	-	-	-
Total	**849,130**	**1,171,802**	**1,068,161**	**3,348,962**	**2,737,993**	**3,559,366**

329 GRAND BASSA UNIVERSITY

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2901 Administration and Management	**849,130**	**1,171,802**	**1,068,161**	**3,348,962**	**2,737,993**	**3,559,366**
26 GRANTS	**849,130**	**971,802**	**868,161**	**3,348,962**	**2,737,993**	**3,559,366**
263210 Transfer to Grand Bassa University	635,896	752,872	649,696	1,311,802	1,072,483	1,394,218
263234 Transfer to-Nimba University	-	-	-	2,037,160	1,665,510	2,165,148
264187 Transfer to Tuition Free Policy	213,234	218,930	218,465	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**200,000**	**200,000**	**-**	**-**	**-**
332401 Other Fixed Assets	-	200,000	-	-	-	-
332438 Repair and Maintenance–Civil	-	-	200,000	-	-	-
Total	**849,130**	**1,171,802**	**1,068,161**	**3,348,962**	**2,737,993**	**3,559,366**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**849,130**	**1,171,802**	**1,068,161**	**3,348,962**	**2,737,993**	**3,559,366**

330 WESTERN REGION UNIVERSITY (WRU)

Mission:

To provide accessible, quality and inclusive higher education, research and professional training that equips students with the knowledge, skills and competencies required to contribute to sustainable economic and social development in Western Liberia, with particular emphasis on agriculture, mining, health, education, science and technology

Achievements (FY2026):

During FY2026, Western Region University transitioned from Bomi Community College to full university status, with five initial programmes upgraded from Associate Degree to Bachelor of Science level. In partnership with the Ministry of Health, the institution introduced a Midwifery programme for 30 students from Bomi, Gbarpolu and Grand Cape Mount Counties, with the aim of strengthening health services and reducing maternal and infant mortality in the participating counties. The University also conducted staff development workshops and seminars, maintained its existing TVET programmes, secured PSIP support for the construction of smart classrooms, electricity extension to the Health Sciences campus and expansion of its cassava farm from 27 to 50 acres. Internet connectivity was installed on the main and Health Sciences campuses, while minor rehabilitation works were undertaken to improve the learning environment.

Objectives (FY2027):

In FY2027, WRU will prioritize the construction of an administration building, additional academic facilities, staff residences and student dormitories to accommodate its expanding enrolment and workforce. The University will also assess and upgrade its TVET programmes into certificate and diploma tracks, with the potential for eventual degree-level programmes in areas such as plumbing, masonry, building construction, cosmetology, catering, carpentry, electricity, automotive mechanics and small-engine technology. Additional priorities include the establishment of libraries, science laboratories and information resource centres, strengthening communication and monitoring and evaluation systems, and recruiting, developing and retaining qualified academic and administrative staff.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	112	27	**139**	112	27	**139**	112	27	**139**

Summary by Major Object of Expenditure

	ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26	GRANTS	974,443	1,085,961	971,074	1,397,961	1,142,923	1,485,790
33	PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	300,000	300,000	-	-	-
Grand Total		**974,443**	**1,385,961**	**1,271,074**	**1,397,961**	**1,142,923**	**1,485,790**

Summary by Policy Area/Department

	POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
001	Administration and Management	974,443	1,385,961	1,271,074	1,397,961	1,142,923	1,485,790
Grand Total		**974,443**	**1,385,961**	**1,271,074**	**1,397,961**	**1,142,923**	**1,485,790**

330 WESTERN REGION UNIVERSITY (WRU)

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**300,000**	**300,000**	**-**	**-**	**-**
021700 Renovation and Rehabilitation	-	300,000	300,000	-	-	-
Total	**-**	**300,000**	**300,000**	**-**	**-**	**-**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	**974,443**	**1,085,961**	**971,074**	**1,397,961**	**1,142,923**	**1,485,790**
263208 Western Region University (WRU)	753,047	791,349	676,462	1,103,349	902,059	1,172,669
264187 Transfer to Tuition Free Policy	221,396	294,612	294,612	294,612	240,864	313,121
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**300,000**	**300,000**	**-**	**-**	**-**
332401 Other Fixed Assets	-	300,000	-	-	-	-
332409 Electricity	-	-	75,000	-	-	-
332422 Other Compensations	-	-	30,000	-	-	-
332490 Machinery and Equipment	-	-	45,000	-	-	-
332492 Non-Residential Buildings	-	-	150,000	-	-	-
Grand Total	**974,443**	**1,385,961**	**1,271,074**	**1,397,961**	**1,142,923**	**1,485,790**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	752,802	58,498	-	-	-	-
01 BOMI COUNTY	221,641	1,327,463	1,271,074	1,397,961	1,142,923	1,485,790
Grand Total	**974,443**	**1,385,961**	**1,271,074**	**1,397,961**	**1,142,923**	**1,485,790**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3001 Administration and Management	**974,443**	**1,385,961**	**1,271,074**	**1,397,961**	**1,142,923**	**1,485,790**
26 GRANTS	974,443	1,085,961	971,074	1,397,961	1,142,923	1,485,790

330 WESTERN REGION UNIVERSITY (WRU)

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	300,000	300,000	-	-	-
Total	**974,443**	**1,385,961**	**1,271,074**	**1,397,961**	**1,142,923**	**1,485,790**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3001 Administration and Management	**974,443**	**1,385,961**	**1,271,074**	**1,397,961**	**1,142,923**	**1,485,790**
26 GRANTS	**974,443**	**1,085,961**	**971,074**	**1,397,961**	**1,142,923**	**1,485,790**
263208 Western Region University (WRU)	753,047	791,349	676,462	1,103,349	902,059	1,172,669
264187 Transfer to Tuition Free Policy	221,396	294,612	294,612	294,612	240,864	313,121
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**300,000**	**300,000**	**-**	**-**	**-**
332401 Other Fixed Assets	-	300,000	-	-	-	-
332409 Electricity	-	-	75,000	-	-	-
332422 Other Compensations	-	-	30,000	-	-	-
332490 Machinery and Equipment	-	-	45,000	-	-	-
332492 Non-Residential Buildings	-	-	150,000	-	-	-
Total	**974,443**	**1,385,961**	**1,271,074**	**1,397,961**	**1,142,923**	**1,485,790**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**974,443**	**1,385,961**	**1,271,074**	**1,397,961**	**1,142,923**	**1,485,790**

333 NIMBA UNIVERSITY

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 (FY2026):

Nimba University maintained stable electricity across its campus to support academic activities, improve the learning environment, and enhance campus safety. The University trained four finance staff in QuickBooks software to strengthen financial reporting and accountability, procured and installed 50 computers for the information technology laboratory, improved internet services across the campus, partially completed the rehabilitation of ten classrooms, graduated 235 students from its six colleges, and implemented and fully utilized an electronic portal system to improve admissions and learning management.

Objectives (FY2027):

To develop human capacity for productivity and academic excellence. To strengthen equitable access to higher education while enhancing staff and faculty capacity for increased productivity. To improve administrative and management support services to strengthen academic program delivery.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	121	39	**160**	121	39	**160**	121	39	**160**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26	GRANTS	1,625,774	2,023,360	1,727,184	386,200	315,743	410,464
Grand Total		**1,625,774**	**2,023,360**	**1,727,184**	**386,200**	**315,743**	**410,464**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
301	Administration and Management	1,625,774	2,023,360	1,727,184	386,200	315,743	410,464
Grand Total		**1,625,774**	**2,023,360**	**1,727,184**	**386,200**	**315,743**	**410,464**

333 NIMBA UNIVERSITY

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	**1,625,774**	**2,023,360**	**1,727,184**	**386,200**	**315,743**	**410,464**
263234 Transfer to-Nimba University	1,457,858	1,550,960	1,254,784	-	-	-
264187 Transfer to Tuition Free Policy	167,916	472,400	472,400	386,200	315,743	410,464
Grand Total	**1,625,774**	**2,023,360**	**1,727,184**	**386,200**	**315,743**	**410,464**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
12 NIMBA	1,625,774	2,023,360	1,727,184	386,200	315,743	410,464
Grand Total	**1,625,774**	**2,023,360**	**1,727,184**	**386,200**	**315,743**	**410,464**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3301 Administration and Management	**1,625,774**	**2,023,360**	**1,727,184**	**386,200**	**315,743**	**410,464**
26 GRANTS	1,625,774	2,023,360	1,727,184	386,200	315,743	410,464
Total	**1,625,774**	**2,023,360**	**1,727,184**	**386,200**	**315,743**	**410,464**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3301 Administration and Management	**1,625,774**	**2,023,360**	**1,727,184**	**386,200**	**315,743**	**410,464**
26 GRANTS	**1,625,774**	**2,023,360**	**1,727,184**	**386,200**	**315,743**	**410,464**
263234 Transfer to-Nimba University	1,457,858	1,550,960	1,254,784	-	-	-
264187 Transfer to Tuition Free Policy	167,916	472,400	472,400	386,200	315,743	410,464
Total	**1,625,774**	**2,023,360**	**1,727,184**	**386,200**	**315,743**	**410,464**

333 NIMBA UNIVERSITY

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	1,625,774	2,023,360	1,727,184	386,200	315,743	410,464

334 LOFA UNIVERSITY

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 (FY2026):

Lofa County University achieved significant progress in improving campus infrastructure during FY2026. Construction of the University's modern cafeteria was completed, providing improved dining facilities for students and staff. The campus pathway project reached 65 percent completion, while the construction of new bathroom facilities was completed and placed into service. The University's pipe-borne water project also advanced substantially, reaching 85 percent completion and moving closer to providing reliable and safe water access across the campus.

Objectives (FY2027):

Lofa County University seeks to enhance its physical infrastructure by constructing additional classrooms, improving campus roads, and expanding agricultural development programs. The University also plans to solarize the campus, strengthen internet connectivity, improve library and computer laboratory facilities, and enhance staff capacity through partnerships with international universities, recruitment of foreign lecturers, and improved staff compensation. Additional objectives include reducing youth unemployment through expanded access to higher education, promoting academic research, strengthening governance and accountability, improving workforce efficiency, establishing recreational facilities to support student wellbeing, and expanding the University through the establishment of an annex campus in Zorzor City, Lofa County.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	195	40	**235**	195	40	**235**	195	40	**235**

Summary by Major Object of Expenditure

	ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26	GRANTS	1,630,041	2,048,927	1,893,217	3,348,927	2,737,965	3,559,329
31	NON-FINANCIAL ASSETS	-	-	125,000	-	-	-
33	PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	200,000	220,400	226,532
Grand Total		**1,630,041**	**2,048,927**	**2,018,217**	**3,548,927**	**2,958,365**	**3,785,861**

Summary by Policy Area/Department

	POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
401	Administration and Management	1,630,041	2,048,927	2,018,217	3,548,927	2,958,365	3,785,861
Grand Total		**1,630,041**	**2,048,927**	**2,018,217**	**3,548,927**	**2,958,365**	**3,785,861**

334 LOFA UNIVERSITY

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**200,000**	**220,400**	**226,532**
097700 Renovation and modernization of the University Facilities	-	-	-	200,000	220,400	226,532
Total	**-**	**-**	**-**	**200,000**	**220,400**	**226,532**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	**1,630,041**	**2,048,927**	**1,893,217**	**3,348,927**	**2,737,965**	**3,559,329**
263235 Transfer to-Lofa University	1,416,452	1,620,400	1,690,370	2,920,400	2,387,616	3,103,879
264187 Transfer to Tuition Free Policy	213,589	428,527	202,847	428,527	350,349	455,450
31 NON-FINANCIAL ASSETS	**-**	**-**	**125,000**	**-**	**-**	**-**
312205 Machinery and Equipment	-	-	125,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**200,000**	**220,400**	**226,532**
332401 Other Fixed Assets	-	-	-	200,000	220,400	226,532
Grand Total	**1,630,041**	**2,048,927**	**2,018,217**	**3,548,927**	**2,958,365**	**3,785,861**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	1,416,452	1,620,400	1,690,370	-	-	-
08 LOFA	213,589	428,527	327,847	3,548,927	2,958,365	3,785,861
Grand Total	**1,630,041**	**2,048,927**	**2,018,217**	**3,548,927**	**2,958,365**	**3,785,861**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3401 Administration and Management	**1,630,041**	**2,048,927**	**2,018,217**	**3,548,927**	**2,958,365**	**3,785,861**
26 GRANTS	1,630,041	2,048,927	1,893,217	3,348,927	2,737,965	3,559,329
31 NON-FINANCIAL ASSETS	-	-	125,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	200,000	220,400	226,532

334 LOFA UNIVERSITY

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Total	**1,630,041**	**2,048,927**	**2,018,217**	**3,548,927**	**2,958,365**	**3,785,861**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3401 Administration and Management	**1,630,041**	**2,048,927**	**2,018,217**	**3,548,927**	**2,958,365**	**3,785,861**
26 GRANTS	**1,630,041**	**2,048,927**	**1,893,217**	**3,348,927**	**2,737,965**	**3,559,329**
263235 Transfer to-Lofa University	1,416,452	1,620,400	1,690,370	2,920,400	2,387,616	3,103,879
264187 Transfer to Tuition Free Policy	213,589	428,527	202,847	428,527	350,349	455,450
31 NON-FINANCIAL ASSETS	**-**	**-**	**125,000**	**-**	**-**	**-**
312205 Machinery and Equipment	-	-	125,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**200,000**	**220,400**	**226,532**
332401 Other Fixed Assets	-	-	-	200,000	220,400	226,532
Total	**1,630,041**	**2,048,927**	**2,018,217**	**3,548,927**	**2,958,365**	**3,785,861**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**1,630,041**	**2,048,927**	**2,018,217**	**3,548,927**	**2,958,365**	**3,785,861**

335 BONG COMMUNITY COLLEGE

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 (FY2026):

During FY2026, Bong County University completed improvements to its theatre and President's Wing, repaired building leakages, and established a Student Recreation Center. The University also paved the front entrance, constructed a parking lot for students and staff, installed security cameras, and completed the second floor of its main complex, which is now in use. The institution achieved accreditation and licensing for its Health Sciences programmes for three years from 2024 to 2026. It graduated 123 students during its Fourth Commencement in 2025 and 134 students during its Fifth Commencement in 2026. The University also completed payment for 124 acres of farmland to support agricultural activities aligned with the AAID, attained university status in October 2025, introduced additional programmes under the Business and Natural Sciences Colleges

Objectives (FY2027):

In FY2027, Bong County University will recruit additional qualified faculty and administrative staff to support the Business, Engineering, Natural Sciences and Computer Science Colleges. The University will complete the remaining floor of the Bong County University Complex for instructional and administrative activities and produce an additional 1,500 armchairs to accommodate increased student enrolment. It will also expand agricultural activities on its farmland and equip the STEM Laboratory to increase the University's capacity to train students in ICT, science, technology, engineering and mathematics.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	94	20	**114**	94	20	**114**	94	20	**114**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26	GRANTS	1,441,920	1,512,799	1,271,951	2,437,799	1,993,058	2,590,957
Grand Total		**1,441,920**	**1,512,799**	**1,271,951**	**2,437,799**	**1,993,058**	**2,590,957**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
501	Administration and Management	1,441,920	1,512,799	1,271,951	2,437,799	1,993,058	2,590,957
Grand Total		**1,441,920**	**1,512,799**	**1,271,951**	**2,437,799**	**1,993,058**	**2,590,957**

335 BONG COMMUNITY COLLEGE

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	**1,441,920**	**1,512,799**	**1,271,951**	**2,437,799**	**1,993,058**	**2,590,957**
263243 Transfer to Bong Comm. College	1,276,345	1,171,799	930,951	2,071,799	1,693,829	2,201,963
264187 Transfer to Tuition Free Policy	165,575	341,000	341,000	366,000	299,229	388,994
Grand Total	**1,441,920**	**1,512,799**	**1,271,951**	**2,437,799**	**1,993,058**	**2,590,957**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
02 BONG COUNTY	1,441,920	1,512,799	1,271,951	2,437,799	1,993,058	2,590,957
Grand Total	**1,441,920**	**1,512,799**	**1,271,951**	**2,437,799**	**1,993,058**	**2,590,957**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3501 Administration and Management	**1,441,920**	**1,512,799**	**1,271,951**	**2,437,799**	**1,993,058**	**2,590,957**
26 GRANTS	1,441,920	1,512,799	1,271,951	2,437,799	1,993,058	2,590,957
Total	**1,441,920**	**1,512,799**	**1,271,951**	**2,437,799**	**1,993,058**	**2,590,957**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3501 Administration and Management	**1,441,920**	**1,512,799**	**1,271,951**	**2,437,799**	**1,993,058**	**2,590,957**
26 GRANTS	**1,441,920**	**1,512,799**	**1,271,951**	**2,437,799**	**1,993,058**	**2,590,957**
263243 Transfer to Bong Comm. College	1,276,345	1,171,799	930,951	2,071,799	1,693,829	2,201,963
264187 Transfer to Tuition Free Policy	165,575	341,000	341,000	366,000	299,229	388,994
Total	**1,441,920**	**1,512,799**	**1,271,951**	**2,437,799**	**1,993,058**	**2,590,957**

335 BONG COMMUNITY COLLEGE

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	1,441,920	1,512,799	1,271,951	2,437,799	1,993,058	2,590,957

341 GRAND GEDEH UNIVERSITY

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 (FY2026):

During FY2026, Grand Gedeh University achieved 100 percent physical completion of civil and structural works for the foundation of the classroom extension, restructuring of the administrative building and sanitation facilities across the University's divisions.

Objectives (FY2027):

In FY2027, Grand Gedeh University will maintain and operate its 25-acre mature oil palm plantation and expand cultivation onto an additional 10 acres, with internally generated revenues supporting institutional maintenance and recurrent budget sustainability. The University will finalize ready-to-build packages for 10 instructor housing units and administrative expansion and seek PSIP and external donor financing for the completion of the Multi-Purpose Building, Palava Huts, walkways and expansion and restructuring of academic facilities. The institution will undertake site clearing, levelling, foundation and initial substructure works for instructor housing and administrative expansion, mobilize external grants to equip the completed Health Sciences Laboratory with specialized training equipment, and scale up oil palm production on the newly secured land.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	53	13	**66**	53	13	**66**	53	13	**66**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26	GRANTS	789,561	859,147	849,594	1,569,147	1,282,879	1,667,731
Grand Total		**789,561**	**859,147**	**849,594**	**1,569,147**	**1,282,879**	**1,667,731**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
101	Administration and Management	789,561	859,147	849,594	1,569,147	1,282,879	1,667,731
Grand Total		**789,561**	**859,147**	**849,594**	**1,569,147**	**1,282,879**	**1,667,731**

341 GRAND GEDEH UNIVERSITY

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	**789,561**	**859,147**	**849,594**	**1,569,147**	**1,282,879**	**1,667,731**
263247 Transfer-Grand Gedeh Comm. Col	458,666	519,407	510,114	1,219,407	996,944	1,296,018
264187 Transfer to Tuition Free Policy	330,895	339,740	339,480	349,740	285,935	371,713
Grand Total	**789,561**	**859,147**	**849,594**	**1,569,147**	**1,282,879**	**1,667,731**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
06 GRAND GEDEH	789,561	859,147	849,594	1,569,147	1,282,879	1,667,731
Grand Total	**789,561**	**859,147**	**849,594**	**1,569,147**	**1,282,879**	**1,667,731**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4101 Administration and Management	**789,561**	**859,147**	**849,594**	**1,569,147**	**1,282,879**	**1,667,731**
26 GRANTS	789,561	859,147	849,594	1,569,147	1,282,879	1,667,731
Total	**789,561**	**859,147**	**849,594**	**1,569,147**	**1,282,879**	**1,667,731**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4101 Administration and Management	**789,561**	**859,147**	**849,594**	**1,569,147**	**1,282,879**	**1,667,731**
26 GRANTS	**789,561**	**859,147**	**849,594**	**1,569,147**	**1,282,879**	**1,667,731**
263247 Transfer-Grand Gedeh Comm. Col	458,666	519,407	510,114	1,219,407	996,944	1,296,018
264187 Transfer to Tuition Free Policy	330,895	339,740	339,480	349,740	285,935	371,713
Total	**789,561**	**859,147**	**849,594**	**1,569,147**	**1,282,879**	**1,667,731**

341 GRAND GEDEH UNIVERSITY

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	789,561	859,147	849,594	1,569,147	1,282,879	1,667,731

342 MARGIBI UNIVERSITY

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 (FY2026):

During FY2026, Margibi University constructed an Office for the President and completed construction of its admissions offices, while construction of a Science Laboratory was ongoing. The University also recruited additional staff and administrators and implemented a three-week Vacation Bridge and Kids University Programme. In addition, the institution provided career-path guidance to 125 participants, supporting students and young people in making informed decisions about their education and career development.

Objectives (FY2027):

The institution's priorities are expected to include the completion and operationalization of its Science Laboratory, strengthening staffing and administrative capacity, and sustaining academic and student-development programmes,

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	41	11	**52**	41	11	**52**	41	11	**52**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	602,316	701,434	648,710	1,401,434	1,145,762	1,489,481
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	400,000	440,800	453,063
Grand Total	**602,316**	**701,434**	**648,710**	**1,801,434**	**1,586,562**	**1,942,544**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
201 Administration and Mangement	602,316	701,434	648,710	1,801,434	1,586,562	1,942,544
Grand Total	**602,316**	**701,434**	**648,710**	**1,801,434**	**1,586,562**	**1,942,544**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**400,000**	**440,800**	**453,063**
030184 Renovation & Expansion of Margibi University	-	-	-	400,000	440,800	453,063
Total	**-**	**-**	**-**	**400,000**	**440,800**	**453,063**

342 MARGIBI UNIVERSITY

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	**602,316**	**701,434**	**648,710**	**1,401,434**	**1,145,762**	**1,489,481**
264187 Transfer to Tuition Free Policy	139,901	263,636	221,636	263,636	215,539	280,199
265152 Transfer to-Margibi University	462,415	437,798	427,074	1,137,798	930,223	1,209,282
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**400,000**	**440,800**	**453,063**
332401 Other Fixed Assets	-	-	-	400,000	440,800	453,063
Grand Total	**602,316**	**701,434**	**648,710**	**1,801,434**	**1,586,562**	**1,942,544**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
09 MARGIBI	602,316	701,434	648,710	1,801,434	1,586,562	1,942,544
Grand Total	**602,316**	**701,434**	**648,710**	**1,801,434**	**1,586,562**	**1,942,544**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4201 Administration and Mangement	**602,316**	**701,434**	**648,710**	**1,801,434**	**1,586,562**	**1,942,544**
26 GRANTS	602,316	701,434	648,710	1,401,434	1,145,762	1,489,481
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	400,000	440,800	453,063
Total	**602,316**	**701,434**	**648,710**	**1,801,434**	**1,586,562**	**1,942,544**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4201 Administration and Mangement	**602,316**	**701,434**	**648,710**	**1,801,434**	**1,586,562**	**1,942,544**
26 GRANTS	**602,316**	**701,434**	**648,710**	**1,401,434**	**1,145,762**	**1,489,481**
264187 Transfer to Tuition Free Policy	139,901	263,636	221,636	263,636	215,539	280,199
265152 Transfer to-Margibi University	462,415	437,798	427,074	1,137,798	930,223	1,209,282
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**400,000**	**440,800**	**453,063**
332401 Other Fixed Assets	-	-	-	400,000	440,800	453,063
Total	**602,316**	**701,434**	**648,710**	**1,801,434**	**1,586,562**	**1,942,544**

342 MARGIBI UNIVERSITY

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	602,316	701,434	648,710	1,801,434	1,586,562	1,942,544

343 SINOE COMMUNITY COLLEGE

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 (FY2026):

Sinoe Community College improved teaching quality through enhanced faculty compensation and professional development, expanded tuition support for disadvantaged students, increased student enrollment across academic programs, strengthened curriculum relevance to meet national workforce demands, and improved graduation rates. The College renovated classrooms, upgraded ICT laboratories, improved campus sanitation and safety, ensured timely salary payments, recruited qualified lecturers, strengthened administrative capacity, enhanced staff welfare, expanded community outreach activities, promoted gender equity in admissions, encouraged student and faculty research, introduced innovative teaching methods including blended learning, integrated ICT into academic delivery, maintained transparent financial management of government grants, strengthened institutional accountability, improved operational efficiency, and expanded student support services, including counseling.

Objectives (FY2027):

To ensure affordable access to tertiary education through tuition support and government grants. To improve teaching quality through enhanced faculty support, curriculum development, and student-centered learning. To strengthen institutional infrastructure and operational systems to provide a conducive learning environment. To align academic programs with national workforce and development priorities. To promote equitable access to higher education for disadvantaged groups while ensuring gender balance and inclusivity. To strengthen teaching quality, improve student learning outcomes, uphold academic integrity, support curriculum development, encourage research and innovation, and promote inclusive and equitable academic policies.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	50	7	**57**	50	7	**57**	50	7	**57**

Summary by Major Object of Expenditure

	ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26	GRANTS	604,091	694,970	623,352	744,970	609,061	791,774
33	PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	800,000	881,600	906,127
Grand Total		**604,091**	**694,970**	**623,352**	**1,544,970**	**1,490,661**	**1,697,901**

Summary by Policy Area/Department

	POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
301	Administration and Management	604,091	694,970	623,352	1,544,970	1,490,661	1,697,901
Grand Total		**604,091**	**694,970**	**623,352**	**1,544,970**	**1,490,661**	**1,697,901**

343 SINOE COMMUNITY COLLEGE

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**800,000**	**881,600**	**906,127**
030185 Improvement of Sinoe Community College Infrastructure	-	-	-	800,000	881,600	906,127
Total	**-**	**-**	**-**	**800,000**	**881,600**	**906,127**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	**604,091**	**694,970**	**623,352**	**744,970**	**609,061**	**791,774**
264174 Transfer to Sinoe Community College	494,686	535,562	463,944	585,562	478,735	622,351
264187 Transfer to Tuition Free Policy	109,405	159,408	159,408	159,408	130,326	169,423
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**800,000**	**881,600**	**906,127**
332401 Other Fixed Assets	-	-	-	800,000	881,600	906,127
Grand Total	**604,091**	**694,970**	**623,352**	**1,544,970**	**1,490,661**	**1,697,901**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	604,091	694,970	623,352	-	-	-
15 SINOE	-	-	-	1,544,970	1,490,661	1,697,901
Grand Total	**604,091**	**694,970**	**623,352**	**1,544,970**	**1,490,661**	**1,697,901**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4301 Administration and Management	**604,091**	**694,970**	**623,352**	**1,544,970**	**1,490,661**	**1,697,901**
26 GRANTS	604,091	694,970	623,352	744,970	609,061	791,774
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	800,000	881,600	906,127
Total	**604,091**	**694,970**	**623,352**	**1,544,970**	**1,490,661**	**1,697,901**

343 SINOE COMMUNITY COLLEGE

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4301 Administration and Management	**604,091**	**694,970**	**623,352**	**1,544,970**	**1,490,661**	**1,697,901**
26 GRANTS	**604,091**	**694,970**	**623,352**	**744,970**	**609,061**	**791,774**
264174 Transfer to Sinoe Community College	494,686	535,562	463,944	585,562	478,735	622,351
264187 Transfer to Tuition Free Policy	109,405	159,408	159,408	159,408	130,326	169,423
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**800,000**	**881,600**	**906,127**
332401 Other Fixed Assets	-	-	-	800,000	881,600	906,127
Total	**604,091**	**694,970**	**623,352**	**1,544,970**	**1,490,661**	**1,697,901**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**604,091**	**694,970**	**623,352**	**1,544,970**	**1,490,661**	**1,697,901**

346 MARYLAND VOCATIONAL TRAINING INSTITUTE

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 (FY2026):

The Maryland Vocational Training Institute enrolled 302 students, comprising 57 percent males and 43 percent females, in five technical and vocational training programs, including electricity, heating, ventilation and air conditioning (HVAC), computer support technology, hospitality, and fashion design. The Institute made significant progress toward establishing its permanent campus, with the site nearing completion and construction plans for the institutional complex finalized. MVTI maintained readiness to recruit additional personnel as resources become available, strengthened collaboration with relevant ministries, agencies, and local authorities, mobilized material and non-material resources to support daily operations, and entered into partnerships with Cape TVET for practical training in Harper City and the O. S. Collins Baptist High School Board of Trustees for theoretical instruction in Pleebo City.

Objectives (FY2027):

To establish and operate a co-educational technical and vocational institution that provides quality skills training for Maryland County, surrounding communities, and Liberia. To provide certificate and diploma programs that expand access to technical and vocational education for disadvantaged and secondary school graduates. To construct and equip a modern TVET campus with state-of-the-art training facilities and equipment. To provide quality instructional and learning conditions that promote skills development and youth participation in national development. To maintain an inclusive and conducive learning environment for students, faculty, and staff regardless of gender, religion, or ethnicity. To strengthen the capacity of faculty and staff through specialized TVET training, trainers-of-trainers programs, and refresher courses.

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26	GRANTS	193,890	300,000	262,675	300,000	245,270	318,847
33	PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	150,000	165,300	169,899
Grand Total		**193,890**	**300,000**	**262,675**	**450,000**	**410,570**	**488,746**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
601	Administration & Management	193,890	300,000	262,675	450,000	410,570	488,746
Grand Total		**193,890**	**300,000**	**262,675**	**450,000**	**410,570**	**488,746**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**150,000**	**165,300**	**169,899**

346 MARYLAND VOCATIONAL TRAINING INSTITUTE

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
030186 Infrastructure Development of Maryland Vocational Training Institute	-	-	-	150,000	165,300	169,899
Total	**-**	**-**	**-**	**150,000**	**165,300**	**169,899**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	**193,890**	**300,000**	**262,675**	**300,000**	**245,270**	**318,847**
263836 Transfer to Maryland Vocational Training Institution	193,890	300,000	262,675	300,000	245,270	318,847
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**150,000**	**165,300**	**169,899**
332401 Other Fixed Assets	-	-	-	150,000	165,300	169,899
Grand Total	**193,890**	**300,000**	**262,675**	**450,000**	**410,570**	**488,746**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	193,890	300,000	262,675	-	-	-
10 MARYLAND	-	-	-	450,000	410,570	488,746
Grand Total	**193,890**	**300,000**	**262,675**	**450,000**	**410,570**	**488,746**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4601 Administration & Management	**193,890**	**300,000**	**262,675**	**450,000**	**410,570**	**488,746**
26 GRANTS	193,890	300,000	262,675	300,000	245,270	318,847
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	150,000	165,300	169,899
Total	**193,890**	**300,000**	**262,675**	**450,000**	**410,570**	**488,746**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4601 Administration & Management	**193,890**	**300,000**	**262,675**	**450,000**	**410,570**	**488,746**

346 MARYLAND VOCATIONAL TRAINING INSTITUTE

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	**193,890**	**300,000**	**262,675**	**300,000**	**245,270**	**318,847**
263836 Transfer to Maryland Vocational Training Institution	193,890	300,000	262,675	300,000	245,270	318,847
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**150,000**	**165,300**	**169,899**
332401 Other Fixed Assets	-	-	-	150,000	165,300	169,899
Total	**193,890**	**300,000**	**262,675**	**450,000**	**410,570**	**488,746**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**193,890**	**300,000**	**262,675**	**450,000**	**410,570**	**488,746**

349 TAPPITA VOCATIONAL TRAINING INSTITUTE

Mission:

To provide accessible, high-quality technical and vocational education and skills training that equips young Liberians with practical, marketable and industry-relevant competencies for employment, entrepreneurship and economic empowerment, while contributing to the development of a skilled workforce in Nimba County and the surrounding central and southeastern regions.

Achievements (FY2026):

During FY2026, Tappita Vocational Training Institute strengthened its operational readiness and vocational training activities through the procurement of instructional materials, tools, office supplies, and administrative items. The Institute also managed its first cohort of 300 students, maintained existing facilities and equipment, and ensured the provision of essential utilities and rental support for its temporary facilities.

Objectives (FY2027):

To expand access to quality technical and vocational education and training for youth in Nimba and neighboring counties; provide competency-based training in areas aligned with regional labor-market and industrial needs.

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	-	165,400	134,047	165,400	172,294	173,750
22 USE OF GOODS AND SERVICES	-	109,600	54,074	109,600	118,959	134,939
31 NON-FINANCIAL ASSETS	-	25,000	74,026	45,000	52,065	66,383
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	150,000	165,300	169,899
Grand Total	**-**	**300,000**	**262,147**	**470,000**	**508,618**	**544,971**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
901 Administration & Management	-	300,000	262,147	470,000	508,618	544,971
Grand Total	**-**	**300,000**	**262,147**	**470,000**	**508,618**	**544,971**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**147,600**	**163,426**	**192,704**
000000 Unspecified	-	-	-	147,600	163,426	192,704
Total	**-**	**-**	**-**	**147,600**	**163,426**	**192,704**
Government of Liberia Funded Projects	**-**	**-**	**-**	**150,000**	**165,300**	**169,899**
030187 Expansion of Educational Infrastructure at Tappita Vocational Training Institute	-	-	-	150,000	165,300	169,899

349 TAPPITA VOCATIONAL TRAINING INSTITUTE

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Total	**-**	**-**	**-**	**150,000**	**165,300**	**169,899**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**-**	**165,400**	**134,047**	**165,400**	**172,294**	**173,750**
211101 Basic Salary - Civil Service	-	165,400	134,047	165,400	172,294	173,750
22 USE OF GOODS AND SERVICES	**-**	**109,600**	**54,074**	**109,600**	**118,959**	**134,939**
221208 Internet Provider Services	-	-	2,000	-	-	-
221401 Fuel and Lubricants - Vehicles	-	-	1,500	-	-	-
221402 Fuel and Lubricants – Gener.	-	-	3,500	-	-	-
221501 Repair and Maintenance–Civil	-	91,600	16,074	91,600	99,422	112,778
221502 Repairs and Maintenance - Veh.	-	-	1,500	-	-	-
221504 Rep\&Maint.Mach\&Equip,Furniture	-	-	1,500	-	-	-
221606 Other Office Mat. and Consum.	-	7,000	7,000	7,000	7,598	8,618
221901 Educational Materials and Supp	-	11,000	18,000	11,000	11,939	13,543
222102 Workshops,Conferences,Siminars	-	-	3,000	-	-	-
31 NON-FINANCIAL ASSETS	**-**	**25,000**	**74,026**	**45,000**	**52,065**	**66,383**
312201 Transport Equipment–Vehicles	-	25,000	24,000	45,000	52,065	66,383
312203 Furniture and Fixtures	-	-	36,776	-	-	-
312205 Machinery and Equipment	-	-	13,250	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**150,000**	**165,300**	**169,899**
332401 Other Fixed Assets	-	-	-	150,000	165,300	169,899
Grand Total	**-**	**300,000**	**262,147**	**470,000**	**508,618**	**544,971**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	-	300,000	262,147	470,000	508,618	544,971
Grand Total	**-**	**300,000**	**262,147**	**470,000**	**508,618**	**544,971**

349 TAPPITA VOCATIONAL TRAINING INSTITUTE

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4901 Administration & Management	**-**	**300,000**	**262,147**	**470,000**	**508,618**	**544,971**
21 COMPENSATION OF EMPLOYEES	-	165,400	134,047	165,400	172,294	173,750
22 USE OF GOODS AND SERVICES	-	109,600	54,074	109,600	118,959	134,939
31 NON-FINANCIAL ASSETS	-	25,000	74,026	45,000	52,065	66,383
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	150,000	165,300	169,899
Total	**-**	**300,000**	**262,147**	**470,000**	**508,618**	**544,971**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4901 Administration & Management	**-**	**300,000**	**262,147**	**470,000**	**508,618**	**544,971**
21 COMPENSATION OF EMPLOYEES	**-**	**165,400**	**134,047**	**165,400**	**172,294**	**173,750**
211101 Basic Salary - Civil Service	-	165,400	134,047	165,400	172,294	173,750
22 USE OF GOODS AND SERVICES	**-**	**109,600**	**54,074**	**109,600**	**118,959**	**134,939**
221208 Internet Provider Services	-	-	2,000	-	-	-
221401 Fuel and Lubricants - Vehicles	-	-	1,500	-	-	-
221402 Fuel and Lubricants – Gener.	-	-	3,500	-	-	-
221501 Repair and Maintenance–Civil	-	91,600	16,074	91,600	99,422	112,778
221502 Repairs and Maintenance - Veh.	-	-	1,500	-	-	-
221504 Rep\&Maint.Mach\&Equip,Furniture	-	-	1,500	-	-	-
221606 Other Office Mat. and Consum.	-	7,000	7,000	7,000	7,598	8,618
221901 Educational Materials and Supp	-	11,000	18,000	11,000	11,939	13,543
222102 Workshops,Conferences,Siminars	-	-	3,000	-	-	-
31 NON-FINANCIAL ASSETS	**-**	**25,000**	**74,026**	**45,000**	**52,065**	**66,383**
312201 Transport Equipment–Vehicles	-	25,000	24,000	45,000	52,065	66,383
312203 Furniture and Fixtures	-	-	36,776	-	-	-
312205 Machinery and Equipment	-	-	13,250	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**150,000**	**165,300**	**169,899**
332401 Other Fixed Assets	-	-	-	150,000	165,300	169,899
Total	**-**	**300,000**	**262,147**	**470,000**	**508,618**	**544,971**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**-**	**300,000**	**262,147**	**470,000**	**508,618**	**544,971**

350 LIBERIA OPPORTUNITY INDUSTRIAL CENTER (LOIC)

Mission:

To provide practical technical, vocational and entrepreneurial training that equips Liberian youth and other beneficiaries with employable skills, promotes self-reliance and entrepreneurship, and strengthens their participation in Liberia's economic and industrial development.

Achievements (FY2026):

During the reporting period, Liberia Opportunities Industrialization Center continued to provide practical technical and vocational education and training to unemployed, underemployed, and vulnerable young people and adults through its Monrovia and satellite training centers. Its programs covered market-oriented skills such as auto mechanics, electricity, construction, plumbing, tailoring, cosmetology, catering, computer science, agriculture, refrigeration, and air-conditioning. LOIC also strengthened its focus on emerging skills, including solar installation, through its partnership with VOMA Energy.

Objectives (FY2027):

To provide demand-driven vocational and technical training aligned with labor-market requirements; expand access to skills development opportunities for youth, women and other vulnerable groups; strengthen practical training through improved workshops, equipment, tools and instructional materials; establish stronger linkages with industries and private-sector employers to facilitate internships, apprenticeships and job placement; strengthen entrepreneurship and business-development training to enable graduates to establish and sustain small businesses; improve the capacity of instructors and staff through continuous professional development.

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	-	185,000	173,462	185,000	151,249	196,623
Grand Total	**-**	**185,000**	**173,462**	**185,000**	**151,249**	**196,623**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
001 Administration & Management	-	185,000	173,462	185,000	151,249	196,623
Grand Total	**-**	**185,000**	**173,462**	**185,000**	**151,249**	**196,623**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	**-**	**185,000**	**173,462**	**185,000**	**151,249**	**196,623**
265120 Liberia Opport.Indust.Center	-	185,000	173,462	185,000	151,249	196,623
Grand Total	**-**	**185,000**	**173,462**	**185,000**	**151,249**	**196,623**

350 LIBERIA OPPORTUNITY INDUSTRIAL CENTER (LOIC)

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	-	185,000	173,462	185,000	151,249	196,623
Grand Total	**-**	**185,000**	**173,462**	**185,000**	**151,249**	**196,623**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
5001 Administration & Management	**-**	**185,000**	**173,462**	**185,000**	**151,249**	**196,623**
26 GRANTS	-	185,000	173,462	185,000	151,249	196,623
Total	**-**	**185,000**	**173,462**	**185,000**	**151,249**	**196,623**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
5001 Administration & Management	**-**	**185,000**	**173,462**	**185,000**	**151,249**	**196,623**
26 GRANTS	**-**	**185,000**	**173,462**	**185,000**	**151,249**	**196,623**
265120 Liberia Opport.Indust.Center	-	185,000	173,462	185,000	151,249	196,623
Total	**-**	**185,000**	**173,462**	**185,000**	**151,249**	**196,623**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**-**	**185,000**	**173,462**	**185,000**	**151,249**	**196,623**

444 GRAND KRU TECHNICAL COLLEGE

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 (FY2026):

Grand Kru Technical College made significant progress in strengthening its infrastructure and academic environment during FY2026. The institution completed the renovation of its administrative building, established a fully furnished computer laboratory, renovated four classrooms, and added four additional classrooms at Barclayville Central High School. It also constructed a student palava hut with seating for 75 persons, initiated construction of an eight-classroom building with offices, and procured a 5.7 KVA generator. The College successfully completed four academic semesters, acquired 55 acres of land for its future main campus and agricultural activities, and commenced construction of a five-classroom building with offices, a teachers' lounge, and storage facilities. Through public-private partnerships, the College strengthened collaboration with industry partners to support internships, graduate employment, and institutional growth. Procurement processes for major infrastructure projects were completed in compliance with PPCC requirements, while construction of the eight-classroom building reached 79 percent completion and the academic building under the PSIP reached 50 percent completion. The College also established a computer laboratory equipped with 20 desktop computers, created a library with internet connectivity through Starlink, and supplied laboratory equipment and reagents to strengthen practical training in health sciences and agriculture.

Objectives (FY2027):

Grand Kru Technical College aims to strengthen institutional performance by establishing key performance indicators to monitor enrollment, graduation, employment outcomes, and stakeholder satisfaction while conducting annual reviews of safety and accessibility standards. The College will implement a phased one- to three-year strategic plan supported by sustainable financing from government, private sector partners, and student fees. It will strengthen stakeholder engagement through regular consultations and transparent communication using multiple platforms. The College also seeks to ensure full compliance with public procurement and financial management regulations while expanding associate degree programs in Building Construction, Information and Communication Technology, General Agriculture, Education, Business, and Health Sciences. It plans to integrate digital technology into teaching and administration through e-learning platforms, improve access to library and laboratory facilities, enhance classroom infrastructure, establish a campus mini-clinic, provide tuition-free education for students pursuing teaching careers, offer scholarships for faculty development, strengthen industry-driven curricula, and expand partnerships to support student internships and financial assistance.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	47	14	**61**	47	14	**61**	47	14	**61**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26	GRANTS	565,032	630,144	552,913	633,744	518,127	673,560
33	PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	600,000	600,000	750,000	826,500	849,494
Grand Total		**565,032**	**1,230,144**	**1,152,913**	**1,383,744**	**1,344,627**	**1,523,054**

444 GRAND KRU TECHNICAL COLLEGE

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
401 Administration & Management	565,032	1,230,144	1,152,913	1,383,744	1,344,627	1,523,054
Grand Total	**565,032**	**1,230,144**	**1,152,913**	**1,383,744**	**1,344,627**	**1,523,054**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**600,000**	**600,000**	**750,000**	**826,500**	**849,494**
097410 Improvement of Grand Kru Community Colleges Infrastructures	-	600,000	600,000	750,000	826,500	849,494
Total	**-**	**600,000**	**600,000**	**750,000**	**826,500**	**849,494**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	**565,032**	**630,144**	**552,913**	**633,744**	**518,127**	**673,560**
263238 Transfer to Grand Kru Community College	565,032	630,144	552,913	523,182	427,735	556,052
264187 Transfer to Tuition Free Policy	-	-	-	110,562	90,392	117,508
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**600,000**	**600,000**	**750,000**	**826,500**	**849,494**
332401 Other Fixed Assets	-	600,000	-	750,000	826,500	849,494
332487 Transport Equipment–Vehicles	-	-	35,000	-	-	-
332492 Non-Residential Buildings	-	-	565,000	-	-	-
Grand Total	**565,032**	**1,230,144**	**1,152,913**	**1,383,744**	**1,344,627**	**1,523,054**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	565,032	1,230,144	1,152,913	-	-	-
07 GRAND KRU	-	-	-	1,383,744	1,344,627	1,523,054
Grand Total	**565,032**	**1,230,144**	**1,152,913**	**1,383,744**	**1,344,627**	**1,523,054**

444 GRAND KRU TECHNICAL COLLEGE

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4401 Administration & Management	**565,032**	**1,230,144**	**1,152,913**	**1,383,744**	**1,344,627**	**1,523,054**
26 GRANTS	565,032	630,144	552,913	633,744	518,127	673,560
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	600,000	600,000	750,000	826,500	849,494
Total	**565,032**	**1,230,144**	**1,152,913**	**1,383,744**	**1,344,627**	**1,523,054**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4401 Administration & Management	**565,032**	**1,230,144**	**1,152,913**	**1,383,744**	**1,344,627**	**1,523,054**
26 GRANTS	**565,032**	**630,144**	**552,913**	**633,744**	**518,127**	**673,560**
263238 Transfer to Grand Kru Community College	565,032	630,144	552,913	523,182	427,735	556,052
264187 Transfer to Tuition Free Policy	-	-	-	110,562	90,392	117,508
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**600,000**	**600,000**	**750,000**	**826,500**	**849,494**
332401 Other Fixed Assets	-	600,000	-	750,000	826,500	849,494
332487 Transport Equipment–Vehicles	-	-	35,000	-	-	-
332492 Non-Residential Buildings	-	-	565,000	-	-	-
Total	**565,032**	**1,230,144**	**1,152,913**	**1,383,744**	**1,344,627**	**1,523,054**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**565,032**	**1,230,144**	**1,152,913**	**1,383,744**	**1,344,627**	**1,523,054**

449 RIVER GEE TECHNICAL COLLEGE

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 (FY2026):

River Gee Technical College recruited and enrolled 302 students into its 18-month Technical and Vocational Education and Training (TVET) certificate program in Catering, Tailoring, Auto and Two-Stroke Mechanics, General Agriculture, Masonry, Carpentry, Plumbing, and Electricity. Following completion of the program, 202 students graduated, with approximately 31 percent securing employment or self-employment before or immediately after graduation. The College renovated six buildings, including classrooms, offices, conference rooms, and sanitation facilities, creating a conducive learning environment for more than 300 students. In addition, construction of two practical training workshops with warehouses, office space, and sanitation facilities reached approximately 90 percent completion to strengthen practical instruction, particularly in Auto Mechanics and Carpentry.

Objectives (FY2027):

To optimize resource mobilization, strengthen quality assurance, and promote transparent governance and human resource development. To provide market-driven and nationally relevant education and training that equips young people with the technical skills, practical experience, and competencies required for productive participation in the economy.

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	325,456	387,107	341,507	437,107	357,363	464,569
Grand Total	**325,456**	**387,107**	**341,507**	**437,107**	**357,363**	**464,569**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
901 Administration & Management	325,456	387,107	341,507	437,107	357,363	464,569
Grand Total	**325,456**	**387,107**	**341,507**	**437,107**	**357,363**	**464,569**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	**325,456**	**387,107**	**341,507**	**437,107**	**357,363**	**464,569**
264322 Transfer to River Gee Technical College	325,456	387,107	341,507	437,107	357,363	464,569
Grand Total	**325,456**	**387,107**	**341,507**	**437,107**	**357,363**	**464,569**

449 RIVER GEE TECHNICAL COLLEGE

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	325,456	387,107	341,507	437,107	357,363	464,569
Grand Total	**325,456**	**387,107**	**341,507**	**437,107**	**357,363**	**464,569**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4901 Administration & Management	**325,456**	**387,107**	**341,507**	**437,107**	**357,363**	**464,569**
26 GRANTS	325,456	387,107	341,507	437,107	357,363	464,569
Total	**325,456**	**387,107**	**341,507**	**437,107**	**357,363**	**464,569**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4901 Administration & Management	**325,456**	**387,107**	**341,507**	**437,107**	**357,363**	**464,569**
26 GRANTS	**325,456**	**387,107**	**341,507**	**437,107**	**357,363**	**464,569**
264322 Transfer to River Gee Technical College	325,456	387,107	341,507	437,107	357,363	464,569
Total	**325,456**	**387,107**	**341,507**	**437,107**	**357,363**	**464,569**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**325,456**	**387,107**	**341,507**	**437,107**	**357,363**	**464,569**

08 ENERGY AND ENVIRONMENT

Goal:

To improve natural resource and environmental management for sustainability.

Strategic Objective:

To increase productivity through infrastructure.

Sector Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	942	305	**1,247**	942	305	**1,247**	942	305	**1,247**

Summary by Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	6,958,961	8,094,739	6,918,704	8,842,539	9,211,110	9,288,967
22 USE OF GOODS AND SERVICES	12,033,121	6,744,395	10,278,904	7,414,395	8,047,496	9,128,637
25 SUBSIDIES	500,000	50,000	50,000	50,000	59,489	93,963
26 GRANTS	2,383,385	2,292,161	3,198,976	4,786,761	3,913,487	5,087,496
27 SOCIAL BENEFITS	-	5,000	5,000	5,000	4,835	4,878
31 NON-FINANCIAL ASSETS	1,319,613	167,000	969,924	268,500	310,655	396,086
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	61,883,900	56,007,134	53,856,607	59,349,981	61,001,140
Grand Total	**23,195,080**	**79,237,195**	**77,428,642**	**75,223,802**	**80,897,053**	**85,001,167**

Summary by Spending Entity

SPENDING ENTITY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
120 Environmental Protection Agency	1,534,319	2,914,466	2,761,877	3,463,873	3,707,766	3,862,517
134 National Water Sanitation and Hygiene Commission	762,750	1,061,877	920,397	1,061,877	1,124,908	1,199,526
305 Forestry Training Institute	943,926	465,700	433,307	1,115,700	1,213,276	1,299,577
407 Forestry Development Authority	3,560,121	3,615,524	3,098,018	3,981,624	4,207,027	4,355,635
413 Liberia Water and Sewer Corporation	6,656,482	10,093,251	10,786,550	10,443,251	11,175,588	12,152,680
416 Liberia Electricity Corporation	4,785,000	50,000,000	49,650,000	40,000,000	44,080,000	45,306,337
438 Rural Renewable Energy Agency	1,183,579	4,922,380	3,916,604	5,712,380	6,266,863	6,456,081
443 Ministry of Mines and Energy	3,768,903	6,163,997	5,861,889	9,445,097	9,121,625	10,368,814
Grand Total	**23,195,080**	**79,237,195**	**77,428,642**	**75,223,802**	**80,897,053**	**85,001,167**

120 ENVIRONMENTAL PROTECTION AGENCY

Mission:

The Environmental Protection Agency is the principal authority for the management of the environment and shall co-ordinate, monitor, supervise, and consult with relevant stakeholders on all activities in the protection of the environment and sustainable use of natural resources in Liberia.

Achievements (FY2026):

The Environmental Protection Agency purchased a permanent office building valued at US$800,000. Implemented an automated financial management system (QuickBooks) and achieved 75 percent completion of the Environmental Knowledge Management System (EKMS). Established a functional Project Management Unit. Conducted more than 350 environmental inspections to strengthen compliance and enforcement. Developed sector-specific policies and regulations covering air quality, water quality, waste management, hazardous materials, and carbon markets. Expanded collaboration with government institutions, development partners, and civil society organizations. Conducted nationwide environmental awareness campaigns, established environmental clubs in schools, and supported climate change research initiatives. Mobilized more than US$45 million in grant financing. Strengthened Liberia's participation in international environmental agreements and successfully managed the safe removal of radioactive Cesium-137. Established four new EPA offices to strengthen decentralization.

Objectives (FY2027):

Operationalize EPA offices, environmental committees, and laboratories in all fifteen counties. Establish a centralized environmental registry and safeguard information system. Implement digital administrative, financial, and human resource management systems. Strengthen environmental governance, public awareness, environmental standards, regulations, and compliance with multilateral environmental agreements. Improve environmental monitoring, reporting, and international engagement. Establish regional research and radiation safety laboratories and attain ISO accreditation for the Monitoring and Compliance Laboratory.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	144	55	**199**	144	55	**199**	144	55	**199**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	1,108,837	1,260,927	1,045,193	1,553,727	1,618,489	1,632,169
22 USE OF GOODS AND SERVICES	25,482	438,539	298,184	688,539	747,333	847,732
26 GRANTS	-	15,000	15,000	15,000	12,263	15,942
31 NON-FINANCIAL ASSETS	400,000	-	85,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,200,000	1,318,500	1,206,607	1,329,681	1,366,674
Grand Total	**1,534,319**	**2,914,466**	**2,761,877**	**3,463,873**	**3,707,766**	**3,862,517**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
001 Administration and Management	1,534,319	2,914,466	2,761,877	3,463,873	3,707,766	3,862,517
Grand Total	**1,534,319**	**2,914,466**	**2,761,877**	**3,463,873**	**3,707,766**	**3,862,517**

120 ENVIRONMENTAL PROTECTION AGENCY

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**76,859**	**83,422**	**94,629**
000000 Unspecified	-	-	-	76,859	83,422	94,629
Total	**-**	**-**	**-**	**76,859**	**83,422**	**94,629**
Government of Liberia Funded Projects	**400,000**	**1,200,000**	**1,318,500**	**1,206,607**	**1,329,681**	**1,366,674**
023860 CPF: Enhancing Climate Information System for Resilient Development in Liberia (Liberia CIS)	-	400,000	518,500	100,000	110,200	113,266
098000 CPF: Monrovia Metropolitan Climate Resilience Project	400,000	800,000	800,000	1,106,607	1,219,481	1,253,408
Total	**400,000**	**1,200,000**	**1,318,500**	**1,206,607**	**1,329,681**	**1,366,674**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**1,108,837**	**1,260,927**	**1,045,193**	**1,553,727**	**1,618,489**	**1,632,169**
211101 Basic Salary - Civil Service	1,108,837	1,260,927	1,045,193	1,553,727	1,618,489	1,632,169
22 USE OF GOODS AND SERVICES	**25,482**	**438,539**	**298,184**	**688,539**	**747,333**	**847,732**
221201 Electricity	10,000	30,000	22,500	30,000	32,562	36,936
221208 Internet Provider Services	7,082	-	-	-	-	-
221303 Office Build. Rental and Lease	-	85,000	-	85,000	92,258	104,652
221401 Fuel and Lubricants - Vehicles	2,400	64,368	57,092	314,368	341,211	387,052
221402 Fuel and Lubricants – Gener.	3,600	30,000	27,500	30,000	32,562	36,936
221501 Repair and Maintenance–Civil	-	76,859	76,859	76,859	83,422	94,629
221601 Cleaning Materials and service	1,200	18,000	13,500	18,000	19,537	22,162
221602 Stationery	1,200	29,171	21,878	29,171	31,662	35,915
222123 Other Compensations	-	105,141	78,855	105,141	114,119	129,450
26 GRANTS	**-**	**15,000**	**15,000**	**15,000**	**12,263**	**15,942**
262101 Contributions to International	-	15,000	15,000	15,000	12,263	15,942
31 NON-FINANCIAL ASSETS	**400,000**	**-**	**85,000**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	-	-	85,000	-	-	-
312401 Other Fixed Assets	400,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**1,200,000**	**1,318,500**	**1,206,607**	**1,329,681**	**1,366,674**
332401 Other Fixed Assets	-	1,200,000	118,500	1,206,607	1,329,681	1,366,674
332407 Dom. Travel-Daily Subsis.Allow	-	-	10,000	-	-	-
332420 Staff Training – Local	-	-	137,900	-	-	-
332422 Other Compensations	-	-	386,160	-	-	-
332424 Operational Expenses	-	-	10,000	-	-	-

120 ENVIRONMENTAL PROTECTION AGENCY

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
332431 Media relations, Intelligence	-	-	1,600	-	-	-
332433 Workshops,Conferences,Siminars	-	-	62,000	-	-	-
332456 Feasibility Studies/Surveys	-	-	538,459	-	-	-
332489 Furniture and Fixtures	-	-	53,881	-	-	-
Grand Total	**1,534,319**	**2,914,466**	**2,761,877**	**3,463,873**	**3,707,766**	**3,862,517**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	1,534,319	2,914,466	2,761,877	3,463,873	3,707,766	3,862,517
Grand Total	**1,534,319**	**2,914,466**	**2,761,877**	**3,463,873**	**3,707,766**	**3,862,517**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2001 Administration and Management	**1,534,319**	**2,914,466**	**2,761,877**	**3,463,873**	**3,707,766**	**3,862,517**
21 COMPENSATION OF EMPLOYEES	1,108,837	1,260,927	1,045,193	1,553,727	1,618,489	1,632,169
22 USE OF GOODS AND SERVICES	25,482	438,539	298,184	688,539	747,333	847,732
26 GRANTS	-	15,000	15,000	15,000	12,263	15,942
31 NON-FINANCIAL ASSETS	400,000	-	85,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,200,000	1,318,500	1,206,607	1,329,681	1,366,674
Total	**1,534,319**	**2,914,466**	**2,761,877**	**3,463,873**	**3,707,766**	**3,862,517**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2001 Administration and Management	**1,534,319**	**2,914,466**	**2,761,877**	**3,463,873**	**3,707,766**	**3,862,517**
21 COMPENSATION OF EMPLOYEES	**1,108,837**	**1,260,927**	**1,045,193**	**1,553,727**	**1,618,489**	**1,632,169**
211101 Basic Salary - Civil Service	1,108,837	1,260,927	1,045,193	1,553,727	1,618,489	1,632,169
22 USE OF GOODS AND SERVICES	**25,482**	**438,539**	**298,184**	**688,539**	**747,333**	**847,732**
221201 Electricity	10,000	30,000	22,500	30,000	32,562	36,936
221208 Internet Provider Services	7,082	-	-	-	-	-
221303 Office Build. Rental and Lease	-	85,000	-	85,000	92,258	104,652

120 ENVIRONMENTAL PROTECTION AGENCY

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221401	Fuel and Lubricants - Vehicles	2,400	64,368	57,092	314,368	341,211	387,052
221402	Fuel and Lubricants – Gener.	3,600	30,000	27,500	30,000	32,562	36,936
221501	Repair and Maintenance–Civil	-	76,859	76,859	76,859	83,422	94,629
221601	Cleaning Materials and service	1,200	18,000	13,500	18,000	19,537	22,162
221602	Stationery	1,200	29,171	21,878	29,171	31,662	35,915
222123	Other Compensations	-	105,141	78,855	105,141	114,119	129,450
26 GRANTS		**-**	**15,000**	**15,000**	**15,000**	**12,263**	**15,942**
262101	Contributions to International	-	15,000	15,000	15,000	12,263	15,942
31 NON-FINANCIAL ASSETS		**400,000**	**-**	**85,000**	**-**	**-**	**-**
312201	Transport Equipment–Vehicles	-	-	85,000	-	-	-
312401	Other Fixed Assets	400,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**1,200,000**	**1,318,500**	**1,206,607**	**1,329,681**	**1,366,674**
332401	Other Fixed Assets	-	1,200,000	118,500	1,206,607	1,329,681	1,366,674
332407	Dom. Travel-Daily Subsis.Allow	-	-	10,000	-	-	-
332420	Staff Training – Local	-	-	137,900	-	-	-
332422	Other Compensations	-	-	386,160	-	-	-
332424	Operational Expenses	-	-	10,000	-	-	-
332431	Media relations, Intelligence	-	-	1,600	-	-	-
332433	Workshops,Conferences,Siminars	-	-	62,000	-	-	-
332456	Feasibility Studies/Surveys	-	-	538,459	-	-	-
332489	Furniture and Fixtures	-	-	53,881	-	-	-
Total		**1,534,319**	**2,914,466**	**2,761,877**	**3,463,873**	**3,707,766**	**3,862,517**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**1,534,319**	**2,914,466**	**2,761,877**	**3,463,873**	**3,707,766**	**3,862,517**

134 NATIONAL WATER SANITATION AND HYGIENE COMMISSION

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 (FY2026):

During FY2026, the Commission developed and launched its 2026–2030 Strategic Plan, aligned with the ARREST Agenda for Inclusive Development (AAID), and developed a Human Resource Policy Manual. Staff were enrolled in the Civil Service Agency's online Power of Attorney (LPA) system, while MFDP installed QuickBooks in the Commission's Finance Department. Staff participated in national and international short-term training programs in Egypt, South Africa, and through IHE Delft, while six staff completed online certificate training with CAWST. The Comptroller also received a government scholarship to pursue postgraduate studies in Ghana with support from LIPA and MFDP. The Commission trained 29 inspectors in WASH inspections and digital enrollment of service providers, provided a laptop and motorbike to staff at the Grand Bassa County Office, and renovated the NWASHC sub-office in Grand Bassa. It investigated and resolved three client complaints and conducted 16 routine compliance inspections to ensure WASH service quality, followed by 14 follow-up inspections and two joint monitoring visits.

Objectives (FY2027):

To lead the formulation of national water, sanitation, and hygiene (WASH) policies, strategic plans, and programs. To provide technical guidance for project design, implementation, and performance monitoring and ensuring alignment with the ARREST Agenda for Inclusive Development (AAID). To strengthen evidence generation, research, policy innovation, and management of the National WASH Management Information System. To conduct regulatory impact assessments and develop policy briefs that inform sector reforms. To regulate water and sanitation service providers through licensing, inspections, compliance monitoring, and enforcement. To develop and enforce national WASH standards, strengthen consumer protection, ensure accountability, and support decentralized implementation and sector data management.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	55	28	**83**	55	28	**83**	55	28	**83**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	551,070	661,876	551,560	661,876	689,464	695,292
22 USE OF GOODS AND SERVICES	189,180	185,101	126,163	335,101	363,715	412,577
26 GRANTS	-	9,900	9,900	9,900	8,094	10,522
31 NON-FINANCIAL ASSETS	22,500	55,000	82,774	55,000	63,635	81,135
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	150,000	150,000	-	-	-
Grand Total	**762,750**	**1,061,877**	**920,397**	**1,061,877**	**1,124,908**	**1,199,526**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
401 National water sanitation and Hygiene Commission	762,750	1,061,877	920,397	1,061,877	1,124,908	1,199,526
Grand Total	**762,750**	**1,061,877**	**920,397**	**1,061,877**	**1,124,908**	**1,199,526**

134 NATIONAL WATER SANITATION AND HYGIENE COMMISSION

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**60,975**	**70,120**	**88,491**
000000 Unspecified	-	-	-	60,975	70,120	88,491
Total	**-**	**-**	**-**	**60,975**	**70,120**	**88,491**
Government of Liberia Funded Projects	**-**	**150,000**	**150,000**	**-**	**-**	**-**
026200 Rural Girls Sanitation Project	-	150,000	150,000	-	-	-
Total	**-**	**150,000**	**150,000**	**-**	**-**	**-**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**551,070**	**661,876**	**551,560**	**661,876**	**689,464**	**695,292**
211101 Basic Salary - Civil Service	551,070	661,876	551,560	661,876	689,464	695,292
22 USE OF GOODS AND SERVICES	**189,180**	**185,101**	**126,163**	**335,101**	**363,715**	**412,577**
221101 Foreign Travel-Means of travel	3,999	10,000	7,850	10,000	10,854	12,312
221102 Forgn.Travel-Daily Sub. Allowa	2,743	8,000	13,933	8,000	8,683	9,850
221103 Foreign Travel-Incdl. Allowanc	491	1,120	680	1,120	1,216	1,379
221104 Domestic Travel-Meansof Travel	4,995	3,000	-	3,000	3,256	3,693
221105 Dom. Travel-Daily Subsis.Allow	13,424	10,200	3,860	10,200	11,071	12,558
221201 Electricity	2,500	6,000	4,500	6,000	6,512	7,387
221202 Water and Sewage	1,983	3,000	1,500	3,000	3,256	3,694
221208 Internet Provider Services	7,995	12,000	9,000	12,000	13,025	14,774
221209 Scratch- Cards	1,596	6,000	4,500	6,000	6,512	7,387
221401 Fuel and Lubricants - Vehicles	12,333	42,000	21,000	192,000	208,395	236,391
221402 Fuel and Lubricants – Gener.	19,991	4,817	2,409	4,817	5,228	5,931
221501 Repair and Maintenance–Civil	23,114	5,975	5,975	5,975	6,485	7,356
221502 Repairs and Maintenance - Veh.	4,475	9,925	9,925	9,925	10,772	12,220
221503 Repairs and Maintenance–Gen.	750	2,000	2,000	2,000	2,171	2,462
221601 Cleaning Materials and service	22,499	25,984	15,555	25,984	28,202	31,992
221602 Stationery	17,995	11,868	6,468	11,868	12,882	14,612
221603 Printing, Binding,Publication	-	5,742	2,871	5,742	6,233	7,070
221908 Scholarships – Foreign	10,700	-	-	-	-	-
222102 Workshops,Conferences,Siminars	16,000	10,000	6,667	10,000	10,854	12,312
222105 Entertainment Representation	7,725	-	-	-	-	-
222109 Operational Expenses	13,872	6,000	6,000	6,000	6,512	7,387
223106 Vehicle Insurance	-	1,470	1,470	1,470	1,596	1,810
26 GRANTS	**-**	**9,900**	**9,900**	**9,900**	**8,094**	**10,522**

134 NATIONAL WATER SANITATION AND HYGIENE COMMISSION

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
262101 Contributions to International	-	9,900	9,900	9,900	8,094	10,522
31 NON-FINANCIAL ASSETS	**22,500**	**55,000**	**82,774**	**55,000**	**63,635**	**81,135**
312201 Transport Equipment–Vehicles	22,500	55,000	82,774	55,000	63,635	81,135
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**150,000**	**150,000**	**-**	**-**	**-**
332401 Other Fixed Assets	-	150,000	-	-	-	-
332433 Workshops,Conferences,Siminars	-	-	21,000	-	-	-
332450 Consultancy Services	-	-	20,000	-	-	-
332451 Other Specialized Materials	-	-	23,000	-	-	-
332492 Non-Residential Buildings	-	-	76,000	-	-	-
332670 Monitoring and Evaluation	-	-	10,000	-	-	-
Grand Total	**762,750**	**1,061,877**	**920,397**	**1,061,877**	**1,124,908**	**1,199,526**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	762,750	1,061,877	920,397	1,061,877	1,124,908	1,199,526
Grand Total	**762,750**	**1,061,877**	**920,397**	**1,061,877**	**1,124,908**	**1,199,526**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3401 National water sanitation and Hygiene Commission	**762,750**	**1,061,877**	**920,397**	**1,061,877**	**1,124,908**	**1,199,526**
21 COMPENSATION OF EMPLOYEES	551,070	661,876	551,560	661,876	689,464	695,292
22 USE OF GOODS AND SERVICES	189,180	185,101	126,163	335,101	363,715	412,577
26 GRANTS	-	9,900	9,900	9,900	8,094	10,522
31 NON-FINANCIAL ASSETS	22,500	55,000	82,774	55,000	63,635	81,135
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	150,000	150,000	-	-	-
Total	**762,750**	**1,061,877**	**920,397**	**1,061,877**	**1,124,908**	**1,199,526**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3401 National water sanitation and Hygiene Commission	**762,750**	**1,061,877**	**920,397**	**1,061,877**	**1,124,908**	**1,199,526**
21 COMPENSATION OF EMPLOYEES	**551,070**	**661,876**	**551,560**	**661,876**	**689,464**	**695,292**

134 NATIONAL WATER SANITATION AND HYGIENE COMMISSION

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
211101 Basic Salary - Civil Service	551,070	661,876	551,560	661,876	689,464	695,292
22 USE OF GOODS AND SERVICES	**189,180**	**185,101**	**126,163**	**335,101**	**363,715**	**412,577**
221101 Foreign Travel-Means of travel	3,999	10,000	7,850	10,000	10,854	12,312
221102 Forgn.Travel-Daily Sub. Allowa	2,743	8,000	13,933	8,000	8,683	9,850
221103 Foreign Travel-Incdl. Allowanc	491	1,120	680	1,120	1,216	1,379
221104 Domestic Travel-Meansof Travel	4,995	3,000	-	3,000	3,256	3,693
221105 Dom. Travel-Daily Subsis.Allow	13,424	10,200	3,860	10,200	11,071	12,558
221201 Electricity	2,500	6,000	4,500	6,000	6,512	7,387
221202 Water and Sewage	1,983	3,000	1,500	3,000	3,256	3,694
221208 Internet Provider Services	7,995	12,000	9,000	12,000	13,025	14,774
221209 Scratch- Cards	1,596	6,000	4,500	6,000	6,512	7,387
221401 Fuel and Lubricants - Vehicles	12,333	42,000	21,000	192,000	208,395	236,391
221402 Fuel and Lubricants – Gener.	19,991	4,817	2,409	4,817	5,228	5,931
221501 Repair and Maintenance–Civil	23,114	5,975	5,975	5,975	6,485	7,356
221502 Repairs and Maintenance - Veh.	4,475	9,925	9,925	9,925	10,772	12,220
221503 Repairs and Maintenance–Gen.	750	2,000	2,000	2,000	2,171	2,462
221601 Cleaning Materials and service	22,499	25,984	15,555	25,984	28,202	31,992
221602 Stationery	17,995	11,868	6,468	11,868	12,882	14,612
221603 Printing, Binding,Publication	-	5,742	2,871	5,742	6,233	7,070
221908 Scholarships – Foreign	10,700	-	-	-	-	-
222102 Workshops,Conferences,Siminars	16,000	10,000	6,667	10,000	10,854	12,312
222105 Entertainment Representation	7,725	-	-	-	-	-
222109 Operational Expenses	13,872	6,000	6,000	6,000	6,512	7,387
223106 Vehicle Insurance	-	1,470	1,470	1,470	1,596	1,810
26 GRANTS	**-**	**9,900**	**9,900**	**9,900**	**8,094**	**10,522**
262101 Contributions to International	-	9,900	9,900	9,900	8,094	10,522
31 NON-FINANCIAL ASSETS	**22,500**	**55,000**	**82,774**	**55,000**	**63,635**	**81,135**
312201 Transport Equipment–Vehicles	22,500	55,000	82,774	55,000	63,635	81,135
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**150,000**	**150,000**	**-**	**-**	**-**
332401 Other Fixed Assets	-	150,000	-	-	-	-
332433 Workshops,Conferences,Siminars	-	-	21,000	-	-	-
332450 Consultancy Services	-	-	20,000	-	-	-
332451 Other Specialized Materials	-	-	23,000	-	-	-
332492 Non-Residential Buildings	-	-	76,000	-	-	-
332670 Monitoring and Evaluation	-	-	10,000	-	-	-
Total	**762,750**	**1,061,877**	**920,397**	**1,061,877**	**1,124,908**	**1,199,526**

134 NATIONAL WATER SANITATION AND HYGIENE COMMISSION

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	762,750	1,061,877	920,397	1,061,877	1,124,908	1,199,526

305 FORESTRY TRAINING INSTITUTE

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 (FY2026):

During FY2026, FTI enrolled 150 students from across the country and graduated 65 students, comprising 90 males and 60 females, in various disciplines. The Institute conducted field practicums in protected areas, including Gola Forest National Park, Lake Piso Multiple Use Reserve, East Nimba Nature Reserve, and Sapo National Park, as well as in wood-processing yards and community forests across the country. FTI also harmonized its curriculum to support its development as a center of excellence.

Objectives (FY2027):

The Forestry Training Institute aims to strengthen its capacity to deliver inclusive, high-quality and practical training in agriculture, forestry, wood processing, and wildlife management; expand and develop its workforce; increase student enrollment through short-term courses; and establish and maintain demonstration facilities.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	27	19	**46**	27	19	**46**	27	19	**46**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	115,858	137,250	114,380	137,250	142,971	144,179
22 USE OF GOODS AND SERVICES	828,068	328,450	318,927	478,450	519,305	589,069
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	500,000	551,000	566,329
Grand Total	**943,926**	**465,700**	**433,307**	**1,115,700**	**1,213,276**	**1,299,577**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
501 Administration and Management	943,926	465,700	433,307	1,115,700	1,213,276	1,299,577
Grand Total	**943,926**	**465,700**	**433,307**	**1,115,700**	**1,213,276**	**1,299,577**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**500,000**	**551,000**	**566,329**
030191 Liberia Green Corridor -Project	-	-	-	500,000	551,000	566,329

305 FORESTRY TRAINING INSTITUTE

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Total	**-**	**-**	**-**	**500,000**	**551,000**	**566,329**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**115,858**	**137,250**	**114,380**	**137,250**	**142,971**	**144,179**
211101 Basic Salary - Civil Service	115,858	137,250	114,380	137,250	142,971	144,179
22 USE OF GOODS AND SERVICES	**828,068**	**328,450**	**318,927**	**478,450**	**519,305**	**589,069**
221105 Dom. Travel-Daily Subsis.Allow	6,999	7,000	6,242	7,000	7,598	8,618
221401 Fuel and Lubricants - Vehicles	20,000	20,040	15,040	20,040	21,751	24,673
221402 Fuel and Lubricants – Gener.	22,000	22,020	17,020	22,020	23,900	27,111
221501 Repair and Maintenance–Civil	400,000	-	-	-	-	-
221502 Repairs and Maintenance - Veh.	14,947	15,000	15,000	15,000	16,281	18,468
221503 Repairs and Maintenance–Gen.	12,000	12,000	12,000	12,000	13,025	14,774
221601 Cleaning Materials and service	24,649	24,650	20,835	24,650	26,754	30,349
221602 Stationery	24,999	25,000	25,000	25,000	27,135	30,780
221603 Printing, Binding,Publication	2,700	2,940	2,940	2,940	3,191	3,620
222103 Food and Catering Services	279,985	180,000	190,000	330,000	358,179	406,298
222113 Guard and Security Services	19,789	19,800	14,850	19,800	21,491	24,378
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**500,000**	**551,000**	**566,329**
332401 Other Fixed Assets	-	-	-	500,000	551,000	566,329
Grand Total	**943,926**	**465,700**	**433,307**	**1,115,700**	**1,213,276**	**1,299,577**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	943,926	465,700	433,307	1,115,700	1,213,276	1,299,577
Grand Total	**943,926**	**465,700**	**433,307**	**1,115,700**	**1,213,276**	**1,299,577**

305 FORESTRY TRAINING INSTITUTE

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0501 Administration and Management	**943,926**	**465,700**	**433,307**	**1,115,700**	**1,213,276**	**1,299,577**
21 COMPENSATION OF EMPLOYEES	115,858	137,250	114,380	137,250	142,971	144,179
22 USE OF GOODS AND SERVICES	828,068	328,450	318,927	478,450	519,305	589,069
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	500,000	551,000	566,329
Total	**943,926**	**465,700**	**433,307**	**1,115,700**	**1,213,276**	**1,299,577**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0501 Administration and Management	**943,926**	**465,700**	**433,307**	**1,115,700**	**1,213,276**	**1,299,577**
21 COMPENSATION OF EMPLOYEES	**115,858**	**137,250**	**114,380**	**137,250**	**142,971**	**144,179**
211101 Basic Salary - Civil Service	115,858	137,250	114,380	137,250	142,971	144,179
22 USE OF GOODS AND SERVICES	**828,068**	**328,450**	**318,927**	**478,450**	**519,305**	**589,069**
221105 Dom. Travel-Daily Subsis.Allow	6,999	7,000	6,242	7,000	7,598	8,618
221401 Fuel and Lubricants - Vehicles	20,000	20,040	15,040	20,040	21,751	24,673
221402 Fuel and Lubricants – Gener.	22,000	22,020	17,020	22,020	23,900	27,111
221501 Repair and Maintenance–Civil	400,000	-	-	-	-	-
221502 Repairs and Maintenance - Veh.	14,947	15,000	15,000	15,000	16,281	18,468
221503 Repairs and Maintenance–Gen.	12,000	12,000	12,000	12,000	13,025	14,774
221601 Cleaning Materials and service	24,649	24,650	20,835	24,650	26,754	30,349
221602 Stationery	24,999	25,000	25,000	25,000	27,135	30,780
221603 Printing, Binding,Publication	2,700	2,940	2,940	2,940	3,191	3,620
222103 Food and Catering Services	279,985	180,000	190,000	330,000	358,179	406,298
222113 Guard and Security Services	19,789	19,800	14,850	19,800	21,491	24,378
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**500,000**	**551,000**	**566,329**
332401 Other Fixed Assets	-	-	-	500,000	551,000	566,329
Total	**943,926**	**465,700**	**433,307**	**1,115,700**	**1,213,276**	**1,299,577**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**943,926**	**465,700**	**433,307**	**1,115,700**	**1,213,276**	**1,299,577**

407 FORESTRY DEVELOPMENT AUTHORITY

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 (FY2026):

The Forestry Development Authority validated the Community Forestry Working Group and conducted governance re-elections in the Bean Poye, Gola Konneh, Konobo, Gbeapo, Potupo, and Sarbo Community Forests to strengthen community forestry governance and participation.

Objectives (FY2027):

To strengthen scientific research and evidence-based forest management. To promote innovative and sustainable forest resource management, landscape restoration, forest plantations, enrichment planting, and woodlot development. To strengthen compliance with forestry laws, regulations, and quality assurance systems governing logging operations. To promote sustainable production, processing, and commercialization of wood and non-wood forest products while ensuring sustainable harvesting and the development of viable forest-based industries. To strengthen community forestry, benefit-sharing mechanisms, public awareness, gender mainstreaming, knowledge management, monitoring, and evaluation. To promote biodiversity conservation, wildlife protection, ecotourism development, and the establishment and management of protected areas. To strengthen transboundary collaboration, institutional governance, staff recruitment and capacity development, organizational policy development, financial management, internal audit, forest law enforcement, sustainable licensing and regulation of forestry activities, timber legality verification, carbon harvesting regulation, carbon trading oversight, emissions reduction compliance, and sustainable carbon market development.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	383	107	**490**	383	107	**490**	383	107	**490**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	2,499,170	2,931,016	2,442,510	2,931,016	3,053,185	3,078,992
22 USE OF GOODS AND SERVICES	61,234	500,608	471,608	500,608	543,353	616,351
25 SUBSIDIES	500,000	50,000	50,000	50,000	59,489	93,963
26 GRANTS	499,717	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	133,900	133,900	500,000	551,000	566,329
Grand Total	**3,560,121**	**3,615,524**	**3,098,018**	**3,981,624**	**4,207,027**	**4,355,635**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
703 Community Forestry	499,717	50,000	50,000	50,000	59,489	93,963
705 Administration and Management	3,060,404	3,565,524	3,048,018	3,931,624	4,147,538	4,261,672
Grand Total	**3,560,121**	**3,615,524**	**3,098,018**	**3,981,624**	**4,207,027**	**4,355,635**

407 FORESTRY DEVELOPMENT AUTHORITY

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**133,900**	**133,900**	**500,000**	**551,000**	**566,329**
029900 CPF : Liberia Forest Sector Project	-	133,900	133,900	-	-	-
030149 Development of an Environmentally Sustainable Wood Value Chain	-	-	-	500,000	551,000	566,329
Total	**-**	**133,900**	**133,900**	**500,000**	**551,000**	**566,329**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**2,499,170**	**2,931,016**	**2,442,510**	**2,931,016**	**3,053,185**	**3,078,992**
211101 Basic Salary - Civil Service	2,499,170	2,931,016	2,442,510	2,931,016	3,053,185	3,078,992
22 USE OF GOODS AND SERVICES	**61,234**	**500,608**	**471,608**	**500,608**	**543,353**	**616,351**
221105 Dom. Travel-Daily Subsis.Allow	-	10,000	-	10,000	10,854	12,312
221201 Electricity	-	42,000	42,000	42,000	45,586	51,711
221303 Office Build. Rental and Lease	-	19,000	-	19,000	20,622	23,393
221402 Fuel and Lubricants – Gener.	35,989	6,000	6,000	6,000	6,512	7,387
221602 Stationery	25,245	23,608	23,608	23,608	25,624	29,066
221704 Feasibility Studies/Surveys	-	400,000	400,000	400,000	434,155	492,482
25 SUBSIDIES	**500,000**	**50,000**	**50,000**	**50,000**	**59,489**	**93,963**
251110 Subsidy National Compact Subsidy	-	50,000	50,000	50,000	59,489	93,963
256110 Timber Workers	500,000	-	-	-	-	-
26 GRANTS	**499,717**	**-**	**-**	**-**	**-**	**-**
265522 Community Forest Sharing	499,717	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**133,900**	**133,900**	**500,000**	**551,000**	**566,329**
332401 Other Fixed Assets	-	133,900	-	500,000	551,000	566,329
332483 Agricultural Supp. and Inputs	-	-	133,900	-	-	-
Grand Total	**3,560,121**	**3,615,524**	**3,098,018**	**3,981,624**	**4,207,027**	**4,355,635**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	3,560,121	3,615,524	3,098,018	3,981,624	4,207,027	4,355,635
Grand Total	**3,560,121**	**3,615,524**	**3,098,018**	**3,981,624**	**4,207,027**	**4,355,635**

407 FORESTRY DEVELOPMENT AUTHORITY

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0703 Community Forestry	**499,717**	**50,000**	**50,000**	**50,000**	**59,489**	**93,963**
25 SUBSIDIES	-	50,000	50,000	50,000	59,489	93,963
26 GRANTS	499,717	-	-	-	-	-
Total	**499,717**	**50,000**	**50,000**	**50,000**	**59,489**	**93,963**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0703 Community Forestry	**499,717**	**50,000**	**50,000**	**50,000**	**59,489**	**93,963**
25 SUBSIDIES	**-**	**50,000**	**50,000**	**50,000**	**59,489**	**93,963**
251110 Subsidy National Compact Subsidy	-	50,000	50,000	50,000	59,489	93,963
26 GRANTS	**499,717**	**-**	**-**	**-**	**-**	**-**
265522 Community Forest Sharing	499,717	-	-	-	-	-
Total	**499,717**	**50,000**	**50,000**	**50,000**	**59,489**	**93,963**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0705 Administration and Management	**3,060,404**	**3,565,524**	**3,048,018**	**3,931,624**	**4,147,538**	**4,261,672**
21 COMPENSATION OF EMPLOYEES	2,499,170	2,931,016	2,442,510	2,931,016	3,053,185	3,078,992
22 USE OF GOODS AND SERVICES	61,234	500,608	471,608	500,608	543,353	616,351
25 SUBSIDIES	500,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	133,900	133,900	500,000	551,000	566,329
Total	**3,060,404**	**3,565,524**	**3,048,018**	**3,931,624**	**4,147,538**	**4,261,672**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0705 Administration and Management	**3,060,404**	**3,565,524**	**3,048,018**	**3,931,624**	**4,147,538**	**4,261,672**
21 COMPENSATION OF EMPLOYEES	**2,499,170**	**2,931,016**	**2,442,510**	**2,931,016**	**3,053,185**	**3,078,992**
211101 Basic Salary - Civil Service	2,499,170	2,931,016	2,442,510	2,931,016	3,053,185	3,078,992
22 USE OF GOODS AND SERVICES	**61,234**	**500,608**	**471,608**	**500,608**	**543,353**	**616,351**

407 FORESTRY DEVELOPMENT AUTHORITY

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221105	Dom. Travel-Daily Subsis.Allow	-	10,000	-	10,000	10,854	12,312
221201	Electricity	-	42,000	42,000	42,000	45,586	51,711
221303	Office Build. Rental and Lease	-	19,000	-	19,000	20,622	23,393
221402	Fuel and Lubricants – Gener.	35,989	6,000	6,000	6,000	6,512	7,387
221602	Stationery	25,245	23,608	23,608	23,608	25,624	29,066
221704	Feasibility Studies/Surveys	-	400,000	400,000	400,000	434,155	492,482
25 SUBSIDIES		**500,000**	**-**	**-**	**-**	**-**	**-**
256110	Timber Workers	500,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**133,900**	**133,900**	**500,000**	**551,000**	**566,329**
332401	Other Fixed Assets	-	133,900	-	500,000	551,000	566,329
332483	Agricultural Supp. and Inputs	-	-	133,900	-	-	-
Total		**3,060,404**	**3,565,524**	**3,048,018**	**3,931,624**	**4,147,538**	**4,261,672**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**3,560,121**	**3,615,524**	**3,098,018**	**3,981,624**	**4,207,027**	**4,355,635**

413 LIBERIA WATER AND SEWER CORPORATION

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 (FY2026):

The Liberia Water and Sewer Corporation conducted technical feasibility studies for priority project locations. Rehabilitation and expansion of the Zwedru water supply system, including mechanical works, transmission, and distribution infrastructure, reached 45 percent completion, while construction of the Pleebo and Greenville water supply systems, including mechanical, electrical, storage tank, transmission, civil works, and chamber construction, reached approximately 65 percent completion.

Objectives (FY2027):

To provide universal access to safe and reliable water supply services for households, businesses, and institutions while ensuring effective sewerage management systems that contribute to improved public health.

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
22 USE OF GOODS AND SERVICES	5,527,889	3,953,866	3,953,866	3,953,866	4,291,480	4,868,022
26 GRANTS	1,128,593	939,385	939,385	939,385	768,008	998,403
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	5,200,000	5,893,299	5,550,000	6,116,100	6,286,255
Grand Total	**6,656,482**	**10,093,251**	**10,786,550**	**10,443,251**	**11,175,588**	**12,152,680**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
301 Administration and Management	6,656,482	10,093,251	10,786,550	10,443,251	11,175,588	12,152,680
Grand Total	**6,656,482**	**10,093,251**	**10,786,550**	**10,443,251**	**11,175,588**	**12,152,680**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**1,579,663**	**5,200,000**	**5,893,299**	**5,550,000**	**6,116,100**	**6,286,255**
023859 Expansion and Modernization of Water Facilities	1,579,663	4,200,000	4,200,000	5,300,000	5,840,600	6,003,090
030327 Grand Cape Mount Water Supply	-	-	-	250,000	275,500	283,165
030439 PSIP to Buhanan Water Project	-	500,000	500,000	-	-	-
030440 PSIP to Gbarvga Water Project	-	400,000	400,000	-	-	-
030441 PSIP to River Gee County Technical Study	-	100,000	100,000	-	-	-
030447 Acquisition of Bailey Bridges	-	-	693,299	-	-	-

413 LIBERIA WATER AND SEWER CORPORATION

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Total	**1,579,663**	**5,200,000**	**5,893,299**	**5,550,000**	**6,116,100**	**6,286,255**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
22 USE OF GOODS AND SERVICES	**5,527,889**	**3,953,866**	**3,953,866**	**3,953,866**	**4,291,480**	**4,868,022**
221202 Water and Sewage	1,579,663	-	-	-	-	-
221205 Other Utilities	3,948,226	3,953,866	3,953,866	3,953,866	4,291,480	4,868,022
26 GRANTS	**1,128,593**	**939,385**	**939,385**	**939,385**	**768,008**	**998,403**
263833 Support to LWSC Water Supply Plant	1,128,593	939,385	939,385	939,385	768,008	998,403
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**5,200,000**	**5,893,299**	**5,550,000**	**6,116,100**	**6,286,255**
332401 Other Fixed Assets	-	5,200,000	-	5,550,000	6,116,100	6,286,255
332410 Water and Sewage	-	-	5,893,299	-	-	-
Grand Total	**6,656,482**	**10,093,251**	**10,786,550**	**10,443,251**	**11,175,588**	**12,152,680**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
11 MONTSERRADO	6,656,482	10,093,251	10,786,550	10,443,251	11,175,588	12,152,680
Grand Total	**6,656,482**	**10,093,251**	**10,786,550**	**10,443,251**	**11,175,588**	**12,152,680**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1301 Administration and Management	**6,656,482**	**10,093,251**	**10,786,550**	**10,443,251**	**11,175,588**	**12,152,680**
22 USE OF GOODS AND SERVICES	5,527,889	3,953,866	3,953,866	3,953,866	4,291,480	4,868,022
26 GRANTS	1,128,593	939,385	939,385	939,385	768,008	998,403
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	5,200,000	5,893,299	5,550,000	6,116,100	6,286,255
Total	**6,656,482**	**10,093,251**	**10,786,550**	**10,443,251**	**11,175,588**	**12,152,680**

413 LIBERIA WATER AND SEWER CORPORATION

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1301 Administration and Management	**6,656,482**	**10,093,251**	**10,786,550**	**10,443,251**	**11,175,588**	**12,152,680**
22 USE OF GOODS AND SERVICES	**5,527,889**	**3,953,866**	**3,953,866**	**3,953,866**	**4,291,480**	**4,868,022**
221202 Water and Sewage	1,579,663	-	-	-	-	-
221205 Other Utilities	3,948,226	3,953,866	3,953,866	3,953,866	4,291,480	4,868,022
26 GRANTS	**1,128,593**	**939,385**	**939,385**	**939,385**	**768,008**	**998,403**
263833 Support to LWSC Water Supply Plant	1,128,593	939,385	939,385	939,385	768,008	998,403
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**5,200,000**	**5,893,299**	**5,550,000**	**6,116,100**	**6,286,255**
332401 Other Fixed Assets	-	5,200,000	-	5,550,000	6,116,100	6,286,255
332410 Water and Sewage	-	-	5,893,299	-	-	-
Total	**6,656,482**	**10,093,251**	**10,786,550**	**10,443,251**	**11,175,588**	**12,152,680**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**6,656,482**	**10,093,251**	**10,786,550**	**10,443,251**	**11,175,588**	**12,152,680**

416 LIBERIA ELECTRICITY CORPORATION

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 (FY2026):

During FY2026, the Liberia Electricity Corporation made significant progress in strengthening electricity generation, transmission, distribution, revenue management, and institutional systems. The Corporation completed the construction of 33kV lines and the installation of transformers under the Borborfirta–Sheansue Road and Maryland (Gedetarbo) projects, while secondary network construction progressed. The LEC GAP Project advanced through completion of surveys and designs for the 33kV extensions from Tubmanburg–Borpolu and Saw Mill–Lofa Bridge. LEC also made progress on the Smart Metering Project, with contracts for smart metering and SAP S/4HANA becoming effective and feeder and transformer meters being installed. The Corporation strengthened its evidence-based network planning through the Monrovia Grid Constraint Analysis, which identified critical substation and transmission constraints and established an investment pipeline of 18 network reinforcement projects.

Objectives (FY2027):

LEC's FY2027 objective is to strengthen Liberia's electricity security and reliability by addressing the dual constraints of inadequate generation and network capacity, while improving revenue recovery and expanding access to electricity. The Corporation is seeking budget support to secure firm dry-season generation, reinforce critical transmission and distribution infrastructure, expand electricity access beyond Monrovia, and strengthen revenue collection through smart metering and SAP S/4HANA. The FY2027 package prioritizes the provision of emergency dry-season generation capacity, including the 46 MW Jampur 1 emergency power barge and LEC thermal generation; conversion of the Bushrod Thermal Plant from HFO to gas to provide an additional 20 MW; reinforcement of overloaded substations and grid corridors; implementation of smart metering and SAP S/4HANA to recover revenue from currently unbilled connections; development of county generation plants and networks in Sinoe, Grand Kru, Lofa, and Gbarpolu; implementation of the solar IPP programme; and upgrading of existing substations and network infrastructure.

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
22	USE OF GOODS AND SERVICES	4,785,000	-	3,919,065	-	-	-
33	PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	50,000,000	45,730,935	40,000,000	44,080,000	45,306,337
Grand Total		**4,785,000**	**50,000,000**	**49,650,000**	**40,000,000**	**44,080,000**	**45,306,337**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
601	Administration and Management	4,785,000	50,000,000	49,650,000	40,000,000	44,080,000	45,306,337
Grand Total		**4,785,000**	**50,000,000**	**49,650,000**	**40,000,000**	**44,080,000**	**45,306,337**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**4,000,000**	**50,000,000**	**49,650,000**	**40,000,000**	**44,080,000**	**45,306,337**

416 LIBERIA ELECTRICITY CORPORATION

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
021700 Renovation and Rehabilitation	105,680	-	-	-	-	-
023885 Electoral Boundary Delimitation	244,320	-	-	-	-	-
030150 Expansion of Electricity Generation & Distribution Capacity	-	-	-	20,000,000	22,040,000	22,653,169
030433 PSIP to Borborfirta-Sheansue Road	-	350,000	350,000	-	-	-
030434 Maryland (Gedetarbo)	-	350,000	350,000	-	-	-
030436 PSIP to LEC GAP Project Montserrado County	-	5,000,000	4,650,000	-	-	-
081000 CPF: CLSG Allocation	3,000,000	-	-	-	-	-
097500 Robert International Airport Up-Grade	400,000	-	-	-	-	-
097900 LEC Smart Metering Project	-	44,300,000	44,300,000	20,000,000	22,040,000	22,653,168
104300 Landfill and Urban Sanitation Project	250,000	-	-	-	-	-
Total	**4,000,000**	**50,000,000**	**49,650,000**	**40,000,000**	**44,080,000**	**45,306,337**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
22 USE OF GOODS AND SERVICES	**4,785,000**	**-**	**3,919,065**	**-**	**-**	**-**
221201 Electricity	-	-	3,919,065	-	-	-
224108 Electricity Arrears	4,785,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**50,000,000**	**45,730,935**	**40,000,000**	**44,080,000**	**45,306,337**
332401 Other Fixed Assets	-	50,000,000	-	40,000,000	44,080,000	45,306,337
332409 Electricity	-	-	45,730,935	-	-	-
Grand Total	**4,785,000**	**50,000,000**	**49,650,000**	**40,000,000**	**44,080,000**	**45,306,337**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	4,785,000	50,000,000	49,650,000	40,000,000	44,080,000	45,306,337
Grand Total	**4,785,000**	**50,000,000**	**49,650,000**	**40,000,000**	**44,080,000**	**45,306,337**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1601 Administration and Management	**4,785,000**	**50,000,000**	**49,650,000**	**40,000,000**	**44,080,000**	**45,306,337**
22 USE OF GOODS AND SERVICES	4,785,000	-	3,919,065	-	-	-

416 LIBERIA ELECTRICITY CORPORATION

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	50,000,000	45,730,935	40,000,000	44,080,000	45,306,337
Total	**4,785,000**	**50,000,000**	**49,650,000**	**40,000,000**	**44,080,000**	**45,306,337**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1601 Administration and Management	**4,785,000**	**50,000,000**	**49,650,000**	**40,000,000**	**44,080,000**	**45,306,337**
22 USE OF GOODS AND SERVICES	**4,785,000**	**-**	**3,919,065**	**-**	**-**	**-**
221201 Electricity	-	-	3,919,065	-	-	-
224108 Electricity Arrears	4,785,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**50,000,000**	**45,730,935**	**40,000,000**	**44,080,000**	**45,306,337**
332401 Other Fixed Assets	-	50,000,000	-	40,000,000	44,080,000	45,306,337
332409 Electricity	-	-	45,730,935	-	-	-
Total	**4,785,000**	**50,000,000**	**49,650,000**	**40,000,000**	**44,080,000**	**45,306,337**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**4,785,000**	**50,000,000**	**49,650,000**	**40,000,000**	**44,080,000**	**45,306,337**

438 RURAL RENEWABLE ENERGY AGENCY

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 (FY2026):

Completed the recruitment of the Owner's Engineer, finalized detailed engineering designs, concluded the Environmental and Social Impact Assessment, completed the procurement process for the hydropower contractor, and commenced contracting for project implementation pending additional financing.

Objectives (FY2027):

Plan, coordinate, and implement rural energy projects in collaboration with government institutions, development partners, and the private sector within the framework of the Rural Energy Strategy and Master Plan and the National Electrification Strategy.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	16	9	**25**	16	9	**25**	16	9	**25**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	307,824	371,923	330,616	411,923	429,093	432,720
22 USE OF GOODS AND SERVICES	75,755	200,457	189,688	200,457	217,570	246,803
31 NON-FINANCIAL ASSETS	800,000	-	615,800	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	4,350,000	2,780,500	5,100,000	5,620,200	5,776,558
Grand Total	**1,183,579**	**4,922,380**	**3,916,604**	**5,712,380**	**6,266,863**	**6,456,081**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
801 Administration and Management	1,183,579	4,922,380	3,916,604	5,712,380	6,266,863	6,456,081
Grand Total	**1,183,579**	**4,922,380**	**3,916,604**	**5,712,380**	**6,266,863**	**6,456,081**

438 RURAL RENEWABLE ENERGY AGENCY

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**6,000**	**6,512**	**7,387**
000000 Unspecified	-	-	-	6,000	6,512	7,387
Total	**-**	**-**	**-**	**6,000**	**6,512**	**7,387**
Government of Liberia Funded Projects	**800,000**	**4,350,000**	**3,425,300**	**5,100,000**	**5,620,200**	**5,776,558**
030324 CPF : UNDP-Africa Mini-Gird Project	-	-	-	300,000	330,600	339,798
065000 Street Light Project	-	400,000	275,000	-	-	-
088100 CPF : Lighting Up Southeast Project (LUSP)	-	750,000	700,000	1,600,000	1,763,200	1,812,253
088200 CPF : LIRENAP	-	550,000	527,000	550,000	606,100	622,962
088300 CPF : REEL	-	1,300,000	993,300	1,300,000	1,432,600	1,472,456
501600 CPF-River Gee Hydropower Project	800,000	1,350,000	930,000	1,350,000	1,487,700	1,529,089
Total	**800,000**	**4,350,000**	**3,425,300**	**5,100,000**	**5,620,200**	**5,776,558**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**307,824**	**371,923**	**330,616**	**411,923**	**429,093**	**432,720**
211101 Basic Salary - Civil Service	307,824	371,923	330,616	411,923	429,093	432,720
22 USE OF GOODS AND SERVICES	**75,755**	**200,457**	**189,688**	**200,457**	**217,570**	**246,803**
221101 Foreign Travel-Means of travel	-	8,000	3,918	8,000	8,683	9,850
221102 Forgn.Travel-Daily Sub. Allowa	-	3,000	2,814	3,000	3,256	3,694
221103 Foreign Travel-Incdl. Allowanc	-	1,700	1,700	1,700	1,845	2,093
221104 Domestic Travel-Meansof Travel	-	1,000	500	1,000	1,085	1,231
221105 Dom. Travel-Daily Subsis.Allow	-	3,000	-	3,000	3,256	3,694
221201 Electricity	2,400	2,800	2,800	2,800	3,039	3,447
221202 Water and Sewage	1,200	1,200	1,200	1,200	1,302	1,477
221204 Refuse Collection	600	600	600	600	651	739
221208 Internet Provider Services	4,800	4,800	4,800	4,800	5,210	5,910
221209 Scratch- Cards	2,400	2,000	1,000	2,000	2,171	2,462
221401 Fuel and Lubricants - Vehicles	4,800	4,800	4,800	4,800	5,210	5,910
221402 Fuel and Lubricants – Gener.	3,000	3,000	3,000	3,000	3,256	3,694
221501 Repair and Maintenance–Civil	3,600	3,600	3,600	3,600	3,907	4,432
221502 Repairs and Maintenance - Veh.	6,000	6,000	6,000	6,000	6,512	7,387
221505 Repairs and Maintenance– ICT	4,800	4,800	4,800	4,800	5,210	5,910
221601 Cleaning Materials and service	1,200	1,200	1,200	1,200	1,302	1,477
221602 Stationery	2,400	2,400	2,400	2,400	2,605	2,955
221603 Printing, Binding,Publication	1,200	1,200	1,200	1,200	1,302	1,477
221605 Computer Supplies and ICT Services	2,400	2,400	2,400	2,400	2,605	2,955

438 RURAL RENEWABLE ENERGY AGENCY

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221701 Consultancy Services	-	6,000	6,000	6,000	6,512	7,387
221705 Scientific Analysis of Rivers	-	-	10,000	-	-	-
222102 Workshops,Conferences,Siminars	4,856	4,856	4,856	4,856	5,271	5,979
222109 Operational Expenses	4,000	4,001	4,000	4,001	4,342	4,926
222113 Guard and Security Services	2,400	2,400	2,400	2,400	2,605	2,955
222123 Other Compensations	21,999	124,000	93,000	124,000	134,588	152,669
223106 Vehicle Insurance	1,700	1,700	1,700	1,700	1,845	2,093
223108 Other Fees and Charges	-	-	19,000	-	-	-
31 NON-FINANCIAL ASSETS	**800,000**	**-**	**615,800**	**-**	**-**	**-**
312103 Roads and Bridges	800,000	-	-	-	-	-
312104 Other Buildings and Structures	-	-	615,800	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**4,350,000**	**2,780,500**	**5,100,000**	**5,620,200**	**5,776,558**
332401 Other Fixed Assets	-	4,350,000	-	5,100,000	5,620,200	5,776,558
332404 Foreign Travel-Means of travel	-	-	7,000	-	-	-
332405 Forgn.Travel-Daily Sub. Allowa	-	-	26,000	-	-	-
332406 Foreign Travel-Incdl. Allowanc	-	-	3,000	-	-	-
332407 Dom. Travel-Daily Subsis.Allow	-	-	53,000	-	-	-
332413 Fuel and Lubricants - Vehicles	-	-	22,300	-	-	-
332414 Fuel and Lubricants – Gener.	-	-	202,000	-	-	-
332415 Repairs and Maintenance - Veh.	-	-	16,500	-	-	-
332422 Other Compensations	-	-	174,000	-	-	-
332423 Vehicle Insurance	-	-	12,800	-	-	-
332424 Operational Expenses	-	-	3,300	-	-	-
332425 Personnel Insurance	-	-	2,500	-	-	-
332433 Workshops,Conferences,Siminars	-	-	11,700	-	-	-
332438 Repair and Maintenance–Civil	-	-	5,500	-	-	-
332444 Repairs and Maintenance– ICT	-	-	3,000	-	-	-
332446 Domestic Travel - Incidental	-	-	2,000	-	-	-
332450 Consultancy Services	-	-	10,000	-	-	-
332456 Feasibility Studies/Surveys	-	-	77,500	-	-	-
332457 Computer Supplies and ICT Services	-	-	6,400	-	-	-
332487 Transport Equipment–Vehicles	-	-	270,000	-	-	-
332492 Non-Residential Buildings	-	-	651,000	-	-	-
332494 Roads and Bridges	-	-	1,221,000	-	-	-
Grand Total	**1,183,579**	**4,922,380**	**3,916,604**	**5,712,380**	**6,266,863**	**6,456,081**

438 RURAL RENEWABLE ENERGY AGENCY

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	1,183,579	4,922,380	3,916,604	5,712,380	6,266,863	6,456,081
Grand Total	**1,183,579**	**4,922,380**	**3,916,604**	**5,712,380**	**6,266,863**	**6,456,081**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3801 Administration and Management	**1,183,579**	**4,922,380**	**3,916,604**	**5,712,380**	**6,266,863**	**6,456,081**
21 COMPENSATION OF EMPLOYEES	307,824	371,923	330,616	411,923	429,093	432,720
22 USE OF GOODS AND SERVICES	75,755	200,457	189,688	200,457	217,570	246,803
31 NON-FINANCIAL ASSETS	800,000	-	615,800	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	4,350,000	2,780,500	5,100,000	5,620,200	5,776,558
Total	**1,183,579**	**4,922,380**	**3,916,604**	**5,712,380**	**6,266,863**	**6,456,081**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3801 Administration and Management	**1,183,579**	**4,922,380**	**3,916,604**	**5,712,380**	**6,266,863**	**6,456,081**
21 COMPENSATION OF EMPLOYEES	**307,824**	**371,923**	**330,616**	**411,923**	**429,093**	**432,720**
211101 Basic Salary - Civil Service	307,824	371,923	330,616	411,923	429,093	432,720
22 USE OF GOODS AND SERVICES	**75,755**	**200,457**	**189,688**	**200,457**	**217,570**	**246,803**
221101 Foreign Travel-Means of travel	-	8,000	3,918	8,000	8,683	9,850
221102 Forgn.Travel-Daily Sub. Allowa	-	3,000	2,814	3,000	3,256	3,694
221103 Foreign Travel-Incdl. Allowanc	-	1,700	1,700	1,700	1,845	2,093
221104 Domestic Travel-Meansof Travel	-	1,000	500	1,000	1,085	1,231
221105 Dom. Travel-Daily Subsis.Allow	-	3,000	-	3,000	3,256	3,694
221201 Electricity	2,400	2,800	2,800	2,800	3,039	3,447
221202 Water and Sewage	1,200	1,200	1,200	1,200	1,302	1,477
221204 Refuse Collection	600	600	600	600	651	739
221208 Internet Provider Services	4,800	4,800	4,800	4,800	5,210	5,910
221209 Scratch- Cards	2,400	2,000	1,000	2,000	2,171	2,462
221401 Fuel and Lubricants - Vehicles	4,800	4,800	4,800	4,800	5,210	5,910
221402 Fuel and Lubricants – Gener.	3,000	3,000	3,000	3,000	3,256	3,694
221501 Repair and Maintenance–Civil	3,600	3,600	3,600	3,600	3,907	4,432
221502 Repairs and Maintenance - Veh.	6,000	6,000	6,000	6,000	6,512	7,387
221505 Repairs and Maintenance– ICT	4,800	4,800	4,800	4,800	5,210	5,910
221601 Cleaning Materials and service	1,200	1,200	1,200	1,200	1,302	1,477

438 RURAL RENEWABLE ENERGY AGENCY

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221602	Stationery	2,400	2,400	2,400	2,400	2,605	2,955
221603	Printing, Binding,Publication	1,200	1,200	1,200	1,200	1,302	1,477
221605	Computer Supplies and ICT Services	2,400	2,400	2,400	2,400	2,605	2,955
221701	Consultancy Services	-	6,000	6,000	6,000	6,512	7,387
221705	Scientific Analysis of Rivers	-	-	10,000	-	-	-
222102	Workshops,Conferences,Siminars	4,856	4,856	4,856	4,856	5,271	5,979
222109	Operational Expenses	4,000	4,001	4,000	4,001	4,342	4,926
222113	Guard and Security Services	2,400	2,400	2,400	2,400	2,605	2,955
222123	Other Compensations	21,999	124,000	93,000	124,000	134,588	152,669
223106	Vehicle Insurance	1,700	1,700	1,700	1,700	1,845	2,093
223108	Other Fees and Charges	-	-	19,000	-	-	-
31 NON-FINANCIAL ASSETS		**800,000**	**-**	**615,800**	**-**	**-**	**-**
312103	Roads and Bridges	800,000	-	-	-	-	-
312104	Other Buildings and Structures	-	-	615,800	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**4,350,000**	**2,780,500**	**5,100,000**	**5,620,200**	**5,776,558**
332401	Other Fixed Assets	-	4,350,000	-	5,100,000	5,620,200	5,776,558
332404	Foreign Travel-Means of travel	-	-	7,000	-	-	-
332405	Forgn.Travel-Daily Sub. Allowa	-	-	26,000	-	-	-
332406	Foreign Travel-Incdl. Allowanc	-	-	3,000	-	-	-
332407	Dom. Travel-Daily Subsis.Allow	-	-	53,000	-	-	-
332413	Fuel and Lubricants - Vehicles	-	-	22,300	-	-	-
332414	Fuel and Lubricants – Gener.	-	-	202,000	-	-	-
332415	Repairs and Maintenance - Veh.	-	-	16,500	-	-	-
332422	Other Compensations	-	-	174,000	-	-	-
332423	Vehicle Insurance	-	-	12,800	-	-	-
332424	Operational Expenses	-	-	3,300	-	-	-
332425	Personnel Insurance	-	-	2,500	-	-	-
332433	Workshops,Conferences,Siminars	-	-	11,700	-	-	-
332438	Repair and Maintenance–Civil	-	-	5,500	-	-	-
332444	Repairs and Maintenance– ICT	-	-	3,000	-	-	-
332446	Domestic Travel - Incidental	-	-	2,000	-	-	-
332450	Consultancy Services	-	-	10,000	-	-	-
332456	Feasibility Studies/Surveys	-	-	77,500	-	-	-
332457	Computer Supplies and ICT Services	-	-	6,400	-	-	-
332487	Transport Equipment–Vehicles	-	-	270,000	-	-	-
332492	Non-Residential Buildings	-	-	651,000	-	-	-
332494	Roads and Bridges	-	-	1,221,000	-	-	-
Total		**1,183,579**	**4,922,380**	**3,916,604**	**5,712,380**	**6,266,863**	**6,456,081**

438 RURAL RENEWABLE ENERGY AGENCY

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**1,183,579**	**4,922,380**	**3,916,604**	**5,712,380**	**6,266,863**	**6,456,081**

443 MINISTRY OF MINES AND ENERGY

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 (FY2026):

The Ministry of Mines and Energy strengthened the governance, regulation, and decentralization of the mining and energy sectors during FY2026. Key achievements included the introduction of prepaid electricity metering for government spending entities, the vetting and secondment of 72 Liberian geologists and mining engineers to exploration and mining companies, and the deployment of 30 additional mining engineers and geologists to support county-level operations. The Ministry also expanded its presence through the establishment and renovation of county offices and completed the renovation and refurbishment of its headquarters, including facilities for the Liberia Hydrological Service. The Ministry advanced the modernization of mining administration through the digitization of licensing processes, adoption of revised mining fees, upgrading of the Mining Cadastre system, and establishment of a permanent Legal Unit. It strengthened regulatory oversight through the validation of river sand mining regulations, establishment of an Administrative Hearing Board, review of Class A mining licenses, concession and license investigations, and participation in Kimberley Process activities. The Ministry also supported the formalization of artisanal and small-scale mining through training and cooperative development. In the energy and hydrological sectors, the Ministry established an Energy Sector Working Group and a National Energy Information Center, launched the National Energy Information System, and expanded hydrometric monitoring through additional stations and water-loggers. It strengthened geological and hydro-geological capacity through the procurement of specialized equipment and continued geological mapping and mineral sampling activities. Institutional capacity was further enhanced through the automated e-Government Procurement system, installation of biometric attendance systems, staff training, improved internet connectivity, and the introduction of the e-Valuer Diamond Pricing System.

Objectives (FY2027):

The Ministry will prioritize the formalization and decentralization of the artisanal and small-scale mining sector, expansion of geological and geophysical mapping and mineral resource development, and implementation of an Integrated National Energy Master Plan. It will also strengthen hydrological and geological information systems, improve access to updated hydrological maps and datasets, and continue the development, renovation, and equipping of standardized hydrological and geological laboratories to support effective resource management, environmental monitoring, and evidence-based decision-making.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	317	87	**404**	317	87	**404**	317	87	**404**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	2,376,202	2,731,747	2,434,445	3,146,747	3,277,908	3,305,615
22 USE OF GOODS AND SERVICES	540,513	1,137,374	1,001,403	1,257,374	1,364,740	1,548,083
26 GRANTS	755,075	1,327,876	2,234,691	3,822,476	3,125,122	4,062,629
27 SOCIAL BENEFITS	-	5,000	5,000	5,000	4,835	4,878
31 NON-FINANCIAL ASSETS	97,113	112,000	186,350	213,500	247,020	314,951
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	850,000	-	1,000,000	1,102,000	1,132,658
Grand Total	**3,768,903**	**6,163,997**	**5,861,889**	**9,445,097**	**9,121,625**	**10,368,814**

443 MINISTRY OF MINES AND ENERGY

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
303	Mines	627,172	688,678	573,900	-	-	-
304	Energy	169,996	210,636	175,530	-	-	-
305	Mineral Exploration & Research	424,930	473,947	394,960	-	-	-
306	Planning & Development	196,748	244,389	203,660	-	-	-
308	Administration & Management	2,350,057	4,546,347	4,513,839	9,445,097	9,121,625	10,368,814
Grand Total		**3,768,903**	**6,163,997**	**5,861,889**	**9,445,097**	**9,121,625**	**10,368,814**

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**-**	**-**	**619,500**	**648,854**	**790,405**
000000	Unspecified	-	-	-	619,500	648,854	790,405
Total		**-**	**-**	**-**	**619,500**	**648,854**	**790,405**
Government of Liberia Funded Projects		**-**	**850,000**	**850,000**	**1,000,000**	**1,102,000**	**1,132,658**
026400	Development of Mineral Resources, Geological and Geo-physical Map	-	250,000	250,000	1,000,000	1,102,000	1,132,658
026500	Artisinal Mining Formalization	-	300,000	300,000	-	-	-
092600	Revenue Enhancement Project	-	300,000	300,000	-	-	-
Total		**-**	**850,000**	**850,000**	**1,000,000**	**1,102,000**	**1,132,658**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES		**2,376,202**	**2,731,747**	**2,434,445**	**3,146,747**	**3,277,908**	**3,305,615**
211101	Basic Salary - Civil Service	2,376,202	2,731,747	2,434,445	3,146,747	3,277,908	3,305,615
22 USE OF GOODS AND SERVICES		**540,513**	**1,137,374**	**1,001,403**	**1,257,374**	**1,364,740**	**1,548,083**
221101	Foreign Travel-Means of travel	3,385	13,332	44,092	13,332	14,470	16,414
221102	Forgn.Travel-Daily Sub. Allowa	2,408	10,000	46,000	10,000	10,854	12,312
221103	Foreign Travel-Incdl. Allowanc	800	1,332	3,480	1,332	1,446	1,640
221104	Domestic Travel-Meansof Travel	-	4,000	-	4,000	4,342	4,925
221105	Dom. Travel-Daily Subsis.Allow	22,892	15,000	-	15,000	16,281	18,468
221201	Electricity	41,795	60,000	60,000	60,000	65,123	73,872
221202	Water and Sewage	-	3,000	3,000	3,000	3,256	3,694
221204	Refuse Collection	2,997	5,004	3,750	5,004	5,431	6,161

443 MINISTRY OF MINES AND ENERGY

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221208	Internet Provider Services	26,999	22,500	22,500	72,500	78,691	89,262
221303	Office Build. Rental and Lease	100,000	26,000	18,000	26,000	28,220	32,011
221401	Fuel and Lubricants - Vehicles	35,000	78,221	78,221	78,221	84,900	96,306
221402	Fuel and Lubricants – Gener.	26,000	35,988	35,988	35,988	39,061	44,309
221501	Repair and Maintenance–Civil	36,900	231,000	231,000	231,000	250,725	284,408
221502	Repairs and Maintenance - Veh.	28,500	37,500	37,500	87,500	94,971	107,730
221503	Repairs and Maintenance–Gen.	2,250	8,000	3,000	8,000	8,683	9,850
221505	Repairs and Maintenance– ICT	1,343	5,000	5,000	5,000	5,427	6,156
221601	Cleaning Materials and service	8,000	12,000	12,000	12,000	13,025	14,774
221602	Stationery	23,000	30,000	30,000	30,000	32,562	36,936
221603	Printing, Binding,Publication	7,000	7,500	5,625	27,500	29,848	33,858
221605	Computer Supplies and ICT Services	24,951	30,000	30,000	30,000	32,562	36,936
221701	Consultancy Services	29,200	-	-	-	-	-
221804	Uniforms and Specialized Cloth	4,978	-	-	-	-	-
221813	Media relations, Intelligence	-	10,000	5,000	10,000	10,854	12,312
221903	Staff Training – Local	10,000	9,999	9,999	9,999	10,853	12,311
221908	Scholarships – Foreign	-	10,000	10,000	10,000	10,854	12,312
222102	Workshops,Conferences,Siminars	4,843	49,998	20,998	49,998	54,267	61,558
222103	Food and Catering Services	28,875	20,000	20,000	20,000	21,708	24,624
222105	Entertainment Representation	4,000	34,000	10,750	34,000	36,903	41,861
222108	Advertising and Public Relatio	11,950	30,000	22,500	30,000	32,562	36,936
222109	Operational Expenses	38,000	10,000	35,000	10,000	10,854	12,312
222110	Subscriptions	-	60,000	60,000	60,000	65,123	73,872
222123	Other Compensations	10,000	260,000	130,000	260,000	282,201	320,113
223106	Vehicle Insurance	4,447	8,000	8,000	8,000	8,683	9,850
26 GRANTS		**755,075**	**1,327,876**	**2,234,691**	**3,822,476**	**3,125,122**	**4,062,629**
262101	Contributions to International	29,780	145,000	70,650	145,000	118,547	154,110
263125	Transfer-Revenue Enhanc.Initv.	720,432	1,177,876	2,159,041	1,177,876	962,990	1,251,878
263648	Transfer to Gender Responsive Planning & Budgeting (GRPB)	4,863	5,000	5,000	5,000	4,088	5,314
263875	Transfer to National Taskforce Against Illicit Mining	-	-	-	2,494,600	2,039,497	2,651,327
27 SOCIAL BENEFITS		**-**	**5,000**	**5,000**	**5,000**	**4,835**	**4,878**
273102	Incap.Death\&Funeral Expenses	-	5,000	5,000	5,000	4,835	4,878
31 NON-FINANCIAL ASSETS		**97,113**	**112,000**	**186,350**	**213,500**	**247,020**	**314,951**
312201	Transport Equipment–Vehicles	-	92,000	92,000	92,000	106,444	135,717
312203	Furniture and Fixtures	37,113	15,000	15,000	76,500	88,511	112,851
312205	Machinery and Equipment	-	-	74,350	-	-	-
312301	ICT Infrast Hardware\&Networks	60,000	5,000	5,000	45,000	52,065	66,383
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**850,000**	**-**	**1,000,000**	**1,102,000**	**1,132,658**
332401	Other Fixed Assets	-	850,000	-	1,000,000	1,102,000	1,132,658
Grand Total		**3,768,903**	**6,163,997**	**5,861,889**	**9,445,097**	**9,121,625**	**10,368,814**

443 MINISTRY OF MINES AND ENERGY

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	3,768,903	6,163,997	5,861,889	9,445,097	9,121,625	10,368,814
Grand Total	**3,768,903**	**6,163,997**	**5,861,889**	**9,445,097**	**9,121,625**	**10,368,814**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4303 Mines	**627,172**	**688,678**	**573,900**	**-**	**-**	**-**
21 COMPENSATION OF EMPLOYEES	627,172	688,678	573,900	-	-	-
Total	**627,172**	**688,678**	**573,900**	**-**	**-**	**-**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4303 Mines	**627,172**	**688,678**	**573,900**	**-**	**-**	**-**
21 COMPENSATION OF EMPLOYEES	**627,172**	**688,678**	**573,900**	**-**	**-**	**-**
211101 Basic Salary - Civil Service	627,172	688,678	573,900	-	-	-
Total	**627,172**	**688,678**	**573,900**	**-**	**-**	**-**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4304 Energy	**169,996**	**210,636**	**175,530**	**-**	**-**	**-**
21 COMPENSATION OF EMPLOYEES	169,996	210,636	175,530	-	-	-
Total	**169,996**	**210,636**	**175,530**	**-**	**-**	**-**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4304 Energy	**169,996**	**210,636**	**175,530**	**-**	**-**	**-**
21 COMPENSATION OF EMPLOYEES	**169,996**	**210,636**	**175,530**	**-**	**-**	**-**
211101 Basic Salary - Civil Service	169,996	210,636	175,530	-	-	-

443 MINISTRY OF MINES AND ENERGY

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Total	**169,996**	**210,636**	**175,530**	**-**	**-**	**-**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4305 Mineral Exploration & Research	**424,930**	**473,947**	**394,960**	**-**	**-**	**-**
21 COMPENSATION OF EMPLOYEES	424,930	473,947	394,960	-	-	-
Total	**424,930**	**473,947**	**394,960**	**-**	**-**	**-**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4305 Mineral Exploration & Research	**424,930**	**473,947**	**394,960**	**-**	**-**	**-**
21 COMPENSATION OF EMPLOYEES	**424,930**	**473,947**	**394,960**	**-**	**-**	**-**
211101 Basic Salary - Civil Service	424,930	473,947	394,960	-	-	-
Total	**424,930**	**473,947**	**394,960**	**-**	**-**	**-**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4306 Planning & Development	**196,748**	**244,389**	**203,660**	**-**	**-**	**-**
21 COMPENSATION OF EMPLOYEES	196,748	244,389	203,660	-	-	-
Total	**196,748**	**244,389**	**203,660**	**-**	**-**	**-**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4306 Planning & Development	**196,748**	**244,389**	**203,660**	**-**	**-**	**-**
21 COMPENSATION OF EMPLOYEES	**196,748**	**244,389**	**203,660**	**-**	**-**	**-**
211101 Basic Salary - Civil Service	196,748	244,389	203,660	-	-	-
Total	**196,748**	**244,389**	**203,660**	**-**	**-**	**-**

443 MINISTRY OF MINES AND ENERGY

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4308 Administration & Management	**2,350,057**	**4,546,347**	**4,513,839**	**9,445,097**	**9,121,625**	**10,368,814**
21 COMPENSATION OF EMPLOYEES	957,356	1,114,097	1,086,395	3,146,747	3,277,908	3,305,615
22 USE OF GOODS AND SERVICES	540,513	1,137,374	1,001,403	1,257,374	1,364,740	1,548,083
26 GRANTS	755,075	1,327,876	2,234,691	3,822,476	3,125,122	4,062,629
27 SOCIAL BENEFITS	-	5,000	5,000	5,000	4,835	4,878
31 NON-FINANCIAL ASSETS	97,113	112,000	186,350	213,500	247,020	314,951
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	850,000	-	1,000,000	1,102,000	1,132,658
Total	**2,350,057**	**4,546,347**	**4,513,839**	**9,445,097**	**9,121,625**	**10,368,814**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4308 Administration & Management	**2,350,057**	**4,546,347**	**4,513,839**	**9,445,097**	**9,121,625**	**10,368,814**
21 COMPENSATION OF EMPLOYEES	**957,356**	**1,114,097**	**1,086,395**	**3,146,747**	**3,277,908**	**3,305,615**
211101 Basic Salary - Civil Service	957,356	1,114,097	1,086,395	3,146,747	3,277,908	3,305,615
22 USE OF GOODS AND SERVICES	**540,513**	**1,137,374**	**1,001,403**	**1,257,374**	**1,364,740**	**1,548,083**
221101 Foreign Travel-Means of travel	3,385	13,332	44,092	13,332	14,470	16,414
221102 Forgn.Travel-Daily Sub. Allowa	2,408	10,000	46,000	10,000	10,854	12,312
221103 Foreign Travel-Incdl. Allowanc	800	1,332	3,480	1,332	1,446	1,640
221104 Domestic Travel-Meansof Travel	-	4,000	-	4,000	4,342	4,925
221105 Dom. Travel-Daily Subsis.Allow	22,892	15,000	-	15,000	16,281	18,468
221201 Electricity	41,795	60,000	60,000	60,000	65,123	73,872
221202 Water and Sewage	-	3,000	3,000	3,000	3,256	3,694
221204 Refuse Collection	2,997	5,004	3,750	5,004	5,431	6,161
221208 Internet Provider Services	26,999	22,500	22,500	72,500	78,691	89,262
221303 Office Build. Rental and Lease	100,000	26,000	18,000	26,000	28,220	32,011
221401 Fuel and Lubricants - Vehicles	35,000	78,221	78,221	78,221	84,900	96,306
221402 Fuel and Lubricants – Gener.	26,000	35,988	35,988	35,988	39,061	44,309
221501 Repair and Maintenance–Civil	36,900	231,000	231,000	231,000	250,725	284,408
221502 Repairs and Maintenance - Veh.	28,500	37,500	37,500	87,500	94,971	107,730
221503 Repairs and Maintenance–Gen.	2,250	8,000	3,000	8,000	8,683	9,850
221505 Repairs and Maintenance– ICT	1,343	5,000	5,000	5,000	5,427	6,156
221601 Cleaning Materials and service	8,000	12,000	12,000	12,000	13,025	14,774
221602 Stationery	23,000	30,000	30,000	30,000	32,562	36,936
221603 Printing, Binding,Publication	7,000	7,500	5,625	27,500	29,848	33,858
221605 Computer Supplies and ICT Services	24,951	30,000	30,000	30,000	32,562	36,936
221701 Consultancy Services	29,200	-	-	-	-	-
221804 Uniforms and Specialized Cloth	4,978	-	-	-	-	-
221813 Media relations, Intelligence	-	10,000	5,000	10,000	10,854	12,312
221903 Staff Training – Local	10,000	9,999	9,999	9,999	10,853	12,311

443 MINISTRY OF MINES AND ENERGY

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221908	Scholarships – Foreign	-	10,000	10,000	10,000	10,854	12,312
222102	Workshops,Conferences,Siminars	4,843	49,998	20,998	49,998	54,267	61,558
222103	Food and Catering Services	28,875	20,000	20,000	20,000	21,708	24,624
222105	Entertainment Representation	4,000	34,000	10,750	34,000	36,903	41,861
222108	Advertising and Public Relatio	11,950	30,000	22,500	30,000	32,562	36,936
222109	Operational Expenses	38,000	10,000	35,000	10,000	10,854	12,312
222110	Subscriptions	-	60,000	60,000	60,000	65,123	73,872
222123	Other Compensations	10,000	260,000	130,000	260,000	282,201	320,113
223106	Vehicle Insurance	4,447	8,000	8,000	8,000	8,683	9,850
26 GRANTS		**755,075**	**1,327,876**	**2,234,691**	**3,822,476**	**3,125,122**	**4,062,629**
262101	Contributions to International	29,780	145,000	70,650	145,000	118,547	154,110
263125	Transfer-Revenue Enhanc.Initv.	720,432	1,177,876	2,159,041	1,177,876	962,990	1,251,878
263648	Transfer to Gender Responsive Planning & Budgeting (GRPB)	4,863	5,000	5,000	5,000	4,088	5,314
263875	Transfer to National Taskforce Against Illicit Mining	-	-	-	2,494,600	2,039,497	2,651,327
27 SOCIAL BENEFITS		**-**	**5,000**	**5,000**	**5,000**	**4,835**	**4,878**
273102	Incap.Death\&Funeral Expenses	-	5,000	5,000	5,000	4,835	4,878
31 NON-FINANCIAL ASSETS		**97,113**	**112,000**	**186,350**	**213,500**	**247,020**	**314,951**
312201	Transport Equipment–Vehicles	-	92,000	92,000	92,000	106,444	135,717
312203	Furniture and Fixtures	37,113	15,000	15,000	76,500	88,511	112,851
312205	Machinery and Equipment	-	-	74,350	-	-	-
312301	ICT Infrast Hardware\&Networks	60,000	5,000	5,000	45,000	52,065	66,383
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**850,000**	**-**	**1,000,000**	**1,102,000**	**1,132,658**
332401	Other Fixed Assets	-	850,000	-	1,000,000	1,102,000	1,132,658
Total		**2,350,057**	**4,546,347**	**4,513,839**	**9,445,097**	**9,121,625**	**10,368,814**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**3,768,903**	**6,163,997**	**5,861,889**	**9,445,097**	**9,121,625**	**10,368,814**

09 AGRICULTURE

Goal:

To promote a robust, competitive, and modernized agriculture sector (incorporating crops, poultry, livestock, and fisheries) that supports 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 smallholder farmers to transition to large-scale production for food and nutrition security, through the dissemination of improved technologies and farming methods; to develop, protect, and promote the nation's farming and fisheries sub-sectors for sustainability and improve the export trade of agricultural produce; to improve stakeholder coordination and support the decentralization of agricultural research information; and to build the capacity of farmers, especially women's and youth associations and cooperatives, to enhance income-generating activities through micro-financing of micro, small, and medium enterprises (MSMEs), food processing, and similar initiatives.

Sector Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	650	251	**901**	650	251	**901**	650	251	**901**

Summary by Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	4,886,074	5,923,765	5,164,224	7,136,239	7,433,688	7,496,522
22 USE OF GOODS AND SERVICES	6,409,438	3,235,309	2,569,850	3,450,309	3,744,926	4,248,037
26 GRANTS	9,515	59,769	29,769	109,769	89,743	116,666
31 NON-FINANCIAL ASSETS	51,362	95,000	2,196,000	90,000	104,130	132,766
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	6,008,078	3,955,578	7,650,000	8,430,300	8,664,838
Grand Total	**11,356,389**	**15,321,921**	**13,915,421**	**18,436,317**	**19,802,787**	**20,658,829**

Summary by Spending Entity

SPENDING ENTITY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
131 Liberia Agriculture Commodity Regulatory Authority	522,027	942,118	761,632	942,118	1,005,933	1,057,731
401 Ministry of Agriculture	8,340,531	10,853,404	9,837,003	13,125,224	14,134,881	14,671,331
405 Cooperative Development Agency	742,927	948,019	878,103	1,418,019	1,528,526	1,650,999
426 Central Agriculture Research Institute	1,676,313	2,396,228	2,083,165	2,406,228	2,552,970	2,652,854
441 Rubber Development Fund Incorporated	74,591	182,152	156,340	182,152	196,233	217,925
457 Seed Development and Certification Agency	-	-	199,178	362,576	384,244	407,989
Grand Total	**11,356,389**	**15,321,921**	**13,915,421**	**18,436,317**	**19,802,787**	**20,658,829**

131 LIBERIA AGRICULTURE COMMODITY REGULATORY AUTHORITY

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 (FY2026):

During FY2026, LACRA modernized its institutional systems by digitizing licensing, procurement, communications, and operational processes and established a comprehensive national database of agricultural value chain actors. The Authority developed a National Traceability System to strengthen compliance with international market requirements, established its Commercial and Marketing Department, and validated policies governing cocoa, coffee, and oil palm production. LACRA also produced approximately 750,000 Liberica coffee seedlings for nationwide distribution, strengthened farmer cooperatives, expanded stakeholder engagement, procured operational vehicles and equipment, and secured strategic partnerships with international organizations to improve commodity standards, food safety, traceability, and export competitiveness.

Objectives (FY2027):

During FY2027, LACRA will strengthen farmer cooperatives and improve producers' access to domestic and international markets by completing the implementation of the national traceability system and digital licensing platform. The Authority will expand farmer profiling and farm mapping, improve commodity quality through the completion of fermentation and drying facilities, strengthen regional cooperation on commodity marketing, enhance mechanization services, and support compliance with international export standards.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	69	16	**85**	69	16	**85**	69	16	**85**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	440,925	456,510	380,430	456,510	475,538	479,558
22 USE OF GOODS AND SERVICES	81,102	285,608	181,202	285,608	309,995	351,641
31 NON-FINANCIAL ASSETS	-	-	60,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	200,000	140,000	200,000	220,400	226,532
Grand Total	**522,027**	**942,118**	**761,632**	**942,118**	**1,005,933**	**1,057,731**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
101 Liberia Agriculture Commodity Regulatory Authority	522,027	942,118	761,632	942,118	1,005,933	1,057,731
Grand Total	**522,027**	**942,118**	**761,632**	**942,118**	**1,005,933**	**1,057,731**

131 LIBERIA AGRICULTURE COMMODITY REGULATORY AUTHORITY

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**200,000**	**217,078**	**246,241**
000000 Unspecified	-	-	-	200,000	217,078	246,241
Total	**-**	**-**	**-**	**200,000**	**217,078**	**246,241**
Government of Liberia Funded Projects	**-**	**200,000**	**200,000**	**200,000**	**220,400**	**226,532**
025500 Regional Drying Cebters, Farm Traceabi;ity	-	200,000	200,000	200,000	220,400	226,532
Total	**-**	**200,000**	**200,000**	**200,000**	**220,400**	**226,532**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**440,925**	**456,510**	**380,430**	**456,510**	**475,538**	**479,558**
211101 Basic Salary - Civil Service	440,925	456,510	380,430	456,510	475,538	479,558
22 USE OF GOODS AND SERVICES	**81,102**	**285,608**	**181,202**	**285,608**	**309,995**	**351,641**
221201 Electricity	-	17,328	17,000	17,328	18,808	21,334
221208 Internet Provider Services	-	12,200	12,000	12,200	13,242	15,021
221401 Fuel and Lubricants - Vehicles	14,769	11,000	11,000	11,000	11,939	13,543
221402 Fuel and Lubricants – Gener.	14,769	11,280	7,952	11,280	12,243	13,888
221501 Repair and Maintenance–Civil	-	200,000	100,000	200,000	217,078	246,241
221502 Repairs and Maintenance - Veh.	13,689	15,526	15,000	15,526	16,851	19,115
221601 Cleaning Materials and service	14,926	10,224	10,200	10,224	11,097	12,588
221602 Stationery	22,949	8,050	8,050	8,050	8,737	9,911
31 NON-FINANCIAL ASSETS	**-**	**-**	**60,000**	**-**	**-**	**-**
312104 Other Buildings and Structures	-	-	60,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**200,000**	**140,000**	**200,000**	**220,400**	**226,532**
332401 Other Fixed Assets	-	200,000	-	200,000	220,400	226,532
332413 Fuel and Lubricants - Vehicles	-	-	12,500	-	-	-
332417 Stationery	-	-	6,500	-	-	-
332433 Workshops,Conferences,Siminars	-	-	5,000	-	-	-
332450 Consultancy Services	-	-	50,000	-	-	-
332463 Advertising and Public Relatio	-	-	6,000	-	-	-
332487 Transport Equipment–Vehicles	-	-	60,000	-	-	-
Grand Total	**522,027**	**942,118**	**761,632**	**942,118**	**1,005,933**	**1,057,731**

131 LIBERIA AGRICULTURE COMMODITY REGULATORY AUTHORITY

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	522,027	942,118	761,632	942,118	1,005,933	1,057,731
Grand Total	**522,027**	**942,118**	**761,632**	**942,118**	**1,005,933**	**1,057,731**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3101 Liberia Agriculture Commodity Regulatory Authority	**522,027**	**942,118**	**761,632**	**942,118**	**1,005,933**	**1,057,731**
21 COMPENSATION OF EMPLOYEES	440,925	456,510	380,430	456,510	475,538	479,558
22 USE OF GOODS AND SERVICES	81,102	285,608	181,202	285,608	309,995	351,641
31 NON-FINANCIAL ASSETS	-	-	60,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	200,000	140,000	200,000	220,400	226,532
Total	**522,027**	**942,118**	**761,632**	**942,118**	**1,005,933**	**1,057,731**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3101 Liberia Agriculture Commodity Regulatory Authority	**522,027**	**942,118**	**761,632**	**942,118**	**1,005,933**	**1,057,731**
21 COMPENSATION OF EMPLOYEES	**440,925**	**456,510**	**380,430**	**456,510**	**475,538**	**479,558**
211101 Basic Salary - Civil Service	440,925	456,510	380,430	456,510	475,538	479,558
22 USE OF GOODS AND SERVICES	**81,102**	**285,608**	**181,202**	**285,608**	**309,995**	**351,641**
221201 Electricity	-	17,328	17,000	17,328	18,808	21,334
221208 Internet Provider Services	-	12,200	12,000	12,200	13,242	15,021
221401 Fuel and Lubricants - Vehicles	14,769	11,000	11,000	11,000	11,939	13,543
221402 Fuel and Lubricants – Gener.	14,769	11,280	7,952	11,280	12,243	13,888
221501 Repair and Maintenance–Civil	-	200,000	100,000	200,000	217,078	246,241
221502 Repairs and Maintenance - Veh.	13,689	15,526	15,000	15,526	16,851	19,115
221601 Cleaning Materials and service	14,926	10,224	10,200	10,224	11,097	12,588
221602 Stationery	22,949	8,050	8,050	8,050	8,737	9,911
31 NON-FINANCIAL ASSETS	**-**	**-**	**60,000**	**-**	**-**	**-**
312104 Other Buildings and Structures	-	-	60,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**200,000**	**140,000**	**200,000**	**220,400**	**226,532**
332401 Other Fixed Assets	-	200,000	-	200,000	220,400	226,532
332413 Fuel and Lubricants - Vehicles	-	-	12,500	-	-	-
332417 Stationery	-	-	6,500	-	-	-
332433 Workshops,Conferences,Siminars	-	-	5,000	-	-	-
332450 Consultancy Services	-	-	50,000	-	-	-

131 LIBERIA AGRICULTURE COMMODITY REGULATORY AUTHORITY

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
332463	Advertising and Public Relatio	-	-	6,000	-	-	-
332487	Transport Equipment–Vehicles	-	-	60,000	-	-	-
Total		**522,027**	**942,118**	**761,632**	**942,118**	**1,005,933**	**1,057,731**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**522,027**	**942,118**	**761,632**	**942,118**	**1,005,933**	**1,057,731**

401 MINISTRY OF AGRICULTURE

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 (FY2026):

During FY2026, the Ministry strengthened national agricultural policy and planning systems while enhancing institutional coordination and governance across the sector. Extension services reached more than 100,000 farmers nationwide, with over 57,000 direct beneficiaries receiving support through various agricultural interventions. The Ministry expanded agricultural mechanization through the distribution of farming equipment, improved agricultural statistics as well as monitoring and evaluation systems, and increased investments in food security and climate resilience initiatives aimed at improving agricultural productivity and sustainability.

Objectives (FY2027):

In FY2027, the Ministry will focus on implementing the One County, One Priority Crop (OCOC) Model across all fifteen counties to increase agricultural production and productivity. Priority investments will support the production of rice, cassava, maize, cocoa, coffee, and chili pepper while expanding agricultural mechanization through the acquisition of tractors, harvesters, and threshers. The Ministry will also provide direct support to farmers through improved agricultural inputs, extension services, and technical assistance, strengthen livestock production and value chains, enhance program implementation, monitoring and evaluation, and promote commercialization to improve food security, increase farmers' incomes, and accelerate the transformation of Liberia's agricultural sector.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	347	113	**460**	347	113	**460**	347	113	**460**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	2,615,690	3,477,083	3,008,013	4,456,981	4,642,755	4,681,998
22 USE OF GOODS AND SERVICES	5,718,915	1,812,159	1,294,828	1,812,159	1,966,896	2,231,139
26 GRANTS	5,926	56,084	26,084	106,084	86,730	112,749
31 NON-FINANCIAL ASSETS	-	-	1,970,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	5,508,078	3,538,078	6,750,000	7,438,500	7,645,445
Grand Total	**8,340,531**	**10,853,404**	**9,837,003**	**13,125,224**	**14,134,881**	**14,671,331**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
101 Regional Development and Exten	2,123,082	2,380,479	2,215,017	1,046,180	1,135,511	1,288,062
102 Technical Services	415,271	513,201	427,670	12,000	13,025	14,774
103 Planning and Development	269,840	382,031	296,364	73,100	65,949	81,582
106 Administration and Management	5,532,338	7,577,693	6,897,952	11,993,944	12,920,396	13,286,913
Grand Total	**8,340,531**	**10,853,404**	**9,837,003**	**13,125,224**	**14,134,881**	**14,671,331**

401 MINISTRY OF AGRICULTURE

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**1,002,253**	**1,087,834**	**1,233,979**
000000 Unspecified	-	-	-	1,002,253	1,087,834	1,233,979
Total	**-**	**-**	**-**	**1,002,253**	**1,087,834**	**1,233,979**
Government of Liberia Funded Projects	**3,998,895**	**5,508,078**	**5,508,078**	**6,750,000**	**7,438,500**	**7,645,445**
010300 Construction of mini stadium	3,998,895	-	-	-	-	-
026600 Food and Cash Crop Production Value Chain	-	3,558,078	3,558,078	5,250,000	5,785,500	5,946,457
028300 Livestock and Poultry Value chain Production	-	1,950,000	1,950,000	1,500,000	1,653,000	1,698,988
Total	**3,998,895**	**5,508,078**	**5,508,078**	**6,750,000**	**7,438,500**	**7,645,445**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**2,615,690**	**3,477,083**	**3,008,013**	**4,456,981**	**4,642,755**	**4,681,998**
211101 Basic Salary - Civil Service	2,615,690	3,477,083	3,008,013	4,456,981	4,642,755	4,681,998
22 USE OF GOODS AND SERVICES	**5,718,915**	**1,812,159**	**1,294,828**	**1,812,159**	**1,966,896**	**2,231,139**
221101 Foreign Travel-Means of travel	9,616	17,000	13,104	17,000	18,452	20,930
221102 Forgn.Travel-Daily Sub. Allowa	11,714	22,000	17,522	22,000	23,879	27,087
221103 Foreign Travel-Incdl. Allowanc	400	3,000	1,880	3,000	3,256	3,694
221105 Dom. Travel-Daily Subsis.Allow	2,065	30,000	21,370	30,000	32,561	36,936
221201 Electricity	30,999	30,000	18,000	30,000	32,562	36,936
221202 Water and Sewage	3,000	3,600	3,600	3,600	3,907	4,432
221208 Internet Provider Services	15,000	53,666	38,666	53,666	58,248	66,074
221209 Scratch- Cards	16,500	34,000	22,160	34,000	36,903	41,861
221401 Fuel and Lubricants - Vehicles	50,990	70,000	53,994	70,000	75,978	86,184
221402 Fuel and Lubricants – Gener.	9,998	12,000	7,000	12,000	13,025	14,774
221501 Repair and Maintenance–Civil	4,499	5,173	2,173	5,173	5,615	6,369
221502 Repairs and Maintenance - Veh.	9,980	29,740	19,000	29,740	32,279	36,616
221503 Repairs and Maintenance–Gen.	3,000	-	-	-	-	-
221602 Stationery	26,162	18,200	17,154	18,200	19,753	22,408
221603 Printing, Binding,Publication	5,440	4,000	4,000	4,000	4,342	4,925
221606 Other Office Mat. and Consum.	8,000	-	-	-	-	-
221607 Employee ID Cards	3,086	3,500	3,500	3,500	3,799	4,309
221807 Agricultural Supp. and Inputs	4,964,196	997,080	950,000	997,080	1,082,219	1,227,610
221904 Staff Training – Foreign	3,100	-	-	-	-	-
222102 Workshops,Conferences,Siminars	39,900	20,000	5,000	20,000	21,708	24,624

401 MINISTRY OF AGRICULTURE

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
222113	Guard and Security Services	120,333	128,940	96,705	128,940	139,950	158,752
222123	Other Compensations	380,937	330,260	-	330,260	358,460	406,618
26 GRANTS		**5,926**	**56,084**	**26,084**	**106,084**	**86,730**	**112,749**
262104	Contributions to other Int.Org	5,926	6,084	6,084	56,084	45,852	59,608
263648	Transfer to Gender Responsive Planning & Budgeting (GRPB)	-	50,000	20,000	50,000	40,878	53,141
31 NON-FINANCIAL ASSETS		**-**	**-**	**1,970,000**	**-**	**-**	**-**
312101	Non-Residential Buildings	-	-	1,050,000	-	-	-
312104	Other Buildings and Structures	-	-	920,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**5,508,078**	**3,538,078**	**6,750,000**	**7,438,500**	**7,645,445**
332401	Other Fixed Assets	-	5,508,078	-	6,750,000	7,438,500	7,645,445
332407	Dom. Travel-Daily Subsis.Allow	-	-	50,000	-	-	-
332413	Fuel and Lubricants - Vehicles	-	-	30,000	-	-	-
332415	Repairs and Maintenance - Veh.	-	-	15,000	-	-	-
332417	Stationery	-	-	10,000	-	-	-
332418	Printing, Binding,Publication	-	-	21,000	-	-	-
332423	Vehicle Insurance	-	-	28,000	-	-	-
332424	Operational Expenses	-	-	100,000	-	-	-
332438	Repair and Maintenance–Civil	-	-	500,000	-	-	-
332456	Feasibility Studies/Surveys	-	-	31,000	-	-	-
332473	Uniforms and Specialized Cloth	-	-	15,000	-	-	-
332483	Agricultural Supp. and Inputs	-	-	1,330,000	-	-	-
332487	Transport Equipment–Vehicles	-	-	800,000	-	-	-
332489	Furniture and Fixtures	-	-	50,000	-	-	-
332490	Machinery and Equipment	-	-	208,078	-	-	-
332491	Transport Equipment – Other	-	-	200,000	-	-	-
332492	Non-Residential Buildings	-	-	150,000	-	-	-
Grand Total		**8,340,531**	**10,853,404**	**9,837,003**	**13,125,224**	**14,134,881**	**14,671,331**

Allocations by County

COUNTY		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00	NATIONWIDE	8,340,531	10,853,404	9,837,003	13,125,224	14,134,881	14,671,331
Grand Total		**8,340,531**	**10,853,404**	**9,837,003**	**13,125,224**	**14,134,881**	**14,671,331**

401 MINISTRY OF AGRICULTURE

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0101 Regional Development and Exten	**2,123,082**	**2,380,479**	**2,215,017**	**1,046,180**	**1,135,511**	**1,288,062**
21 COMPENSATION OF EMPLOYEES	1,127,359	1,334,299	1,283,417	-	-	-
22 USE OF GOODS AND SERVICES	995,723	1,046,180	931,600	1,046,180	1,135,511	1,288,062
Total	**2,123,082**	**2,380,479**	**2,215,017**	**1,046,180**	**1,135,511**	**1,288,062**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0101 Regional Development and Exten	**2,123,082**	**2,380,479**	**2,215,017**	**1,046,180**	**1,135,511**	**1,288,062**
21 COMPENSATION OF EMPLOYEES	**1,127,359**	**1,334,299**	**1,283,417**	**-**	**-**	**-**
211101 Basic Salary - Civil Service	1,127,359	1,334,299	1,283,417	-	-	-
22 USE OF GOODS AND SERVICES	**995,723**	**1,046,180**	**931,600**	**1,046,180**	**1,135,511**	**1,288,062**
221105 Dom. Travel-Daily Subsis.Allow	-	7,500	-	7,500	8,140	9,234
221209 Scratch- Cards	5,500	13,000	8,000	13,000	14,110	16,006
221401 Fuel and Lubricants - Vehicles	18,000	20,000	15,000	20,000	21,708	24,624
221602 Stationery	7,972	8,600	8,600	8,600	9,334	10,588
221807 Agricultural Supp. and Inputs	964,251	997,080	900,000	997,080	1,082,219	1,227,610
Total	**2,123,082**	**2,380,479**	**2,215,017**	**1,046,180**	**1,135,511**	**1,288,062**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0102 Technical Services	**415,271**	**513,201**	**427,670**	**12,000**	**13,025**	**14,774**
21 COMPENSATION OF EMPLOYEES	399,371	501,201	417,670	-	-	-
22 USE OF GOODS AND SERVICES	15,900	12,000	10,000	12,000	13,025	14,774
Total	**415,271**	**513,201**	**427,670**	**12,000**	**13,025**	**14,774**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0102 Technical Services	**415,271**	**513,201**	**427,670**	**12,000**	**13,025**	**14,774**
21 COMPENSATION OF EMPLOYEES	**399,371**	**501,201**	**417,670**	**-**	**-**	**-**
211101 Basic Salary - Civil Service	399,371	501,201	417,670	-	-	-
22 USE OF GOODS AND SERVICES	**15,900**	**12,000**	**10,000**	**12,000**	**13,025**	**14,774**

401 MINISTRY OF AGRICULTURE

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221101 Foreign Travel-Means of travel	2,000	-	-	-	-	-
221102 Forgn.Travel-Daily Sub. Allowa	1,964	-	-	-	-	-
221209 Scratch- Cards	2,000	2,000	2,000	2,000	2,171	2,462
221401 Fuel and Lubricants - Vehicles	4,996	10,000	8,000	10,000	10,854	12,312
221602 Stationery	4,940	-	-	-	-	-
Total	**415,271**	**513,201**	**427,670**	**12,000**	**13,025**	**14,774**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0103 Planning and Development	**269,840**	**382,031**	**296,364**	**73,100**	**65,949**	**81,582**
21 COMPENSATION OF EMPLOYEES	257,085	308,931	257,440	-	-	-
22 USE OF GOODS AND SERVICES	12,755	23,100	18,924	23,100	25,071	28,441
26 GRANTS	-	50,000	20,000	50,000	40,878	53,141
Total	**269,840**	**382,031**	**296,364**	**73,100**	**65,949**	**81,582**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0103 Planning and Development	**269,840**	**382,031**	**296,364**	**73,100**	**65,949**	**81,582**
21 COMPENSATION OF EMPLOYEES	**257,085**	**308,931**	**257,440**	**-**	**-**	**-**
211101 Basic Salary - Civil Service	257,085	308,931	257,440	-	-	-
22 USE OF GOODS AND SERVICES	**12,755**	**23,100**	**18,924**	**23,100**	**25,071**	**28,441**
221101 Foreign Travel-Means of travel	508	-	-	-	-	-
221105 Dom. Travel-Daily Subsis.Allow	-	7,500	6,370	7,500	8,140	9,234
221209 Scratch- Cards	3,000	1,000	1,000	1,000	1,085	1,231
221401 Fuel and Lubricants - Vehicles	4,997	10,000	8,000	10,000	10,854	12,312
221602 Stationery	4,250	4,600	3,554	4,600	4,992	5,664
26 GRANTS	**-**	**50,000**	**20,000**	**50,000**	**40,878**	**53,141**
263648 Transfer to Gender Responsive Planning & Budgeting (GRPB)	-	50,000	20,000	50,000	40,878	53,141
Total	**269,840**	**382,031**	**296,364**	**73,100**	**65,949**	**81,582**

401 MINISTRY OF AGRICULTURE

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0106 Administration and Management	**5,532,338**	**7,577,693**	**6,897,952**	**11,993,944**	**12,920,396**	**13,286,913**
21 COMPENSATION OF EMPLOYEES	831,875	1,332,652	1,049,486	4,456,981	4,642,755	4,681,998
22 USE OF GOODS AND SERVICES	4,694,537	730,879	334,304	730,879	793,289	899,862
26 GRANTS	5,926	6,084	6,084	56,084	45,852	59,608
31 NON-FINANCIAL ASSETS	-	-	1,970,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	5,508,078	3,538,078	6,750,000	7,438,500	7,645,445
Total	**5,532,338**	**7,577,693**	**6,897,952**	**11,993,944**	**12,920,396**	**13,286,913**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0106 Administration and Management	**5,532,338**	**7,577,693**	**6,897,952**	**11,993,944**	**12,920,396**	**13,286,913**
21 COMPENSATION OF EMPLOYEES	**831,875**	**1,332,652**	**1,049,486**	**4,456,981**	**4,642,755**	**4,681,998**
211101 Basic Salary - Civil Service	831,875	1,332,652	1,049,486	4,456,981	4,642,755	4,681,998
22 USE OF GOODS AND SERVICES	**4,694,537**	**730,879**	**334,304**	**730,879**	**793,289**	**899,862**
221101 Foreign Travel-Means of travel	7,108	17,000	13,104	17,000	18,452	20,930
221102 Forgn.Travel-Daily Sub. Allowa	9,750	22,000	17,522	22,000	23,879	27,087
221103 Foreign Travel-Incdl. Allowanc	400	3,000	1,880	3,000	3,256	3,694
221105 Dom. Travel-Daily Subsis.Allow	2,065	15,000	15,000	15,000	16,281	18,468
221201 Electricity	30,999	30,000	18,000	30,000	32,562	36,936
221202 Water and Sewage	3,000	3,600	3,600	3,600	3,907	4,432
221208 Internet Provider Services	15,000	53,666	38,666	53,666	58,248	66,074
221209 Scratch- Cards	6,000	18,000	11,160	18,000	19,537	22,162
221401 Fuel and Lubricants - Vehicles	22,997	30,000	22,994	30,000	32,562	36,936
221402 Fuel and Lubricants – Gener.	9,998	12,000	7,000	12,000	13,025	14,774
221501 Repair and Maintenance–Civil	4,499	5,173	2,173	5,173	5,615	6,369
221502 Repairs and Maintenance - Veh.	9,980	29,740	19,000	29,740	32,279	36,616
221503 Repairs and Maintenance–Gen.	3,000	-	-	-	-	-
221602 Stationery	9,000	5,000	5,000	5,000	5,427	6,156
221603 Printing, Binding,Publication	5,440	4,000	4,000	4,000	4,342	4,925
221606 Other Office Mat. and Consum.	8,000	-	-	-	-	-
221607 Employee ID Cards	3,086	3,500	3,500	3,500	3,799	4,309
221807 Agricultural Supp. and Inputs	3,999,945	-	50,000	-	-	-
221904 Staff Training – Foreign	3,100	-	-	-	-	-
222102 Workshops,Conferences,Siminars	39,900	20,000	5,000	20,000	21,708	24,624
222113 Guard and Security Services	120,333	128,940	96,705	128,940	139,950	158,752
222123 Other Compensations	380,937	330,260	-	330,260	358,460	406,618
26 GRANTS	**5,926**	**6,084**	**6,084**	**56,084**	**45,852**	**59,608**
262104 Contributions to other Int.Org	5,926	6,084	6,084	56,084	45,852	59,608

401 MINISTRY OF AGRICULTURE

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
31 NON-FINANCIAL ASSETS	**-**	**-**	**1,970,000**	**-**	**-**	**-**
312101 Non-Residential Buildings	-	-	1,050,000	-	-	-
312104 Other Buildings and Structures	-	-	920,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**5,508,078**	**3,538,078**	**6,750,000**	**7,438,500**	**7,645,445**
332401 Other Fixed Assets	-	5,508,078	-	6,750,000	7,438,500	7,645,445
332407 Dom. Travel-Daily Subsis.Allow	-	-	50,000	-	-	-
332413 Fuel and Lubricants - Vehicles	-	-	30,000	-	-	-
332415 Repairs and Maintenance - Veh.	-	-	15,000	-	-	-
332417 Stationery	-	-	10,000	-	-	-
332418 Printing, Binding,Publication	-	-	21,000	-	-	-
332423 Vehicle Insurance	-	-	28,000	-	-	-
332424 Operational Expenses	-	-	100,000	-	-	-
332438 Repair and Maintenance–Civil	-	-	500,000	-	-	-
332456 Feasibility Studies/Surveys	-	-	31,000	-	-	-
332473 Uniforms and Specialized Cloth	-	-	15,000	-	-	-
332483 Agricultural Supp. and Inputs	-	-	1,330,000	-	-	-
332487 Transport Equipment–Vehicles	-	-	800,000	-	-	-
332489 Furniture and Fixtures	-	-	50,000	-	-	-
332490 Machinery and Equipment	-	-	208,078	-	-	-
332491 Transport Equipment – Other	-	-	200,000	-	-	-
332492 Non-Residential Buildings	-	-	150,000	-	-	-
Total	**5,532,338**	**7,577,693**	**6,897,952**	**11,993,944**	**12,920,396**	**13,286,913**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**8,340,531**	**10,853,404**	**9,837,003**	**13,125,224**	**14,134,881**	**14,671,331**

405 COOPERATIVE DEVELOPMENT AGENCY

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 (FY2026):

During FY2026, the Agency developed and validated its 2026–2030 Strategic Plan and transformed forty-eight farmer and community-based associations into registered cooperative societies comprising approximately 7,200 members across eight counties. The Agency also formalized twenty-four artisanal mining cooperatives, conducted audits of credit unions to strengthen financial accountability, resolved disputes among cooperative societies, and strengthened cocoa cooperatives under the Tree Crop Extension Project through governance, financial management, and business development training. With donor support, the Agency established new agricultural cooperatives, developed demonstration farms, expanded rice production, strengthened cocoa cooperatives, promoted environmental restoration through nursery establishment, and enhanced governance and enterprise management among cooperative leaders.

Objectives (FY2027):

In FY2027, the Agency will audit registered cooperative societies to strengthen accountability and transparency while facilitating the transformation of additional farmer and community groups into viable cooperative societies. It will assess and reactivate dormant cooperatives, strengthen artisanal mining cooperatives through capacity building, and expand cooperative governance nationwide. Development partner support will focus on conducting a nationwide cooperative assessment, strengthening governance and financial management, improving market access, validating the CDA training manual, strengthening institutional partnerships, promoting gender-responsive cooperative development, conducting cooperative audits, and introducing digital certification systems to improve cooperative management and service delivery.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	58	18	**76**	58	18	**76**	58	18	**76**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	464,799	452,712	379,942	472,712	492,415	496,578
22 USE OF GOODS AND SERVICES	223,177	491,622	423,476	556,622	604,153	685,316
26 GRANTS	3,589	3,685	3,685	3,685	3,013	3,917
31 NON-FINANCIAL ASSETS	51,362	-	71,000	85,000	98,345	125,390
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	300,000	330,600	339,798
Grand Total	**742,927**	**948,019**	**878,103**	**1,418,019**	**1,528,526**	**1,650,999**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
503 Administration, Finance and Au	742,927	948,019	878,103	1,418,019	1,528,526	1,650,999
Grand Total	**742,927**	**948,019**	**878,103**	**1,418,019**	**1,528,526**	**1,650,999**

405 COOPERATIVE DEVELOPMENT AGENCY

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**356,000**	**392,485**	**459,047**
000000 Unspecified	-	-	-	356,000	392,485	459,047
Total	**-**	**-**	**-**	**356,000**	**392,485**	**459,047**
Government of Liberia Funded Projects	**-**	**-**	**-**	**300,000**	**330,600**	**339,798**
030151 System Upgrade & capacity Development Project	-	-	-	300,000	330,600	339,798
Total	**-**	**-**	**-**	**300,000**	**330,600**	**339,798**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**464,799**	**452,712**	**379,942**	**472,712**	**492,415**	**496,578**
211101 Basic Salary - Civil Service	464,799	452,712	379,942	472,712	492,415	496,578
22 USE OF GOODS AND SERVICES	**223,177**	**491,622**	**423,476**	**556,622**	**604,153**	**685,316**
221101 Foreign Travel-Means of travel	10,538	24,000	14,904	24,000	26,049	29,549
221102 Forgn.Travel-Daily Sub. Allowa	8,168	4,800	4,800	4,800	5,210	5,910
221103 Foreign Travel-Incdl. Allowanc	800	1,600	1,080	1,600	1,737	1,970
221104 Domestic Travel-Meansof Travel	9,958	3,520	3,520	3,520	3,821	4,334
221105 Dom. Travel-Daily Subsis.Allow	-	16,000	10,730	16,000	17,366	19,699
221201 Electricity	9,000	4,000	4,000	4,000	4,342	4,925
221202 Water and Sewage	-	2,500	2,500	2,500	2,713	3,078
221208 Internet Provider Services	5,000	5,208	5,208	70,208	76,203	86,440
221209 Scratch- Cards	2,995	5,000	3,000	5,000	5,427	6,156
221303 Office Build. Rental and Lease	38,000	38,000	38,000	38,000	41,245	46,786
221401 Fuel and Lubricants - Vehicles	20,000	20,000	20,000	20,000	21,708	24,624
221402 Fuel and Lubricants – Gener.	15,000	5,000	-	5,000	5,427	6,156
221502 Repairs and Maintenance - Veh.	-	5,000	5,000	5,000	5,427	6,156
221601 Cleaning Materials and service	3,500	5,800	5,800	5,800	6,295	7,141
221602 Stationery	19,000	20,000	20,000	20,000	21,708	24,624
221603 Printing, Binding,Publication	6,500	12,000	12,000	12,000	13,025	14,775
221605 Computer Supplies and ICT Services	17,000	13,000	13,000	13,000	14,110	16,006
221807 Agricultural Supp. and Inputs	37,918	258,000	187,000	258,000	280,030	317,651
221903 Staff Training – Local	-	9,270	9,270	9,270	10,062	11,413
222102 Workshops,Conferences,Siminars	15,000	30,260	55,000	30,260	32,844	37,256
222109 Operational Expenses	4,800	4,962	4,962	4,962	5,386	6,109
223106 Vehicle Insurance	-	3,702	3,702	3,702	4,018	4,558
26 GRANTS	**3,589**	**3,685**	**3,685**	**3,685**	**3,013**	**3,917**

405 COOPERATIVE DEVELOPMENT AGENCY

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
262101 Contributions to International	3,589	3,685	3,685	3,685	3,013	3,917
31 NON-FINANCIAL ASSETS	**51,362**	**-**	**71,000**	**85,000**	**98,345**	**125,390**
312201 Transport Equipment–Vehicles	45,000	-	45,000	85,000	98,345	125,390
312203 Furniture and Fixtures	6,362	-	26,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**300,000**	**330,600**	**339,798**
332401 Other Fixed Assets	-	-	-	300,000	330,600	339,798
Grand Total	**742,927**	**948,019**	**878,103**	**1,418,019**	**1,528,526**	**1,650,999**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	742,927	948,019	878,103	1,418,019	1,528,526	1,650,999
Grand Total	**742,927**	**948,019**	**878,103**	**1,418,019**	**1,528,526**	**1,650,999**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0503 Administration, Finance and Au	**742,927**	**948,019**	**878,103**	**1,418,019**	**1,528,526**	**1,650,999**
21 COMPENSATION OF EMPLOYEES	464,799	452,712	379,942	472,712	492,415	496,578
22 USE OF GOODS AND SERVICES	223,177	491,622	423,476	556,622	604,153	685,316
26 GRANTS	3,589	3,685	3,685	3,685	3,013	3,917
31 NON-FINANCIAL ASSETS	51,362	-	71,000	85,000	98,345	125,390
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	300,000	330,600	339,798
Total	**742,927**	**948,019**	**878,103**	**1,418,019**	**1,528,526**	**1,650,999**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0503 Administration, Finance and Au	**742,927**	**948,019**	**878,103**	**1,418,019**	**1,528,526**	**1,650,999**
21 COMPENSATION OF EMPLOYEES	**464,799**	**452,712**	**379,942**	**472,712**	**492,415**	**496,578**
211101 Basic Salary - Civil Service	464,799	452,712	379,942	472,712	492,415	496,578
22 USE OF GOODS AND SERVICES	**223,177**	**491,622**	**423,476**	**556,622**	**604,153**	**685,316**
221101 Foreign Travel-Means of travel	10,538	24,000	14,904	24,000	26,049	29,549

405 COOPERATIVE DEVELOPMENT AGENCY

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221102	Forgn.Travel-Daily Sub. Allowa	8,168	4,800	4,800	4,800	5,210	5,910
221103	Foreign Travel-Incdl. Allowanc	800	1,600	1,080	1,600	1,737	1,970
221104	Domestic Travel-Meansof Travel	9,958	3,520	3,520	3,520	3,821	4,334
221105	Dom. Travel-Daily Subsis.Allow	-	16,000	10,730	16,000	17,366	19,699
221201	Electricity	9,000	4,000	4,000	4,000	4,342	4,925
221202	Water and Sewage	-	2,500	2,500	2,500	2,713	3,078
221208	Internet Provider Services	5,000	5,208	5,208	70,208	76,203	86,440
221209	Scratch- Cards	2,995	5,000	3,000	5,000	5,427	6,156
221303	Office Build. Rental and Lease	38,000	38,000	38,000	38,000	41,245	46,786
221401	Fuel and Lubricants - Vehicles	20,000	20,000	20,000	20,000	21,708	24,624
221402	Fuel and Lubricants – Gener.	15,000	5,000	-	5,000	5,427	6,156
221502	Repairs and Maintenance - Veh.	-	5,000	5,000	5,000	5,427	6,156
221601	Cleaning Materials and service	3,500	5,800	5,800	5,800	6,295	7,141
221602	Stationery	19,000	20,000	20,000	20,000	21,708	24,624
221603	Printing, Binding,Publication	6,500	12,000	12,000	12,000	13,025	14,775
221605	Computer Supplies and ICT Services	17,000	13,000	13,000	13,000	14,110	16,006
221807	Agricultural Supp. and Inputs	37,918	258,000	187,000	258,000	280,030	317,651
221903	Staff Training – Local	-	9,270	9,270	9,270	10,062	11,413
222102	Workshops,Conferences,Siminars	15,000	30,260	55,000	30,260	32,844	37,256
222109	Operational Expenses	4,800	4,962	4,962	4,962	5,386	6,109
223106	Vehicle Insurance	-	3,702	3,702	3,702	4,018	4,558
26 GRANTS		**3,589**	**3,685**	**3,685**	**3,685**	**3,013**	**3,917**
262101	Contributions to International	3,589	3,685	3,685	3,685	3,013	3,917
31 NON-FINANCIAL ASSETS		**51,362**	**-**	**71,000**	**85,000**	**98,345**	**125,390**
312201	Transport Equipment–Vehicles	45,000	-	45,000	85,000	98,345	125,390
312203	Furniture and Fixtures	6,362	-	26,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**-**	**-**	**300,000**	**330,600**	**339,798**
332401	Other Fixed Assets	-	-	-	300,000	330,600	339,798
Total		**742,927**	**948,019**	**878,103**	**1,418,019**	**1,528,526**	**1,650,999**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**742,927**	**948,019**	**878,103**	**1,418,019**	**1,528,526**	**1,650,999**

426 CENTRAL AGRICULTURE RESEARCH INSTITUTE

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 (FY2026):

During FY2026, CARI developed improved rice varieties with higher yields, shorter maturity periods, and enhanced grain quality while maintaining the national cocoa seed garden in Nimba County and expanding greenhouse production of cocoa seedlings. The Institute conducted food processing and nutrition training for farmers across several counties, developed cassava-based products for specialized dietary needs, and produced bio-fertilizers, compost fertilizers, and organic pesticides to promote sustainable agriculture. CARI also strengthened soil fertility management through laboratory testing and field research, renovated and solarized key biotechnology and molecular laboratories, upgraded seed laboratories with modern equipment, procured research vehicles, motorcycles, laboratory equipment, and office furniture, and established demonstration plots to support agricultural research and technology dissemination.

Objectives (FY2027):

In FY2027, CARI will expand research on livestock, fisheries, tree crops, cereals, root and tuber crops, and natural resource management. The Institute will restock livestock for research and multiplication, produce tilapia fingerlings for fish farmers, and distribute improved cocoa, coffee, and oil palm seedlings to farmers. Research will continue on improved rice varieties, foundation seed production, soil fertility management, bio-fertilizers, organic pesticides, and climate-smart agricultural technologies. CARI will also expand cassava foundation seed production, strengthen value addition through food processing technologies, and provide training to farmers on improved agricultural practices to enhance productivity and food security.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	172	101	**273**	172	101	**273**	172	101	**273**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	1,326,557	1,495,620	1,189,215	1,495,620	1,557,960	1,571,128
22 USE OF GOODS AND SERVICES	349,756	510,608	526,450	510,608	554,210	628,663
31 NON-FINANCIAL ASSETS	-	90,000	90,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	300,000	277,500	400,000	440,800	453,063
Grand Total	**1,676,313**	**2,396,228**	**2,083,165**	**2,406,228**	**2,552,970**	**2,652,854**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
601 Administration and Management	1,676,313	2,396,228	2,083,165	2,406,228	2,552,970	2,652,854
Grand Total	**1,676,313**	**2,396,228**	**2,083,165**	**2,406,228**	**2,552,970**	**2,652,854**

426 CENTRAL AGRICULTURE RESEARCH INSTITUTE

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**255,350**	**277,154**	**314,388**
000000 Unspecified	-	-	-	255,350	277,154	314,388
Total	**-**	**-**	**-**	**255,350**	**277,154**	**314,388**
Government of Liberia Funded Projects	**-**	**300,000**	**300,000**	**400,000**	**440,800**	**453,063**
092200 Strengthen Research and Development	-	300,000	300,000	400,000	440,800	453,063
Total	**-**	**300,000**	**300,000**	**400,000**	**440,800**	**453,063**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**1,326,557**	**1,495,620**	**1,189,215**	**1,495,620**	**1,557,960**	**1,571,128**
211101 Basic Salary - Civil Service	1,326,557	1,495,620	1,166,715	1,495,620	1,557,960	1,571,128
211127 Non-professionals (Casual Work	-	-	22,500	-	-	-
22 USE OF GOODS AND SERVICES	**349,756**	**510,608**	**526,450**	**510,608**	**554,210**	**628,663**
221104 Domestic Travel-Meansof Travel	4,965	-	-	-	-	-
221105 Dom. Travel-Daily Subsis.Allow	7,937	13,000	7,666	-	-	-
221208 Internet Provider Services	21,000	21,000	21,000	100,000	108,539	123,121
221401 Fuel and Lubricants - Vehicles	15,000	15,000	15,000	13,000	14,110	16,006
221402 Fuel and Lubricants – Gener.	19,995	20,000	20,000	15,000	16,281	18,468
221501 Repair and Maintenance–Civil	-	-	54,510	224,350	243,507	276,221
221502 Repairs and Maintenance - Veh.	6,883	7,000	7,000	-	-	-
221503 Repairs and Maintenance–Gen.	4,980	5,000	5,000	7,000	7,598	8,618
221601 Cleaning Materials and service	-	-	-	5,000	5,427	6,156
221602 Stationery	16,984	17,000	17,000	-	-	-
221603 Printing, Binding,Publication	10,000	10,000	10,000	17,000	18,452	20,930
221807 Agricultural Supp. and Inputs	139,423	290,000	290,000	31,000	33,647	38,167
221907 Scholarships – Local	-	5,000	5,000	85,650	92,964	105,453
222103 Food and Catering Services	2,590	2,608	2,608	5,000	5,427	6,156
222109 Operational Expenses	-	5,000	5,000	2,608	2,831	3,211
222123 Other Compensations	99,999	100,000	66,666	5,000	5,427	6,156
31 NON-FINANCIAL ASSETS	**-**	**90,000**	**90,000**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	-	90,000	90,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**300,000**	**277,500**	**400,000**	**440,800**	**453,063**
332401 Other Fixed Assets	-	300,000	-	400,000	440,800	453,063
332407 Dom. Travel-Daily Subsis.Allow	-	-	12,250	-	-	-

426 CENTRAL AGRICULTURE RESEARCH INSTITUTE

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
332411 Internet Provider Services	-	-	1,000	-	-	-
332413 Fuel and Lubricants - Vehicles	-	-	16,320	-	-	-
332414 Fuel and Lubricants – Gener.	-	-	14,400	-	-	-
332415 Repairs and Maintenance - Veh.	-	-	9,000	-	-	-
332416 Cleaning Materials and service	-	-	1,080	-	-	-
332417 Stationery	-	-	3,200	-	-	-
332422 Other Compensations	-	-	35,700	-	-	-
332438 Repair and Maintenance–Civil	-	-	10,000	-	-	-
332462 Capacity Building Fund	-	-	13,500	-	-	-
332483 Agricultural Supp. and Inputs	-	-	84,550	-	-	-
332487 Transport Equipment–Vehicles	-	-	45,000	-	-	-
332493 Non-professionals (Casual Work	-	-	31,500	-	-	-
Grand Total	**1,676,313**	**2,396,228**	**2,083,165**	**2,406,228**	**2,552,970**	**2,652,854**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	1,676,313	2,396,228	2,083,165	2,406,228	2,552,970	2,652,854
Grand Total	**1,676,313**	**2,396,228**	**2,083,165**	**2,406,228**	**2,552,970**	**2,652,854**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2601 Administration and Management	**1,676,313**	**2,396,228**	**2,083,165**	**2,406,228**	**2,552,970**	**2,652,854**
21 COMPENSATION OF EMPLOYEES	1,326,557	1,495,620	1,189,215	1,495,620	1,557,960	1,571,128
22 USE OF GOODS AND SERVICES	349,756	510,608	526,450	510,608	554,210	628,663
31 NON-FINANCIAL ASSETS	-	90,000	90,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	300,000	277,500	400,000	440,800	453,063
Total	**1,676,313**	**2,396,228**	**2,083,165**	**2,406,228**	**2,552,970**	**2,652,854**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2601 Administration and Management	**1,676,313**	**2,396,228**	**2,083,165**	**2,406,228**	**2,552,970**	**2,652,854**

426 CENTRAL AGRICULTURE RESEARCH INSTITUTE

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**1,326,557**	**1,495,620**	**1,189,215**	**1,495,620**	**1,557,960**	**1,571,128**
211101 Basic Salary - Civil Service	1,326,557	1,495,620	1,166,715	1,495,620	1,557,960	1,571,128
211127 Non-professionals (Casual Work	-	-	22,500	-	-	-
22 USE OF GOODS AND SERVICES	**349,756**	**510,608**	**526,450**	**510,608**	**554,210**	**628,663**
221104 Domestic Travel-Meansof Travel	4,965	-	-	-	-	-
221105 Dom. Travel-Daily Subsis.Allow	7,937	13,000	7,666	-	-	-
221208 Internet Provider Services	21,000	21,000	21,000	100,000	108,539	123,121
221401 Fuel and Lubricants - Vehicles	15,000	15,000	15,000	13,000	14,110	16,006
221402 Fuel and Lubricants – Gener.	19,995	20,000	20,000	15,000	16,281	18,468
221501 Repair and Maintenance–Civil	-	-	54,510	224,350	243,507	276,221
221502 Repairs and Maintenance - Veh.	6,883	7,000	7,000	-	-	-
221503 Repairs and Maintenance–Gen.	4,980	5,000	5,000	7,000	7,598	8,618
221601 Cleaning Materials and service	-	-	-	5,000	5,427	6,156
221602 Stationery	16,984	17,000	17,000	-	-	-
221603 Printing, Binding,Publication	10,000	10,000	10,000	17,000	18,452	20,930
221807 Agricultural Supp. and Inputs	139,423	290,000	290,000	31,000	33,647	38,167
221907 Scholarships – Local	-	5,000	5,000	85,650	92,964	105,453
222103 Food and Catering Services	2,590	2,608	2,608	5,000	5,427	6,156
222109 Operational Expenses	-	5,000	5,000	2,608	2,831	3,211
222123 Other Compensations	99,999	100,000	66,666	5,000	5,427	6,156
31 NON-FINANCIAL ASSETS	**-**	**90,000**	**90,000**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	-	90,000	90,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**300,000**	**277,500**	**400,000**	**440,800**	**453,063**
332401 Other Fixed Assets	-	300,000	-	400,000	440,800	453,063
332407 Dom. Travel-Daily Subsis.Allow	-	-	12,250	-	-	-
332411 Internet Provider Services	-	-	1,000	-	-	-
332413 Fuel and Lubricants - Vehicles	-	-	16,320	-	-	-
332414 Fuel and Lubricants – Gener.	-	-	14,400	-	-	-
332415 Repairs and Maintenance - Veh.	-	-	9,000	-	-	-
332416 Cleaning Materials and service	-	-	1,080	-	-	-
332417 Stationery	-	-	3,200	-	-	-
332422 Other Compensations	-	-	35,700	-	-	-
332438 Repair and Maintenance–Civil	-	-	10,000	-	-	-
332462 Capacity Building Fund	-	-	13,500	-	-	-
332483 Agricultural Supp. and Inputs	-	-	84,550	-	-	-
332487 Transport Equipment–Vehicles	-	-	45,000	-	-	-
332493 Non-professionals (Casual Work	-	-	31,500	-	-	-
Total	**1,676,313**	**2,396,228**	**2,083,165**	**2,406,228**	**2,552,970**	**2,652,854**

426 CENTRAL AGRICULTURE RESEARCH INSTITUTE

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**1,676,313**	**2,396,228**	**2,083,165**	**2,406,228**	**2,552,970**	**2,652,854**

441 RUBBER DEVELOPMENT FUND INCORPORATED

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 (FY2026):

During FY2026, the Rubber Development Fund continued institutional activities aimed at strengthening Liberia's rubber sector and developing interventions to improve productivity, support smallholder farmers, and promote sustainable growth within the rubber industry.

Objectives (FY2027):

During FY2027, RDFI will support the cultivation of 20,000 hectares of improved, high-yielding rubber by approximately 4,000 smallholder farmers in Nimba, Bong, Margibi, and Montserrado Counties. The Fund will also establish budwood nurseries to provide quality planting materials, rehabilitate 10,000 hectares of existing rubber farms, and strengthen the competitiveness and sustainability of Liberia's rubber value chain.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	4	3	**7**	4	3	**7**	4	3	**7**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	38,103	41,840	34,870	41,840	43,584	43,952
22 USE OF GOODS AND SERVICES	36,488	135,312	116,470	135,312	146,864	166,597
31 NON-FINANCIAL ASSETS	-	5,000	5,000	5,000	5,785	7,376
Grand Total	**74,591**	**182,152**	**156,340**	**182,152**	**196,233**	**217,925**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
101 Administration and Management	74,591	182,152	156,340	182,152	196,233	217,925
Grand Total	**74,591**	**182,152**	**156,340**	**182,152**	**196,233**	**217,925**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**55,000**	**60,054**	**68,936**
000000 Unspecified	-	-	-	55,000	60,054	68,936

441 RUBBER DEVELOPMENT FUND INCORPORATED

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Total	**-**	**-**	**-**	**55,000**	**60,054**	**68,936**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**38,103**	**41,840**	**34,870**	**41,840**	**43,584**	**43,952**
211101 Basic Salary - Civil Service	38,103	41,840	34,870	41,840	43,584	43,952
22 USE OF GOODS AND SERVICES	**36,488**	**135,312**	**116,470**	**135,312**	**146,864**	**166,597**
221201 Electricity	-	2,500	2,500	2,500	2,713	3,078
221208 Internet Provider Services	-	2,500	2,400	2,500	2,713	3,078
221401 Fuel and Lubricants - Vehicles	3,799	30,000	12,208	30,000	32,561	36,937
221601 Cleaning Materials and service	3,600	6,000	5,300	6,000	6,512	7,387
221602 Stationery	3,000	7,000	6,750	7,000	7,598	8,618
221807 Agricultural Supp. and Inputs	16,635	50,000	50,000	50,000	54,269	61,560
222102 Workshops,Conferences,Siminars	9,454	37,312	37,312	37,312	40,498	45,939
31 NON-FINANCIAL ASSETS	**-**	**5,000**	**5,000**	**5,000**	**5,785**	**7,376**
312203 Furniture and Fixtures	-	5,000	5,000	5,000	5,785	7,376
Grand Total	**74,591**	**182,152**	**156,340**	**182,152**	**196,233**	**217,925**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	74,591	182,152	156,340	182,152	196,233	217,925
Grand Total	**74,591**	**182,152**	**156,340**	**182,152**	**196,233**	**217,925**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4101 Administration and Management	**74,591**	**182,152**	**156,340**	**182,152**	**196,233**	**217,925**
21 COMPENSATION OF EMPLOYEES	38,103	41,840	34,870	41,840	43,584	43,952
22 USE OF GOODS AND SERVICES	36,488	135,312	116,470	135,312	146,864	166,597
31 NON-FINANCIAL ASSETS	-	5,000	5,000	5,000	5,785	7,376

441 RUBBER DEVELOPMENT FUND INCORPORATED

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Total	**74,591**	**182,152**	**156,340**	**182,152**	**196,233**	**217,925**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4101 Administration and Management	**74,591**	**182,152**	**156,340**	**182,152**	**196,233**	**217,925**
21 COMPENSATION OF EMPLOYEES	**38,103**	**41,840**	**34,870**	**41,840**	**43,584**	**43,952**
211101 Basic Salary - Civil Service	38,103	41,840	34,870	41,840	43,584	43,952
22 USE OF GOODS AND SERVICES	**36,488**	**135,312**	**116,470**	**135,312**	**146,864**	**166,597**
221201 Electricity	-	2,500	2,500	2,500	2,713	3,078
221208 Internet Provider Services	-	2,500	2,400	2,500	2,713	3,078
221401 Fuel and Lubricants - Vehicles	3,799	30,000	12,208	30,000	32,561	36,937
221601 Cleaning Materials and service	3,600	6,000	5,300	6,000	6,512	7,387
221602 Stationery	3,000	7,000	6,750	7,000	7,598	8,618
221807 Agricultural Supp. and Inputs	16,635	50,000	50,000	50,000	54,269	61,560
222102 Workshops,Conferences,Siminars	9,454	37,312	37,312	37,312	40,498	45,939
31 NON-FINANCIAL ASSETS	**-**	**5,000**	**5,000**	**5,000**	**5,785**	**7,376**
312203 Furniture and Fixtures	-	5,000	5,000	5,000	5,785	7,376
Total	**74,591**	**182,152**	**156,340**	**182,152**	**196,233**	**217,925**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**74,591**	**182,152**	**156,340**	**182,152**	**196,233**	**217,925**

457 SEED DEVELOPMENT AND CERTIFICATION AGENCY

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 (FY2026):

During FY2026, the Agency trained eighteen seed producers and certified ten seed companies under the Government of Liberia program. With support from development partners, SDCA exceeded its target by training seventy-five seed inspectors and extension agents in seed quality assurance and certification while also training and registering five rice seed enterprises to strengthen the production of certified seeds under the Seeds4Liberia Project.

Objectives (FY2027):

The Agency will strengthen the national seed certification system by inspecting seed fields, certifying seed producers, conducting laboratory testing, enforcing seed regulations, and accrediting seed inspectors. It will organize National Performance Trials, release improved crop varieties, strengthen seed laboratories, register seed companies, monitor seed markets, and promote awareness of certified seed. Development partner support will focus on establishing crop-specific seed gardens, expanding certified seed production, promoting climate-resilient varieties, strengthening technical capacity across the seed value chain, and improving farmers' access to quality planting materials throughout Liberia.

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	-	-	171,754	212,576	221,436	223,308
22 USE OF GOODS AND SERVICES	-	-	27,424	150,000	162,808	184,681
Grand Total	**-**	**-**	**199,178**	**362,576**	**384,244**	**407,989**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
701 Administration & management	-	-	199,178	362,576	384,244	407,989
Grand Total	**-**	**-**	**199,178**	**362,576**	**384,244**	**407,989**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**199,178**	**-**	**-**	**-**
023811 Construction of National Conference Center	-	-	199,178	-	-	-
Total	**-**	**-**	**199,178**	**-**	**-**	**-**

457 SEED DEVELOPMENT AND CERTIFICATION AGENCY

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**-**	**-**	**171,754**	**212,576**	**221,436**	**223,308**
211101 Basic Salary - Civil Service	-	-	171,754	212,576	221,436	223,308
22 USE OF GOODS AND SERVICES	**-**	**-**	**27,424**	**150,000**	**162,808**	**184,681**
221105 Dom. Travel-Daily Subsis.Allow	-	-	-	150,000	162,808	184,681
221401 Fuel and Lubricants - Vehicles	-	-	25,000	-	-	-
222108 Advertising and Public Relatio	-	-	2,424	-	-	-
Grand Total	**-**	**-**	**199,178**	**362,576**	**384,244**	**407,989**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
11 MONTSERRADO	-	-	199,178	362,576	384,244	407,989
Grand Total	**-**	**-**	**199,178**	**362,576**	**384,244**	**407,989**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
5701 Administration & management	**-**	**-**	**199,178**	**362,576**	**384,244**	**407,989**
21 COMPENSATION OF EMPLOYEES	-	-	171,754	212,576	221,436	223,308
22 USE OF GOODS AND SERVICES	-	-	27,424	150,000	162,808	184,681
Total	**-**	**-**	**199,178**	**362,576**	**384,244**	**407,989**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
5701 Administration & management	**-**	**-**	**199,178**	**362,576**	**384,244**	**407,989**
21 COMPENSATION OF EMPLOYEES	**-**	**-**	**171,754**	**212,576**	**221,436**	**223,308**
211101 Basic Salary - Civil Service	-	-	171,754	212,576	221,436	223,308
22 USE OF GOODS AND SERVICES	**-**	**-**	**27,424**	**150,000**	**162,808**	**184,681**
221105 Dom. Travel-Daily Subsis.Allow	-	-	-	150,000	162,808	184,681
221401 Fuel and Lubricants - Vehicles	-	-	25,000	-	-	-
222108 Advertising and Public Relatio	-	-	2,424	-	-	-
Total	**-**	**-**	**199,178**	**362,576**	**384,244**	**407,989**

457 SEED DEVELOPMENT AND CERTIFICATION AGENCY

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	-	-	199,178	362,576	384,244	407,989

10 INFRASTRUCTURE AND BASIC SERVICES

Goal:

To construct and rehabilitate the physical infrastructure that will increase access to basic services at an affordable cost, in order to improve social and economic growth and development.

Strategic Objective:

To enhance accessibility and connectivity for the socio-economic growth and development of Liberia by ensuring that all roads are passable throughout the year; to expand access to affordable housing, including for low-income groups and women; to construct and rehabilitate public buildings, strengthen urban infrastructure, and improve city planning; to ensure that Liberians nationwide have reliable, affordable, and efficient transport services; and to promote efficient, secure, and affordable phone, broadcasting, and postal services throughout the country.

Sector Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	1,439	517	**1,956**	1,439	517	**1,956**	1,439	517	**1,956**

Summary by Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	10,070,062	10,936,185	9,121,348	12,207,856	12,716,697	12,824,187
22 USE OF GOODS AND SERVICES	2,355,583	4,874,184	3,752,451	5,824,184	6,321,504	7,170,759
25 SUBSIDIES	399,991	1,000,000	666,664	-	-	-
26 GRANTS	365,506	976,190	1,150,301	1,521,750	1,244,129	1,617,356
27 SOCIAL BENEFITS	-	-	15,000	-	-	-
31 NON-FINANCIAL ASSETS	52,238,212	1,330,000	10,311,994	135,000	156,195	199,149
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	124,662,881	78,231,616	122,869,186	135,401,843	139,168,818
Grand Total	**65,429,354**	**143,779,440**	**103,249,374**	**142,557,976**	**155,840,368**	**160,980,269**

Summary by Spending Entity

SPENDING ENTITY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
121 Liberia Broadcasting System	1,277,054	1,957,341	1,592,656	2,507,341	2,685,801	2,853,472
212 Liberia Civil Aviation Authority	-	-	-	1,000,000	1,071,841	1,091,572
324 National Housing Authority	715,580	1,034,786	884,094	2,084,786	2,248,698	2,341,246
404 Ministry of Post and Telecomm.	2,164,076	3,744,322	3,352,459	3,537,622	3,676,905	3,906,797
406 Ministry of Transport	2,602,624	5,730,246	4,574,315	3,275,806	3,324,543	3,547,654
409 Ministry of Public Works	52,955,804	120,251,487	84,477,880	121,781,120	133,962,023	137,795,759
415 National Transit Authority	2,692,523	6,789,093	6,500,838	4,514,093	4,864,004	5,126,529
419 National Housing and Savings Bank	52,901	57,176	42,885	57,176	59,559	60,063
429 Liberia Airport Authority	2,498,342	3,647,451	1,342,790	2,632,494	2,857,172	2,989,859
455 Aircraft Accident Investigation Bureau	470,450	567,538	481,457	567,538	599,283	629,622

Summary by Spending Entity

SPENDING ENTITY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
458 National Rail Authority	-	-	-	600,000	490,539	637,696
Grand Total	**65,429,354**	**143,779,440**	**103,249,374**	**142,557,976**	**155,840,368**	**160,980,269**

121 LIBERIA BROADCASTING SYSTEM

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 (FY2026):

The Liberia Broadcasting System (LBS) made significant progress in strengthening public broadcasting infrastructure, enhancing service delivery, and improving institutional capacity. The acquisition and installation of a 500-megawatt transformer, coupled with strengthened collaboration with the Liberia Electricity Corporation, resulted in uninterrupted broadcasting operations over the past 24 months. LBS also refurbished the ELBC Radio and LNTV studios with modern broadcasting equipment, constructed a comprehensive grounding system to protect transmission and production equipment from lightning strikes and electrical surges, and upgraded its online platform to a fully functional multimedia service with live radio web-streaming, enabling Liberians in the diaspora to access government information and national programming in real time. The System further strengthened institutional and operational performance by training administrative and media personnel, reorganizing the News Department, and reintroducing and enforcing editorial policies to improve the quality, accuracy, and credibility of news content. The System also expanded nationwide news coverage by establishing a network of rural correspondents across all fifteen counties and improving the deployment of remote transmission teams to cover major national events. Additionally, several office facilities, including the Rural Broadcasting Office, were refurbished and equipped to provide a better working environment for staff.

Objectives (FY2027):

The Liberia Broadcasting System aims to strengthen public access to timely and accurate information on government programs and public affairs by expanding broadcast coverage, delivering regular radio and television programming, continuing the LBS Expansion Project, and providing the equipment and operational resources required for efficient broadcasting.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	110	40	**150**	110	40	**150**	110	40	**150**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	683,369	837,341	648,002	1,087,341	1,132,663	1,142,237
22 USE OF GOODS AND SERVICES	358,253	770,000	534,654	870,000	944,288	1,071,147
31 NON-FINANCIAL ASSETS	235,432	-	66,000	50,000	57,850	73,759
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	350,000	344,000	500,000	551,000	566,329
Grand Total	**1,277,054**	**1,957,341**	**1,592,656**	**2,507,341**	**2,685,801**	**2,853,472**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
101 Administration and Management	1,277,054	1,957,341	1,592,656	2,507,341	2,685,801	2,853,472
Grand Total	**1,277,054**	**1,957,341**	**1,592,656**	**2,507,341**	**2,685,801**	**2,853,472**

121 LIBERIA BROADCASTING SYSTEM

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**65,000**	**74,131**	**92,227**
000000 Unspecified	-	-	-	65,000	74,131	92,227
Total	**-**	**-**	**-**	**65,000**	**74,131**	**92,227**
Government of Liberia Funded Projects	**293,612**	**350,000**	**350,000**	**500,000**	**551,000**	**566,329**
023882 Expansion of Liberia Broadcasting System	293,612	350,000	350,000	500,000	551,000	566,329
Total	**293,612**	**350,000**	**350,000**	**500,000**	**551,000**	**566,329**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**683,369**	**837,341**	**648,002**	**1,087,341**	**1,132,663**	**1,142,237**
211101 Basic Salary - Civil Service	683,369	837,341	648,002	1,087,341	1,132,663	1,142,237
22 USE OF GOODS AND SERVICES	**358,253**	**770,000**	**534,654**	**870,000**	**944,288**	**1,071,147**
221201 Electricity	80,000	29,361	24,361	29,361	31,868	36,149
221202 Water and Sewage	3,400	4,000	4,000	4,000	4,342	4,925
221401 Fuel and Lubricants - Vehicles	43,643	70,000	50,000	70,000	75,977	86,184
221402 Fuel and Lubricants – Gener.	149,330	445,639	294,167	545,639	592,231	671,794
221405 Fuel - Operational	-	75,000	40,000	75,000	81,404	92,340
221501 Repair and Maintenance–Civil	6,000	15,000	13,126	15,000	16,281	18,468
221502 Repairs and Maintenance - Veh.	4,980	25,000	20,000	25,000	27,135	30,780
221504 Rep\&Maint.Mach\&Equip,Furniture	-	50,000	28,750	50,000	54,269	61,560
221602 Stationery	30,435	50,000	45,000	50,000	54,269	61,560
221603 Printing, Binding,Publication	3,265	6,000	5,250	6,000	6,512	7,387
222105 Entertainment Representation	-	-	10,000	-	-	-
222109 Operational Expenses	12,200	-	-	-	-	-
222123 Other Compensations	25,000	-	-	-	-	-
31 NON-FINANCIAL ASSETS	**235,432**	**-**	**66,000**	**50,000**	**57,850**	**73,759**
311101 Land	4,800	-	6,000	-	-	-
312101 Non-Residential Buildings	60,000	-	-	-	-	-
312201 Transport Equipment–Vehicles	46,000	-	50,000	-	-	-
312203 Furniture and Fixtures	-	-	10,000	50,000	57,850	73,759
312205 Machinery and Equipment	41,936	-	-	-	-	-
312301 ICT Infrast Hardware\&Networks	82,696	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**350,000**	**344,000**	**500,000**	**551,000**	**566,329**
332401 Other Fixed Assets	-	350,000	-	500,000	551,000	566,329

121 LIBERIA BROADCASTING SYSTEM

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
332413 Fuel and Lubricants - Vehicles	-	-	17,500	-	-	-
332422 Other Compensations	-	-	28,000	-	-	-
332424 Operational Expenses	-	-	10,500	-	-	-
332438 Repair and Maintenance–Civil	-	-	20,000	-	-	-
332487 Transport Equipment–Vehicles	-	-	46,000	-	-	-
332488 ICT Infrast Hardware\&Networks	-	-	120,000	-	-	-
332490 Machinery and Equipment	-	-	42,000	-	-	-
332492 Non-Residential Buildings	-	-	60,000	-	-	-
Grand Total	**1,277,054**	**1,957,341**	**1,592,656**	**2,507,341**	**2,685,801**	**2,853,472**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	1,277,054	1,957,341	1,592,656	2,507,341	2,685,801	2,853,472
Grand Total	**1,277,054**	**1,957,341**	**1,592,656**	**2,507,341**	**2,685,801**	**2,853,472**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2101 Administration and Management	**1,277,054**	**1,957,341**	**1,592,656**	**2,507,341**	**2,685,801**	**2,853,472**
21 COMPENSATION OF EMPLOYEES	683,369	837,341	648,002	1,087,341	1,132,663	1,142,237
22 USE OF GOODS AND SERVICES	358,253	770,000	534,654	870,000	944,288	1,071,147
31 NON-FINANCIAL ASSETS	235,432	-	66,000	50,000	57,850	73,759
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	350,000	344,000	500,000	551,000	566,329
Total	**1,277,054**	**1,957,341**	**1,592,656**	**2,507,341**	**2,685,801**	**2,853,472**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2101 Administration and Management	**1,277,054**	**1,957,341**	**1,592,656**	**2,507,341**	**2,685,801**	**2,853,472**
21 COMPENSATION OF EMPLOYEES	**683,369**	**837,341**	**648,002**	**1,087,341**	**1,132,663**	**1,142,237**
211101 Basic Salary - Civil Service	683,369	837,341	648,002	1,087,341	1,132,663	1,142,237
22 USE OF GOODS AND SERVICES	**358,253**	**770,000**	**534,654**	**870,000**	**944,288**	**1,071,147**

121 LIBERIA BROADCASTING SYSTEM

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221201	Electricity	80,000	29,361	24,361	29,361	31,868	36,149
221202	Water and Sewage	3,400	4,000	4,000	4,000	4,342	4,925
221401	Fuel and Lubricants - Vehicles	43,643	70,000	50,000	70,000	75,977	86,184
221402	Fuel and Lubricants – Gener.	149,330	445,639	294,167	545,639	592,231	671,794
221405	Fuel - Operational	-	75,000	40,000	75,000	81,404	92,340
221501	Repair and Maintenance–Civil	6,000	15,000	13,126	15,000	16,281	18,468
221502	Repairs and Maintenance - Veh.	4,980	25,000	20,000	25,000	27,135	30,780
221504	Rep\&Maint.Mach\&Equip,Furniture	-	50,000	28,750	50,000	54,269	61,560
221602	Stationery	30,435	50,000	45,000	50,000	54,269	61,560
221603	Printing, Binding,Publication	3,265	6,000	5,250	6,000	6,512	7,387
222105	Entertainment Representation	-	-	10,000	-	-	-
222109	Operational Expenses	12,200	-	-	-	-	-
222123	Other Compensations	25,000	-	-	-	-	-
31 NON-FINANCIAL ASSETS		**235,432**	**-**	**66,000**	**50,000**	**57,850**	**73,759**
311101	Land	4,800	-	6,000	-	-	-
312101	Non-Residential Buildings	60,000	-	-	-	-	-
312201	Transport Equipment–Vehicles	46,000	-	50,000	-	-	-
312203	Furniture and Fixtures	-	-	10,000	50,000	57,850	73,759
312205	Machinery and Equipment	41,936	-	-	-	-	-
312301	ICT Infrast Hardware\&Networks	82,696	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**350,000**	**344,000**	**500,000**	**551,000**	**566,329**
332401	Other Fixed Assets	-	350,000	-	500,000	551,000	566,329
332413	Fuel and Lubricants - Vehicles	-	-	17,500	-	-	-
332422	Other Compensations	-	-	28,000	-	-	-
332424	Operational Expenses	-	-	10,500	-	-	-
332438	Repair and Maintenance–Civil	-	-	20,000	-	-	-
332487	Transport Equipment–Vehicles	-	-	46,000	-	-	-
332488	ICT Infrast Hardware\&Networks	-	-	120,000	-	-	-
332490	Machinery and Equipment	-	-	42,000	-	-	-
332492	Non-Residential Buildings	-	-	60,000	-	-	-
Total		**1,277,054**	**1,957,341**	**1,592,656**	**2,507,341**	**2,685,801**	**2,853,472**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**1,277,054**	**1,957,341**	**1,592,656**	**2,507,341**	**2,685,801**	**2,853,472**

212 LIBERIA CIVIL AVIATION AUTHORITY

Mission:
TEST

Achievements (FY2026):
TEST

Objectives (FY2027):
TEST

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	-	-	-	500,000	520,841	525,243
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	500,000	551,000	566,329
Grand Total	**-**	**-**	**-**	**1,000,000**	**1,071,841**	**1,091,572**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
201 Administration & Management	-	-	-	1,000,000	1,071,841	1,091,572
Grand Total	**-**	**-**	**-**	**1,000,000**	**1,071,841**	**1,091,572**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**500,000**	**551,000**	**566,329**
030190 Strengthening Aviation Regulatory Capacity	-	-	-	500,000	551,000	566,329
Total	**-**	**-**	**-**	**500,000**	**551,000**	**566,329**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**-**	**-**	**-**	**500,000**	**520,841**	**525,243**
211101 Basic Salary - Civil Service	-	-	-	500,000	520,841	525,243

212 LIBERIA CIVIL AVIATION AUTHORITY

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**500,000**	**551,000**	**566,329**
332401 Other Fixed Assets	-	-	-	500,000	551,000	566,329
Grand Total	**-**	**-**	**-**	**1,000,000**	**1,071,841**	**1,091,572**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	-	-	-	1,000,000	1,071,841	1,091,572
Grand Total	**-**	**-**	**-**	**1,000,000**	**1,071,841**	**1,091,572**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1201 Administration & Management	**-**	**-**	**-**	**1,000,000**	**1,071,841**	**1,091,572**
21 COMPENSATION OF EMPLOYEES	-	-	-	500,000	520,841	525,243
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	500,000	551,000	566,329
Total	**-**	**-**	**-**	**1,000,000**	**1,071,841**	**1,091,572**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1201 Administration & Management	**-**	**-**	**-**	**1,000,000**	**1,071,841**	**1,091,572**
21 COMPENSATION OF EMPLOYEES	**-**	**-**	**-**	**500,000**	**520,841**	**525,243**
211101 Basic Salary - Civil Service	-	-	-	500,000	520,841	525,243
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**500,000**	**551,000**	**566,329**
332401 Other Fixed Assets	-	-	-	500,000	551,000	566,329
Total	**-**	**-**	**-**	**1,000,000**	**1,071,841**	**1,091,572**

212 LIBERIA CIVIL AVIATION AUTHORITY

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	-	-	-	1,000,000	1,071,841	1,091,572

324 NATIONAL HOUSING AUTHORITY

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 (FY2026):

During FY2026, the National Housing Authority (NHA) made significant progress in strengthening Liberia's housing policy framework and laying the foundation for expanded affordable housing development. The Authority drafted and validated a revised National Housing Authority Act, which is awaiting submission to the President, and successfully developed, validated, and launched its Strategic Plan to guide the implementation of national housing policies and programs. The Authority also advanced efforts to improve access to land for housing development by acquiring 100 acres in Gowen Town, Margibi County, 28 acres in Bentol, and 50 acres in Bomi County for the Presidential Housing Project, while identifying additional land in Bong, Grand Bassa, Montserrado, Lofa, and Nimba Counties. These acquisitions form part of a phased strategy to secure approximately 1,000 acres for future housing developments across the country. Significant progress was made in implementing the Affordable Housing Program. The NHA received investment proposals from four private sector partners, developed contractual agreements, completed architectural designs, obtained construction permits from the Ministry of Public Works, and submitted the project documentation to the Public Procurement and Concessions Commission (PPCC) for the required no-objection approval. The Authority also advanced preparations for a Site and Services Scheme by developing layouts for 20 plots designed to accommodate residential, commercial, and community facilities with supporting infrastructure, including roads, water, electricity, and sanitation services. The scheme will also provide standardized housing designs, construction specifications, technical supervision, and secure land titles for beneficiaries. To strengthen information management and public access to housing information, the NHA completed the development of its institutional website as the foundation for a national housing information system, with the next phase focusing on data collection and publication of housing sector information. The Authority also made progress in improving living conditions in informal settlements through its Slum Community Intervention Program. In partnership with the United Nations Development Programme (UNDP) and local communities, feasibility studies were completed for interventions in West Point, Slipway, Jallah Town, and Soniwien. The studies included plans for the construction of sixteen public toilet and water facilities—four in each community—as part of broader efforts to improve sanitation, access to safe water, environmental health, flood mitigation, community safety, land tenure security, and economic empowerment. Under donor-supported activities, UNDP completed feasibility studies and bills of quantities for the proposed slum upgrading interventions, providing the technical basis for future project implementation.

Objectives (FY2027):

The National Housing Authority aims to improve the living conditions and economic resilience of residents in 100 slum communities through participatory and integrated upgrading that strengthens housing quality and land tenure security, while expanding access to microfinance and safe water and supporting community-led solid waste management.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	73	37	**110**	73	37	**110**	73	37	**110**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	675,580	702,786	552,094	702,786	732,079	738,267
22 USE OF GOODS AND SERVICES	32,000	332,000	117,000	382,000	414,619	470,321
31 NON-FINANCIAL ASSETS	8,000	-	215,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	1,000,000	1,102,000	1,132,658
Grand Total	**715,580**	**1,034,786**	**884,094**	**2,084,786**	**2,248,698**	**2,341,246**

324 NATIONAL HOUSING AUTHORITY

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
401 Administration and Management	715,580	1,034,786	884,094	2,084,786	2,248,698	2,341,246
Grand Total	**715,580**	**1,034,786**	**884,094**	**2,084,786**	**2,248,698**	**2,341,246**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**300,000**	**325,617**	**369,362**
000000 Unspecified	-	-	-	300,000	325,617	369,362
Total	**-**	**-**	**-**	**300,000**	**325,617**	**369,362**
Government of Liberia Funded Projects	**-**	**-**	**-**	**1,000,000**	**1,102,000**	**1,132,658**
030154 Budwood & Polybag Expansion Project	-	-	-	1,000,000	1,102,000	1,132,658
Total	**-**	**-**	**-**	**1,000,000**	**1,102,000**	**1,132,658**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**675,580**	**702,786**	**552,094**	**702,786**	**732,079**	**738,267**
211101 Basic Salary - Civil Service	675,580	702,786	552,094	702,786	732,079	738,267
22 USE OF GOODS AND SERVICES	**32,000**	**332,000**	**117,000**	**382,000**	**414,619**	**470,321**
221201 Electricity	15,000	26,674	26,674	26,674	28,952	32,841
221401 Fuel and Lubricants - Vehicles	-	-	35,000	-	-	-
221501 Repair and Maintenance–Civil	10,000	300,000	10,000	300,000	325,617	369,362
221502 Repairs and Maintenance - Veh.	-	-	20,000	-	-	-
221602 Stationery	7,000	5,326	25,326	55,326	60,050	68,118
31 NON-FINANCIAL ASSETS	**8,000**	**-**	**215,000**	**-**	**-**	**-**
312101 Non-Residential Buildings	-	-	102,000	-	-	-
312201 Transport Equipment–Vehicles	-	-	113,000	-	-	-
312301 ICT Infrast Hardware\&Networks	8,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**1,000,000**	**1,102,000**	**1,132,658**
332401 Other Fixed Assets	-	-	-	1,000,000	1,102,000	1,132,658
Grand Total	**715,580**	**1,034,786**	**884,094**	**2,084,786**	**2,248,698**	**2,341,246**

324 NATIONAL HOUSING AUTHORITY

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	715,580	1,034,786	884,094	2,084,786	2,248,698	2,341,246
Grand Total	**715,580**	**1,034,786**	**884,094**	**2,084,786**	**2,248,698**	**2,341,246**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2401 Administration and Management	**715,580**	**1,034,786**	**884,094**	**2,084,786**	**2,248,698**	**2,341,246**
21 COMPENSATION OF EMPLOYEES	675,580	702,786	552,094	702,786	732,079	738,267
22 USE OF GOODS AND SERVICES	32,000	332,000	117,000	382,000	414,619	470,321
31 NON-FINANCIAL ASSETS	8,000	-	215,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	1,000,000	1,102,000	1,132,658
Total	**715,580**	**1,034,786**	**884,094**	**2,084,786**	**2,248,698**	**2,341,246**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2401 Administration and Management	**715,580**	**1,034,786**	**884,094**	**2,084,786**	**2,248,698**	**2,341,246**
21 COMPENSATION OF EMPLOYEES	**675,580**	**702,786**	**552,094**	**702,786**	**732,079**	**738,267**
211101 Basic Salary - Civil Service	675,580	702,786	552,094	702,786	732,079	738,267
22 USE OF GOODS AND SERVICES	**32,000**	**332,000**	**117,000**	**382,000**	**414,619**	**470,321**
221201 Electricity	15,000	26,674	26,674	26,674	28,952	32,841
221401 Fuel and Lubricants - Vehicles	-	-	35,000	-	-	-
221501 Repair and Maintenance–Civil	10,000	300,000	10,000	300,000	325,617	369,362
221502 Repairs and Maintenance - Veh.	-	-	20,000	-	-	-
221602 Stationery	7,000	5,326	25,326	55,326	60,050	68,118
31 NON-FINANCIAL ASSETS	**8,000**	**-**	**215,000**	**-**	**-**	**-**
312101 Non-Residential Buildings	-	-	102,000	-	-	-
312201 Transport Equipment–Vehicles	-	-	113,000	-	-	-
312301 ICT Infrast Hardware\&Networks	8,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**1,000,000**	**1,102,000**	**1,132,658**
332401 Other Fixed Assets	-	-	-	1,000,000	1,102,000	1,132,658
Total	**715,580**	**1,034,786**	**884,094**	**2,084,786**	**2,248,698**	**2,341,246**

324 NATIONAL HOUSING AUTHORITY

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	715,580	1,034,786	884,094	2,084,786	2,248,698	2,341,246

404 MINISTRY OF POST AND TELECOMM.

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 (FY2026):

The Ministry of Posts and Telecommunications conducted stakeholder engagement meetings with key government institutions, including the Liberia Revenue Authority, Liberia Electricity Corporation, Liberia Land Authority, Liberia Institute of Statistics and Geo-Information Services, Liberia National Fire Service, and the Liberia National Police. The Ministry also conducted community surveys and continued mobilization and stakeholder engagement activities to support project implementation.

Objectives (FY2027):

To regulate postal operations and formulate national postal policies while providing reliable mail services to residents of Liberia and international users. To formulate and implement national information and communication technology and telecommunications policies that promote affordable, accessible, and reliable communication services nationwide. To strengthen national ICT infrastructure, broadband development, cybersecurity, e-government services, and the overall development of Liberia's communications sector.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	268	89	**357**	268	89	**357**	268	89	**357**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	1,713,105	1,656,272	1,510,075	1,659,572	1,728,745	1,743,358
22 USE OF GOODS AND SERVICES	316,474	371,300	370,834	371,300	403,007	457,144
26 GRANTS	21,000	421,750	421,750	421,750	344,808	448,247
31 NON-FINANCIAL ASSETS	113,497	95,000	95,000	85,000	98,345	125,390
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,200,000	954,800	1,000,000	1,102,000	1,132,658
Grand Total	**2,164,076**	**3,744,322**	**3,352,459**	**3,537,622**	**3,676,905**	**3,906,797**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
401 Postal Services	65,273	458,750	458,750	458,750	384,968	493,801
402 National Communications and Po	13,493	12,000	12,000	12,000	13,025	14,774
403 Administration and Management	2,085,310	3,273,572	2,881,709	3,066,872	3,278,912	3,398,222
Grand Total	**2,164,076**	**3,744,322**	**3,352,459**	**3,537,622**	**3,676,905**	**3,906,797**

404 MINISTRY OF POST AND TELECOMM.

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**128,200**	**145,234**	**178,578**
000000 Unspecified	-	-	-	128,200	145,234	178,578
Total	**-**	**-**	**-**	**128,200**	**145,234**	**178,578**
Government of Liberia Funded Projects	**247,561**	**1,200,000**	**1,100,000**	**1,000,000**	**1,102,000**	**1,132,658**
023874 National Postal Address System	247,561	1,100,000	1,100,000	-	-	-
030189 Diigital & Postal Addresses System	-	-	-	1,000,000	1,102,000	1,132,658
092600 Revenue Enhancement Project	-	100,000	-	-	-	-
Total	**247,561**	**1,200,000**	**1,100,000**	**1,000,000**	**1,102,000**	**1,132,658**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**1,713,105**	**1,656,272**	**1,510,075**	**1,659,572**	**1,728,745**	**1,743,358**
211101 Basic Salary - Civil Service	1,619,488	1,656,272	1,364,875	1,659,572	1,728,745	1,743,358
211126 Professionals	19,069	-	-	-	-	-
211127 Non-professionals (Casual Work	74,548	-	145,200	-	-	-
22 USE OF GOODS AND SERVICES	**316,474**	**371,300**	**370,834**	**371,300**	**403,007**	**457,144**
221101 Foreign Travel-Means of travel	-	4,000	4,000	2,500	2,713	3,078
221102 Forgn.Travel-Daily Sub. Allowa	-	8,000	7,594	8,000	8,683	9,850
221103 Foreign Travel-Incdl. Allowanc	-	2,500	2,440	4,000	4,342	4,925
221105 Dom. Travel-Daily Subsis.Allow	4,983	7,000	7,000	7,000	7,598	8,618
221201 Electricity	7,000	20,149	20,149	15,000	16,281	18,468
221202 Water and Sewage	3,200	7,500	7,500	7,500	8,140	9,234
221208 Internet Provider Services	5,832	20,000	20,000	20,000	21,708	24,624
221209 Scratch- Cards	9,750	10,000	10,000	20,000	21,708	24,624
221303 Office Build. Rental and Lease	-	-	-	10,000	10,854	12,312
221401 Fuel and Lubricants - Vehicles	46,794	54,500	54,500	-	-	-
221402 Fuel and Lubricants – Gener.	10,000	8,000	8,000	31,100	33,756	38,290
221501 Repair and Maintenance–Civil	49,956	75,000	75,000	33,200	36,035	40,876
221502 Repairs and Maintenance - Veh.	5,490	7,500	7,500	50,000	54,269	61,560
221504 Rep\&Maint.Mach\&Equip,Furniture	-	-	-	30,000	32,562	36,936
221601 Cleaning Materials and service	-	11,151	11,151	9,000	9,768	11,081
221602 Stationery	11,487	14,000	14,000	12,000	13,025	14,774
221603 Printing, Binding,Publication	112,994	15,000	15,000	10,000	10,854	12,312
221605 Computer Supplies and ICT Services	22,998	25,000	25,000	10,000	10,854	12,312
221903 Staff Training – Local	-	12,000	12,000	12,000	13,025	14,774
222101 Celebrations, Commem\&State Vis	19,995	30,000	30,000	30,000	32,562	36,936

404 MINISTRY OF POST AND TELECOMM.

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
222105 Entertainment Representation	4,995	20,000	20,000	20,000	21,708	24,624
222108 Advertising and Public Relatio	1,000	-	-	-	-	-
222110 Subscriptions	-	10,000	10,000	20,000	21,708	24,624
223106 Vehicle Insurance	-	10,000	10,000	10,000	10,854	12,312
26 GRANTS	**21,000**	**421,750**	**421,750**	**421,750**	**344,808**	**448,247**
262104 Contributions to other Int.Org	21,000	21,750	21,750	21,750	17,782	23,116
263720 Transfer to Security & Data Protection Act	-	400,000	400,000	400,000	327,026	425,131
31 NON-FINANCIAL ASSETS	**113,497**	**95,000**	**95,000**	**85,000**	**98,345**	**125,390**
312201 Transport Equipment–Vehicles	34,950	50,000	50,000	85,000	98,345	125,390
312203 Furniture and Fixtures	5,599	20,000	20,000	-	-	-
312205 Machinery and Equipment	57,950	-	-	-	-	-
312301 ICT Infrast Hardware\&Networks	14,998	25,000	25,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**1,200,000**	**954,800**	**1,000,000**	**1,102,000**	**1,132,658**
332401 Other Fixed Assets	-	1,200,000	173,545	1,000,000	1,102,000	1,132,658
332407 Dom. Travel-Daily Subsis.Allow	-	-	15,000	-	-	-
332412 Scratch- Cards	-	-	4,655	-	-	-
332413 Fuel and Lubricants - Vehicles	-	-	8,500	-	-	-
332415 Repairs and Maintenance - Veh.	-	-	2,000	-	-	-
332417 Stationery	-	-	3,000	-	-	-
332418 Printing, Binding,Publication	-	-	276,750	-	-	-
332420 Staff Training – Local	-	-	8,000	-	-	-
332438 Repair and Maintenance–Civil	-	-	5,000	-	-	-
332457 Computer Supplies and ICT Services	-	-	16,350	-	-	-
332463 Advertising and Public Relatio	-	-	2,500	-	-	-
332487 Transport Equipment–Vehicles	-	-	95,000	-	-	-
332489 Furniture and Fixtures	-	-	8,200	-	-	-
332490 Machinery and Equipment	-	-	47,800	-	-	-
332493 Non-professionals (Casual Work	-	-	288,500	-	-	-
Grand Total	**2,164,076**	**3,744,322**	**3,352,459**	**3,537,622**	**3,676,905**	**3,906,797**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	2,164,076	3,744,322	3,352,459	3,537,622	3,676,905	3,906,797
Grand Total	**2,164,076**	**3,744,322**	**3,352,459**	**3,537,622**	**3,676,905**	**3,906,797**

404 MINISTRY OF POST AND TELECOMM.

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0401 Postal Services	**65,273**	**458,750**	**458,750**	**458,750**	**384,968**	**493,801**
22 USE OF GOODS AND SERVICES	44,273	37,000	37,000	37,000	40,160	45,554
26 GRANTS	21,000	421,750	421,750	421,750	344,808	448,247
Total	**65,273**	**458,750**	**458,750**	**458,750**	**384,968**	**493,801**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0401 Postal Services	**65,273**	**458,750**	**458,750**	**458,750**	**384,968**	**493,801**
22 USE OF GOODS AND SERVICES	**44,273**	**37,000**	**37,000**	**37,000**	**40,160**	**45,554**
221105 Dom. Travel-Daily Subsis.Allow	4,983	7,000	7,000	7,000	7,598	8,618
221401 Fuel and Lubricants - Vehicles	15,800	-	-	-	-	-
221602 Stationery	3,495	-	-	-	-	-
222101 Celebrations, Commem\&State Vis	19,995	30,000	30,000	30,000	32,562	36,936
26 GRANTS	**21,000**	**421,750**	**421,750**	**421,750**	**344,808**	**448,247**
262104 Contributions to other Int.Org	21,000	21,750	21,750	21,750	17,782	23,116
263720 Transfer to Security & Data Protection Act	-	400,000	400,000	400,000	327,026	425,131
Total	**65,273**	**458,750**	**458,750**	**458,750**	**384,968**	**493,801**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0402 National Communications and Po	**13,493**	**12,000**	**12,000**	**12,000**	**13,025**	**14,774**
22 USE OF GOODS AND SERVICES	13,493	12,000	12,000	12,000	13,025	14,774
Total	**13,493**	**12,000**	**12,000**	**12,000**	**13,025**	**14,774**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0402 National Communications and Po	**13,493**	**12,000**	**12,000**	**12,000**	**13,025**	**14,774**
22 USE OF GOODS AND SERVICES	**13,493**	**12,000**	**12,000**	**12,000**	**13,025**	**14,774**
221401 Fuel and Lubricants - Vehicles	9,997	-	-	-	-	-
221602 Stationery	3,496	-	-	-	-	-
221903 Staff Training – Local	-	12,000	12,000	12,000	13,025	14,774

404 MINISTRY OF POST AND TELECOMM.

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Total	**13,493**	**12,000**	**12,000**	**12,000**	**13,025**	**14,774**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0403 Administration and Management	**2,085,310**	**3,273,572**	**2,881,709**	**3,066,872**	**3,278,912**	**3,398,222**
21 COMPENSATION OF EMPLOYEES	1,713,105	1,656,272	1,510,075	1,659,572	1,728,745	1,743,358
22 USE OF GOODS AND SERVICES	258,708	322,300	321,834	322,300	349,822	396,816
31 NON-FINANCIAL ASSETS	113,497	95,000	95,000	85,000	98,345	125,390
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,200,000	954,800	1,000,000	1,102,000	1,132,658
Total	**2,085,310**	**3,273,572**	**2,881,709**	**3,066,872**	**3,278,912**	**3,398,222**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0403 Administration and Management	**2,085,310**	**3,273,572**	**2,881,709**	**3,066,872**	**3,278,912**	**3,398,222**
21 COMPENSATION OF EMPLOYEES	**1,713,105**	**1,656,272**	**1,510,075**	**1,659,572**	**1,728,745**	**1,743,358**
211101 Basic Salary - Civil Service	1,619,488	1,656,272	1,364,875	1,659,572	1,728,745	1,743,358
211126 Professionals	19,069	-	-	-	-	-
211127 Non-professionals (Casual Work	74,548	-	145,200	-	-	-
22 USE OF GOODS AND SERVICES	**258,708**	**322,300**	**321,834**	**322,300**	**349,822**	**396,816**
221101 Foreign Travel-Means of travel	-	4,000	4,000	2,500	2,713	3,078
221102 Forgn.Travel-Daily Sub. Allowa	-	8,000	7,594	8,000	8,683	9,850
221103 Foreign Travel-Incdl. Allowanc	-	2,500	2,440	4,000	4,342	4,925
221201 Electricity	7,000	20,149	20,149	15,000	16,281	18,468
221202 Water and Sewage	3,200	7,500	7,500	7,500	8,140	9,234
221208 Internet Provider Services	5,832	20,000	20,000	20,000	21,708	24,624
221209 Scratch- Cards	9,750	10,000	10,000	20,000	21,708	24,624
221303 Office Build. Rental and Lease	-	-	-	10,000	10,854	12,312
221401 Fuel and Lubricants - Vehicles	20,997	54,500	54,500	-	-	-
221402 Fuel and Lubricants – Gener.	10,000	8,000	8,000	31,100	33,756	38,290
221501 Repair and Maintenance–Civil	49,956	75,000	75,000	33,200	36,035	40,876
221502 Repairs and Maintenance - Veh.	5,490	7,500	7,500	50,000	54,269	61,560
221504 Rep\&Maint.Mach\&Equip,Furniture	-	-	-	30,000	32,562	36,936
221601 Cleaning Materials and service	-	11,151	11,151	9,000	9,768	11,081
221602 Stationery	4,496	14,000	14,000	12,000	13,025	14,774
221603 Printing, Binding,Publication	112,994	15,000	15,000	10,000	10,854	12,312
221605 Computer Supplies and ICT Services	22,998	25,000	25,000	10,000	10,854	12,312

404 MINISTRY OF POST AND TELECOMM.

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
222105	Entertainment Representation	4,995	20,000	20,000	20,000	21,708	24,624
222108	Advertising and Public Relatio	1,000	-	-	-	-	-
222110	Subscriptions	-	10,000	10,000	20,000	21,708	24,624
223106	Vehicle Insurance	-	10,000	10,000	10,000	10,854	12,312
31 NON-FINANCIAL ASSETS		**113,497**	**95,000**	**95,000**	**85,000**	**98,345**	**125,390**
312201	Transport Equipment–Vehicles	34,950	50,000	50,000	85,000	98,345	125,390
312203	Furniture and Fixtures	5,599	20,000	20,000	-	-	-
312205	Machinery and Equipment	57,950	-	-	-	-	-
312301	ICT Infrast Hardware\&Networks	14,998	25,000	25,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**1,200,000**	**954,800**	**1,000,000**	**1,102,000**	**1,132,658**
332401	Other Fixed Assets	-	1,200,000	173,545	1,000,000	1,102,000	1,132,658
332407	Dom. Travel-Daily Subsis.Allow	-	-	15,000	-	-	-
332412	Scratch- Cards	-	-	4,655	-	-	-
332413	Fuel and Lubricants - Vehicles	-	-	8,500	-	-	-
332415	Repairs and Maintenance - Veh.	-	-	2,000	-	-	-
332417	Stationery	-	-	3,000	-	-	-
332418	Printing, Binding,Publication	-	-	276,750	-	-	-
332420	Staff Training – Local	-	-	8,000	-	-	-
332438	Repair and Maintenance–Civil	-	-	5,000	-	-	-
332457	Computer Supplies and ICT Services	-	-	16,350	-	-	-
332463	Advertising and Public Relatio	-	-	2,500	-	-	-
332487	Transport Equipment–Vehicles	-	-	95,000	-	-	-
332489	Furniture and Fixtures	-	-	8,200	-	-	-
332490	Machinery and Equipment	-	-	47,800	-	-	-
332493	Non-professionals (Casual Work	-	-	288,500	-	-	-
Total		**2,085,310**	**3,273,572**	**2,881,709**	**3,066,872**	**3,278,912**	**3,398,222**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**2,164,076**	**3,744,322**	**3,352,459**	**3,537,622**	**3,676,905**	**3,906,797**

406 MINISTRY OF TRANSPORT

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 (FY2026):

During FY2026, the Ministry expanded and digitized Eligibility Certification and Compulsory Third-Party Insurance, as well as vehicle registration and driver licensing services in Kakata and Ganta. It conducted a feasibility study for six regional transport hubs to decentralize driver licensing, vehicle registration, eligibility certification, and other transport-related businesses, including the implementation of the insurance law. The Ministry also improved standards and regulations for vehicle importers, dealerships, and other transport-related businesses, upgraded the automation system for vehicle registration and driver licensing, strengthened internal controls to improve service delivery and productivity, and developed and published an institutional Service Charter to provide the public with information on its services.

Objectives (FY2027):

No Information provided by spending entity

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	280	109	**389**	280	109	**389**	280	109	**389**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	2,096,673	2,220,832	1,809,621	2,220,832	2,313,400	2,332,954
22 USE OF GOODS AND SERVICES	161,445	354,974	256,145	554,974	602,361	683,287
26 GRANTS	344,506	554,440	728,551	500,000	408,782	531,413
31 NON-FINANCIAL ASSETS	-	100,000	769,998	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	2,500,000	1,010,000	-	-	-
Grand Total	**2,602,624**	**5,730,246**	**4,574,315**	**3,275,806**	**3,324,543**	**3,547,654**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
601 Land Transport and Rail Transp	344,506	554,440	553,551	500,000	408,782	531,413
602 Insurance Services	-	2,500,000	1,854,998	-	-	-
603 Administration and Management	2,258,118	2,675,806	2,165,766	2,775,806	2,915,761	3,016,241
Grand Total	**2,602,624**	**5,730,246**	**4,574,315**	**3,275,806**	**3,324,543**	**3,547,654**

406 MINISTRY OF TRANSPORT

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**307,000**	**333,215**	**377,980**
000000 Unspecified	-	-	-	307,000	333,215	377,980
Total	**-**	**-**	**-**	**307,000**	**333,215**	**377,980**
Government of Liberia Funded Projects	**-**	**2,500,000**	**1,854,998**	**-**	**-**	**-**
092600 Revenue Enhancement Project	-	500,000	385,000	-	-	-
092700 Construction of Tolls on Gbarnga and Buchanan Highways	-	2,000,000	1,469,998	-	-	-
Total	**-**	**2,500,000**	**1,854,998**	**-**	**-**	**-**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**2,096,673**	**2,220,832**	**1,809,621**	**2,220,832**	**2,313,400**	**2,332,954**
211101 Basic Salary - Civil Service	2,096,673	2,220,832	1,809,621	2,220,832	2,313,400	2,332,954
22 USE OF GOODS AND SERVICES	**161,445**	**354,974**	**256,145**	**554,974**	**602,361**	**683,287**
221101 Foreign Travel-Means of travel	20,135	24,432	6,460	24,432	26,518	30,081
221102 Forgn.Travel-Daily Sub. Allowa	14,855	20,000	9,387	20,000	21,708	24,624
221103 Foreign Travel-Incdl. Allowanc	1,200	8,000	2,040	8,000	8,683	9,850
221104 Domestic Travel-Meansof Travel	-	2,000	-	2,000	2,171	2,462
221105 Dom. Travel-Daily Subsis.Allow	-	3,500	3,412	3,500	3,799	4,309
221201 Electricity	5,000	42,396	-	42,396	46,016	52,198
221202 Water and Sewage	-	10,800	-	10,800	11,722	13,297
221208 Internet Provider Services	3,500	6,000	6,000	6,000	6,512	7,387
221303 Office Build. Rental and Lease	-	3,000	-	3,000	3,256	3,694
221401 Fuel and Lubricants - Vehicles	9,998	30,500	30,500	30,500	33,104	37,552
221402 Fuel and Lubricants – Gener.	7,385	23,600	23,600	23,600	25,615	29,056
221501 Repair and Maintenance–Civil	34,990	90,000	90,000	290,000	314,763	357,050
221502 Repairs and Maintenance - Veh.	2,800	3,000	3,000	3,000	3,256	3,694
221503 Repairs and Maintenance–Gen.	2,987	2,500	2,500	2,500	2,713	3,078
221504 Rep\&Maint.Mach\&Equip,Furniture	3,968	8,000	8,000	8,000	8,683	9,850
221601 Cleaning Materials and service	3,000	5,000	5,000	5,000	5,427	6,156
221602 Stationery	5,871	15,000	15,000	15,000	16,281	18,468
221603 Printing, Binding,Publication	4,895	3,000	3,000	3,000	3,256	3,694
221605 Computer Supplies and ICT Services	9,999	17,000	17,000	17,000	18,452	20,930
221606 Other Office Mat. and Consum.	3,863	7,246	7,246	7,246	7,865	8,921
222103 Food and Catering Services	21,999	24,000	24,000	24,000	26,049	29,549
222108 Advertising and Public Relatio	-	1,000	-	1,000	1,085	1,231
222109 Operational Expenses	5,000	5,000	-	5,000	5,427	6,156

406 MINISTRY OF TRANSPORT

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	**344,506**	**554,440**	**728,551**	**500,000**	**408,782**	**531,413**
263125 Transfer-Revenue Enhanc.Initv.	344,506	554,440	728,551	500,000	408,782	531,413
31 NON-FINANCIAL ASSETS	**-**	**100,000**	**769,998**	**-**	**-**	**-**
312104 Other Buildings and Structures	-	-	669,998	-	-	-
312201 Transport Equipment–Vehicles	-	100,000	100,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**2,500,000**	**1,010,000**	**-**	**-**	**-**
332401 Other Fixed Assets	-	2,500,000	-	-	-	-
332487 Transport Equipment–Vehicles	-	-	210,000	-	-	-
332492 Non-Residential Buildings	-	-	800,000	-	-	-
Grand Total	**2,602,624**	**5,730,246**	**4,574,315**	**3,275,806**	**3,324,543**	**3,547,654**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	2,602,624	5,730,246	4,574,315	3,275,806	3,324,543	3,547,654
Grand Total	**2,602,624**	**5,730,246**	**4,574,315**	**3,275,806**	**3,324,543**	**3,547,654**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0601 Land Transport and Rail Transp	**344,506**	**554,440**	**553,551**	**500,000**	**408,782**	**531,413**
26 GRANTS	344,506	554,440	553,551	500,000	408,782	531,413
Total	**344,506**	**554,440**	**553,551**	**500,000**	**408,782**	**531,413**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0601 Land Transport and Rail Transp	**344,506**	**554,440**	**553,551**	**500,000**	**408,782**	**531,413**
26 GRANTS	**344,506**	**554,440**	**553,551**	**500,000**	**408,782**	**531,413**
263125 Transfer-Revenue Enhanc.Initv.	344,506	554,440	553,551	500,000	408,782	531,413
Total	**344,506**	**554,440**	**553,551**	**500,000**	**408,782**	**531,413**

406 MINISTRY OF TRANSPORT

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0602 Insurance Services	**-**	**2,500,000**	**1,854,998**	**-**	**-**	**-**
26 GRANTS	-	-	175,000	-	-	-
31 NON-FINANCIAL ASSETS	-	-	669,998	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	2,500,000	1,010,000	-	-	-
Total	**-**	**2,500,000**	**1,854,998**	**-**	**-**	**-**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0602 Insurance Services	**-**	**2,500,000**	**1,854,998**	**-**	**-**	**-**
26 GRANTS	**-**	**-**	**175,000**	**-**	**-**	**-**
263125 Transfer-Revenue Enhanc.Initv.	-	-	175,000	-	-	-
31 NON-FINANCIAL ASSETS	**-**	**-**	**669,998**	**-**	**-**	**-**
312104 Other Buildings and Structures	-	-	669,998	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**2,500,000**	**1,010,000**	**-**	**-**	**-**
332401 Other Fixed Assets	-	2,500,000	-	-	-	-
332487 Transport Equipment–Vehicles	-	-	210,000	-	-	-
332492 Non-Residential Buildings	-	-	800,000	-	-	-
Total	**-**	**2,500,000**	**1,854,998**	**-**	**-**	**-**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0603 Administration and Management	**2,258,118**	**2,675,806**	**2,165,766**	**2,775,806**	**2,915,761**	**3,016,241**
21 COMPENSATION OF EMPLOYEES	2,096,673	2,220,832	1,809,621	2,220,832	2,313,400	2,332,954
22 USE OF GOODS AND SERVICES	161,445	354,974	256,145	554,974	602,361	683,287
31 NON-FINANCIAL ASSETS	-	100,000	100,000	-	-	-
Total	**2,258,118**	**2,675,806**	**2,165,766**	**2,775,806**	**2,915,761**	**3,016,241**

406 MINISTRY OF TRANSPORT

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0603 Administration and Management	**2,258,118**	**2,675,806**	**2,165,766**	**2,775,806**	**2,915,761**	**3,016,241**
21 COMPENSATION OF EMPLOYEES	**2,096,673**	**2,220,832**	**1,809,621**	**2,220,832**	**2,313,400**	**2,332,954**
211101 Basic Salary - Civil Service	2,096,673	2,220,832	1,809,621	2,220,832	2,313,400	2,332,954
22 USE OF GOODS AND SERVICES	**161,445**	**354,974**	**256,145**	**554,974**	**602,361**	**683,287**
221101 Foreign Travel-Means of travel	20,135	24,432	6,460	24,432	26,518	30,081
221102 Forgn.Travel-Daily Sub. Allowa	14,855	20,000	9,387	20,000	21,708	24,624
221103 Foreign Travel-Incdl. Allowanc	1,200	8,000	2,040	8,000	8,683	9,850
221104 Domestic Travel-Meansof Travel	-	2,000	-	2,000	2,171	2,462
221105 Dom. Travel-Daily Subsis.Allow	-	3,500	3,412	3,500	3,799	4,309
221201 Electricity	5,000	42,396	-	42,396	46,016	52,198
221202 Water and Sewage	-	10,800	-	10,800	11,722	13,297
221208 Internet Provider Services	3,500	6,000	6,000	6,000	6,512	7,387
221303 Office Build. Rental and Lease	-	3,000	-	3,000	3,256	3,694
221401 Fuel and Lubricants - Vehicles	9,998	30,500	30,500	30,500	33,104	37,552
221402 Fuel and Lubricants – Gener.	7,385	23,600	23,600	23,600	25,615	29,056
221501 Repair and Maintenance–Civil	34,990	90,000	90,000	290,000	314,763	357,050
221502 Repairs and Maintenance - Veh.	2,800	3,000	3,000	3,000	3,256	3,694
221503 Repairs and Maintenance–Gen.	2,987	2,500	2,500	2,500	2,713	3,078
221504 Rep\&Maint.Mach\&Equip,Furniture	3,968	8,000	8,000	8,000	8,683	9,850
221601 Cleaning Materials and service	3,000	5,000	5,000	5,000	5,427	6,156
221602 Stationery	5,871	15,000	15,000	15,000	16,281	18,468
221603 Printing, Binding,Publication	4,895	3,000	3,000	3,000	3,256	3,694
221605 Computer Supplies and ICT Services	9,999	17,000	17,000	17,000	18,452	20,930
221606 Other Office Mat. and Consum.	3,863	7,246	7,246	7,246	7,865	8,921
222103 Food and Catering Services	21,999	24,000	24,000	24,000	26,049	29,549
222108 Advertising and Public Relatio	-	1,000	-	1,000	1,085	1,231
222109 Operational Expenses	5,000	5,000	-	5,000	5,427	6,156
31 NON-FINANCIAL ASSETS	**-**	**100,000**	**100,000**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	-	100,000	100,000	-	-	-
Total	**2,258,118**	**2,675,806**	**2,165,766**	**2,775,806**	**2,915,761**	**3,016,241**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**2,602,624**	**5,730,246**	**4,574,315**	**3,275,806**	**3,324,543**	**3,547,654**

409 MINISTRY OF PUBLIC WORKS

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 (FY2026):

During FY2026, the Ministry of Public Works made substantial progress in expanding and maintaining Liberia's road and bridge infrastructure. Increased the cumulative asphalt pavement on primary roads to 150km and on urban & community roads to 14.3km as of August 2026; Advanced works on 15 primary road corridors totaling approximately 663.5km; Sustained maintenance works on the primary road corridors not yet contracted for upgrading to pavement, keeping the Brewerville – Bopolu; Buchanan – Greenville; Greenville – Barclayville; Salayea – Voinjama; and Pleebo – Barclayville road corridors passable; Commenced active maintenance works by ARDEMS on the Greenville – Niplaipo; Niplaipo – Boageeken; Kanweaken – Dweken; and Dweken – Jarboken (Boageeken) road corridors; Continued maintenance of secondary and feeder roads under contract including Kolahun – Vahun and Kolahun – Kolba City Bypass in Lofa County; Totota – Sanoyea – Gbonota – Phebe and Taylor Town – Tulaymu in Bong County; Gio Town – Moin in Grand Bassa County; and Toweh Town – Beatuo in Nimba County; Paved the entire 61km of the Saclepea – Tappita Road (SECRAMP II), increasing pavement from 19km in FY2024; Paved 36.5km of the 39km Ganta – Saclepea Road (SECRAMP I); Paved 43km of the 47.1km Sanniquellie – Logatuo Road; Paved the entire 20km of the Kelipo – Fish Town Road and the entire 80km of the Fish Town – Karloken Road with binder course, in readiness for the final asphalt wearing course; Paved 3.26km of the 6.5km Freeport – St. Paul Bridge Road; Increased the physical works progress on the Robertsport – Madina Road to 36% with about 4km of the 12.5km paved; Advanced pavement works on the RIA Road Project and commenced full-scale works on the Junk River Bridge; Commenced works on the Gabriel Tucker Bridge – Freeport (Via Town Road) project, completing the removal of the existing median and temporary pavement, with drainage works ongoing; Contracted and commenced preliminary works on the following primary road corridors originally targeted for new civil works: Tappita – Toe's Town (40km) (RETRAP I); Toe's Town – Zwedru (75km) (RETRAP II), including detailed design of the entire 75km stretch; John Davis Town – Putuken – Kelipo (61.5km); and Barclayville – Sass Town (50km), with detailed design and mobilization ongoing; Commenced works on the St. Paul Bridge – Klay Road (38km) and clearing and grubbing on the Voinjama – Mendikorma Road (86km) under the PAVIFORT programme; Commenced detailed engineering design of the Klay – Bo Waterside (79km), Klay – Tubmanburg (22km) and Madina – Robertsport (30km) corridors under PAVIFORT; Initiated procurement for the Salayea – Konia (50km) and Zwedru – John Davis Town (48.5km) road corridors; Completed the detailed design of the Buchanan – Cestos Junction Coastal Corridor (60.6km) and submitted all documents to the AfDB Board for financing approval; Advanced preparatory documents with the World Bank for the proposed Liberia Legacy Economic Corridor (LILECO) from Buchanan – Botota – Gbahn and Botota – Gbarnga (238km); Commenced and advanced pavement works on 14 county city streets and urban/community road projects, including: Thinker Village (Kpelleh Town) – Duport Road, Bassa Town Community Road, ELWA Rock Hill Road and White House Community Road (R2) (5.09km), with about 1.24km paved; Chicken Soup Factory – Johnsonville Road (4.1km), with about 1.5km paved; Gaye Town, Lakpazee Zoo Road, 1st & 2nd Junction, LOIC Road and New Matadi Drive (5.2km), now substantially completed; Kakata City Streets (12.1km); Foya City Streets (21.6km) under three lots; New Kru Town – Island Clinic Road & VOA Road (3.4km); Rock Crusher (Duazon) Road (2.3km); Jahtono Town (Brewerville) Road (2.4km); New Georgia Estate – Bassa Town Road (3.4km); Light Lane Road, Duazon (1.89km); Ministerial Complex Bypass (Allison Street) (1.2km); Gbengbar's Town Road (2.1km); and the Buchanan City Sidewalks (3.65km), at 43.5% progress; Made the alternative access routes SKD Boulevard – Paco Island – Peace Island and SKD Boulevard – SD Cooper Road (4.22km) fully accessible and connected; Concluded procurement for new city streets pavement and rehabilitation works to commence in the 2026 dry season across the counties, including Grand Bassa University Road (3.75km); Barclayville City Streets (2.6km); Selected City Streets in Maryland County (1.65km) and River Gee County (2km); Zwedru City Streets (1.6km); Bopolu City Streets (3.34km); Gbarnga City Streets (2.95km); Duport Road Market – Soul Clinic (1km); Selected Neighborhood Roads on the Old Road (5km); Omega Market Access Road (2.5km); rehabilitation and sectional graveling of city streets in Nimba County (16.37km) and in Saclepea & Bahn (9.05km); and initiated re-procurement for the Greenville and Cestos City Streets following the expiration and cancellation of the previous contracts; Advanced works on 14 bridge and box culvert projects, including: Fully completed the maintenance works on the Yunken River

Objectives (FY2027):

To continue maintenance intervention on the primary road corridors not yet contracted for upgrading to pavement: Brewerville to Bopolu; Buchanan to Greenville; Greenville to Barclayville; Salayea to Voinjama; and Pleebo to Barclayville; Continue maintenance works by ARDEMS on Greenville to Niplaipo; Niplaipo to Boageeken; Kanweaken to Dweken; and Dweken to Jarboken (Boageeken); To complete the pavement and achieve full completion of the following six primary road corridors (186.1km): Saclepea - Tappita (61km) (SECRAMP II); Kelipo - Fish Town (20km); Sanniquellie - Logatuo (47.1km); Ganta - Saclepea (39km) (SECRAMP I); Robertsport - Madina (12.5km); and Freeport - St. Paul Bridge (6.5km); To lay the final asphalt wearing course on the Fish Town - Karloken road (80km); To pave 30km of the St. Paul Bridge - Klay road (38km) (PAVIFORT); To pave 35km of the Voinjama - Mendikorma road (86km) (PAVIFORT); To extend pavement on the RIA Road Project (45km) up to Marshall/Boys' Town Junction and continue full-scale works on the Junk River Bridge; To commence pavement works on the Gabriel Tucker Bridge - Freeport (Via Town Road) (1.9km); To commence and advance civil works on the following primary roads: Tappita - Toe's Town (40km) (RETRAP I); Toe's Town - Zwedru (75km) (RETRAP II); John Davis Town - Putuken - Kelipo (61.5km); and Barclayville - Sass Town (50km); To commence new civil works on Salayea - Konia (50km); Zwedru - John Davis Town (48.5km); Klay - Bo Waterside (79km) (PAVIFORT); Klay - Tubmanburg (22km) (PAVIFORT); and Madina - Robertsport (30km) (PAVIFORT); secure financing approval for the Buchanan - Cestos Junction Coastal Corridor (60.6km) (AfDB)

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and the proposed Liberia Legacy Economic Corridor (LILECO), Buchanan - Botota - Gbahn & Botota - Gbarnga (238km) (World Bank); To complete pavement of the following county city streets and urban/community roads: Thinker Village (Kpelleh Town) - Duport Road, Bassa Town Community Road, ELWA Rock Hill Road and White House Community Road (R2) (5.09km); Chicken Soup Factory - Johnsonville Road (4.1km); Kakata City Streets (12.1km); Gaye Town, Lakpazee Zoo Road, 1st & 2nd Junction, LOIC Road and New Matadi Drive (5.2km); New Kru Town - Island Clinic Road & VOA Road (3.4km); Rock Crusher (Duazon) Road (2.3km); Jahtono Town (Brewerville) Road (2.4km); New Georgia Estate - Bassa Town Road (3.4km); Light Lane Road, Duazon (1.89km); Foya City Streets (21.6km); Ministerial Complex Bypass (Allison Street) (1.2km); and Gbengbar's Town Road (2.1km); complete the alternative access routes SKD Boulevard - Paco Island - Peace Island and SKD Boulevard - SD Cooper Road (4.22km); To complete the Buchanan City Sidewalks (3.65km); To commence and complete concrete pavement of the following: Grand Bassa University Road (3.75km); Barclayville City Streets (2.6km); Selected City Streets in Maryland County (1.65km); Selected City Streets in River Gee County (2km); Zwedru City Streets (1.6km); Bopolu City Streets (3.34km); Duport Road Market to Soul Clinic (1km); Gbarnga City Streets (2.95km); Selected Neighborhood Roads on the Old Road (5km); Omega Market Access Road (1st phase) (2.5km); Greenville City Streets; and Cestos City Streets; commence and complete rehabilitation and sectional graveling of city streets in Nimba County (16.37km); Sanniquellie, Karnplay & Garplay City Streets (15.97km); Saclepea & Bahn City Streets (9.05km); and rehabilitation of the Gibi Road Corridor (43km) in Margibi County; Complete the following bridge works: Overpass Bridges at the Ministerial Complex & SKD Boulevard; Dakorta - Kolleh Bridge in Gbarpolu County; Grand Bassa Community College (GBCC) Bridge in Grand Bassa County; Vahun Box Culvert and Nyedah Box Culvert in Lofa County; Sinoe Port Bridge in Sinoe County; Kpayekwelleh River Bridge connecting Bong & Gbarpolu Counties; Foe River Bridge in Bong County; Galayah & Bonowalahun Bridges in Lofa County; Rehabilitation of the St. John River Bridge in Grand Bassa County; Clay Ashland Bridge in Montserrado County; Reconstruction of the Cestos River Bridge in Rivercess County; continue works on the Cavalla River Bridge linking Liberia and Côte d'Ivoire in Maryland County; commence and complete the construction of bridge substructures: Zlore, Timbo & Newcess in Grand Bassa County; Madina & Yandehum and Yaladu & Kpormbu in Lofa County; Guah & Yar River and Luolay & Beipa in Nimba County; Queyakollie & Naima and Yelleh & Jor River in Bong County; To construct the 61m Grand Bassa Community College Bridge; To continue maintenance of secondary and feeder roads currently under contract: Kolahun - Vahun in Lofa County; Totota - Sanoyea - Gbonota - Phebe in Bong County; Taylor Town - Tulaymu in Bong County; Gio Town - Moin in Grand Bassa County; Toweh Town - Beatuo in Nimba County; Kolahun - Kolba City Bypass in Lofa County, complemented by the deployed yellow machines in each county; To complete the installation of concrete culverts on 62.3km of community roads in Mo

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	387	103	**490**	387	103	**490**	387	103	**490**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	2,567,610	3,047,483	2,566,599	3,565,854	3,714,484	3,745,881
22 USE OF GOODS AND SERVICES	335,984	1,546,080	997,469	1,546,080	1,678,096	1,903,541
31 NON-FINANCIAL ASSETS	50,052,210	260,000	7,990,996	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	115,397,924	72,922,816	116,669,186	128,569,443	132,146,337
Grand Total	**52,955,804**	**120,251,487**	**84,477,880**	**121,781,120**	**133,962,023**	**137,795,759**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
902 Construction Services	50,104,735	61,935,275	44,670,219	79,269,186	87,354,643	89,784,912
906 Administration and Management	2,851,069	58,316,212	39,807,661	42,511,934	46,607,380	48,010,847
Grand Total	**52,955,804**	**120,251,487**	**84,477,880**	**121,781,120**	**133,962,023**	**137,795,759**

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

	PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**-**	**-**	**70,000**	**75,977**	**86,184**
000000	Unspecified	-	-	-	70,000	75,977	86,184
Total		**-**	**-**	**-**	**70,000**	**75,977**	**86,184**
Government of Liberia Funded Projects		**50,104,735**	**115,397,924**	**80,653,812**	**116,669,186**	**128,569,443**	**132,146,337**
023862	Road Financing-NRF	37,615,451	28,824,654	17,758,075	49,100,000	54,108,200	55,613,529
023863	CPF: Sehyikimpa tp Loguatuo Road Corridor-Cracked Structures (Mano River Union II)-NRF	543,122	-	-	-	-	-
023864	CPF: Gbarnga Salayea Road (Beyan Town to Salayea Road Corridor)-NRF	1,101,419	-	-	-	-	-
023866	CPF: ECOWAS Bank for Development Barclaville-Klowne-Sasstown Road Construction Project-NRF	670,000	645,567	-	-	-	-
023867	CPF: Ministerial Complex Bye Pass (Allison Street)-NRF	172,612	-	-	-	-	-
023871	CPF: Labor Based Public Works-PR	864,710	-	-	-	-	-
023872	CPF: Southeast Corridor Road Assest Management Project (SECRAMP)-PR	7,509,067	2,000,000	2,000,000	-	-	-
023877	Community Road Maintenance & Zoning Intervention (CRMZI)-PR	400,000	-	-	-	-	-
023887	Ministerial Complex & SKD Boulevard Bye-Pass	575,000	-	-	-	-	-
023890	Rock Crusher Community Road-Duazon	384,593	350,000	-	-	-	-
023891	ELWA Community Road	45,925	-	-	-	-	-
023892	Buchanan City Sidewalk Construction	157,114	-	-	-	-	-
026700	Resettlement Ation Plan (RAP) Hotel Africa Rehabilitation-PR	-	1,000,000	1,000,000	-	-	-
028400	CFP: Budget Support (Roads)	-	5,183,399	5,183,399	35,900,000	39,561,800	40,662,438
028600	Markets Renovation (women Empowerment)	-	1,000,000	1,000,000	-	-	-
028800	Renovation & Modernization of Omega Market	-	700,000	700,000	-	-	-
030158	Construction & Rehabilitation of City Streets Under the County Development Agenda	-	-	-	7,000,000	7,714,000	7,928,609
030159	Fish Town-Kelipo Road (20 km)-GoL Counterpart Funding	-	-	-	1,483,335	1,634,635	1,680,112
030160	Karloken-Fish Town Road (80km)-GoL Counterpart Funding	-	-	-	3,628,627	3,998,747	4,109,995
030161	Sanniquellie-Loguatuo Road-GoL Counterpart Funding	-	-	-	2,025,675	2,232,294	2,294,398
030162	Resettlement Compensation (RAP)-Sanniquellie.-Loguatuo Road Loguatuo Border-GoL Counter Funding	-	-	-	1,331,549	1,467,367	1,508,190
030163	Construction of Rest Stop Facility along the Monrovia-Southeast Road Corridor	-	-	-	500,000	551,000	566,329
030164	Pavement of St. Francis Road Jacon Town	-	-	-	500,000	551,000	566,329
030165	Pavement of Jacob Town REHAB Road	-	-	-	500,000	551,000	566,329
030320	Kakata City Streets Pavement	-	950,000	950,000	-	-	-
030327	Grand Cape Mount Water Supply	-	-	-	500,000	551,000	566,329
030401	Cestor City Street Pavement	-	750,000	-	-	-	-
030402	Harper City Streets	-	1,000,000	700,000	-	-	-
030403	Buchanan City Streets	-	2,500,000	1,616,160	-	-	-

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
030404	Bopolu City Streets	-	2,000,000	1,329,908	-	-	-
030405	Ganta Streets	-	300,000	300,000	-	-	-
030406	Sannniquellie Streets	-	300,000	-	-	-	-
030407	Yekepa Streets	-	300,000	-	-	-	-
030408	Kamplay Streets	-	300,000	-	-	-	-
030409	Saclapea Streets	-	300,000	200,000	-	-	-
030410	Tappita Streets	-	300,000	-	-	-	-
030411	Garplay Streets	-	300,000	-	-	-	-
030412	Bah Streets	-	300,000	201,194	-	-	-
030413	Gbarnga City Pavement	-	1,700,000	1,190,000	-	-	-
030414	Yarbaryah	-	250,000	175,000	-	-	-
030415	Belefana-Joewah town Road	-	250,000	153,235	-	-	-
030416	Barcalyville City Pavement	-	2,000,000	1,389,811	-	-	-
030417	Greenville City Streets Pavement	-	1,000,000	-	-	-	-
030418	PSIP to Zwedru City Pavement	-	1,000,000	700,000	-	-	-
030419	Monsterrado County(Duport Soul Clinic	-	200,000	200,000	-	-	-
030421	Fish Town City & Karweaken City	-	1,150,000	801,726	-	-	-
030423	Bible Way Community Road	-	350,000	-	-	-	-
030424	Gibi Road Corridor(Margibi County)	-	500,000	-	-	-	-
030425	PSIP to St. Paul in Bong to Kpallakorleh Corridor (Gbarpolu)	-	150,000	150,000	-	-	-
030426	Sokopa -Meinpea Mahn Corridor (Nimba)	-	150,000	-	-	-	-
030427	Street Solar Lights	-	100,000	-	-	-	-
030431	Ceeyugar Pavement	-	250,000	162,388	-	-	-
030442	PSIP to ELWA-RIA Road	-	5,000,000	5,000,000	-	-	-
030447	Acquisition of Bailey Bridges	-	5,000,000	1,706,701	-	-	-
030448	PSIP to Yellow machines Development Projects	-	5,965,054	8,565,054	14,200,000	15,648,400	16,083,750
065000	Street Light Project	65,722	-	115,000	-	-	-
088200	CPF : LIRENAP	-	-	21,591	-	-	-
088300	CPF : REEL	-	-	306,700	-	-	-
088400	MDMC-Freeport ST. Paul Bridge NRF	-	5,220,000	-	-	-	-
088500	Community Gravel Road Intervention Project	-	1,077,870	1,077,870	-	-	-
092800	Construction of St. Paul Bridge and BO-Waterside Roads	-	26,000,000	26,000,000	-	-	-
092900	RIA - Road Financing NRF	-	8,781,380	-	-	-	-
Total		**50,104,735**	**115,397,924**	**80,653,812**	**116,669,186**	**128,569,443**	**132,146,337**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**2,567,610**	**3,047,483**	**2,566,599**	**3,565,854**	**3,714,484**	**3,745,881**

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Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
211101 Basic Salary - Civil Service	2,567,610	3,047,483	2,566,599	3,565,854	3,714,484	3,745,881
22 USE OF GOODS AND SERVICES	**335,984**	**1,546,080**	**997,469**	**1,546,080**	**1,678,096**	**1,903,541**
221101 Foreign Travel-Means of travel	11,642	25,000	11,534	25,000	27,135	30,780
221102 Forgn.Travel-Daily Sub. Allowa	16,283	28,000	17,969	28,000	30,391	34,474
221103 Foreign Travel-Incdl. Allowanc	1,600	6,000	2,400	6,000	6,512	7,387
221105 Dom. Travel-Daily Subsis.Allow	12,953	46,380	46,380	46,380	50,340	57,103
221106 Domestic Travel - Incidental	-	5,000	1,857	82,227	89,248	101,238
221201 Electricity	6,000	82,227	82,227	5,000	5,427	6,156
221202 Water and Sewage	1,450	6,000	6,000	6,000	6,512	7,387
221208 Internet Provider Services	3,170	27,300	27,300	27,300	29,631	33,612
221209 Scratch- Cards	5,990	16,000	16,000	16,000	17,366	19,699
221401 Fuel and Lubricants - Vehicles	130,870	80,000	80,000	80,000	86,831	98,496
221402 Fuel and Lubricants – Gener.	8,988	15,000	15,000	15,000	16,281	18,468
221501 Repair and Maintenance–Civil	-	70,000	70,000	70,000	75,977	86,184
221502 Repairs and Maintenance - Veh.	-	24,000	24,000	24,000	26,049	29,549
221601 Cleaning Materials and service	2,988	10,000	10,000	10,000	10,854	12,312
221602 Stationery	17,959	25,000	25,000	25,000	27,135	30,780
221603 Printing, Binding,Publication	4,486	20,000	20,000	20,000	21,708	24,624
221604 Newspapers, Books and Periodic	-	5,000	5,000	5,000	5,427	6,156
221701 Consultancy Services	66,401	-	-	-	-	-
221804 Uniforms and Specialized Cloth	3,500	3,173	3,173	3,173	3,444	3,907
221907 Scholarships – Local	11,842	10,000	10,000	10,000	10,854	12,312
222101 Celebrations, Commem\&State Vis	22,869	27,000	27,000	27,000	29,305	33,243
222121 Other Legal Fees	2,500	5,000	5,000	5,000	5,427	6,156
222123 Other Compensations	-	1,000,000	481,629	1,000,000	1,085,388	1,231,206
223106 Vehicle Insurance	4,493	10,000	10,000	10,000	10,854	12,312
31 NON-FINANCIAL ASSETS	**50,052,210**	**260,000**	**7,990,996**	**-**	**-**	**-**
312103 Roads and Bridges	50,038,334	-	7,730,996	-	-	-
312201 Transport Equipment–Vehicles	-	260,000	260,000	-	-	-
312205 Machinery and Equipment	13,876	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**115,397,924**	**72,922,816**	**116,669,186**	**128,569,443**	**132,146,337**
332401 Other Fixed Assets	-	115,397,924	-	80,769,186	89,007,643	91,483,899
332494 Roads and Bridges	-	-	72,922,816	35,900,000	39,561,800	40,662,438
Grand Total	**52,955,804**	**120,251,487**	**84,477,880**	**121,781,120**	**133,962,023**	**137,795,759**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	52,955,804	120,251,487	84,477,880	121,781,120	133,962,023	137,795,759

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Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**52,955,804**	**120,251,487**	**84,477,880**	**121,781,120**	**133,962,023**	**137,795,759**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0902 Construction Services	**50,104,735**	**61,935,275**	**44,670,219**	**79,269,186**	**87,354,643**	**89,784,912**
22 USE OF GOODS AND SERVICES	66,401	-	-	-	-	-
31 NON-FINANCIAL ASSETS	50,038,334	-	7,730,996	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	61,935,275	36,939,223	79,269,186	87,354,643	89,784,912
Total	**50,104,735**	**61,935,275**	**44,670,219**	**79,269,186**	**87,354,643**	**89,784,912**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0902 Construction Services	**50,104,735**	**61,935,275**	**44,670,219**	**79,269,186**	**87,354,643**	**89,784,912**
22 USE OF GOODS AND SERVICES	**66,401**	**-**	**-**	**-**	**-**	**-**
221701 Consultancy Services	66,401	-	-	-	-	-
31 NON-FINANCIAL ASSETS	**50,038,334**	**-**	**7,730,996**	**-**	**-**	**-**
312103 Roads and Bridges	50,038,334	-	7,730,996	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**61,935,275**	**36,939,223**	**79,269,186**	**87,354,643**	**89,784,912**
332401 Other Fixed Assets	-	61,935,275	-	79,269,186	87,354,643	89,784,912
332494 Roads and Bridges	-	-	36,939,223	-	-	-
Total	**50,104,735**	**61,935,275**	**44,670,219**	**79,269,186**	**87,354,643**	**89,784,912**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0906 Administration and Management	**2,851,069**	**58,316,212**	**39,807,661**	**42,511,934**	**46,607,380**	**48,010,847**
21 COMPENSATION OF EMPLOYEES	2,567,610	3,047,483	2,566,599	3,565,854	3,714,484	3,745,881
22 USE OF GOODS AND SERVICES	269,583	1,546,080	997,469	1,546,080	1,678,096	1,903,541
31 NON-FINANCIAL ASSETS	13,876	260,000	260,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	53,462,649	35,983,593	37,400,000	41,214,800	42,361,425
Total	**2,851,069**	**58,316,212**	**39,807,661**	**42,511,934**	**46,607,380**	**48,010,847**

409 MINISTRY OF PUBLIC WORKS

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0906 Administration and Management	**2,851,069**	**58,316,212**	**39,807,661**	**42,511,934**	**46,607,380**	**48,010,847**
21 COMPENSATION OF EMPLOYEES	**2,567,610**	**3,047,483**	**2,566,599**	**3,565,854**	**3,714,484**	**3,745,881**
211101 Basic Salary - Civil Service	2,567,610	3,047,483	2,566,599	3,565,854	3,714,484	3,745,881
22 USE OF GOODS AND SERVICES	**269,583**	**1,546,080**	**997,469**	**1,546,080**	**1,678,096**	**1,903,541**
221101 Foreign Travel-Means of travel	11,642	25,000	11,534	25,000	27,135	30,780
221102 Forgn.Travel-Daily Sub. Allowa	16,283	28,000	17,969	28,000	30,391	34,474
221103 Foreign Travel-Incdl. Allowanc	1,600	6,000	2,400	6,000	6,512	7,387
221105 Dom. Travel-Daily Subsis.Allow	12,953	46,380	46,380	46,380	50,340	57,103
221106 Domestic Travel - Incidental	-	5,000	1,857	82,227	89,248	101,238
221201 Electricity	6,000	82,227	82,227	5,000	5,427	6,156
221202 Water and Sewage	1,450	6,000	6,000	6,000	6,512	7,387
221208 Internet Provider Services	3,170	27,300	27,300	27,300	29,631	33,612
221209 Scratch- Cards	5,990	16,000	16,000	16,000	17,366	19,699
221401 Fuel and Lubricants - Vehicles	130,870	80,000	80,000	80,000	86,831	98,496
221402 Fuel and Lubricants – Gener.	8,988	15,000	15,000	15,000	16,281	18,468
221501 Repair and Maintenance–Civil	-	70,000	70,000	70,000	75,977	86,184
221502 Repairs and Maintenance - Veh.	-	24,000	24,000	24,000	26,049	29,549
221601 Cleaning Materials and service	2,988	10,000	10,000	10,000	10,854	12,312
221602 Stationery	17,959	25,000	25,000	25,000	27,135	30,780
221603 Printing, Binding,Publication	4,486	20,000	20,000	20,000	21,708	24,624
221604 Newspapers, Books and Periodic	-	5,000	5,000	5,000	5,427	6,156
221804 Uniforms and Specialized Cloth	3,500	3,173	3,173	3,173	3,444	3,907
221907 Scholarships – Local	11,842	10,000	10,000	10,000	10,854	12,312
222101 Celebrations, Commem\&State Vis	22,869	27,000	27,000	27,000	29,305	33,243
222121 Other Legal Fees	2,500	5,000	5,000	5,000	5,427	6,156
222123 Other Compensations	-	1,000,000	481,629	1,000,000	1,085,388	1,231,206
223106 Vehicle Insurance	4,493	10,000	10,000	10,000	10,854	12,312
31 NON-FINANCIAL ASSETS	**13,876**	**260,000**	**260,000**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	-	260,000	260,000	-	-	-
312205 Machinery and Equipment	13,876	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**53,462,649**	**35,983,593**	**37,400,000**	**41,214,800**	**42,361,425**
332401 Other Fixed Assets	-	53,462,649	-	1,500,000	1,653,000	1,698,987
332494 Roads and Bridges	-	-	35,983,593	35,900,000	39,561,800	40,662,438
Total	**2,851,069**	**58,316,212**	**39,807,661**	**42,511,934**	**46,607,380**	**48,010,847**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**52,955,804**	**120,251,487**	**84,477,880**	**121,781,120**	**133,962,023**	**137,795,759**

415 NATIONAL TRANSIT AUTHORITY

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 (FY2026):

During FY2026, the National Transit Authority (NTA) continued to strengthen public transportation services and institutional capacity under its administration, management, and operations mandates. Significant progress was made in expanding and improving transport infrastructure, including the construction of the Authority's administrative building, which reached 60 percent completion, and the construction of a new minibus terminal, which reached 70 percent completion. A six-room public lavatory facility was also completed to improve commuter amenities. The Authority enhanced its operational capacity by acquiring 60 vehicles, surpassing its target of 50 units, while continuing the rehabilitation of its existing bus fleet and increasing the number of operational buses serving Monrovia and other parts of the country. These efforts contributed to improved public transport services and expanded mobility for commuters. In addition, the NTA successfully completed its Five-Year Strategic Plan, providing a roadmap for institutional development and sustainable transport sector growth. Ridership continued to grow during the fiscal year, reflecting sustained demand for the Authority's services and ongoing efforts to improve the safety, reliability, and efficiency of Liberia's public transportation system.

Objectives (FY2027):

The National Transit Authority aims to transform Liberia’s transportation system by making travel safer, more reliable, and environmentally friendly, improving the movement of goods across the country, supporting businesses, creating jobs, and driving sustainable economic growth.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	244	108	**352**	244	108	**352**	244	108	**352**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	1,439,159	1,459,263	1,188,210	1,459,263	1,520,087	1,532,936
22 USE OF GOODS AND SERVICES	753,364	1,154,830	1,137,628	1,354,830	1,470,517	1,668,074
31 NON-FINANCIAL ASSETS	500,000	875,000	1,175,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	3,300,000	3,000,000	1,700,000	1,873,400	1,925,519
Grand Total	**2,692,523**	**6,789,093**	**6,500,838**	**4,514,093**	**4,864,004**	**5,126,529**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
501 Administration and Management	2,692,523	6,789,093	6,500,838	4,514,093	4,864,004	5,126,529
Grand Total	**2,692,523**	**6,789,093**	**6,500,838**	**4,514,093**	**4,864,004**	**5,126,529**

415 NATIONAL TRANSIT AUTHORITY

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**700,000**	**3,300,000**	**3,300,000**	**1,700,000**	**1,873,400**	**1,925,519**
028900 Construction of Headquarter	-	300,000	300,000	-	-	-
030166 Procurement of Public Transit Buses	-	-	-	1,700,000	1,873,400	1,925,519
098600 Purchase of Spare Parts	200,000	-	-	-	-	-
550754 Office Equipment including vehicle	500,000	3,000,000	3,000,000	-	-	-
Total	**700,000**	**3,300,000**	**3,300,000**	**1,700,000**	**1,873,400**	**1,925,519**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**1,439,159**	**1,459,263**	**1,188,210**	**1,459,263**	**1,520,087**	**1,532,936**
211101 Basic Salary - Civil Service	1,439,159	1,459,263	1,188,210	1,459,263	1,520,087	1,532,936
22 USE OF GOODS AND SERVICES	**753,364**	**1,154,830**	**1,137,628**	**1,354,830**	**1,470,517**	**1,668,074**
221201 Electricity	20,000	20,000	15,000	20,000	21,708	24,624
221208 Internet Provider Services	5,857	6,000	6,000	6,000	6,512	7,387
221401 Fuel and Lubricants - Vehicles	399,793	729,206	729,206	929,206	1,008,549	1,144,044
221502 Repairs and Maintenance - Veh.	302,894	303,422	303,422	303,422	329,331	373,575
221602 Stationery	24,820	96,202	84,000	96,202	104,417	118,444
31 NON-FINANCIAL ASSETS	**500,000**	**875,000**	**1,175,000**	**-**	**-**	**-**
312101 Non-Residential Buildings	-	-	300,000	-	-	-
312201 Transport Equipment–Vehicles	500,000	875,000	875,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**3,300,000**	**3,000,000**	**1,700,000**	**1,873,400**	**1,925,519**
332401 Other Fixed Assets	-	3,300,000	-	1,700,000	1,873,400	1,925,519
332487 Transport Equipment–Vehicles	-	-	3,000,000	-	-	-
Grand Total	**2,692,523**	**6,789,093**	**6,500,838**	**4,514,093**	**4,864,004**	**5,126,529**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	2,692,523	6,789,093	6,500,838	4,514,093	4,864,004	5,126,529
Grand Total	**2,692,523**	**6,789,093**	**6,500,838**	**4,514,093**	**4,864,004**	**5,126,529**

415 NATIONAL TRANSIT AUTHORITY

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1501 Administration and Management	**2,692,523**	**6,789,093**	**6,500,838**	**4,514,093**	**4,864,004**	**5,126,529**
21 COMPENSATION OF EMPLOYEES	1,439,159	1,459,263	1,188,210	1,459,263	1,520,087	1,532,936
22 USE OF GOODS AND SERVICES	753,364	1,154,830	1,137,628	1,354,830	1,470,517	1,668,074
31 NON-FINANCIAL ASSETS	500,000	875,000	1,175,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	3,300,000	3,000,000	1,700,000	1,873,400	1,925,519
Total	**2,692,523**	**6,789,093**	**6,500,838**	**4,514,093**	**4,864,004**	**5,126,529**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1501 Administration and Management	**2,692,523**	**6,789,093**	**6,500,838**	**4,514,093**	**4,864,004**	**5,126,529**
21 COMPENSATION OF EMPLOYEES	**1,439,159**	**1,459,263**	**1,188,210**	**1,459,263**	**1,520,087**	**1,532,936**
211101 Basic Salary - Civil Service	1,439,159	1,459,263	1,188,210	1,459,263	1,520,087	1,532,936
22 USE OF GOODS AND SERVICES	**753,364**	**1,154,830**	**1,137,628**	**1,354,830**	**1,470,517**	**1,668,074**
221201 Electricity	20,000	20,000	15,000	20,000	21,708	24,624
221208 Internet Provider Services	5,857	6,000	6,000	6,000	6,512	7,387
221401 Fuel and Lubricants - Vehicles	399,793	729,206	729,206	929,206	1,008,549	1,144,044
221502 Repairs and Maintenance - Veh.	302,894	303,422	303,422	303,422	329,331	373,575
221602 Stationery	24,820	96,202	84,000	96,202	104,417	118,444
31 NON-FINANCIAL ASSETS	**500,000**	**875,000**	**1,175,000**	**-**	**-**	**-**
312101 Non-Residential Buildings	-	-	300,000	-	-	-
312201 Transport Equipment–Vehicles	500,000	875,000	875,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**3,300,000**	**3,000,000**	**1,700,000**	**1,873,400**	**1,925,519**
332401 Other Fixed Assets	-	3,300,000	-	1,700,000	1,873,400	1,925,519
332487 Transport Equipment–Vehicles	-	-	3,000,000	-	-	-
Total	**2,692,523**	**6,789,093**	**6,500,838**	**4,514,093**	**4,864,004**	**5,126,529**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**2,692,523**	**6,789,093**	**6,500,838**	**4,514,093**	**4,864,004**	**5,126,529**

419 NATIONAL HOUSING AND SAVINGS BANK

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 (FY2026):

During FY2026, the National Housing and Savings Bank managed and protected its properties in Waterside, ensuring that the Bank's assets remained secure, properly maintained, and safeguarded against unauthorized use or loss. The Bank also continued to oversee the properties as part of its broader responsibility for preserving its asset base and supporting the continuity of its operations.

Objectives (FY2027):

In FY2027, the National Housing and Savings Bank (NHSB) will prioritize the recapitalization of the institution to strengthen its financial capacity to provide affordable housing finance for low-income earners. By expanding access to housing loans and supporting the development of affordable housing projects, the Bank aims to improve home ownership opportunities, enhance living conditions, and contribute to sustainable socio-economic development across Liberia.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	4	-	**4**	4	-	**4**	4	-	**4**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	52,901	57,176	42,885	57,176	59,559	60,063
Grand Total	**52,901**	**57,176**	**42,885**	**57,176**	**59,559**	**60,063**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
901 Administration and Management	52,901	57,176	42,885	57,176	59,559	60,063
Grand Total	**52,901**	**57,176**	**42,885**	**57,176**	**59,559**	**60,063**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**52,901**	**57,176**	**42,885**	**57,176**	**59,559**	**60,063**
211101 Basic Salary - Civil Service	52,901	57,176	42,885	57,176	59,559	60,063

419 NATIONAL HOUSING AND SAVINGS BANK

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**52,901**	**57,176**	**42,885**	**57,176**	**59,559**	**60,063**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	52,901	57,176	42,885	57,176	59,559	60,063
Grand Total	**52,901**	**57,176**	**42,885**	**57,176**	**59,559**	**60,063**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1901 Administration and Management	**52,901**	**57,176**	**42,885**	**57,176**	**59,559**	**60,063**
21 COMPENSATION OF EMPLOYEES	52,901	57,176	42,885	57,176	59,559	60,063
Total	**52,901**	**57,176**	**42,885**	**57,176**	**59,559**	**60,063**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1901 Administration and Management	**52,901**	**57,176**	**42,885**	**57,176**	**59,559**	**60,063**
21 COMPENSATION OF EMPLOYEES	**52,901**	**57,176**	**42,885**	**57,176**	**59,559**	**60,063**
211101 Basic Salary - Civil Service	52,901	57,176	42,885	57,176	59,559	60,063
Total	**52,901**	**57,176**	**42,885**	**57,176**	**59,559**	**60,063**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**52,901**	**57,176**	**42,885**	**57,176**	**59,559**	**60,063**

429 LIBERIA AIRPORT AUTHORITY

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 (FY2026):

The Liberia Airport Authority made progress in strengthening airport safety, security, certification readiness, and operational capacity at Roberts International Airport (RIA). The Authority advanced the RIA aerodrome certification process and undertook measures to address identified safety and aviation security gaps. It also progressed the deployment of screening and security equipment and maintained focus on runway, emergency preparedness, passenger screening, access control, and airport security systems. LAA further advanced the modernization of airport infrastructure and security systems, including preparations for an integrated security and technology solution covering surveillance, access control, perimeter protection, screening, fire safety, parking and emergency operations. The Authority also pursued the settlement of outstanding technical and certification obligations necessary to support runway certification and attract additional airlines, including potential wide-body carriers.

Objectives (FY2027):

The overall objective of the Liberia Airport Authority for FY2027 is to modernize and strengthen Liberia's airport infrastructure and operations by improving aviation safety and security, advancing RIA toward full aerodrome certification, expanding airport technology and screening systems, and enhancing the efficiency and commercial sustainability of the national airport network. Key priorities will include completing critical safety and certification requirements at RIA, implementing an integrated airport security and technology system, improving passenger and baggage screening, strengthening perimeter security and surveillance, and upgrading emergency response and operational systems. The Authority also intends to strengthen airport revenue generation through improved commercial operations, concessions, advertising, parking, and land leases.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	73	31	**104**	73	31	**104**	73	31	**104**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	538,367	572,494	516,960	572,494	596,356	601,397
22 USE OF GOODS AND SERVICES	296,911	160,000	159,166	560,000	607,816	689,474
25 SUBSIDIES	399,991	1,000,000	666,664	-	-	-
31 NON-FINANCIAL ASSETS	1,263,073	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,914,957	-	1,500,000	1,653,000	1,698,988
Grand Total	**2,498,342**	**3,647,451**	**1,342,790**	**2,632,494**	**2,857,172**	**2,989,859**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
901 Administration and Management	2,498,342	3,647,451	1,342,790	2,632,494	2,857,172	2,989,859
Grand Total	**2,498,342**	**3,647,451**	**1,342,790**	**2,632,494**	**2,857,172**	**2,989,859**

429 LIBERIA AIRPORT AUTHORITY

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**5,584**	**6,061**	**6,875**
000000 Unspecified	-	-	-	5,584	6,061	6,875
Total	**-**	**-**	**-**	**5,584**	**6,061**	**6,875**
Government of Liberia Funded Projects	**1,500,000**	**1,914,957**	**-**	**1,500,000**	**1,653,000**	**1,698,988**
030167 Upgrading of the Integrated Airport Security System	-	-	-	1,500,000	1,653,000	1,698,988
097500 Robert International Airport Up-Grade	1,500,000	-	-	-	-	-
502000 CPF-RIA Runway Project	-	1,914,957	-	-	-	-
Total	**1,500,000**	**1,914,957**	**-**	**1,500,000**	**1,653,000**	**1,698,988**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**538,367**	**572,494**	**516,960**	**572,494**	**596,356**	**601,397**
211101 Basic Salary - Civil Service	538,367	572,494	516,960	572,494	596,356	601,397
22 USE OF GOODS AND SERVICES	**296,911**	**160,000**	**159,166**	**560,000**	**607,816**	**689,474**
221201 Electricity	14,000	10,834	10,000	10,834	11,759	13,339
221401 Fuel and Lubricants - Vehicles	22,928	8,678	8,678	8,678	9,419	10,684
221402 Fuel and Lubricants – Gener.	3,997	3,724	3,724	3,724	4,042	4,585
221501 Repair and Maintenance–Civil	123,200	-	-	400,000	434,155	492,482
221601 Cleaning Materials and service	3,986	3,166	30,491	3,166	3,436	3,898
221602 Stationery	3,000	8,495	8,495	8,495	9,220	10,459
221605 Computer Supplies and ICT Services	6,000	5,584	5,584	5,584	6,061	6,875
221618 Computer Supplies, Parts and Cabling	20,500	-	-	-	-	-
221804 Uniforms and Specialized Cloth	3,000	2,730	2,730	2,730	2,963	3,361
221811 Other Specialized Materials	96,300	-	-	-	-	-
222123 Other Compensations	-	116,789	89,464	116,789	126,761	143,791
25 SUBSIDIES	**399,991**	**1,000,000**	**666,664**	**-**	**-**	**-**
256212 Subsidy Liberia Civil Avilation Authority	399,991	1,000,000	666,664	-	-	-
31 NON-FINANCIAL ASSETS	**1,263,073**	**-**	**-**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	210,000	-	-	-	-	-
312203 Furniture and Fixtures	3,073	-	-	-	-	-
312205 Machinery and Equipment	1,050,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**1,914,957**	**-**	**1,500,000**	**1,653,000**	**1,698,988**
332401 Other Fixed Assets	-	1,914,957	-	1,500,000	1,653,000	1,698,988

429 LIBERIA AIRPORT AUTHORITY

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**2,498,342**	**3,647,451**	**1,342,790**	**2,632,494**	**2,857,172**	**2,989,859**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	2,498,342	3,647,451	1,342,790	2,632,494	2,857,172	2,989,859
Grand Total	**2,498,342**	**3,647,451**	**1,342,790**	**2,632,494**	**2,857,172**	**2,989,859**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2901 Administration and Management	**2,498,342**	**3,647,451**	**1,342,790**	**2,632,494**	**2,857,172**	**2,989,859**
21 COMPENSATION OF EMPLOYEES	538,367	572,494	516,960	572,494	596,356	601,397
22 USE OF GOODS AND SERVICES	296,911	160,000	159,166	560,000	607,816	689,474
25 SUBSIDIES	399,991	1,000,000	666,664	-	-	-
31 NON-FINANCIAL ASSETS	1,263,073	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,914,957	-	1,500,000	1,653,000	1,698,988
Total	**2,498,342**	**3,647,451**	**1,342,790**	**2,632,494**	**2,857,172**	**2,989,859**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2901 Administration and Management	**2,498,342**	**3,647,451**	**1,342,790**	**2,632,494**	**2,857,172**	**2,989,859**
21 COMPENSATION OF EMPLOYEES	**538,367**	**572,494**	**516,960**	**572,494**	**596,356**	**601,397**
211101 Basic Salary - Civil Service	538,367	572,494	516,960	572,494	596,356	601,397
22 USE OF GOODS AND SERVICES	**296,911**	**160,000**	**159,166**	**560,000**	**607,816**	**689,474**
221201 Electricity	14,000	10,834	10,000	10,834	11,759	13,339
221401 Fuel and Lubricants - Vehicles	22,928	8,678	8,678	8,678	9,419	10,684
221402 Fuel and Lubricants – Gener.	3,997	3,724	3,724	3,724	4,042	4,585
221501 Repair and Maintenance–Civil	123,200	-	-	400,000	434,155	492,482
221601 Cleaning Materials and service	3,986	3,166	30,491	3,166	3,436	3,898
221602 Stationery	3,000	8,495	8,495	8,495	9,220	10,459
221605 Computer Supplies and ICT Services	6,000	5,584	5,584	5,584	6,061	6,875

429 LIBERIA AIRPORT AUTHORITY

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221618 Computer Supplies, Parts and Cabling	20,500	-	-	-	-	-
221804 Uniforms and Specialized Cloth	3,000	2,730	2,730	2,730	2,963	3,361
221811 Other Specialized Materials	96,300	-	-	-	-	-
222123 Other Compensations	-	116,789	89,464	116,789	126,761	143,791
25 SUBSIDIES	**399,991**	**1,000,000**	**666,664**	**-**	**-**	**-**
256212 Subsidy Liberia Civil Avilation Authority	399,991	1,000,000	666,664	-	-	-
31 NON-FINANCIAL ASSETS	**1,263,073**	**-**	**-**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	210,000	-	-	-	-	-
312203 Furniture and Fixtures	3,073	-	-	-	-	-
312205 Machinery and Equipment	1,050,000	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**1,914,957**	**-**	**1,500,000**	**1,653,000**	**1,698,988**
332401 Other Fixed Assets	-	1,914,957	-	1,500,000	1,653,000	1,698,988
Total	**2,498,342**	**3,647,451**	**1,342,790**	**2,632,494**	**2,857,172**	**2,989,859**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**2,498,342**	**3,647,451**	**1,342,790**	**2,632,494**	**2,857,172**	**2,989,859**

455 AIRCRAFT ACCIDENT INVESTIGATION BUREAU

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 (FY2026):

During FY2026, the Aircraft Accident Investigation Bureau (AAIB) continued to strengthen its institutional and operational capacity in support of aviation safety and accident investigation in Liberia. The Bureau successfully executed the compensation component of its approved budget through the first three quarters of the fiscal year, ensuring the timely payment of personnel costs and the continued operation of its core functions. Under its recurrent budget, the Bureau received allocations of US$85,245.80 during the first quarter and US$164,708.50 during the second quarter, while maintaining a balance of US$188,183.83 for the third and fourth quarters to support ongoing operational activities. The Bureau also continued to strengthen its financial management systems by implementing sound budgeting, expenditure control, financial reporting, procurement, payroll administration, and accountability processes. Operationally, AAIB maintained its readiness to respond to aircraft accidents and incidents through emergency notification and investigation mechanisms while continuing efforts to enhance aviation safety oversight. In addition, the Bureau advanced institutional development by investing in human resource management and building the technical capacity of aviation accident investigators to improve the effectiveness of accident investigations and the implementation of international aviation safety standards.

Objectives (FY2027):

To strengthen the institutional and technical capacity of the Aircraft Accident Investigation Bureau by developing and retaining a competent team of accident investigators and technical support personnel, establishing an investigator competency framework, recruiting personnel in key technical disciplines, implementing individual training plans, providing specialized aircraft accident investigation training, and fulfilling Liberia's international financial contributions and obligations to relevant aviation organizations.

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	303,298	382,538	286,902	382,538	398,483	401,851
22 USE OF GOODS AND SERVICES	101,152	185,000	179,555	185,000	200,800	227,771
27 SOCIAL BENEFITS	-	-	15,000	-	-	-
31 NON-FINANCIAL ASSETS	66,000	-	-	-	-	-
Grand Total	**470,450**	**567,538**	**481,457**	**567,538**	**599,283**	**629,622**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
501 Administration & Management	470,450	567,538	481,457	567,538	599,283	629,622
Grand Total	**470,450**	**567,538**	**481,457**	**567,538**	**599,283**	**629,622**

455 AIRCRAFT ACCIDENT INVESTIGATION BUREAU

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**122,727**	**133,207**	**151,102**
000000 Unspecified	-	-	-	122,727	133,207	151,102
Total	**-**	**-**	**-**	**122,727**	**133,207**	**151,102**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**303,298**	**382,538**	**286,902**	**382,538**	**398,483**	**401,851**
211101 Basic Salary - Civil Service	303,298	382,538	286,902	382,538	398,483	401,851
22 USE OF GOODS AND SERVICES	**101,152**	**185,000**	**179,555**	**185,000**	**200,800**	**227,771**
221101 Foreign Travel-Means of travel	892	10,000	8,820	10,000	10,854	12,312
221102 Forgn.Travel-Daily Sub. Allowa	751	10,000	12,570	10,000	10,854	12,312
221103 Foreign Travel-Incdl. Allowanc	400	2,795	960	2,795	3,034	3,441
221104 Domestic Travel-Meansof Travel	-	2,000	-	2,000	2,171	2,462
221105 Dom. Travel-Daily Subsis.Allow	9,451	2,000	4,000	2,000	2,171	2,462
221201 Electricity	-	5,000	-	5,000	5,427	6,156
221202 Water and Sewage	-	2,500	2,500	2,500	2,713	3,078
221208 Internet Provider Services	1,750	3,500	3,500	3,500	3,799	4,309
221401 Fuel and Lubricants - Vehicles	3,999	3,000	3,000	3,000	3,256	3,694
221402 Fuel and Lubricants – Gener.	6,999	4,000	4,000	4,000	4,342	4,925
221501 Repair and Maintenance–Civil	48,933	117,727	117,727	117,727	127,780	144,946
221502 Repairs and Maintenance - Veh.	2,996	2,000	2,000	2,000	2,171	2,462
221504 Rep\&Maint.Mach\&Equip,Furniture	3,995	2,000	2,000	2,000	2,171	2,462
221601 Cleaning Materials and service	2,997	2,478	2,478	2,478	2,690	3,051
221602 Stationery	3,739	5,000	5,000	5,000	5,427	6,156
221605 Computer Supplies and ICT Services	5,000	5,000	5,000	5,000	5,427	6,156
221606 Other Office Mat. and Consum.	4,000	4,000	4,000	4,000	4,342	4,925
222109 Operational Expenses	5,250	2,000	2,000	2,000	2,171	2,462
27 SOCIAL BENEFITS	**-**	**-**	**15,000**	**-**	**-**	**-**
273102 Incap.Death\&Funeral Expenses	-	-	15,000	-	-	-
31 NON-FINANCIAL ASSETS	**66,000**	**-**	**-**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	44,000	-	-	-	-	-
312205 Machinery and Equipment	22,000	-	-	-	-	-
Grand Total	**470,450**	**567,538**	**481,457**	**567,538**	**599,283**	**629,622**

455 AIRCRAFT ACCIDENT INVESTIGATION BUREAU

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	470,450	567,538	481,457	567,538	599,283	629,622
Grand Total	**470,450**	**567,538**	**481,457**	**567,538**	**599,283**	**629,622**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
5501 Administration & Management	**470,450**	**567,538**	**481,457**	**567,538**	**599,283**	**629,622**
21 COMPENSATION OF EMPLOYEES	303,298	382,538	286,902	382,538	398,483	401,851
22 USE OF GOODS AND SERVICES	101,152	185,000	179,555	185,000	200,800	227,771
27 SOCIAL BENEFITS	-	-	15,000	-	-	-
31 NON-FINANCIAL ASSETS	66,000	-	-	-	-	-
Total	**470,450**	**567,538**	**481,457**	**567,538**	**599,283**	**629,622**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
5501 Administration & Management	**470,450**	**567,538**	**481,457**	**567,538**	**599,283**	**629,622**
21 COMPENSATION OF EMPLOYEES	**303,298**	**382,538**	**286,902**	**382,538**	**398,483**	**401,851**
211101 Basic Salary - Civil Service	303,298	382,538	286,902	382,538	398,483	401,851
22 USE OF GOODS AND SERVICES	**101,152**	**185,000**	**179,555**	**185,000**	**200,800**	**227,771**
221101 Foreign Travel-Means of travel	892	10,000	8,820	10,000	10,854	12,312
221102 Forgn.Travel-Daily Sub. Allowa	751	10,000	12,570	10,000	10,854	12,312
221103 Foreign Travel-Incdl. Allowanc	400	2,795	960	2,795	3,034	3,441
221104 Domestic Travel-Meansof Travel	-	2,000	-	2,000	2,171	2,462
221105 Dom. Travel-Daily Subsis.Allow	9,451	2,000	4,000	2,000	2,171	2,462
221201 Electricity	-	5,000	-	5,000	5,427	6,156
221202 Water and Sewage	-	2,500	2,500	2,500	2,713	3,078
221208 Internet Provider Services	1,750	3,500	3,500	3,500	3,799	4,309
221401 Fuel and Lubricants - Vehicles	3,999	3,000	3,000	3,000	3,256	3,694
221402 Fuel and Lubricants – Gener.	6,999	4,000	4,000	4,000	4,342	4,925
221501 Repair and Maintenance–Civil	48,933	117,727	117,727	117,727	127,780	144,946
221502 Repairs and Maintenance - Veh.	2,996	2,000	2,000	2,000	2,171	2,462
221504 Rep\&Maint.Mach\&Equip,Furniture	3,995	2,000	2,000	2,000	2,171	2,462
221601 Cleaning Materials and service	2,997	2,478	2,478	2,478	2,690	3,051
221602 Stationery	3,739	5,000	5,000	5,000	5,427	6,156
221605 Computer Supplies and ICT Services	5,000	5,000	5,000	5,000	5,427	6,156
221606 Other Office Mat. and Consum.	4,000	4,000	4,000	4,000	4,342	4,925
222109 Operational Expenses	5,250	2,000	2,000	2,000	2,171	2,462

455 AIRCRAFT ACCIDENT INVESTIGATION BUREAU

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
27 SOCIAL BENEFITS	**-**	**-**	**15,000**	**-**	**-**	**-**
273102 Incap.Death\&Funeral Expenses	-	-	15,000	-	-	-
31 NON-FINANCIAL ASSETS	**66,000**	**-**	**-**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	44,000	-	-	-	-	-
312205 Machinery and Equipment	22,000	-	-	-	-	-
Total	**470,450**	**567,538**	**481,457**	**567,538**	**599,283**	**629,622**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**470,450**	**567,538**	**481,457**	**567,538**	**599,283**	**629,622**

458 NATIONAL RAIL AUTHORITY

Mission:

The National Railway Authority was initially established through Executive Order No. 112, issued on October 17, 2022, and subsequently extended and reaffirmed through Executive Order No. 136, signed on October 10, 2024. Executive Order No. 153, issued on October 16, 2025, further renewed and refocused the Authority as the national regulatory and facilitative institution responsible for overseeing Liberia's railway sector.

Achievements (FY2026):

No Information Provided by Spending Entity

Objectives (FY2027):

During FY2027, the National Railway Authority will focus on strengthening the institutional, regulatory, and operational framework for the management and development of Liberia's national railway assets. The Authority will facilitate equitable and transparent multi-user access to railway infrastructure, particularly for the mining, agriculture, forestry, and transportation sectors, while ensuring compliance with applicable safety and operational standards. It will also strengthen railway policy development, concession management, regulatory oversight, and coordination among railway operators and other stakeholders.

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	-	-	-	600,000	490,539	637,696
Grand Total	**-**	**-**	**-**	**600,000**	**490,539**	**637,696**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
801 Administration & Management	-	-	-	600,000	490,539	637,696
Grand Total	**-**	**-**	**-**	**600,000**	**490,539**	**637,696**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
26 GRANTS	**-**	**-**	**-**	**600,000**	**490,539**	**637,696**
263877 Transfer to National Rail Authority	-	-	-	600,000	490,539	637,696
Grand Total	**-**	**-**	**-**	**600,000**	**490,539**	**637,696**

458 NATIONAL RAIL AUTHORITY

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	-	-	-	600,000	490,539	637,696
Grand Total	**-**	**-**	**-**	**600,000**	**490,539**	**637,696**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
5801 Administration & Management	**-**	**-**	**-**	**600,000**	**490,539**	**637,696**
26 GRANTS	-	-	-	600,000	490,539	637,696
Total	**-**	**-**	**-**	**600,000**	**490,539**	**637,696**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
5801 Administration & Management	**-**	**-**	**-**	**600,000**	**490,539**	**637,696**
26 GRANTS	**-**	**-**	**-**	**600,000**	**490,539**	**637,696**
263877 Transfer to National Rail Authority	-	-	-	600,000	490,539	637,696
Total	**-**	**-**	**-**	**600,000**	**490,539**	**637,696**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**-**	**-**	**-**	**600,000**	**490,539**	**637,696**

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; to enhance the development of the domestic market and of commercial and trade activities through the 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; and to strengthen the enforcement of contract, property, and labor rights among employers to maximize employment opportunities and fair wages.

Sector Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	756	288	**1,044**	756	288	**1,044**	756	288	**1,044**

Summary by Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	5,895,766	8,447,739	6,661,521	8,320,962	8,667,793	8,741,056
22 USE OF GOODS AND SERVICES	2,192,709	4,123,163	2,837,664	4,582,555	4,973,856	5,642,062
25 SUBSIDIES	-	375,000	300,000	410,000	487,808	770,494
26 GRANTS	894,683	1,291,120	2,312,120	1,911,120	1,562,464	2,031,190
31 NON-FINANCIAL ASSETS	319,094	319,000	983,400	420,000	485,940	619,575
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	4,472,249	2,796,891	8,950,000	9,862,900	10,137,292
Grand Total	**9,302,252**	**19,028,271**	**15,891,596**	**24,594,637**	**26,040,761**	**27,941,669**

Summary by Spending Entity

SPENDING ENTITY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
116 National Investment Commission	1,311,346	2,046,330	1,738,630	2,551,330	2,456,386	2,852,871
348 Liberia National Tourism Authority	-	4,050,000	3,490,751	7,715,000	8,390,030	8,717,970
403 Ministry of Commerce and Industry	3,181,671	4,578,297	3,594,329	6,098,497	6,518,285	7,111,807
408 Ministry of Labour	2,147,404	2,568,820	2,265,239	2,938,784	2,966,950	3,154,467
422 National Insurance Corporation of Liberia	210,450	349,517	271,450	549,517	591,668	667,660
425 National Lottery	247,760	372,592	295,452	372,592	392,493	409,475
432 National Bureau of Concessions	1,016,222	2,174,549	1,849,210	-	-	-
440 Liberia Intellectual Property Office	264,350	407,577	335,271	507,577	539,661	578,382
453 Liberia Standard Authority	496,348	950,176	819,190	1,653,176	1,782,106	1,904,282
454 Liberia Special Economic Zones Authority	426,701	1,530,413	1,232,074	2,208,164	2,403,182	2,544,755

Summary by Spending Entity

SPENDING ENTITY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**9,302,252**	**19,028,271**	**15,891,596**	**24,594,637**	**26,040,761**	**27,941,669**

116 NATIONAL INVESTMENT COMMISSION

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 (FY2026):

During FY2026, the National Investment Commission (NIC) strengthened investment promotion, facilitation, concession monitoring, and institutional systems. The Commission processed investment incentive applications for nine projects with a combined proposed investment value of US$28.3 million and potential direct employment creation of 715 jobs, while monitoring 20 concession projects. NIC also successfully hosted the Canada-Liberia Trade and Investment Forum and registered 40 project briefs across 11 sectors with an aggregate opportunity value exceeding US$9 billion. The Commission advanced key investment-support initiatives, including the completion of the Business Service Desk and Joint Monitoring Team operational frameworks, initiation of the National Business Directory, and implementation of procurement digitization. It also supported the Special Agro-Industrial Processing Zone through completion of access-road clearing and the 33KV power transmission survey, and successfully concluded the National Local Content Policy validation exercise. In addition, NIC undertook investment engagements across Liberia and several international markets, including proposals in renewable energy and housing, and signed an MoU with TAF Africa Global for a proposed 10,000-home development on 1,000 hectares.

Objectives (FY2027):

For FY2027, the National Investment Commission will focus on expanding investment promotion and attracting additional foreign direct investment in priority sectors including energy, mining, agriculture, and infrastructure. The Commission will strengthen concession negotiation and compliance by advancing key agreements with major investors, including ArcelorMittal Liberia, HPX, and Western Cluster Limited. It will also implement the Local Content Supplier Development Programme for the mining sector to increase local business participation in investor supply chains. NIC will support strategic energy and infrastructure investments, including the feasibility study for the proposed 615MW power plant in Buchanan. Institutional priorities include mobilizing additional budgetary and external resources to strengthen investment promotion and compliance activities. The Commission will promote ethical and sustainable investment, particularly in extractive and renewable energy sectors, while developing an Investment Retention and Expansion Strategy to provide aftercare services, address investor constraints, and encourage reinvestment.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	42	23	**65**	42	23	**65**	42	23	**65**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	667,149	708,674	593,260	708,674	738,213	744,452
22 USE OF GOODS AND SERVICES	577,197	562,656	273,370	682,656	740,946	840,490
26 GRANTS	-	775,000	775,000	1,075,000	878,882	1,142,539
31 NON-FINANCIAL ASSETS	67,000	-	97,000	85,000	98,345	125,390
Grand Total	**1,311,346**	**2,046,330**	**1,738,630**	**2,551,330**	**2,456,386**	**2,852,871**

116 NATIONAL INVESTMENT COMMISSION

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
601	Administration and Management	1,311,346	2,046,330	1,738,630	2,551,330	2,456,386	2,852,871
Grand Total		**1,311,346**	**2,046,330**	**1,738,630**	**2,551,330**	**2,456,386**	**2,852,871**

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**-**	**-**	**176,010**	**197,126**	**237,442**
000000	Unspecified	-	-	-	176,010	197,126	237,442
Total		**-**	**-**	**-**	**176,010**	**197,126**	**237,442**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES		**667,149**	**708,674**	**593,260**	**708,674**	**738,213**	**744,452**
211101	Basic Salary - Civil Service	667,149	708,674	593,260	708,674	738,213	744,452
22 USE OF GOODS AND SERVICES		**577,197**	**562,656**	**273,370**	**682,656**	**740,946**	**840,490**
221101	Foreign Travel-Means of travel	14,366	56,143	13,539	56,143	60,937	69,124
221102	Forgn.Travel-Daily Sub. Allowa	19,150	58,543	14,141	58,543	63,542	72,078
221103	Foreign Travel-Incdl. Allowanc	-	14,116	4,820	14,116	15,321	17,380
221105	Dom. Travel-Daily Subsis.Allow	2,257	12,508	1,832	12,508	13,576	15,400
221201	Electricity	3,750	11,000	6,000	11,000	11,939	13,543
221204	Refuse Collection	3,129	3,137	3,137	3,137	3,405	3,862
221208	Internet Provider Services	3,500	8,000	5,000	8,000	8,683	9,850
221209	Scratch- Cards	3,176	-	-	-	-	-
221303	Office Build. Rental and Lease	125,000	125,000	125,000	125,000	135,674	153,901
221305	Vehicle Rental and Lease	4,410	4,900	2,900	4,900	5,318	6,033
221401	Fuel and Lubricants - Vehicles	22,725	16,387	11,500	16,387	17,786	20,176
221402	Fuel and Lubricants – Gener.	12,128	18,466	11,000	18,466	20,043	22,735
221501	Repair and Maintenance–Civil	8,000	79,511	10,210	87,511	94,983	107,744
221502	Repairs and Maintenance - Veh.	4,057	8,000	6,350	5,902	6,406	7,267
221503	Repairs and Maintenance–Gen.	1,896	5,902	3,902	-	-	-
221601	Cleaning Materials and service	2,500	2,500	2,500	2,500	2,713	3,078
221602	Stationery	5,902	3,500	3,500	3,500	3,799	4,309
221603	Printing, Binding,Publication	4,974	5,000	5,000	5,000	5,427	6,156

116 NATIONAL INVESTMENT COMMISSION

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221605 Computer Supplies and ICT Services	3,499	3,499	3,499	3,499	3,798	4,308
221701 Consultancy Services	-	-	-	120,000	130,247	147,745
221903 Staff Training – Local	2,250	2,500	2,500	2,500	2,713	3,078
222103 Food and Catering Services	950	9,504	5,000	9,504	10,316	11,701
222109 Operational Expenses	6,750	77,500	8,500	77,500	84,118	95,418
222113 Guard and Security Services	10,431	10,440	10,440	10,440	11,331	12,854
222123 Other Compensations	312,397	3,600	3,600	3,600	3,907	4,432
223101 Personnel Insurance	-	18,000	4,500	18,000	19,537	22,162
223106 Vehicle Insurance	-	5,000	5,000	5,000	5,427	6,156
26 GRANTS	**-**	**775,000**	**775,000**	**1,075,000**	**878,882**	**1,142,539**
263726 Transfer to International Ministeral Concession Commission (MCC)	-	75,000	-	75,000	61,317	79,712
263837 Transfer to Trade & Investment Office	-	700,000	775,000	1,000,000	817,565	1,062,827
31 NON-FINANCIAL ASSETS	**67,000**	**-**	**97,000**	**85,000**	**98,345**	**125,390**
312201 Transport Equipment–Vehicles	52,000	-	97,000	85,000	98,345	125,390
312205 Machinery and Equipment	15,000	-	-	-	-	-
Grand Total	**1,311,346**	**2,046,330**	**1,738,630**	**2,551,330**	**2,456,386**	**2,852,871**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	1,311,346	2,046,330	1,738,630	2,551,330	2,456,386	2,852,871
Grand Total	**1,311,346**	**2,046,330**	**1,738,630**	**2,551,330**	**2,456,386**	**2,852,871**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1601 Administration and Management	**1,311,346**	**2,046,330**	**1,738,630**	**2,551,330**	**2,456,386**	**2,852,871**
21 COMPENSATION OF EMPLOYEES	667,149	708,674	593,260	708,674	738,213	744,452
22 USE OF GOODS AND SERVICES	577,197	562,656	273,370	682,656	740,946	840,490
26 GRANTS	-	775,000	775,000	1,075,000	878,882	1,142,539
31 NON-FINANCIAL ASSETS	67,000	-	97,000	85,000	98,345	125,390
Total	**1,311,346**	**2,046,330**	**1,738,630**	**2,551,330**	**2,456,386**	**2,852,871**

116 NATIONAL INVESTMENT COMMISSION

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
1601 Administration and Management	**1,311,346**	**2,046,330**	**1,738,630**	**2,551,330**	**2,456,386**	**2,852,871**
21 COMPENSATION OF EMPLOYEES	**667,149**	**708,674**	**593,260**	**708,674**	**738,213**	**744,452**
211101 Basic Salary - Civil Service	667,149	708,674	593,260	708,674	738,213	744,452
22 USE OF GOODS AND SERVICES	**577,197**	**562,656**	**273,370**	**682,656**	**740,946**	**840,490**
221101 Foreign Travel-Means of travel	14,366	56,143	13,539	56,143	60,937	69,124
221102 Forgn.Travel-Daily Sub. Allowa	19,150	58,543	14,141	58,543	63,542	72,078
221103 Foreign Travel-Incdl. Allowanc	-	14,116	4,820	14,116	15,321	17,380
221105 Dom. Travel-Daily Subsis.Allow	2,257	12,508	1,832	12,508	13,576	15,400
221201 Electricity	3,750	11,000	6,000	11,000	11,939	13,543
221204 Refuse Collection	3,129	3,137	3,137	3,137	3,405	3,862
221208 Internet Provider Services	3,500	8,000	5,000	8,000	8,683	9,850
221209 Scratch- Cards	3,176	-	-	-	-	-
221303 Office Build. Rental and Lease	125,000	125,000	125,000	125,000	135,674	153,901
221305 Vehicle Rental and Lease	4,410	4,900	2,900	4,900	5,318	6,033
221401 Fuel and Lubricants - Vehicles	22,725	16,387	11,500	16,387	17,786	20,176
221402 Fuel and Lubricants – Gener.	12,128	18,466	11,000	18,466	20,043	22,735
221501 Repair and Maintenance–Civil	8,000	79,511	10,210	87,511	94,983	107,744
221502 Repairs and Maintenance - Veh.	4,057	8,000	6,350	5,902	6,406	7,267
221503 Repairs and Maintenance–Gen.	1,896	5,902	3,902	-	-	-
221601 Cleaning Materials and service	2,500	2,500	2,500	2,500	2,713	3,078
221602 Stationery	5,902	3,500	3,500	3,500	3,799	4,309
221603 Printing, Binding,Publication	4,974	5,000	5,000	5,000	5,427	6,156
221605 Computer Supplies and ICT Services	3,499	3,499	3,499	3,499	3,798	4,308
221701 Consultancy Services	-	-	-	120,000	130,247	147,745
221903 Staff Training – Local	2,250	2,500	2,500	2,500	2,713	3,078
222103 Food and Catering Services	950	9,504	5,000	9,504	10,316	11,701
222109 Operational Expenses	6,750	77,500	8,500	77,500	84,118	95,418
222113 Guard and Security Services	10,431	10,440	10,440	10,440	11,331	12,854
222123 Other Compensations	312,397	3,600	3,600	3,600	3,907	4,432
223101 Personnel Insurance	-	18,000	4,500	18,000	19,537	22,162
223106 Vehicle Insurance	-	5,000	5,000	5,000	5,427	6,156
26 GRANTS	**-**	**775,000**	**775,000**	**1,075,000**	**878,882**	**1,142,539**
263726 Transfer to International Ministeral Concession Commission (MCC)	-	75,000	-	75,000	61,317	79,712
263837 Transfer to Trade & Investment Office	-	700,000	775,000	1,000,000	817,565	1,062,827
31 NON-FINANCIAL ASSETS	**67,000**	**-**	**97,000**	**85,000**	**98,345**	**125,390**
312201 Transport Equipment–Vehicles	52,000	-	97,000	85,000	98,345	125,390
312205 Machinery and Equipment	15,000	-	-	-	-	-
Total	**1,311,346**	**2,046,330**	**1,738,630**	**2,551,330**	**2,456,386**	**2,852,871**

116 NATIONAL INVESTMENT COMMISSION

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	1,311,346	2,046,330	1,738,630	2,551,330	2,456,386	2,852,871

348 LIBERIA NATIONAL TOURISM AUTHORITY

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 (FY2026):

During FY2026, the Liberia National Tourism Authority advanced the digitalization, institutional development, heritage preservation, and promotion of Liberia's tourism sector. The Authority launched the MEL Data Suite, the first cloud-based Tourism Information Management System, providing online licensing, real-time visitor-arrival data, and a hospitality talent portal. It also developed and adopted key policy and planning instruments, including the Five-Year Strategic Plan 2026–2030, the revised National Tourism Policy and Master Plan, and the National Policy Framework for the Creative Economy. Progress was made toward establishing a Tourism Satellite Account through a Board Resolution, an MOU with LISGIS, and the formation of a ten-institution inter-agency Technical Working Group. Heritage preservation efforts included recording 27 sites in the National Heritage Asset Mapping Registry, contracting civil works for Phase I of Providence Island, advancing renovation of the Liberia National Museum, and completing heritage documentation for Yeala and Fissebu. The Authority also strengthened capacity and partnerships through the development of national Tour Guide and Community-Based Tourism Training Manuals and partnerships with SCNL, LIPO, the University of Liberia, and LSEZA. In tourism marketing and branding, the Authority restored Liberia's full membership rights in UN Tourism and adopted the "Unforgettable Liberia" national tourism brand across its materials, events, and digital platforms. It successfully hosted the LIB Experience Independence Festival as part of Liberia's 179th Independence Anniversary celebrations, featuring a carnival parade, Made in Liberia Fair, and Heritage Art Gallery. The Authority also leveraged World Tourism Day as a national digital launch platform and implemented the "Raise Your Flag, Liberia" National Flag Day campaign in collaboration with the Ministry of Education.

Objectives (FY2027):

For FY2027, the Liberia National Tourism Authority will focus on increasing tourism revenues, strengthening decentralized tourism administration, improving tourism statistics, preserving heritage assets, expanding destination marketing, and developing tourism-sector human capital. Key priorities include lifting the tourism fee moratorium and mobilizing US$500,000 through the digital licensing of 2,185 tourism establishments across all 15 counties, while expanding county-level licensing and inspection through online and offline MEL Data Suite coverage. The Authority will work with LISGIS to compile Liberia's first Tourism Satellite Account to measure tourism's contribution to GDP. Heritage priorities include completing Phase I of Providence Island, commencing work on the Yeallah, Fissebu, and Edina heritage villages, and establishing the Lake Piso Tourism Economic Zone, identified as Liberia's first TEZ. The Authority will also expand the "Unforgettable Liberia" brand into regional, diaspora, and international markets, while strengthening partnerships for destination promotion. Human capital development will focus on job placement through THRIVE, tour guide certification, and the national rollout of Community-Based Tourism training.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	54	37	**91**	54	37	**91**	54	37	**91**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	-	1,250,000	795,343	1,250,000	1,302,102	1,313,108
22 USE OF GOODS AND SERVICES	-	758,563	617,471	888,563	964,436	1,094,002
26 GRANTS	-	76,437	96,437	76,437	62,492	81,239
31 NON-FINANCIAL ASSETS	-	165,000	181,500	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,800,000	1,800,000	5,500,000	6,061,000	6,229,621
Grand Total	**-**	**4,050,000**	**3,490,751**	**7,715,000**	**8,390,030**	**8,717,970**

348 LIBERIA NATIONAL TOURISM AUTHORITY

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
801	Administration & Management	-	4,050,000	3,490,751	7,715,000	8,390,030	8,717,970
Grand Total		**-**	**4,050,000**	**3,490,751**	**7,715,000**	**8,390,030**	**8,717,970**

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**1,800,000**	**1,800,000**	**5,500,000**	**6,061,000**	**6,229,621**
023835	Tourism Development and Marketing	-	1,800,000	1,800,000	-	-	-
030168	Development of Providence Island as a Heritage Tourism Site	-	-	-	2,750,000	3,030,500	3,114,811
030169	Development of the Robertsport Tourism Resort	-	-	-	2,250,000	2,479,500	2,548,481
030170	Renovation & Modernization of National Museum	-	-	-	500,000	551,000	566,329
Total		**-**	**1,800,000**	**1,800,000**	**5,500,000**	**6,061,000**	**6,229,621**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES		**-**	**1,250,000**	**795,343**	**1,250,000**	**1,302,102**	**1,313,108**
211101	Basic Salary - Civil Service	-	1,250,000	795,343	1,250,000	1,302,102	1,313,108
22 USE OF GOODS AND SERVICES		**-**	**758,563**	**617,471**	**888,563**	**964,436**	**1,094,002**
221101	Foreign Travel-Means of travel	-	30,000	26,268	30,000	32,562	36,936
221102	Forgn.Travel-Daily Sub. Allowa	-	45,000	25,326	45,000	48,842	55,404
221103	Foreign Travel-Incdl. Allowanc	-	4,000	2,560	4,000	4,342	4,925
221104	Domestic Travel-Meansof Travel	-	15,000	-	15,000	16,281	18,468
221105	Dom. Travel-Daily Subsis.Allow	-	28,551	28,402	28,551	30,989	35,152
221201	Electricity	-	50,000	33,340	50,000	54,269	61,560
221208	Internet Provider Services	-	55,035	55,035	55,035	59,734	67,759
221303	Office Build. Rental and Lease	-	180,000	180,000	180,000	195,370	221,617
221401	Fuel and Lubricants - Vehicles	-	132,790	77,462	132,790	144,129	163,492
221402	Fuel and Lubricants – Gener.	-	42,000	24,500	42,000	45,586	51,711
221503	Repairs and Maintenance–Gen.	-	5,000	5,000	5,000	5,427	6,156
221601	Cleaning Materials and service	-	22,323	14,880	22,323	24,229	27,484
221602	Stationery	-	25,000	20,834	25,000	27,135	30,780
221603	Printing, Binding,Publication	-	23,864	23,864	23,864	25,902	29,381
221605	Computer Supplies and ICT Services	-	-	-	130,000	141,100	160,057

348 LIBERIA NATIONAL TOURISM AUTHORITY

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221701 Consultancy Services	-	85,000	85,000	85,000	92,258	104,652
222109 Operational Expenses	-	15,000	15,000	15,000	16,281	18,468
26 GRANTS	**-**	**76,437**	**96,437**	**76,437**	**62,492**	**81,239**
262104 Contributions to other Int.Org	-	76,437	96,437	76,437	62,492	81,239
31 NON-FINANCIAL ASSETS	**-**	**165,000**	**181,500**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	-	165,000	165,000	-	-	-
312205 Machinery and Equipment	-	-	16,500	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**1,800,000**	**1,800,000**	**5,500,000**	**6,061,000**	**6,229,621**
332401 Other Fixed Assets	-	1,800,000	-	5,500,000	6,061,000	6,229,621
332407 Dom. Travel-Daily Subsis.Allow	-	-	30,974	-	-	-
332413 Fuel and Lubricants - Vehicles	-	-	9,250	-	-	-
332416 Cleaning Materials and service	-	-	5,000	-	-	-
332417 Stationery	-	-	12,025	-	-	-
332418 Printing, Binding,Publication	-	-	23,640	-	-	-
332422 Other Compensations	-	-	184,200	-	-	-
332431 Media relations, Intelligence	-	-	25,640	-	-	-
332433 Workshops,Conferences,Siminars	-	-	6,683	-	-	-
332434 Food and Catering Services	-	-	3,150	-	-	-
332438 Repair and Maintenance–Civil	-	-	1,150,000	-	-	-
332450 Consultancy Services	-	-	210,000	-	-	-
332457 Computer Supplies and ICT Services	-	-	4,000	-	-	-
332487 Transport Equipment–Vehicles	-	-	89,600	-	-	-
332492 Non-Residential Buildings	-	-	45,838	-	-	-
Grand Total	**-**	**4,050,000**	**3,490,751**	**7,715,000**	**8,390,030**	**8,717,970**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	-	4,050,000	3,490,751	7,715,000	8,390,030	8,717,970
Grand Total	**-**	**4,050,000**	**3,490,751**	**7,715,000**	**8,390,030**	**8,717,970**

348 LIBERIA NATIONAL TOURISM AUTHORITY

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4801 Administration & Management	**-**	**4,050,000**	**3,490,751**	**7,715,000**	**8,390,030**	**8,717,970**
21 COMPENSATION OF EMPLOYEES	-	1,250,000	795,343	1,250,000	1,302,102	1,313,108
22 USE OF GOODS AND SERVICES	-	758,563	617,471	888,563	964,436	1,094,002
26 GRANTS	-	76,437	96,437	76,437	62,492	81,239
31 NON-FINANCIAL ASSETS	-	165,000	181,500	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,800,000	1,800,000	5,500,000	6,061,000	6,229,621
Total	**-**	**4,050,000**	**3,490,751**	**7,715,000**	**8,390,030**	**8,717,970**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4801 Administration & Management	**-**	**4,050,000**	**3,490,751**	**7,715,000**	**8,390,030**	**8,717,970**
21 COMPENSATION OF EMPLOYEES	**-**	**1,250,000**	**795,343**	**1,250,000**	**1,302,102**	**1,313,108**
211101 Basic Salary - Civil Service	-	1,250,000	795,343	1,250,000	1,302,102	1,313,108
22 USE OF GOODS AND SERVICES	**-**	**758,563**	**617,471**	**888,563**	**964,436**	**1,094,002**
221101 Foreign Travel-Means of travel	-	30,000	26,268	30,000	32,562	36,936
221102 Forgn.Travel-Daily Sub. Allowa	-	45,000	25,326	45,000	48,842	55,404
221103 Foreign Travel-Incdl. Allowanc	-	4,000	2,560	4,000	4,342	4,925
221104 Domestic Travel-Meansof Travel	-	15,000	-	15,000	16,281	18,468
221105 Dom. Travel-Daily Subsis.Allow	-	28,551	28,402	28,551	30,989	35,152
221201 Electricity	-	50,000	33,340	50,000	54,269	61,560
221208 Internet Provider Services	-	55,035	55,035	55,035	59,734	67,759
221303 Office Build. Rental and Lease	-	180,000	180,000	180,000	195,370	221,617
221401 Fuel and Lubricants - Vehicles	-	132,790	77,462	132,790	144,129	163,492
221402 Fuel and Lubricants – Gener.	-	42,000	24,500	42,000	45,586	51,711
221503 Repairs and Maintenance–Gen.	-	5,000	5,000	5,000	5,427	6,156
221601 Cleaning Materials and service	-	22,323	14,880	22,323	24,229	27,484
221602 Stationery	-	25,000	20,834	25,000	27,135	30,780
221603 Printing, Binding,Publication	-	23,864	23,864	23,864	25,902	29,381
221605 Computer Supplies and ICT Services	-	-	-	130,000	141,100	160,057
221701 Consultancy Services	-	85,000	85,000	85,000	92,258	104,652
222109 Operational Expenses	-	15,000	15,000	15,000	16,281	18,468
26 GRANTS	**-**	**76,437**	**96,437**	**76,437**	**62,492**	**81,239**
262104 Contributions to other Int.Org	-	76,437	96,437	76,437	62,492	81,239
31 NON-FINANCIAL ASSETS	**-**	**165,000**	**181,500**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	-	165,000	165,000	-	-	-
312205 Machinery and Equipment	-	-	16,500	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**1,800,000**	**1,800,000**	**5,500,000**	**6,061,000**	**6,229,621**

348 LIBERIA NATIONAL TOURISM AUTHORITY

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
332401	Other Fixed Assets	-	1,800,000	-	5,500,000	6,061,000	6,229,621
332407	Dom. Travel-Daily Subsis.Allow	-	-	30,974	-	-	-
332413	Fuel and Lubricants - Vehicles	-	-	9,250	-	-	-
332416	Cleaning Materials and service	-	-	5,000	-	-	-
332417	Stationery	-	-	12,025	-	-	-
332418	Printing, Binding,Publication	-	-	23,640	-	-	-
332422	Other Compensations	-	-	184,200	-	-	-
332431	Media relations, Intelligence	-	-	25,640	-	-	-
332433	Workshops,Conferences,Siminars	-	-	6,683	-	-	-
332434	Food and Catering Services	-	-	3,150	-	-	-
332438	Repair and Maintenance–Civil	-	-	1,150,000	-	-	-
332450	Consultancy Services	-	-	210,000	-	-	-
332457	Computer Supplies and ICT Services	-	-	4,000	-	-	-
332487	Transport Equipment–Vehicles	-	-	89,600	-	-	-
332492	Non-Residential Buildings	-	-	45,838	-	-	-
Total		**-**	**4,050,000**	**3,490,751**	**7,715,000**	**8,390,030**	**8,717,970**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**-**	**4,050,000**	**3,490,751**	**7,715,000**	**8,390,030**	**8,717,970**

403 MINISTRY OF COMMERCE AND INDUSTRY

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 (FY2026):

During FY2026, the Ministry of Commerce and Industry made progress in expanding access to finance for small and medium-sized enterprises, implementing trade and business reforms, decentralizing the Liberia Business Registry, and promoting industrial development. Under the SME Line of Credit, approximately US$5.56 million, representing 92.5 percent of the US$6 million facility, was on-lent to 358 SMEs, with women accounting for 64 percent of beneficiaries. The Ministry also advanced SME support through the YEIB initiative and commenced the establishment of an enterprise incubator. The Ministry further advanced trade and business reforms, including the development of the Online Business Registration System, the Trade Information Portal, and the review of the national trade and industrial policies. The Liberia Business Registry was decentralized to seven counties, bringing registration services closer to businesses outside Monrovia.

Objectives (FY2027):

For FY2027, the Ministry will focus on strengthening Liberianization and local content, improving the business-enabling environment, promoting domestic and international trade, protecting consumers, and strengthening industrial competitiveness. Key interventions will include implementing the Liberianization Policy, supporting Liberian-owned MSMEs and industries, improving access to inclusive finance, and helping businesses adapt to climate-related risks and reduce energy consumption and emissions. The Ministry also intends to modernize the Monrovia Industrial Park into an eco-industrial park. The Ministry will further decentralize and digitize the Online Business Registration System to improve business formalization and increase Liberia Business Registry revenue; strengthen Liberia's participation in ETLS, AfCFTA and WTO arrangements to expand market access and export competitiveness; and conduct nationwide price, standards and consumer protection inspections.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	263	93	**356**	263	93	**356**	263	93	**356**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	1,890,124	2,107,520	1,720,643	2,942,720	3,065,377	3,091,287
22 USE OF GOODS AND SERVICES	690,076	711,276	416,185	1,061,276	1,151,898	1,306,645
25 SUBSIDIES	-	275,000	200,000	360,000	428,319	676,531
26 GRANTS	461,375	184,501	657,501	184,501	150,841	196,093
31 NON-FINANCIAL ASSETS	140,096	-	-	250,000	289,250	368,795
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,300,000	600,000	1,300,000	1,432,600	1,472,456
Grand Total	**3,181,671**	**4,578,297**	**3,594,329**	**6,098,497**	**6,518,285**	**7,111,807**

403 MINISTRY OF COMMERCE AND INDUSTRY

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
301	Bureau of Trade Services	258,969	1,500,500	1,205,615	1,650,500	1,803,387	1,897,931
303	Bureau of Administration and M	2,922,702	3,077,797	2,388,714	4,447,997	4,714,898	5,213,876
Grand Total		**3,181,671**	**4,578,297**	**3,594,329**	**6,098,497**	**6,518,285**	**7,111,807**

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**-**	**-**	**280,000**	**321,812**	**405,731**
000000	Unspecified	-	-	-	280,000	321,812	405,731
Total		**-**	**-**	**-**	**280,000**	**321,812**	**405,731**
Government of Liberia Funded Projects		**433,611**	**1,300,000**	**1,100,000**	**1,300,000**	**1,432,600**	**1,472,456**
023875	CPF: Support to expand Domestic Private Sector-led Economic growth and development via SME development	433,611	200,000	-	-	-	-
029100	Small Business support Program	-	600,000	600,000	1,300,000	1,432,600	1,472,456
092600	Revenue Enhancement Project	-	500,000	500,000	-	-	-
Total		**433,611**	**1,300,000**	**1,100,000**	**1,300,000**	**1,432,600**	**1,472,456**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES		**1,890,124**	**2,107,520**	**1,720,643**	**2,942,720**	**3,065,377**	**3,091,287**
211101	Basic Salary - Civil Service	1,890,124	2,107,520	1,720,643	2,942,720	3,065,377	3,091,287
22 USE OF GOODS AND SERVICES		**690,076**	**711,276**	**416,185**	**1,061,276**	**1,151,898**	**1,306,645**
221101	Foreign Travel-Means of travel	34,750	32,000	2,970	32,000	34,732	39,398
221102	Forgn.Travel-Daily Sub. Allowa	23,095	23,000	9,505	23,000	24,964	28,318
221103	Foreign Travel-Incdl. Allowanc	1,080	6,500	1,080	6,500	7,055	8,002
221104	Domestic Travel-Meansof Travel	-	10,000	-	10,000	10,854	12,312
221105	Dom. Travel-Daily Subsis.Allow	8,718	25,000	16,179	25,000	27,135	30,780
221201	Electricity	9,170	49,196	-	49,196	53,397	60,570
221202	Water and Sewage	-	5,000	5,000	5,000	5,426	6,156
221208	Internet Provider Services	45,889	50,000	31,875	50,000	54,270	61,560
221401	Fuel and Lubricants - Vehicles	47,988	90,000	56,250	240,000	260,493	295,489
221402	Fuel and Lubricants – Gener.	38,391	80,000	46,500	80,000	86,831	98,496
221501	Repair and Maintenance–Civil	-	5,000	-	5,000	5,427	6,156

403 MINISTRY OF COMMERCE AND INDUSTRY

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221502 Repairs and Maintenance - Veh.	29,997	22,500	18,500	22,500	24,421	27,702
221504 Rep\&Maint.Mach\&Equip,Furniture	-	4,000	2,000	4,000	4,342	4,925
221601 Cleaning Materials and service	10,999	23,476	19,726	23,476	25,481	28,904
221602 Stationery	21,499	30,000	23,750	30,000	32,562	36,936
221603 Printing, Binding,Publication	50,999	35,000	27,500	35,000	37,989	43,092
221605 Computer Supplies and ICT Services	25,643	25,000	21,000	25,000	27,135	30,780
221607 Employee ID Cards	-	2,500	2,500	2,500	2,713	3,078
221909 Capacity Building Fund	-	20,000	17,000	20,000	21,708	24,624
222102 Workshops,Conferences,Siminars	10,880	10,604	7,600	210,604	228,587	259,297
222103 Food and Catering Services	9,599	10,000	6,250	10,000	10,854	12,312
222104 Equipment and Household Materi	-	5,000	-	5,000	5,427	6,156
222105 Entertainment Representation	1,500	10,000	6,250	10,000	10,854	12,312
222109 Operational Expenses	313,265	25,000	22,500	25,000	27,135	30,780
222113 Guard and Security Services	6,614	10,000	5,000	10,000	10,854	12,312
223101 Personnel Insurance	-	75,000	47,500	75,000	81,404	92,340
223106 Vehicle Insurance	-	27,500	19,750	27,500	29,848	33,858
25 SUBSIDIES	**-**	**275,000**	**200,000**	**360,000**	**428,319**	**676,531**
256230 Support to LIBA	-	100,000	100,000	150,000	178,466	281,888
256231 Support to Colimbo	-	75,000	-	110,000	130,875	206,718
256232 Support to Chamber of Commerce	-	100,000	100,000	100,000	118,978	187,925
26 GRANTS	**461,375**	**184,501**	**657,501**	**184,501**	**150,841**	**196,093**
263125 Transfer-Revenue Enhanc.Initv.	461,375	184,501	657,501	184,501	150,841	196,093
31 NON-FINANCIAL ASSETS	**140,096**	**-**	**-**	**250,000**	**289,250**	**368,795**
312201 Transport Equipment–Vehicles	-	-	-	250,000	289,250	368,795
312203 Furniture and Fixtures	6,250	-	-	-	-	-
312401 Other Fixed Assets	133,846	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**1,300,000**	**600,000**	**1,300,000**	**1,432,600**	**1,472,456**
332401 Other Fixed Assets	-	1,300,000	-	1,300,000	1,432,600	1,472,456
332407 Dom. Travel-Daily Subsis.Allow	-	-	56,010	-	-	-
332418 Printing, Binding,Publication	-	-	2,250	-	-	-
332424 Operational Expenses	-	-	1,000	-	-	-
332426 Domestic Travel-Meansof Travel	-	-	1,500	-	-	-
332433 Workshops,Conferences,Siminars	-	-	144,000	-	-	-
332434 Food and Catering Services	-	-	5,040	-	-	-
332457 Computer Supplies and ICT Services	-	-	15,960	-	-	-
332462 Capacity Building Fund	-	-	131,690	-	-	-
332463 Advertising and Public Relatio	-	-	2,550	-	-	-
332625 Transfer to Revenue Enhancement Initiative	-	-	240,000	-	-	-
Grand Total	**3,181,671**	**4,578,297**	**3,594,329**	**6,098,497**	**6,518,285**	**7,111,807**

403 MINISTRY OF COMMERCE AND INDUSTRY

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	3,181,671	4,578,297	3,594,329	6,098,497	6,518,285	7,111,807
Grand Total	**3,181,671**	**4,578,297**	**3,594,329**	**6,098,497**	**6,518,285**	**7,111,807**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0301 Bureau of Trade Services	**258,969**	**1,500,500**	**1,205,615**	**1,650,500**	**1,803,387**	**1,897,931**
22 USE OF GOODS AND SERVICES	85,192	164,500	96,615	314,500	341,355	387,213
26 GRANTS	37,431	36,000	509,000	36,000	29,432	38,262
31 NON-FINANCIAL ASSETS	136,346	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	1,300,000	600,000	1,300,000	1,432,600	1,472,456
Total	**258,969**	**1,500,500**	**1,205,615**	**1,650,500**	**1,803,387**	**1,897,931**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0301 Bureau of Trade Services	**258,969**	**1,500,500**	**1,205,615**	**1,650,500**	**1,803,387**	**1,897,931**
22 USE OF GOODS AND SERVICES	**85,192**	**164,500**	**96,615**	**314,500**	**341,355**	**387,213**
221101 Foreign Travel-Means of travel	2,970	6,000	-	6,000	6,512	7,387
221102 Forgn.Travel-Daily Sub. Allowa	3,500	4,000	760	4,000	4,342	4,925
221103 Foreign Travel-Incdl. Allowanc	280	2,000	400	2,000	2,171	2,462
221105 Dom. Travel-Daily Subsis.Allow	-	10,000	1,580	10,000	10,854	12,312
221201 Electricity	-	10,000	-	10,000	10,854	12,312
221202 Water and Sewage	-	2,500	2,500	2,500	2,713	3,078
221208 Internet Provider Services	15,834	25,000	16,875	25,000	27,135	30,780
221401 Fuel and Lubricants - Vehicles	1,498	15,000	8,500	165,000	179,089	203,149
221402 Fuel and Lubricants – Gener.	1,997	20,000	13,500	20,000	21,708	24,624
221502 Repairs and Maintenance - Veh.	-	2,500	2,500	2,500	2,713	3,078
221601 Cleaning Materials and service	1,000	10,000	6,250	10,000	10,854	12,312
221602 Stationery	1,500	15,000	11,250	15,000	16,281	18,468
221603 Printing, Binding,Publication	49,999	25,000	20,000	25,000	27,135	30,780
221605 Computer Supplies and ICT Services	-	5,000	5,000	5,000	5,427	6,156
222113 Guard and Security Services	6,614	10,000	5,000	10,000	10,854	12,312
223106 Vehicle Insurance	-	2,500	2,500	2,500	2,713	3,078
26 GRANTS	**37,431**	**36,000**	**509,000**	**36,000**	**29,432**	**38,262**
263125 Transfer-Revenue Enhanc.Initv.	37,431	36,000	509,000	36,000	29,432	38,262

403 MINISTRY OF COMMERCE AND INDUSTRY

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
31 NON-FINANCIAL ASSETS	**136,346**	**-**	**-**	**-**	**-**	**-**
312203 Furniture and Fixtures	2,500	-	-	-	-	-
312401 Other Fixed Assets	133,846	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**1,300,000**	**600,000**	**1,300,000**	**1,432,600**	**1,472,456**
332401 Other Fixed Assets	-	1,300,000	-	1,300,000	1,432,600	1,472,456
332407 Dom. Travel-Daily Subsis.Allow	-	-	56,010	-	-	-
332418 Printing, Binding,Publication	-	-	2,250	-	-	-
332424 Operational Expenses	-	-	1,000	-	-	-
332426 Domestic Travel-Meansof Travel	-	-	1,500	-	-	-
332433 Workshops,Conferences,Siminars	-	-	144,000	-	-	-
332434 Food and Catering Services	-	-	5,040	-	-	-
332457 Computer Supplies and ICT Services	-	-	15,960	-	-	-
332462 Capacity Building Fund	-	-	131,690	-	-	-
332463 Advertising and Public Relatio	-	-	2,550	-	-	-
332625 Transfer to Revenue Enhancement Initiative	-	-	240,000	-	-	-
Total	**258,969**	**1,500,500**	**1,205,615**	**1,650,500**	**1,803,387**	**1,897,931**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0303 Bureau of Administration and M	**2,922,702**	**3,077,797**	**2,388,714**	**4,447,997**	**4,714,898**	**5,213,876**
21 COMPENSATION OF EMPLOYEES	1,890,124	2,107,520	1,720,643	2,942,720	3,065,377	3,091,287
22 USE OF GOODS AND SERVICES	604,884	546,776	319,570	746,776	810,543	919,432
25 SUBSIDIES	-	275,000	200,000	360,000	428,319	676,531
26 GRANTS	423,944	148,501	148,501	148,501	121,409	157,831
31 NON-FINANCIAL ASSETS	3,750	-	-	250,000	289,250	368,795
Total	**2,922,702**	**3,077,797**	**2,388,714**	**4,447,997**	**4,714,898**	**5,213,876**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0303 Bureau of Administration and M	**2,922,702**	**3,077,797**	**2,388,714**	**4,447,997**	**4,714,898**	**5,213,876**
21 COMPENSATION OF EMPLOYEES	**1,890,124**	**2,107,520**	**1,720,643**	**2,942,720**	**3,065,377**	**3,091,287**
211101 Basic Salary - Civil Service	1,890,124	2,107,520	1,720,643	2,942,720	3,065,377	3,091,287
22 USE OF GOODS AND SERVICES	**604,884**	**546,776**	**319,570**	**746,776**	**810,543**	**919,432**
221101 Foreign Travel-Means of travel	31,780	26,000	2,970	26,000	28,220	32,011
221102 Forgn.Travel-Daily Sub. Allowa	19,595	19,000	8,745	19,000	20,622	23,393

403 MINISTRY OF COMMERCE AND INDUSTRY

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221103 Foreign Travel-Incdl. Allowanc	800	4,500	680	4,500	4,884	5,540
221104 Domestic Travel-Meansof Travel	-	10,000	-	10,000	10,854	12,312
221105 Dom. Travel-Daily Subsis.Allow	8,718	15,000	14,599	15,000	16,281	18,468
221201 Electricity	9,170	39,196	-	39,196	42,543	48,258
221202 Water and Sewage	-	2,500	2,500	2,500	2,713	3,078
221208 Internet Provider Services	30,055	25,000	15,000	25,000	27,135	30,780
221401 Fuel and Lubricants - Vehicles	46,490	75,000	47,750	75,000	81,404	92,340
221402 Fuel and Lubricants – Gener.	36,394	60,000	33,000	60,000	65,123	73,872
221501 Repair and Maintenance–Civil	-	5,000	-	5,000	5,427	6,156
221502 Repairs and Maintenance - Veh.	29,997	20,000	16,000	20,000	21,708	24,624
221504 Rep\&Maint.Mach\&Equip,Furniture	-	4,000	2,000	4,000	4,342	4,925
221601 Cleaning Materials and service	9,999	13,476	13,476	13,476	14,627	16,592
221602 Stationery	19,999	15,000	12,500	15,000	16,281	18,468
221603 Printing, Binding,Publication	1,000	10,000	7,500	10,000	10,854	12,312
221605 Computer Supplies and ICT Services	25,643	20,000	16,000	20,000	21,708	24,624
221607 Employee ID Cards	-	2,500	2,500	2,500	2,713	3,078
221909 Capacity Building Fund	-	20,000	17,000	20,000	21,708	24,624
222102 Workshops,Conferences,Siminars	10,880	10,604	7,600	210,604	228,587	259,297
222103 Food and Catering Services	9,599	10,000	6,250	10,000	10,854	12,312
222104 Equipment and Household Materi	-	5,000	-	5,000	5,427	6,156
222105 Entertainment Representation	1,500	10,000	6,250	10,000	10,854	12,312
222109 Operational Expenses	313,265	25,000	22,500	25,000	27,135	30,780
223101 Personnel Insurance	-	75,000	47,500	75,000	81,404	92,340
223106 Vehicle Insurance	-	25,000	17,250	25,000	27,135	30,780
25 SUBSIDIES	**-**	**275,000**	**200,000**	**360,000**	**428,319**	**676,531**
256230 Support to LIBA	-	100,000	100,000	150,000	178,466	281,888
256231 Support to Colimbo	-	75,000	-	110,000	130,875	206,718
256232 Support to Chamber of Commerce	-	100,000	100,000	100,000	118,978	187,925
26 GRANTS	**423,944**	**148,501**	**148,501**	**148,501**	**121,409**	**157,831**
263125 Transfer-Revenue Enhanc.Initv.	423,944	148,501	148,501	148,501	121,409	157,831
31 NON-FINANCIAL ASSETS	**3,750**	**-**	**-**	**250,000**	**289,250**	**368,795**
312201 Transport Equipment–Vehicles	-	-	-	250,000	289,250	368,795
312203 Furniture and Fixtures	3,750	-	-	-	-	-
Total	**2,922,702**	**3,077,797**	**2,388,714**	**4,447,997**	**4,714,898**	**5,213,876**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**3,181,671**	**4,578,297**	**3,594,329**	**6,098,497**	**6,518,285**	**7,111,807**

408 MINISTRY OF LABOUR

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 (FY2026):

During FY2026, the Ministry of Labour strengthened labour administration, worker protection, employment services, and social dialogue. Significant progress was made in combating Trafficking in Persons (TIP), resulting in the sentencing of 17 traffickers and the rescue and temporary support of approximately 150 victims in Bomi and Margibi Counties, alongside nationwide awareness activities. The Ministry recruited and deployed more than 57 volunteers nationwide, contributing to stronger field presence, compliance monitoring, and revenue mobilization, with reported revenue exceeding US$18 million against a target of US$11.415 million. Labour standards enforcement was strengthened through the resolution of labour cases, resulting in payments of US$465,844.04 to beneficiaries and additional severance payments of US$28,675 in the counties. The Ministry also advanced occupational health and safety through a five-year capacity-development programme, processed redundancy cases involving 19 institutions with compensation payments of US$319,740 and L$4.2 million, and supported the resolution of labour disputes through the National Tripartite Council and social dialogue mechanisms. Progress was also made in minimum-wage implementation, child-labour prevention, gender and social inclusion, and efforts toward ratification of ILO Convention No. 190.

Objectives (FY2027):

For FY2027, the Ministry of Labour aims to strengthen worker protection, employment services, labour-market governance, and institutional capacity. Priorities include enhancing the protection, repatriation, and reintegration of trafficking victims and strengthening the prosecution of TIP cases; establishing an integrated employment and labour-market information system and labour observatory to support job matching, skills assessment, vacancy tracking, labour-market forecasting, and evidence-based policymaking; and improving revenue collection. The Ministry will also expand its operational presence across all 15 counties by completing county offices and providing adequate transportation, ICT connectivity, equipment, electricity, and other logistical support. Further objectives include strengthening labour inspection, occupational health and safety, and workmen's compensation through improved staffing, training, digital case management, county coverage, and personnel certification. The Ministry also intends to provide vacation employment opportunities for students and young graduates, strengthen minimum-wage compliance and social dialogue, expand child-labour prevention and gender mainstreaming programmes, and improve workplace equality and anti-harassment measures. Institutional priorities will further focus on addressing staffing gaps, improving remuneration, and ensuring adequate funding for essential recurrent operating costs and service delivery.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	180	55	**235**	180	55	**235**	180	55	**235**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	1,480,169	1,567,500	1,256,930	1,792,464	1,867,177	1,882,959
22 USE OF GOODS AND SERVICES	133,927	129,138	116,127	129,138	140,165	158,996
26 GRANTS	433,308	247,182	767,182	567,182	463,708	602,816
31 NON-FINANCIAL ASSETS	100,000	125,000	125,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	500,000	-	450,000	495,900	509,696
Grand Total	**2,147,404**	**2,568,820**	**2,265,239**	**2,938,784**	**2,966,950**	**3,154,467**

408 MINISTRY OF LABOUR

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
801	Labour Standards	35,617	36,568	36,568	36,568	29,897	38,865
803	Administration and Management	2,111,787	2,532,252	2,228,671	2,902,216	2,937,053	3,115,602
Grand Total		**2,147,404**	**2,568,820**	**2,265,239**	**2,938,784**	**2,966,950**	**3,154,467**

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects		**-**	**-**	**-**	**9,000**	**9,768**	**11,081**
000000	Unspecified	-	-	-	9,000	9,768	11,081
Total		**-**	**-**	**-**	**9,000**	**9,768**	**11,081**
Government of Liberia Funded Projects		**-**	**500,000**	**500,000**	**450,000**	**495,900**	**509,696**
030172	Natiional Labour Market Information System	-	-	-	450,000	495,900	509,696
092600	Revenue Enhancement Project	-	500,000	500,000	-	-	-
Total		**-**	**500,000**	**500,000**	**450,000**	**495,900**	**509,696**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES		**1,480,169**	**1,567,500**	**1,256,930**	**1,792,464**	**1,867,177**	**1,882,959**
211101	Basic Salary - Civil Service	1,480,169	1,567,500	1,256,930	1,792,464	1,867,177	1,882,959
22 USE OF GOODS AND SERVICES		**133,927**	**129,138**	**116,127**	**129,138**	**140,165**	**158,996**
221101	Foreign Travel-Means of travel	14,370	22,000	15,590	22,000	23,879	27,087
221102	Forgn.Travel-Daily Sub. Allowa	15,120	21,372	15,637	21,372	23,197	26,313
221103	Foreign Travel-Incdl. Allowanc	400	1,266	400	1,266	1,374	1,559
221201	Electricity	-	7,000	7,000	7,000	7,598	8,618
221208	Internet Provider Services	-	2,500	2,500	2,500	2,713	3,078
221209	Scratch- Cards	12,000	8,000	8,000	8,000	8,683	9,850
221401	Fuel and Lubricants - Vehicles	40,000	40,000	40,000	40,000	43,416	49,248
221601	Cleaning Materials and service	7,200	8,000	8,000	8,000	8,683	9,850
221602	Stationery	9,899	10,000	10,000	10,000	10,854	12,312
221605	Computer Supplies and ICT Services	34,938	9,000	9,000	9,000	9,768	11,081
26 GRANTS		**433,308**	**247,182**	**767,182**	**567,182**	**463,708**	**602,816**
262104	Contributions to other Int.Org	35,617	36,568	36,568	36,568	29,897	38,865

408 MINISTRY OF LABOUR

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
263125 Transfer-Revenue Enhanc.Initv.	115,231	86,182	586,182	86,182	70,459	91,597
263167 Trf AntiHuman Trafficking Task	38,960	50,000	70,000	370,000	302,499	393,246
265421 Trensfer to MinimumWage Board	243,500	74,432	74,432	74,432	60,853	79,108
31 NON-FINANCIAL ASSETS	**100,000**	**125,000**	**125,000**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	100,000	125,000	125,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**500,000**	**-**	**450,000**	**495,900**	**509,696**
332401 Other Fixed Assets	-	500,000	-	450,000	495,900	509,696
Grand Total	**2,147,404**	**2,568,820**	**2,265,239**	**2,938,784**	**2,966,950**	**3,154,467**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	2,147,404	2,568,820	2,265,239	2,938,784	2,966,950	3,154,467
Grand Total	**2,147,404**	**2,568,820**	**2,265,239**	**2,938,784**	**2,966,950**	**3,154,467**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0801 Labour Standards	**35,617**	**36,568**	**36,568**	**36,568**	**29,897**	**38,865**
26 GRANTS	35,617	36,568	36,568	36,568	29,897	38,865
Total	**35,617**	**36,568**	**36,568**	**36,568**	**29,897**	**38,865**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0801 Labour Standards	**35,617**	**36,568**	**36,568**	**36,568**	**29,897**	**38,865**
26 GRANTS	**35,617**	**36,568**	**36,568**	**36,568**	**29,897**	**38,865**
262104 Contributions to other Int.Org	35,617	36,568	36,568	36,568	29,897	38,865
Total	**35,617**	**36,568**	**36,568**	**36,568**	**29,897**	**38,865**

408 MINISTRY OF LABOUR

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0803 Administration and Management	**2,111,787**	**2,532,252**	**2,228,671**	**2,902,216**	**2,937,053**	**3,115,602**
21 COMPENSATION OF EMPLOYEES	1,480,169	1,567,500	1,256,930	1,792,464	1,867,177	1,882,959
22 USE OF GOODS AND SERVICES	133,927	129,138	116,127	129,138	140,165	158,996
26 GRANTS	397,691	210,614	730,614	530,614	433,811	563,951
31 NON-FINANCIAL ASSETS	100,000	125,000	125,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	500,000	-	450,000	495,900	509,696
Total	**2,111,787**	**2,532,252**	**2,228,671**	**2,902,216**	**2,937,053**	**3,115,602**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
0803 Administration and Management	**2,111,787**	**2,532,252**	**2,228,671**	**2,902,216**	**2,937,053**	**3,115,602**
21 COMPENSATION OF EMPLOYEES	**1,480,169**	**1,567,500**	**1,256,930**	**1,792,464**	**1,867,177**	**1,882,959**
211101 Basic Salary - Civil Service	1,480,169	1,567,500	1,256,930	1,792,464	1,867,177	1,882,959
22 USE OF GOODS AND SERVICES	**133,927**	**129,138**	**116,127**	**129,138**	**140,165**	**158,996**
221101 Foreign Travel-Means of travel	14,370	22,000	15,590	22,000	23,879	27,087
221102 Forgn.Travel-Daily Sub. Allowa	15,120	21,372	15,637	21,372	23,197	26,313
221103 Foreign Travel-Incdl. Allowanc	400	1,266	400	1,266	1,374	1,559
221201 Electricity	-	7,000	7,000	7,000	7,598	8,618
221208 Internet Provider Services	-	2,500	2,500	2,500	2,713	3,078
221209 Scratch- Cards	12,000	8,000	8,000	8,000	8,683	9,850
221401 Fuel and Lubricants - Vehicles	40,000	40,000	40,000	40,000	43,416	49,248
221601 Cleaning Materials and service	7,200	8,000	8,000	8,000	8,683	9,850
221602 Stationery	9,899	10,000	10,000	10,000	10,854	12,312
221605 Computer Supplies and ICT Services	34,938	9,000	9,000	9,000	9,768	11,081
26 GRANTS	**397,691**	**210,614**	**730,614**	**530,614**	**433,811**	**563,951**
263125 Transfer-Revenue Enhanc.Initv.	115,231	86,182	586,182	86,182	70,459	91,597
263167 Trf AntiHuman Trafficking Task	38,960	50,000	70,000	370,000	302,499	393,246
265421 Trensfer to MinimumWage Board	243,500	74,432	74,432	74,432	60,853	79,108
31 NON-FINANCIAL ASSETS	**100,000**	**125,000**	**125,000**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	100,000	125,000	125,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**500,000**	**-**	**450,000**	**495,900**	**509,696**
332401 Other Fixed Assets	-	500,000	-	450,000	495,900	509,696
Total	**2,111,787**	**2,532,252**	**2,228,671**	**2,902,216**	**2,937,053**	**3,115,602**

408 MINISTRY OF LABOUR

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	2,147,404	2,568,820	2,265,239	2,938,784	2,966,950	3,154,467

422 NATIONAL INSURANCE CORPORATION OF LIBERIA

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 (FY2026):

During FY2026, the National Insurance Corporation of Liberia (NICOL) strengthened its financial position, technical capacity, partnerships, and insurance outreach. The Corporation secured reinsurance agreements through participation in the 52nd Annual Conference of the African Insurance Organization in Cairo, while technical collaboration with international partners enhanced underwriting capacity and risk management. NICOL also implemented specialized staff training in underwriting, compliance, and risk assessment to improve alignment with international insurance standards. To promote financial inclusion, the Corporation introduced microinsurance products targeting low-income and underserved populations and expanded coverage among vulnerable communities. NICOL further improved its financial performance through premium growth, reduced claims exposure, profitability recovery, and recapitalization efforts.

Objectives (FY2027):

For FY2027, NICOL will focus on strengthening financial stability, expanding insurance coverage, improving governance, and advancing digital transformation. Key priorities include achieving sustainable premium growth, improving claims management, and continuing recapitalization to strengthen the Corporation's equity base. NICOL will expand microinsurance and community-based insurance products in rural counties, introduce asset insurance schemes for MACs, and work with cooperatives, SMEs, and informal-sector groups to broaden coverage and improve public awareness of insurance services. The Corporation will strengthen strategic partnerships with international and regional insurers and government institutions, including a partnership with the National Housing Authority to provide insurance coverage for 100 percent of government-funded housing projects from construction through completion and occupancy. NICOL also aims to insure at least 30 percent of identified public buildings by December 2027.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	14	10	**24**	14	10	**24**	14	10	**24**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	190,450	228,595	171,450	228,595	238,123	240,136
22 USE OF GOODS AND SERVICES	20,000	20,922	-	270,922	294,056	333,561
25 SUBSIDIES	-	100,000	100,000	50,000	59,489	93,963
Grand Total	**210,450**	**349,517**	**271,450**	**549,517**	**591,668**	**667,660**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
201 Administration and Management	210,450	349,517	271,450	549,517	591,668	667,660
Grand Total	**210,450**	**349,517**	**271,450**	**549,517**	**591,668**	**667,660**

422 NATIONAL INSURANCE CORPORATION OF LIBERIA

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**190,450**	**228,595**	**171,450**	**228,595**	**238,123**	**240,136**
211101 Basic Salary - Civil Service	190,450	228,595	171,450	228,595	238,123	240,136
22 USE OF GOODS AND SERVICES	**20,000**	**20,922**	**-**	**270,922**	**294,056**	**333,561**
221303 Office Build. Rental and Lease	20,000	20,000	-	20,000	21,708	24,624
221401 Fuel and Lubricants - Vehicles	-	-	-	150,000	162,808	184,681
221602 Stationery	-	922	-	100,922	109,540	124,256
25 SUBSIDIES	**-**	**100,000**	**100,000**	**50,000**	**59,489**	**93,963**
254206 Transfer to National Insurance Corporation of Liberia	-	100,000	100,000	50,000	59,489	93,963
Grand Total	**210,450**	**349,517**	**271,450**	**549,517**	**591,668**	**667,660**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	210,450	349,517	271,450	549,517	591,668	667,660
Grand Total	**210,450**	**349,517**	**271,450**	**549,517**	**591,668**	**667,660**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2201 Administration and Management	**210,450**	**349,517**	**271,450**	**549,517**	**591,668**	**667,660**
21 COMPENSATION OF EMPLOYEES	190,450	228,595	171,450	228,595	238,123	240,136
22 USE OF GOODS AND SERVICES	20,000	20,922	-	270,922	294,056	333,561
25 SUBSIDIES	-	100,000	100,000	50,000	59,489	93,963
Total	**210,450**	**349,517**	**271,450**	**549,517**	**591,668**	**667,660**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2201 Administration and Management	**210,450**	**349,517**	**271,450**	**549,517**	**591,668**	**667,660**
21 COMPENSATION OF EMPLOYEES	**190,450**	**228,595**	**171,450**	**228,595**	**238,123**	**240,136**
211101 Basic Salary - Civil Service	190,450	228,595	171,450	228,595	238,123	240,136
22 USE OF GOODS AND SERVICES	**20,000**	**20,922**	**-**	**270,922**	**294,056**	**333,561**
221303 Office Build. Rental and Lease	20,000	20,000	-	20,000	21,708	24,624

422 NATIONAL INSURANCE CORPORATION OF LIBERIA

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221401	Fuel and Lubricants - Vehicles	-	-	-	150,000	162,808	184,681
221602	Stationery	-	922	-	100,922	109,540	124,256
25 SUBSIDIES		**-**	**100,000**	**100,000**	**50,000**	**59,489**	**93,963**
254206	Transfer to National Insurance Corporation of Liberia	-	100,000	100,000	50,000	59,489	93,963
Total		**210,450**	**349,517**	**271,450**	**549,517**	**591,668**	**667,660**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**210,450**	**349,517**	**271,450**	**549,517**	**591,668**	**667,660**

425 NATIONAL LOTTERY

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 (FY2026):

During FY2026, the National Lottery Authority decentralized its operations by establishing offices across five regions of Liberia, covering all 15 counties. The regional offices were established to strengthen the Authority's presence outside Monrovia and improve the accessibility and delivery of its lottery regulatory and operational services nationwide.

Objectives (FY2027):

For FY2027, the National Lottery Authority will focus on strengthening its operational systems and infrastructure by engaging a qualified and competent entity to implement the Central Lotto Monitoring System (CMS). The Authority also plans to acquire land for the construction of its national headquarters and commence construction of the facility to support its long-term institutional operations and expansion.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	30	5	**35**	30	5	**35**	30	5	**35**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	247,760	272,592	222,444	272,592	283,954	286,354
22 USE OF GOODS AND SERVICES	-	100,000	73,008	100,000	108,539	123,121
Grand Total	**247,760**	**372,592**	**295,452**	**372,592**	**392,493**	**409,475**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
501 Administration and Management	247,760	372,592	295,452	372,592	392,493	409,475
Grand Total	**247,760**	**372,592**	**295,452**	**372,592**	**392,493**	**409,475**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**247,760**	**272,592**	**222,444**	**272,592**	**283,954**	**286,354**
211101 Basic Salary - Civil Service	247,760	272,592	222,444	272,592	283,954	286,354
22 USE OF GOODS AND SERVICES	**-**	**100,000**	**73,008**	**100,000**	**108,539**	**123,121**

425 NATIONAL LOTTERY

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221201 Electricity	-	5,000	-	5,000	5,427	6,156
221208 Internet Provider Services	-	5,651	-	5,651	6,134	6,958
221401 Fuel and Lubricants - Vehicles	-	12,300	73,008	12,300	13,350	15,144
222119 Legal Dues and Compensations	-	77,049	-	77,049	83,628	94,863
Grand Total	**247,760**	**372,592**	**295,452**	**372,592**	**392,493**	**409,475**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	247,760	372,592	295,452	372,592	392,493	409,475
Grand Total	**247,760**	**372,592**	**295,452**	**372,592**	**392,493**	**409,475**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2501 Administration and Management	**247,760**	**372,592**	**295,452**	**372,592**	**392,493**	**409,475**
21 COMPENSATION OF EMPLOYEES	247,760	272,592	222,444	272,592	283,954	286,354
22 USE OF GOODS AND SERVICES	-	100,000	73,008	100,000	108,539	123,121
Total	**247,760**	**372,592**	**295,452**	**372,592**	**392,493**	**409,475**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
2501 Administration and Management	**247,760**	**372,592**	**295,452**	**372,592**	**392,493**	**409,475**
21 COMPENSATION OF EMPLOYEES	**247,760**	**272,592**	**222,444**	**272,592**	**283,954**	**286,354**
211101 Basic Salary - Civil Service	247,760	272,592	222,444	272,592	283,954	286,354
22 USE OF GOODS AND SERVICES	**-**	**100,000**	**73,008**	**100,000**	**108,539**	**123,121**
221201 Electricity	-	5,000	-	5,000	5,427	6,156
221208 Internet Provider Services	-	5,651	-	5,651	6,134	6,958
221401 Fuel and Lubricants - Vehicles	-	12,300	73,008	12,300	13,350	15,144
222119 Legal Dues and Compensations	-	77,049	-	77,049	83,628	94,863
Total	**247,760**	**372,592**	**295,452**	**372,592**	**392,493**	**409,475**

425 NATIONAL LOTTERY

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	247,760	372,592	295,452	372,592	392,493	409,475

432 NATIONAL BUREAU OF CONCESSIONS

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 (FY2026):

During FY2026, the National Bureau of Concessions (NBC) strengthened concession monitoring, institutional capacity, and engagement with concession-affected communities. The Bureau monitored and evaluated eight concession agreements, with six compliance reports completed, published, and made available, while reports for Western Cluster and ArcelorMittal were still being finalized. NBC strengthened multi-stakeholder engagement in communities affected by LIBINC, ArcelorMittal, Mano, MOPP, and Cavalla Rubber Corporation and, through inter-agency collaboration, contributed to resolving disputes involving concession-affected communities and Bea Mountain Mining Company and Western Cluster. The Bureau also renovated and relocated to a new long-term office facility, developed and validated its Five-Year Strategic Plan and internal policy documents, and improved its operational capacity through the acquisition of vehicles and staff buses. Institutional capacity was further strengthened through international training for staff in China, India, and the United States, as well as concession compliance monitoring and reporting training for 30 staff supported by the World Bank/LIFT Project.

Objectives (FY2027):

For FY2027, NBC will focus on strengthening concession oversight, decentralization, information management, and institutional capacity. The Bureau plans to conduct compliance monitoring and evaluation of 15 concession agreements, acquire land and develop architectural plans for the construction of its permanent headquarters, and establish regional offices to strengthen decentralized monitoring. NBC will also modernize its Concession Information Management System to improve the collection, management, and use of concession-related information. Other priorities include continued staff training and institutional capacity development, as well as strengthening the Bureau's gender and social inclusion function to facilitate the collection and analysis of gender-related data during concession compliance monitoring and evaluation.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	123	39	**162**	123	39	**162**	123	39	**162**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	794,894	1,186,941	975,208	-	-	-
22 USE OF GOODS AND SERVICES	209,330	758,608	448,502	-	-	-
31 NON-FINANCIAL ASSETS	11,998	29,000	225,500	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	200,000	200,000	-	-	-
Grand Total	**1,016,222**	**2,174,549**	**1,849,210**	**-**	**-**	**-**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
201 Administration \& Management	1,016,222	2,174,549	1,849,210	-	-	-

432 NATIONAL BUREAU OF CONCESSIONS

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**1,016,222**	**2,174,549**	**1,849,210**	**-**	**-**	**-**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**200,000**	**200,000**	**-**	**-**	**-**
021700 Renovation and Rehabilitation	-	200,000	200,000	-	-	-
Total	**-**	**200,000**	**200,000**	**-**	**-**	**-**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**794,894**	**1,186,941**	**975,208**	**-**	**-**	**-**
211101 Basic Salary - Civil Service	794,894	1,186,941	975,208	-	-	-
22 USE OF GOODS AND SERVICES	**209,330**	**758,608**	**448,502**	**-**	**-**	**-**
221101 Foreign Travel-Means of travel	-	6,000	-	-	-	-
221102 Forgn.Travel-Daily Sub. Allowa	-	13,000	2,365	-	-	-
221103 Foreign Travel-Incdl. Allowanc	-	1,500	1,240	-	-	-
221104 Domestic Travel-Meansof Travel	3,859	4,500	-	-	-	-
221105 Dom. Travel-Daily Subsis.Allow	32,523	50,000	48,847	-	-	-
221201 Electricity	13,000	17,000	12,000	-	-	-
221202 Water and Sewage	500	2,000	2,000	-	-	-
221208 Internet Provider Services	8,000	8,000	4,000	-	-	-
221303 Office Build. Rental and Lease	69,992	95,000	75,000	-	-	-
221401 Fuel and Lubricants - Vehicles	24,998	30,000	22,000	-	-	-
221402 Fuel and Lubricants – Gener.	10,000	17,000	11,000	-	-	-
221501 Repair and Maintenance–Civil	-	275,000	-	-	-	-
221502 Repairs and Maintenance - Veh.	9,966	5,000	20,000	-	-	-
221503 Repairs and Maintenance–Gen.	-	4,000	4,000	-	-	-
221505 Repairs and Maintenance– ICT	-	2,000	-	-	-	-
221601 Cleaning Materials and service	4,608	10,608	6,500	-	-	-
221602 Stationery	17,935	19,000	57,000	-	-	-
221603 Printing, Binding,Publication	-	1,500	6,500	-	-	-
221604 Newspapers, Books and Periodic	-	1,500	1,000	-	-	-

432 NATIONAL BUREAU OF CONCESSIONS

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221605 Computer Supplies and ICT Services	5,400	60,000	35,000	-	-	-
221701 Consultancy Services	-	50,000	50,000	-	-	-
222102 Workshops,Conferences,Siminars	-	7,000	6,000	-	-	-
222103 Food and Catering Services	8,549	4,000	2,000	-	-	-
222105 Entertainment Representation	-	-	30,000	-	-	-
222108 Advertising and Public Relatio	-	-	15,000	-	-	-
222109 Operational Expenses	-	10,000	10,000	-	-	-
222123 Other Compensations	-	65,000	27,050	-	-	-
31 NON-FINANCIAL ASSETS	**11,998**	**29,000**	**225,500**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	-	-	200,000	-	-	-
312203 Furniture and Fixtures	6,998	8,500	25,500	-	-	-
312205 Machinery and Equipment	5,000	20,500	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**200,000**	**200,000**	**-**	**-**	**-**
332401 Other Fixed Assets	-	200,000	-	-	-	-
332438 Repair and Maintenance–Civil	-	-	200,000	-	-	-
Grand Total	**1,016,222**	**2,174,549**	**1,849,210**	**-**	**-**	**-**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	1,016,222	2,174,549	1,849,210	-	-	-
Grand Total	**1,016,222**	**2,174,549**	**1,849,210**	**-**	**-**	**-**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3201 Administration \& Management	**1,016,222**	**2,174,549**	**1,849,210**	**-**	**-**	**-**
21 COMPENSATION OF EMPLOYEES	794,894	1,186,941	975,208	-	-	-
22 USE OF GOODS AND SERVICES	209,330	758,608	448,502	-	-	-
31 NON-FINANCIAL ASSETS	11,998	29,000	225,500	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	200,000	200,000	-	-	-
Total	**1,016,222**	**2,174,549**	**1,849,210**	**-**	**-**	**-**

432 NATIONAL BUREAU OF CONCESSIONS

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
3201 Administration \& Management	**1,016,222**	**2,174,549**	**1,849,210**	**-**	**-**	**-**
21 COMPENSATION OF EMPLOYEES	**794,894**	**1,186,941**	**975,208**	**-**	**-**	**-**
211101 Basic Salary - Civil Service	794,894	1,186,941	975,208	-	-	-
22 USE OF GOODS AND SERVICES	**209,330**	**758,608**	**448,502**	**-**	**-**	**-**
221101 Foreign Travel-Means of travel	-	6,000	-	-	-	-
221102 Forgn.Travel-Daily Sub. Allowa	-	13,000	2,365	-	-	-
221103 Foreign Travel-Incdl. Allowanc	-	1,500	1,240	-	-	-
221104 Domestic Travel-Meansof Travel	3,859	4,500	-	-	-	-
221105 Dom. Travel-Daily Subsis.Allow	32,523	50,000	48,847	-	-	-
221201 Electricity	13,000	17,000	12,000	-	-	-
221202 Water and Sewage	500	2,000	2,000	-	-	-
221208 Internet Provider Services	8,000	8,000	4,000	-	-	-
221303 Office Build. Rental and Lease	69,992	95,000	75,000	-	-	-
221401 Fuel and Lubricants - Vehicles	24,998	30,000	22,000	-	-	-
221402 Fuel and Lubricants – Gener.	10,000	17,000	11,000	-	-	-
221501 Repair and Maintenance–Civil	-	275,000	-	-	-	-
221502 Repairs and Maintenance - Veh.	9,966	5,000	20,000	-	-	-
221503 Repairs and Maintenance–Gen.	-	4,000	4,000	-	-	-
221505 Repairs and Maintenance– ICT	-	2,000	-	-	-	-
221601 Cleaning Materials and service	4,608	10,608	6,500	-	-	-
221602 Stationery	17,935	19,000	57,000	-	-	-
221603 Printing, Binding,Publication	-	1,500	6,500	-	-	-
221604 Newspapers, Books and Periodic	-	1,500	1,000	-	-	-
221605 Computer Supplies and ICT Services	5,400	60,000	35,000	-	-	-
221701 Consultancy Services	-	50,000	50,000	-	-	-
222102 Workshops,Conferences,Siminars	-	7,000	6,000	-	-	-
222103 Food and Catering Services	8,549	4,000	2,000	-	-	-
222105 Entertainment Representation	-	-	30,000	-	-	-
222108 Advertising and Public Relatio	-	-	15,000	-	-	-
222109 Operational Expenses	-	10,000	10,000	-	-	-
222123 Other Compensations	-	65,000	27,050	-	-	-
31 NON-FINANCIAL ASSETS	**11,998**	**29,000**	**225,500**	**-**	**-**	**-**
312201 Transport Equipment–Vehicles	-	-	200,000	-	-	-
312203 Furniture and Fixtures	6,998	8,500	25,500	-	-	-
312205 Machinery and Equipment	5,000	20,500	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**200,000**	**200,000**	**-**	**-**	**-**
332401 Other Fixed Assets	-	200,000	-	-	-	-
332438 Repair and Maintenance–Civil	-	-	200,000	-	-	-
Total	**1,016,222**	**2,174,549**	**1,849,210**	**-**	**-**	**-**

432 NATIONAL BUREAU OF CONCESSIONS

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**1,016,222**	**2,174,549**	**1,849,210**	**-**	**-**	**-**

440 LIBERIA INTELLECTUAL PROPERTY OFFICE

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 (FY2026):

Successfully conducted a week-long capacity-building workshop for 200 creators and SMEs in Montserrado County on intellectual property protection, innovation, and business development. Completed the FY2026 institutional performance target-setting exercise and established performance indicators. Finalized the draft Five-Year Intellectual Property Strategic Plan and submitted it to the World Intellectual Property Organization (WIPO) for technical review. In partnership with UNIDO, implemented intellectual property, business development, and financial management training for SMEs across Margibi, Bong, Lofa, and Nimba Counties, resulting in 92 applications for intellectual property protection. Expanded the High School Intellectual Property Club initiative by training 100 students and 10 teachers across five schools. Submitted eight regional and international intellectual property protocols for Presidential consideration and legislative ratification. Received 148 intellectual property applications, contributing to improved service delivery and domestic revenue generation.

Objectives (FY2027):

Manage employees and operationalize the institutional mandate for effective service delivery in support of national development objectives. Strengthen the protection of industrial property rights, including patents, trademarks, industrial designs, geographical indications, appellations of origin, and integrated circuit layouts. Enhance the protection of literary and artistic works to promote innovation, creativity, research, and intellectual property development.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	14	6	**20**	14	6	**20**	14	6	**20**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	231,351	257,577	214,650	257,577	268,313	270,581
22 USE OF GOODS AND SERVICES	32,999	150,000	120,621	250,000	271,348	307,801
Grand Total	**264,350**	**407,577**	**335,271**	**507,577**	**539,661**	**578,382**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
001	Copy Right	264,350	407,577	335,271	507,577	539,661	578,382
Grand Total		**264,350**	**407,577**	**335,271**	**507,577**	**539,661**	**578,382**

440 LIBERIA INTELLECTUAL PROPERTY OFFICE

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**231,351**	**257,577**	**214,650**	**257,577**	**268,313**	**270,581**
211101 Basic Salary - Civil Service	231,351	257,577	214,650	257,577	268,313	270,581
22 USE OF GOODS AND SERVICES	**32,999**	**150,000**	**120,621**	**250,000**	**271,348**	**307,801**
221201 Electricity	7,200	45,078	42,000	45,078	48,927	55,500
221208 Internet Provider Services	1,582	6,752	4,162	6,752	7,329	8,313
221401 Fuel and Lubricants - Vehicles	7,680	61,514	56,514	161,514	175,305	198,857
221601 Cleaning Materials and service	6,541	22,656	8,945	22,656	24,591	27,894
221602 Stationery	9,996	10,000	9,000	10,000	10,854	12,312
222109 Operational Expenses	-	4,000	-	4,000	4,342	4,925
Grand Total	**264,350**	**407,577**	**335,271**	**507,577**	**539,661**	**578,382**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	264,350	407,577	335,271	507,577	539,661	578,382
Grand Total	**264,350**	**407,577**	**335,271**	**507,577**	**539,661**	**578,382**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4001 Copy Right	**264,350**	**407,577**	**335,271**	**507,577**	**539,661**	**578,382**
21 COMPENSATION OF EMPLOYEES	231,351	257,577	214,650	257,577	268,313	270,581
22 USE OF GOODS AND SERVICES	32,999	150,000	120,621	250,000	271,348	307,801
Total	**264,350**	**407,577**	**335,271**	**507,577**	**539,661**	**578,382**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4001 Copy Right	**264,350**	**407,577**	**335,271**	**507,577**	**539,661**	**578,382**
21 COMPENSATION OF EMPLOYEES	**231,351**	**257,577**	**214,650**	**257,577**	**268,313**	**270,581**
211101 Basic Salary - Civil Service	231,351	257,577	214,650	257,577	268,313	270,581
22 USE OF GOODS AND SERVICES	**32,999**	**150,000**	**120,621**	**250,000**	**271,348**	**307,801**
221201 Electricity	7,200	45,078	42,000	45,078	48,927	55,500

440 LIBERIA INTELLECTUAL PROPERTY OFFICE

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221208	Internet Provider Services	1,582	6,752	4,162	6,752	7,329	8,313
221401	Fuel and Lubricants - Vehicles	7,680	61,514	56,514	161,514	175,305	198,857
221601	Cleaning Materials and service	6,541	22,656	8,945	22,656	24,591	27,894
221602	Stationery	9,996	10,000	9,000	10,000	10,854	12,312
222109	Operational Expenses	-	4,000	-	4,000	4,342	4,925
Total		**264,350**	**407,577**	**335,271**	**507,577**	**539,661**	**578,382**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**264,350**	**407,577**	**335,271**	**507,577**	**539,661**	**578,382**

453 LIBERIA STANDARD AUTHORITY

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 (FY2026):

During FY2026, the Liberia Standard Authority strengthened its institutional capacity, standards development, conformity assessment, metrology, and regulatory services. The Authority renovated its facility and installed solar, water, and generator systems, secured land for its future headquarters at the Monrovia Industrial Park, launched its Strategic Plan and Strategic Business and Sustainability Plan, and established the Program Management Office and Monitoring and Evaluation Unit. LiSA also reactivated its ISO and ARSO memberships and strengthened engagement with regional and international standards bodies. In standards development, the Authority published and promoted more than 150 international standards as Liberian Standards, launched the Liberia Standardization Program, re-established seven National Technical Harmonization Committees, and trained over 50 industry stakeholders. Conformity assessment was strengthened through the operationalization of the Certification and Inspection Department, introduction of the “Made in Liberia” Certification Scheme, development of draft certification schemes, and establishment of three food and agriculture testing laboratories. The Authority also calibrated more than 5,000 instruments and expanded calibration services to medical devices. In regulatory enforcement, LiSA operationalized the Legal Metrology Unit, commenced inspections of commercial measuring devices, introduced seven regulations, and established a multi-stakeholder task force to monitor building and construction materials.

Objectives (FY2027):

For FY2027, LiSA will focus on strengthening product quality, consumer protection, trade facilitation, and export competitiveness. Key priorities include implementing a comprehensive Pre-Shipment Verification of Conformity (PVoC) programme to prevent substandard imports, establishing mandatory product registration and certification schemes for locally manufactured goods, and strengthening market surveillance to identify and remove non-compliant products. The Authority will also enhance testing and conformity assessment capacity to improve access for Liberian agricultural and food products to regional and international markets. Institutional priorities include training 85 percent of staff in technical competencies, operationalizing the Monitoring and Evaluation and Internal Audit units, upgrading auxiliary facilities, digitizing critical processes for trade facilitation, implementing change-management and staff capacity-development programmes, expanding services and staff mobility, procuring five vehicles and specialized laboratory equipment, supporting the development of five technical standards, training 30 regulators and inspectors, and deploying Standard Desk Officers to five strategic border and entry points.

Ministry Gender FTE

	FY2026 FTE			FY2027 Projection			FY2028 Projection		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Authorized Number of Positions – FTE	36	20	**56**	36	20	**56**	36	20	**56**

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	372,155	560,176	437,093	560,176	583,525	588,457
22 USE OF GOODS AND SERVICES	124,193	382,000	366,097	500,000	542,695	615,603
26 GRANTS	-	8,000	16,000	8,000	6,541	8,503
31 NON-FINANCIAL ASSETS	-	-	-	85,000	98,345	125,390
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	500,000	551,000	566,329
Grand Total	**496,348**	**950,176**	**819,190**	**1,653,176**	**1,782,106**	**1,904,282**

453 LIBERIA STANDARD AUTHORITY

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
301 Administration & Management	496,348	950,176	819,190	1,653,176	1,782,106	1,904,282
Grand Total	**496,348**	**950,176**	**819,190**	**1,653,176**	**1,782,106**	**1,904,282**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**88,000**	**101,601**	**129,084**
000000 Unspecified	-	-	-	88,000	101,601	129,084
Total	**-**	**-**	**-**	**88,000**	**101,601**	**129,084**
Government of Liberia Funded Projects	**-**	**-**	**-**	**500,000**	**551,000**	**566,329**
030173 Institutional Strengthening of the Liberia Standards Authority	-	-	-	500,000	551,000	566,329
Total	**-**	**-**	**-**	**500,000**	**551,000**	**566,329**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**372,155**	**560,176**	**437,093**	**560,176**	**583,525**	**588,457**
211101 Basic Salary - Civil Service	372,155	560,176	437,093	560,176	583,525	588,457
22 USE OF GOODS AND SERVICES	**124,193**	**382,000**	**366,097**	**500,000**	**542,695**	**615,603**
221101 Foreign Travel-Means of travel	-	6,000	2,333	6,000	6,512	7,387
221102 Forgn.Travel-Daily Sub. Allowa	-	12,000	2,737	12,000	13,025	14,774
221103 Foreign Travel-Incdl. Allowanc	-	1,600	960	1,600	1,737	1,970
221104 Domestic Travel-Meansof Travel	-	-	-	1,040	1,129	1,280
221105 Dom. Travel-Daily Subsis.Allow	-	1,040	2,000	-	-	-
221201 Electricity	-	6,366	6,366	6,366	6,910	7,838
221202 Water and Sewage	-	1,400	-	1,400	1,520	1,724
221208 Internet Provider Services	7,200	5,000	2,917	5,000	5,427	6,156
221209 Scratch- Cards	-	-	-	1,000	1,085	1,231
221401 Fuel and Lubricants - Vehicles	11,300	11,250	11,250	11,250	12,211	13,851
221402 Fuel and Lubricants – Gener.	-	13,320	13,320	13,320	14,457	16,400
221502 Repairs and Maintenance - Veh.	2,700	-	-	-	-	-
221504 Rep\&Maint.Mach\&Equip,Furniture	1,800	-	-	-	-	-
221601 Cleaning Materials and service	5,000	8,000	8,000	8,000	8,683	9,850

453 LIBERIA STANDARD AUTHORITY

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221602 Stationery	4,000	2,000	2,000	2,000	2,171	2,462
221603 Printing, Binding,Publication	8,000	5,000	7,190	5,000	5,427	6,156
221605 Computer Supplies and ICT Services	-	3,000	3,000	3,000	3,256	3,694
221607 Employee ID Cards	900	1,000	1,000	-	-	-
221801 Laboratory Consumables	14,934	266,000	260,000	384,000	416,789	472,783
222102 Workshops,Conferences,Siminars	-	5,080	5,080	5,080	5,514	6,255
222113 Guard and Security Services	-	9,000	9,000	9,000	9,768	11,081
222123 Other Compensations	66,059	17,944	23,944	17,944	19,476	22,093
223101 Personnel Insurance	2,300	7,000	5,000	7,000	7,598	8,618
26 GRANTS	**-**	**8,000**	**16,000**	**8,000**	**6,541**	**8,503**
262101 Contributions to International	-	8,000	16,000	8,000	6,541	8,503
31 NON-FINANCIAL ASSETS	**-**	**-**	**-**	**85,000**	**98,345**	**125,390**
312201 Transport Equipment–Vehicles	-	-	-	85,000	98,345	125,390
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**500,000**	**551,000**	**566,329**
332401 Other Fixed Assets	-	-	-	500,000	551,000	566,329
Grand Total	**496,348**	**950,176**	**819,190**	**1,653,176**	**1,782,106**	**1,904,282**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	496,348	950,176	819,190	1,653,176	1,782,106	1,904,282
Grand Total	**496,348**	**950,176**	**819,190**	**1,653,176**	**1,782,106**	**1,904,282**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
5301 Administration & Management	**496,348**	**950,176**	**819,190**	**1,653,176**	**1,782,106**	**1,904,282**
21 COMPENSATION OF EMPLOYEES	372,155	560,176	437,093	560,176	583,525	588,457
22 USE OF GOODS AND SERVICES	124,193	382,000	366,097	500,000	542,695	615,603
26 GRANTS	-	8,000	16,000	8,000	6,541	8,503
31 NON-FINANCIAL ASSETS	-	-	-	85,000	98,345	125,390
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	500,000	551,000	566,329
Total	**496,348**	**950,176**	**819,190**	**1,653,176**	**1,782,106**	**1,904,282**

453 LIBERIA STANDARD AUTHORITY

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
5301 Administration & Management	**496,348**	**950,176**	**819,190**	**1,653,176**	**1,782,106**	**1,904,282**
21 COMPENSATION OF EMPLOYEES	**372,155**	**560,176**	**437,093**	**560,176**	**583,525**	**588,457**
211101 Basic Salary - Civil Service	372,155	560,176	437,093	560,176	583,525	588,457
22 USE OF GOODS AND SERVICES	**124,193**	**382,000**	**366,097**	**500,000**	**542,695**	**615,603**
221101 Foreign Travel-Means of travel	-	6,000	2,333	6,000	6,512	7,387
221102 Forgn.Travel-Daily Sub. Allowa	-	12,000	2,737	12,000	13,025	14,774
221103 Foreign Travel-Incdl. Allowanc	-	1,600	960	1,600	1,737	1,970
221104 Domestic Travel-Meansof Travel	-	-	-	1,040	1,129	1,280
221105 Dom. Travel-Daily Subsis.Allow	-	1,040	2,000	-	-	-
221201 Electricity	-	6,366	6,366	6,366	6,910	7,838
221202 Water and Sewage	-	1,400	-	1,400	1,520	1,724
221208 Internet Provider Services	7,200	5,000	2,917	5,000	5,427	6,156
221209 Scratch- Cards	-	-	-	1,000	1,085	1,231
221401 Fuel and Lubricants - Vehicles	11,300	11,250	11,250	11,250	12,211	13,851
221402 Fuel and Lubricants – Gener.	-	13,320	13,320	13,320	14,457	16,400
221502 Repairs and Maintenance - Veh.	2,700	-	-	-	-	-
221504 Rep\&Maint.Mach\&Equip,Furniture	1,800	-	-	-	-	-
221601 Cleaning Materials and service	5,000	8,000	8,000	8,000	8,683	9,850
221602 Stationery	4,000	2,000	2,000	2,000	2,171	2,462
221603 Printing, Binding,Publication	8,000	5,000	7,190	5,000	5,427	6,156
221605 Computer Supplies and ICT Services	-	3,000	3,000	3,000	3,256	3,694
221607 Employee ID Cards	900	1,000	1,000	-	-	-
221801 Laboratory Consumables	14,934	266,000	260,000	384,000	416,789	472,783
222102 Workshops,Conferences,Siminars	-	5,080	5,080	5,080	5,514	6,255
222113 Guard and Security Services	-	9,000	9,000	9,000	9,768	11,081
222123 Other Compensations	66,059	17,944	23,944	17,944	19,476	22,093
223101 Personnel Insurance	2,300	7,000	5,000	7,000	7,598	8,618
26 GRANTS	**-**	**8,000**	**16,000**	**8,000**	**6,541**	**8,503**
262101 Contributions to International	-	8,000	16,000	8,000	6,541	8,503
31 NON-FINANCIAL ASSETS	**-**	**-**	**-**	**85,000**	**98,345**	**125,390**
312201 Transport Equipment–Vehicles	-	-	-	85,000	98,345	125,390
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**500,000**	**551,000**	**566,329**
332401 Other Fixed Assets	-	-	-	500,000	551,000	566,329
Total	**496,348**	**950,176**	**819,190**	**1,653,176**	**1,782,106**	**1,904,282**

453 LIBERIA STANDARD AUTHORITY

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	496,348	950,176	819,190	1,653,176	1,782,106	1,904,282

454 LIBERIA SPECIAL ECONOMIC ZONES AUTHORITY

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 (FY2026):

The Liberia Special Economic Zones Authority (LSEZA) advanced the development and institutionalization of Special Economic Zones as a platform for economic transformation and investment promotion. The Authority secured full membership in the Africa Economic Zones Organization (AEZO), strengthening Liberia's access to investment opportunities, technical cooperation, and peer learning across Africa. LSEZA also advanced the Special Agro-Industrial Processing Zone (SAPZ) in Buchanan, Grand Bassa County, supported by the African Development Bank, with the objective of linking farmers to processing facilities, reducing post-harvest losses, expanding exports, and creating significant employment opportunities for women and youth. In addition, the Authority developed a pipeline of SEZ projects in Montserrado, Margibi, Grand Bassa, Grand Cape Mount, Bong, and Nimba Counties and explored the development of a Special Tourism Economic Zone around Lake Piso.

Objectives (FY2027):

For FY2027, LSEZA will focus on operationalizing priority Special Economic Zones by commencing construction and activation in Montserrado, Grand Bassa, and Margibi Counties, with the aim of attracting anchor investors and stimulating industrial activity. The Authority will expand implementation of the SAPZ through the development of Agricultural Transformation Centers and Aggregation Centers in Grand Cape Mount, Bong, and Nimba Counties to strengthen agricultural value chains and reduce rural poverty. LSEZA will also leverage its AEZO membership to mobilize investors, partnerships, and foreign direct investment while diversifying Liberia's industrial base. Other priorities include expanding skills-development programmes for women and youth, advancing the feasibility of the Lake Piso Special Tourism Economic Zone, and integrating eco-industrial and circular-economy practices into SEZ development to promote green, sustainable, and competitive investment zones.

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	21,714	308,164	274,500	308,164	321,009	323,722
22 USE OF GOODS AND SERVICES	404,987	550,000	406,283	700,000	759,773	861,843
31 NON-FINANCIAL ASSETS	-	-	354,400	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	672,249	196,891	1,200,000	1,322,400	1,359,190
Grand Total	**426,701**	**1,530,413**	**1,232,074**	**2,208,164**	**2,403,182**	**2,544,755**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
401 Administration & Management	426,701	1,530,413	1,232,074	2,208,164	2,403,182	2,544,755
Grand Total	**426,701**	**1,530,413**	**1,232,074**	**2,208,164**	**2,403,182**	**2,544,755**

454 LIBERIA SPECIAL ECONOMIC ZONES AUTHORITY

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**275,000**	**298,482**	**338,581**
000000 Unspecified	-	-	-	275,000	298,482	338,581
Total	**-**	**-**	**-**	**275,000**	**298,482**	**338,581**
Government of Liberia Funded Projects	**55,000**	**672,249**	**451,291**	**1,200,000**	**1,322,400**	**1,359,190**
010300 Construction of mini stadium	55,000	-	-	-	-	-
029200 Infrastructure Expansion and Modernization project	-	400,000	359,800	700,000	771,400	792,861
088600 CPF: Special Agro Industrial Processing Zone (SAPZ) Project	-	272,249	91,491	500,000	551,000	566,329
Total	**55,000**	**672,249**	**451,291**	**1,200,000**	**1,322,400**	**1,359,190**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**21,714**	**308,164**	**274,500**	**308,164**	**321,009**	**323,722**
211101 Basic Salary - Civil Service	21,714	308,164	274,500	308,164	321,009	323,722
22 USE OF GOODS AND SERVICES	**404,987**	**550,000**	**406,283**	**700,000**	**759,773**	**861,843**
221101 Foreign Travel-Means of travel	-	30,000	-	30,000	32,562	36,936
221102 Forgn.Travel-Daily Sub. Allowa	-	27,000	-	27,000	29,305	33,243
221103 Foreign Travel-Incdl. Allowanc	-	9,800	-	9,800	10,637	12,066
221104 Domestic Travel-Meansof Travel	-	25,000	2,083	25,000	27,135	30,780
221105 Dom. Travel-Daily Subsis.Allow	-	10,000	-	10,000	10,854	12,312
221201 Electricity	-	20,000	19,000	20,000	21,708	24,624
221202 Water and Sewage	-	5,000	7,000	5,000	5,427	6,156
221208 Internet Provider Services	-	5,000	7,000	5,000	5,427	6,156
221303 Office Build. Rental and Lease	55,000	100,000	56,000	100,000	108,539	123,121
221401 Fuel and Lubricants - Vehicles	-	18,000	22,000	18,000	19,537	22,162
221402 Fuel and Lubricants – Gener.	-	15,000	18,000	15,000	16,281	18,468
221501 Repair and Maintenance–Civil	-	100,000	110,200	250,000	271,347	307,801
221502 Repairs and Maintenance - Veh.	-	16,000	18,000	16,000	17,366	19,699
221504 Rep\&Maint.Mach\&Equip,Furniture	-	17,000	19,000	17,000	18,452	20,930
221601 Cleaning Materials and service	-	10,000	12,000	10,000	10,854	12,312
221602 Stationery	-	25,000	22,000	25,000	27,135	30,780
221603 Printing, Binding,Publication	-	14,000	15,000	14,000	15,195	17,237
221605 Computer Supplies and ICT Services	-	25,000	22,000	25,000	27,135	30,780
221607 Employee ID Cards	-	2,000	2,000	2,000	2,171	2,462
222102 Workshops,Conferences,Siminars	-	26,000	26,000	26,000	28,220	32,011
222123 Other Compensations	349,987	21,200	-	21,200	23,010	26,102
223101 Personnel Insurance	-	29,000	29,000	29,000	31,476	35,705

454 LIBERIA SPECIAL ECONOMIC ZONES AUTHORITY

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
31 NON-FINANCIAL ASSETS	**-**	**-**	**354,400**	**-**	**-**	**-**
312101 Non-Residential Buildings	-	-	254,400	-	-	-
312201 Transport Equipment–Vehicles	-	-	100,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**672,249**	**196,891**	**1,200,000**	**1,322,400**	**1,359,190**
332401 Other Fixed Assets	-	672,249	-	1,200,000	1,322,400	1,359,190
332407 Dom. Travel-Daily Subsis.Allow	-	-	400	-	-	-
332413 Fuel and Lubricants - Vehicles	-	-	2,385	-	-	-
332414 Fuel and Lubricants – Gener.	-	-	9,727	-	-	-
332415 Repairs and Maintenance - Veh.	-	-	1,050	-	-	-
332419 Other Office Mat. and Consum.	-	-	476	-	-	-
332420 Staff Training – Local	-	-	2,000	-	-	-
332422 Other Compensations	-	-	80,400	-	-	-
332433 Workshops,Conferences,Siminars	-	-	1,000	-	-	-
332439 Repairs and Maintenance–Gen.	-	-	450	-	-	-
332456 Feasibility Studies/Surveys	-	-	25,000	-	-	-
332457 Computer Supplies and ICT Services	-	-	4,175	-	-	-
332472 Other Utilities	-	-	6,000	-	-	-
332487 Transport Equipment–Vehicles	-	-	25,000	-	-	-
332489 Furniture and Fixtures	-	-	2,205	-	-	-
332490 Machinery and Equipment	-	-	36,623	-	-	-
Grand Total	**426,701**	**1,530,413**	**1,232,074**	**2,208,164**	**2,403,182**	**2,544,755**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	426,701	1,530,413	1,232,074	2,208,164	2,403,182	2,544,755
Grand Total	**426,701**	**1,530,413**	**1,232,074**	**2,208,164**	**2,403,182**	**2,544,755**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
5401 Administration & Management	**426,701**	**1,530,413**	**1,232,074**	**2,208,164**	**2,403,182**	**2,544,755**
21 COMPENSATION OF EMPLOYEES	21,714	308,164	274,500	308,164	321,009	323,722
22 USE OF GOODS AND SERVICES	404,987	550,000	406,283	700,000	759,773	861,843

454 LIBERIA SPECIAL ECONOMIC ZONES AUTHORITY

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
31 NON-FINANCIAL ASSETS	-	-	354,400	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	672,249	196,891	1,200,000	1,322,400	1,359,190
Total	**426,701**	**1,530,413**	**1,232,074**	**2,208,164**	**2,403,182**	**2,544,755**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
5401 Administration & Management	**426,701**	**1,530,413**	**1,232,074**	**2,208,164**	**2,403,182**	**2,544,755**
21 COMPENSATION OF EMPLOYEES	**21,714**	**308,164**	**274,500**	**308,164**	**321,009**	**323,722**
211101 Basic Salary - Civil Service	21,714	308,164	274,500	308,164	321,009	323,722
22 USE OF GOODS AND SERVICES	**404,987**	**550,000**	**406,283**	**700,000**	**759,773**	**861,843**
221101 Foreign Travel-Means of travel	-	30,000	-	30,000	32,562	36,936
221102 Forgn.Travel-Daily Sub. Allowa	-	27,000	-	27,000	29,305	33,243
221103 Foreign Travel-Incdl. Allowanc	-	9,800	-	9,800	10,637	12,066
221104 Domestic Travel-Meansof Travel	-	25,000	2,083	25,000	27,135	30,780
221105 Dom. Travel-Daily Subsis.Allow	-	10,000	-	10,000	10,854	12,312
221201 Electricity	-	20,000	19,000	20,000	21,708	24,624
221202 Water and Sewage	-	5,000	7,000	5,000	5,427	6,156
221208 Internet Provider Services	-	5,000	7,000	5,000	5,427	6,156
221303 Office Build. Rental and Lease	55,000	100,000	56,000	100,000	108,539	123,121
221401 Fuel and Lubricants - Vehicles	-	18,000	22,000	18,000	19,537	22,162
221402 Fuel and Lubricants – Gener.	-	15,000	18,000	15,000	16,281	18,468
221501 Repair and Maintenance–Civil	-	100,000	110,200	250,000	271,347	307,801
221502 Repairs and Maintenance - Veh.	-	16,000	18,000	16,000	17,366	19,699
221504 Rep\&Maint.Mach\&Equip,Furniture	-	17,000	19,000	17,000	18,452	20,930
221601 Cleaning Materials and service	-	10,000	12,000	10,000	10,854	12,312
221602 Stationery	-	25,000	22,000	25,000	27,135	30,780
221603 Printing, Binding,Publication	-	14,000	15,000	14,000	15,195	17,237
221605 Computer Supplies and ICT Services	-	25,000	22,000	25,000	27,135	30,780
221607 Employee ID Cards	-	2,000	2,000	2,000	2,171	2,462
222102 Workshops,Conferences,Siminars	-	26,000	26,000	26,000	28,220	32,011
222123 Other Compensations	349,987	21,200	-	21,200	23,010	26,102
223101 Personnel Insurance	-	29,000	29,000	29,000	31,476	35,705
31 NON-FINANCIAL ASSETS	**-**	**-**	**354,400**	**-**	**-**	**-**
312101 Non-Residential Buildings	-	-	254,400	-	-	-
312201 Transport Equipment–Vehicles	-	-	100,000	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**672,249**	**196,891**	**1,200,000**	**1,322,400**	**1,359,190**
332401 Other Fixed Assets	-	672,249	-	1,200,000	1,322,400	1,359,190
332407 Dom. Travel-Daily Subsis.Allow	-	-	400	-	-	-

454 LIBERIA SPECIAL ECONOMIC ZONES AUTHORITY

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
332413	Fuel and Lubricants - Vehicles	-	-	2,385	-	-	-
332414	Fuel and Lubricants – Gener.	-	-	9,727	-	-	-
332415	Repairs and Maintenance - Veh.	-	-	1,050	-	-	-
332419	Other Office Mat. and Consum.	-	-	476	-	-	-
332420	Staff Training – Local	-	-	2,000	-	-	-
332422	Other Compensations	-	-	80,400	-	-	-
332433	Workshops,Conferences,Siminars	-	-	1,000	-	-	-
332439	Repairs and Maintenance–Gen.	-	-	450	-	-	-
332456	Feasibility Studies/Surveys	-	-	25,000	-	-	-
332457	Computer Supplies and ICT Services	-	-	4,175	-	-	-
332472	Other Utilities	-	-	6,000	-	-	-
332487	Transport Equipment–Vehicles	-	-	25,000	-	-	-
332489	Furniture and Fixtures	-	-	2,205	-	-	-
332490	Machinery and Equipment	-	-	36,623	-	-	-
Total		**426,701**	**1,530,413**	**1,232,074**	**2,208,164**	**2,403,182**	**2,544,755**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**426,701**	**1,530,413**	**1,232,074**	**2,208,164**	**2,403,182**	**2,544,755**

12 GENERAL OBLIGATIONS & PROGRAMS

Goal:

-

Strategic Objective:

-

Summary by Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	-	-	-	326,484	340,092	342,967
22 USE OF GOODS AND SERVICES	-	-	-	7,370,850	8,000,235	9,075,031
24 INTEREST AND OTHER CHARGES	-	-	-	52,213,650	56,445,527	58,025,879
25 SUBSIDIES	-	-	-	500,000	594,888	939,626
26 GRANTS	-	-	-	85,922,612	70,247,282	91,320,831
27 SOCIAL BENEFITS	-	-	-	39,875,675	38,559,777	38,901,032
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	10,150,000	11,185,300	11,496,483
41 DOMESTIC LIABILITIES	-	-	-	151,748,056	163,029,053	166,110,178
42 FOREIGN	-	-	-	71,538,295	73,529,744	80,887,736
Grand Total	**-**	**-**	**-**	**419,645,622**	**421,931,898**	**457,099,763**

Summary by Spending Entity

SPENDING ENTITY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
144 General Obligations & Programs	-	-	-	419,645,622	421,931,898	457,099,763
Grand Total	**-**	**-**	**-**	**419,645,622**	**421,931,898**	**457,099,763**

144 GENERAL OBLIGATIONS & PROGRAMS

Mission:
No information

Achievements (FY2026):
No information

Objectives (FY2027):
No information

Summary by Major Object of Expenditure

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	-	-	-	326,484	340,092	342,967
22 USE OF GOODS AND SERVICES	-	-	-	7,370,850	8,000,235	9,075,031
24 INTEREST AND OTHER CHARGES	-	-	-	52,213,650	56,445,527	58,025,879
25 SUBSIDIES	-	-	-	500,000	594,888	939,626
26 GRANTS	-	-	-	85,922,612	70,247,282	91,320,831
27 SOCIAL BENEFITS	-	-	-	39,875,675	38,559,777	38,901,032
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	10,150,000	11,185,300	11,496,483
41 DOMESTIC LIABILITIES	-	-	-	151,748,056	163,029,053	166,110,178
42 FOREIGN	-	-	-	71,538,295	73,529,744	80,887,736
Grand Total	**-**	**-**	**-**	**419,645,622**	**421,931,898**	**457,099,763**

Summary by Policy Area/Department

POLICY AREA/DEPARTMENT	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
401 Administration Management	-	-	-	186,209,271	174,187,801	198,605,366
402 Debt Management	-	-	-	233,436,351	247,744,097	258,494,397
Grand Total	**-**	**-**	**-**	**419,645,622**	**421,931,898**	**457,099,763**

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

PROJECT NAME	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Government of Liberia Funded Projects	**-**	**-**	**-**	**10,150,000**	**11,185,300**	**11,496,483**
030174 Small Business Empowerment Initiative	-	-	-	2,500,000	2,755,000	2,831,646
030175 Motorcyclist Empowerment Program	-	-	-	2,000,000	2,204,000	2,265,317
030176 Innovative Sectoral Revenue Generation Support Fund	-	-	-	1,500,000	1,653,000	1,698,988

144 GENERAL OBLIGATIONS & PROGRAMS

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

PROJECT NAME		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
030177	Government Contribution to the African Development Fund (ADF-17)	-	-	-	3,000,000	3,306,000	3,397,975
030178	Innovative Revenue Enhancement & VAT Implementation Support	-	-	-	1,000,000	1,102,000	1,132,658
030326	Consttutional Review	-	-	-	150,000	165,300	169,899
Total		**-**	**-**	**-**	**10,150,000**	**11,185,300**	**11,496,483**

Summary of Detailed Line Items

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES		**-**	**-**	**-**	**326,484**	**340,092**	**342,967**
211101	Basic Salary - Civil Service	-	-	-	326,484	340,092	342,967
22 USE OF GOODS AND SERVICES		**-**	**-**	**-**	**7,370,850**	**8,000,235**	**9,075,031**
221619	Central Bank Charges	-	-	-	3,000,000	3,256,165	3,693,617
221620	Commercial Bank Charges	-	-	-	1,500,000	1,628,083	1,846,808
221621	IFMIS License fees	-	-	-	165,850	180,012	204,195
221701	Consultancy Services	-	-	-	2,305,000	2,501,820	2,837,929
224102	Salary Arrears	-	-	-	400,000	434,155	492,482
24 INTEREST AND OTHER CHARGES		**-**	**-**	**-**	**52,213,650**	**56,445,527**	**58,025,879**
241101	Loan Interest - Bilateral	-	-	-	1,509,473	1,631,815	1,677,502
241102	Loan Interest - Multilateral	-	-	-	14,075,637	15,216,457	15,642,485
241103	Loan Interest - Private Entit	-	-	-	685,111	740,639	761,375
242102	Interest on Bonds	-	-	-	13,154,996	14,221,198	14,619,361
242104	Interest on Commerical Bank Loans	-	-	-	372,698	402,905	414,185
243101	Interest on Loans - Central Bank of Liberia	-	-	-	22,415,735	24,232,513	24,910,971
25 SUBSIDIES		**-**	**-**	**-**	**500,000**	**594,888**	**939,626**
256110	Timber Workers	-	-	-	500,000	594,888	939,626
26 GRANTS		**-**	**-**	**-**	**85,922,612**	**70,247,282**	**91,320,831**
262102	Trade Agreement Levy - ECOWAS	-	-	-	12,100,000	9,892,531	12,860,201
262201	Contributions to Int.Org.	-	-	-	3,375,659	2,759,819	3,587,740
263106	Contingency Transfers–Curr.	-	-	-	12,079,719	9,875,950	12,838,645
263710	Transfer to IATI Annual Subscription	-	-	-	2,587	2,115	2,750
263711	Transfer to UNDP Annual Subscription	-	-	-	750,000	613,173	797,120
263712	Transfer to Japanese Bank Service Charge	-	-	-	250,000	204,391	265,707
263713	Transfer to African Development Bank Annual Subscription	-	-	-	1,264,647	1,033,931	1,344,100
263831	Transfer to Vendor Share	-	-	-	14,000,000	11,445,904	14,879,571
263846	Transfer to VAT Refound(10% of Gross VAT)	-	-	-	33,000,000	26,979,631	35,073,275

144 GENERAL OBLIGATIONS & PROGRAMS

Summary of Detailed Line Items

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
263847 Transfer to GOL Social Program	-	-	-	2,000,000	1,635,129	2,125,653
263848 Transfer to Budget Coordination Triggers	-	-	-	200,000	163,513	212,565
263849 Supporting AAID Mid Year Review	-	-	-	700,000	572,295	743,979
263889 Transfer to General Revenue Mobilization & Fiscal Decentralization	-	-	-	1,000,000	817,565	1,062,827
264259 Deficit Pool Fund	-	-	-	2,950,000	2,411,815	3,135,338
265338 Transfer to AAID Implementation Program (ALP	-	-	-	500,000	408,782	531,413
265339 Transfer to Independence Day Celebration (IDA)	-	-	-	1,350,000	1,103,712	1,434,816
265522 Community Forest Sharing	-	-	-	400,000	327,026	425,131
27 SOCIAL BENEFITS	**-**	**-**	**-**	**39,875,675**	**38,559,777**	**38,901,032**
271102 Benefits-Former Elected Off.	-	-	-	1,727,000	1,670,009	1,684,789
271103 Retirement Benefits	-	-	-	1,881,119	1,819,042	1,835,141
273105 Pension	-	-	-	12,083,628	11,684,868	11,788,279
273110 Elected & Served	-	-	-	500,000	483,500	487,779
273111 GOL Contribution to Social Security	-	-	-	23,683,928	22,902,358	23,105,044
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**-**	**-**	**10,150,000**	**11,185,300**	**11,496,483**
332401 Other Fixed Assets	-	-	-	10,150,000	11,185,300	11,496,483
41 DOMESTIC LIABILITIES	**-**	**-**	**-**	**151,748,056**	**163,029,053**	**166,110,178**
412102 Government Bonds	-	-	-	83,547,854	89,758,827	91,455,201
412103 Promissory Notes	-	-	-	6,211,646	6,673,422	6,799,544
413103 Other	-	-	-	400,000	429,736	437,858
413104 Loan from Central Bank	-	-	-	42,537,773	45,700,044	46,563,740
413105 NASSCORP Loans	-	-	-	8,096,002	8,697,861	8,862,244
417104 Other Liabilities	-	-	-	10,954,781	11,769,163	11,991,591
42 FOREIGN	**-**	**-**	**-**	**71,538,295**	**73,529,744**	**80,887,736**
423101 Multi-laterals Loans	-	-	-	47,762,787	49,092,384	54,004,973
423102 Bi-lateral Loans	-	-	-	7,621,825	7,833,998	8,617,932
423103 Other Loans	-	-	-	7,127,454	7,325,865	8,058,951
427101 Subscriptions & Other Payables (Foreign)	-	-	-	9,026,229	9,277,497	10,205,880
Grand Total	**-**	**-**	**-**	**419,645,622**	**421,931,898**	**457,099,763**

Allocations by County

COUNTY	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
00 NATIONWIDE	-	-	-	419,645,622	421,931,898	457,099,763
Grand Total	**-**	**-**	**-**	**419,645,622**	**421,931,898**	**457,099,763**

144 GENERAL OBLIGATIONS & PROGRAMS

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4401 Administration Management	**-**	**-**	**-**	**186,209,271**	**174,187,801**	**198,605,366**
21 COMPENSATION OF EMPLOYEES	-	-	-	326,484	340,092	342,967
22 USE OF GOODS AND SERVICES	-	-	-	7,370,850	8,000,235	9,075,031
24 INTEREST AND OTHER CHARGES	-	-	-	52,213,650	56,445,527	58,025,879
25 SUBSIDIES	-	-	-	500,000	594,888	939,626
26 GRANTS	-	-	-	85,922,612	70,247,282	91,320,831
27 SOCIAL BENEFITS	-	-	-	39,875,675	38,559,777	38,901,032
Total	**-**	**-**	**-**	**186,209,271**	**174,187,801**	**198,605,366**

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4401 Administration Management	**-**	**-**	**-**	**186,209,271**	**174,187,801**	**198,605,366**
21 COMPENSATION OF EMPLOYEES	**-**	**-**	**-**	**326,484**	**340,092**	**342,967**
211101 Basic Salary - Civil Service	-	-	-	326,484	340,092	342,967
22 USE OF GOODS AND SERVICES	**-**	**-**	**-**	**7,370,850**	**8,000,235**	**9,075,031**
221619 Central Bank Charges	-	-	-	3,000,000	3,256,165	3,693,617
221620 Commercial Bank Charges	-	-	-	1,500,000	1,628,083	1,846,808
221621 IFMIS License fees	-	-	-	165,850	180,012	204,195
221701 Consultancy Services	-	-	-	2,305,000	2,501,820	2,837,929
224102 Salary Arrears	-	-	-	400,000	434,155	492,482
24 INTEREST AND OTHER CHARGES	**-**	**-**	**-**	**52,213,650**	**56,445,527**	**58,025,879**
241101 Loan Interest - Bilateral	-	-	-	1,509,473	1,631,815	1,677,502
241102 Loan Interest - Multilateral	-	-	-	14,075,637	15,216,457	15,642,485
241103 Loan Interest - Private Entit	-	-	-	685,111	740,639	761,375
242102 Interest on Bonds	-	-	-	13,154,996	14,221,198	14,619,361
242104 Interest on Commerical Bank Loans	-	-	-	372,698	402,905	414,185
243101 Interest on Loans - Central Bank of Liberia	-	-	-	22,415,735	24,232,513	24,910,971
25 SUBSIDIES	**-**	**-**	**-**	**500,000**	**594,888**	**939,626**
256110 Timber Workers	-	-	-	500,000	594,888	939,626
26 GRANTS	**-**	**-**	**-**	**85,922,612**	**70,247,282**	**91,320,831**
262102 Trade Agreement Levy - ECOWAS	-	-	-	12,100,000	9,892,531	12,860,201
262201 Contributions to Int.Org.	-	-	-	3,375,659	2,759,819	3,587,740
263106 Contingency Transfers–Curr.	-	-	-	12,079,719	9,875,950	12,838,645
263710 Transfer to IATI Annual Subscription	-	-	-	2,587	2,115	2,750
263711 Transfer to UNDP Annual Subscription	-	-	-	750,000	613,173	797,120
263712 Transfer to Japanese Bank Service Charge	-	-	-	250,000	204,391	265,707
263713 Transfer to African Development Bank Annual Subscription	-	-	-	1,264,647	1,033,931	1,344,100

144 GENERAL OBLIGATIONS & PROGRAMS

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
263831	Transfer to Vendor Share	-	-	-	14,000,000	11,445,904	14,879,571
263846	Transfer to VAT Refound(10% of Gross VAT)	-	-	-	33,000,000	26,979,631	35,073,275
263847	Transfer to GOL Social Program	-	-	-	2,000,000	1,635,129	2,125,653
263848	Transfer to Budget Coordination Triggers	-	-	-	200,000	163,513	212,565
263849	Supporting AAID Mid Year Review	-	-	-	700,000	572,295	743,979
263889	Transfer to General Revenue Mobilization & Fiscal Decentralization	-	-	-	1,000,000	817,565	1,062,827
264259	Deficit Pool Fund	-	-	-	2,950,000	2,411,815	3,135,338
265338	Transfer to AAID Implementation Program (ALP	-	-	-	500,000	408,782	531,413
265339	Transfer to Independence Day Celebration (IDA)	-	-	-	1,350,000	1,103,712	1,434,816
265522	Community Forest Sharing	-	-	-	400,000	327,026	425,131
27 SOCIAL BENEFITS		**-**	**-**	**-**	**39,875,675**	**38,559,777**	**38,901,032**
271102	Benefits-Former Elected Off.	-	-	-	1,727,000	1,670,009	1,684,789
271103	Retirement Benefits	-	-	-	1,881,119	1,819,042	1,835,141
273105	Pension	-	-	-	12,083,628	11,684,868	11,788,279
273110	Elected & Served	-	-	-	500,000	483,500	487,779
273111	GOL Contribution to Social Security	-	-	-	23,683,928	22,902,358	23,105,044
Total		**-**	**-**	**-**	**186,209,271**	**174,187,801**	**198,605,366**

Summary of Allocations by Department and Economic Classification

ECONOMIC CLASSIFICATION		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4402 Debt Management		**-**	**-**	**-**	**233,436,351**	**247,744,097**	**258,494,397**
33	PUBLIC SECTOR INVESTMENT PLAN (PSIP)	-	-	-	10,150,000	11,185,300	11,496,483
41	DOMESTIC LIABILITIES	-	-	-	151,748,056	163,029,053	166,110,178
42	FOREIGN	-	-	-	71,538,295	73,529,744	80,887,736
Total		**-**	**-**	**-**	**233,436,351**	**247,744,097**	**258,494,397**

OBJECT OF EXPENDITURE		FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
4402 Debt Management		**-**	**-**	**-**	**233,436,351**	**247,744,097**	**258,494,397**
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)		**-**	**-**	**-**	**10,150,000**	**11,185,300**	**11,496,483**
332401	Other Fixed Assets	-	-	-	10,150,000	11,185,300	11,496,483
41 DOMESTIC LIABILITIES		**-**	**-**	**-**	**151,748,056**	**163,029,053**	**166,110,178**
412102	Government Bonds	-	-	-	83,547,854	89,758,827	91,455,201
412103	Promissory Notes	-	-	-	6,211,646	6,673,422	6,799,544
413103	Other	-	-	-	400,000	429,736	437,858

144 GENERAL OBLIGATIONS & PROGRAMS

OBJECT OF EXPENDITURE	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
413104 Loan from Central Bank	-	-	-	42,537,773	45,700,044	46,563,740
413105 NASSCORP Loans	-	-	-	8,096,002	8,697,861	8,862,244
417104 Other Liabilities	-	-	-	10,954,781	11,769,163	11,991,591
42 FOREIGN	**-**	**-**	**-**	**71,538,295**	**73,529,744**	**80,887,736**
423101 Multi-laterals Loans	-	-	-	47,762,787	49,092,384	54,004,973
423102 Bi-lateral Loans	-	-	-	7,621,825	7,833,998	8,617,932
423103 Other Loans	-	-	-	7,127,454	7,325,865	8,058,951
427101 Subscriptions & Other Payables (Foreign)	-	-	-	9,026,229	9,277,497	10,205,880
Total	**-**	**-**	**-**	**233,436,351**	**247,744,097**	**258,494,397**

Summary of Allocations by Department and Economic Classification

DEPARTMENT / ECONOMIC CLASSIFICATION	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Grand Total	**-**	**-**	**-**	**419,645,622**	**421,931,898**	**457,099,763**

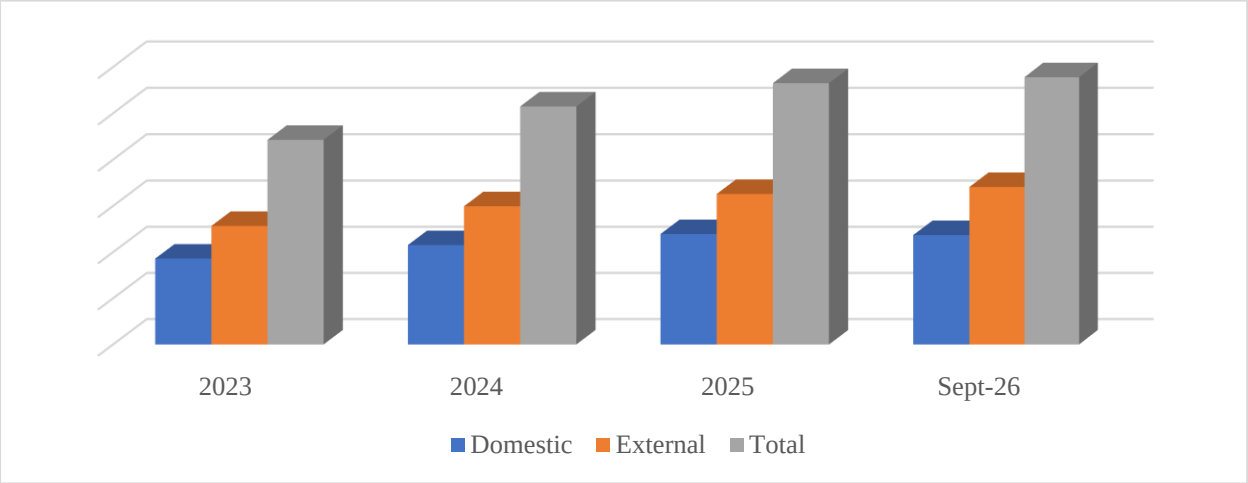
PUBLIC AND PUBLICLY GUARANTEED DEBT

1. Debt Stock

At end September 2026, public debt increased to US$2.89 billion from US$2.82 billion reported in December of FY 2025. The 2.48 percent increase in the public debt stock was mainly driven by disbursements from only external sources. The stock of external debt increased to US$1.70 billion in September 2026 from US$1.63 billion as at end December 2025. The increase is triggered by disbursement from the external creditors, which include multilaterals (US$80.54 million); bilateral (US$13.17 million) and US$1.73 million commercial bank. The total external debt stock of US$1.70 billion includes multilateral, estimated at US$1.57 billion, constituting about 92.35 percent while bilateral debt is estimated at US$110.36 million accounting for 6.50 percent and commercial bank (Bank Leumi) stands at US$18.80 million, accounting for 1.06 percent as indicated in the table below.

On the other hand, domestic debt decreased to US$1.18 billion in September 2026 from US$1.19 billion in December 2025. The decrease is informed by principal repayment during the reporting period. Of the total domestic debt stock, CBL is US$705.72 million; commercial banks (US$278.18 million); domestic claims (US$106.31 million) and other institutions account for US$94.13 million).

Table 1: Trends of Public and Publicly Guaranteed Debt Stock- end September 2026



Source: *DMU, Ministry of Finance and Development Planning*

Risk Indicators

As at end September 2026, Liberia's debt stock to GDP ratio stood at 50.54 percent, with a projected GDP of US$5,715.00 million for 2026. Debt service to GDP stood at 3.28 percent while debt service to revenue was 18.36 percent.

Table 2: Risk Indicators

Description	Indicator
Total Debt Stock as at end of September 2026 (US$ Million)	2,888.48
Actual Revenue as at end of September 2026 (US$ Million)	1,049.20
Debt Service as at end September 2026 (US$ Million)	185.14
Nominal GDP, 2026 (US$ Billion)	5,715.00
Debt to GDP (%)	50.54%
Debt Service to GDP (%)	3.24%
Debt Service to Revenue FY2026 (%)	18.36%
Grace period (Years)	
Lowest	0
Highest	10 Year
Redemption Period (Years)	
Lowest	1 Year
Highest	50 Years

Source: MFDP

2. FY2027 Projected Debt Service

The total projection for debt service, which includes core debt and subscription payments, is US$275.50 million, reflecting a 18.75 percent (US$43.50 million) increase compared to FY2026 (US$232.00 million). The projection constitutes core debt service and subscription payments. Of the total debt estimate, domestic liabilities account for US$187.69 million or 68.13 percent of the total debt service forecast, external liabilities US$78.78 million or 28.59 percent, while subscription payment accounts for US$9.03 million or 3.28 percent.

Table 1: Summary of FY2027 Debt Service Projection

		FY26 Debt Service Forecast			FY27 Debt Service Forecast Orig.			FY27 Debt Service Forecast Adjusted		
	Sept Stock	Prin	Int	Total	Prin	Int	Total	Prin	Int	Total
Description	**2,888.48**	**177.00**	**55.00**	**232.00**	**255.68**	**51.85**	**307.53**	**223.29**	**52.21**	**275.50**
Domestic Debt	**1,184.34**	**120.32**	**40.71**	**161.04**	**176.69**	**37.66**	**214.35**	**151.75**	**35.94**	**187.69**
Central Bank of Liberia	705.72	34.61	24.05	58.65	42.54	24.23	66.77	42.54	22.42	64.95
Commercial Banks	278.18	72.92	16.66	89.58	103.65	13.43	117.08	89.76	13.53	103.29
Other Institutions	94.13	5.28	-	5.28	10.50	-	10.50	8.50	-	8.50
Claims & Arrears	106.31	7.52	-	7.52	20.00	-	20.00	10.95	-	10.95
External	**1,704.14**	**53.91**	**14.29**	**68.20**	**68.31**	**14.19**	**82.50**	**62.51**	**16.27**	**78.78**
Multilateral	1,574.99	46.45	12.27	58.72	53.37	11.88	65.25	47.76	14.076	61.84
Bilateral	110.36	5.91	1.54	7.45	8.38	1.5	9.88	7.62	1.509	9.13
Commercial Banks	18.80	1.55	0.48	2.03	6.56	0.81	7.37	7.13	0.685	7.81
Subscriptions	**-**	**2.77**	**-**	**2.77**	**10.68**	**-**	**10.68**	**9.03**	**-**	**9.03**

Source: MFDP

2.1. Domestic Liabilities

The amount of US$187.69 million is forecasted to service domestic liabilities. This amount is made up of principal repayment of US$151.75 million (80.85 percent) and interest payment constitutes about US$35.94 million (19.15 percent) of the total domestic debt forecast.

Principal

Of the US$151.75 million projected for principal repayment, commercial banks account for US$89.76 million (59.15 percent), followed by the Central Bank of Liberia (CBL) with US$42.54 million (28.03 percent), with vendor claims/arrears and other institutions accounting for US$10.95 million (7.22 percent) and US$8.50 million (5.60 percent), respectively.

Interest

The sum of US$35.94 million is projected to service interest on domestic debt, of which US$22.42 million (62.38 percent) is estimated for the CBL loans and US$13.53 million (37.64 percent) for commercial banks.

2.2. External Liabilities

The amount of US$78.78 million is forecasted to service external liabilities. This amount includes principal forecast of US$62.51 million and interest forecast of US$16.27 million. Of the total principal forecast, multilateral creditors account for US$47.76 million (76.41 percent), bilateral creditors US$7.62 million (12.19 percent), and commercial US$7.13 million (11.40 percent). On the other hand, interest payment is estimated at US$16.27 million representing 20.65 percent of the total external debt forecast. Of this amount, multilateral is US$14.08 million; bilateral (US$1.51 million and commercial (US$0.69 million).

Principal

The principal forecast of US$47.76 million to multilateral creditors includes the World Bank (US$20.71 million), followed by the AFREXIMBANK (US$10.39 million), the African Development Bank (AfDB) (US$5.02 million), EIB (US$3.56 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$7.62 million covers the China Exim Bank (US$3.78 million), the Government of Kuwait (GOK) (US$1.57 million), the Saudi Fund (US$1.19 million) and the Government of Norway (US$1.06 million). Principal payment to the only commercial creditor (Bank Leumi Le-Israel B M) is US$7.13 million.

Interest

Of the total US$16.27 million for interest payment, US$14.08 million is projected to pay multilateral creditors, including the World Bank (US$7.32 million), the AfDB (US$2.70 million), AFREXIM Bank (US$1.57 million) and EBID (US$1.10 million). Other creditors under this category are IFAD (US$0.72 million), EIB (US$0.41 million), OFID (US$0.22 million) and BADEA (US$0.02 million). The bilateral interest forecast of US$1.50 million targets China Exim Bank (US$0.78 million), Saudi Arabia (US$0.58

million), and the Government of Kuwait (US$0.15 million). Interest payment under commercial creditors is US$0.69 million in favor of Bank Leumi de Israel (Bank Leumi).

2.3. Subscriptions

The amount of US$9.03 million is estimated for subscription payment to international organizations and includes EBID US$6.02 million, ADB (US$1.31 million), ECOWAS Trade Levi arrears (US$1.00 million), AFRITAC West-2 (US$0.30 million), Shelter Afrique (0.20 million) and Asian Infrastructure Investment Bank (US$0.20 million).

Table 2: Detailed FY2027 Debt Service Forecast

		FY2026 Debt Service Forecast			FY2027 Debt Service Forecast-Original			FY2027 Debt Service Forecast-Adjusted		
Description	**Stock-End Sept 2026**	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
Total	**2,888,484,998.28**	**176,999,295.39**	**55,000,704.61**	**232,000,000.00**	**255,678,850.59**	**51,850,220.27**	**307,529,070.86**	**223,286,350.00**	**52,213,650.00**	**275,500,000.00**
Domestic Debt	**1,184,344,543.80**	**120,323,743.73**	**40,711,760.97**	**161,035,504.70**	**176,686,839.85**	**37,659,993.45**	**214,346,833.30**	**151,748,055.15**	**35,943,428.58**	**187,691,483.73**
Central Bank of Liberia	**705,719,691.00**	**34,605,816.86**	**24,047,642.85**	**58,653,459.71**	**42,537,772.62**	**24,227,584.51**	**66,765,357.13**	**42,537,772.62**	**22,415,734.51**	**64,953,507.13**
CBL R&C Loans[1]	450,063,218.04	-	17,694,559.51	17,694,559.51	-	17,694,559.51	17,694,559.51	-	17,694,559.51	17,694,559.51
CBL/ECF-RCF	205,826,474.69	17,995,816.86	-	17,995,816.86	17,622,768.60	-	17,622,768.60	17,622,768.60	-	17,622,768.60
CBL SDR On-lending	-	-	4,000,000.00	4,000,000.00	-	4,000,000.00	4,000,000.00	-	3,600,000.00	3,600,000.00
CBL/R&R	49,829,998.27	16,610,000.00	2,353,083.34	18,963,083.34	24,915,004.02	2,533,025.00	27,448,029.02	24,915,004.02	1,121,175.00	26,036,179.02
Commercial Banks	**278,182,048.58**	**72,919,962.14**	**16,664,118.12**	**89,584,080.26**	**103,652,127.91**	**13,432,408.94**	**117,084,536.85**	**89,759,499.86**	**13,527,694.07**	**103,287,193.93**
Promissory Notes	12,423,283.69	9,317,465.00	559,047.93	9,876,512.93	6,211,646.00	559,049.00	6,770,695.00	6,211,646.00	372,698.47	6,584,344.47
Treasury Bonds[2]	265,758,764.89	63,602,497.14	16,105,070.19	79,707,567.33	97,440,481.91	12,873,359.94	110,313,841.85	83,547,853.86	13,154,995.60	96,702,849.46
Other Institutions	**94,134,669.26**	**5,275,334.73**	**-**	**5,275,334.73**	**10,496,939.32**	**-**	**10,496,939.32**	**8,496,001.73**	**-**	**8,496,001.73**
NASSCORP[3]	76,928,021.00	4,725,334.73		4,725,334.73	8,096,001.73	-	8,096,001.73	8,096,001.73	-	8,096,001.73
PMC/AMC	16,389,044.00	450,000.00		450,000.00	1,583,333.33	-	1,583,333.33	300,000.00	-	300,000.00
BMC	817,604.26	100,000.00		100,000.00	817,604.26	-	817,604.26	100,000.00	-	100,000.00
Claims and Arrears	**106,308,134.96**	**7,522,630.00**	**-**	**7,522,630.00**	**20,000,000.00**	**-**	**20,000,000.00**	**10,954,780.94**	**-**	**10,954,780.94**
Court Debt[4]	5,068,208.22	2,022,630.00		2,022,630.00	4,000,000.00	-	4,000,000.00	2,954,780.94	-	2,954,780.94
Non-court Claims	101,239,926.74	5,500,000.00		5,500,000.00	16,000,000.00	-	16,000,000.00	8,000,000.00		8,000,000.00
External	**1,704,140,454.48**	**53,909,894.46**	**14,288,943.64**	**68,198,838.10**	**68,309,934.34**	**14,190,226.82**	**82,500,161.16**	**62,512,066.05**	**16,270,221.42**	**78,782,287.47**
Multilateral	**1,574,989,737.28**	**46,446,751.32**	**12,269,419.99**	**58,716,171.31**	**53,368,360.93**	**11,875,402.70**	**65,243,763.63**	**47,762,787.06**	**14,075,638.02**	**61,838,425.08**
World Bank[5]	1,091,109,135.53	19,488,812.36	6,037,334.48	25,526,146.84	26,297,722.16	6,037,334.48	32,335,056.64	20,718,022.74	7,320,145.98	28,038,168.72
AfDB Group[6]	292,709,019.00	3,404,454.90	2,061,702.77	5,466,157.67	4,081,571.82	1,680,127.36	5,761,699.18	5,023,483.10	2,705,811.08	7,729,294.18
BADEA[7]	31,320,791.55	516,392.00	117,229.55	633,621.55	516,392.00	176,488.53	692,880.53	516,392.00	25,616.78	542,008.78
IFAD[8]	67,671,872.04	2,008,995.00	369,354.65	2,378,349.65	2,030,102.46	683,735.32	2,713,837.78	2,008,995.00	720,523.63	2,729,518.63
OFID[9]	13,316,691.01	2,206,120.00	97,748.71	2,303,868.71	2,206,120.00	234,549.86	2,440,669.86	2,206,120.00	217,729.71	2,423,849.71
EIB/EU[10]	28,840,211.36	3,558,431.50	414,621.02	3,973,052.52	3,680,536.68	402,661.52	4,083,198.20	3,558,431.50	414,621.02	3,973,052.52
EBID Loan	7,645,820.50	3,334,607.20	1,100,367.17	4,434,974.37	3,334,607.20	1,100,367.17	4,434,974.37	3,334,607.20	1,100,367.17	4,434,974.37
AFREIXIM Bank	42,376,196.29	11,928,938.36	2,071,061.64	14,000,000.00	11,221,308.61	1,560,138.46	12,781,447.07	10,396,735.52	1,570,822.65	11,967,558.17
Bilateral	**110,355,551.67**	**5,908,358.14**	**1,544,409.15**	**7,452,767.29**	**8,383,107.73**	**1,501,522.15**	**9,884,629.88**	**7,621,824.99**	**1,509,472.74**	**9,131,297.73**
Government of Kuwait[11]	25,755,917.67	1,123,764.68	184,385.06	1,308,149.74	1,486,978.55	187,918.64	1,674,897.19	1,569,857.53	149,448.65	1,719,306.18
Saudi Fund[12]	43,310,314.90	999,855.00	575,495.26	1,575,350.26	1,998,913.04	566,941.68	2,565,854.72	1,199,855.00	575,495.26	1,775,350.26
China Exim Bank[13]	38,087,447.10	3,784,738.46	784,528.83	4,569,267.29	3,829,842.14	746,661.83	4,576,503.97	3,784,738.46	784,528.83	4,569,267.29
Government of Norway	3,201,872.00	-	-	-	1,067,374.00	-	1,067,374.00	1,067,374.00	-	1,067,374.00
Commercial Debt	**18,795,165.53**	**1,554,785.00**	**475,114.50**	**2,029,899.50**	**6,558,465.68**	**813,301.97**	7,371,767.65	**7,127,454.00**	**685,110.66**	**7,812,564.66**
Bank Leumi Le-Isreal B. M	18,795,165.53	1,554,785.00	475,114.50	2,029,899.50	6,558,465.68	813,301.97	7,371,767.65	7,127,454.00	685,110.66	7,812,564.66
Subscriptions & Other Payables	**85,063,506.00**	**2,765,657.20**	**-**	**2,765,657.20**	**10,682,076.40**	**-**	**10,682,076.40**	**9,026,228.80**	**-**	**9,026,228.80**
EBID Subscription	67,486,704.00	1,398,287.20		1,398,287.20	5,593,148.80	-	5,593,148.80	6,021,000.00	-	6,021,000.00
ECOWAS Trade Levy-Arrears	17,576,802.00			-	-			1,000,000.00		1,000,000.00
ADB Subscription-Agred Plan[15]	-			-	1,305,228.80	-	1,305,228.80	1,305,228.80	-	1,305,228.80
AFRITAC West-2	-			-	300,000.00		300,000.00	300,000.00		300,000.00
Shelter Afrique	-			-	283,648.80	-	283,648.80	200,000.00	-	200,000.00
Netheland/Dutch Arrears	-	300,000.00		300,000.00					-	-
Government of Norway	-	1,067,370.00		1,067,370.00					-	-
Asian Infrastructure Investment Bank	-			-	200,050.00	-	200,050.00	200,000.00	-	200,000.00
In Year Financing	-			-	3,000,000.00	-	3,000,000.00	-	-	-

1/ Refers to CBL Restructured and Consolidated Loan in 2019.

2/ 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.

3/ NASSCORP (The National Social Security and Welfare Corporation) accrued arrears under previous and current governments.

4/ Debt obligations arising from court judgements

5/ Refers to interest servicing requirement under the post HIPC Agreement reached with the World Bank; the principal repayment is in grace.

6/ Refers to debt servicing requirements under both the HIPC Restructured loans and post HIPC loans extended by the AfDB Group.

7/ Refers to debt servicing requirements extended by BADEA (Arab Bank for Economic Development in Africa)

8/ Refers to interest servicing requirement for post HIPC loan extended by IFAD (International Fund for Agricultural Development) as the principal in grace.

9/ 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.

10/ 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).

11/ Refers to interest service requirement under the HIPC Restructured Agreement reached on 3/4/2013 with the Government of Kuwait

12/ 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.

13/ Refers to debt servicing requirements extended by China Exim Bank for the Upgrading and Expansion of RIA (Roberts International Airport)

14/ Refers to Payment of Capital Subscription to ECOWAS Bank for Investment and Development for financing development in the sub-region

15/ Refers to GOL Capital Shares Subscription to African Development Bank

Source: MFDP

Table 5: FY2027 GFS Table

CODE	ACCOUNT CLASS	Debt Stock-End Sept 2026	FY2025 Actual	FY2026 Actual Debt Service as at November 30	FY2026 Approved Debt Service	FY2026 Outturn (End-September)	FY2027 Debt Service Estimate	FY2028 Projection	FY2029 Projection
Total Debt Service Payments		2,888,484,998.28	153,037,565.95	133,257,458.00	230,000,000.00	185,140,179.40	275,500,000.00	280,683,275.86	173,839,310.43
41	DOMESTIC LIABILITIES	1,184,344,543.80	77,487,495.24	68,582,326.00	159,035,504.70	127,549,081.40	187,691,483.73	193,128,394.14	86,884,257.92
411	Currency and deposits	20,496,742	20,496,742	40,475,373	89,584,080	63,413,237	381,988,069	396,285,130	288,490,727
4111	Currency and deposits	20,496,742	20,496,742	40,475,373	89,584,080	63,413,237	381,988,069	396,285,130	288,490,727
412	Security other than Shares	20,496,742	20,496,742	40,475,373	89,584,080	63,413,237	381,988,069	396,285,130	288,490,727
4121	Security other than Shares	20,496,742	20,496,742	40,475,373	89,584,080	63,413,237	381,988,069	396,285,130	288,490,727
413104	Commercial Banks	278,182,048.58	-	-	72919962.14		89,759,499.86	99,540,869.95	577,008.71
242102	Treasury Bonds	265,758,764.89	-	-	63,602,497.14	33,628,272.16	83,547,853.86	93,329,223.95	577,009
412102	Government Bonds	-	-	-	-	-	-	-	-
412103	Promissory Notes	12,423,283.69	-	-	9,317,465.00	15,529,110.83	6,211,646.00	6,211,646.00	-
412104	Interest Charges on Securities		20,496,742.27	40,475,373.00	16,664,118.12	14,255,854.35	13,527,694.07	6,528,158.76	23,017.11
413	Loans		56,990,753	28,106,953	69,451,424	64,135,844	92,900,291.53	96,738,700.49	95,963,567.16
4131	Loans		56,990,753	28,106,953	69,451,424	64,135,844	92,900,291.53	96,738,700.49	95,963,567.16
413104	Loans		-	-	-	-	-	-	-
413101	Central Bank Loan	705,719,691.00	22,161,081.71	15,225,835.00	34,605,820.86	30,283,525.35	42,537,772.62	34,605,820.86	34,605,820.86
413102	Interest Charges on Domestic Loans		20,669,258.76	-	24,047,642.85	16,931,583.36	22,415,734.51	22,774,209.51	21,999,076
413103	Other Institutions:	94,134,669.26		-		5,225,334.00	8,496,001.73	9,679,335.06	9,679,335.06
413105	NASSCORP	76,928,021.00	6,526,805.37	-	4,725,334.73	4,725,334.00	8,096,001.73	8,096,001.73	8,096,001.73
413103	PMC/AMC	16,389,044.00	569,196.36	-	450,000.00	200,000.00	300,000.00	1,583,333.33	1,583,333.33
413103	BMC	817,604.26		-	100,000.00	300,000.00	100,000.00	-	-
417104	Other Liabilities/Claims and Arrears	106,308,134.96	7,064,410.77	12,881,118.00	5,522,626.00	6,470,067.35	10,954,780.94	20,000,000.00	20,000,000.00
42	FOREIGN LIABILITIES	1,704,140,454.48	75,550,070.71	64,675,132.00	70,964,495.30	57,591,098.00	78,782,287.47	78,253,028.52	77,653,199.31
421	Currency Deposits		-	-	-	-	-	-	-
422	Security other than Shares		-	-	-	-	-	-	-
4221	Security other than Shares		-						
423	Loans		75,550,071	64,675,132	70,964,495	57,591,098	87,808,516	87,554,882	86,955,053
4231	Loans		75,550,071	64,675,132	70,964,495	57,591,098	87,808,516	87,554,882	86,955,053
423101	Multilateral Loans	1,574,989,737.28	44,914,564.71	38,966,306.00	46,446,751.32	26,142,356.74	*47,762,787.06*	43,854,939.85	43,854,939.85
423102	Bilateral Loans	110,355,551.67	7,561,367.99	5,958,376.00	5,908,358.14	6,894,082.30	7,621,824.99	7,030,637.84	7,030,637.84
423103	COMMERCIAL DEBT	18,795,165.53		3,250.00	1,554,785.00	2,345,097.00	7,127,454.00	6,669,365.48	6,269,365.49
423104	Interest Charges on Foreign Loans		23,074,138.01	18,707,985.00	14,288,943.64	20,811,374.76	16,270,221.42	20,698,085.35	20,498,256.13
427,101	SUBSCRIPTION & OTHER PAYABLES (Foreign)	85,063,506.00		1,039,215	2,765,657	1,398,187	9,026,229	9,301,853.20	9,301,853

Source: MFDP

FY2027 OFFICIAL DEVELOPMENT ASSISTANCE

1. Introduction

This annex is prepared in keeping with Section 18 (g) of the Amendment and Restatement of the PFM Act of 2009, which requires a summary of all donor financing, distinguishing support to central government and other financing, to accompany the Draft Budget. The Official Development Assistance (ODA) projection provides an overview of anticipated external resources expected to support the Government of Liberia's development priorities during the 2027 fiscal year. The projection outlines expected financial contributions from Development Partners (DPs), classified by financing type (grants and loans), AAID pillars, national budget sectors, and the channels through which ODA flows in the country.

2. Overall FY2027 Aid Projection

Liberia's total projected development assistance for FY2027 amounts to approximately **US$287.45 million**. This comprises US$99.84 million, or 34.7 percent, in grants and US$187.61 million, or 65.3 percent, in concessional loans, indicating the country's growing capacity and reliance on borrowing rather than aid. This development financing structure highlights the importance of strengthening debt sustainability measures, improving the management of external borrowing, and ensuring that loan-financed projects generate meaningful economic and social returns.

Table 1: FY2027 ODA Projection by Finance Type

Financing Type	Amount	% Share
Total	**287,448,654**	**100%**
Grants	99,842,807	34.7%
Loans	187,605,847	65.3%

Source: MFDP

3. Development Partner Contributions

The FY2027 projection identifies several bilateral and multilateral partners expected to provide financial support to Liberia's development programs. The World Bank/IDA is the largest projected contributor, with approximately US$159.36 million. The European Union follows with approximately US$48.28 million, while the African Development Bank (AfDB) is projected to contribute approximately US$40.05 million. Other contributors include the IMF RSF (US$20.0 million), UN Women (US$5.4 million), IFAD (US$4.81 million), Abu-Dhabi Fund (US$1.90 million), and WHO (US$1.67 million). The concentration of projected assistance among World Bank/IDA,

the European Union, and AfDB demonstrates the significant role these partners are playing in supporting Liberia's development priorities.

Table 2: FY2027 ODA Projection by Development Partner

Off and On Budget							
	Grant	Loan	Total	Grant	Loan	Total	Grand Total
	OFF-BUDGET			On Budget			
Project/Program Aid	**67,624,284.51**	**167,466,901.64**	**195,091,186.16**	**20,000,000.00**	**72,000,000.00**	**92,000,000.00**	**287,091,186.16**
Abu-Dhabi Fund		1,900,000.00	1,900,000.00			-	1,900,000.00
African Development Bank	7,364,821.41	20,689,622.48	28,054,443.89		12,000,000.00	12,000,000.00	40,054,443.89
European Union	28,278,820.13		28,278,820.13		20,000,000.00	20,000,000.00	48,278,820.13
France	3,525,000.00		3,525,000.00			-	3,525,000.00
GAVI	1,299,284.89		1,299,284.89			-	1,299,284.89
IFAD	-	4,810,206.00	4,810,206.00			-	4,810,206.00
RSF				20,000,000.00		20,000,000.00	20,000,000.00
International Development Association	19,299,707.38	140,067,073.16	119,366,780.55		40,000,000.00	40,000,000.00	159,366,780.55
Sweden	437,992.20		437,992.20			-	437,992.20
UN Women	5,426,689.50		5,426,689.50			-	5,426,689.50
UNDP	302,589.00		302,589.00			-	302,589.00
World Health Organization	1,689,380.00		1,689,380.00			-	1,689,380.00
Technical Assistance	**1,500,000.00**	**-**	**1,500,000.00**			**-**	**1,500,000.00**
European Union	1,500,000.00		1,500,000.00			-	1,500,000.00
Grand Total	**69,124,284.51**	**167,466,901.64**	**196,591,186.16**	**20,000,000.00**	**72,000,000.00**	**92,000,000.00**	**288,591,186.16**

Source: MFDP

4. ODA Distribution by AAID Pillars

The FY2027 aid projection is aligned with the six pillars of the AAID. The interventions complement the Government's efforts to tackle some of the binding constraints to achieving the country development objectives and improving the lives of ordinary Liberians.

Governance and Anti-Corruption receives the largest projected allocation, amounting to approximately US$79.81 million. This reflects anticipated support for institutional strengthening, governance reforms, and accountability mechanisms.

Infrastructure Development receives approximately US$64.45 million, supporting roads, energy, and other infrastructural development.

Human Capital Development is allocated approximately US$54.62 million. This financing is expected to support education, healthcare, and social development programs aimed at improving the welfare and productivity of the population.

Environmental Sustainability is projected at US$53.49 million to support environmental protection and sustainable management of natural resources.

Economic Transformation accounts for approximately US$34.89 million. The financing is expected to support agriculture, industry, commerce, and related economic activities.

Rule of Law receives the smallest allocation of approximately US$0.2 million.

Table 3: ODA Distribution by AAID Pillar

AAID PILLARS	Grant	Loan	Total
Total	**99,842,807**	**187,605,847**	**287,448,654**
Economic Transformation	17,472,637	17,417,194	34,889,831
Environmental Sustainability	5,967,498	47,525,000	53,492,498
Governance and Anti Corruption	29,587,700	50,221,728	79,809,428
Human Capital Development	35,106,507	19,512,875	54,619,382
Infrastructure Development	11,516,667	52,929,051	64,445,718
Rule of Law	191,797		191,797

Source: MFDP

5. Distribution of Assistance by National Budget Sector

Disaggregating ODA projection by budget sector shows that the majority of the assistance for FY2027 goes to the Energy and Environment Sector (US$61.56 million). This sector is followed by the newly classified General Obligations and Program Sector (US$50.00 million or 17.4 percent) for programs that are not tied to a specific sector or entity, Infrastructure and Basic Services (US$43.38 million or 15.1 percent), Public Administration (US$40.05 million or 13.9 percent), Social Development Services (US$20.34 million or 7.1 percent), Agriculture (US$19.85 million or 6.9 percent), and Education (US$18.8 million or 6.5 percent). Other sectors include Industry and Commerce (US$17.65 million or 6.1 percent), Health (US$15.47 million or 5.4 percent), and both Security and Rule of Law Sector, and Local Government combined (US$0.4 million or 0.1 percent).

Table 4: Sectoral Allocation of ODA

Sector	Grant	Loan	Subtotal	% Share
Total	**99,842,807**	**187,605,847**	**287,448,654**	**100%**
Public Administration	32,725,008	7,321,728	40,046,736	13.9%
Local Government Services	162,692		162,692	0.1%
Transparency and Accountability			-	
Security and Rule of Law	191,797		191,797	0.1%
Health	4,848,910	10,625,000	15,473,910	5.4%
Social Development Services	11,448,897	8,887,875	20,336,771	7.1%
Education	18,808,700		18,808,700	6.5%
Energy and Environment	14,484,165	47,071,667	61,555,832	21.4%
Agriculture	10,035,118	9,810,206	19,845,324	6.9%
Infrastructure and Basic Services		43,382,384	43,382,384	15.1%
Industry and Commerce	7,137,519	10,506,988	17,644,507	6.1%
General Obligations and Programs		50,000,000	50,000,000	17.4%

Source: MFDP

6. FY2027 ODA Projection by Aid Modality

Development assistance comes through two modalities: direct budget support (on-budget) and programs outside the budget (off-budget), including technical assistance from the EU. Total on-budget amounts to US$92 million, to be sourced from the IDA (US$40.0 million), EU (US$20.00 million), IMF RSF (US$20.00 million), and the AfDB (US$12.00 million).

Total off-budget spending by development partners is estimated at US$195.4 million to support off-budget programs across the AAID pillars.

1. US$34.89 million for economic transformation - supporting jobs, trade, and enterprise.
2. US$54.45 million for infrastructure - building roads, energy systems, and public facilities.
3. US$44.62 million for human capital development - expanding access to education, healthcare, and social protection.
4. US$43.49 million for environmental sustainability - protecting forests, water systems, and climate resilience.
5. US$17.81 million for governance and anti-corruption - strengthening institutions and public accountability.
6. US$0.2 million for rule of law - improving access to justice and legal services.

When the off-budget ODA of US$195.4 million is added to FY2027 draft National Budget of US$1.54 billion, the aggregate amount available for spending to support the implementation of the AAID now stands at US$1.73 billion.

Table 5: FY2027 GoL and Development Partner Combined Interventions by Sector

Sector	GoL	Off-Budget			Grand Total
		Grant	Loan	Subtotal	
Total	**1,538,916,274**	**67,842,807**	**127,605,847**	**195,448,654**	**1,734,364,928**
Public Administration	208,485,441	725,008	7,321,728	8,046,736	216,532,176
Local Government Services	63,757,646	162,692		162,692	63,920,338
Transparency and Accountability	49,127,353			-	49,127,353
Rule of Law & Security	195,269,358	191,797		191,797	195,461,155
Health	135,827,541	4,848,910	10,625,000	15,473,910	151,301,451
Social Development Services	39,317,131	11,448,897	8,887,875	20,336,771	59,653,902
Education	163,548,436	18,808,700		18,808,700	182,357,137
Energy and Environment	75,223,802	14,484,165	47,071,667	61,555,832	136,779,634
Agriculture	18,436,317	10,035,118	9,810,206	19,845,324	38,281,641
Infrastructure and Basic Services	142,557,975		33,382,384	33,382,384	175,940,359
Industry and Commerce	24,594,637	7,137,519	10,506,988	17,644,507	42,239,144
General Obligations and Programs	422,770,636				422,770,636

Introduction

This annex presents the profiles of projects funded under the FY2027 Public Sector Investment Program (PSIP). Project titles follow the revised naming conventions. FY2027 allocations are taken from the FY2027 Budget Preparation Consolidated Report, as updated by the Ministry of Finance and Development Planning.

Each profile shows the project's alignment with the ARREST Agenda for Inclusive Development (AAID) by pillar, strategic policy and program, followed by the description, expected outcome, key outputs, location, duration and funding. Each description ends with an FY2027 focus statement that explains how the allocation will be used. Projects carried over from FY2026 also include background and progress drawn from the FY2026 profiles, and keep their PSIP numbers. New projects are marked "New – to be assigned".

Summary of FY2027 PSIP by Sector

Sector	Projects	FY2027 Allocation (US$)	Share (%)
Public Administration	20	$16,123,645.00	4.9%
Local Government Services	11	$16,746,000.00	5.1%
Transparency and Accountability	8	$6,700,000.00	2.0%
Security and Rule of Law	28	$20,777,450.00	6.3%
Health	29	$22,867,000.00	7.0%
Social Development Services	20	$18,903,000.00	5.8%
Education	26	$22,900,000.00	7.0%
Energy and Environment	14	$53,856,607.00	16.4%
Agriculture	5	$7,650,000.00	2.3%
Infrastructure and Basic Services	18	$122,869,185.75	37.4%
Industry and Commerce	15	$19,100,000.00	5.8%
Total	**194**	**$328,492,887.75**	**100.0%**

FY2027 PSIP by Sector, Spending Entity and Project

The table below lists all FY2027 PSIP projects by sector and spending entity, with their FY2027 draft budget allocations.

Sector / Spending Entity / Project	FY2027 Draft Budget (US$)
Public Administration	**$16,123,645.00**
Ministry of State for Presidential Affairs	***$1,500,000.00***
Construction of a Children's Recreational and Visual Arts Center	$500,000.00
Construction of a Community Library	$500,000.00
Community Sanitation Improvement Project	$500,000.00
General Services Agency	***$1,500,000.00***
Renovation of the Executive Mansion	$1,000,000.00
Construction of the National Conference Center	$500,000.00
Ministry of Foreign Affairs	***$800,000.00***
Integrated E-Visa and Passport System	$300,000.00
Strengthening of Diplomatic Missions and Representation	$500,000.00

Sector / Spending Entity / Project	FY2027 Draft Budget (US$)
Liberia Institute of Statistics and Geo-Information Services	***$1,400,000.00***
Sustaining Core National Statistics after HISWA	$1,000,000.00
Renovation and Rehabilitation of LISGIS Offices	$400,000.00
Ministry of Finance and Development Planning	***$3,623,645.00***
National Internship Program	$400,000.00
Liberia Integrated Public Financial Management Reform Project – GoL Counterpart Funding	$123,645.00
Acquisition of Land for the New MFDP Headquarters	$1,000,000.00
Public Financial Efficiency and Systems Reform Project	$600,000.00
Evaluation of Liberia Vision 2030	$600,000.00
National Monitoring and Evaluation Program (NMEP)	$400,000.00
Decentralization of County Treasuries	$500,000.00
Liberia Revenue Authority(LRA)	***$7,000,000.00***
Revenue Enhancement and Digitization Project	$3,000,000.00
Revenue Verification, Audit and Mobilization Project (REAM)	$2,000,000.00
Digitization of Revenue Transaction Systems across Government (DRTS)	$2,000,000.00
National Food Assistance Agency	***$300,000.00***
School Feeding Program	$300,000.00
Local Government Services	**$16,746,000.00**
Ministry of Local Government	***$7,300,000.00***
County Development Fund	$2,800,000.00
Renovation of Voinjama City Hall	$500,000.00
Renovation of the Bentol Administrative Building	$500,000.00
Communal Farming Development Program	$1,000,000.00
Construction of County Service Complexes	$2,500,000.00
National Identification Registry	***$2,000,000.00***
National Identification Card Registry Program (NICRP)	$2,000,000.00
National Disaster Management Agency	***$446,000.00***
National Disaster Risk Management Program	$446,000.00
Monrovia City Corporation	***$5,000,000.00***
Renovation and Modernization of the Monrovia City Hall Theatre	$1,000,000.00
Monrovia Smart Sanitation and City Beautification Program	$4,000,000.00
Paynesville City Corporation	***$2,000,000.00***
Paynesville Smart Sanitation and City Beautification Program	$1,500,000.00
Renovation and Modernization of Paynesville City Hall	$500,000.00
Transparency and Accountability	**$6,700,000.00**
General Auditing Commission	***$2,000,000.00***
Construction of General Auditing Commission Headquarters	$2,000,000.00
National Elections Commission	***$2,000,000.00***
Conduct of By-Elections	$2,000,000.00
Governance Commission	***$200,000.00***

Sector / Spending Entity / Project	FY2027 Draft Budget (US$)
National History Documentation and Heritage Project	$200,000.00
Constitutional Review and Legal Reform Support Project	$0.00
Public Procurement and Concessions Commission	***$1,200,000.00***
Expansion of PPCC Headquarters	$1,200,000.00
Center for National Documents and Archives	***$400,000.00***
Digitization of National Documents and Records Systems	$400,000.00
Liberia Anti-Corruption Commission	***$500,000.00***
Digitization and Decentralization of Anti-Corruption Services	$500,000.00
Liberia Land Authority	***$400,000.00***
Participatory Land Use Planning (PLUP) Transition and Scale-Up Project	$400,000.00
Security and Rule of Law	**$20,777,450.00**
Law Reform Commission	***$500,000.00***
Revision of Mining and Mineral Laws	$500,000.00
Judiciary	***$4,000,000.00***
Construction of Circuit Courts	$1,500,000.00
Construction of the Tappita Judiciary Complex	$2,500,000.00
Ministry of Justice	***$12,377,450.00***
Construction of a Justice Complex	$350,000.00
Construction of Modern Prison Facilities in Cheesemanburg	$2,600,000.00
Expansion, Modernization and Decentralization of LDEA Services	$1,400,000.00
Expansion, Modernization and Decentralization of Police Training Academy Services	$500,000.00
Training and Equipping of Police Officers	$600,000.00
Renovation of Police Barracks	$400,000.00
Traveller Registration System at Roberts International Airport	$200,000.00
Procurement of Five Water Tankers	$400,000.00
Construction of Seven Fire Stations (3 in Montserrado, 4 in Other Counties)	$500,000.00
Procurement of Five Fire Trucks	$675,000.00
Digital Evidence Management and Secure Storage System	$257,400.00
Establishment of a Police Canine (K-9) Unit	$627,000.00
Integrated Legal Codification System	$300,000.00
Renovation and Modernization of Selected Prisons	$1,500,000.00
Skills Training and Rehabilitation of Inmates	$500,000.00
Prosecution Case Management System	$300,000.00
Justice to the People Community Program	$164,950.00
Tax Enforcement and Revenue Recovery Program	$350,000.00
Responsible Citizens Justice Program	$103,100.00
Expansion of the National Security Communications Network	$250,000.00
Renovation of the Gbarnga Justice and Security Hub	$400,000.00
Ministry of National Defense	***$3,900,000.00***
Renovation of AFL Barracks	$2,000,000.00

Sector / Spending Entity / Project	FY2027 Draft Budget (US$)
Recruitment and Equipping of AFL Personnel	$1,000,000.00
Construction of Schools at AFL Barracks	$500,000.00
Specialized Training of AFL Personnel, including Aerospace	$400,000.00
Health	**$22,867,000.00**
Ministry of Health	***$13,067,000.00***
Construction of Rural Housing for Health Workers	$300,000.00
Drug Revolving Fund (Community Pharmacy Centers)	$1,000,000.00
Multi-Sectoral Anti-Drug Project	$1,000,000.00
Procurement of Medical Supplies for C.B. Dunbar Hospital	$125,000.00
Completion of the Liberia Nurses Association Headquarters	$100,000.00
Procurement of Medical Supplies for Tellewoyan Hospital	$150,000.00
National Immunization Program – GoL Counterpart Funding	$6,400,000.00
Construction of the National Children's Referral Hospital	$1,225,000.00
Measles-Rubella Vaccination Campaign (Gavi) – GoL Counterpart Funding	$67,000.00
Renovation of C.H. Rennie Hospital	$1,500,000.00
Establishment of Regional Diagnostic Centers	$500,000.00
National Mental Health Project	$500,000.00
Renovation and Rehabilitation of Kolahun Hospital	$100,000.00
Renovation and Rehabilitation of Curran Hospital	$100,000.00
John F. Kennedy Medical Center	***$5,300,000.00***
Construction of a Morgue and Pathology Laboratory	$300,000.00
Expansion and Renovation of the Maternity and Trauma Centers	$500,000.00
Construction of the New JFK Medical Center	$1,550,000.00
Construction of an Oncology and Radiotherapy Center	$1,550,000.00
Establishment of the Monrovia Rehabilitation Center	$400,000.00
Procurement of Dialysis Equipment	$1,000,000.00
Liberia Medical and Dental Council	***$250,000.00***
Construction of Liberia Medical and Dental Council Headquarters	$250,000.00
National Aids Commission	***$150,000.00***
Development of a National HIV/AIDS Database and Records Management System	$150,000.00
Jackson F Doe Hospital	***$1,300,000.00***
Upgrading of Jackson F. Doe Hospital to a Second National Referral Hospital	$500,000.00
Procurement of CT Scan and X-Ray Machines	$650,000.00
Procurement of a Medical Waste Incinerator	$50,000.00
Specialist Medical Training Program	$100,000.00
National Public Health Institute of Liberia	***$2,800,000.00***
Vertical Extension of the NPHIL Headquarters Building	$1,500,000.00
Completion and Equipping of the National Public Health Reference Laboratory	$500,000.00
Hepatitis B Awareness and Control Campaign	$800,000.00

Sector / Spending Entity / Project	FY2027 Draft Budget (US$)
Social Development Services	**$18,903,000.00**
Ministry of Youth and Sports	***$5,850,000.00***
National Empowerment Program (NEP)	$1,200,000.00
National Youth Empowerment Program	$2,000,000.00
Development of Inclusive Sports and Recreation Services for Youth	$500,000.00
Expansion and Modernization of Youth TVET Facilities	$1,500,000.00
Support to Lonestar Veterans for Sports Development Program	$650,000.00
Liberia Refugee Repatriation and Resettlement Commission	***$500,000.00***
Protection of Refugees, Migrants, Stateless Persons and Other Persons of Concern	$500,000.00
National Commission on Disabilities	***$900,000.00***
Support to the Economic Empowerment of Persons with Disabilities	$900,000.00
Liberia Agency for Community Empowerment	***$8,903,000.00***
Construction of an Inclusive Playground for Persons with Disabilities (Group of 77)	$110,000.00
Construction of a TVET Learning Center for Persons with Disabilities (Group of 77)	$483,000.00
Construction of Bahn High School	$200,000.00
Expansion and Furnishing of Saywah Doe Memorial High School	$100,000.00
Renovation of Junkpeh's Town Market	$700,000.00
Renovation of Gbengbar Town School	$250,000.00
Salala Vocational Training Institute Infrastructure Development	$60,000.00
LACE Special Community Empowerment Project	$1,100,000.00
District Development Projects	$5,900,000.00
Ministry of Gender, Children and Social Protection	***$2,750,000.00***
Street Child Project	$800,000.00
SGBV Support Strengthening Program	$800,000.00
Social Protection Safety Net Program	$1,050,000.00
Construction of the Abino Group Headquarters	$100,000.00
Education	**$22,900,000.00**
Ministry of Education	***$7,700,000.00***
Expansion of School Feeding and School Health Initiatives	$2,500,000.00
One Child, One Chair Program	$1,000,000.00
Digital Technology Integration in Primary and Secondary Education	$1,000,000.00
Promotion of STEM and Digital Learning	$550,000.00
Keep Her in School Initiative	$400,000.00
Back to My Classroom Initiative	$250,000.00
Expansion and Improvement of Education Infrastructure	$2,000,000.00
University of Liberia	***$7,000,000.00***
Furnishing and Equipping of the University of Liberia	$2,000,000.00

Sector / Spending Entity / Project	FY2027 Draft Budget (US$)
Renovation, Modernization and Beautification of University of Liberia Campuses	$5,000,000.00
Monrovia Consolidated School System	***$1,500,000.00***
Renovation and Furnishing of MCSS Schools	$1,500,000.00
Booker Washington Institute	***$700,000.00***
Renovation and Rehabilitation of BWI Facilities	$500,000.00
Renovation and Rehabilitation of the BWI Basketball Court	$200,000.00
National Commission on Higher Education	***$600,000.00***
Higher Education Reform, Standardization, Supervision and Monitoring	$200,000.00
Integrated Higher Education Management Information System	$400,000.00
William V.S. Tubman University	***$1,000,000.00***
Renovation and Rehabilitation of Tubman University Facilities	$1,000,000.00
West African Examinations Council	***$800,000.00***
Procurement of Equipment for a Modern In-House Examination Printing Facility	$800,000.00
Agricultural and Industrial Training Bureau	***$250,000.00***
Modernization of TVET for Smart Agricultural Training	$250,000.00
Zorzor Rural Teacher Training	***$300,000.00***
Renovation and Rehabilitation of Zorzor Rural Teacher Training Institute	$300,000.00
Webbo RuralTeacher Training Institute	***$300,000.00***
Construction of Academic Building and Caregiver Center	$300,000.00
Kakata Rural Teacher Training	***$300,000.00***
Renovation and Rehabilitation of Kakata Rural Teacher Training Institute	$300,000.00
Lofa University	***$200,000.00***
Renovation and Modernization of Lofa University Facilities	$200,000.00
Margibi University	***$400,000.00***
Renovation and Expansion of Margibi University	$400,000.00
Sinoe Community College	***$800,000.00***
Improvement of Sinoe Community College Infrastructure	$800,000.00
Maryland Vocational Training Institution	***$150,000.00***
Infrastructure Development of Maryland Vocational Training Institute	$150,000.00
Tappita Vocational Training Institute	***$150,000.00***
Expansion of Educational Infrastructure at Tappita Vocational Training Institute	$150,000.00
Grand Kru Technical College	***$750,000.00***
Improvement of Grand Kru Technical College Infrastructure	$750,000.00
Energy and Environment	**$53,856,607.00**
Environmental Protection Agency	***$1,206,607.00***
Enhancing Climate Information Systems for Resilient Development (Liberia CIS) – GoL Counterpart Funding	$100,000.00

Sector / Spending Entity / Project	FY2027 Draft Budget (US$)
Monrovia Metropolitan Climate Resilience Project – GoL Counterpart Funding	$1,106,607.00
Forestry Training Institute	***$500,000.00***
Liberia Green Corridor Project	$500,000.00
Forestry Development Authority	***$500,000.00***
Development of an Environmentally Sustainable Wood Value Chain	$500,000.00
Liberia Water and Sewer Corporation	***$5,550,000.00***
Expansion and Modernization of Water Facilities	$5,300,000.00
Grand Cape Mount County Water Supply Project	$250,000.00
Liberia Electricity Corporation	***$40,000,000.00***
Expansion of Electricity Generation and Distribution Capacity	$20,000,000.00
LEC Smart Metering Project	$20,000,000.00
Rural Renewable Energy Agency	***$5,100,000.00***
UNDP Africa Mini-Grid Project – GoL Counterpart Funding	$300,000.00
Lighting Up the Southeast Project (LUSP) – GoL Counterpart Funding	$1,600,000.00
Liberia Renewable Energy Access Project (LIRENAP) – GoL Counterpart Funding	$550,000.00
Renewable Energy for Electrification in Liberia (REEL) – GoL Counterpart Funding	$1,300,000.00
River Gee Hydropower Project – GoL Counterpart Funding	$1,350,000.00
Ministry of Mines and Energy	***$1,000,000.00***
Development of Mineral Resource Geological and Geophysical Maps	$1,000,000.00
Agriculture	**$7,650,000.00**
Liberia Agriculture Commodity Regulatory Authority	***$200,000.00***
Regional Drying Centers and Farm Traceability	$200,000.00
Ministry of Agriculture	***$6,750,000.00***
Food and Cash Crop Production Value Chain	$5,250,000.00
Livestock and Poultry Value Chain Production	$1,500,000.00
Cooperative Development Agency	***$300,000.00***
System Upgrade and Capacity Development Project	$300,000.00
Central Agriculture Research Institute	***$400,000.00***
Strengthening of Agricultural Research and Development	$400,000.00
Infrastructure and Basic Services	**$122,869,185.75**
Liberia Broadcasting System	***$500,000.00***
Expansion of the Liberia Broadcasting System	$500,000.00
Liberia Civil Aviation Authority	***$500,000.00***
Strengthening of Aviation Regulatory and Safety Oversight Capacity	$500,000.00
National Housing Authority	***$1,000,000.00***
Slum Upgrading and Development Project	$1,000,000.00
Ministry of Post and Telecomm.	***$1,000,000.00***
National Postal Address System	$1,000,000.00

Sector / Spending Entity / Project	FY2027 Draft Budget (US$)
Ministry of Public Works	***$116,669,185.75***
Road Financing – National Road Fund (NRF)	$49,100,000.00
Budget Support for Roads – GoL Counterpart Funding	$35,900,000.00
Construction and Rehabilitation of City Streets under the County Development Agenda	$7,000,000.00
Fish Town–Kelipo Road (20 km) – GoL Counterpart Funding	$1,483,334.67
Karloken–Fish Town Road (80 km) – GoL Counterpart Funding	$3,628,626.74
Sanniquellie–Loguatuo Road – GoL Counterpart Funding	$2,025,675.02
Resettlement Compensation (RAP) – Sanniquellie–Loguatuo Road, Loguatuo Border – GoL Counterpart Funding	$1,331,549.32
Construction of Rest Stop Facilities along the Monrovia–Southeast Road Corridor	$500,000.00
Pavement of St. Francis Road, Jacob Town	$500,000.00
Pavement of Jacob Town REHAB Road	$500,000.00
Zayzay Community–Soul Clinic Road Rehabilitation	$500,000.00
Yellow Machine Road Development Projects	$14,200,000.00
National Transit Authority	***$1,700,000.00***
Procurement of Public Transit Buses	$1,700,000.00
Liberia Airport Authority	***$1,500,000.00***
Upgrading of the Integrated Airport Security System	$1,500,000.00
Industry and Commerce	**$8,950,000.00**
Liberia National Tourism Authority	***$5,500,000.00***
Development of Providence Island as a Heritage Tourism Site	$2,750,000.00
Development of the Robertsport Tourism Resort	$2,250,000.00
Renovation and Modernization of the National Museum	$500,000.00
Ministry of Commerce and Industry	***$1,300,000.00***
Small Business Support Program (SBSP)	$1,300,000.00
Ministry of Labour	***$450,000.00***
National Labour Market Information System	$450,000.00
Liberia Standard Authority	***$500,000.00***
Institutional Strengthening of the Liberia Standards Authority	$500,000.00
Liberia Special Economic Zones Authority	***$1,200,000.00***
Infrastructure Expansion and Modernization of Special Economic Zones	$700,000.00
Special Agro-Industrial Processing Zone (SAPZ) Project – GoL Counterpart Funding	$500,000.00
General Obligations and Programs	**$10,150,000.00**
General Obligations and Programs	***$10,150,000.00***
Small Business Empowerment Initiative	$2,500,000.00
Motorcyclist Empowerment Program	$2,000,000.00
Innovative Sectoral Revenue Generation Support Fund	$1,500,000.00
Government Contribution to the African Development Fund (ADF-17)	$3,000,000.00

Sector / Spending Entity / Project	FY2027 Draft Budget (US$)
Innovative Revenue Enhancement and VAT Implementation Support	$1,000,000.00
Constitutional Review and Legal Reform Support Project	$150,000.00
National History Documentation and Heritage Project	$0.00
Grand Total	**$328,492,887.75**

PSIP Profiles

Public Administration Sector

Ministry of State for Presidential Affairs

Construction of a Children's Recreational and Visual Arts Center

Spending Entity Name: Ministry of State for Presidential Affairs						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Inclusive Social Development			
Program: Child and Youth Development			***Project Priority Type:*** Sector Project			
Project Title: Construction of a Children's Recreational and Visual Arts Center			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will construct and equip a children's recreational center with a visual arts studio. It will give children and adolescents a safe space for play, creative expression and after-school learning. The center will have a multipurpose hall, art and craft studios, a small exhibition gallery, outdoor play areas and accessible sanitation. Structured programs will run in partnership with schools and community groups. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to finalize site selection and designs, start construction of the main building and procure initial arts and play equipment.						
Project Outcome: Improved access to safe recreational and creative learning spaces for children			***Key Outputs:*** • Recreational and visual arts center constructed and equipped • Arts and recreation programs established with schools and communities • Number of children participating in programs annually			
Location: To be confirmed			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

Construction of a Community Library

Spending Entity Name: Ministry of State for Presidential Affairs						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Education			
Program: Literacy and Lifelong Learning			***Project Priority Type:*** Sector Project			
Project Title: Construction of a Community Library			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will construct, furnish and stock a modern community library to promote reading, literacy and lifelong learning. The library will have reading rooms, a children's corner, a computer and internet section, and study space for students and job seekers. It will be run with local authorities and schools to support community literacy programs.						

FY2027 focus: The FY2027 allocation of US$500,000.00 will be used to complete designs and begin construction of the library building, and procure an initial stock of books and ICT equipment.						
Project Outcome: Increased access to reading materials, information and digital resources at community level			***Key Outputs:*** • Community library constructed and furnished • Books, learning materials and ICT equipment supplied • Literacy and reading programs launched			
Location: To be confirmed			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

Community Sanitation Improvement Project

Spending Entity Name: Ministry of State for Presidential Affairs						
AAID Pillar: Environmental Sustainability			***Strategic Policy:*** Water, Sanitation and Hygiene			
Program: Sanitation and Hygiene			***Project Priority Type:*** Sector Project			
Project Title: Community Sanitation Improvement Project			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will improve community sanitation through public latrines, waste collection points, drainage clean-up and hygiene promotion. It targets densely populated and underserved communities where poor sanitation contributes to waterborne disease. Communities will be mobilized to maintain the facilities. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to construct or rehabilitate public latrines and waste collection points in priority communities and run hygiene promotion campaigns.						
Project Outcome: Improved sanitation and hygiene conditions in targeted communities			***Key Outputs:*** • Public sanitation facilities constructed or rehabilitated • Waste collection points established • Hygiene awareness campaigns conducted			
Location: To be confirmed			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

General Services Agency

Renovation of the Executive Mansion

Spending Entity Name: General Services Agency

AAID Pillar: Governance and 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 ***Budget Code:*** 000800

Project Description (what the project will do):
The project continues the rehabilitation and modernization of the Executive Mansion, the official office and residence of the President of Liberia. FY2027 works will continue structural repairs and upgrades of electrical, plumbing, communication and security systems. The project will also restore historic interior and exterior features so that the building can again serve as a functional and secure seat of the Presidency.

FY2027 focus: The FY2027 allocation of US$1,000,000.00 will be used to continue structural repairs and the upgrading of electrical, plumbing, communication and security systems at the Executive Mansion.

Background and progress (from the FY2026 profile): The renovation started in earlier budget years. The FY2026 profile set out a comprehensive scope: structural repairs, electrical and plumbing upgrades, security enhancements, restoration of historic interior and exterior features, and modern communication and office systems. FY2027 funding continues these works towards making the building fully operational for official presidential duties and state functions.

Project Outcome: Restored national symbol of governance, with improved functionality and security of the presidential office and residence	***Key Outputs:*** • Structural renovation works advanced or completed • Electrical, plumbing and communication systems upgraded • Security systems modernized • Working spaces and historical features restored
Location: Monrovia, Montserrado County	***Project Period/Duration:*** 3 Years

Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,000,000.00		

Construction of the National Conference Center

Spending Entity Name: General Services Agency	
AAID Pillar: Governance and Anti-Corruption	***Strategic Policy:*** Public Administration
Program: Public Service Decentralization	***Project Priority Type:*** Sector Project
Project Title: Construction of the National Conference Center	***PSIP #:*** P29-055 ***Budget Code:*** 023811

Project Description (what the project will do):
The Government will construct a National Conference Center in Gbarnga to decentralize conference facilities beyond Monrovia. Existing venues cannot adequately host national, regional and international events. The center will support national dialogue, social cohesion and reconciliation, and generate local economic activity. FY2027 funds will advance design finalization and early construction works.

FY2027 focus: The FY2027 allocation of US$500,000.00 will be used to finalize architectural and engineering designs, complete site preparation on the acquired land and begin foundation works.

Background and progress (from the FY2026 profile): A needs assessment has been conducted and 50 acres of land have been acquired in Suakoko, Bong County, for the National Conference Center. The center will be managed by the Bong County local authorities and serve as a regional conference facility, a model the Government intends to replicate in other regions.						
Project Outcome: Enhanced national capacity to host large events outside Monrovia and improved social cohesion			***Key Outputs:*** • Architectural designs approved • Construction plan developed • Construction works initiated or advanced			
Location: Gbarnga City, Bong County			***Project Period/Duration:*** 4 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

Ministry of Foreign Affairs

Strengthening of Diplomatic Missions and Representation

Spending Entity Name: Ministry of Foreign Affairs	
AAID Pillar: Governance and Anti-Corruption	***Strategic Policy:*** Foreign Affairs
Program: Diplomatic and Consular Services	***Project Priority Type:*** Sector Project
Project Title: Strengthening of Diplomatic Missions and Representation	***PSIP #:*** P32-056 ***Budget Code:*** 096200
Project Description (what the project will do): The project strengthens the capacity and global engagement of Liberia's foreign service. It covers rehabilitation and equipping of selected embassies and consulates, professional training for diplomats in negotiation and protocol, and upgraded digital communication between headquarters and missions. Together these improve Liberia's representation and economic diplomacy. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to rehabilitate and equip selected missions, train foreign service officers and upgrade secure communication between headquarters and missions. ***Background and progress (from the FY2026 profile):*** In FY2026 the project covered upgrading embassy facilities, improving visa and passport services, professional development of diplomats and better digital communication across missions. These interventions continue in FY2027 to improve Liberia's international representation, attract investment and advance national interests abroad.	
Project Outcome: Strengthened bilateral and multilateral relations in support of national development goals	***Key Outputs:*** • Selected embassies and consulates renovated and equipped • Diplomats trained in negotiation, protocol and economic diplomacy • Digital communication systems linking missions installed
Location: Monrovia and Liberian missions abroad	***Project Period/Duration:*** 3 Years

Sources of Funding	Total Contribution	Total Estimated Project Cost	2026	2027	2028	2029
GOL				$500,000.00		

Integrated E-Visa and Passport System

Spending Entity Name: Ministry of Foreign Affairs						
AAID Pillar: Governance and Anti-Corruption			**Strategic Policy:** Foreign Affairs			
Program: Diplomatic and Consular Services			**Project Priority Type:** Sector Project			
Project Title: Integrated E-Visa and Passport System			**PSIP #:** New – to be assigned **Budget Code:** XXXXXX (new)			
Project Description (what the project will do): The project will design and deploy an integrated electronic visa (e-Visa) and passport management system. Applicants will be able to apply, pay and track their applications online, and records will be shared securely with the Liberia Immigration Service at ports of entry. The system will cut processing times and strengthen document security and revenue collection. **FY2027 focus:** The FY2027 allocation of US$300,000.00 will be used to procure and configure the e-Visa and passport management platform, integrate it with immigration databases and train consular staff.						
Project Outcome: Faster, more secure and transparent visa and passport services			**Key Outputs:** • e-Visa portal developed and launched • Passport management system integrated with immigration databases • Consular staff trained on the new system			
Location: Monrovia and Liberian missions abroad			**Project Period/Duration:** 2 Years			
Sources of Funding	**Total Contribution**	**Total Estimated Project Cost**	**2026**	**2027**	**2028**	**2029**
GOL				$300,000.00		

Liberia Institute of Statistics and Geo-Information Services

Sustaining Core National Statistics after HISWA

Spending Entity Name: Liberia Institute of Statistics and Geo-Information Services	
AAID Pillar: Economic Transformation	**Strategic Policy:** Economic Stability and Growth
Program: National Statistical System	**Project Priority Type:** Sector Project (HISWA transition)
Project Title: Sustaining Core National Statistics after HISWA	**PSIP #:** New – to be assigned **Budget Code:** XXXXXX (new)
Project Description (what the project will do): The project will put the production of Liberia's core official statistics on a sustainable, government-financed footing as support from the World Bank-financed Harmonizing and Improving Statistics in West Africa (HISWA) project winds down. Under HISWA, LISGIS strengthened its survey and data systems. It conducted the Household	

Income and Expenditure Survey (HIES), compiled administrative data for regular statistical bulletins, and built capacity, including support to the BSc Statistics program at the University of Liberia. This project will absorb the recurrent survey, national accounts, price statistics and dissemination functions into the national budget. Liberia will therefore keep producing timely, reliable and regionally comparable statistics for policy-making, budgeting and monitoring of the ARREST Agenda for Inclusive Development (AAID).

FY2027 focus: The FY2027 allocation of US$1,000,000.00 will be used to finance the core statistical functions previously supported by HISWA, including priority surveys, national accounts, price statistics and dissemination.

Project Outcome: Sustained, government-financed production of timely and reliable official statistics after HISWA	***Key Outputs:*** • Transition plan for HISWA-supported statistical activities adopted • Priority household and labour force surveys conducted with GoL financing • National accounts and price statistics compiled and published on schedule • Statistical bulletins and open-data releases published • Core statistical staff and systems retained on the national budget
Location: Nationwide	***Project Period/Duration:*** 3 Years

Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,000,000.00		

Renovation and Rehabilitation of LISGIS Offices

Spending Entity Name: Liberia Institute of Statistics and Geo-Information Services	
AAID Pillar: Governance and Anti-Corruption	***Strategic Policy:*** Public Administration
Program: Institutional Strengthening	***Project Priority Type:*** Sector Project
Project Title: Renovation and Rehabilitation of LISGIS Offices	***PSIP #:*** New – to be assigned ***Budget Code:*** 021700

Project Description (what the project will do):

The project will renovate and rehabilitate LISGIS office facilities to provide a safe, functional working environment for statistical and geo-information staff. Works include roofing, electrical and plumbing repairs, office reconfiguration and upgraded ICT and data-storage infrastructure.

FY2027 focus: The FY2027 allocation of US$400,000.00 will be used to carry out priority repairs to roofing, electrical and plumbing systems and upgrade ICT and data-storage facilities at LISGIS offices.

Project Outcome: Improved working environment for the national statistics office	***Key Outputs:*** • LISGIS offices renovated • ICT and data-storage infrastructure upgraded
Location: Monrovia, Montserrado County	***Project Period/Duration:*** 1 Year

Sources of Funding	Total Contribution	Total Estimated Project Cost	2026	2027	2028	2029
GOL				$400,000.00		

Ministry of Finance and Development Planning

National Internship Program

Spending Entity Name: Ministry of Finance and Development Planning						
AAID Pillar: Human Capital Development			**Strategic Policy:** Youth Development			
Program: Inclusive Youth Empowerment			**Project Priority Type:** Sector Project			
Project Title: National Internship Program			**PSIP #:** New – to be assigned **Budget Code:** 030452			
Project Description (what the project will do): The National Internship Program places university graduates and final-year students in ministries, agencies and private firms for structured work experience. Interns receive stipends, mentorship and on-the-job training. The program bridges the gap between education and employment and builds a pipeline of skilled young professionals for the public service. **FY2027 focus:** The FY2027 allocation of US$400,000.00 will be used to pay stipends and provide mentorship for a new cohort of interns placed in ministries, agencies and private firms.						
Project Outcome: Improved employability and work readiness of young graduates			**Key Outputs:** • Interns placed in public and private institutions • Stipends paid and mentorship provided • Program completion and job placement tracked			
Location: Nationwide			**Project Period/Duration:** 1 Year (recurrent)			
Sources of Funding	**Total Contribution**	**Total Estimated Project Cost**	**2026**	**2027**	**2028**	**2029**
GOL				$400,000.00		

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: Planning Instruments and M&E	**Project Priority Type:** Sector Project
Project Title: National Monitoring and Evaluation Program (NMEP)	**PSIP #:** New – to be assigned **Budget Code:** 096300

Project Description (what the project will do): The Department of Budget and Development Planning will carry out quarterly joint monitoring of PSIP projects across the 15 counties. It will collect data on the AAID key performance indicators and publish progress reports. The program strengthens accountability, transparency and results-orientation in public investment. ***FY2027 focus:*** The FY2027 allocation of US$400,000.00 will be used to conduct quarterly PSIP joint monitoring missions in all 15 counties and update and publish the AAID KPI tracker. ***Background and progress (from the FY2026 profile):*** The program, run by the Monitoring and Evaluation Unit of the Department of Budget and Development Planning, conducts joint monitoring of GoL PSIP projects across the 15 counties. It collects quarterly data on AAID key performance indicators to determine whether projects are on track to achieve their intended results.						
Project Outcome: Improved tracking and reporting on AAID and PSIP results			***Key Outputs:*** • Quarterly PSIP monitoring missions conducted • AAID KPI tracker updated • Monitoring reports published			
Location: Nationwide (15 counties)			***Project Period/Duration:*** 1 Year (recurrent)			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$400,000.00		

Decentralization of County Treasuries

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 Treasuries			***PSIP #:*** P29-054 ***Budget Code:*** 096400			
Project Description (what the project will do): The project strengthens sub-national public financial management by establishing fully functional treasury offices in the counties. FY2027 activities include refurbishing county treasury offices, deploying the IFMIS and banking interfaces, and training county finance staff. The aim is to bring payments and financial reporting closer to service delivery points. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to refurbish additional county treasury offices, extend IFMIS connectivity and train county finance staff. ***Background and progress (from the FY2026 profile):*** The FY2026 profile planned functional treasury offices in all counties: construction or refurbishment of offices, deployment of trained personnel, digital financial systems integrated with the central treasury, and training of county finance staff in budget execution, reporting and procurement.						
Project Outcome: Improved efficiency and accountability of public financial management at county level			***Key Outputs:*** • County treasury offices constructed or renovated • PFM systems installed and operational in counties • County finance staff trained			

Location: Nationwide (15 counties)			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

Liberia Integrated Public Financial Management Reform Project – GoL Counterpart Funding

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:*** CPF
Project Title: Liberia Integrated Public Financial Management Reform Project – GoL Counterpart Funding	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)

Project Description (what the project will do):
This line provides the Government's counterpart contribution to the Liberia Integrated Public Financial Management Reform Project. The project supports domestic revenue mobilization, budget credibility, IFMIS rollout, payroll integrity and strengthened external audit. Timely counterpart funding keeps the development-partner financing in compliance.

FY2027 focus: The FY2027 allocation of US$123,645.00 will be used to meet the Government's counterpart obligations under the IPFMRP for FY2027.

Project Outcome: Strengthened public financial management systems and fiscal transparency	***Key Outputs:*** • GoL counterpart obligations met • PFM reform milestones achieved
Location: Nationwide	***Project Period/Duration:*** Multi-year

Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$123,645.00		
Donor						

Acquisition of Land for the New MFDP Headquarters

Spending Entity Name: Ministry of Finance and Development Planning	
AAID Pillar: Governance and Anti-Corruption	***Strategic Policy:*** Public Administration
Program: Public Service Decentralization	***Project Priority Type:*** Sector Project
Project Title: Acquisition of Land for the New MFDP Headquarters	***PSIP #:*** P29-055 ***Budget Code:*** XXXXXX (new)

Project Description (what the project will do):
The Ministry will acquire land for the construction of the new MFDP headquarters. Activities include site identification, surveys, valuation and compensation, title perfection and preliminary site clearing.

FY2027 focus: The FY2027 allocation of US$1,000,000.00 will be used to complete surveys, valuation, compensation and deed perfection for the site of the new MFDP headquarters.

Project Outcome: Secured land for the new MFDP headquarters			***Key Outputs:*** • Site identified and surveyed • Land acquired and deeded • Site prepared for design and construction			
Location: Montserrado County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,000,000.00		

Public Financial Efficiency and Systems Reform Project

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: Public Financial Efficiency and Systems Reform Project			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will improve efficiency in public spending through systems and process reforms in the Ministry and spending entities. Work includes business process re-engineering, automation of key PFM processes, spending reviews and the institutionalization of performance-based management. ***FY2027 focus:*** The FY2027 allocation of US$600,000.00 will be used to review and streamline key PFM business processes, automate priority processes and complete selected spending reviews.						
Project Outcome: Improved efficiency and value for money in public expenditure			***Key Outputs:*** • Business processes reviewed and streamlined • Key PFM processes automated • Spending reviews completed			
Location: Nationwide			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$600,000.00		

Evaluation of Liberia Vision 2030

Spending Entity Name: Ministry of Finance and Development Planning

AAID Pillar: Economic Transformation	***Strategic Policy:*** Economic Stability and Growth
Program: Planning Instruments and M&E	***Project Priority Type:*** Sector Project
Project Title: Evaluation of Liberia Vision 2030	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)

Project Description (what the project will do):
The project will commission an independent evaluation of Liberia's long-term development vision (Vision 2030). It will assess progress against goals and targets, document lessons learned and recommend how to frame the next long-term national vision.

FY2027 focus: The FY2027 allocation of US$600,000.00 will be used to commission the independent evaluation, conduct national consultations and validate the evaluation report.

Project Outcome: Evidence-based basis for Liberia's next long-term development vision	***Key Outputs:*** • Evaluation framework and methodology agreed • National consultations held • Evaluation report validated and published
Location: Nationwide	***Project Period/Duration:*** 1 Year

Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$600,000.00		

Liberia Revenue Authority

Digitization of 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: Digitization of Revenue Transaction Systems across Government (DRTS)	***PSIP #:*** P02-001 ***Budget Code:*** 083000

Project Description (what the project will do):
The project modernizes and integrates revenue collection across ministries, agencies and local governments through digital payment platforms. It will connect collection points to the LRA's systems and the Treasury Single Account. This reduces leakages, improves compliance and raises domestic revenue.

FY2027 focus: The FY2027 allocation of US$2,000,000.00 will be used to extend the integrated digital revenue platform to additional ministries, agencies and local governments and train collection staff.

Background and progress (from the FY2026 profile): The project supports secure, real-time digital systems for recording, processing and monitoring all government revenue transactions, from taxes to administrative fees and service charges. It reduces leakages and improves compliance.

Project Outcome: Improved transparency and accountability in revenue collection and increased domestic revenue	***Key Outputs:*** • Integrated digital revenue platform deployed • Revenue collection points digitized • LRA and MAC staff trained
Location: Nationwide	***Project Period/Duration:*** 2 Years

Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2026*	*2027*	*2028*	*2029*
GOL				$2,000,000.00		

Revenue Enhancement and Digitization 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 and Digitization Project			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The LRA will strengthen tax administration through digitization of core tax and customs processes. Planned measures include e-filing and e-payment, data analytics for risk-based audits, taxpayer registration clean-up, and better taxpayer services, all aimed at widening the tax base and raising compliance. ***FY2027 focus:*** The FY2027 allocation of US$3,000,000.00 will be used to expand e-filing and e-payment services, deploy data analytics for risk-based audits and clean up the taxpayer register.						
Project Outcome: Increased domestic revenue through modernized tax and customs administration			***Key Outputs:*** • e-Tax services expanded • Risk-based audit analytics deployed • Taxpayer register updated			
Location: Nationwide			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$3,000,000.00		

Revenue Verification, Audit and Mobilization Project (REAM)

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 Verification, Audit and Mobilization Project (REAM)	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do): The REAM project will verify declared revenues, conduct targeted compliance audits and pursue recovery of outstanding tax liabilities across key sectors, including natural resources, telecommunications and large taxpayers.	

FY2027 focus: The FY2027 allocation of US$2,000,000.00 will be used to conduct revenue verification and compliance audits in priority sectors and pursue recovery of outstanding liabilities.						
Project Outcome: Reduced revenue leakage and increased revenue recovery			***Key Outputs:*** • Revenue verification audits completed • Outstanding liabilities assessed and recovered • Compliance reports issued			
Location: Nationwide			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$2,000,000.00		

National Food Assistance Agency

School Feeding Program

Spending Entity Name: National Food Assistance Agency						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Education			
Program: Student Learning Capacity			***Project Priority Type:*** Sector Project			
Project Title: School Feeding Program			***PSIP #:*** New – to be assigned ***Budget Code:*** 025900			
Project Description (what the project will do): The National Food Assistance Agency will supply nutritious meals to learners in targeted public schools, prioritizing food-insecure counties. School meals improve enrolment, attendance and concentration, and procurement from local farmers supports local agriculture. ***FY2027 focus:*** The FY2027 allocation of US$300,000.00 will be used to provide school meals in targeted public schools in food-insecure counties, sourcing food locally where possible.						
Project Outcome: Improved school attendance and learning outcomes of vulnerable children			***Key Outputs:*** • Schools receiving meals • Number of learners fed daily • Share of food sourced from local farmers			
Location: Nationwide (targeted counties)			***Project Period/Duration:*** 1 Year (recurrent)			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$300,000.00		

Local Government Services Sector

Ministry of Local Government

County Development Fund

Spending Entity Name: Ministry of Local Government						
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 ***Budget Code:*** 023899			
Project Description (what the project will do): The County Development Fund gives each of the 15 counties a share of the national budget for community-identified projects in their County Development Agendas. This bottom-up approach fosters local ownership, addresses historical under-development and improves basic services such as roads, schools, clinics and water. ***FY2027 focus:*** The FY2027 allocation of US$2,800,000.00 will be used to transfer the counties' shares of the fund for County Council-approved projects and monitor implementation. ***Background and progress (from the FY2026 profile):*** The fund is appropriated across the 15 counties to finance projects identified through County Development Agendas and approved by County Councils, addressing grassroots poverty and local infrastructure needs.						
Project Outcome: Improved delivery of community-prioritized projects in all counties			***Key Outputs:*** • County projects approved through County Councils • Projects implemented and monitored • Expenditure reports published			
Location: All 15 counties			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$2,800,000.00		

Renovation of the Bentol Administrative Building

Spending Entity Name: Ministry of Local Government	
AAID Pillar: Governance and Anti-Corruption	***Strategic Policy:*** Public Administration
Program: Public Service Decentralization	***Project Priority Type:*** Sector Project
Project Title: Renovation of the Bentol Administrative Building	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do): The project will renovate the Bentol Administrative Building, which houses county administrative offices. Works include structural repairs, roofing, electrical and plumbing upgrades, and furnishing, so that county officials can deliver services in a conducive environment. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to complete structural, roofing, electrical and plumbing repairs and furnish offices in the Bentol Administrative Building.	

Project Outcome: Improved functionality of local administration in Montserrado County			***Key Outputs:*** • Administrative building renovated • Offices furnished and equipped			
Location: Bentol City, Montserrado County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

Communal Farming Development Program

Spending Entity Name: Ministry of Local Government						
AAID Pillar: Economic Transformation			***Strategic Policy:*** Agriculture and Fisheries			
Program: Food and Cash Crop Production			***Project Priority Type:*** Sector Project			
Project Title: Communal Farming Development Program			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The program supports communal farms organized by local governments and community groups. It provides land preparation, improved seeds, tools, extension services and links to markets. It promotes food security, job creation and rural incomes while reducing dependence on imported food. ***FY2027 focus:*** The FY2027 allocation of US$1,000,000.00 will be used to prepare land and supply seeds, tools and extension support to communal farms in participating counties.						
Project Outcome: Increased local food production and rural incomes			***Key Outputs:*** • Communal farms established • Farmers supported with inputs and extension services • Hectares cultivated and yields recorded			
Location: Selected counties			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,000,000.00		

Construction of County Service Complexes

Spending Entity Name: Ministry of Local Government	
AAID Pillar: Governance and Anti-Corruption	***Strategic Policy:*** Public Administration
Program: Public Service Decentralization	***Project Priority Type:*** Sector Project
Project Title: Construction of County Service Complexes	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)

Project Description (what the project will do): The project will construct county service complexes that bring ministries and agencies under one roof in county capitals. Citizens will be able to get birth certificates, business registration, land and tax services locally instead of travelling to Monrovia. FY2027 funds will advance construction in priority counties. ***FY2027 focus:*** The FY2027 allocation of US$2,500,000.00 will be used to advance construction of county service complexes in priority county capitals.						
Project Outcome: Improved access to decentralized public services			***Key Outputs:*** • County service complexes constructed or advanced • Complexes furnished and equipped • Number of services decentralized			
Location: Selected counties			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$2,500,000.00		

National Identification Registry

National Identification Card Registry Program (NICRP)

Spending Entity Name: National Identification Registry	
AAID Pillar: Governance and Anti-Corruption	***Strategic Policy:*** Transparency and Accountability
Program: National Identification	***Project Priority Type:*** Sector Project
Project Title: National Identification Card Registry Program (NICRP)	***PSIP #:*** P26-047 ***Budget Code:*** 096110
Project Description (what the project will do): The National Identification Registry will expand enrolment of citizens and residents on the National Biometric Identification System and strengthen its data center. Integration with government payroll and service systems will remove ghost names, save public money and enable secure identity verification for public and private services. ***FY2027 focus:*** The FY2027 allocation of US$2,000,000.00 will be used to enrol additional citizens and residents, issue national ID cards, upgrade the data center and verify the government payroll against the ID system. ***Background and progress (from the FY2026 profile):*** The NIR planned to enrol 500,000 citizens on its National Biometric Identification System (NBIS) and secure a data center for the national ID database. A key objective is removing ghost names from the government payroll, which also has national security implications.	
Project Outcome: Increased enrolment in the national ID system and improved payroll integrity	***Key Outputs:*** • Citizens and residents enrolled • National ID cards issued • Data center secured and upgraded • Payroll records verified against the ID system

Location: Nationwide			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$2,000,000.00		

National Disaster Management Agency

National Disaster Risk Management Program

Spending Entity Name: National Disaster Management Agency						
AAID Pillar: Environmental Sustainability			***Strategic Policy:*** Climate Change			
Program: Disaster Risk Management			***Project Priority Type:*** Sector Project			
Project Title: National Disaster Risk Management Program			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The program strengthens national preparedness for and response to floods, windstorms, fires and other hazards. It includes early-warning systems, pre-positioning of relief items, county disaster committee training, and hazard mapping of high-risk communities. ***FY2027 focus:*** The FY2027 allocation of US$446,000.00 will be used to install early-warning systems, pre-position relief items, train county disaster committees and produce hazard maps.						
Project Outcome: Reduced loss of life and property from disasters			***Key Outputs:*** • Early warning systems established • Relief items pre-positioned • County disaster committees trained • Hazard maps produced			
Location: Nationwide			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$446,000.00		

Monrovia City Corporation

Monrovia Smart Sanitation and City Beautification Program

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: Monrovia Smart Sanitation and City Beautification Program	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do):	

The Monrovia City Corporation will introduce smart sanitation solutions and beautify the city. Planned measures include GPS-tracked collection vehicles, smart and segregated bins, digital billing for waste services, and landscaping and lighting of public spaces, creating a cleaner and safer capital. ***FY2027 focus:*** The FY2027 allocation of US$4,000,000.00 will be used to procure collection vehicles and smart bins, introduce digital waste billing and beautify priority public spaces in Monrovia.						
Project Outcome: Cleaner, healthier and more attractive capital city			***Key Outputs:*** • Waste collection vehicles and smart bins deployed • Digital waste billing introduced • Public spaces landscaped and beautified			
Location: Monrovia, Montserrado County			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$4,000,000.00		

Renovation and Modernization of the Monrovia City Hall Theatre

Spending Entity Name: Monrovia City Corporation						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Inclusive Social Development			
Program: Culture and Arts			***Project Priority Type:*** Sector Project			
Project Title: Renovation and Modernization of the Monrovia City Hall Theatre			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will renovate and modernize the Monrovia City Hall theatre to restore it as a venue for performances, civic events and conferences. Works include structural repairs, seating, stage, lighting and sound systems, air conditioning and accessibility improvements. ***FY2027 focus:*** The FY2027 allocation of US$1,000,000.00 will be used to renovate the City Hall theatre and install modern stage, sound and lighting systems.						
Project Outcome: Restored civic and cultural venue for the City of Monrovia			***Key Outputs:*** • Theatre renovated • Modern stage, sound and lighting installed • Accessibility improved			
Location: Monrovia, Montserrado County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,000,000.00		

Paynesville City Corporation

Renovation and Modernization of Paynesville City Hall

Spending Entity Name: Paynesville City Corporation						
AAID Pillar: Governance and Anti-Corruption			***Strategic Policy:*** Public Administration			
Program: Public Service Decentralization			***Project Priority Type:*** Sector Project			
Project Title: Renovation and Modernization of Paynesville City Hall			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will renovate and modernize Paynesville City Hall to improve the working environment and service delivery of the City Corporation. Works include structural repairs, office reconfiguration, ICT upgrades and a customer service area. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to renovate and reconfigure Paynesville City Hall and set up a customer service area.						
Project Outcome: Improved municipal service delivery in Paynesville			***Key Outputs:*** • City Hall renovated • Offices and customer service area equipped			
Location: Paynesville, Montserrado County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

Paynesville Smart Sanitation and City Beautification Program

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: Paynesville Smart Sanitation and City Beautification Program	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do): Paynesville City Corporation will expand solid waste collection and introduce smart sanitation measures. Planned measures include tracked collection vehicles, community transfer points, segregated bins and digital fee collection, alongside beautification of major corridors and public spaces. ***FY2027 focus:*** The FY2027 allocation of US$1,500,000.00 will be used to procure collection equipment, establish community transfer points and beautify major corridors in Paynesville.	
Project Outcome: Cleaner and healthier Paynesville City	***Key Outputs:*** • Collection equipment deployed • Community transfer points established • Major corridors beautified

Location: Paynesville, Montserrado County			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,500,000.00		

Transparency and Accountability Sector

General Auditing Commission

Construction of General Auditing Commission Headquarters

Spending Entity Name: General Auditing Commission						
AAID Pillar: Governance and Anti-Corruption			***Strategic Policy:*** Transparency and Accountability			
Program: External Audit			***Project Priority Type:*** Sector Project			
Project Title: Construction of General Auditing Commission Headquarters			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will construct a permanent headquarters for the General Auditing Commission. The building will provide adequate office space, secure archives and training facilities, strengthen the independence of the Supreme Audit Institution and reduce rental costs. ***FY2027 focus:*** The FY2027 allocation of US$2,000,000.00 will be used to complete designs and begin construction of the General Auditing Commission headquarters.						
Project Outcome: Strengthened institutional capacity and independence of the external audit function			***Key Outputs:*** • Designs completed • Construction works initiated or advanced • Headquarters furnished and occupied			
Location: Monrovia, Montserrado County			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$2,000,000.00		

Governance Commission

National History Documentation and Heritage Project

Spending Entity Name: Governance Commission	
AAID Pillar: Governance and Anti-Corruption	***Strategic Policy:*** Transparency and Accountability
Program: Governance Reform and Civic Education	***Project Priority Type:*** Sector Project
Project Title: National History Documentation and Heritage Project	***PSIP #:*** New – to be assigned ***Budget Code:*** 030328
Project Description (what the project will do): The project will research, compile and publish an authoritative record of Liberia's national history, including key political, social and cultural milestones, and will make the material accessible to schools, public institutions and citizens. ***FY2027 focus:*** The FY2027 allocation of US$200,000.00 will be used to engage historians and researchers, collect and validate source materials, and produce the first volumes of the national history documentation. ***Rationale:*** The project responds to the need to preserve Liberia's historical record and promote a shared national identity as a foundation for reconciliation and social cohesion.	

Project Outcome: A documented and accessible national history that strengthens national identity, civic awareness and social cohesion.			***Key Outputs:*** • National history research and documentation completed • Historical volumes published and distributed to schools and public institutions • Digital archive of historical records established			
Location: Monrovia, Montserrado County			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$200,000.00		

Constitutional Review and Legal Reform Support Project

Spending Entity Name: Governance Commission						
AAID Pillar: Governance and Anti-Corruption			***Strategic Policy:*** Transparency and Accountability			
Program: Constitutional and Legal Reform			***Project Priority Type:*** Sector Project			
Project Title: Constitutional Review and Legal Reform Support Project			***PSIP #:*** New – to be assigned ***Budget Code:*** 332401			
Project Description (what the project will do): The project supports the review of the 1986 Constitution of Liberia, including technical analysis of proposed amendments, nationwide civic consultations and the preparation of reform recommendations for consideration by the National Legislature and the public. ***FY2027 focus:*** No direct FY2027 allocation is shown against this line; FY2027 funding of US$150,000.00 for the Constitutional Review is appropriated under the General Obligations and Programs vote. ***Rationale:*** Constitutional reform is a longstanding national priority aimed at modernizing the governance framework, clarifying the separation of powers and strengthening democratic institutions.						
Project Outcome: A broadly consultative constitutional review process delivering validated reform proposals.			***Key Outputs:*** • Technical review of constitutional provisions completed • Nationwide civic consultation sessions conducted • Consolidated reform recommendations submitted			
Location: Nationwide			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL						

National Elections Commission

Conduct of By-Elections

Spending Entity Name: National Elections Commission

AAID Pillar: Governance and Anti-Corruption	***Strategic Policy:*** Public Administration
Program: Electoral Processes	***Project Priority Type:*** Sector Project
Project Title: Conduct of By-Elections	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do): The National Elections Commission will conduct constitutionally required by-elections to fill vacant legislative seats. Activities include voter roll update, procurement of election materials, recruitment and training of poll workers, voter education, polling and results management. ***FY2027 focus:*** The FY2027 allocation of US$2,000,000.00 will be used to update voter rolls, procure materials, train poll workers and conduct by-elections for vacant legislative seats.	
Project Outcome: Credible by-elections conducted and legislative representation restored	***Key Outputs:*** • Voter roll updated • Election materials procured and distributed • By-elections conducted and results certified
Location: Constituencies with vacancies	***Project Period/Duration:*** 1 Year

Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$2,000,000.00		

Public Procurement and Concessions Commission

Expansion of PPCC Headquarters

Spending Entity Name: Public Procurement and Concessions Commission	
AAID Pillar: Governance and Anti-Corruption	***Strategic Policy:*** Transparency and Accountability
Program: Public Procurement	***Project Priority Type:*** Sector Project
Project Title: Expansion of PPCC Headquarters	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do): The project will expand the headquarters of the Public Procurement and Concessions Commission to accommodate growing staff, the e-procurement system and training functions. The expanded space will improve the PPCC's oversight of public procurement and concessions. ***FY2027 focus:*** The FY2027 allocation of US$1,200,000.00 will be used to complete the expansion of the PPCC headquarters and equip its training and e-procurement facilities.	
Project Outcome: Strengthened institutional capacity for procurement oversight	***Key Outputs:*** • Headquarters expansion completed • Training and e-procurement facilities equipped

Location: Monrovia, Montserrado County			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,200,000.00		

Center for National Documents and Archives

Digitization of National Documents and Records Systems

Spending Entity Name: Center for National Documents and Archives						
AAID Pillar: Governance and Anti-Corruption			***Strategic Policy:*** Transparency and Accountability			
Program: Records Management			***Project Priority Type:*** Sector Project			
Project Title: Digitization of National Documents and Records Systems			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The Center for National Documents and Records Agency will digitize national records, including deeds, archives and civil records. A secure electronic records management system will improve preservation, retrieval and public access, and reduce fraud. ***FY2027 focus:*** The FY2027 allocation of US$400,000.00 will be used to scan and index priority national records and deploy an electronic records management system.						
Project Outcome: Secure, accessible and well-preserved national records			***Key Outputs:*** • Records scanned and indexed • Electronic records management system deployed • Staff trained in digital records management			
Location: Monrovia, Montserrado County			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$400,000.00		

Liberia Anti-Corruption Commission

Digitization and Decentralization of Anti-Corruption Services

Spending Entity Name: Liberia Anti-Corruption Commission	
AAID Pillar: Governance and Anti-Corruption	***Strategic Policy:*** Transparency and Accountability
Program: Anti-Corruption	***Project Priority Type:*** Sector Project
Project Title: Digitization and Decentralization of Anti-Corruption Services	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do):	

The Liberia Anti-Corruption Commission will digitize asset declaration, complaints and case management systems and open regional offices. This will extend its reach beyond Monrovia and strengthen prevention, investigation and prosecution of corruption. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to deploy online asset declaration, complaints and case management systems and open regional LACC offices.						
Project Outcome: Improved efficiency and reach of anti-corruption services			***Key Outputs:*** • Online asset declaration and complaints systems deployed • Case management system digitized • Regional offices established			
Location: Nationwide			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

Liberia Land Authority

Participatory Land Use Planning (PLUP) Transition and Scale-Up 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: Participatory Land Use Planning (PLUP) Transition and Scale-Up Project			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will transition and scale up Participatory Land Use Planning (PLUP). Communities and local governments will map land, agree on land uses and develop plans that support customary land rights, investment and conflict prevention. ***FY2027 focus:*** The FY2027 allocation of US$400,000.00 will be used to support participatory land use planning in additional communities and train local land committees.						
Project Outcome: Improved community land governance and reduced land disputes			***Key Outputs:*** • Communities supported with participatory land use plans • Land use maps produced • Local land committees trained			
Location: Selected counties			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$400,000.00		

Security and Rule of Law Sector

Law Reform Commission

Revision of Mining and Mineral Laws

Spending Entity Name: Law Reform Commission						
AAID Pillar: Rule of Law			***Strategic Policy:*** Justice and Human Rights			
Program: Law Reform			***Project Priority Type:*** Sector Project			
Project Title: Revision of Mining and Mineral Laws			***PSIP #:*** New – to be assigned ***Budget Code:*** (none)			
Project Description (what the project will do): The Law Reform Commission will review and revise Liberia's mining and mineral laws to align them with current international best practice, the AAID and regional frameworks. The work covers licensing, community benefits, environmental safeguards and fiscal terms, and will be done through stakeholder consultations and legislative drafting. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to complete the review of mining and mineral laws, hold stakeholder consultations and submit a draft revised law.						
Project Outcome: Modernized legal framework for the mining sector			***Key Outputs:*** • Review of existing laws completed • Stakeholder consultations held • Draft revised law submitted to the Legislature			
Location: Nationwide			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

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 ***Budget Code:*** 024200			
Project Description (what the project will do): The project funds completion, equipping and furnishing of the 4th Judicial Circuit Court in Harper, Maryland County, and the start of construction of the 13th Judicial Circuit Court in Margibi County. The new courts will expand access to justice in underserved areas. ***FY2027 focus:*** The FY2027 allocation of US$1,500,000.00 will be used to complete, equip and furnish the 4th Judicial Circuit Court in Harper and start construction of the 13th Judicial Circuit Court in Margibi. ***Background and progress (from the FY2026 profile):*** The project was previously titled 'Construction, Furnishing, Equipping and Operationalization of the 4th Judicial Circuit Court in Harper, Maryland County'. The 4th Judicial						

Circuit complex in Harper is under construction, and the project also provides for starting the 13th Judicial Circuit Court in Margibi County.						
Project Outcome: Increased access to justice through expanded court infrastructure			***Key Outputs:*** • 4th Judicial Circuit Court completed and furnished • 13th Judicial Circuit Court construction initiated			
Location: Maryland and Margibi Counties			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,500,000.00		

Construction of the Tappita 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 the Tappita Judiciary Complex			***PSIP #:*** P22-038 ***Budget Code:*** 029300			
Project Description (what the project will do): The project funds the construction, equipping and furnishing of a judiciary complex (including a magisterial court) in Tappita, Nimba County. It will bring court services closer to communities in north-eastern Liberia. ***FY2027 focus:*** The FY2027 allocation of US$2,500,000.00 will be used to continue construction of the Tappita judiciary complex and begin equipping and furnishing. ***Background and progress (from the FY2026 profile):*** The FY2026 profile describes the facility as a magisterial court in Tappita, Nimba County, to be constructed, equipped and furnished to expand access to justice in north-eastern Liberia.						
Project Outcome: Increased access to justice in Nimba County			***Key Outputs:*** • Judiciary complex constructed • Complex equipped and furnished			
Location: Tappita, Nimba County			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$2,500,000.00		

Ministry of Justice – Liberia National Police

Training and Equipping of Police Officers

Spending Entity Name: Ministry of Justice – Liberia National Police	
AAID Pillar: Rule of Law	***Strategic Policy:*** Public Safety and National Defense

Program: Public Safety Readiness			***Project Priority Type:*** Sector Project			
Project Title: Training and Equipping of Police Officers			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will train and equip officers of the Liberia National Police in community policing, crowd management, investigation and human rights. It will also supply uniforms, communication equipment and non-lethal gear to improve professionalism and response capacity. ***FY2027 focus:*** The FY2027 allocation of US$600,000.00 will be used to train officers in community policing, investigations and human rights and supply uniforms and communication equipment.						
Project Outcome: Improved professionalism and operational readiness of the police			***Key Outputs:*** • Officers trained • Officers equipped with uniforms and gear • Communication equipment supplied			
Location: Nationwide			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$600,000.00		

Renovation of Police Barracks

Spending Entity Name: Ministry of Justice – Liberia National Police						
AAID Pillar: Rule of Law			***Strategic Policy:*** Public Safety and National Defense			
Program: Public Safety Readiness			***Project Priority Type:*** Sector Project			
Project Title: Renovation of Police Barracks			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will renovate selected police barracks to improve living conditions, morale and rapid deployment capacity of officers. Works include roofing, sanitation, water and electrical repairs. ***FY2027 focus:*** The FY2027 allocation of US$400,000.00 will be used to renovate priority police barracks, including roofing, water, sanitation and electrical works.						
Project Outcome: Improved welfare and readiness of police officers			***Key Outputs:*** • Barracks units renovated • Water and sanitation facilities restored			
Location: Selected police barracks			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***

GOL				$400,000.00		

Ministry of Justice – Liberia Immigration Service

Traveller Registration System at Roberts International Airport

Spending Entity Name: Ministry of Justice – Liberia Immigration Service						
AAID Pillar: Rule of Law			***Strategic Policy:*** Public Safety and National Defense			
Program: Border Management			***Project Priority Type:*** Sector Project			
Project Title: Traveller Registration System at Roberts International Airport			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The Liberia Immigration Service will procure and deploy an electronic traveller registration and border management system at Roberts International Airport. The system will capture biometric and travel-document data, link to watchlists, and improve border security and migration statistics. ***FY2027 focus:*** The FY2027 allocation of US$200,000.00 will be used to install the traveller registration system at RIA, integrate watchlists and train immigration officers.						
Project Outcome: Strengthened border security and traveller processing at RIA			***Key Outputs:*** • Traveller registration system installed • Immigration officers trained • Watchlist integration completed			
Location: Roberts International Airport, Margibi County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$200,000.00		

Ministry of Justice – National Fire Service

Procurement of Five Water Tankers

Spending Entity Name: Ministry of Justice – National Fire Service	
AAID Pillar: Rule of Law	***Strategic Policy:*** Public Safety and National Defense
Program: Fire and Emergency Services	***Project Priority Type:*** Sector Project
Project Title: Procurement of Five Water Tankers	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do): The Liberia National Fire Service will procure five water tankers to support firefighting operations, especially where hydrant water supply is unreliable. ***FY2027 focus:*** The FY2027 allocation of US$400,000.00 will be used to procure and deploy five water tankers.	
Project Outcome: Improved firefighting response capacity	***Key Outputs:*** • Five water tankers procured and deployed

Location: Nationwide			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$400,000.00		

Construction of Seven Fire Stations (3 in Montserrado, 4 in Other Counties)

Spending Entity Name: Ministry of Justice – National Fire Service						
AAID Pillar: Rule of Law			***Strategic Policy:*** Public Safety and National Defense			
Program: Fire and Emergency Services			***Project Priority Type:*** Sector Project			
Project Title: Construction of Seven Fire Stations (3 in Montserrado, 4 in Other Counties)			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will construct seven fire stations, three in Montserrado County and four in other counties. This will reduce response times and extend fire protection to growing urban centers. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to begin construction of the first fire stations in Montserrado and priority counties.						
Project Outcome: Expanded fire protection coverage and reduced response times			***Key Outputs:*** • Fire stations constructed • Stations equipped and staffed			
Location: Montserrado (3) and other counties (4)			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

Procurement of Five Fire Trucks

Spending Entity Name: Ministry of Justice – National Fire Service	
AAID Pillar: Rule of Law	***Strategic Policy:*** Public Safety and National Defense
Program: Fire and Emergency Services	***Project Priority Type:*** Sector Project

Project Title: Procurement of Five Fire Trucks			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The Liberia National Fire Service will procure five modern fire trucks to replace aging equipment and serve new fire stations. ***FY2027 focus:*** The FY2027 allocation of US$675,000.00 will be used to procure and deploy five fire trucks.						
Project Outcome: Improved firefighting response capacity			***Key Outputs:*** • Five fire trucks procured and deployed			
Location: Nationwide			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$675,000.00		

Ministry of Justice – National Police Training Academy

Expansion, Modernization and Decentralization of Police Training Academy Services

Spending Entity Name: Ministry of Justice – 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 Police Training Academy Services			***PSIP #:*** P24-041 ***Budget Code:*** 024900			
Project Description (what the project will do): The Liberia National Police Training Academy will improve its capacity to train police and paramilitary personnel. Planned measures include renovating and upgrading infrastructure, modernizing curricula and expanding training into the regions. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to renovate academy facilities, update training curricula and deliver regional training. ***Background and progress (from the FY2026 profile):*** The FY2026 profile set out renovation and upgrading of academy infrastructure, improvement of the public safety training curriculum and better training services for police and paramilitary recruits.						
Project Outcome: Improved quality and reach of public safety training			***Key Outputs:*** • Academy facilities renovated • Curricula updated • Regional training delivered			
Location: Nationwide			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

Ministry of Justice – Liberia Drug Enforcement Agency

Expansion, Modernization and Decentralization of LDEA Services

Spending Entity Name: Ministry of Justice – Liberia Drug Enforcement Agency						
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 ***Budget Code:*** 024800			
Project Description (what the project will do): The Liberia Drug Enforcement Agency will expand operations nationwide. It will recruit and train officers, establish a centralized digital information system and offender database, and build or renovate county and district offices, strengthening the fight against drug trafficking. ***FY2027 focus:*** The FY2027 allocation of US$1,400,000.00 will be used to recruit and train officers, operationalize the digital information system and establish additional county offices. ***Background and progress (from the FY2026 profile):*** The FY2026 profile included recruitment and training of LDEA officers, in-service and specialized training, a centralized digital information management system and drug user/trafficker database, and construction or renovation of county and district offices.						
Project Outcome: Strengthened drug law enforcement capacity			***Key Outputs:*** • Officers recruited and trained • Digital information system operational • County and district offices established			
Location: Nationwide			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,400,000.00		

Digital Evidence Management and Secure Storage System

Spending Entity Name: Ministry of Justice – Liberia Drug Enforcement Agency	
AAID Pillar: Rule of Law	***Strategic Policy:*** Public Safety and National Defense
Program: Public Safety Readiness	***Project Priority Type:*** Sector Project
Project Title: Digital Evidence Management and Secure Storage System	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do): The LDEA will establish a digital evidence management system with secure physical storage. It will maintain chain of custody for seized drugs and digital evidence, and improve prosecution success rates. ***FY2027 focus:*** The FY2027 allocation of US$257,400.00 will be used to deploy the digital evidence management system and establish a secure evidence storage facility.	
Project Outcome: Improved integrity of evidence in drug-related prosecutions	***Key Outputs:*** • Digital evidence management system deployed • Secure evidence storage facility established

Location: Monrovia, Montserrado County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$257,400.00		

Establishment of a Police Canine (K-9) Unit

Spending Entity Name: Ministry of Justice – Liberia Drug Enforcement Agency						
AAID Pillar: Rule of Law			***Strategic Policy:*** Public Safety and National Defense			
Program: Public Safety Readiness			***Project Priority Type:*** Sector Project			
Project Title: Establishment of a Police Canine (K-9) Unit			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The LDEA will establish a canine (K-9) unit for detecting narcotics at ports, borders and checkpoints. This includes acquiring and training dogs, training handlers, and building kennel facilities. ***FY2027 focus:*** The FY2027 allocation of US$627,000.00 will be used to acquire and train detection dogs, train handlers and construct kennel facilities.						
Project Outcome: Improved narcotics detection at points of entry			***Key Outputs:*** • Detection dogs acquired and trained • Handlers trained • Kennel facility constructed			
Location: Monrovia and border points			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$627,000.00		

Ministry of Justice – Rehabilitation

Renovation and Modernization of Selected Prisons

Spending Entity Name: Ministry of Justice – Rehabilitation	
AAID Pillar: Rule of Law	***Strategic Policy:*** Public Safety and National Defense
Program: Corrections	***Project Priority Type:*** Sector Project
Project Title: Renovation and Modernization of Selected Prisons	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)

Project Description (what the project will do): The project will renovate and modernize selected prisons to reduce overcrowding, improve sanitation and health conditions, and strengthen perimeter security, in line with human rights standards. ***FY2027 focus:*** The FY2027 allocation of US$1,500,000.00 will be used to renovate priority prisons and upgrade their water, sanitation, health and security facilities.						
Project Outcome: Improved prison conditions and security			***Key Outputs:*** • Selected prisons renovated • Water, sanitation and health facilities upgraded • Security systems improved			
Location: Selected prisons nationwide			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,500,000.00		

Integrated Legal Codification System

Spending Entity Name: Ministry of Justice – Rehabilitation						
AAID Pillar: Rule of Law			***Strategic Policy:*** Justice and Human Rights			
Program: Justice Policy Reform			***Project Priority Type:*** Sector Project			
Project Title: Integrated Legal Codification System			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will create an integrated electronic system for codifying and publishing Liberian laws. Statutes, amendments and regulations will be kept current and accessible to the courts, practitioners and the public. ***FY2027 focus:*** The FY2027 allocation of US$300,000.00 will be used to develop the legal codification system and digitize and publish priority statutes.						
Project Outcome: Improved access to up-to-date laws			***Key Outputs:*** • Legal codification system developed • Laws digitized and published online			
Location: Monrovia, Montserrado County			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$300,000.00		

Skills Training and Rehabilitation of Inmates

Spending Entity Name: Ministry of Justice – Rehabilitation	
AAID Pillar: Rule of Law	***Strategic Policy:*** Public Safety and National Defense
Program: Corrections	***Project Priority Type:*** Sector Project

Project Title: Skills Training and Rehabilitation of Inmates			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will provide vocational and life-skills training to inmates in carpentry, tailoring, agriculture and masonry to support rehabilitation and reintegration and reduce reoffending. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to establish skills workshops in selected prisons and train and certify inmates.						
Project Outcome: Improved reintegration prospects and reduced recidivism			***Key Outputs:*** • Skills training workshops established • Inmates trained and certified			
Location: Selected prisons nationwide			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

Ministry of Justice – Prosecution

Construction of a Justice Complex

Spending Entity Name: Ministry of Justice – Prosecution						
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 a Justice Complex			***PSIP #:*** New – to be assigned ***Budget Code:*** 023842			
Project Description (what the project will do): The project will construct a justice complex that houses prosecution, legal aid and related justice services in one facility. This will improve coordination and access to justice. ***FY2027 focus:*** The FY2027 allocation of US$350,000.00 will be used to complete designs and begin construction of the justice complex.						
Project Outcome: Improved coordination and access to justice services			***Key Outputs:*** • Justice complex designed • Construction initiated or advanced			
Location: To be confirmed			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***

GOL				$350,000.00		

Construction of Modern Prison Facilities in Cheesemanburg

Spending Entity Name: Ministry of Justice – Prosecution						
AAID Pillar: Rule of Law			***Strategic Policy:*** Public Safety and National Defense			
Program: Corrections			***Project Priority Type:*** Sector Project			
Project Title: Construction of Modern Prison Facilities in Cheesemanburg			***PSIP #:*** P24-040 ***Budget Code:*** 023843			
Project Description (what the project will do): The project will design and construct modern prison facilities in Cheesemanburg to relieve overcrowding at existing facilities, especially the Monrovia Central Prison. The facility will include human-rights-compliant cells, rehabilitation and health facilities, and modern security systems. ***FY2027 focus:*** The FY2027 allocation of US$2,600,000.00 will be used to continue construction of the Cheesemanburg prison, including cell blocks, rehabilitation and health facilities. ***Background and progress (from the FY2026 profile):*** The facility is intended to relieve overcrowding in existing prisons. It will include human-rights-compliant facilities, rehabilitation opportunities for inmates and improved prison management services.						
Project Outcome: Reduced prison overcrowding and improved correctional management			***Key Outputs:*** • Prison facility construction advanced • Rehabilitation and health facilities built • Security systems installed			
Location: Cheesemanburg, Montserrado County			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$2,600,000.00		

Prosecution Case Management System

Spending Entity Name: Ministry of Justice – Prosecution	
AAID Pillar: Rule of Law	***Strategic Policy:*** Justice and Human Rights
Program: Prosecution Services	***Project Priority Type:*** Sector Project
Project Title: Prosecution Case Management System	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do): The Ministry of Justice will deploy an electronic case management system for prosecutors. It will track cases from charge to judgment, cut delays and pre-trial detention, and improve coordination with the police and courts. ***FY2027 focus:*** The FY2027 allocation of US$300,000.00 will be used to deploy the prosecution case management system and train prosecutors.	

Project Outcome: Faster and more transparent prosecution of cases			***Key Outputs:*** • Case management system deployed • Prosecutors trained • Case backlog reports generated			
Location: Nationwide			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$300,000.00		

Ministry of Justice – Administration and Management

Justice to the People Community Program

Spending Entity Name: Ministry of Justice – Administration and Management						
AAID Pillar: Rule of Law			***Strategic Policy:*** Justice and Human Rights			
Program: Access to Justice			***Project Priority Type:*** Sector Project			
Project Title: Justice to the People Community Program			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The Justice to the People Community Program takes legal awareness, mediation and legal aid services to rural communities through mobile outreach. It improves access to justice for vulnerable groups. ***FY2027 focus:*** The FY2027 allocation of US$164,950.00 will be used to conduct mobile legal outreach, mediation and legal aid sessions in rural communities.						
Project Outcome: Increased community access to justice and legal awareness			***Key Outputs:*** • Community outreach sessions held • Persons receiving legal aid or mediation			
Location: Nationwide			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$164,950.00		

Tax Enforcement and Revenue Recovery Program

Spending Entity Name: Ministry of Justice – Administration and Management

AAID Pillar: Economic Transformation			***Strategic Policy:*** Economic Stability and Growth			
Program: Domestic Revenue Mobilization			***Project Priority Type:*** Sector Project			
Project Title: Tax Enforcement and Revenue Recovery Program			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The Ministry of Justice Tax Division will strengthen tax litigation and enforcement in support of revenue generation. It will prosecute tax evasion cases, pursue recovery of tax arrears and support the LRA in legal enforcement. ***FY2027 focus:*** The FY2027 allocation of US$350,000.00 will be used to prosecute priority tax evasion cases and pursue recovery of tax arrears.						
Project Outcome: Increased tax compliance and recovery of arrears			***Key Outputs:*** • Tax cases prosecuted • Tax arrears recovered			
Location: Nationwide			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$350,000.00		

Responsible Citizens Justice Program

Spending Entity Name: Ministry of Justice – Administration and Management						
AAID Pillar: Rule of Law			***Strategic Policy:*** Justice and Human Rights			
Program: Access to Justice			***Project Priority Type:*** Sector Project			
Project Title: Responsible Citizens Justice Program			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The Responsible Citizens Justice Program promotes civic responsibility, respect for the rule of law and peaceful dispute resolution through community engagement, school programs and media campaigns. ***FY2027 focus:*** The FY2027 allocation of US$103,100.00 will be used to run civic education campaigns in schools and communities.						
Project Outcome: Improved public awareness of rights, responsibilities and the rule of law			***Key Outputs:*** • Civic education campaigns conducted • Schools and communities reached			
Location: Nationwide			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$103,100.00		

Expansion of the National Security Communications Network

Spending Entity Name: Ministry of Justice – Administration and Management						
AAID Pillar: Rule of Law			***Strategic Policy:*** Public Safety and National Defense			
Program: Security Sector Coordination			***Project Priority Type:*** Sector Project			
Project Title: Expansion of the National Security Communications Network			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will expand the secure communications network that links security institutions. It will improve coordination, intelligence sharing and emergency response across the counties. ***FY2027 focus:*** The FY2027 allocation of US$250,000.00 will be used to install communication equipment and connect additional counties to the national security network.						
Project Outcome: Improved coordination and response of security institutions			***Key Outputs:*** • Communication equipment installed • Counties connected to the network			
Location: Nationwide			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$250,000.00		

Renovation of the Gbarnga Justice and Security Hub

Spending Entity Name: Ministry of Justice – Administration and Management						
AAID Pillar: Rule of Law			***Strategic Policy:*** Justice and Human Rights			
Program: Justice Policy Reform and Decentralization			***Project Priority Type:*** Sector Project			
Project Title: Renovation of the Gbarnga Justice and Security Hub			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will renovate the Gbarnga Regional Justice and Security Hub, which houses police, immigration, corrections, courts and prosecution services for Bong, Lofa and Nimba Counties. ***FY2027 focus:*** The FY2027 allocation of US$400,000.00 will be used to renovate the Gbarnga Justice and Security Hub and replace equipment and furniture.						
Project Outcome: Restored functionality of regional justice and security services			***Key Outputs:*** • Hub facilities renovated • Equipment and furniture replaced			
Location: Gbarnga, Bong County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***

GOL				$400,000.00		

Ministry of National Defense

Renovation of AFL Barracks

Spending Entity Name: Ministry of National 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 ***Budget Code:*** 023845			
Project Description (what the project will do): The Ministry of National Defense will continue upgrading Armed Forces of Liberia barracks. Works include renovation and construction of housing units and operational facilities, building on earlier renovations in Margibi, Nimba and Grand Gedeh. ***FY2027 focus:*** The FY2027 allocation of US$2,000,000.00 will be used to continue renovation of barracks housing and operational facilities, including Careysburg and Tubmanburg. ***Background and progress (from the FY2026 profile):*** With FY2024 and FY2025 allotments, the MOD/AFL completed renovation of military barracks in Margibi, Nimba and Grand Gedeh Counties. Renovation and upgrading at the Careysburg and Tubmanburg barracks is next, with the goal of bringing all barracks up to the required standard.						
Project Outcome: Improved welfare and operational readiness of the AFL			***Key Outputs:*** • Barracks housing units renovated • Operational facilities upgraded			
Location: Nationwide			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$2,000,000.00		

Recruitment and Equipping of AFL Personnel

Spending Entity Name: Ministry of National 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: Recruitment and Equipping of AFL Personnel	***PSIP #:*** New – to be assigned ***Budget Code:*** 030454
Project Description (what the project will do): The project funds recruitment, basic training and equipping of new AFL personnel to maintain force strength and readiness for national defense and peace-support operations. ***FY2027 focus:*** The FY2027 allocation of US$1,000,000.00 will be used to enlist, train and equip new AFL recruits.	

Project Outcome: Sustained AFL force strength and readiness			***Key Outputs:*** • Recruits enlisted and trained • Personnel equipped			
Location: Nationwide			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,000,000.00		

Construction of Schools at AFL Barracks

Spending Entity Name: Ministry of National Defense						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Education			
Program: School Facilities			***Project Priority Type:*** Sector Project			
Project Title: Construction of Schools at AFL Barracks			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will construct schools at military barracks to provide quality basic education for children of soldiers and surrounding communities. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to begin construction of schools at selected AFL barracks.						
Project Outcome: Improved access to basic education for military families and host communities			***Key Outputs:*** • Schools constructed • Classrooms furnished			
Location: Selected AFL barracks			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

Specialized Training of AFL Personnel, including Aerospace

Spending Entity Name: Ministry of National 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: Specialized Training of AFL Personnel, including Aerospace	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do): The project funds specialized training of AFL personnel in technical fields, including aerospace, engineering and maritime operations, to build professional capacity for a modern defense force. ***FY2027 focus:*** The FY2027 allocation of US$400,000.00 will be used to send AFL personnel for specialized technical training, including aerospace.	

Project Outcome: Enhanced technical capacity of the AFL			***Key Outputs:*** • Personnel trained in specialized fields • Training partnerships established			
Location: Liberia and partner institutions abroad			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$400,000.00		

Health Sector

Ministry of Health

Construction of Rural Housing for Health Workers

Spending Entity Name: Ministry of Health						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Health System			
Program: Health Sector Reform			***Project Priority Type:*** Sector Project			
Project Title: Construction of Rural Housing for Health Workers			***PSIP #:*** P44-079 ***Budget Code:*** 023847			
Project Description (what the project will do): The project will construct safe, gender-sensitive housing for health workers near rural health facilities. Units will have water, sanitation and solar lighting. Better accommodation will help attract and retain nurses, midwives, physician assistants and doctors in underserved areas. ***FY2027 focus:*** The FY2027 allocation of US$300,000.00 will be used to construct staff housing units at rural health facilities in underserved counties. ***Background and progress (from the FY2026 profile):*** Rural health workers struggle to stay in underserved communities for lack of living quarters. The units, with water, sanitation and solar lighting, are prioritized for underserved counties such as Lofa and River Gee, with County Health Team and community involvement in maintenance.						
Project Outcome: Improved retention of health workers and continuity of rural health services			***Key Outputs:*** • Staff housing units constructed and equipped • Health workers accommodated			
Location: Underserved counties			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$300,000.00		

Drug Revolving Fund (Community Pharmacy Centers)

Spending Entity Name: Ministry of Health	
AAID Pillar: Human Capital Development	***Strategic Policy:*** Health System
Program: Health Sector Reform	***Project Priority Type:*** Sector Project
Project Title: Drug Revolving Fund (Community Pharmacy Centers)	***PSIP #:*** P43-073 ***Budget Code:*** 023878
Project Description (what the project will do): The project rolls out a Community Drug Revolving Fund and cost-sharing system for continuous availability of essential medicines. It provides seed stocks, trains facility staff in inventory and finance, and establishes community oversight structures. ***FY2027 focus:*** The FY2027 allocation of US$1,000,000.00 will be used to provide seed drug stocks to additional facilities and train staff in inventory and finance.	

Background and progress (from the FY2026 profile): The FY2026 profile set out a nationwide rollout of the Community Revolving Drug Fund and cost-sharing system, training of facility staff in inventory, finance and reporting, seed drug stocks, and community oversight through Health Facility Development Committees.						
Project Outcome: Consistent availability of essential medicines in public health facilities			***Key Outputs:*** • Seed drug stocks distributed • Facility staff trained • Community oversight structures established			
Location: All 15 counties			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,000,000.00		

Procurement of Medical Supplies for Tellewoyan Hospital

Spending Entity Name: Ministry of Health						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Health System			
Program: Health Services			***Project Priority Type:*** Sector Project			
Project Title: Procurement of Medical Supplies for Tellewoyan Hospital			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will procure essential medical supplies and consumables for Tellewoyan Memorial Hospital to sustain quality secondary health care in Lofa County. ***FY2027 focus:*** The FY2027 allocation of US$150,000.00 will be used to procure essential medical supplies and consumables for Tellewoyan Hospital. ***Background and progress (from the FY2026 profile):*** In FY2026 the project aimed to expand and modernize Tellewoyan Hospital in Voinjama, including equipment and renovated staff housing. FY2027 support focuses on medical supplies to sustain the expanded services.						
Project Outcome: Improved availability of medical supplies at Tellewoyan Hospital			***Key Outputs:*** • Medical supplies procured and delivered			
Location: Voinjama, Lofa County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$150,000.00		

Multi-Sectoral Anti-Drug Project

Spending Entity Name: Ministry of Health	
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 #:*** P44-076 ***Budget Code:*** 025200			
Project Description (what the project will do): The project coordinates national anti-drug efforts across the MOJ, LDEA, MOH, MOE, MGCSP, MYS and civil society. It covers prevention, treatment, rehabilitation and reintegration of drug users through an integrated management framework. ***FY2027 focus:*** The FY2027 allocation of US$1,000,000.00 will be used to operationalize the integrated anti-drug information system and support rehabilitation programs. ***Background and progress (from the FY2026 profile):*** The project brings together the MOJ, LDEA, MOH, MOE, MGCSP, MYS and civil society in a coordinated framework to limit drug peddling and abuse and to support rehabilitation and reintegration.						
Project Outcome: Reduced drug abuse and improved rehabilitation and reintegration			***Key Outputs:*** • Integrated anti-drug information system developed • Rehabilitation programs established • Awareness campaigns conducted			
Location: Nationwide			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,000,000.00		

Completion of the Liberia Nurses Association Headquarters

Spending Entity Name: Ministry of Health						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Health System			
Program: Health Workforce			***Project Priority Type:*** Sector Project			
Project Title: Completion of the Liberia Nurses Association Headquarters			***PSIP #:*** P44-079 ***Budget Code:*** 030432			
Project Description (what the project will do): The project funds completion of the Liberia Nurses Association headquarters as a center for professional development and coordination of nurses nationwide. ***FY2027 focus:*** The FY2027 allocation of US$100,000.00 will be used to complete construction and equip the Nurses Association headquarters. ***Background and progress (from the FY2026 profile):*** The headquarters provides a center for professional development and coordination of nurses providing health care across the country.						
Project Outcome: Strengthened professional development for nurses			***Key Outputs:*** • Headquarters completed and equipped			
Location: Monrovia, Montserrado County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***

GOL				$100,000.00		

Renovation of C.H. Rennie Hospital

Spending Entity Name: Ministry of Health						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Health System			
Program: Health Services			***Project Priority Type:*** Sector Project			
Project Title: Renovation of C.H. Rennie Hospital			***PSIP #:*** New – to be assigned ***Budget Code:*** 078000			
Project Description (what the project will do): The project will renovate C.H. Rennie Hospital, the referral hospital for Margibi County. Works include wards, theatre and outpatient areas, and water, sanitation and electrical systems. ***FY2027 focus:*** The FY2027 allocation of US$1,500,000.00 will be used to renovate wards, theatre and outpatient areas and upgrade utilities at C.H. Rennie Hospital.						
Project Outcome: Improved quality of secondary health care in Margibi County			***Key Outputs:*** • Hospital wards and theatre renovated • Utilities upgraded			
Location: Kakata, Margibi County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,500,000.00		

Establishment of Regional Diagnostic Centers

Spending Entity Name: Ministry of Health	
AAID Pillar: Human Capital Development	***Strategic Policy:*** Health System
Program: Health Sector Reform	***Project Priority Type:*** Sector Project
Project Title: Establishment of Regional Diagnostic Centers	***PSIP #:*** P44-078 ***Budget Code:*** 092000
Project Description (what the project will do): The project will establish three regional diagnostic centers to close critical gaps in laboratory and imaging services. It covers civil works, advanced diagnostic equipment, laboratory information systems and a trained diagnostic workforce. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to advance civil works and procure diagnostic equipment for the regional diagnostic centers. ***Background and progress (from the FY2026 profile):*** The project plans three regional diagnostic centers (Central, Western and South-eastern). It covers land acquisition and site preparation, civil works, advanced diagnostic equipment, laboratory information systems and a trained diagnostic workforce.	

Project Outcome: Improved access to timely and quality diagnostic services			***Key Outputs:*** • Regional diagnostic centers constructed and equipped • Laboratory information systems installed • Diagnostic workforce trained			
Location: Central, Western and South-eastern regions			***Project Period/Duration:*** 5 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

National Mental Health Project

Spending Entity Name: Ministry of Health						
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 ***Budget Code:*** 093000			
Project Description (what the project will do): The project will acquire land, design and construct a modern neuro-psychiatric hospital and rehabilitation center in Bensonville. It will expand national capacity to treat mental health and substance use disorders. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to complete site development and designs and begin construction of the neuro-psychiatric hospital. ***Background and progress (from the FY2026 profile):*** The project secures about 50 acres in Bensonville for a referral psychiatric hospital and rehabilitation center with clinical units, inpatient wards and administrative spaces. Designs, contracting, construction, furnishing and staffing follow.						
Project Outcome: Expanded access to specialized mental health services			***Key Outputs:*** • Site secured and designs produced • Construction initiated or advanced			
Location: Bensonville, Montserrado County			***Project Period/Duration:*** 5 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

Renovation and Rehabilitation of Kolahun Hospital

Spending Entity Name: Ministry of Health	
AAID Pillar: Human Capital Development	***Strategic Policy:*** Health System
Program: Health Services	***Project Priority Type:*** Sector Project
Project Title: Renovation and Rehabilitation of Kolahun Hospital	***PSIP #:*** P44-076 ***Budget Code:*** 096700

Project Description (what the project will do): The project will renovate and rehabilitate Kolahun Hospital, including staff housing, to expand access to quality secondary health care in Lofa County. ***FY2027 focus:*** The FY2027 allocation of US$100,000.00 will be used to complete renovation of Kolahun Hospital and staff housing. ***Background and progress (from the FY2026 profile):*** The FY2026 profile covered renovation and equipping of Kolahun Hospital and renovation of doctors' and nurses' housing to expand secondary health care in Lofa County.						
Project Outcome: Improved secondary health care in Lofa County			***Key Outputs:*** • Hospital renovated and equipped • Staff housing renovated			
Location: Kolahun, Lofa County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$100,000.00		

Renovation and Rehabilitation of Curran Hospital

Spending Entity Name: Ministry of Health						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Health System			
Program: Health Services			***Project Priority Type:*** Sector Project			
Project Title: Renovation and Rehabilitation of Curran Hospital			***PSIP #:*** P44-076 ***Budget Code:*** 096900			
Project Description (what the project will do): The project will renovate and rehabilitate Curran Lutheran Hospital in Zorzor to expand access to quality secondary health care in Lofa County. ***FY2027 focus:*** The FY2027 allocation of US$100,000.00 will be used to complete renovation of Curran Hospital and staff housing. ***Background and progress (from the FY2026 profile):*** The FY2026 profile covered renovation and equipping of Curran Hospital in Zorzor and renovation of doctors' and nurses' housing.						
Project Outcome: Improved secondary health care in Lofa County			***Key Outputs:*** • Hospital renovated and equipped • Staff housing renovated			
Location: Zorzor, Lofa County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$100,000.00		

Procurement of Medical Supplies for C.B. Dunbar Hospital

Spending Entity Name: Ministry of Health

AAID Pillar: Human Capital Development	***Strategic Policy:*** Health System
Program: Health Services	***Project Priority Type:*** Sector Project
Project Title: Procurement of Medical Supplies for C.B. Dunbar Hospital	***PSIP #:*** P44-076 ***Budget Code:*** 097100

Project Description (what the project will do):
The project will procure essential medical supplies and consumables for C.B. Dunbar Hospital to sustain secondary health services in Bong County.

FY2027 focus: The FY2027 allocation of US$125,000.00 will be used to procure essential medical supplies and consumables for C.B. Dunbar Hospital.

Background and progress (from the FY2026 profile): The FY2026 profile covered renovation and rehabilitation of C.B. Dunbar Hospital in Gbarnga. FY2027 support focuses on medical supplies to sustain services.

Project Outcome: Improved availability of medical supplies at C.B. Dunbar Hospital	***Key Outputs:*** • Medical supplies procured and delivered
Location: Gbarnga, Bong County	***Project Period/Duration:*** 1 Year

Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$125,000.00		

National Immunization Program – GoL Counterpart Funding

Spending Entity Name: Ministry of Health	
AAID Pillar: Human Capital Development	***Strategic Policy:*** Health System
Program: Disease Prevention and Control	***Project Priority Type:*** CPF
Project Title: National Immunization Program – GoL Counterpart Funding	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)

Project Description (what the project will do):
This line provides the Government's co-financing for the National Immunization Program, including Gavi co-financing obligations for routine vaccines. It sustains vaccine supply, cold chain and outreach to raise immunization coverage and prevent outbreaks.

FY2027 focus: The FY2027 allocation of US$6,400,000.00 will be used to pay Gavi co-financing obligations and support vaccine distribution and outreach.

Project Outcome: Increased immunization coverage and reduced vaccine-preventable diseases	***Key Outputs:*** • Co-financing obligations met • Vaccines procured and distributed • Immunization coverage improved
Location: Nationwide	***Project Period/Duration:*** Multi-year

Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$6,400,000.00		

Donor						

Construction of the National Children's Referral Hospital

Spending Entity Name: Ministry of Health						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Health System			
Program: Health Services			***Project Priority Type:*** Sector Project			
Project Title: Construction of the National Children's Referral Hospital			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will construct a national children's referral hospital offering specialized pediatric, neonatal intensive care and surgical services, reducing child mortality and costly referrals abroad. ***FY2027 focus:*** The FY2027 allocation of US$1,225,000.00 will be used to complete designs and start construction of the national children's referral hospital.						
Project Outcome: Improved access to specialized pediatric care			***Key Outputs:*** • Hospital designs completed • Construction initiated or advanced			
Location: Montserrado County			***Project Period/Duration:*** 4 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,225,000.00		

Measles-Rubella Vaccination Campaign (Gavi) – GoL Counterpart Funding

Spending Entity Name: Ministry of Health						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Health System			
Program: Disease Prevention and Control			***Project Priority Type:*** CPF			
Project Title: Measles-Rubella Vaccination Campaign (Gavi) – GoL Counterpart Funding			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): This line provides the Government's counterpart contribution to the Gavi-supported measles-rubella vaccination campaign, including operational costs of the campaign. ***FY2027 focus:*** The FY2027 allocation of US$67,000.00 will be used to pay the Government's counterpart contribution to the measles-rubella campaign.						
Project Outcome: Reduced incidence of measles and rubella			***Key Outputs:*** • Counterpart contribution paid • Children vaccinated in the campaign			
Location: Nationwide			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***

GOL				$67,000.00		
Donor						

John F. Kennedy Medical Center

Construction of a Morgue and Pathology Laboratory

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: Construction of a Morgue and Pathology Laboratory			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will construct and equip a modern morgue and pathology laboratory at JFK Medical Center. It will support dignified handling of remains, autopsy services and accurate cause-of-death determination for clinical and legal purposes. ***FY2027 focus:*** The FY2027 allocation of US$300,000.00 will be used to construct and equip the morgue and pathology laboratory at JFK.						
Project Outcome: Improved forensic, pathology and mortuary services			***Key Outputs:*** • Morgue constructed and equipped • Pathology laboratory operational			
Location: JFK Medical Center, Monrovia			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$300,000.00		

Expansion and Renovation of the Maternity and Trauma Centers

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: Expansion and Renovation of the Maternity and Trauma Centers	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do): The project will expand and renovate JFK's maternity and trauma centers to increase capacity for emergency obstetric care and trauma care, contributing to lower maternal and injury-related deaths. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to expand and renovate the maternity and trauma centers.	
Project Outcome: Improved emergency obstetric and trauma care	***Key Outputs:*** • Maternity center expanded and renovated • Trauma center expanded and equipped

Location: JFK Medical Center, Monrovia			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

Construction of the New JFK Medical Center

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: Construction of the New JFK Medical Center	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do): The project will begin expanding JFK Medical Center into a modern tertiary referral hospital ('New JFK'), increasing bed capacity, specialized services and teaching facilities. ***FY2027 focus:*** The FY2027 allocation of US$1,550,000.00 will be used to complete the master plan and designs and begin Phase I works for the New JFK.	
Project Outcome: Expanded tertiary health care capacity	***Key Outputs:*** • Master plan and designs completed • Phase I construction initiated
Location: Monrovia, Montserrado County	***Project Period/Duration:*** Multi-year

Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,550,000.00		

Construction of an Oncology and Radiotherapy Center

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: Construction of an Oncology and Radiotherapy Center	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do): The project will construct Liberia's first oncology and radiotherapy center at JFK Medical Center so that cancer patients can be diagnosed and treated in-country rather than abroad. ***FY2027 focus:*** The FY2027 allocation of US$1,550,000.00 will be used to construct the radiotherapy bunker and begin procurement of radiotherapy equipment.	

Project Outcome: Improved access to cancer diagnosis and treatment			***Key Outputs:*** • Bunker and center constructed • Radiotherapy equipment procured • Oncology staff trained			
Location: JFK Medical Center, Monrovia			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,550,000.00		

Establishment of the Monrovia Rehabilitation Center

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: Establishment of the Monrovia Rehabilitation Center			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will establish a rehabilitation center providing physiotherapy, prosthetics and orthotics, and rehabilitation for persons recovering from injury, stroke and disability. ***FY2027 focus:*** The FY2027 allocation of US$400,000.00 will be used to establish and equip the Monrovia Rehabilitation Center.						
Project Outcome: Improved access to rehabilitation services			***Key Outputs:*** • Rehabilitation center established • Equipment procured • Rehabilitation staff trained			
Location: Monrovia, Montserrado County			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$400,000.00		

Procurement of Dialysis Equipment

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: Procurement of Dialysis Equipment	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do): The project will procure dialysis machines and consumables to expand renal care for patients with kidney failure.	

FY2027 focus: The FY2027 allocation of US$1,000,000.00 will be used to procure and install dialysis machines and consumables.						
Project Outcome: Increased access to dialysis services			***Key Outputs:*** • Dialysis machines procured and installed • Number of patients receiving dialysis			
Location: JFK Medical Center, Monrovia			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,000,000.00		

Liberia Medical and Dental Council

Construction of Liberia Medical and Dental Council Headquarters

Spending Entity Name: Liberia Medical and Dental Council						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Health System			
Program: Health Regulation			***Project Priority Type:*** Sector Project			
Project Title: Construction of Liberia Medical and Dental Council Headquarters			***PSIP #:*** New – to be assigned ***Budget Code:*** 030453			
Project Description (what the project will do): The project will construct headquarters for the Liberia Medical and Dental Council to strengthen regulation, licensing and professional standards of medical and dental practitioners. ***FY2027 focus:*** The FY2027 allocation of US$250,000.00 will be used to construct and equip the Liberia Medical and Dental Council headquarters.						
Project Outcome: Strengthened regulation of medical and dental practice			***Key Outputs:*** • Headquarters constructed • Offices equipped			
Location: Monrovia, Montserrado County			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$250,000.00		

National AIDS Commission

Development of a National HIV/AIDS Database and Records Management System

Spending Entity Name: National AIDS Commission	
AAID Pillar: Human Capital Development	***Strategic Policy:*** Health System
Program: HIV/AIDS Response	***Project Priority Type:*** Sector Project
Project Title: Development of a National HIV/AIDS Database and Records Management System	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)

Project Description (what the project will do): The National AIDS Commission will develop a national HIV/AIDS database and records management system to improve data collection, analysis and reporting for the national HIV response. ***FY2027 focus:*** The FY2027 allocation of US$150,000.00 will be used to develop and deploy the national HIV/AIDS database and train data managers.						
Project Outcome: Improved quality and use of HIV data			***Key Outputs:*** • National HIV database developed • Records management system deployed • Staff trained in data management			
Location: Nationwide			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$150,000.00		

Jackson F. Doe Memorial Regional Referral Hospital

Upgrading of Jackson F. Doe Hospital to a Second National Referral Hospital

Spending Entity Name: Jackson F. Doe Memorial Regional Referral Hospital						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Health System			
Program: Health Services			***Project Priority Type:*** Sector Project			
Project Title: Upgrading of Jackson F. Doe Hospital to a Second National Referral Hospital			***PSIP #:*** P44-083 ***Budget Code:*** 023849			
Project Description (what the project will do): The project continues the upgrading of Jackson F. Doe Memorial Regional Referral Hospital into Liberia's second national referral hospital. It will expand emergency and intensive care, staff housing and diagnostic capacity for north-central and south-eastern Liberia. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to continue expansion of the emergency room and ICU and construction of staff housing. ***Background and progress (from the FY2026 profile):*** The upgrade aims to make Jackson F. Doe Hospital Liberia's second national referral hospital, serving north, central and south-eastern Liberia and nearby cross-border towns. Strategies include improved electricity and mobility, new staff housing, renovation of existing structures, expansion of the ER, a new ICU, more specialist staff and modern medical equipment.						
Project Outcome: Strengthened referral system and improved health care in rural Liberia			***Key Outputs:*** • Emergency and ICU expansion advanced • Staff housing constructed • Diagnostic equipment installed			
Location: Tappita, Nimba County			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

Procurement of a Medical Waste Incinerator

Spending Entity Name: Jackson F. Doe Memorial Regional Referral Hospital						
AAID Pillar: Environmental Sustainability			***Strategic Policy:*** Water, Sanitation and Hygiene			
Program: Health Care Waste Management			***Project Priority Type:*** Sector Project			
Project Title: Procurement of a Medical Waste Incinerator			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will procure and install a medical waste incinerator at Jackson F. Doe Hospital for safe disposal of infectious and hazardous health care waste. ***FY2027 focus:*** The FY2027 allocation of US$50,000.00 will be used to procure and install a medical waste incinerator.						
Project Outcome: Safe management of health care waste			***Key Outputs:*** • Incinerator procured and installed • Staff trained on waste management			
Location: Tappita, Nimba County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$50,000.00		

Specialist Medical Training Program

Spending Entity Name: Jackson F. Doe Memorial Regional Referral Hospital						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Health System			
Program: Health Workforce			***Project Priority Type:*** Sector Project			
Project Title: Specialist Medical Training Program			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project supports training of specialist doctors at Jackson F. Doe Hospital in surgery, internal medicine, pediatrics and obstetrics to build specialist capacity outside Monrovia. ***FY2027 focus:*** The FY2027 allocation of US$100,000.00 will be used to sponsor doctors in specialist residency training.						
Project Outcome: Increased number of specialist doctors in the regions			***Key Outputs:*** • Doctors enrolled in specialist training • Specialists graduated			
Location: Tappita, Nimba County			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$100,000.00		

Procurement of CT Scan and X-Ray Machines

Spending Entity Name: Jackson F. Doe Memorial Regional Referral Hospital						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Health System			
Program: Health Services			***Project Priority Type:*** Sector Project			
Project Title: Procurement of CT Scan and X-Ray Machines			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will procure and install CT scan and X-ray machines at Jackson F. Doe Hospital to provide advanced diagnostic imaging in the region. ***FY2027 focus:*** The FY2027 allocation of US$650,000.00 will be used to procure and install CT scan and X-ray machines and train radiographers.						
Project Outcome: Improved access to diagnostic imaging			***Key Outputs:*** • CT scan installed • X-ray machines installed • Radiographers trained			
Location: Tappita, Nimba County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$650,000.00		

National Public Health Institute of Liberia

Vertical Extension of the NPHIL Headquarters Building

Spending Entity Name: National Public Health Institute of Liberia	
AAID Pillar: Human Capital Development	***Strategic Policy:*** Health System
Program: Public Health Security	***Project Priority Type:*** Sector Project
Project Title: Vertical Extension of the NPHIL Headquarters Building	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do): The project will add floors to the NPHIL headquarters to accommodate the expanded functions of the National Public Health Institute, including emergency operations, surveillance and research. ***FY2027 focus:*** The FY2027 allocation of US$1,500,000.00 will be used to construct additional floors at the NPHIL headquarters.	
Project Outcome: Strengthened institutional capacity for public health security	***Key Outputs:*** • Additional floors constructed • Offices and emergency operations space equipped
Location: Monrovia, Montserrado County	***Project Period/Duration:*** 2 Years

Sources of Funding	Total Contribution	Total Estimated Project Cost	2026	2027	2028	2029
GOL				$1,500,000.00		

Completion and Equipping of the National Public Health Reference Laboratory

Spending Entity Name: National Public Health Institute of Liberia						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Health System			
Program: Public Health Security			***Project Priority Type:*** Sector Project			
Project Title: Completion and Equipping of the National Public Health Reference Laboratory			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project funds completion and equipping of the National Public Health Reference Laboratory for disease surveillance, outbreak confirmation and quality assurance of laboratory testing. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to complete and equip the National Public Health Reference Laboratory.						
Project Outcome: Strengthened national laboratory capacity for disease detection			***Key Outputs:*** • Reference laboratory completed • Laboratory equipment installed			
Location: Charlesville, Margibi County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

Hepatitis B Awareness and Control Campaign

Spending Entity Name: National Public Health Institute of Liberia	
AAID Pillar: Human Capital Development	***Strategic Policy:*** Health System
Program: Disease Prevention and Control	***Project Priority Type:*** Sector Project
Project Title: Hepatitis B Awareness and Control Campaign	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do): The project will raise public awareness of Hepatitis B and expand screening, vaccination of at-risk groups and linkage to care, contributing to the elimination of viral hepatitis as a public health threat. ***FY2027 focus:*** The FY2027 allocation of US$800,000.00 will be used to conduct Hepatitis B awareness campaigns, screening and vaccination of at-risk groups.	
Project Outcome: Reduced Hepatitis B transmission and improved access to care	***Key Outputs:*** • Awareness campaigns conducted • Persons screened • At-risk persons vaccinated

Location: Nationwide			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$800,000.00		

Social Development Services Sector

Ministry of Youth and Sports

National Empowerment Program (NEP)

Spending Entity Name: Ministry of Youth and Sports						
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 ***Budget Code:*** 025600			
Project Description (what the project will do): The National Empowerment Program creates inclusive opportunities for women, youth and persons with disabilities. It provides leadership and skills training, entrepreneurship support, and access to finance and productive inputs. ***FY2027 focus:*** The FY2027 allocation of US$1,200,000.00 will be used to deliver skills training, entrepreneurship support and financial inclusion services to women, youth and PWDs. ***Background and progress (from the FY2026 profile):*** The program seeks to remove barriers that keep women and vulnerable groups from land, skills, employment, capital and technology. It targets improved livelihoods, climate-smart agri-business for women and financial inclusion for women, PWDs and young people.						
Project Outcome: Increased access of women, PWDs and young people to finance and entrepreneurship			***Key Outputs:*** • Beneficiaries trained • Enterprises supported • Financial inclusion services provided			
Location: All 15 counties			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,200,000.00		

National Youth Empowerment Program

Spending Entity Name: Ministry of Youth and Sports						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Youth Development			
Program: Inclusive Youth Empowerment			***Project Priority Type:*** Sector Project			
Project Title: National Youth Empowerment Program			***PSIP #:*** P51-095 ***Budget Code:*** 025700			
Project Description (what the project will do): The program expands opportunities for youth through national youth service, TVET, internships, apprenticeships, volunteerism and agri-business and entrepreneurship support. ***FY2027 focus:*** The FY2027 allocation of US$2,000,000.00 will be used to enrol youth in national service, TVET, internships and apprenticeships and support youth agri-business.						

Background and progress (from the FY2026 profile): The FY2026 profile set targets of 10,000 youth volunteers in the National Youth Service, 31,625 youth benefiting from TVET, 5,000 internship, apprenticeship and volunteer placements, and 20,000 youth trained in agri-business and entrepreneurship.						
Project Outcome: Expanded leadership, training and employment opportunities for youth			***Key Outputs:*** • Youth volunteers enrolled • Youth trained in TVET • Internship and apprenticeship placements created			
Location: All 15 counties			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$2,000,000.00		

Development of Inclusive Sports and Recreation Services for Youth

Spending Entity Name: Ministry of Youth and Sports						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Youth Development			
Program: Sports Development			***Project Priority Type:*** Sector Project			
Project Title: Development of Inclusive Sports and Recreation Services for Youth			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will develop inclusive sports and recreation facilities and programs for young people, including persons with disabilities. It promotes health, social cohesion and talent development. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to develop or upgrade inclusive sports facilities and launch inclusive sports programs.						
Project Outcome: Increased participation of youth in sports and recreation			***Key Outputs:*** • Sports facilities developed or upgraded • Inclusive sports programs launched			
Location: Selected counties			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

Expansion and Modernization of Youth TVET Facilities

Spending Entity Name: Ministry of Youth and Sports	
AAID Pillar: Human Capital Development	***Strategic Policy:*** Youth Development
Program: Inclusive Youth Empowerment	***Project Priority Type:*** Sector Project
Project Title: Expansion and Modernization of Youth TVET Facilities	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)

Project Description (what the project will do): The project will expand and modernize Ministry of Youth and Sports TVET facilities, including the Monrovia Vocational Training Center. It covers modern workshops, equipment and updated curricula aligned with labour market needs. ***FY2027 focus:*** The FY2027 allocation of US$1,500,000.00 will be used to expand and equip youth TVET facilities and update curricula.						
Project Outcome: Increased access to market-relevant technical and vocational skills			***Key Outputs:*** • TVET facilities expanded and equipped • Curricula updated • Trainees enrolled			
Location: Selected TVET centers			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,500,000.00		

Support to Lonestar Veterans for Sports Development Program

Spending Entity Name: Ministry of Youth and Sports						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Youth Development			
Program: Sports Development			***Project Priority Type:*** Sector Project			
Project Title: Support to Lonestar Veterans for Sports Development Program			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The program will engage retired members of Liberia's national football team, the Lone Star, as coaches, mentors and ambassadors for grassroots sports development. Veterans will lead coaching clinics, talent-identification camps and community leagues for young people. They will also receive structured support in recognition of their service to the nation. The program draws on the veterans' experience to build a pipeline of young talent and promote discipline, health and social cohesion through sport. ***FY2027 focus:*** The FY2027 allocation of US$650,000.00 will be used to engage Lone Star veterans as coaches and mentors and run clinics, camps and community leagues.						
Project Outcome: Improved youth talent development and recognition of national sports veterans			***Key Outputs:*** • Lone Star veterans engaged as coaches and mentors • Coaching clinics and talent-identification camps conducted • Community youth leagues organized • Youth athletes identified and mentored			
Location: Nationwide			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$650,000.00		

Liberia Refugee Repatriation and Resettlement Commission

Protection of Refugees, Migrants, Stateless Persons and Other Persons of Concern

Spending Entity Name: Liberia Refugee Repatriation and Resettlement Commission						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Inclusive Social Development			
Program: Refugee and Migrant Protection			***Project Priority Type:*** Sector Project			
Project Title: Protection of Refugees, Migrants, Stateless Persons and Other Persons of Concern			***PSIP #:*** New – to be assigned ***Budget Code:*** 030455			
Project Description (what the project will do): The Liberia Refugee Repatriation and Resettlement Commission will strengthen protection and durable solutions for refugees, migrants, stateless persons and other persons of concern. This includes registration and documentation, local integration support and statelessness prevention. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to register and document persons of concern and support local integration.						
Project Outcome: Improved protection and durable solutions for persons of concern			***Key Outputs:*** • Persons of concern registered and documented • Local integration support provided • Statelessness cases resolved			
Location: Nationwide			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

National Commission on Disabilities

Support to the Economic Empowerment of Persons with Disabilities

Spending Entity Name: National Commission on Disabilities	
AAID Pillar: Human Capital Development	***Strategic Policy:*** Inclusive Social Development
Program: Disability Inclusion	***Project Priority Type:*** Sector Project
Project Title: Support to the Economic Empowerment of Persons with Disabilities	***PSIP #:*** P50-093 ***Budget Code:*** 023853
Project Description (what the project will do): The National Commission on Disabilities will implement an economic empowerment program for persons with disabilities. It will provide market-relevant skills training, start-up kits and grants, links to micro-finance and agribusiness opportunities, and placement support with employers. The program also includes awareness-raising and advocacy to remove barriers to employment and to mainstream disability inclusion in national development programs. ***FY2027 focus:*** The FY2027 allocation of US$900,000.00 will be used to train persons with disabilities, provide start-up kits and grants and link beneficiaries to finance and employers. ***Background and progress (from the FY2026 profile):*** In FY2026 the program targeted 100 women, children and youth with disabilities in Montserrado, Nimba, Bong, Lofa and Grand Bassa for micro-entrepreneurship, employable skills and agribusiness. FY2027 sharpens the focus on economic empowerment.	

Project Outcome: Increased income, employment and self-reliance of persons with disabilities			***Key Outputs:*** • Persons with disabilities trained in employable and entrepreneurial skills • Start-up kits and grants provided • Beneficiaries linked to micro-finance and employers • Disability-inclusion awareness campaigns conducted			
Location: All 15 counties			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$900,000.00		

Liberia Agency for Community Empowerment

District Development Projects

Spending Entity Name: Liberia Agency for Community Empowerment						
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 #:*** New – to be assigned ***Budget Code:*** 094000			
Project Description (what the project will do): LACE will implement community-driven district development projects such as schools, clinics, markets, water points and feeder roads, prioritized through district planning. The projects also create local employment. ***FY2027 focus:*** The FY2027 allocation of US$5,900,000.00 will be used to implement community-prioritized district projects through LACE. ***Background and progress (from the FY2026 profile):*** District Development Projects channel public investment directly to communities through district-based planning, financing schools, clinics, roads, water systems, markets and youth centers prioritized through participatory engagement.						
Project Outcome: Improved access to basic social services and strengthened local participation			***Key Outputs:*** • District projects constructed or rehabilitated • District development committees engaged • Local jobs created			
Location: Nationwide			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$5,900,000.00		

Construction of an Inclusive Playground for Persons with Disabilities (Group of 77)

Spending Entity Name: Liberia Agency for Community Empowerment

AAID Pillar: Human Capital Development			***Strategic Policy:*** Inclusive Social Development			
Program: Disability Inclusion			***Project Priority Type:*** Sector Project			
Project Title: Construction of an Inclusive Playground for Persons with Disabilities (Group of 77)			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will construct an inclusive, accessible playground for children and youth with disabilities in partnership with the Group of 77. ***FY2027 focus:*** The FY2027 allocation of US$110,000.00 will be used to construct the accessible playground.						
Project Outcome: Improved access to recreation for children with disabilities			***Key Outputs:*** • Accessible playground constructed			
Location: To be confirmed			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$110,000.00		

Construction of a TVET Learning Center for Persons with Disabilities (Group of 77)

Spending Entity Name: Liberia Agency for Community Empowerment						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Inclusive Social Development			
Program: Disability Inclusion			***Project Priority Type:*** Sector Project			
Project Title: Construction of a TVET Learning Center for Persons with Disabilities (Group of 77)			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will construct and equip a TVET learning center for persons with disabilities, in partnership with the Group of 77, offering accessible skills training for employment and self-reliance. ***FY2027 focus:*** The FY2027 allocation of US$483,000.00 will be used to construct and equip the TVET learning center for persons with disabilities.						
Project Outcome: Improved employability of persons with disabilities			***Key Outputs:*** • TVET center constructed and equipped • Trainees with disabilities enrolled			
Location: To be confirmed			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$483,000.00		

Construction of Bahn High School

Spending Entity Name: Liberia Agency for Community Empowerment	
AAID Pillar: Human Capital Development	***Strategic Policy:*** Education

Program: School Facilities			***Project Priority Type:*** Sector Project			
Project Title: Construction of Bahn High School			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): LACE will construct (complete) Bahn High School to expand access to secondary education in Bahn and surrounding communities. ***FY2027 focus:*** The FY2027 allocation of US$200,000.00 will be used to complete construction of Bahn High School and furnish classrooms.						
Project Outcome: Increased access to secondary education in Nimba County			***Key Outputs:*** • School buildings completed • Classrooms furnished			
Location: Bahn, Nimba County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$200,000.00		

Expansion and Furnishing of Saywah Doe Memorial High School

Spending Entity Name: Liberia Agency for Community Empowerment						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Education			
Program: School Facilities			***Project Priority Type:*** Sector Project			
Project Title: Expansion and Furnishing of Saywah Doe Memorial High School			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will expand and furnish Saywah Doe Memorial High School with additional classrooms and furniture to accommodate growing enrolment. ***FY2027 focus:*** The FY2027 allocation of US$100,000.00 will be used to construct additional classrooms and furnish Saywah Doe Memorial High School.						
Project Outcome: Improved learning environment and capacity			***Key Outputs:*** • Additional classrooms constructed • Classrooms furnished			
Location: To be confirmed			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$100,000.00		

Renovation of Gbengbar Town School

Spending Entity Name: Liberia Agency for Community Empowerment	
AAID Pillar: Human Capital Development	***Strategic Policy:*** Education

Program: School Facilities			***Project Priority Type:*** Sector Project			
Project Title: Renovation of Gbengbar Town School			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): LACE will renovate the public school in Gbengbar Town, Margibi County, to provide a safe and conducive learning environment. Works include roofing, repair of walls, floors, doors and windows, rehabilitation of toilets and hand-washing facilities, and provision of classroom furniture. The project responds to a community-identified priority and supports the national goal of improving access to quality basic education in rural areas. ***FY2027 focus:*** The FY2027 allocation of US$250,000.00 will be used to renovate the Gbengbar Town school and supply classroom furniture.						
Project Outcome: Improved learning environment and school attendance in Gbengbar Town			***Key Outputs:*** • School building renovated • Sanitation facilities rehabilitated • Classroom furniture supplied			
Location: Gbengbar Town, Margibi County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$250,000.00		

Renovation of Junkpeh's Town Market

Spending Entity Name: Liberia Agency for Community Empowerment						
AAID Pillar: Economic Transformation			***Strategic Policy:*** Commerce and Industry			
Program: Market Infrastructure			***Project Priority Type:*** Sector Project			
Project Title: Renovation of Junkpeh's Town Market			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): LACE will renovate the Junkpeh's Town market in Monrovia, Montserrado County, to give traders, most of whom are women, a safe, hygienic and orderly place to do business. Works include roofing, rehabilitation of market stalls and tables, drainage and paving of the market floor, toilets and hand-washing facilities, and a lockable storage area. ***FY2027 focus:*** The FY2027 allocation of US$700,000.00 will be used to renovate the Junkpeh's Town market.						
Project Outcome: Improved market infrastructure and livelihoods for traders			***Key Outputs:*** • Market structure and stalls renovated • Drainage and sanitation facilities installed • Storage area provided			
Location: Junkpeh's Town, Monrovia, Montserrado County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$700,000.00		

Renovation of Voinjama City Hall

Spending Entity Name: Liberia Agency for Community Empowerment						
AAID Pillar: Governance and Anti-Corruption			***Strategic Policy:*** Public Administration			
Program: Public Service Decentralization			***Project Priority Type:*** Sector Project			
Project Title: Renovation of Voinjama City Hall			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): LACE will renovate the Voinjama City Hall, seat of the city government of Lofa County's capital. Works include structural and roof repairs, electrical and plumbing upgrades, renovation of offices and the assembly hall, accessibility improvements and furnishing. The renovated City Hall will improve municipal administration and service delivery and provide a venue for civic meetings and community events. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to renovate and furnish the Voinjama City Hall.						
Project Outcome: Improved municipal administration and civic space in Voinjama			***Key Outputs:*** • City Hall renovated • Offices and assembly hall furnished • Accessibility improved			
Location: Voinjama, Lofa County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

Salala Vocational Training Institute Infrastructure Development

Spending Entity Name: Liberia Agency for Community Empowerment	
AAID Pillar: Human Capital Development	***Strategic Policy:*** Education
Program: TVET	***Project Priority Type:*** Sector Project
Project Title: Salala Vocational Training Institute Infrastructure Development	***PSIP #:*** New – to be assigned ***Budget Code:*** 030323
Project Description (what the project will do): The project will rehabilitate and equip training facilities at the Salala Vocational Training Institute to expand access to market-relevant technical and vocational skills for youth in Bong County and surrounding communities. ***FY2027 focus:*** The FY2027 allocation of US$60,000.00 will be used to renovate workshops and classrooms and to procure basic training tools and equipment. ***Rationale:*** Investment in community-based vocational training is critical to youth employability and local economic recovery in rural counties.	

Project Outcome: Improved access to quality vocational training and increased employability of youth in Bong County.			***Key Outputs:*** • Training workshops and classrooms renovated • Training tools and equipment procured and installed • Trainees enrolled in upgraded programs			
Location: Salala, Bong County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$60,000.00		

LACE Special Community Empowerment Project

Spending Entity Name: Liberia Agency for Community Empowerment						
AAID Pillar: Economic Transformation			***Strategic Policy:*** Inclusive Social Development			
Program: Community-Driven Development			***Project Priority Type:*** Sector Project			
Project Title: LACE Special Community Empowerment Project			***PSIP #:*** New – to be assigned ***Budget Code:*** 030446			
Project Description (what the project will do): The project will finance a special package of community empowerment interventions, including small-scale community infrastructure, livelihood support and capacity building for community-based organizations in targeted counties. ***FY2027 focus:*** The FY2027 allocation of US$1,100,000.00 will be used to fund priority community sub-projects and provide matching grants and technical support to beneficiary communities. ***Rationale:*** Community-driven empowerment remains central to the Government's efforts to reduce poverty and expand economic opportunities at the grassroots level.						
Project Outcome: Strengthened community institutions and improved livelihoods in targeted communities.			***Key Outputs:*** • Priority community sub-projects completed • Livelihood and matching grants disbursed to beneficiary groups • Community-based organizations trained in project management			
Location: Targeted counties nationwide			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,100,000.00		

Ministry of Gender, Children and Social Protection

Street Child Project

Spending Entity Name: Ministry of Gender, Children and Social Protection	
AAID Pillar: Human Capital Development	***Strategic Policy:*** Inclusive Social Development

Program: Child Protection			***Project Priority Type:*** Sector Project			
Project Title: Street Child Project			***PSIP #:*** New – to be assigned ***Budget Code:*** 023852			
Project Description (what the project will do): The Street Child Project will identify, rescue and rehabilitate children living and working on the streets. It provides temporary shelter, psychosocial support, family tracing and reunification, and enrolment in school or skills training. ***FY2027 focus:*** The FY2027 allocation of US$800,000.00 will be used to rescue, shelter and rehabilitate street children and support family reunification.						
Project Outcome: Reduced number of children living on the streets			***Key Outputs:*** • Street children identified and rescued • Children reunified with families • Children enrolled in school or skills training			
Location: Montserrado and selected counties			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$800,000.00		

SGBV Support Strengthening Program

Spending Entity Name: Ministry of Gender, Children and Social Protection						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Inclusive Social Development			
Program: Sexual and Gender-Based Violence			***Project Priority Type:*** Sector Project			
Project Title: SGBV Support Strengthening Program			***PSIP #:*** P48-086 ***Budget Code:*** 025800			
Project Description (what the project will do): The program strengthens prevention of and response to sexual and gender-based violence. It funds safe homes and one-stop centers, case management, and accountability of duty bearers in line with the national SGBV roadmap. ***FY2027 focus:*** The FY2027 allocation of US$800,000.00 will be used to construct and renovate safe homes, support one-stop centers and provide survivor services. ***Background and progress (from the FY2026 profile):*** The program targets the national SGBV roadmap: accountability of duty bearers, enforcement of laws and policies, safe homes, and support to one-stop centers for survivors.						
Project Outcome: Reduced incidence of SGBV and improved survivor support			***Key Outputs:*** • Safe homes constructed or renovated • One-stop centers supported • Survivors supported			
Location: All 15 counties			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***

GOL				$800,000.00		

Social Protection Safety Net Program

Spending Entity Name: Ministry of Gender, Children and Social Protection						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Inclusive Social Development			
Program: Social Protection			***Project Priority Type:*** Sector Project			
Project Title: Social Protection Safety Net Program			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The program provides cash transfers and complementary support to extremely poor and vulnerable households, using the national social registry for targeting. ***FY2027 focus:*** The FY2027 allocation of US$1,050,000.00 will be used to pay cash transfers to extremely poor households and update the social registry.						
Project Outcome: Reduced extreme poverty and vulnerability			***Key Outputs:*** • Households receiving transfers • Social registry updated			
Location: Selected counties			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,050,000.00		

Construction of the Abino Group Headquarters

Spending Entity Name: Ministry of Gender, Children and Social Protection	
AAID Pillar: Human Capital Development	***Strategic Policy:*** Inclusive Social Development
Program: Women's Economic Empowerment	***Project Priority Type:*** Sector Project
Project Title: Construction of the Abino Group Headquarters	***PSIP #:*** New – to be assigned ***Budget Code:*** 030321
Project Description (what the project will do): The project will construct a permanent headquarters for the Abino Group, a community-based women's organization, providing office space, a meeting hall and facilities for skills training and empowerment activities. ***FY2027 focus:*** The FY2027 allocation of US$100,000.00 will be used to complete construction works and basic furnishing of the headquarters facility. ***Rationale:*** Providing a permanent operational base will strengthen the institutional capacity of the Abino Group to deliver community development and women's empowerment programs.	
Project Outcome: A functional headquarters facility supporting expanded community empowerment and skills training activities.	***Key Outputs:*** • Headquarters building constructed • Office and meeting spaces furnished • Training activities commenced at the new facility
Location: To be confirmed	***Project Period/Duration:*** 1 Year

Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$100,000.00		

Education Sector

Ministry of Education

Expansion and Improvement of Education Infrastructure

Spending Entity Name: Ministry of Education						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Education			
Program: School Facilities			***Project Priority Type:*** Sector Project			
Project Title: Expansion and Improvement of Education Infrastructure			***PSIP #:*** P39-066 ***Budget Code:*** 021700			
Project Description (what the project will do): The Ministry of Education will construct, expand and rehabilitate public school facilities based on infrastructure condition assessments, improving learning environments and access to quality education. ***FY2027 focus:*** The FY2027 allocation of US$2,000,000.00 will be used to construct and rehabilitate public school facilities. ***Background and progress (from the FY2026 profile):*** The FY2026 profile provided for condition assessments of public school infrastructure to set the priority renovation and rehabilitation interventions nationwide.						
Project Outcome: Improved learning environments in public schools			***Key Outputs:*** • Schools constructed or rehabilitated • Classrooms added			
Location: Nationwide			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$2,000,000.00		

Expansion of School Feeding and School Health Initiatives

Spending Entity Name: Ministry of Education	
AAID Pillar: Human Capital Development	***Strategic Policy:*** Education
Program: Student Learning Capacity	***Project Priority Type:*** Sector Project
Project Title: Expansion of School Feeding and School Health Initiatives	***PSIP #:*** New – to be assigned ***Budget Code:*** 025900
Project Description (what the project will do): The project expands school feeding and school health services, giving learners meals and basic health care on campus to improve attendance and learning, especially for disadvantaged children. ***FY2027 focus:*** The FY2027 allocation of US$2,500,000.00 will be used to deliver school meals and basic health supplies to public schools. ***Background and progress (from the FY2026 profile):*** The initiative sets up modalities for supplying food and health items to schools and explores strategies for long-term sustainability.	
Project Outcome: Improved attendance and learning outcomes	***Key Outputs:*** • Schools receiving food and health supplies • Learners benefiting

Location: Nationwide			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$2,500,000.00		

One Child, One Chair Program

Spending Entity Name: Ministry of Education	
AAID Pillar: Human Capital Development	***Strategic Policy:*** Education
Program: Student Learning Capacity	***Project Priority Type:*** Sector Project
Project Title: One Child, One Chair Program	***PSIP #:*** P39-066 ***Budget Code:*** 026000

Project Description (what the project will do):
The One Child, One Chair Program will provide a chair for every primary-school learner in public schools so that no child sits on the floor.

FY2027 focus: The FY2027 allocation of US$1,000,000.00 will be used to procure and distribute armed chairs to public primary schools.

Background and progress (from the FY2026 profile): The initiative aims to end the long-standing problem of pupils sitting on the floor for lack of chairs. The FY2026 profile targeted 1,500 armed chairs for public schools.

Project Outcome: Improved learning conditions in primary schools	***Key Outputs:*** • Armed chairs procured and distributed • Schools supplied
Location: Nationwide	***Project Period/Duration:*** 2 Years

Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,000,000.00		

Digital Technology Integration in Primary and Secondary Education

Spending Entity Name: Ministry of Education	
AAID Pillar: Human Capital Development	***Strategic Policy:*** Education
Program: Digital Learning	***Project Priority Type:*** Sector Project
Project Title: Digital Technology Integration in Primary and Secondary Education	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)

Project Description (what the project will do):
The project integrates digital technology into primary and secondary education. It provides ICT labs, devices and connectivity, trains teachers in digital pedagogy and introduces digital learning content.

FY2027 focus: The FY2027 allocation of US$1,000,000.00 will be used to equip ICT labs, supply devices and train teachers in digital pedagogy.

Project Outcome: Improved digital literacy of learners and teachers			***Key Outputs:*** • ICT labs equipped • Teachers trained • Digital content deployed			
Location: Nationwide			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,000,000.00		

Promotion of STEM and Digital Learning

Spending Entity Name: Ministry of Education						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Education			
Program: Digital Learning			***Project Priority Type:*** Sector Project			
Project Title: Promotion of STEM and Digital Learning			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project promotes science, technology, engineering and mathematics (STEM) and digital learning. It provides science kits and labs, STEM clubs and competitions, and teacher training to build interest and achievement in STEM, especially among girls. ***FY2027 focus:*** The FY2027 allocation of US$550,000.00 will be used to supply science kits, establish STEM clubs and train teachers.						
Project Outcome: Improved STEM learning outcomes			***Key Outputs:*** • Science kits and labs supplied • STEM clubs established • Teachers trained			
Location: Nationwide			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$550,000.00		

Keep Her in School Initiative

Spending Entity Name: Ministry of Education	
AAID Pillar: Human Capital Development	***Strategic Policy:*** Education
Program: Girls Education	***Project Priority Type:*** Sector Project
Project Title: Keep Her in School Initiative	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do):	

The Keep Her in School Initiative addresses barriers to girls' retention in school. It provides learning materials, sanitary kits, mentorship and family support to reduce dropout. ***FY2027 focus:*** The FY2027 allocation of US$400,000.00 will be used to provide learning materials, sanitary kits and mentorship to girls.						
Project Outcome: Increased retention and completion rates of girls			***Key Outputs:*** • Girls supported with materials and sanitary kits • Mentorship programs established			
Location: Selected counties			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$400,000.00		

Back to My Classroom Initiative

Spending Entity Name: Ministry of Education						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Education			
Program: Alternative Education			***Project Priority Type:*** Sector Project			
Project Title: Back to My Classroom Initiative			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The Back to My Classroom Initiative re-enrols out-of-school children and youth through accelerated learning and catch-up programs, with support for re-entry into the formal system. ***FY2027 focus:*** The FY2027 allocation of US$250,000.00 will be used to run accelerated learning classes for out-of-school children.						
Project Outcome: Reduced number of out-of-school children			***Key Outputs:*** • Out-of-school children re-enrolled • Accelerated learning classes conducted			
Location: Selected counties			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$250,000.00		

University of Liberia

Furnishing and Equipping of the University of Liberia

Spending Entity Name: University of Liberia	
AAID Pillar: Human Capital Development	***Strategic Policy:*** Education
Program: Higher Education	***Project Priority Type:*** Sector Project

Project Title: Furnishing and Equipping of the University of Liberia			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will furnish and equip classrooms, laboratories, libraries and offices across the University of Liberia campuses to improve teaching, learning and research. ***FY2027 focus:*** The FY2027 allocation of US$2,000,000.00 will be used to furnish and equip classrooms, laboratories and offices at the University of Liberia.						
Project Outcome: Improved learning environment at the University of Liberia			***Key Outputs:*** • Classrooms and offices furnished • Laboratory equipment procured			
Location: University of Liberia campuses			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$2,000,000.00		

Renovation, Modernization and Beautification of University of Liberia Campuses

Spending Entity Name: University of Liberia						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Education			
Program: Higher Education			***Project Priority Type:*** Sector Project			
Project Title: Renovation, Modernization and Beautification of University of Liberia Campuses			***PSIP #:*** P42-071 ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will renovate, modernize and beautify the University of Liberia campuses, including buildings, laboratories, internal roads, landscaping and utilities. ***FY2027 focus:*** The FY2027 allocation of US$5,000,000.00 will be used to renovate buildings and laboratories and improve campus grounds. ***Background and progress (from the FY2026 profile):*** The FY2026 profile covered renovation of physical structures on the four UL campuses, replacement of classroom and office furniture, and rehabilitation of laboratories and the campus road network.						
Project Outcome: Improved learning environment on University of Liberia campuses			***Key Outputs:*** • Buildings renovated • Laboratories rehabilitated • Campus roads and grounds improved			
Location: University of Liberia campuses			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$5,000,000.00		

Monrovia Consolidated School System

Renovation and Furnishing of MCSS Schools

Spending Entity Name: Monrovia Consolidated School System						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Education			
Program: School Facilities			***Project Priority Type:*** Sector Project			
Project Title: Renovation and Furnishing of MCSS Schools			***PSIP #:*** P39-066 ***Budget Code:*** 097610			
Project Description (what the project will do): MCSS will renovate and furnish its schools, upgrade laboratories and expand facilities to give students and teachers a conducive learning environment. ***FY2027 focus:*** The FY2027 allocation of US$1,500,000.00 will be used to renovate and furnish MCSS schools and upgrade laboratories. ***Background and progress (from the FY2026 profile):*** The FY2026 profile covered renovation of MCSS schools, acquisition of a new school, laboratory upgrades and procurement of vehicles.						
Project Outcome: Enhanced learning environment in MCSS schools			***Key Outputs:*** • MCSS schools renovated • Classrooms furnished • Laboratories upgraded			
Location: Monrovia, Montserrado County			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,500,000.00		

Booker Washington Institute

Renovation and Rehabilitation of BWI Facilities

Spending Entity Name: Booker Washington Institute			
AAID Pillar: Human Capital Development		***Strategic Policy:*** Education	
Program: TVET		***Project Priority Type:*** Sector Project	
Project Title: Renovation and Rehabilitation of BWI Facilities		***PSIP #:*** P39-066 ***Budget Code:*** 021700	
Project Description (what the project will do): The project will renovate and rehabilitate Booker Washington Institute facilities, including classrooms, workshops and dormitories, to strengthen technical and vocational education. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to renovate classrooms, workshops and dormitories at BWI. ***Background and progress (from the FY2026 profile):*** In FY2026 BWI pursued a solarization project to give its facilities a sustainable, cost-effective energy source. FY2027 support turns to renovation of the institute's physical facilities.			

Project Outcome: Improved TVET learning environment at BWI			***Key Outputs:*** • Classrooms and workshops renovated • Dormitories rehabilitated			
Location: Kakata, Margibi County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

Renovation and Rehabilitation of the BWI Basketball Court

Spending Entity Name: Booker Washington Institute						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Education			
Program: TVET			***Project Priority Type:*** Sector Project			
Project Title: Renovation and Rehabilitation of the BWI Basketball Court			***PSIP #:*** New – to be assigned ***Budget Code:*** 030328			
Project Description (what the project will do): The project will renovate and rehabilitate the basketball court at the Booker Washington Institute, including resurfacing, drainage, fencing, lighting and spectator facilities, to support sports and recreation for students. ***FY2027 focus:*** The FY2027 allocation of US$200,000.00 will be used to complete the civil works, resurfacing and installation of lighting and fencing. ***Rationale:*** Safe and modern recreational facilities are an essential complement to technical and vocational education and support student wellbeing.						
Project Outcome: A rehabilitated, safe and functional basketball court supporting student sports and recreation.			***Key Outputs:*** • Basketball court resurfaced and drained • Fencing, lighting and spectator facilities installed • Facility commissioned for student use			
Location: Kakata, Margibi County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$200,000.00		

National Commission on Higher Education

Higher Education Reform, Standardization, Supervision and Monitoring

Spending Entity Name: National Commission on Higher Education	
AAID Pillar: Human Capital Development	***Strategic Policy:*** Education
Program: Higher Education	***Project Priority Type:*** Sector Project
Project Title: Higher Education Reform, Standardization, Supervision and Monitoring	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)

Project Description (what the project will do): The National Commission on Higher Education will strengthen regulation of higher education. It covers accreditation standards, institutional audits, supervision and monitoring of public and private universities and colleges. ***FY2027 focus:*** The FY2027 allocation of US$200,000.00 will be used to update accreditation standards and audit and monitor higher education institutions.						
Project Outcome: Improved quality and standards of higher education			***Key Outputs:*** • Accreditation standards updated • Institutions audited and monitored			
Location: Nationwide			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$200,000.00		

Integrated Higher Education Management Information System

Spending Entity Name: National Commission on Higher Education						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Education			
Program: Higher Education			***Project Priority Type:*** Sector Project			
Project Title: Integrated Higher Education Management Information System			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will develop an integrated higher education management information system to collect and analyze data on institutions, enrolment, staff and graduates for planning and regulation. ***FY2027 focus:*** The FY2027 allocation of US$400,000.00 will be used to develop the higher education management information system.						
Project Outcome: Improved data for planning and regulating higher education			***Key Outputs:*** • HEMIS developed • Institutions reporting data • Annual statistical report published			
Location: Nationwide			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$400,000.00		

William V.S. Tubman University

Renovation and Rehabilitation of Tubman University Facilities

Spending Entity Name: William V.S. Tubman University	
AAID Pillar: Human Capital Development	***Strategic Policy:*** Education

Program: Higher Education			***Project Priority Type:*** Sector Project			
Project Title: Renovation and Rehabilitation of Tubman University Facilities			***PSIP #:*** P42-071 ***Budget Code:*** 021700			
Project Description (what the project will do): The project will renovate and rehabilitate William V.S. Tubman University facilities and complete construction of physical structures on the Harper campus. ***FY2027 focus:*** The FY2027 allocation of US$1,000,000.00 will be used to renovate facilities and complete buildings on the Harper campus. ***Background and progress (from the FY2026 profile):*** The FY2026 profile focused on completing construction of physical structures on the Harper campus to improve the teaching and working environment.						
Project Outcome: Improved learning environment at Tubman University			***Key Outputs:*** • Facilities renovated • Buildings completed and equipped			
Location: Harper, Maryland County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,000,000.00		

West African Examinations Council

Procurement of Equipment for a Modern In-House Examination Printing Facility

Spending Entity Name: West African Examinations Council						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Education			
Program: Learning Assessment			***Project Priority Type:*** Sector Project			
Project Title: Procurement of Equipment for a Modern In-House Examination Printing Facility			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): WAEC Liberia will procure equipment for a secure in-house examination printing facility. This will reduce the cost and risk of printing national examinations abroad and improve examination security. ***FY2027 focus:*** The FY2027 allocation of US$800,000.00 will be used to procure and install printing equipment for the in-house examination printing facility.						
Project Outcome: Secure and cost-effective printing of national examinations			***Key Outputs:*** • Printing equipment procured and installed • Staff trained			
Location: Monrovia, Montserrado County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$800,000.00		

Agricultural and Industrial Training Bureau

Modernization of TVET for Smart Agricultural Training

Spending Entity Name: Agricultural and Industrial Training Bureau						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Education			
Program: TVET			***Project Priority Type:*** Sector Project			
Project Title: Modernization of TVET for Smart Agricultural Training			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The Agricultural and Industrial Training Bureau will modernize its TVET programs for smart agriculture. It will introduce climate-smart and mechanized farming curricula, demonstration farms and modern equipment. ***FY2027 focus:*** The FY2027 allocation of US$250,000.00 will be used to update curricula and equip a demonstration farm for smart agricultural training.						
Project Outcome: Increased skills in modern and climate-smart agriculture			***Key Outputs:*** • Curricula updated • Demonstration farm equipped • Trainees certified			
Location: To be confirmed			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$250,000.00		

Zorzor Rural Teacher Training

Renovation and Rehabilitation of Zorzor Rural Teacher Training Institute

Spending Entity Name: Zorzor Rural Teacher Training	
AAID Pillar: Human Capital Development	***Strategic Policy:*** Education
Program: Teacher Education	***Project Priority Type:*** Sector Project
Project Title: Renovation and Rehabilitation of Zorzor Rural Teacher Training Institute	***PSIP #:*** P42-071 ***Budget Code:*** 021700
Project Description (what the project will do): The project will renovate and rehabilitate Zorzor Rural Teacher Training Institute, replacing classroom and office furniture and rehabilitating laboratories, to improve teacher training. ***FY2027 focus:*** The FY2027 allocation of US$300,000.00 will be used to renovate buildings and replace furniture and laboratory equipment at ZRTTI. ***Background and progress (from the FY2026 profile):*** The FY2026 profile covered renovation of physical structures, replacement of classroom and office furniture and rehabilitation of laboratories at ZRTTI.	
Project Outcome: Improved learning environment for teacher trainees	***Key Outputs:*** • Buildings renovated • Furniture and lab equipment replaced
Location: Zorzor, Lofa County	***Project Period/Duration:*** 1 Year

Sources of Funding	Total Contribution	Total Estimated Project Cost	2026	2027	2028	2029
GOL				$300,000.00		

Webbo Rural Teacher Training Institute

Construction of Academic Building and Caregiver Center

Spending Entity Name: Webbo Rural Teacher Training Institute						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Education			
Program: Teacher Education			***Project Priority Type:*** Sector Project			
Project Title: Construction of Academic Building and Caregiver Center			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will construct an academic building and a caregiver (early childhood) center at Webbo Rural Teacher Training Institute to expand teacher-training capacity and provide practical early-childhood training. ***FY2027 focus:*** The FY2027 allocation of US$300,000.00 will be used to construct the academic building and caregiver center at WRTTI.						
Project Outcome: Expanded capacity for teacher education in the south-east			***Key Outputs:*** • Academic building constructed • Caregiver center constructed			
Location: Webbo, River Gee County			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$300,000.00		

Kakata Rural Teacher Training

Renovation and Rehabilitation of Kakata Rural Teacher Training Institute

Spending Entity Name: Kakata Rural Teacher Training	
AAID Pillar: Human Capital Development	***Strategic Policy:*** Education
Program: Teacher Education	***Project Priority Type:*** Sector Project
Project Title: Renovation and Rehabilitation of Kakata Rural Teacher Training Institute	***PSIP #:*** P42-071 ***Budget Code:*** 021700
Project Description (what the project will do): The project will renovate and rehabilitate Kakata Rural Teacher Training Institute facilities and replace classroom and office furniture. ***FY2027 focus:*** The FY2027 allocation of US$300,000.00 will be used to renovate buildings and replace furniture at KRTTI.	

Background and progress (from the FY2026 profile): The FY2026 profile covered renovation of KRTTI's campus, replacement of classroom and office furniture and rehabilitation of laboratories.						
Project Outcome: Improved learning environment for teacher trainees			***Key Outputs:*** • Buildings renovated • Furniture replaced			
Location: Kakata, Margibi County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$300,000.00		

Lofa University

Renovation and Modernization of Lofa University Facilities

Spending Entity Name: Lofa University						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Education			
Program: Higher Education			***Project Priority Type:*** Sector Project			
Project Title: Renovation and Modernization of Lofa University Facilities			***PSIP #:*** New – to be assigned ***Budget Code:*** 097700			
Project Description (what the project will do): The project will renovate and modernize Lofa University facilities to provide a conducive teaching and learning environment. ***FY2027 focus:*** The FY2027 allocation of US$200,000.00 will be used to renovate and modernize Lofa University facilities.						
Project Outcome: Improved learning environment at Lofa University			***Key Outputs:*** • Facilities renovated and modernized			
Location: Lofa County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$200,000.00		

Margibi University

Renovation and Expansion of Margibi University

Spending Entity Name: Margibi University	
AAID Pillar: Human Capital Development	***Strategic Policy:*** Education
Program: Higher Education	***Project Priority Type:*** Sector Project
Project Title: Renovation and Expansion of Margibi University	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)

Project Description (what the project will do): The project will renovate and expand Margibi University facilities to accommodate growing enrolment and improve teaching and learning. ***FY2027 focus:*** The FY2027 allocation of US$400,000.00 will be used to renovate and expand Margibi University facilities.						
Project Outcome: Improved learning environment at Margibi University			***Key Outputs:*** • Facilities renovated • Additional space constructed			
Location: Margibi County			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$400,000.00		

Sinoe Community College

Improvement of Sinoe Community College Infrastructure

Spending Entity Name: Sinoe Community College						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Education			
Program: Higher Education			***Project Priority Type:*** Sector Project			
Project Title: Improvement of Sinoe Community College Infrastructure			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will improve Sinoe Community College infrastructure, including classrooms, laboratories and utilities, to expand post-secondary education in the south-east. ***FY2027 focus:*** The FY2027 allocation of US$800,000.00 will be used to improve classrooms, laboratories and utilities at Sinoe Community College.						
Project Outcome: Improved access to post-secondary education in Sinoe County			***Key Outputs:*** • Classrooms and labs improved • Utilities upgraded			
Location: Greenville, Sinoe County			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$800,000.00		

Maryland Vocational Training Institute

Infrastructure Development of Maryland Vocational Training Institute

Spending Entity Name: Maryland Vocational Training Institute	
AAID Pillar: Human Capital Development	***Strategic Policy:*** Education

Program: TVET			***Project Priority Type:*** Sector Project			
Project Title: Infrastructure Development of Maryland Vocational Training Institute			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will develop the infrastructure of Maryland Vocational Training Institute (workshops, classrooms and equipment) to expand technical and vocational training in the south-east. ***FY2027 focus:*** The FY2027 allocation of US$150,000.00 will be used to construct or renovate workshops and classrooms and supply training equipment.						
Project Outcome: Increased access to TVET in Maryland County			***Key Outputs:*** • Workshops and classrooms constructed or renovated • Training equipment supplied			
Location: Maryland County			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$150,000.00		

Tappita Vocational Training Institute

Expansion of Educational Infrastructure at Tappita Vocational Training Institute

Spending Entity Name: Tappita Vocational Training Institute						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Education			
Program: TVET			***Project Priority Type:*** Sector Project			
Project Title: Expansion of Educational Infrastructure at Tappita Vocational Training Institute			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will expand educational infrastructure at Tappita Vocational Training Institute, adding classrooms, workshops and equipment. ***FY2027 focus:*** The FY2027 allocation of US$150,000.00 will be used to construct classrooms and workshops and supply equipment at TVTI.						
Project Outcome: Increased access to TVET in Nimba County			***Key Outputs:*** • Classrooms and workshops constructed • Equipment supplied			
Location: Tappita, Nimba County			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$150,000.00		

Grand Kru Technical College

Improvement of Grand Kru Technical College Infrastructure

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 Technical College Infrastructure			***PSIP #:*** P42-071 ***Budget Code:*** 097410			
Project Description (what the project will do): The project will construct physical structures on Grand Kru Technical College's acquired land to provide a conducive teaching and learning environment. ***FY2027 focus:*** The FY2027 allocation of US$750,000.00 will be used to construct college buildings on the acquired land. ***Background and progress (from the FY2026 profile):*** The college has acquired land in Barclayville for its campus. The FY2026 profile provided for construction of physical structures on that land.						
Project Outcome: Improved learning environment at Grand Kru Technical College			***Key Outputs:*** • College buildings constructed • Facilities equipped			
Location: Barclayville, Grand Kru County			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$750,000.00		

Energy and Environment Sector

Environmental Protection Agency

Enhancing Climate Information Systems for Resilient Development (Liberia CIS) – GoL Counterpart Funding

Spending Entity Name: Environmental Protection Agency						
AAID Pillar: Environmental Sustainability			***Strategic Policy:*** Climate Change			
Program: Environmental Governance			***Project Priority Type:*** CPF			
Project Title: Enhancing Climate Information Systems for Resilient Development (Liberia CIS) – GoL Counterpart Funding			***PSIP #:*** New – to be assigned ***Budget Code:*** 023860			
Project Description (what the project will do): This line provides the GoL counterpart to the Liberia Climate Information System project. The project trains and equips the meteorological and hydrological services, the EPA and disaster agencies to integrate long-term climate risk into planning. ***FY2027 focus:*** The FY2027 allocation of US$100,000.00 will be used to meet the Government's counterpart obligations under the Liberia CIS project. ***Background and progress (from the FY2026 profile):*** The Liberia CIS project trains and equips the Liberia Meteorological Service, Liberia Hydrological Service, EPA and NDMA to collect weather and climate data, model and forecast hazards and issue early warnings. Its components are disaster risk knowledge, hazard monitoring and forecasting, early warning dissemination, preparedness and forecast-based financing, and project management. The project is classified as 100% climate adaptation finance.						
Project Outcome: Improved national meteorological and hydrological services and climate resilience			***Key Outputs:*** • Counterpart obligations met • Agencies equipped with forecasting tools • Climate training conducted			
Location: Montserrado County / Nationwide			***Project Period/Duration:*** Multi-year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$100,000.00		
Donor						

Monrovia Metropolitan Climate Resilience Project – GoL Counterpart Funding

Spending Entity Name: Environmental Protection Agency	
AAID Pillar: Environmental Sustainability	***Strategic Policy:*** Climate Change
Program: Environmental Governance	***Project Priority Type:*** CPF
Project Title: Monrovia Metropolitan Climate Resilience Project – GoL Counterpart Funding	***PSIP #:*** P33-059 ***Budget Code:*** 098000
Project Description (what the project will do): This line provides the GoL counterpart to the Monrovia Metropolitan Climate Resilience Project. The project protects coastal communities, such as West Point, from sea-level rise and storm surges through coastal defenses, coastal management and livelihood support.	

FY2027 focus: The FY2027 allocation of US$1,106,607.00 will be used to meet the Government's counterpart obligations under the MMCRP. ***Background and progress (from the FY2026 profile):*** The MMCRP focuses on vulnerable coastal communities, particularly West Point, where sea-level rise and storm surges are causing coastal erosion and threatening livelihoods. The project is grant-funded with GoL counterpart obligations.						
Project Outcome: Enhanced protection of Monrovia's coastline and coastal communities			***Key Outputs:*** • Counterpart obligations met • Coastal defense structures advanced • Livelihood support provided			
Location: Montserrado County			***Project Period/Duration:*** Multi-year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,106,607.00		
Donor						

Forestry Training Institute

Liberia Green Corridor Project

Spending Entity Name: Forestry Training Institute						
AAID Pillar: Environmental Sustainability			***Strategic Policy:*** Climate Change			
Program: Forest Resource Management			***Project Priority Type:*** Sector Project			
Project Title: Liberia Green Corridor Project			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The Forestry Training Institute will implement the Liberia Green Corridor Project. It will establish tree nurseries and restore degraded land along selected road and settlement corridors with native and economic tree species. The project gives forestry students practical field training in nursery management, planting and forest monitoring. It also involves host communities in planting and maintenance, contributing to Liberia's climate commitments and to local livelihoods. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to establish nurseries and plant trees along priority green corridors.						
Project Outcome: Restored degraded land, greener corridors and improved forestry skills			***Key Outputs:*** • Tree nurseries established • Hectares/corridor kilometres planted • Students trained in field forestry • Community planting groups engaged			
Location: Selected counties			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

Forestry Development Authority

Development of an Environmentally Sustainable Wood Value Chain

Spending Entity Name: Forestry Development Authority						
AAID Pillar: Environmental Sustainability			***Strategic Policy:*** Climate Change			
Program: Forest Resource Management			***Project Priority Type:*** Sector Project			
Project Title: Development of an Environmentally Sustainable Wood Value Chain			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The FDA will promote an environmentally sustainable wood value chain. It covers legality verification, support to small-scale processors, better processing technology and links to domestic and export markets. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to support small-scale wood processors and strengthen legality verification.						
Project Outcome: Increased legal and sustainable timber trade and jobs			***Key Outputs:*** • Processors supported • Legality verification strengthened • Market linkages established			
Location: Forest counties			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

Liberia Water and Sewer Corporation

Expansion and Modernization of Water Facilities

Spending Entity Name: Liberia Water and Sewer Corporation	
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 ***Budget Code:*** 023859
Project Description (what the project will do): LWSC will expand and modernize water facilities by replacing old pipes, pumps and treatment plants, reducing leaks and energy use, and extending connections to households and businesses. ***FY2027 focus:*** The FY2027 allocation of US$5,300,000.00 will be used to refurbish treatment plants, replace pipes and extend connections. ***Background and progress (from the FY2026 profile):*** LWSC is upgrading existing infrastructure: replacing old pipes, pumps and treatment plants to reduce leaks, energy use and environmental impact, and expanding supply to urban and rural communities.	

Project Outcome: Improved access to reliable and clean water			***Key Outputs:*** • Treatment plants refurbished • Pipes replaced or installed • New connections made			
Location: Nationwide			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$5,300,000.00		

Grand Cape Mount County Water Supply Project

Spending Entity Name: Liberia Water and Sewer Corporation						
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Water and Sewage			
Program: Water Resource and Sewage Management			***Project Priority Type:*** Sector Project			
Project Title: Grand Cape Mount County Water Supply Project			***PSIP #:*** New – to be assigned ***Budget Code:*** 030327			
Project Description (what the project will do): The project will extend safe and reliable piped water supply to communities in Grand Cape Mount County, including the rehabilitation of production facilities, transmission lines and distribution points. ***FY2027 focus:*** The FY2027 allocation of US$250,000.00 will be used for engineering assessments, rehabilitation of water production and distribution infrastructure, and commissioning of services in priority communities. ***Rationale:*** Access to safe drinking water in Grand Cape Mount County remains low, contributing to waterborne diseases and imposing heavy burdens on women and children.						
Project Outcome: Increased access to safe and reliable water supply for communities in Grand Cape Mount County.			***Key Outputs:*** • Water production facilities rehabilitated • Transmission and distribution networks extended • Public distribution points commissioned			
Location: Grand Cape Mount County			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$250,000.00		

Liberia Electricity Corporation

LEC Smart Metering Project

Spending Entity Name: Liberia Electricity Corporation	
AAID Pillar: Infrastructural Development	***Strategic Policy:*** Energy
Program: Energy Resource Development and Access	***Project Priority Type:*** Sector Project
Project Title: LEC Smart Metering Project	***PSIP #:*** P17-025 ***Budget Code:*** 097900

Project Description (what the project will do): LEC will deploy advanced smart meters and secure supply in the dry season. The smart meters will cut commercial and technical losses, improve billing and collection, and raise revenue to sustain the power sector. ***FY2027 focus:*** The FY2027 allocation of US$20,000,000.00 will be used to deploy smart meters, feeder metering and supporting billing systems. ***Background and progress (from the FY2026 profile):*** The FY2026 profile noted that Mt. Coffee hydropower output falls by nearly 50% in the dry season, risking 30–40 MW of load shedding, while technical and commercial losses exceeded 41.6%. The response package included smart meters, feeder metering, network protection, GIS and SAP/CRM integration, dry-season supply measures and settlement of arrears to regional utilities.

Project Outcome: Reduced losses, improved collection efficiency and more reliable supply	***Key Outputs:*** • Smart meters deployed • Collection efficiency improved • Losses reduced
Location: Nationwide	***Project Period/Duration:*** 2 Years

Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$20,000,000.00		

Expansion of Electricity Generation and Distribution Capacity

Spending Entity Name: Liberia Electricity Corporation	
AAID Pillar: Infrastructural Development	***Strategic Policy:*** Energy
Program: Energy Resource Development and Access	***Project Priority Type:*** Sector Project
Project Title: Expansion of Electricity Generation and Distribution Capacity	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)

Project Description (what the project will do): The project will add generation capacity and extend the distribution network to meet growing demand, reduce load shedding and connect new customers. ***FY2027 focus:*** The FY2027 allocation of US$20,000,000.00 will be used to add generation capacity and extend distribution lines.

Project Outcome: Increased and more reliable electricity supply	***Key Outputs:*** • Generation capacity added (MW) • Distribution lines extended (km) • New customers connected
Location: Nationwide	***Project Period/Duration:*** 2 Years

Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$20,000,000.00		

Rural Renewable Energy Agency

Lighting Up the Southeast Project (LUSP) – GoL Counterpart Funding

Spending Entity Name: Rural Renewable Energy Agency	
AAID Pillar: Infrastructural Development	***Strategic Policy:*** Energy
Program: Energy Resource Development and Access	***Project Priority Type:*** CPF
Project Title: Lighting Up the Southeast Project (LUSP) – GoL Counterpart Funding	***PSIP #:*** P17-026 ***Budget Code:*** 088100

Project Description (what the project will do):
This line provides the GoL counterpart to the EU-funded Lighting Up the Southeast program. The program builds sub-transmission lines, small hydro and solar plants and mini-grids, and pays compensation under the Resettlement Action Plan.

FY2027 focus: The FY2027 allocation of US$1,600,000.00 will be used to meet the Government's counterpart obligations under LUSP, including the Barclayville solar expansion, project management and RAP compensation.

Background and progress (from the FY2026 profile): LUSP is an EU-funded rural electrification program for the south-east. It includes about 6 km of 33 kV sub-transmission line in Buchanan, a 2 MW hydropower plant and small solar plant in Greenville, and a digital solar swarm-grid in Barclayville. The GoL contribution is estimated at US$5.4 million: US$3.5 million for expanding Barclayville to 1 MW solar PV, US$1.4 million for project management and US$0.5 million for the Resettlement Action Plan.

Project Outcome: Increased energy access in south-eastern Liberia	***Key Outputs:*** • Counterpart obligations met • Sub-transmission lines built • Project-affected persons compensated
Location: South-eastern Liberia	***Project Period/Duration:*** Multi-year

Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,600,000.00		
Donor						

Liberia Renewable Energy Access Project (LIRENAP) – GoL Counterpart Funding

Spending Entity Name: Rural Renewable Energy Agency	
AAID Pillar: Infrastructural Development	***Strategic Policy:*** Energy
Program: Energy Resource Development and Access	***Project Priority Type:*** CPF
Project Title: Liberia Renewable Energy Access Project (LIRENAP) – GoL Counterpart Funding	***PSIP #:*** P17-028 ***Budget Code:*** 088200

Project Description (what the project will do):
This line provides the GoL counterpart to the World Bank-funded Liberia Renewable Energy Access Project. The project builds a 4 MW solar PV plant with battery storage, a distribution network and about 10,000 connections in Voinjama, Foya, Kolahun and surrounding towns.

FY2027 focus: The FY2027 allocation of US$550,000.00 will be used to meet the Government's counterpart obligations under LIRENAP, including start-up fuel for testing and commissioning the backup diesel plant. ***Background and progress (from the FY2026 profile):*** LIRENAP is World Bank-funded and supports a 4.0 MW solar PV plant, a 9.4 MWh battery storage system, a 1.8 MW backup diesel plant, a 33/0.4 kV distribution network and 10,000 connections serving 50,000–90,000 people in Voinjama, Foya, Kolahun, Massambolahun, Bolahun and surrounding areas. The diesel plant has been completed but needs about 257,500 litres of start-up fuel to test and commission the distribution lines. The GoL contribution (about US$0.75 million) covers this gap. Completion of the earlier hydropower component also rests with the Government.						
Project Outcome: Increased access to renewable electricity in Lofa County			***Key Outputs:*** • Counterpart obligations met • Solar PV and storage installed • Households connected			
Location: Lofa County			***Project Period/Duration:*** Multi-year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$550,000.00		
Donor						

Renewable Energy for Electrification in Liberia (REEL) – GoL Counterpart Funding

Spending Entity Name: Rural Renewable Energy Agency						
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Energy			
Program: Energy Resource Development and Access			***Project Priority Type:*** CPF			
Project Title: Renewable Energy for Electrification in Liberia (REEL) – GoL Counterpart Funding			***PSIP #:*** New – to be assigned ***Budget Code:*** 088300			
Project Description (what the project will do): This line provides the GoL counterpart to the REEL renewable energy electrification program implemented by RREA. The program expands off-grid and mini-grid electricity access in rural communities. ***FY2027 focus:*** The FY2027 allocation of US$1,300,000.00 will be used to meet the Government's counterpart obligations under REEL.						
Project Outcome: Increased rural access to renewable electricity			***Key Outputs:*** • Counterpart obligations met • Mini-grids / off-grid systems installed • Connections made			
Location: Rural Liberia			***Project Period/Duration:*** Multi-year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,300,000.00		
Donor						

River Gee Hydropower Project – GoL Counterpart Funding

Spending Entity Name: Rural Renewable Energy Agency						
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Energy			
Program: Energy Resource Development and Access			***Project Priority Type:*** CPF			
Project Title: River Gee Hydropower Project – GoL Counterpart Funding			***PSIP #:*** P17-028 ***Budget Code:*** 501600			
Project Description (what the project will do): This line provides the GoL counterpart to the River Gee hydropower project. The project installs two turbine-generator units of about 1.12 MW each and a transmission line to supply low-cost renewable electricity to the region. ***FY2027 focus:*** The FY2027 allocation of US$1,350,000.00 will be used to meet the Government's counterpart obligations under the River Gee hydropower project. ***Background and progress (from the FY2026 profile):*** The project covers supply and installation of two turbine-generator units of about 1.12 MW each and a 33 kV transmission line connecting Fish Town and surrounding areas in River Gee County. The Government has a counterpart funding obligation.						
Project Outcome: Increased energy access in River Gee and neighboring counties			***Key Outputs:*** • Counterpart obligations met • Hydropower works advanced			
Location: River Gee County			***Project Period/Duration:*** Multi-year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,350,000.00		
Donor						

UNDP Africa Mini-Grid Project – GoL Counterpart Funding

Spending Entity Name: Rural Renewable Energy Agency	
AAID Pillar: Infrastructural Development	***Strategic Policy:*** Energy
Program: Energy Resource Development and Access	***Project Priority Type:*** CPF
Project Title: UNDP Africa Mini-Grid Project – GoL Counterpart Funding	***PSIP #:*** New – to be assigned ***Budget Code:*** 030324
Project Description (what the project will do): The project provides Government of Liberia counterpart funding to the UNDP-supported Africa Mini-Grid Program, which deploys solar mini-grids to expand access to clean and affordable electricity in off-grid rural communities. ***FY2027 focus:*** The FY2027 allocation of US$300,000.00 will be used to meet the Government's counterpart obligations, support site preparation and community mobilization, and co-finance mini-grid installations in selected counties. ***Rationale:*** Mini-grids are the least-cost electrification option for many remote communities and are central to achieving universal energy access targets.	

Project Outcome: Expanded access to clean and affordable electricity in off-grid rural communities.			***Key Outputs:*** • GoL counterpart funding obligations met • Mini-grid sites prepared and communities mobilized • Solar mini-grids installed and operational in selected communities			
Location: Selected off-grid counties			***Project Period/Duration:*** Multi-year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$300,000.00		

Ministry of Mines and Energy

Development of Mineral Resource Geological and Geophysical 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 Geophysical Maps			***PSIP #:*** P11-013 ***Budget Code:*** 026400			
Project Description (what the project will do): The Ministry of Mines and Energy will develop updated geological and geophysical maps of mineral resources to attract investment, guide licensing and support resource management. ***FY2027 focus:*** The FY2027 allocation of US$1,000,000.00 will be used to conduct geological and geophysical surveys and produce updated maps.						
Project Outcome: Improved geological information for mineral sector investment			***Key Outputs:*** • Geological and geophysical surveys conducted • Maps produced and published			
Location: Nationwide			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,000,000.00		

Agriculture Sector

Liberia Agriculture Commodity Regulatory Authority

Regional Drying Centers and Farm Traceability

Spending Entity Name: Liberia Agriculture Commodity Regulatory Authority						
AAID Pillar: Economic Transformation			***Strategic Policy:*** Agriculture and Fisheries			
Program: Food and Cash Crop Production			***Project Priority Type:*** Sector Project			
Project Title: Regional Drying Centers and Farm Traceability			***PSIP #:*** P08-009 ***Budget Code:*** 025500			
Project Description (what the project will do): LACRA will establish regional drying centers and a farm traceability system to cut post-harvest losses, improve quality and meet export requirements for cocoa, coffee and other commodities. ***FY2027 focus:*** The FY2027 allocation of US$200,000.00 will be used to establish regional drying centers and register farms in the traceability system. ***Background and progress (from the FY2026 profile):*** The drying centers will reduce post-harvest losses of produce such as rice, cocoa and cassava. The traceability system will track produce from farm to market, improving food safety and buyer confidence, especially for exports.						
Project Outcome: Improved quality and market access for agricultural commodities			***Key Outputs:*** • Regional drying centers established • Farms registered in the traceability system			
Location: Regional centers			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$200,000.00		

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 ***Budget Code:*** 026600			
Project Description (what the project will do): The project strengthens food and cash crop value chains (rice, cassava, cocoa, coffee and oil palm). It provides improved seeds and inputs, mechanization hubs, climate-smart training, irrigation and market linkages. ***FY2027 focus:*** The FY2027 allocation of US$5,250,000.00 will be used to supply improved inputs, complete mechanization hubs and rehabilitate water control structures. ***Background and progress (from the FY2026 profile):*** Progress to date includes completion of the Gbeindin Dam (Nimba) and Fagonda Dam (Lofa), recruitment of 432 farmers in eight counties, and ongoing construction of						

eight mechanization hubs in Nimba, Bong, Lofa and Margibi. Procurement of seeds, cuttings, fertilizers and agrochemicals, farm-gate purchase of paddy, and four greenhouses for vegetable groups are also under way.						
Project Outcome: Increased agricultural productivity and farmer incomes			***Key Outputs:*** • Improved inputs distributed • Mechanization hubs established • Farmers trained			
Location: Lofa, Nimba, Bong, Margibi, Gbarpolu and other counties			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$5,250,000.00		

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 ***Budget Code:*** 028300			
Project Description (what the project will do): The project improves livestock and poultry productivity through improved breeds, feed supply, veterinary services and farmer training, strengthening food security and rural livelihoods. ***FY2027 focus:*** The FY2027 allocation of US$1,500,000.00 will be used to distribute improved breeds, support feed supply and train farmers. ***Background and progress (from the FY2026 profile):*** The project also supports slaughter slabs, cold storage and hygienic meat and egg handling to meet food safety standards.						
Project Outcome: Increased livestock and poultry productivity			***Key Outputs:*** • Improved breeds distributed • Feed supply established • Farmers trained			
Location: Nationwide			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,500,000.00		

Cooperative Development Agency

System Upgrade and Capacity Development Project

Spending Entity Name: Cooperative Development Agency	
AAID Pillar: Economic Transformation	***Strategic Policy:*** Agriculture and Fisheries

Program: Cooperative Development			***Project Priority Type:*** Sector Project			
Project Title: System Upgrade and Capacity Development Project			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The Cooperative Development Agency will upgrade its registration and supervision systems and build the capacity of cooperatives in governance, financial management and business development. ***FY2027 focus:*** The FY2027 allocation of US$300,000.00 will be used to digitize the cooperative registry and train cooperatives.						
Project Outcome: Stronger, better-governed cooperatives			***Key Outputs:*** • Cooperative registry digitized • Cooperatives trained			
Location: Nationwide			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$300,000.00		

Central Agriculture Research Institute

Strengthening of Agricultural Research and Development

Spending Entity Name: Central Agriculture Research Institute						
AAID Pillar: Economic Transformation			***Strategic Policy:*** Agriculture and Fisheries			
Program: Agricultural Research			***Project Priority Type:*** Sector Project			
Project Title: Strengthening of Agricultural Research and Development			***PSIP #:*** P08-009 ***Budget Code:*** 092200			
Project Description (what the project will do): CARI will rehabilitate and equip its research centers and develop and test climate-resilient crop and livestock varieties. It will also train researchers and extension officers. ***FY2027 focus:*** The FY2027 allocation of US$400,000.00 will be used to rehabilitate and equip CARI research facilities and develop improved varieties. ***Background and progress (from the FY2026 profile):*** The FY2026 profile also included national research coordination mechanisms, digital knowledge platforms and public-private partnerships in agricultural innovation.						
Project Outcome: Improved productivity through research-based innovations			***Key Outputs:*** • Research facilities rehabilitated • Varieties developed and tested • Researchers trained			
Location: Suakoko, Bong County			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$400,000.00		

Infrastructure and Basic Services Sector

Liberia Broadcasting System

Expansion of the Liberia Broadcasting System

Spending Entity Name: Liberia Broadcasting System						
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Communication Technologies			
Program: Broadcasting Services			***Project Priority Type:*** Sector Project			
Project Title: Expansion of the Liberia Broadcasting System			***PSIP #:*** P19-030 ***Budget Code:*** 023882			
Project Description (what the project will do): LBS will expand national broadcasting coverage by building sub-stations, transmission towers and repeaters, and migrating to digital broadcasting platforms. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to build sub-stations, install towers and repeaters and expand digital broadcasting. ***Background and progress (from the FY2026 profile):*** LBS is building sub-station buildings, transmission towers and repeaters and moving from its current platform to digital broadcasting and information management.						
Project Outcome: Enhanced public access to information nationwide			***Key Outputs:*** • Sub-stations built • Towers and repeaters installed • Digital platforms operational			
Location: Nationwide			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

National Housing Authority

Slum Upgrading and Development Project

Spending Entity Name: National Housing Authority	
AAID Pillar: Infrastructural Development	***Strategic Policy:*** Housing
Program: Urban Development	***Project Priority Type:*** Sector Project
Project Title: Slum Upgrading and Development Project	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do): The National Housing Authority will upgrade slum communities with improved housing, drainage, roads, water and sanitation, using participatory planning and tenure regularization. ***FY2027 focus:*** The FY2027 allocation of US$1,000,000.00 will be used to prepare slum upgrading plans and implement priority infrastructure improvements.	

Project Outcome: Improved living conditions in informal settlements			***Key Outputs:*** • Slum upgrading plans developed • Infrastructure improvements completed • Households benefiting			
Location: Selected urban communities			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,000,000.00		

Ministry of Posts and Telecommunications

National Postal Address System

Spending Entity Name: Ministry of Posts and Telecommunications						
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Communication Technologies			
Program: Postal Services			***Project Priority Type:*** Sector Project			
Project Title: National Digital and Postal Address System			***PSIP #:*** P18-029 ***Budget Code:*** 023874			
Project Description (what the project will do): The project creates a digital national postal addressing system. Geo-referenced addresses will support postal delivery, emergency services, e-commerce and revenue administration. ***FY2027 focus:*** The FY2027 allocation of US$1,000,000.00 will be used to expand the geo-referenced address database and develop the online postal platform. ***Background and progress (from the FY2026 profile):*** The system moves from an archaic postal system to digital addressing, linking postal identification to other government systems to support revenue management and services such as ambulance, transport and online trading. Maryland County was the initial pilot.						
Project Outcome: Accurate and efficient addressing for postal and public services			***Key Outputs:*** • Geo-referenced address database created • Addresses assigned • Online postal platform developed			
Location: Nationwide (pilot in Maryland County)			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,000,000.00		

Ministry of Public Works

Road Financing – National Road Fund (NRF)

Spending Entity Name: Ministry of Public Works	
AAID Pillar: Infrastructural Development	***Strategic Policy:*** Roads and Basic Infrastructure
Program: Road Network and Safety	***Project Priority Type:*** Sector Project

Project Title: Road Financing – National Road Fund (NRF)	***PSIP #:*** P14-016 ***Budget Code:*** 023862
Project Description (what the project will do): Funded through the National Road Fund, this line pays for ongoing and new road contracts. These cover paving, rehabilitation and maintenance of primary, secondary and feeder roads, bridges and culverts, drainage, signage and road-related consultancies. ***FY2027 focus:*** The FY2027 allocation of US$49,100,000.00 will be used to pay certified works on ongoing and new road contracts under the National Road Fund. ***Background and progress (from the FY2026 profile):*** NRF financing covers payments on ongoing and new road contracts and road-related services: consultancies, street lights, traffic signs, drainage cleaning, pavement patching, and bridges and culverts on primary, secondary, feeder, urban and community roads.	
Project Outcome: Improved road connectivity and accessibility	***Key Outputs:*** • Km of primary roads paved • Km of roads maintained/rehabilitated • Bridges and culverts constructed
Location: Nationwide	***Project Period/Duration:*** 3 Years

Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$49,100,000.00		

Budget Support for Roads – GoL Counterpart Funding

Spending Entity Name: Ministry of Public Works	
AAID Pillar: Infrastructural Development	***Strategic Policy:*** Roads and Basic Infrastructure
Program: Road Network and Safety	***Project Priority Type:*** CPF
Project Title: Budget Support for Roads – GoL Counterpart Funding	***PSIP #:*** P14-016 ***Budget Code:*** 028400
Project Description (what the project will do): This line provides budget support and GoL counterpart funding for donor-financed road projects. It finances paving of primary corridors and associated obligations, including resettlement. ***FY2027 focus:*** The FY2027 allocation of US$35,900,000.00 will be used to finance paving of primary corridors and GoL counterpart obligations on donor-financed road projects (US$1.5 million of the original US$35.9 million was reallocated to the Omega Market project). ***Background and progress (from the FY2026 profile):*** The line complements donor-financed road programs such as SECRAMP (about 100 km Ganta–Tappita) and the EBID-financed Barclayville–Klowne–Sasstown road (50 km), where GoL has counterpart and resettlement obligations.	
Project Outcome: Improved national road connectivity	***Key Outputs:*** • Km of primary roads paved • Counterpart obligations met
Location: Nationwide	***Project Period/Duration:*** Multi-year

Sources of Funding	Total Contribution	Total Estimated Project Cost	2026	2027	2028	2029
GOL				$35,900,000.00		
Donor						

Yellow Machine Road Development Projects

Spending Entity Name: Ministry of Public Works	
AAID Pillar: Infrastructural Development	**Strategic Policy:** Roads and Basic Infrastructure
Program: Road Network and Safety	**Project Priority Type:** Sector Project
Project Title: Yellow Machine Road Development Projects	**PSIP #:** New – to be assigned **Budget Code:** 030448
Project Description (what the project will do): The project funds operation, maintenance and deployment of the government's road construction equipment pool ('yellow machines') for force-account rehabilitation of feeder and community roads. **FY2027 focus:** The FY2027 allocation of US$14,200,000.00 will be used to operate, maintain and deploy government road equipment for feeder and community road works.	
Project Outcome: Improved rural road access	**Key Outputs:** • Km of feeder/community roads rehabilitated • Equipment maintained and deployed
Location: Nationwide	**Project Period/Duration:** 1 Year

Sources of Funding	Total Contribution	Total Estimated Project Cost	2026	2027	2028	2029
GOL				$14,200,000.00		

Construction and Rehabilitation of City Streets under the County Development Agenda

Spending Entity Name: Ministry of Public Works	
AAID Pillar: Infrastructural Development	**Strategic Policy:** Roads and Basic Infrastructure
Program: Road Network and Safety	**Project Priority Type:** CDA Projects
Project Title: Construction and Rehabilitation of City Streets under the County Development Agenda	**PSIP #:** New – to be assigned **Budget Code:** XXXXXX (new)
Project Description (what the project will do): Under the County Development Agendas, MPW will pave and rehabilitate city streets in county capitals and major towns, including drainage and sidewalks. **FY2027 focus:** The FY2027 allocation of US$7,000,000.00 will be used to pave and rehabilitate city streets in county capitals under the County Development Agendas.	
Project Outcome: Improved urban road networks in county capitals	**Key Outputs:** • Km of city streets paved or rehabilitated • Drainage installed

Location: County capitals and cities			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$7,000,000.00		

Fish Town–Kelipo Road (20 km) – GoL Counterpart Funding

Spending Entity Name: Ministry of Public Works	
AAID Pillar: Infrastructural Development	***Strategic Policy:*** Roads and Basic Infrastructure
Program: Road Network and Safety	***Project Priority Type:*** CPF
Project Title: Fish Town–Kelipo Road (20 km) – GoL Counterpart Funding	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do): This line provides the GoL counterpart for paving the 20 km Fish Town–Kelipo road section in the south-eastern corridor. ***FY2027 focus:*** The FY2027 allocation of US$1,483,334.67 will be used to meet the Government's counterpart obligations for the Fish Town–Kelipo road.	
Project Outcome: Improved connectivity in the south-east	***Key Outputs:*** • Counterpart obligations met • Km of road paved

Location: River Gee County			***Project Period/Duration:*** Multi-year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,483,334.67		
Donor						

Karloken–Fish Town Road (80 km) – GoL Counterpart Funding

Spending Entity Name: Ministry of Public Works	
AAID Pillar: Infrastructural Development	***Strategic Policy:*** Roads and Basic Infrastructure
Program: Road Network and Safety	***Project Priority Type:*** CPF
Project Title: Karloken–Fish Town Road (80 km) – GoL Counterpart Funding	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do): This line provides the GoL counterpart for paving the 80 km Karloken–Fish Town road section, linking Maryland and River Gee Counties. ***FY2027 focus:*** The FY2027 allocation of US$3,628,626.74 will be used to meet the Government's counterpart obligations for the Karloken–Fish Town road.	

Project Outcome: Improved connectivity in the south-east			***Key Outputs:*** • Counterpart obligations met • Km of road paved			
Location: Maryland and River Gee Counties			***Project Period/Duration:*** Multi-year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$3,628,626.74		
Donor						

Sanniquellie–Loguatuo Road – GoL Counterpart Funding

Spending Entity Name: Ministry of Public Works						
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure			
Program: Road Network and Safety			***Project Priority Type:*** CPF			
Project Title: Sanniquellie–Loguatuo Road – GoL Counterpart Funding			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): This line provides the GoL counterpart for the Sanniquellie–Loguatuo road to the Côte d'Ivoire border, part of the Mano River Union regional corridor. ***FY2027 focus:*** The FY2027 allocation of US$2,025,675.02 will be used to meet the Government's counterpart obligations for the Sanniquellie–Loguatuo road.						
Project Outcome: Improved regional trade and connectivity			***Key Outputs:*** • Counterpart obligations met • Km of road paved			
Location: Nimba County			***Project Period/Duration:*** Multi-year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$2,025,675.02		
Donor						

Resettlement Compensation (RAP) – Sanniquellie–Loguatuo Road, Loguatuo Border – GoL Counterpart Funding

Spending Entity Name: Ministry of Public Works	
AAID Pillar: Infrastructural Development	***Strategic Policy:*** Roads and Basic Infrastructure
Program: Road Network and Safety	***Project Priority Type:*** CPF
Project Title: Resettlement Compensation (RAP) – Sanniquellie–Loguatuo Road, Loguatuo Border – GoL Counterpart Funding	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do):	

This line funds compensation of project-affected persons under the Resettlement Action Plan for the Sanniquellie–Loguatuo road at the Loguatuo border. ***FY2027 focus:*** The FY2027 allocation of US$1,331,549.32 will be used to compensate project-affected persons at the Loguatuo border.						
Project Outcome: Fair and timely resettlement of affected persons			***Key Outputs:*** • Project-affected persons compensated			
Location: Loguatuo, Nimba County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,331,549.32		
Donor						

Construction of Rest Stop Facilities along the Monrovia–Southeast Road Corridor

Spending Entity Name: Ministry of Public Works						
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure			
Program: Road Network and Safety			***Project Priority Type:*** Sector Project			
Project Title: Construction of Rest Stop Facilities along the Monrovia–Southeast Road Corridor			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will build rest stops along the Monrovia–Southeast corridor with parking, sanitation, food vending and first-aid points, improving road safety and creating local business opportunities. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to construct the first rest stop facilities along the corridor.						
Project Outcome: Safer travel and local economic opportunities along the corridor			***Key Outputs:*** • Rest stops constructed • Facilities operational			
Location: Monrovia–Southeast corridor			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

Pavement of St. Francis Road, Jacob Town

Spending Entity Name: Ministry of Public Works	
AAID Pillar: Infrastructural Development	***Strategic Policy:*** Roads and Basic Infrastructure
Program: Road Network and Safety	***Project Priority Type:*** Sector Project
Project Title: Pavement of St. Francis Road, Jacob Town	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)

Project Description (what the project will do): The project will pave St. Francis Road in Jacob Town with drainage to improve community access. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to pave St. Francis Road and install drainage.						
Project Outcome: Improved community road access			***Key Outputs:*** • Km of road paved • Drainage installed			
Location: Jacob Town, Montserrado County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

Pavement of Jacob Town REHAB Road

Spending Entity Name: Ministry of Public Works						
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure			
Program: Road Network and Safety			***Project Priority Type:*** Sector Project			
Project Title: Pavement of Jacob Town REHAB Road			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will pave the Jacob Town REHAB Road with drainage to improve community access. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to pave the Jacob Town REHAB Road and install drainage.						
Project Outcome: Improved community road access			***Key Outputs:*** • Km of road paved • Drainage installed			
Location: Jacob Town, Montserrado County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

Zayzay Community–Soul Clinic Road Rehabilitation

Spending Entity Name: Ministry of Public Works						
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Roads and Basic Infrastructure			
Program: Road Network and Safety			***Project Priority Type:*** Sector Project			
Project Title: Zayzay Community–Soul Clinic Road Rehabilitation			***PSIP #:*** New – to be assigned ***Budget Code:*** 030327			
Project Description (what the project will do):						

The project will rehabilitate the road linking the Zayzay Community to Soul Clinic, including grading, drainage works, culverts and surfacing, to improve access to markets, schools and health facilities. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to complete drainage and surfacing works along the corridor. ***Rationale:*** The corridor serves densely populated communities whose access to basic services is severely constrained during the rainy season.						
Project Outcome: Improved all-season road access for the Zayzay and Soul Clinic communities.			***Key Outputs:*** • Road grading and drainage works completed • Culverts constructed • Road surface rehabilitated and opened to traffic			
Location: Paynesville, Montserrado County			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

National Transit Authority

Procurement of Public Transit Buses

Spending Entity Name: National Transit Authority						
AAID Pillar: Infrastructural Development			***Strategic Policy:*** Transport and Logistics			
Program: Transport Services and Safety			***Project Priority Type:*** Sector Project			
Project Title: Procurement of Public Transit Buses			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The National Transit Authority will procure public buses to expand affordable, safe mass transit in Monrovia and on inter-county routes. ***FY2027 focus:*** The FY2027 allocation of US$1,700,000.00 will be used to procure and deploy public transit buses.						
Project Outcome: Improved access to affordable public transport			***Key Outputs:*** • Buses procured and deployed • Routes served			
Location: Monrovia and inter-county routes			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,700,000.00		

Liberia Airport Authority

Upgrading of the Integrated Airport Security System

Spending Entity Name: Liberia Airport Authority

AAID Pillar: Infrastructural Development	***Strategic Policy:*** Transport and Logistics
Program: Transport Services and Safety	***Project Priority Type:*** Sector Project
Project Title: Upgrading of the Integrated Airport Security System	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do): The Liberia Airport Authority will upgrade the integrated airport security system at RIA, including screening equipment, CCTV, access control and perimeter security, in line with ICAO standards. ***FY2027 focus:*** The FY2027 allocation of US$1,500,000.00 will be used to install screening equipment, CCTV and access control and improve perimeter security at RIA.	
Project Outcome: Improved aviation security and compliance with international standards	***Key Outputs:*** • Screening equipment installed • CCTV and access control upgraded • Perimeter security improved
Location: Roberts International Airport, Margibi County	***Project Period/Duration:*** 2 Years

Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,500,000.00		

Liberia Civil Aviation Authority

Strengthening of Aviation Regulatory and Safety Oversight Capacity

Spending Entity Name: Liberia Civil Aviation Authority	
AAID Pillar: Infrastructural Development	***Strategic Policy:*** Transport and Logistics
Program: Aviation Safety and Security Oversight	***Project Priority Type:*** Sector Project
Project Title: Strengthening of Aviation Regulatory and Safety Oversight Capacity	***PSIP #:*** New – to be assigned ***Budget Code:*** 030190
Project Description (what the project will do): The project will strengthen the Liberia Civil Aviation Authority's regulatory and safety oversight capacity, including certification and inspection systems, technical training of inspectors, and alignment with ICAO standards and recommended practices. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to train and certify technical inspectors, upgrade safety oversight systems and support ICAO compliance activities. ***Rationale:*** Effective aviation safety oversight is essential for maintaining international compliance, attracting airlines and supporting tourism and trade.	
Project Outcome: An improved aviation safety oversight system compliant with ICAO standards.	***Key Outputs:*** • Technical inspectors trained and certified • Safety oversight and certification systems upgraded • ICAO compliance gaps addressed
Location: Roberts International Airport, Margibi County	***Project Period/Duration:*** 2 Years

Sources of Funding	*Total Contribution*	*Total Estimated Project Cost*	*2026*	*2027*	*2028*	*2029*
GOL				$500,000.00		

Industry and Commerce Sector

Liberia National Tourism Authority

Development of Providence Island as a Heritage Tourism Site

Spending Entity Name: Liberia National Tourism Authority						
AAID Pillar: Economic Transformation			***Strategic Policy:*** Tourism			
Program: Tourism Development, Branding and Marketing			***Project Priority Type:*** Sector Project			
Project Title: Development of Providence Island as a Heritage Tourism Site			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will develop Providence Island as a heritage tourism site. Works include restoring historic features, interpretive facilities, landscaping, visitor amenities and access. ***FY2027 focus:*** The FY2027 allocation of US$2,750,000.00 will be used to complete the site master plan and begin construction of visitor facilities on Providence Island.						
Project Outcome: Increased heritage tourism and visitor numbers			***Key Outputs:*** • Site master plan completed • Visitor facilities constructed • Historic features restored			
Location: Providence Island, Monrovia			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$2,750,000.00		

Development of the Robertsport Tourism Resort

Spending Entity Name: Liberia National Tourism Authority	
AAID Pillar: Economic Transformation	***Strategic Policy:*** Tourism
Program: Tourism Development, Branding and Marketing	***Project Priority Type:*** Sector Project
Project Title: Development of the Robertsport Tourism Resort	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do): The project will develop tourism infrastructure in Robertsport, a surfing and eco-tourism destination. Planned elements include resort facilities, beach amenities and access improvements, ideally through public-private partnership. ***FY2027 focus:*** The FY2027 allocation of US$2,250,000.00 will be used to complete the Robertsport resort master plan and begin priority tourism infrastructure.	

Project Outcome: Increased tourism investment and jobs in Grand Cape Mount			***Key Outputs:*** • Resort master plan completed • Tourism infrastructure developed • Private investors engaged			
Location: Robertsport, Grand Cape Mount County			***Project Period/Duration:*** 3 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$2,250,000.00		

Renovation and Modernization of the National Museum

Spending Entity Name: Liberia National Tourism Authority						
AAID Pillar: Economic Transformation			***Strategic Policy:*** Tourism			
Program: Tourism Development, Branding and Marketing			***Project Priority Type:*** Sector Project			
Project Title: Renovation and Modernization of the National Museum			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project will renovate and modernize the National Museum, including conservation of collections, exhibition design and visitor facilities. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to renovate the National Museum and redesign exhibitions.						
Project Outcome: Preserved national heritage and increased cultural tourism			***Key Outputs:*** • Museum building renovated • Exhibitions redesigned • Collections conserved			
Location: Monrovia, Montserrado County			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

Ministry of Commerce and Industry

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 ***Budget Code:*** 029100

Project Description (what the project will do): The Small Business Support Program empowers MSMEs, especially youth- and women-led businesses, through access to finance, business training, incubators, formalization and market linkages. ***FY2027 focus:*** The FY2027 allocation of US$1,300,000.00 will be used to train entrepreneurs, finance MSMEs and establish business incubators. ***Background and progress (from the FY2026 profile):*** The program targets training of at least 1,000 local producers, processors and exporters to meet international quality, packaging and certification standards, and four incubators for emerging industries.						
Project Outcome: Enhanced growth and sustainability of small businesses			***Key Outputs:*** • Entrepreneurs trained • MSMEs financed • Incubators established			
Location: Nationwide			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,300,000.00		

Ministry of Labour

National Labour Market Information System

Spending Entity Name: Ministry of Labour						
AAID Pillar: Economic Transformation			***Strategic Policy:*** Economic Stability and Growth			
Program: Labour Market			***Project Priority Type:*** Sector Project			
Project Title: National Labour Market Information System			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The Ministry of Labour will build a national labour market information system that collects and publishes data on employment, skills demand, wages and job vacancies, and links job seekers to employers. ***FY2027 focus:*** The FY2027 allocation of US$450,000.00 will be used to develop the LMIS and launch the job-matching portal.						
Project Outcome: Improved labour market data and job matching			***Key Outputs:*** • LMIS developed • Job-matching portal launched • Labour market reports published			
Location: Nationwide			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$450,000.00		

Liberia Standards Authority

Institutional Strengthening of the Liberia Standards Authority

Spending Entity Name: Liberia Standards Authority						
AAID Pillar: Economic Transformation			***Strategic Policy:*** Commerce and Industry			
Program: Quality Infrastructure			***Project Priority Type:*** Sector Project			
Project Title: Institutional Strengthening of the Liberia Standards Authority			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The project strengthens the Liberia Standards Authority. It will develop national standards, equip testing laboratories, introduce certification services and train staff to protect consumers and support exports. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to adopt national standards, equip testing laboratories and train staff.						
Project Outcome: Improved product quality and consumer protection			***Key Outputs:*** • National standards adopted • Testing laboratory equipped • Staff trained			
Location: Monrovia, Montserrado County			***Project Period/Duration:*** 2 Years			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		

Liberia Special Economic Zones Authority

Infrastructure Expansion and Modernization of Special Economic Zones

Spending Entity Name: Liberia Special Economic Zones Authority	
AAID Pillar: Economic Transformation	***Strategic Policy:*** Commerce and Industry
Program: Economic Diversification and Value Addition	***Project Priority Type:*** Sector Project
Project Title: Infrastructure Expansion and Modernization of Special Economic Zones	***PSIP #:*** P06-007 ***Budget Code:*** 029200
Project Description (what the project will do): LSEZA will expand and modernize infrastructure in special economic zones and industrial parks, including serviced plots, roads, power, water and warehousing, to attract investment. ***FY2027 focus:*** The FY2027 allocation of US$700,000.00 will be used to develop serviced industrial plots and install utilities in the special economic zones. ***Background and progress (from the FY2026 profile):*** LSEZA's mandate is to attract domestic and foreign investment by providing modern infrastructure and services in special economic zones and industrial parks.	
Project Outcome: Increased investment in special economic zones	***Key Outputs:*** • Serviced industrial plots developed • Utilities installed
Location: Special economic zones	***Project Period/Duration:*** 2 Years

Sources of Funding	Total Contribution	Total Estimated Project Cost	2026	2027	2028	2029
GOL				$700,000.00		

Special Agro-Industrial Processing Zone (SAPZ) Project – GoL Counterpart Funding

Spending Entity Name: Liberia Special Economic Zones Authority						
AAID Pillar: Economic Transformation			***Strategic Policy:*** Commerce and Industry			
Program: Economic Diversification and Value Addition			***Project Priority Type:*** CPF			
Project Title: Special Agro-Industrial Processing Zone (SAPZ) Project – GoL Counterpart Funding			***PSIP #:*** P06-007 ***Budget Code:*** 088600			
Project Description (what the project will do): This line provides the GoL counterpart to the Special Agro-Industrial Processing Zone (SAPZ) program, which develops agro-processing hubs with infrastructure and services to add value to agricultural produce. ***FY2027 focus:*** The FY2027 allocation of US$500,000.00 will be used to meet the Government's counterpart obligations under the SAPZ program. ***Background and progress (from the FY2026 profile):*** The SAPZ program aims to establish at least one additional special economic zone focused on agribusiness and mining, and to operationalize industrial parks with basic infrastructure and services.						
Project Outcome: Increased agro-industrial investment and value addition			***Key Outputs:*** • Counterpart obligations met • SAPZ infrastructure developed			
Location: Special Agro-Industrial Processing Zones			***Project Period/Duration:*** Multi-year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$500,000.00		
Donor						

General Obligations

Small Business Empowerment Initiative

Spending Entity Name: General Obligations			
AAID Pillar: Economic Transformation		***Strategic Policy:*** Commerce and Industry	
Program: Business Enabling Environment		***Project Priority Type:*** Sector Project	
Project Title: Small Business Empowerment Initiative		***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)	
Project Description (what the project will do): The initiative provides grants, low-interest credit and business training to small businesses, petty traders and market women to expand enterprises and create jobs.			

FY2027 focus: The FY2027 allocation of US$2,500,000.00 will be used to provide grants, credit and business training to small businesses.						
Project Outcome: Increased growth of small businesses and incomes			***Key Outputs:*** • Small businesses financed • Beneficiaries trained			
Location: Nationwide			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$2,500,000.00		

Motorcyclist Empowerment Program

Spending Entity Name: General Obligations						
AAID Pillar: Human Capital Development			***Strategic Policy:*** Youth Development			
Program: Inclusive Youth Empowerment			***Project Priority Type:*** Sector Project			
Project Title: Motorcyclist Empowerment Program			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): The program supports commercial motorcyclists through road safety training, licensing and registration support, protective gear, and access to credit or cooperative ownership. ***FY2027 focus:*** The FY2027 allocation of US$2,000,000.00 will be used to train and license motorcyclists, distribute protective gear and support motorcyclist cooperatives.						
Project Outcome: Safer, more productive commercial motorcycle transport			***Key Outputs:*** • Motorcyclists trained and licensed • Protective gear distributed • Motorcyclist cooperatives supported			
Location: Nationwide			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$2,000,000.00		

Innovative Sectoral Revenue Generation Support Fund

Spending Entity Name: General Obligations	
AAID Pillar: Economic Transformation	***Strategic Policy:*** Economic Stability and Growth
Program: Domestic Revenue Mobilization	***Project Priority Type:*** Sector Project
Project Title: Innovative Sectoral Revenue Generation Support Fund	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do):	

The fund supports innovative revenue-generating initiatives by sectoral ministries and agencies (e.g. digitized fees, new service lines) that raise non-tax revenue. ***FY2027 focus:*** The FY2027 allocation of US$1,500,000.00 will be used to fund sectoral revenue-generating initiatives.						
Project Outcome: Increased non-tax revenue			***Key Outputs:*** • Sectoral revenue initiatives funded • Additional revenue generated			
Location: Nationwide			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,500,000.00		

Government Contribution to the African Development Fund (ADF-17)

Spending Entity Name: General Obligations						
AAID Pillar: Economic Transformation			***Strategic Policy:*** Economic Stability and Growth			
Program: International Financial Obligations			***Project Priority Type:*** Obligation			
Project Title: Government Contribution to the African Development Fund (ADF-17)			***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)			
Project Description (what the project will do): This line pays Liberia's subscription to the 17th replenishment of the African Development Fund (ADF-17). It maintains access to concessional AfDB financing for infrastructure, agriculture and governance. ***FY2027 focus:*** The FY2027 allocation of US$3,000,000.00 will be used to pay Liberia's ADF-17 subscription instalment.						
Project Outcome: Continued access to concessional development financing			***Key Outputs:*** • Contribution paid on schedule			
Location: N/A			***Project Period/Duration:*** Multi-year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$3,000,000.00		

Innovative Revenue Enhancement and VAT Implementation Support

Spending Entity Name: General Obligations	
AAID Pillar: Economic Transformation	***Strategic Policy:*** Economic Stability and Growth
Program: Domestic Revenue Mobilization	***Project Priority Type:*** Sector Project
Project Title: Innovative Revenue Enhancement and VAT Implementation Support	***PSIP #:*** New – to be assigned ***Budget Code:*** XXXXXX (new)
Project Description (what the project will do):	

The project supports the implementation of the Value Added Tax and other revenue measures through system upgrades, taxpayer education, compliance support and monitoring. ***FY2027 focus:*** The FY2027 allocation of US$1,000,000.00 will be used to upgrade VAT systems, conduct taxpayer education and monitor compliance.						
Project Outcome: Smooth VAT implementation and increased revenue			***Key Outputs:*** • VAT systems upgraded • Taxpayer education conducted • VAT compliance monitored			
Location: Nationwide			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$1,000,000.00		

Constitutional Review and Legal Reform Support Project

Spending Entity Name: General Obligations						
AAID Pillar: Governance and Anti-Corruption			***Strategic Policy:*** Transparency and Accountability			
Program: Constitutional and Legal Reform			***Project Priority Type:*** Sector Project			
Project Title: Constitutional Review and Legal Reform Support Project			***PSIP #:*** New – to be assigned ***Budget Code:*** 030326			
Project Description (what the project will do): The project supports the review of the 1986 Constitution of Liberia, including technical analysis of proposed amendments, nationwide civic consultations and the preparation of reform recommendations for consideration by the National Legislature and the public. The project is implemented by the Governance Commission. ***FY2027 focus:*** The FY2027 allocation of US$150,000.00 under this vote will fund civic consultations and technical drafting support for the constitutional review process. ***Rationale:*** Constitutional reform is a longstanding national priority aimed at modernizing the governance framework and strengthening democratic institutions.						
Project Outcome: A broadly consultative constitutional review process delivering validated reform proposals.			***Key Outputs:*** • Nationwide civic consultation sessions conducted • Technical drafting support provided • Consolidated reform recommendations submitted			
Location: Nationwide			***Project Period/Duration:*** 1 Year			
Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL				$150,000.00		

National History Documentation and Heritage Project

Spending Entity Name: General Obligations

AAID Pillar: Governance and Anti-Corruption	***Strategic Policy:*** Transparency and Accountability
Program: Governance Reform and Civic Education	***Project Priority Type:*** Sector Project
Project Title: National History Documentation and Heritage Project	***PSIP #:*** New – to be assigned ***Budget Code:*** 030328

Project Description (what the project will do):
The project will research, compile and publish an authoritative record of Liberia's national history and make the material accessible to schools, public institutions and citizens. The project is implemented by the Governance Commission.
FY2027 focus: No direct FY2027 allocation is shown against this line; FY2027 funding of US$200,000.00 for the project is appropriated under the Governance Commission vote.
Rationale: Preserving Liberia's historical record promotes a shared national identity as a foundation for reconciliation and social cohesion.

Project Outcome: A documented and accessible national history that strengthens national identity, civic awareness and social cohesion.	***Key Outputs:*** • National history research and documentation completed • Historical volumes published and distributed • Digital archive of historical records established
Location: Monrovia, Montserrado County	***Project Period/Duration:*** 2 Years

Sources of Funding	***Total Contribution***	***Total Estimated Project Cost***	***2026***	***2027***	***2028***	***2029***
GOL						

Annex 4: Detailed Object of Expenditure

ECONOMIC ITEM	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
21 COMPENSATION OF EMPLOYEES	**307,720,391**	**336,623,597**	**300,696,635**	**369,400,550**	**384,797,716**	**388,050,245**
211101 Basic Salary - Civil Service	267,163,529	292,139,641	258,899,461	319,339,089	332,649,618	335,461,362
211102 Basic Salary - Military Servic	10,226,387	10,519,915	9,786,700	14,750,436	15,365,256	15,495,132
211103 Basic Salary - Paramilt.Servic	10,077,779	14,224,940	12,062,439	14,224,940	14,817,857	14,943,105
211104 Honorarium	12,400	-	72,420	72,420	75,439	76,076
211106 Basic Salary-Elected Officials	11,536,529	11,534,622	10,428,147	12,019,587	12,520,581	12,626,412
211126 Professionals	19,069	-	-	-	-	-
211127 Non-professionals (Casual Work	734,795	-	407,104	-	-	-
211128 Training Stipend	-	-	269,500	-	-	-
211135 Compensation of President Youn	-	-	-	244,200	254,379	256,529
212104 Pension for Military Service	125,000	125,000	125,000	125,000	130,210	131,311
213101 Medical Expenses –To Employe	-	-	21,000	-	-	-
213105 Elected Official Staff	7,824,903	8,079,479	8,624,864	8,624,878	8,984,376	9,060,318
22 USE OF GOODS AND SERVICES	**193,931,982**	**203,733,263**	**190,876,123**	**242,822,658**	**263,556,921**	**298,964,504**
221101 Foreign Travel-Means of travel	3,404,029	2,908,224	2,417,749	4,720,391	5,123,459	5,811,769
221102 Forgn.Travel-Daily Sub. Allowa	2,580,458	2,704,353	2,665,674	2,726,853	2,959,700	3,357,315
221103 Foreign Travel-Incdl. Allowanc	477,738	569,953	501,657	637,353	691,776	784,711
221104 Domestic Travel-Meansof Travel	402,306	822,397	228,182	1,595,673	1,731,930	1,964,599
221105 Dom. Travel-Daily Subsis.Allow	2,185,024	2,323,103	2,312,045	3,723,181	4,041,098	4,583,997
221106 Domestic Travel - Incidental	3,123	32,297	8,301	109,524	118,875	134,846
221107 Carriage, Haulage, Freight	420,631	392,831	292,645	392,830	426,374	483,654
221201 Electricity	887,153	1,994,980	5,526,661	2,393,079	2,597,420	2,946,365
221202 Water and Sewage	1,825,089	958,341	379,555	941,320	1,021,694	1,158,956
221203 Telecommunications, Internet, Postage and Courier	45,591	21,000	20,000	61,000	66,209	75,103
221204 Refuse Collection	188,716	888,152	259,378	1,088,152	1,181,067	1,339,739
221205 Other Utilities	3,954,222	3,959,866	3,959,866	3,981,866	4,321,871	4,902,496
221206 OTHER UTILITIES	3,451	-	-	-	-	-
221208 Internet Provider Services	836,491	1,752,851	1,299,992	2,464,948	2,675,431	3,034,854
221209 Scratch- Cards	593,070	584,742	604,991	665,891	722,752	819,847
221212 Telecommunications	84,000	103,170	102,090	503,170	546,134	619,505
221302 Res. Property Rental and Lease	3,416,576	5,038,185	5,882,272	5,042,385	5,472,946	6,208,212
221303 Office Build. Rental and Lease	3,867,810	4,286,900	4,198,835	4,386,900	4,761,492	5,401,174
221304 Equipment Rental and Lease	184,600	284,310	164,310	657,785	713,952	809,869
221305 Vehicle Rental and Lease	113,138	41,400	81,342	41,400	44,935	50,972
221306 Other Rental and Lease	195,993	353,893	149,500	353,893	384,111	435,715
221401 Fuel and Lubricants - Vehicles	13,735,256	15,380,546	14,290,685	18,023,571	19,562,578	22,190,716
221402 Fuel and Lubricants – Gener.	4,383,423	5,148,761	4,348,375	5,912,263	6,417,104	7,279,210
221403 Fuel and Lubricants	86	-	-	-	-	-
221405 Fuel - Operational	-	75,000	40,000	75,000	81,404	92,340
221501 Repair and Maintenance–Civil	12,155,658	7,261,113	9,021,412	8,681,163	9,422,440	10,688,289
221502 Repairs and Maintenance - Veh.	2,431,728	2,948,164	2,794,408	3,763,266	4,084,600	4,633,349
221503 Repairs and Maintenance–Gen.	429,509	525,587	497,071	1,030,185	1,118,152	1,268,366
221504 Rep\&Maint.Mach\&Equip,Furniture	1,693,096	527,525	430,676	542,525	588,852	667,958

Annex 4: Detailed Object of Expenditure

ECONOMIC ITEM	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221505 Repairs and Maintenance– ICT	137,605	287,231	61,032	287,231	311,757	353,640
221506 Repairs\& Maint.– M.Cycle\&Other	8	56,000	10,000	56,000	60,781	68,947
221601 Cleaning Materials and service	1,187,124	1,408,081	1,216,208	2,487,403	2,699,796	3,062,501
221602 Stationery	2,188,550	3,294,299	3,265,614	3,697,451	4,013,174	4,552,311
221603 Printing, Binding,Publication	995,057	1,937,638	1,423,153	2,108,261	2,288,283	2,595,699
221604 Newspapers, Books and Periodic	117,154	227,600	215,292	227,600	247,035	280,222
221605 Computer Supplies and ICT Services	389,570	628,096	739,696	1,173,227	1,273,408	1,444,483
221606 Other Office Mat. and Consum.	173,993	243,146	167,746	633,146	687,209	779,532
221607 Employee ID Cards	6,436	10,300	16,300	9,300	10,094	11,450
221608 Repair & Maintenance Computer Hardware	18,100	18,100	18,100	18,600	20,188	22,900
221618 Computer Supplies, Parts and Cabling	803,185	1,196,901	1,032,611	1,191,901	1,293,676	1,467,475
221619 Central Bank Charges	5,630,500	3,000,000	2,000,000	3,000,000	3,256,165	3,693,617
221620 Commercial Bank Charges	1,982,396	1,500,000	168,698	1,500,000	1,628,083	1,846,808
221621 IFMIS License fees	238,172	165,850	368,918	165,850	180,012	204,195
221701 Consultancy Services	3,400,218	3,167,000	2,518,085	3,777,000	4,099,511	4,650,263
221702 Expert/Specialist services	640,000	1,442,533	1,442,533	1,442,533	1,565,709	1,776,055
221703 Audit Fees	1,534,276	1,920,725	1,753,725	1,920,725	2,084,733	2,364,807
221704 Feasibility Studies/Surveys	379,828	1,034,155	1,171,553	1,355,830	1,471,603	1,669,305
221705 Scientific Analysis of Rivers	-	-	10,000	-	-	-
221706 Land Survey Fees	-	-	11,000	-	-	-
221801 Laboratory Consumables	1,902,318	2,678,894	848,635	3,546,894	3,849,757	4,366,955
221802 Military Materials, Supplies	-	-	500,000	120,000	130,247	147,745
221803 Police Materials and Supplies	42,500	5,000	5,000	5,000	5,427	6,156
221804 Uniforms and Specialized Cloth	467,902	969,953	961,876	969,953	1,052,775	1,194,211
221805 Drugs and Medical Consumables	6,825,069	5,427,950	3,348,450	5,652,950	6,135,646	6,959,942
221806 Special Presidential Projects	405,000	1,050,000	1,065,000	1,300,000	1,411,005	1,600,567
221807 Agricultural Supp. and Inputs	5,158,172	1,595,080	1,477,000	1,336,080	1,450,165	1,644,988
221808 Intelligence Services	13,513,535	20,336,543	26,261,001	27,612,058	29,969,807	33,996,119
221809 Security Operations	5,594,499	5,992,000	7,731,184	7,636,372	8,288,429	9,401,942
221810 Jury Sequestration	492,882	591,460	591,460	591,460	641,964	728,208
221811 Other Specialized Materials	373,300	789,806	595,514	989,806	1,074,323	1,218,654
221812 Special Operations Services	13,841,648	12,499,611	17,262,340	15,667,552	17,005,379	19,289,976
221813 Media relations, Intelligence	636,997	748,500	704,436	1,298,500	1,409,377	1,598,720
221814 Vaccines and vaccination suppl	530,767	651,407	484,704	651,407	707,030	802,016
221816 Family Planning Supplies	33,912	40,000	30,000	40,000	43,416	49,248
221901 Educational Materials and Supp	1,874,534	1,043,036	1,048,786	1,102,851	1,197,024	1,357,834
221903 Staff Training – Local	691,006	614,385	722,427	854,385	927,341	1,051,922
221904 Staff Training – Foreign	398,537	622,568	623,702	572,568	621,458	704,948
221905 Tax Education	161,812	256,600	101,806	256,600	278,511	315,928
221906 Study Tours	-	159,500	67,900	209,500	227,390	257,938
221907 Scholarships – Local	1,263,623	1,099,324	1,202,824	1,429,974	1,552,076	1,760,591
221908 Scholarships – Foreign	1,217,863	974,963	620,502	1,074,963	1,166,753	1,323,501
221909 Capacity Building Fund	695,677	89,000	51,199	107,500	116,680	132,355

Annex 4: Detailed Object of Expenditure

ECONOMIC ITEM	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
221911 Examination Fees-Lower Level	549,864	550,000	550,000	550,000	596,964	677,163
221912 Examination Fees- Upper Level	4,017,150	4,499,000	4,498,995	4,499,000	4,883,162	5,539,194
221913 NDMA-Emergency Preparedness and Response	22,205	735,599	304,462	735,599	798,411	905,674
222101 Celebrations, Commem\&State Vis	1,749,918	662,735	906,165	832,735	903,840	1,025,267
222102 Workshops,Conferences,Siminars	3,103,091	2,990,689	2,926,595	3,662,691	3,975,445	4,509,524
222103 Food and Catering Services	4,303,772	2,759,842	2,558,757	4,415,908	4,792,976	5,436,892
222104 Equipment and Household Materi	453,620	33,010	26,610	33,010	35,828	40,641
222105 Entertainment Representation	1,476,147	3,417,755	3,393,196	3,473,729	3,770,345	4,276,872
222106 Employee Awards	1,414,750	49,000	49,000	49,000	53,184	60,329
222107 Recruitment Expenses	18,168	60,000	570,000	60,000	65,123	73,872
222108 Advertising and Public Relatio	184,645	122,335	111,564	718,475	779,824	884,589
222109 Operational Expenses	3,065,272	1,983,708	4,404,834	2,758,285	2,993,813	3,396,012
222110 Subscriptions	101,091	100,000	100,000	160,000	173,662	196,992
222113 Guard and Security Services	1,036,479	1,155,977	982,508	1,155,977	1,254,683	1,423,248
222116 Bank Charges	11,000	9,500	7,284	9,500	10,311	11,697
222119 Legal Dues and Compensations	10,085	139,049	54,905	139,049	150,922	171,198
222120 Legal Retainer Fees	3,000	-	-	-	-	-
222121 Other Legal Fees	1,683,823	2,038,200	2,724,146	2,038,200	2,212,239	2,509,443
222123 Other Compensations	19,583,649	33,443,744	8,231,473	32,736,511	35,531,824	40,305,371
222124 National, Int. Youth Day	55,000	60,000	58,000	60,000	65,123	73,872
222126 Elections	2,235,994	-	68,750	-	-	-
222130 Civic Education and Legislatio	10,000	70,000	47,293	120,000	130,247	147,745
222133 Internal Audit Strategy	27,500	27,500	27,500	27,500	29,848	33,858
222151 IFMIS and IT System Upgrading	392,400	-	-	-	-	-
223101 Personnel Insurance	2,538,783	3,188,025	2,598,694	4,900,525	5,318,973	6,033,553
223105 Land Insurance	-	8,000	-	8,000	8,683	9,850
223106 Vehicle Insurance	414,726	1,528,241	1,443,838	1,529,241	1,659,819	1,882,809
223108 Other Fees and Charges	-	-	19,000	-	-	-
223118 Constituency Visit	3,400,073	1,120,000	6,225,657	3,835,250	4,162,736	4,721,981
223201 Personnel Insurance	-	54,518	27,258	54,518	59,173	67,123
224102 Salary Arrears	-	400,000	-	400,000	434,155	492,482
224108 Electricity Arrears	4,785,000	-	-	-	-	-
224110 WAEC Arrears	-	515,957	1,215,957	915,957	994,169	1,127,731
224112 LIBTELCO Arrears	843,087	350,000	350,000	350,000	379,886	430,922
24 INTEREST AND OTHER CHARGES	**-**	**55,000,705**	**40,508,906**	**52,213,650**	**56,445,527**	**58,025,879**
241101 Loan Interest - Bilateral	-	1,544,409	1,035,822	1,509,473	1,631,815	1,677,502
241102 Loan Interest - Multilateral	-	12,269,420	11,655,848	14,075,637	15,216,457	15,642,485
241103 Loan Interest - Private Entit	-	475,115	1,082,967	685,111	740,639	761,375
242102 Interest on Bonds	-	16,105,070	11,411,729	13,154,996	14,221,198	14,619,361
242104 Interest on Commerical Bank Loans	-	559,048	248,466	372,698	402,905	414,185
243101 Interest on Loans - Central Bank of Liberia	-	24,047,643	15,074,074	22,415,735	24,232,513	24,910,971
25 SUBSIDIES	**3,793,615**	**8,404,506**	**7,247,429**	**10,640,223**	**12,659,482**	**19,995,660**

Annex 4: Detailed Object of Expenditure

ECONOMIC ITEM	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
251102 Foya Polytechnic	19,999	20,000	20,000	-	-	-
251106 Liberia National Children Representation Forum (LNCRF)	-	50,000	50,000	50,000	59,489	93,963
251107 Subsidy to Bushrod Technical College	-	50,000	50,000	50,000	59,489	93,963
251109 Association of Community Radio	-	100,000	100,000	100,000	118,978	187,925
251110 Subsidy National Compact Subsidy	-	50,000	50,000	50,000	59,489	93,963
251111 Subsidy to Tufaie Foundation Child Care Middle School	-	25,000	25,000	25,000	29,744	46,981
251113 Subsidy to Lead Monrovia Football Academy	-	25,000	25,000	25,000	29,744	46,981
251114 Subsidy to Destiny Recovery Program	-	25,000	25,000	25,000	29,744	46,981
251115 Subsidy to Western University	-	300,000	-	-	-	-
251116 Subsidy to Fiscal Transparency Advisory Group (FTAG)	-	100,000	100,000	100,000	118,978	187,925
253104 Family Planning Association of Liberia	50,000	75,000	75,000	75,000	89,233	140,944
253117 Seku Ibraham Sheriff High School	20,000	25,000	25,000	25,000	29,744	46,981
253118 African Leadership Academy School System	15,500	25,500	25,500	25,500	30,339	47,921
253119 Confidence School System	15,499	15,500	15,500	15,500	18,442	29,128
253120 Pesu Hope Academy International School System	15,500	15,500	15,500	15,500	18,442	29,128
253121 Transfer to Zeaman Academy	-	15,500	15,500	15,500	18,442	29,128
253122 Subsidy to New Yorpea Clinic	20,000	20,000	20,000	20,000	23,796	37,585
253123 Subsidy to Flumpa ULIC Mission Clinic	20,000	20,000	20,000	20,000	23,796	37,585
253124 Subsidy to Cotton Tree Health Center	15,000	20,000	20,000	20,000	23,796	37,585
253125 Subsidy to Gblor Dialah Health Center	20,000	20,000	20,000	20,000	23,796	37,585
253126 Subsidy to Fangoda Health Center	40,000	40,000	40,000	40,000	47,591	75,170
253127 Transfer to Liberia International Christian College	-	100,000	100,000	100,000	118,978	187,925
253128 Support to Leprosy Affected Community	-	50,000	50,000	100,000	118,978	187,925
253129 Subsidy to Shara Health Center	-	40,000	40,000	40,000	47,591	75,170
253130 subsidy to Sacred Clinic	-	40,000	40,000	40,000	47,591	75,170
253132 Subsidy to Frandell Clinic	-	25,000	25,000	-	-	-
253133 Subsidies to House Bathany	-	50,000	-	50,000	59,489	93,963
253202 SDA Cooper Hospital (Mont)	45,000	25,000	25,000	25,000	29,744	46,981
253203 ELWA Hospital (Mont)	30,000	1,409,931	1,057,446	1,409,931	1,677,502	2,649,615
253204 St. Joseph Catholic Hospital	27,000	25,000	25,000	25,000	29,744	46,981
253207 West African College of Physicians	20,000	20,000	20,000	-	-	-
253208 West African College	20,000	20,000	20,000	-	-	-
253222 Baryata Clinic	20,000	20,000	20,000	20,000	23,796	37,585
253224 Karloken Health Center	40,000	35,000	35,000	35,000	41,642	65,774
253235 Jenneh Clinic	20,000	20,000	20,000	20,000	23,796	37,585
253239 Kpayah Clinic (Bong County)	25,000	25,000	25,000	25,000	29,744	46,981

Annex 4: Detailed Object of Expenditure

ECONOMIC ITEM	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
253247 Subsidy Wropluken Clinic	20,000	20,000	20,000	20,000	23,796	37,585
253248 Subsidy New Town Clinic	20,000	20,000	20,000	20,000	23,796	37,585
253249 Subsidy Sobo Clinic	20,000	20,000	20,000	20,000	23,796	37,585
253254 Subsidy to Geeapo health Center	20,000	20,000	20,000	20,000	23,796	37,585
253256 Subsidy to Pleebo Health Center	75,000	75,000	75,000	75,000	89,233	140,944
253258 subsidy to Kungbor Community Clinic	20,000	20,000	20,000	20,000	23,796	37,585
253259 Subsidy to WAHO Health Center	75,000	75,000	75,000	75,000	89,233	140,944
253260 Hope Academy	-	30,000	30,000	30,000	35,693	56,378
253261 Omega Christian Academy Inc	-	29,000	29,000	29,000	34,504	54,498
253263 Oshen Faith Transformation Center	-	75,000	75,000	75,000	89,233	140,944
253265 William R. Tolbert Baptist University	-	-	35,000	-	-	-
254102 Nimba County Orphenage Homes	3,105	2,625	2,625	2,625	3,123	4,933
254103 Bong County Orphenage Homes	3,105	2,625	2,625	2,625	3,123	4,933
254104 Grand Bassa County Orphenage Homes	3,105	2,625	2,625	2,625	3,123	4,933
254105 Rivercess County Orphenage Homes	3,105	2,625	2,625	2,625	3,123	4,933
254106 Bomi County Orphenage Homes	3,105	2,625	2,625	2,625	3,123	4,933
254107 Grand Cape Mount County Orphenage Homes	3,105	2,625	2,625	2,625	3,123	4,933
254108 Margibi County Orphenage Homes	3,105	2,625	2,625	2,625	3,123	4,933
254109 Montserrado County Orphenage Homes	12,750	11,025	11,025	11,025	13,117	20,719
254110 Subsidy to General Subsidy	-	200,000	-	200,000	237,955	375,850
254111 Subsidy to Mano River Union	-	-	-	250,000	297,444	469,813
254112 Transfer-Liberia Scout Association	-	-	-	110,000	130,875	206,718
254113 Transfer-Fed.of Liberian Youth	-	-	-	250,000	297,444	469,813
254114 Transfer to YMCA	-	-	-	110,000	130,875	206,718
254115 Transfer to YWCA	-	-	-	100,000	118,978	187,925
254116 Transfer to LINSU	-	-	-	250,000	297,444	469,813
254202 Transfer to National Teachers Award	-	-	-	30,000	35,693	56,378
254204 Ghennyonon Memorial Institute	20,000	-	-	-	-	-
254205 Liberia Christian Evangelical School System	19,998	20,000	20,000	20,000	23,796	37,585
254206 Transfer to National Insurance Corporation of Liberia	-	100,000	100,000	50,000	59,489	93,963
254207 Transfer to Liberia Petroleum Regulatory Authority	760,454	1,200,000	1,133,230	1,200,000	1,427,731	2,255,101
254210 Subsidy to LEAP Schools	93,638	-	-	-	-	-
254213 Subsidy to St. John High School (Cape Mount)	-	25,000	25,000	25,000	29,744	46,981
254214 Subsidy to PYJ University	-	75,000	75,000	125,000	148,722	234,906
254287 Transfer to Lofa County School of the Blind	-	-	-	50,000	59,489	93,963
255206 Liberia School of the Blind	49,996	100,000	100,000	75,000	89,233	140,944
255214 Liberia School for the Deaf	16,556	50,000	50,000	50,000	59,489	93,963

Annex 4: Detailed Object of Expenditure

ECONOMIC ITEM	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
255220 African Methodist Episcopal University	-	50,000	50,000	100,000	118,978	187,926
255228 Bibleway Mission-Bopolu	49,996	-	-	-	-	-
255232 Give Them Hope International	-	50,000	50,000	50,000	59,489	93,963
255241 Tarpeh Memorial High School	19,999	20,000	20,000	20,000	23,796	37,585
255249 Education Program M&E	350,803	250,000	337,000	250,000	297,444	469,813
255250 Education Management Information System (EMIS)	200,000	200,000	200,000	200,000	237,955	375,850
256101 Liberia Albino Society	235,994	237,375	353,089	237,375	282,423	446,087
256103 Liberia National Red Cross Society	50,000	40,000	40,000	40,000	47,591	75,170
256105 Amujae Initiative	3,107	2,625	2,625	250,000	297,444	469,813
256110 Timber Workers	500,000	500,000	500,000	500,000	594,888	939,626
256202 Doloken / Boy Town	3,105	2,625	2,625	2,625	3,123	4,933
256203 Center Volunerable Children	12,000	11,550	11,550	11,550	13,742	21,705
256212 Subsidy Liberia Civil Avilation Authority	399,991	1,000,000	666,664	-	-	-
256214 Frank E. Tolbert High School	14,999	15,000	15,000	15,000	17,847	28,189
256218 Cheacheapoo Public School	20,000	15,000	15,000	15,000	17,847	28,189
256219 Cape Palmas High School	19,998	20,000	20,000	20,000	23,796	37,585
256220 Christian Foundation Institute	-	20,000	20,000	20,000	23,796	37,585
256223 National Islamic Girls Academy	19,998	20,000	20,000	70,000	83,284	131,548
256228 Transfer to Far East Woman Center	100,000	150,000	150,000	150,000	178,466	281,888
256229 Transfer to Anthoinette Tubman Chesire Home	50,000	125,000	20,800	125,000	148,722	234,906
256230 Support to LIBA	-	100,000	100,000	150,000	178,466	281,888
256231 Support to Colimbo	-	75,000	-	110,000	130,875	206,718
256232 Support to Chamber of Commerce	-	100,000	100,000	100,000	118,978	187,925
256233 St Matthew Lutheran High School	-	100,000	100,000	75,000	89,233	140,944
256234 Subsidy to Treasures of Wisdom International School	-	50,000	50,000	50,000	59,489	93,963
256235 Subsidy to Samwa International Academy	-	50,000	50,000	50,000	59,489	93,963
256236 Subsidy to Rescue for Abandon Children in Hardship (REACH)	-	-	12,800	-	-	-
256237 Subsidy to Magkie Foundation International	-	-	12,800	50,000	59,489	93,963
256238 Subsidy to Juliue-Ta Care Center	-	-	61,400	-	-	-
256239 Support to Church Aid Liberia	-	25,000	25,000	25,000	29,744	46,981
256240 Support to Church Aid Liberia	-	50,000	-	50,000	59,489	93,963
256241 Support to Ricks Institute	-	-	50,000	-	-	-
256244 The Hope House of Sustance freedom	-	-	-	150,000	178,466	281,888
256245 Youth, Women and Children Advocacy	-	-	-	2,500	2,974	4,698
256246 Transfer-Girls Guide Associat.	-	-	-	30,000	35,693	56,378
256247 Transfer to Muslim Organiz youth	-	-	-	30,312	36,064	56,964
256248 Transfer to All African Student Union (AFSU)	-	-	-	100,511	119,586	188,885
256249 Transfer-Youth Policy-F-Program	-	-	-	5,000	5,949	9,396

Annex 4: Detailed Object of Expenditure

ECONOMIC ITEM	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
256250 Youth Community Literacy Prog.	-	-	-	2,416	2,874	4,540
256251 Transfer-Youth Center-Maryland	-	-	-	603	717	1,133
256252 Youth Development Agency	-	-	-	55,000	65,438	103,359
256253 Transfer to National Surfing Association	-	-	-	100,000	118,978	187,925
256254 Transfer to Liberia Oldtimers National Association	-	-	-	25,000	29,744	46,981
256255 Transfer-Inter- Sch Sports Association	-	-	-	10,000	11,898	18,793
256256 Transfers to Forpoh Vocational Insstitute	-	-	-	70,000	83,284	131,548
256257 Transfer-Ecowas Social Society	-	-	-	5,000	5,949	9,396
256258 Professional Sports Academy	-	-	-	437,000	519,932	821,233
256260 St. Peter Lutheran High School	-	-	-	75,000	89,233	140,944
256261 Muja International School	-	-	-	30,000	35,693	56,378
256262 Seventh Days Adventist University	-	-	-	30,000	35,693	56,378
256263 Liberia Youth Foundation	-	-	-	50,000	59,489	93,963
256264 National Muslin Student Association of Liberia	-	-	-	35,000	41,642	65,774
256265 Support to Disability Motivatioinal Net	-	-	-	75,000	89,233	140,944
256266 Royal Life Academy	-	-	-	70,000	83,284	131,548
256267 Muslim Congress High School	-	-	-	150,000	178,466	281,888
256268 Brighter Liberia International School System	-	-	-	25,000	29,744	46,981
256269 Mother of Light Rehabilitation Center	-	-	-	75,000	89,233	140,944
256270 Journey Against Violence Rehabilitation Center	-	-	-	75,000	89,233	140,944
256271 National Rehabilitation for Drugs & War Affected Persons	-	-	-	75,000	89,233	140,944
256272 Center for Rehabilitation & Reintegration	-	-	-	125,000	148,722	234,906
256273 Liberia Learning Center	-	-	-	75,000	89,233	140,944
26 GRANTS	**117,561,293**	**170,252,395**	**150,647,538**	**246,189,027**	**201,275,386**	**261,656,259**
261622 Transfer to GOL Advance Project Account	-	-	10,373,750	-	-	-
262101 Contributions to International	33,369	181,585	365,235	181,585	148,458	192,994
262102 Trade Agreement Levy - ECOWAS	8,056,485	9,862,519	9,862,519	12,100,000	9,892,531	12,860,201
262103 Mano River Union	538,700	97,500	662,500	-	-	-
262104 Contributions to other Int.Org	121,243	243,839	3,404,369	293,839	240,232	312,299
262107 Trf to Ecowas Natl Coord. Comm	97,179	100,300	98,696	100,300	82,002	106,601
262108 Trf African Peer Review Sec	202,343	477,000	477,000	477,000	389,978	506,968
262109 Transfer-Ecowas Social Society	1,948	5,000	5,000	-	-	-
262110 Transfer-Cabinet Sec.	50,148	500,590	209,674	500,590	409,265	532,040
262115 Transfer to Treasure Service	3,600	-	-	-	-	-
262116 Transfer to Regional Development and Planning service	18,000	23,331	22,799	100,000	81,756	106,283

Annex 4: Detailed Object of Expenditure

ECONOMIC ITEM	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
262117 Transfer to MOI Public Affairs Programs	300,035	318,040	318,040	318,040	260,018	338,021
262120 Transfer to Liberia National Tourism Authority	150,000	-	-	-	-	-
262201 Contributions to Int.Org.	1,438,761	9,608,541	2,154,890	5,037,333	4,118,345	5,353,811
263106 Contingency Transfers–Curr.	-	12,087,219	-	12,079,719	9,875,950	12,838,645
263107 Transfer To LIMPAC	429,078	582,168	363,088	582,168	475,960	618,744
263116 Transfer to PFM Reform Secret.	217,262	446,128	259,358	446,128	364,738	474,157
263121 Transfer to Cities	275,300	-	-	-	-	-
263125 Transfer-Revenue Enhanc.Initv.	2,441,544	5,952,999	4,526,892	7,898,559	6,457,581	8,394,799
263136 Transfer President Young Professionals	262,647	269,700	214,942	269,700	220,497	286,644
263138 Transfer to Foreign Institute	77,920	90,000	75,000	90,000	73,581	95,654
263142 Transfer-Angie Brooks Int'l Ce	80,530	80,500	167,080	200,000	163,513	212,565
263150 Internal Audit Unit	249,998	1,300,000	1,266,050	1,300,000	1,062,834	1,381,674
263151 Transfer-NIOC Interim Mgt Team	30,000	30,000	25,000	30,000	24,527	31,885
263166 Trf to Public Accounts Committ	737,762	738,312	3,598,826	738,313	603,619	784,699
263167 Trf AntiHuman Trafficking Task	38,960	50,000	70,000	370,000	302,499	393,246
263168 Trf to Gbarnga Regional Hub	200,000	300,000	300,000	300,000	245,269	318,848
263171 Transf.Zwedru Reg.Justice Hub	4,454	6,152	6,152	6,152	5,030	6,539
263172 Transfer-Legist.Budget Office	1,306,265	600,000	2,284,559	1,587,107	1,297,562	1,686,819
263173 Transfer-legist.Inform.Service	60,432	100,000	100,000	100,000	81,756	106,283
263184 Transfer to Peace Ambassador	340,850	550,000	333,050	550,000	449,661	584,555
263192 Transfer to County Services Center Running Cost	314,976	375,000	225,000	1,980,003	1,618,776	2,104,401
263193 Transfer to Gbalatuah	-	-	63,000	-	-	-
263205 Transfer-University of Liberia	31,370,529	30,983,684	25,143,974	31,583,684	25,821,701	33,567,976
263208 Western Region University (WRU)	753,047	791,349	676,462	1,103,349	902,059	1,172,669
263210 Transfer to Grand Bassa University	635,896	752,872	649,696	1,311,802	1,072,483	1,394,218
263211 Transfer-County Youth Cordn.	4,870	5,902	5,902	5,902	4,825	6,273
263212 Transfer-Youth Policy-F-Prog.	25,324	20,000	20,000	15,000	12,263	15,942
263218 Transfer-Cadet Training Prog.	106,040	26,946	674,946	26,946	22,030	28,639
263222 Transfer to William V.S. Tubman University	5,340,355	5,504,168	4,566,898	6,004,168	4,908,795	6,381,389
263225 Transfer-Tumutu Agriculture & Vocational Training	4,865	54,506	53,000	54,506	44,562	57,931
263229 Transfer-Natl. Comm UNESCO	292,200	300,000	300,000	300,000	245,269	318,848
263234 Transfer to-Nimba University	1,457,858	1,550,960	1,254,784	2,037,160	1,665,510	2,165,148
263235 Transfer to-Lofa University	1,416,452	1,620,400	1,690,370	2,920,400	2,387,616	3,103,879
263238 Transfer to Grand Kru Community College	565,032	630,144	552,913	523,182	427,735	556,052
263242 Transfer to Spelling Bee \& Rel	38,959	40,000	40,000	40,000	32,703	42,513
263243 Transfer to Bong Comm. College	1,276,345	1,171,799	930,951	2,071,799	1,693,829	2,201,963
263247 Transfer-Grand Gedeh Comm. Col	458,666	519,407	510,114	1,219,407	996,944	1,296,018
263251 AM Doglioti Medical School	1,052,848	1,413,600	1,178,000	1,513,600	1,237,466	1,608,694

Annex 4: Detailed Object of Expenditure

ECONOMIC ITEM	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
263301 Transfer to Montserrado County Health System	197,400	175,000	175,000	175,000	143,074	185,995
263302 Transfer-Redemption Hospital	315,900	420,000	420,000	420,000	343,377	446,387
263303 Grand Bassa County Health Syst	132,400	170,000	127,500	170,000	138,986	180,681
263304 Transfer-LG Hospital Buchanan	166,880	270,000	270,000	270,000	220,742	286,963
263305 Transfer-Sinoe County Health	232,140	150,000	150,000	150,000	122,635	159,424
263306 Transfer to F. J. Grant Hospit	116,880	165,000	165,000	165,000	134,898	175,366
263307 Transfer-Maryland Cout.Health	97,400	150,000	150,000	150,000	122,635	159,424
263308 Transfer-J.J. Dossen Hospital	146,100	165,000	165,000	165,000	134,898	175,366
263309 Cape Mount County Health Syst.	197,400	150,000	150,000	150,000	122,635	159,424
263310 Transfer-Timothy Hospital	97,400	120,000	120,000	120,000	98,108	127,539
263311 Transfer-Bong County Health	129,600	170,000	85,000	170,000	138,986	180,681
263312 Transfer-Lofa County Health	107,140	170,000	170,000	170,000	138,986	180,681
263313 Transfer to Kolahun Hospital	107,140	110,000	110,000	300,000	245,269	318,848
263314 Transfer to Foya Boma Hospital (Lofa)	97,400	100,000	100,000	100,000	81,756	106,283
263315 Transfer-Vahun Hospital (Lofa)	97,400	100,000	100,000	100,000	81,756	106,283
263316 Transfer-Nimba County Health	237,400	170,000	127,500	170,000	138,986	180,681
263317 G.W. Harley Hospital (Nimba)	107,140	125,000	93,750	125,000	102,196	132,853
263318 Grand Gedeh County Health Syst	97,400	150,000	287,000	150,000	122,635	159,424
263319 Martha Tubman Memorial Hospital (Grand Gedeh	97,400	145,000	145,000	143,000	116,912	151,984
263320 Margibi County Health System	100,000	170,000	117,123	170,000	138,986	180,681
263321 C.H. Rennie Hospital (Margibi)	100,000	170,000	110,000	170,000	138,986	180,681
263322 Bomi County Health System	132,400	150,000	150,000	150,000	122,635	159,424
263323 Liberia Government Hospital Bomi	97,400	145,000	145,000	145,000	118,547	154,110
263324 River Cess County Health System	97,400	150,000	150,000	150,000	122,635	159,424
263325 St. Francis Hospital (River Cess County	97,400	145,000	145,000	145,000	118,547	154,110
263326 Grand Kru County Health System	147,400	150,000	150,000	150,000	122,635	159,424
263327 Rally Time Hospital (Grand Kru	97,400	145,000	145,000	145,000	118,547	154,110
263328 Transfer-River Gee Health Sys.	137,400	250,000	250,000	250,000	204,391	265,707
263330 Transfer-Gbarpolu County Healt	122,400	150,000	150,000	150,000	122,635	159,424
263334 Transfer-Complimentary Div.	19,480	20,000	20,000	20,000	16,351	21,257
263342 Tellewoyan Hospital (Lofa)	146,100	295,000	295,000	395,000	322,938	419,816
263351 Transfer-Barclayville Health	20,000	20,000	20,000	20,000	16,351	21,257
263354 Saclepea Comprehensive Health	73,048	135,000	67,500	135,000	110,371	143,482
263355 Fish Town Hospital	107,140	155,000	155,000	155,000	126,723	164,738
263359 Transfer-Duport Road Health	38,960	70,000	70,000	200,000	163,513	212,565
263360 Transfer-Barnesville Health	38,960	40,000	40,000	40,000	32,703	42,513
263361 Transfer-South East.Midwifery	97,400	100,000	100,000	100,000	81,756	106,283
263364 Transfer-Rural Heath Institute	26,878	27,600	27,600	52,600	43,004	55,905
263366 Transfer to Pharmacy Division	19,480	20,000	20,000	20,000	16,351	21,257
263373 Transfer to Clara Town Clinic	19,480	20,000	20,000	50,000	40,878	53,141
263375 Maternal and Child Mortality Fund	29,220	30,000	30,000	30,000	24,527	31,885

Annex 4: Detailed Object of Expenditure

ECONOMIC ITEM	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
263378 Transfer to Cinta Health Clinic	29,220	30,000	-	50,000	40,878	53,141
263380 C B Dumbar Hospital	225,000	320,000	320,000	500,000	408,782	531,413
263382 Bensonville Hospital/James N.	181,490	100,000	100,000	100,000	81,756	106,283
263386 Transfer to Bensonville Health	97,400	100,000	100,000	100,000	81,756	106,283
263390 Transfer-Bahn Health Center	73,050	75,000	75,000	100,000	81,756	106,283
263391 Transfer-Dolo Health Center	29,220	130,000	30,000	130,000	106,283	138,167
263392 Transfer-County Preven Health	824,374	252,170	903,929	252,170	206,165	268,013
263401 Transfer to Ministerial League	19,480	30,518	30,518	30,518	24,950	32,435
263402 Transfer to National Football	1,092,431	1,074,058	1,710,856	3,874,058	3,167,293	4,117,452
263404 Transfer to National County Me	-	400,393	430,393	400,393	327,347	425,548
263405 Liberia National Olympic Comm.	-	3,502	3,502	3,502	2,863	3,722
263406 Transfer to Liberia Tennis Fed	1,461	10,000	10,000	10,000	8,176	10,628
263407 S.K. Doe Sports Complex	312,000	50,000	50,000	450,000	367,904	478,272
263408 National University Games	-	2,502	2,502	2,502	2,046	2,659
263410 National High School Athletics	-	3,451	3,451	3,451	2,821	3,668
263414 Transfer-Table Tennis Associat	-	8,000	18,400	8,000	6,541	8,503
263416 Up Country Basketball	-	4,964	4,964	4,964	4,058	5,276
263417 Grassroots Sports Development	1,198	3,739	3,739	3,739	3,057	3,974
263421 Transfer-National Academic Competitions	43,829	45,000	45,000	45,000	36,790	47,827
263422 Transfer-National Flag Day Celebration	68,180	70,000	70,000	70,000	57,230	74,398
263423 Transfer-Joint Legislative Modernization Committee	99,999	1,570,000	1,570,000	-	-	-
263461 Liberia Chess Federation	4,870	50,000	82,537	50,000	40,878	53,141
263462 Youth, Women and Children Advocacy	-	2,500	2,500	-	-	-
263465 IFMIS Budget Module	-	400,000	-	400,000	327,026	425,131
263473 Transfer to WASSCE Tutorial	167,383	100,000	100,000	100,000	81,756	106,283
263503 GOL County Development Fund	2,795,798	-	-	-	-	-
263504 Nimba County (MITTAL)	1,500,000	1,500,000	1,500,000	2,500,000	2,043,911	2,657,066
263505 Bong County (MITTAL)	500,000	500,000	250,000	833,333	681,304	885,688
263506 Grand Bassa County (MITTAL)	800,000	1,000,000	111,437	1,666,667	1,362,608	1,771,378
263507 Margibi (Firestone)	160,000	160,000	160,000	186,667	152,612	198,395
263508 Montserrado (Firestone)	77,980	77,980	-	186,667	152,612	198,395
263600 Transfer to Gbelahun Public School	-	50,000	50,000	50,000	40,878	53,141
263639 Western Cluster:Bomi	-	770,001	-	770,001	629,526	818,377
263640 Western Cluster:Cape Mount	-	770,000	-	770,000	629,525	818,376
263641 Western Cluster:Gbarpolu	-	520,000	-	520,000	425,134	552,670
263645 Transfer to Legislative Committee Hearings	5,057,753	1,414,759	6,459,655	2,214,758	1,810,707	2,353,904
263646 Transfer to Project Financial Management Unit-(PFMU) MFDP	203,923	200,000	166,670	200,000	163,513	212,565
263648 Transfer to Gender Responsive Planning & Budgeting (GRPB)	503,252	634,557	604,554	720,996	589,459	766,294
263649 Transfer to Open Government	36,999	37,000	37,000	37,000	30,250	39,325

Annex 4: Detailed Object of Expenditure

ECONOMIC ITEM	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Partnership (OGP)						
263650 Fiscal Transparency Initiatives	113,013	116,032	116,032	150,018	122,649	159,443
263651 Transfer to IFMIS	451,204	405,600	408,000	405,600	331,604	431,082
263652 Transfer to Project Management Unit	280,851	451,770	414,975	451,770	369,351	480,153
263653 Transfer to Benson hospital	-	100,000	100,000	100,000	81,756	106,283
263654 Transfer to Sanniquellie City Corporation	-	60,000	47,050	100,000	81,756	106,283
263655 Transfer to Robert Sports City Corporation	-	50,000	50,000	200,000	163,512	212,566
263656 Transfer to Cesto City Corporation	-	50,000	50,000	100,000	81,756	106,283
263657 Transfer to Fish Town City Corporation	-	60,000	60,000	100,000	81,756	106,283
263658 Transfer to Zwedru City Corporation	-	60,000	60,000	100,000	81,756	106,283
263659 Transfer to Voinjama City Corporation	-	60,000	60,000	100,000	81,756	106,283
263660 Transfer to Bopolu City Corporation	-	50,000	50,000	150,000	122,634	159,424
263661 Transfer to Tumansburg City Corporation	-	50,000	50,000	100,000	81,756	106,283
263662 Transfer to Barclayville City Corporation	-	50,000	50,000	50,000	40,878	53,141
263663 Transfer to Greenville City Corporation	-	50,000	50,000	100,000	81,756	106,283
263664 Transfer to Unification City Corporation	-	22,000	22,000	22,000	17,986	23,382
263665 Transfer to Bong Mines City Corporation	-	20,000	20,000	20,000	16,351	21,257
263666 Transfer to Bernard Farm City Corporation	-	20,000	20,000	20,000	16,351	21,257
263667 Transfer to Zoweinta City Corporation	-	20,000	20,000	20,000	16,351	21,257
263668 Transfer to Salala City Corporation	-	20,000	20,000	20,000	16,351	21,257
263669 Transfer to Kanweaken City Corporation	-	20,000	20,000	20,000	16,351	21,257
263670 Transfer to Pleebo City Corporation	-	20,000	20,000	20,000	16,351	21,257
263671 Transfer to Saclepea City Corporation	-	20,000	20,000	20,000	16,351	21,257
263672 Transfer to Kalorken City Corporation	-	20,000	20,000	20,000	16,351	21,257
263673 Transfer to Kolahun City Corporation	-	20,000	20,000	20,000	16,351	21,257
263674 Transfer to Bentol City Corporation	-	20,000	20,000	100,000	81,756	106,283
263675 Transfer to Orangegrove City Corporation	-	20,000	20,000	20,000	16,351	21,257
263676 Transfer to Toe Town City Corporation	-	20,000	20,000	20,000	16,351	21,257
263677 Transfer to Edina City Corporation	-	20,000	5,000	20,000	16,351	21,257
263678 Transfer to Kahnplay City Corporation	-	20,000	15,000	20,000	16,351	21,257
263679 Transfer to Palala City Corporation	-	20,000	20,000	20,000	16,351	21,257
263680 Transfer to Kronwroken City Corporation	-	20,000	20,000	20,000	16,351	21,257
263681 Transfer to Communal Land Survey Support	-	100,000	100,000	100,000	81,756	106,283

Annex 4: Detailed Object of Expenditure

ECONOMIC ITEM	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
263683 Transfer to Legislative Liaison Office	-	50,000	-	50,000	40,878	53,141
263684 Transfer to Dolokelen Gboven Multilateral	-	25,000	25,000	121,485	99,322	129,117
263685 Transfer to Buchanan Science Laboratory	-	50,000	50,000	50,000	40,878	53,141
263686 Transfer to Glofaken Health Center	-	50,000	50,000	50,000	40,878	53,141
263687 Transfer to Boinsen Multilateral Institute	-	40,000	40,000	40,000	32,703	42,513
263688 Transfer to Nancy B. Doe Public School	-	40,000	40,000	40,000	32,703	42,513
263689 Transfer to Weala Public School Annex-II	-	40,000	40,000	180,000	147,162	191,309
263690 Transfer to Scaling Up Nutrition	-	152,000	150,701	152,000	124,270	161,550
263691 Transfer to Buchanan Government Hospital Feeding Program	-	200,000	200,000	200,000	163,513	212,565
263692 Transfer to Manolu Clinic	-	110,000	110,000	110,000	89,932	116,911
263693 Transfer to Bomah Clinic	-	40,000	40,000	40,000	32,703	42,513
263694 Transfer to Leleh Heath Center Completion	-	75,000	75,000	75,000	61,317	79,712
263695 Transfer to Ceayah Clinic	-	75,000	75,000	75,000	61,317	79,712
263696 Transfer to One Health Liberia	-	200,000	200,000	200,000	163,513	212,565
263697 Transfer to Massaquoi Town Health Center	-	50,000	50,000	50,000	40,878	53,141
263707 Transfer to Juli Juah Youth & Literacy Program	-	2,403	2,403	4,403	3,600	4,680
263708 Youth Development Agency	30,974	55,000	55,000	-	-	-
263709 Transfer to Diaspora Commission	-	400,000	184,775	400,000	327,026	425,131
263710 Transfer to IATI Annual Subscription	-	2,587	-	2,587	2,115	2,750
263711 Transfer to UNDP Annual Subscription	-	750,000	-	750,000	613,173	797,120
263712 Transfer to Japanese Bank Service Charge	-	250,000	9,150	250,000	204,391	265,707
263713 Transfer to African Development Bank Annual Subscription	-	1,264,647	-	1,264,647	1,033,931	1,344,100
263714 Transfer to National Aids Program	-	100,000	100,000	100,000	81,756	106,283
263715 Transfer to Tappita Vocational Training Institute	-	75,000	-	-	-	-
263717 Transfer to Saniquillie central High School	-	30,000	30,000	30,000	24,527	31,885
263718 Transfer to Tiah Memorial Institute	-	50,000	50,000	50,000	40,878	53,141
263719 Transfer to Liberia Institute of Tax Practitioners	-	150,000	-	150,000	122,635	159,424
263720 Transfer to Security & Data Protection Act	-	400,000	400,000	400,000	327,026	425,131
263721 Transfer to Samay Macerca Memorial	-	100,000	-	-	-	-

Annex 4: Detailed Object of Expenditure

ECONOMIC ITEM	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Center (War Crime Court)						
263722 Transfer to Assembly of Chiefs & Governor	-	200,000	-	200,000	163,513	212,565
263723 Transfer to County Council	-	300,000	-	300,000	245,269	318,848
263724 Transfer to County Administration	-	750,000	-	-	-	-
263726 Transfer to International Ministeral Concession Commission (MCC)	-	75,000	-	75,000	61,317	79,712
263729 Transfer to Carbon Market	-	200,000	200,000	600,000	490,539	637,696
263730 Transfer to Special Presidential coordinating Committee (Yellow Machines)	-	-	2,523,885	-	-	-
263732 Transfer to National Rail Authority Secretariat	-	-	276,290	-	-	-
263807 Transfer to National Concessions Conflicts Resolution Office	256,259	263,100	215,772	263,100	215,101	279,630
263810 Transfer to 14th Military Hospital	1,299,976	1,300,000	865,204	1,300,000	1,062,834	1,381,674
263811 Transfer to Budget preparation & Policy Development	176,933	346,893	210,735	346,893	283,607	368,687
263812 Transfer to Gbedia Hospital (Rivercess(	108,600	150,000	150,000	150,000	122,635	159,424
263813 Transfer to Emirates Hospital (Gbarpolu)	246,100	695,000	695,000	1,200,000	981,077	1,275,392
263814 Transfer to Nursing Division	19,480	20,000	450,000	20,000	16,351	21,257
263815 Transfer to Lofa Bridge Health Center	19,480	120,000	120,000	120,000	98,108	127,539
263816 Transfer to Nyokolitahun Health Center	19,480	50,000	50,000	50,000	40,878	53,141
263817 Transfer to Gov't Camp Health Center	19,480	20,000	20,000	20,000	16,351	21,257
263818 Transfer to Community Health Services	19,480	20,000	20,000	20,000	16,351	21,257
263819 Transfer to Non-Communicable Disease (NCD)	19,480	20,000	20,000	20,000	16,351	21,257
263820 Transfer to Neglected Tropical Disease (NTD)	19,480	50,000	50,000	50,000	40,878	53,141
263821 Transfer to Juazhn Health Center	19,480	20,000	20,000	20,000	16,351	21,257
263822 Transfer to Ziah Town Clinic	19,480	20,000	20,000	20,000	16,351	21,257
263823 Transfer to Council of Chiefs	281,290	587,491	344,546	587,491	480,312	624,401
263825 Transfer to Liberia National Scrabble Association	-	5,000	45,500	5,000	4,088	5,314
263826 Transfer to National Surfing Association	-	152,000	152,000	-	-	-
263827 Transfer to Liberia National Wheelchair Basketball Federation (LNWBF)	-	2,000	269,800	2,000	1,635	2,126
263828 Transfer to National Roller Sports Association of Liberia	1,071	2,000	2,000	2,000	1,635	2,126
263829 Transfer to Liberia National Former Football Players Assocciation	15,000	25,000	25,000	25,000	20,439	26,571
263830 Transfer to Liberia Oldtimers National	24,350	25,000	15,000	-	-	-

Annex 4: Detailed Object of Expenditure

ECONOMIC ITEM	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Association						
263831 Transfer to Vendor Share	10,544,947	14,247,146	7,443,819	14,000,000	11,445,904	14,879,571
263832 Support to National Security Secretariat	125,000	150,000	150,000	150,000	122,635	159,424
263833 Support to LWSC Water Supply Plant	1,128,593	939,385	939,385	939,385	768,008	998,403
263834 Transfer to Grand Gedeh SDF	500,000	500,000	500,000	186,667	152,612	198,395
263836 Transfer to Maryland Vocational Training Institution	193,890	300,000	262,675	300,000	245,270	318,847
263837 Transfer to Trade & Investment Office	700,000	700,000	775,000	1,000,000	817,565	1,062,827
263838 Transfer to Assets Recovery & Property Retrieval Task Force	1,000,192	2,328,765	2,328,765	2,700,000	2,207,424	2,869,632
263839 Transfer to Central Printing House	-	400,000	400,000	200,000	163,513	212,565
263840 Transfer to Development of People & Communities (DOPAC)	-	-	50,000	-	-	-
263844 Transfer to Preforming and Visual Arts	-	-	-	500,000	408,782	531,413
263845 Transfer to MCC Eligibility	-	-	-	2,000,000	1,635,129	2,125,653
263846 Transfer to VAT Refound(10% of Gross VAT)	-	-	-	33,000,000	26,979,631	35,073,275
263847 Transfer to GOL Social Program	-	-	-	2,000,000	1,635,129	2,125,653
263848 Transfer to Budget Coordination Triggers	-	-	-	200,000	163,513	212,565
263849 Supporting AAID Mid Year Review	-	-	-	700,000	572,295	743,979
263851 Transfer to Hummingbird Resource Liberia Inc.	-	-	-	1,426,000	1,165,847	1,515,591
263852 Transfer to Cavalla Resource Liberia Inc.	-	-	-	3,300,000	2,697,963	3,507,327
263853 Transfer to China Union Mining Company	-	-	-	2,378,000	1,944,169	2,527,401
263854 Transfer to WACPS	-	-	-	75,000	61,317	79,712
263855 Transfer to ADR, Human Rights	-	-	-	150,000	122,635	159,424
263856 Transfer to Probation & Parole Services	-	-	-	155,000	126,723	164,738
263857 Transfer to Independent Parole Board	-	-	-	180,000	147,162	191,309
263858 Transfer to Sexual & Gender Based Violence (SGBV) Crime Unit	-	-	-	96,820	79,157	102,903
263859 Transfer to WAPIS	-	-	-	98,123	80,222	104,288
263860 Transfer to-Transnational Crimes Unit (TCU)	-	-	-	89,321	73,026	94,933
263861 Transfer to-" National TB Control Program "	-	-	-	20,000	16,351	21,257
263862 Transfer to-"Liberia Health Equity Fund "	-	-	-	500,000	408,782	531,413
263863 "Transfer to MOH Performance Based Financing Fund	-	-	-	150,000	122,635	159,424
263864 "Transfer to Liberia Biomedical	-	-	-	300,000	245,269	318,848

Annex 4: Detailed Object of Expenditure

ECONOMIC ITEM	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
Program "						
263865 "Transfer to Liberia Dental Program "	-	-	-	300,000	245,269	318,848
263866 "Transfer to M & E Division	-	-	-	75,000	61,317	79,712
263867 "Transfer to EYE Health	-	-	-	100,000	81,756	106,283
263868 "Transfer to Brewerville Health Center"	-	-	-	100,000	81,756	106,283
263869 "Transfer to Malaria Control Program"	-	-	-	20,000	16,351	21,257
263870 "Transfer to Bellefanai Health Center"	-	-	-	40,000	32,703	42,513
263871 "Transfer to Lexington Health Center"	-	-	-	40,000	32,703	42,513
263872 Transfer to Loveville Health Center	-	-	-	100,000	81,756	106,283
263873 "Transfer to Strengthen Disease Surveillance and preparedness	-	-	-	1,000,000	817,565	1,062,827
263874 Transfer to Lormeai Public School	-	-	-	50,000	40,878	53,141
263875 Transfer to National Taskforce Against Illicit Mining	-	-	-	2,494,600	2,039,497	2,651,327
263877 Transfer to National Rail Authority	-	-	-	600,000	490,539	637,696
263878 Tobyville Public School	-	-	-	540,000	441,485	573,926
263880 Diaspora Support Program-MOS	-	-	-	400,000	327,026	425,131
263881 Transfer to Duo-Boe Clinic	-	-	-	100,000	81,756	106,283
263882 ansfer to Sucrumu Public School	-	-	-	40,000	32,703	42,513
263883 Transfer to Bonadin Health Center	-	-	-	150,000	122,635	159,424
263884 Transfer to Doodweken Clinic	-	-	-	100,000	81,756	106,283
263885 Transfer to Vahun Central High School	-	-	-	50,000	40,878	53,141
263886 Support to S,S, Chea Elementary & Junior High School	-	-	-	40,000	32,703	42,513
263888 Transfer to Elizabeth Garwo Clinic	-	-	-	40,000	32,703	42,513
263889 Transfer to General Revenue Mobilization & Fiscal Decentralization	-	-	-	1,000,000	817,565	1,062,827
263890 Transfer to National Reference Laboratory	-	-	-	1,300,000	1,062,834	1,381,674
264101 Transfer-Liberia Scout Assoc.	-	107,000	107,000	-	-	-
264102 Transfer-Girls Guide Associat.	973	3,000	3,000	-	-	-
264103 Transfer-Fed.of Liberian Youth	35,000	97,500	97,500	-	-	-
264104 Youth Community Literacy Prog.	15,407	5,416	5,416	3,000	2,453	3,188
264105 Transfer to YMCA	4,870	72,500	72,500	-	-	-
264106 Transfer to YWCA	2,435	45,000	45,000	-	-	-
264107 Transfer to LINSU	63,700	97,500	97,500	-	-	-
264108 Inst.of Certified Public Acct.	99,995	200,000	166,670	200,000	163,513	212,565
264114 Trans to Muslim Organiz youth	29,220	30,312	30,312	-	-	-
264151 Trf to Clay Vocational School	9,160	6,008	6,008	6,008	4,912	6,385
264167 Transfer to Deabo Public School	48,556	100,000	100,000	100,000	81,756	106,283
264174 Transfer to Sinoe Community College	494,686	535,562	463,944	585,562	478,735	622,351
264182 Transfer to Peace Building Plan Intergovernmental	308,407	319,618	280,725	319,618	261,308	339,698

Annex 4: Detailed Object of Expenditure

ECONOMIC ITEM	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
264183 Health Program & Core Support System Fund	278,401	251,003	652,803	441,003	360,548	468,710
264187 Transfer to Tuition Free Policy	5,331,841	4,959,393	4,390,418	4,799,825	3,924,167	5,101,381
264188 Transfer to Harbel Multilateral High School	30,000	40,000	40,000	50,000	40,878	53,141
264189 Transfer to Gbeapo Multilateral High School	19,479	20,000	20,000	20,000	16,351	21,257
264190 Transfer to Sinoe Multilateral High School	29,997	40,000	40,000	50,000	40,878	53,141
264191 Transfer to Voinjama Multilateral High School	29,997	40,000	40,000	50,000	40,878	53,141
264192 Transfer to Zwedru Multilateral High School	29,997	40,000	40,000	50,000	40,878	53,141
264199 Transfer to Girls Education	97,400	100,000	100,000	100,000	81,756	106,283
264259 Deficit Pool Fund	-	2,200,000	-	2,950,000	2,411,815	3,135,338
264275 Transfer to Jorwah Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264277 Transfer to Gbarzon Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264278 Transfer to Konobo health Center	29,220	20,000	20,000	20,000	16,351	21,257
264279 Transfer to Buah Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264280 Transfer to Behwah Health Center	19,480	20,000	20,000	50,000	40,878	53,141
264281 Transfer to Bolahun Health Center	73,050	75,000	75,000	75,000	61,317	79,712
264282 Transfer to Konia Health Center	38,960	40,000	40,000	75,000	61,317	79,712
264283 Transfer to Kakata Health Center	48,700	50,000	50,000	50,000	40,878	53,141
264284 Transfer to Marshall Health Center	15,000	20,000	20,000	50,000	40,878	53,141
264285 Transfer to Soniwen Health Center	20,000	20,000	20,000	30,000	24,527	31,885
264286 Transfer to TB Annex Hospital	97,400	100,000	100,000	100,000	81,756	106,283
264288 Transfer to Chocolate City Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264289 Transfer to New Georgia Community Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264290 Transfer to RH Ferguson Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264291 Transfer to Gbondoi Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264292 Transfer to Nyehn Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264293 Transfer to Karnplay Health Center	38,960	75,000	75,000	75,000	61,317	79,712
264294 Transfer to Zekepa Health Center	19,480	40,000	40,000	40,000	32,703	42,513
264295 Transfer to Boegeezay Health Center	20,000	20,000	20,000	50,000	40,878	53,141
264296 Transfer to Sarbo Health Center	19,480	20,000	20,000	20,000	16,351	21,257
264297 Transfer to Mental Health/Substance Use Disorders	73,050	75,000	75,000	75,000	61,317	79,712
264298 National Diagnostic Center	73,050	75,000	75,000	75,000	61,317	79,712
264299 Emergency medical Service	48,700	50,000	50,000	50,000	40,878	53,141
264300 Blood Safety Center	48,700	50,000	50,000	50,000	40,878	53,141
264301 National Infectious Disease Center	19,480	145,000	145,000	147,000	120,182	156,235
264304 Dialysis Center	48,700	50,000	50,000	50,000	40,878	53,141

Annex 4: Detailed Object of Expenditure

ECONOMIC ITEM	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
264307 MTEF Implementation and Rollout	21,038	-	-	-	-	-
264310 Transfer to All African Student Union (AFSU)	30,714	25,511	25,507	-	-	-
264312 Transfer to Education Fund	-	35,000	35,000	35,000	28,615	37,199
264313 Harper Multilateral	38,957	40,000	40,000	40,000	32,703	42,513
264322 Transfer to River Gee Technical College	325,456	387,107	341,507	437,107	357,363	464,569
264324 Transfer to Mainstreaming Climate Change Adaptation	11,400	11,722	-	-	-	-
264327 Transfer to DBOP Training Programme	22,837	23,447	23,447	23,447	19,169	24,920
264328 Transfer to Center for Africa Budget Reform Initiative	-	15,000	167,250	15,000	12,263	15,942
265120 Liberia Opport.Indust.Center	148,696	185,000	173,462	185,000	151,249	196,623
265125 Transfer-Bolohun Mission	29,218	30,000	30,000	30,000	24,527	31,885
265152 Transfer to-Margibi University	462,415	437,798	427,074	1,137,798	930,223	1,209,282
265177 Transfer-Youth Center-Maryland	-	8,674	8,071	8,071	6,599	8,578
265201 Transfer-Curran Hospital (Lofa	97,400	125,000	125,000	250,000	204,391	265,707
265202 Ganta United Method.Hosp.Nimba	47,499	115,000	105,000	115,000	94,020	122,225
265215 Jimmy Ville Clinic	82,400	75,000	75,000	100,000	81,756	106,283
265216 Transfer to UN Security Council	-	3,956,400	3,956,400	3,956,400	3,234,612	4,204,967
265231 Transfer to Gbei-Vonweah Clinic	9,993	30,000	22,500	30,000	24,527	31,885
265241 Transfer to E and J Medical Center	97,400	240,000	240,000	240,000	196,215	255,078
265242 Transfer to Christian Health Association	48,700	50,000	50,000	50,000	40,878	53,141
265243 Transfer to Senji Health Center	73,050	100,000	100,000	100,000	81,756	106,283
265244 Transfer Sasstown Health Center	48,700	50,000	50,000	50,000	40,878	53,141
265245 Transfer Gblebo Health Center	24,350	25,000	25,000	25,000	20,439	26,571
265247 Transfer to Bong Mines Hospital	97,400	100,000	100,000	100,000	81,756	106,283
265251 Transfer to Damballa Health Center	38,960	75,000	75,000	75,000	61,317	79,712
265253 Doe-Swen Clinic	19,480	20,000	20,000	20,000	16,351	21,257
265254 Buah Jratiken Clinic	20,000	20,000	20,000	20,000	16,351	21,257
265255 Gbalakpo Clinic	19,480	20,000	20,000	20,000	16,351	21,257
265256 Foyah Health Center	63,310	30,000	30,000	125,000	102,196	132,853
265257 Gorblee Health Center	19,480	20,000	20,000	20,000	16,351	21,257
265258 Transfer to Hazard Payment Project	179,996	2,000	-	2,000	1,635	2,126
265302 Liberia Volleyball Federation	-	2,000	2,000	2,000	1,635	2,126
265303 Liberia Track and Field Fed.	-	2,000	2,000	2,000	1,635	2,126
265307 Liberia Kickball Federation	4,870	13,915	13,915	150,000	122,635	159,424
265308 National Para-Olympics Federa.	14,234	2,000	2,000	2,000	1,635	2,126
265312 Tae Kwon Do Federation	14,294	-	-	-	-	-
265314 Amputee Football Federation	62,500	25,062	249,849	225,062	184,003	239,202
265315 Liberia Wrestling Federation	-	1,500	1,500	1,500	1,226	1,594
265317 Liberia Golf Association	-	1,500	1,500	1,500	1,226	1,594
265318 Liberia Handball Federation	974	1,500	61,500	1,500	1,226	1,594

Annex 4: Detailed Object of Expenditure

ECONOMIC ITEM	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
265320 Women and Sports Association	974	1,500	1,500	1,500	1,226	1,594
265321 Transfer-Liberia Boxing Associ	974	1,500	1,500	1,500	1,226	1,594
265322 Transfer-Liberia Athletic Fede	106,413	49,495	70,000	49,495	40,465	52,605
265324 Transfer-basket Ball Federatio	-	97,720	85,000	97,720	79,892	103,859
265325 Transfer-Inter- Sch Sports Ass	4,870	10,000	10,000	-	-	-
265329 Transfer and Dump Atlethic Association	67,200	8,000	250,000	8,000	6,541	8,503
265332 Transfer to Wusu Association	-	2,000	2,000	2,000	1,635	2,126
265333 Transfer to Judo Federation	974	2,000	2,000	2,000	1,635	2,126
265334 Nutrition Division	-	40,000	40,000	40,000	32,703	42,513
265335 Environment Health	-	40,000	40,000	40,000	32,703	42,513
265336 Laboratory Sample Transport	-	2,000	-	2,000	1,635	2,126
265338 Transfer to AAID Implementation Program (ALP	-	500,000	218,707	500,000	408,782	531,413
265339 Transfer to Independence Day Celebration (IDA)	-	1,350,000	1,169,000	1,350,000	1,103,712	1,434,816
265342 Transfer to New Redemption Hospital	-	1,300,000	1,300,000	5,200,000	4,251,336	5,526,698
265344 Kolahun Central High School	-	100,000	100,000	115,000	94,020	122,225
265401 Transfer to Individuals	19,868	22,648	87,119	172,648	141,151	183,495
265420 Transfer to Creative Kids Kollege	19,792	20,000	20,000	20,000	16,351	21,257
265421 Trensfer to MinimumWage Board	243,500	74,432	74,432	74,432	60,853	79,108
265425 Transfer to War Crime Court	942,360	1,213,000	1,213,000	1,400,000	1,144,590	1,487,957
265434 Transfer to Hepatitis B Vaccination Program HBVP	-	150,000	180,000	150,000	122,635	159,424
265509 Transfer to MCC CompactTrans	34,120	2,143,200	1,540,326	2,143,200	1,752,204	2,277,850
265512 PMCS Implementation	408,512	900,000	434,723	400,000	327,026	425,131
265516 Economic Policy Managment	165,540	169,000	382,256	169,000	138,168	179,618
265518 Revenue & Tax Policy Management	484,954	700,000	710,581	700,000	572,295	743,979
265519 Other National Sports	515,678	137,870	39,824	137,870	112,718	146,532
265520 Support to National Disability Programmes	221,001	86,439	293,530	-	-	-
265522 Community Forest Sharing	499,717	746,292	746,292	400,000	327,026	425,131
265526 Transfer to Cotton Tree Public School	19,480	20,000	20,000	20,000	16,351	21,257
265529 Light House Baptist	14,609	10,000	10,000	10,000	8,176	10,628
265530 Transfer to Trembo Vocation Institute	20,973	43,769	29,176	43,769	35,784	46,519
265535 Development of PSIP Policy Manual & Validation	45,674	-	-	-	-	-
265539 Transfers to Forpoh Vocational Insstitute	69,737	70,000	52,497	-	-	-
265542 Transfer to Webbo Rural Teacher Training Institute	586,842	664,877	605,002	664,877	543,580	706,649
265543 Transfer to Kakata Rural Teacher Training Institute	1,014,117	1,065,149	964,049	1,065,149	870,828	1,132,069
265544 Transfer to Zorzor rural Teacher Training Institute	767,710	800,793	743,135	800,793	654,700	851,104

Annex 4: Detailed Object of Expenditure

ECONOMIC ITEM	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
265546 Transfer to Brewerville City Corporation	100,000	130,000	130,000	186,667	152,612	198,395
265547 Transfer to Borough of New Kru Town	25,000	75,000	75,000	186,667	152,612	198,395
265548 Transfer to Gbarnga City Corporation	20,000	70,000	70,000	186,667	152,612	198,395
265549 Transfer to Kakata City Corporation	20,000	60,000	15,000	186,667	152,612	198,395
265550 Transfer to Gompa City Corporation	19,995	63,090	63,090	186,667	152,612	198,395
265551 Transfer to Tapita City Corporation	14,997	55,000	55,000	186,667	152,612	198,395
265552 Transfer to Harper City Corporation	14,160	50,000	50,000	186,667	152,612	198,395
265553 Transfer to Buchanan City Corporation	9,988	60,000	60,000	186,667	152,612	198,395
265554 Transfer to Other Cities Corporation	6,750	-	-	-	-	-
265555 Transfer to Support Liberia Security Council Bid	1,030,648	-	-	-	-	-
27 SOCIAL BENEFITS	**21,011,347**	**31,532,463**	**19,640,438**	**52,216,391**	**50,493,251**	**50,940,117**
271102 Benefits-Former Elected Off.	1,713,345	1,727,000	1,689,170	1,727,000	1,670,009	1,684,789
271103 Retirement Benefits	1,250,341	7,562,939	1,242,308	2,966,303	2,868,415	2,893,801
273101 Medical Expenses-Gen.Public	165,000	50,000	50,000	50,000	48,350	48,778
273102 Incap.Death\&Funeral Expenses	536,337	601,550	246,400	601,550	581,700	586,848
273105 Pension	6,742,363	10,486,992	5,605,280	12,083,628	11,684,868	11,788,279
273108 Benefits for Judges	10,603,961	10,603,982	10,807,280	10,603,982	10,254,051	10,344,799
273110 Elected & Served	-	500,000	-	500,000	483,500	487,779
273111 GOL Contribution to Social Security	-	-	-	23,683,928	22,902,358	23,105,044
31 NON-FINANCIAL ASSETS	**73,629,654**	**8,066,614**	**35,063,255**	**13,654,531**	**15,798,294**	**20,142,906**
311101 Land	4,800	-	706,000	-	-	-
312101 Non-Residential Buildings	9,268,224	150,000	10,678,936	-	-	-
312103 Roads and Bridges	50,838,334	-	9,870,586	-	-	-
312104 Other Buildings and Structures	-	-	2,265,798	-	-	-
312201 Transport Equipment–Vehicles	8,034,474	4,651,759	7,752,104	9,415,656	10,893,913	13,889,797
312202 Transport Equipment – Other	141,587	83,748	160,900	83,748	96,896	123,543
312203 Furniture and Fixtures	1,379,632	1,222,989	1,282,290	2,301,468	2,662,800	3,395,083
312205 Machinery and Equipment	1,835,773	832,368	1,003,641	529,620	612,771	781,286
312301 ICT Infrast Hardware\&Networks	1,092,984	1,125,750	1,133,400	1,320,850	1,528,224	1,948,493
312303 Computer Hardware	-	-	195,100	-	-	-
312305 Software and Licenses	-	-	8,500	3,189	3,690	4,704
312309 Other ICT Equipment	-	-	6,000	-	-	-
312401 Other Fixed Assets	1,033,846	-	-	-	-	-
33 PUBLIC SECTOR INVESTMENT PLAN (PSIP)	**-**	**312,051,612**	**216,602,044**	**328,492,893**	**361,999,168**	**372,070,244**
332401 Other Fixed Assets	-	312,051,612	292,045	292,592,893	322,437,368	331,407,806
332403 Recruitment Expenses	-	-	300,000	-	-	-
332404 Foreign Travel-Means of travel	-	-	90,900	-	-	-
332405 Forgn.Travel-Daily Sub. Allowa	-	-	44,750	-	-	-
332406 Foreign Travel-Incdl. Allowanc	-	-	3,000	-	-	-
332407 Dom. Travel-Daily Subsis.Allow	-	-	387,959	-	-	-
332409 Electricity	-	-	45,905,935	-	-	-

Annex 4: Detailed Object of Expenditure

ECONOMIC ITEM	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
332410 Water and Sewage	-	-	5,893,299	-	-	-
332411 Internet Provider Services	-	-	2,200	-	-	-
332412 Scratch- Cards	-	-	42,960	-	-	-
332413 Fuel and Lubricants - Vehicles	-	-	330,692	-	-	-
332414 Fuel and Lubricants – Gener.	-	-	304,956	-	-	-
332415 Repairs and Maintenance - Veh.	-	-	202,975	-	-	-
332416 Cleaning Materials and service	-	-	7,595	-	-	-
332417 Stationery	-	-	79,631	-	-	-
332418 Printing, Binding,Publication	-	-	393,100	-	-	-
332419 Other Office Mat. and Consum.	-	-	104,476	-	-	-
332420 Staff Training – Local	-	-	676,620	-	-	-
332422 Other Compensations	-	-	3,086,255	-	-	-
332423 Vehicle Insurance	-	-	44,800	-	-	-
332424 Operational Expenses	-	-	3,440,741	-	-	-
332425 Personnel Insurance	-	-	2,500	-	-	-
332426 Domestic Travel-Meansof Travel	-	-	61,620	-	-	-
332428 Rep\&Maint.Mach\&Equip,Furniture	-	-	100,000	-	-	-
332430 Drugs and Medical Consumables	-	-	1,275,000	-	-	-
332431 Media relations, Intelligence	-	-	71,740	-	-	-
332433 Workshops,Conferences,Siminars	-	-	595,083	-	-	-
332434 Food and Catering Services	-	-	3,048,809	-	-	-
332438 Repair and Maintenance–Civil	-	-	32,945,683	-	-	-
332439 Repairs and Maintenance–Gen.	-	-	450	-	-	-
332441 Computer Supplies, Parts and Cabling	-	-	37,000	-	-	-
332442 Vehicle Rental and Lease	-	-	70,800	-	-	-
332444 Repairs and Maintenance– ICT	-	-	3,000	-	-	-
332445 Staff Training – Foreign	-	-	5,000	-	-	-
332446 Domestic Travel - Incidental	-	-	5,950	-	-	-
332448 Other Rental and Lease	-	-	4,410	-	-	-
332450 Consultancy Services	-	-	545,000	-	-	-
332451 Other Specialized Materials	-	-	213,140	-	-	-
332456 Feasibility Studies/Surveys	-	-	1,973,534	-	-	-
332457 Computer Supplies and ICT Services	-	-	215,485	-	-	-
332459 Refuse Collection	-	-	305,395	-	-	-
332460 Equipment Rental and Lease	-	-	124,375	-	-	-
332462 Capacity Building Fund	-	-	170,190	-	-	-
332463 Advertising and Public Relatio	-	-	46,050	-	-	-
332468 Intelligence Services	-	-	800,000	-	-	-
332469 Special Operations Services	-	-	1,122,013	-	-	-
332470 Equipment and Household Materi	-	-	107,000	-	-	-
332472 Other Utilities	-	-	6,000	-	-	-
332473 Uniforms and Specialized Cloth	-	-	369,000	-	-	-
332476 Security Operations	-	-	15,000	-	-	-
332477 Educational Materials and Supp	-	-	386,000	-	-	-

Annex 4: Detailed Object of Expenditure

ECONOMIC ITEM	FY2025 Actual	FY2026 Approved Budget	YTD as at Sept 30 FY2026	FY2027 Draft Budget	FY2028 Projection	FY2029 Projection
332483 Agricultural Supp. and Inputs	-	-	1,788,886	-	-	-
332487 Transport Equipment–Vehicles	-	-	8,863,600	-	-	-
332488 ICT Infrast Hardware\&Networks	-	-	638,787	-	-	-
332489 Furniture and Fixtures	-	-	1,239,877	-	-	-
332490 Machinery and Equipment	-	-	3,514,519	-	-	-
332491 Transport Equipment – Other	-	-	224,600	-	-	-
332492 Non-Residential Buildings	-	-	14,271,243	-	-	-
332493 Non-professionals (Casual Work	-	-	1,490,000	-	-	-
332494 Roads and Bridges	-	-	76,093,816	35,900,000	39,561,800	40,662,438
332495 Contributions to Int.Org.	-	-	1,150,000	-	-	-
332496 Land Survey Fees	-	-	13,250	-	-	-
332501 Education Program M&E	-	-	10,350	-	-	-
332618 Transfer to Cadet Training Program	-	-	648,000	-	-	-
332619 Transfer to Vocational Job Training Program	-	-	145,000	-	-	-
332625 Transfer to Revenue Enhancement Initiative	-	-	240,000	-	-	-
332670 Monitoring and Evaluation	-	-	10,000	-	-	-
41 DOMESTIC LIABILITIES	**80,972,979**	**120,324,481**	**108,488,643**	**151,748,056**	**163,029,053**	**166,110,178**
412102 Government Bonds	-	63,602,497	50,962,637	83,547,854	89,758,827	91,455,201
412103 Promissory Notes	-	9,317,464	9,317,464	6,211,646	6,673,422	6,799,544
412104 Interest Charges on Securities	39,643,627	-	-	-	-	-
413103 Other	-	550,000	342,000	400,000	429,736	437,858
413104 Loan from Central Bank	21,216,648	34,605,820	34,605,820	42,537,773	45,700,044	46,563,740
413105 NASSCORP Loans	-	4,725,334	4,725,334	8,096,002	8,697,861	8,862,244
417104 Other Liabilities	20,112,704	7,523,366	8,535,388	10,954,781	11,769,163	11,991,591
42 FOREIGN	**71,187,885**	**56,675,555**	**55,090,283**	**71,538,295**	**73,529,744**	**80,887,736**
423101 Multi-laterals Loans	48,296,880	46,446,751	46,427,261	47,762,787	49,092,384	54,004,973
423102 Bi-lateral Loans	5,975,081	5,908,358	5,527,438	7,621,825	7,833,998	8,617,932
423103 Other Loans	-	1,554,785	623,414	7,127,454	7,325,865	8,058,951
423104 Interest Payable	8,573,522	-	-	-	-	-
427101 Subscriptions & Other Payables (Foreign)	8,342,402	2,765,661	2,512,170	9,026,229	9,277,497	10,205,880
Grand Total	**869,809,146**	**1,302,665,191**	**1,124,861,294**	**1,538,916,274**	**1,583,584,542**	**1,716,843,728**

PORTFOLIO OF STATE-OWNED ENTERPRISES
BUDGET ANNEX

Fiscal Year 2027 National Budget



STATE-OWNED ENTERPRISES AUTHORITY OF LIBERIA

Republic of Liberia

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Acronyms

BSE	Bureau of State Enterprises
CAGR	Compound Annual Growth Rate
CapEx	Capital Expenditure
CFA	Consolidated Fund Account
CIT	Corporate Income Tax
COGS	Cost of Goods Sold
EIS	Employment Injury Scheme
FDA	Forestry Development Authority
FY	Fiscal Year
GoL	Government of Liberia
GVG	Global Voice Group
ITU	International Telecommunication Union
LAA	Liberia Airport Authority
LACRA	Liberia Agricultural Commodity Regulatory Authority
LBS	Liberia Broadcasting System
LCAA	Liberia Civil Aviation Authority
LEC	Liberia Electricity Corporation
LERC	Liberia Electricity Regulatory Commission
LiMA	Liberia Maritime Authority
LISCR	Liberia International Ship & Corporate Registry
LMTI	Liberia Maritime Training Institute
LPRA	Liberia Petroleum Regulatory Authority
LPRC	Liberia Petroleum Refining Company
LTA	Liberia Telecommunication Authority
LTC Mobile	Liberia Telecommunication Corporation
LWSC	Liberia Water and Sewer Corporation
MFDP	Ministry of Finance & Development Planning
NaFAA	National Fishery and Aquaculture Corporation
NASSCORP	National Social Security Corporation
NB	National Budget
NHA	National Housing Authority
NICOL	National Insurance Corporation of Liberia
NLA	National Lottery Authority
NOCAL	National Oil Company of Liberia
NPA	National Port Authority
NPS	National Pension Scheme
NTA	National Transit Authority
OPEX	Operating Expenses
PFM	Public Financial Management
PFMA	Public Financial Management Act
PSIP	Public Sector Investment Project
SEAL	State-owned Enterprises Authority of Liberia
SOEs	State-Owned Enterprises
WATRA	West Africa Telecom Regulators Assembly

Introduction

Section 18 of the the Amendment and Restatement of PFM Act of 2009 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.

The SOE Annex is intended to inform policymakers' decisions as they allocate scarce public resources during the preparation of the National Budget. This FY2027 Annex represents a preliminary consolidated financial projection for twenty (20) SOEs.

The FY2027 SOE Budget Annex provides information comparing the actualized financial performance of SOEs for FY2025, the approved budget and estimated outturn for FY2026, and the preliminary estimate for FY2027, with draft forecasts for FY2028 and FY2029. 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 FY2027

Estimation

Seventeen of twenty entities of the state-owned enterprises (SOEs) did not meet their submission deadline for their financial plans for the 2027 fiscal year. The estimates provided for those entities that did not meet their reporting deadlines reported in preface and this annex, were generated by the SEAL using the historical trends and compound annual growth rate (CAGR) of the past operational performance of the entities and the analysis of sector-specific and entity-specific factors. These figures are therefore preliminary and will be updated once the entities' board-approved budgets are received. Table 1 below presents the FY2027 consolidated estimate of the 20 SOEs.

Table 1: ***SOE Consolidated Fiscal Budget for FY2027***

Account Description	FY2025 Actual	FY2026 Budget	FY2026 Est. Outturn	Preliminary Budget Estimates for FY2027					FY2028 Draft Forecast	FY2029 Draft Forecast
				Q1 Est.	Q2 Est.	Q3 Est.	Q4 Est.	FY2027 Annual Est.		
SOE Trading Revenue	380,035	373,705	**447,757**	86,437	84,861	95,684	83,092	**350,075**	352,100	354,503
Total Gross Recurrent Revenue	**380,035**	**373,705**	**447,757**	**86,437**	**84,861**	**95,684**	**83,092**	**350,075**	**352,100**	**354,503**
Share accrued to other entities	(1,594)	(1,594)	**(1,594)**	(399)	(399)	(399)	(399)	**(1,594)**	(1,594)	(1,594)
Total Net Recurrent Revenue	**378,441**	**372,111**	**446,163**	**86,039**	**84,463**	**95,285**	**82,693**	**348,480**	**350,505**	**352,909**
Other Inflows:										
Transfers from GoL (Subsidy)	17,697	25,060	**26,481**	4,850	4,850	4,850	4,850	**19,399**	19,272	18,852
Donor Support	14,139	745	**46,506**	6,992	6,992	6,992	6,992	**27,968**	23,773	17,830
Other Income	6,529	13,576	**5,705**	1,652	2,075	1,367	2,792	**7,887**	7,873	7,867
Total Other Inflows	**38,365**	**39,381**	**78,692**	**13,494**	**13,917**	**13,209**	**14,634**	**55,255**	**50,918**	**44,548**
TOTAL NET REVENUE	**416,805**	**411,492**	**524,855**	**99,533**	**98,379**	**108,494**	**97,328**	**403,735**	**401,424**	**397,457**
Objects of Expenditure:										
Direct costs	89,839	74,902	**57,928**	17,727	19,514	18,005	18,026	**73,271**	73,252	73,236
Compensation of employees	95,188	105,757	**99,428**	27,631	27,631	27,631	27,631	**110,523**	110,917	111,310
Purchase of goods and services	55,849	79,715	**66,957**	17,155	18,198	18,084	19,927	**73,364**	63,746	64,043
Non-operating Expenses	17,152	14,670	**17,069**	3,943	4,805	4,482	2,543	**15,772**	15,851	15,931
Benefits & related pmt (NASSC)	25,444	20,091	**43,855**	4,192	3,982	6,917	5,869	**20,960**	21,065	21,170
Depr/Amort/other noncash expense	25,572	28,217	**21,089**	7,246	7,253	7,224	7,231	**28,954**	29,020	29,087
CSR	6,015	4,638	**9,353**	1,185	1,138	1,799	1,928	**6,050**	6,081	6,107
Other expenses	6,082	751	**9,331**	142	159	195	445	**941**	941	941
Capital/Project expenditure	**59,231**	**73,631**	**81,534**	**12,902**	**16,631**	**18,074**	**12,367**	**59,972**	**55,885**	**50,064**
TOTAL OPERATING EXP.	**324,604**	**336,243**	**331,346**	**80,795**	**84,352**	**86,366**	**85,397**	**336,910**	**327,960**	**328,937**
Operating Surplus (Deficit)	**92,201**	**75,248**	**193,509**	**18,738**	**14,028**	**22,129**	**11,930**	**66,825**	**73,464**	**68,521**
Financing Costs	2,289	5,082	**3,267**	2,601	2,846	2,759	2,215	**10,422**	10,473	10,524
Tax expense	3,995	1,117	**4,315**	51	51	51	51	**202**	203	204
Net Surplus (Deficit)	**85,918**	**69,049**	**185,927**	**16,086**	**11,131**	**19,319**	**9,665**	**56,201**	**62,788**	**57,793**
Revenue sharing Transfers	27,811	28,170	**28,170**	7,932	7,932	7,932	7,932	**31,729**	32,239	33,867
Revenue transfer to SEAL	282	791	**293**	184	173	191	167	**714**	876	882
Dividend payments	799	6,460	**5,740**	261	261	261	261	**1,043**	1,095	1,117

Retained Inflow for the year	**57,026**	**33,627**	**151,724**	**7,710**	**2,765**	**10,935**	**1,305**	**22,715**	**28,577**	**21,926**

Revenue Estimate

The trading revenues are generated primarily from SOEs' core operations. The consolidated gross trading revenue estimate for FY2027 is circa **US$350.08 million**. Gross sector revenue is expected to decrease by **US$23.63 million** (or 6.3 percent) over the FY2026 estimated revenue. Drawdown on credit advances from regulated GSM operators is estimated at circa **US$1.59 million (**or 0.5 percent) of the gross sector revenue, resulting in an estimated net aggregate trading revenue of circa **US$348.48 million**, 6.4 percent down when compared to the prior year's estimated net trading revenue.

SOEs expected to drive the sector's trading revenue for the upcoming budget year are LEC (28.2 percent), NASSCORP (19.1 percent), NPA (10.7 percent), LPRC (9.4 percent), LTA (9.1 percent), and LiMA (6.9 percent). Subsidies and other transfers from the GoL to SOEs for FY2027 are estimated at US$47.37 million, accounting for about 11.7 percent of the total estimated gross inflow of circa **US$405.33 million**. The table below provides details of the estimated recurrent operating revenue of the entities covered in this annex for FY2027.

Table 2: ***SOE FY2027 Preliminary Revenue Estimate by Entity***

SOEs	FY2025 Actual	FY2026 Budget	FY2026 Est. Outturn	FY2027 Prelim. Budget Est.	Variance from FY2026		FY2028 Draft Forecast	FY2029 Draft Forecast
					Amount	%		
LEC	99,816	**101,891**	89,620	**98,200**	***(3,691)***	***-4%***	*98,307*	*98,414*
LPRC	39,446	**32,802**	44,875	**32,773**	***(29)***	***0%***	*32,716*	*32,880*
NOCAL	4,188	**4,659**	1,761	**4,138**	***(520)***	***-11%***	*4,151*	*4,171*
LERC	2,761	**3,988**	3,245	**4,107**	***119***	***3%***	*4,111*	*4,115*
LWSC	5,588	**4,458**	4,628	**4,645**	***187***	***4%***	*4,668*	*4,692*
LiMA	24,446	**29,287**	28,722	**24,197**	***(5,090)***	***-17%***	*25,307*	*26,559*
NPA	43,632	**53,159**	49,394	**37,244**	***(15,915)***	***-30%***	*37,430*	*37,617*
LAA	12,593	**13,806**	13,300	**13,348**	***(458)***	***-3%***	*13,414*	*13,482*
NTA	1,072	**531**	2,416	**1,096**	***565***	***106%***	*1,151*	*1,208*
LCAA	0	**4,832**	4,011	**5,539**	***707***	***15%***	*5,566*	*5,594*
LTC Mobile	3,044	**4,777**	2,593	**4,299**	***(478)***	***-10%***	*4,320*	*4,342*
LTA	46,354	**31,657**	41,996	**31,691**	***34***	***0%***	*31,724*	*31,758*
LBS	391	**610**	405	**600**	***(10)***	***-2%***	*603*	*606*
FDA	5,218	**7,142**	5,066	**6,329**	***(813)***	***-11%***	*6,361*	*6,393*
NaFAA	3,190	**3,279**	3,430	**3,250**	***(29)***	***-1%***	*3,266*	*3,282*
LACRA	2,179	**3,772**	993	**3,670**	***(103)***	***-3%***	*3,688*	*3,707*
NASSCORP	81,270	**66,749**	145,663	**66,573**	***(176)***	***0%***	*66,906*	*67,240*
NICOL	969	**1,500**	856	**1,539**	***39***	***3%***	*1,547*	*1,555*
NLA	2,203	**3,072**	3,037	**5,103**	***2,031***	***66%***	*5,129*	*5,154*
NHA	81	**140**	153	**140**	***0***	***0%***	*141*	*141*
Consolidated	**378,441**	**372,111**	**446,163**	**348,480**	**(23,630)**	**-6%**	**350,505**	**352,909**

Estimated Subsidies and Transfers for FY2027

The total estimated transfer, including grants, to SOEs covered in this annex for the upcoming fiscal year is circa **US$47.37 million,** or 83.6 percent over the FY2026 approved budget figure. This increase is expected to be driven by transfers to the LEC for the upcoming fiscal year. The details of the preliminary planned transfers to SOEs are presented in the table below.

Table 3: ***Preliminary Estimates of Subsidies & Other Transfers to SOEs***

SOEs	FY2025 Actual	FY2026 Budget	FY2026 Est. Outturn	FY2027 Prelim. Budget Est.	Variance from FY2026		FY2028 Draft Forecast	FY2029 Draft Forecast
					Amount	%		
LEC	**14,139**	**745**	**46,506**	**27,968**	***27,224***	***3656%***	***23,773***	***17,830***
o/w Grant & Other Support	*14,139*	*745*	*46,506*	*27,968*	*27,224*	*3656%*	*23,773*	*27,968*
LWSC	**6,662**	**9,493**	**9,486**	**5,553**	***(3,940)***	***-42%***	***5,276***	***5,012***
LAA	**2,400**	**2,647**	**6,000**	**2,630**	***(18)***	***(0)***	***2,488***	***2,460***
NTA	**2,437**	**3,639**	**4,894**	**3,103**	***(536)***	***-15%***	***3,227***	***3,066***
LCAA	**-**	**1,000**	**1,000**	**905**	***(95)***	***-10%***	***900***	***896***
LBS	**1,234**	**1,907**	**782**	**1,462**	***(446)***	***-23%***	***1,469***	***1,476***
FDA	**3,291**	**3,616**	**1,875**	**3,416**	***(199)***	***-6%***	***3,536***	***3,554***
LACRA	**606**	**1,001**	**527**	**744**	***(256)***	***-26%***	***747***	***750***
NICOL	**107**	**350**	**350**	**340**	***(9)***	***-3%***	***343***	***345***

NLA	246	373	259	337	(36)	-10%	350	352
NHA	713	1,035	1,308	910	(125)	-12%	937	942
Consolidated	31,836	25,805	72,987	47,368	21,563	84%	43,045	36,682

Expenditure Estimate

The consolidated operating expenditure (OPEX) projection for FY2027, excluding interest and tax expenses, is circa **US$336.91 million**, a US$0.67 million (or 0.2 percent) decline when compared to the FY2026 projection. The entities expected to drive the consolidated expenditure for the fiscal year are LEC (32.9 percent), NASSCORP (17.6 percent), NPA (12.9 percent), and LPRC (6.6 percent). Of the total estimated OPEX for FY2027, compensation is expected to contribute circa US$110.52 million (or 32.8 percent), while other core operating expenses are expected to contribute circa US$183.37 million (or 54.4 percent). *Table 4* provides the details of the consolidated expenditure estimate for FY2027.

Table 4: ***SOE FY2027 Preliminary Expenditure Estimate by Entity***

SOEs	FY2025 Actual	FY2026 Budget	FY2026 Est. Outturn	FY2027 Prelim Budget Est.	Variance from FY2026		FY2028 Draft Forecast	FY2029 Draft Forecast
					Amount	%		
LEC	154,807	101,327	126,542	128,349	27,023	27%	115,633	109,790
o/w CAPEX	*48,076*	*2,896*	*44,679*	*30,579*	*27,683*	*956%*	*26,392.3*	*20,460.1*
o/w Depr/Amort.	*14,487*	*17,256*	*7,461*	*17,273*	*17*	*0%*	*17,290*	*17,307*
LPRC	36,395	33,278	30,980	25,548	(7,730)	-23%	25,584	25,591
o/w CAPEX	*676*	*6,763*	*817*	*1,000*	*(5,763)*	*-85%*	*1,000*	*1,000*
o/w Depr/Amort.	*1,902*	*1,858*	*2,195*	*1,900*	*42*	*2%*	*1,900*	*1,900*
NOCAL	7,686	4,082	5,525	6,126	2,044	50%	6,153	6,179
o/w CAPEX	*1,830*	*305*	*372*	*866*	*561*	*184%*	*870*	*874*
o/w Depr/Amort.	*332*	*235*	*437*	*396*	*161*	*68%*	*398*	*400*
LERC	2,884	3,988	2,886	4,107	119	3%	2,794	2,798
o/w CAPEX	*88*	*210*	*194*	*205*	*(5)*	*-2%*	*206*	*207*
LWSC	10,795	13,825	26,042	12,940	(886)	-6%	12,829	12,724
o/w CAPEX	*2,776*	*4,600*	*17,640*	*3,066*	*(1,534)*	*-33%*	*3,051*	*3,035*
o/w Depr/Amort.	*342*	*270*	*2,247*	*846*	*576*	*213%*	*850*	*854*
LiMA	9,033	8,978	7,710	9,112	134	1%	9,133	9,154
o/w CAPEX	*369*	*415*	*105*	*146*	*(269)*	*-65%*	*147*	*147*
o/w Depr/Amort.	*259*	*-*	*-*	*-*	*-*	*-*	*-*	*-*
NPA	36,579	78,655	42,527	50,224	(28,431)	-36%	50,475	50,727
o/w CAPEX	*1,363*	*27,641*	*2,032*	*-*	*(27,641)*	*-100%*	*-*	*-*
o/w Depr/Amort.	*3,268*	*3,268*	*3,268*	*3,268*	*-*	*0%*	*3,284*	*3,301*
LAA	14,777	29,496	21,515	23,417	(6,079)	-21%	23,534	23,651
o/w CAPEX	*-*	*10,846*	*6,688*	*5,490*	*(5,356)*	*-49%*	*5,518*	*5,545*
o/w Depr/Amort.	*3,299*	*3,282*	*2,879*	*3,291*	*9*	*0%*	*3,307*	*3,324*
NTA	3,478	4,434	6,712	4,631	197	4%	4,654	4,677
o/w CAPEX	*616*	*1,175*	*2,550*	*1,255*	*80*	*7%*	*1,261*	*1,268*
LCAA	-	5,832	5,061	5,815	(17)	0%	5,844	5,873
o/w CAPEX	*-*	*125*	*49*	*127*	*2*	*1%*	*127*	*128*
LTC Mobile	4,256	7,036	4,476	6,384	(652)	-9%	6,416	6,448
o/w CAPEX	*25*	*1,872*	*389*	*1,583*	*(289)*	*-15%*	*1,591*	*1,599*
o/w Depr/Amort.	*464*	*887*	*483*	*730*	*(157)*	*-18%*	*734*	*737*
LTA	19,298	23,625	15,954	23,234	(391)	-2%	23,350	23,467
o/w CAPEX	*1,654*	*1,635*	*2,450*	*1,670*	*35*	*2%*	*1,678*	*1,687*
o/w Depr/Amort.	*82*	*-*	*77*	*75*	*75*	*-*	*75*	*75*
LBS	1,628	2,154	1,185	2,060	(94)	-4%	2,071	2,080
o/w CAPEX	*154*	*350*	*6*	*345*	*(5)*	*-2%*	*346*	*348*
FDA	3,869	3,639	2,126	3,631	(8)	0%	3,637	3,654
o/w CAPEX	*-*	*134*	*-*	*74*	*(59.6)*	*-44%*	*62.4*	*62.1*
NaFAA	2,857	2,772	3,532	3,038	265	10%	3,053	3,068
o/w CAPEX	*43*	*-*	*-*	*-*	*0*	*-*	*-*	*-*
o/w Depr/Amort.	*77*	*100*	*102*	*101*	*1*	*1%*	*102*	*102*
LACRA	2,250	4,798	2,996	4,355	(443)	-9%	4,377	4,399
o/w CAPEX	*347*	*1,070*	*945*	*1,030*	*(40.2)*	*-4%*	*1,034.9*	*1,040.1*
NASSCORP	65,124	67,950	95,126	68,791	841	1%	69,135	69,481
o/w CAPEX	972	12,053	1,944	11,148	*(904)*	*-8%*	*11,204*	*11,260*
o/w Depr/Amort.	*1,061*	*1,061*	*1,942*	*1,075*	*15*	*1%*	*1,081*	*1,086*
NICOL	1,342	1,938	1,611	1,748	(191)	-10%	1,756	1,765
o/w CAPEX	*11*	*117*	*8*	*113*	*(4)*	*-3%*	*114*	*114*
NLA	2,518	3,333	2,762	5,102	1,769	53%	5,128	5,153
o/w CAPEX	*220*	*1,205*	*236*	*1,065*	*(140)*	*-12%*	*1,070*	*1,076*
NHA	795	1,233	1,276	1,197	(36)	-3%	1,203	1,209
o/w CAPEX	*11*	*220*	*430*	*210*	*(10)*	*-4%*	*211*	*212*
Consolidated	380,373	402,373	406,543	389,808	(12,565)	-3%	376,758	371,890

Estimated Operating Surplus (Deficit)

The 20 entities covered in this annex are projected to report a consolidated net surplus of circa **US$34.60 million** at the end of the 2027 fiscal year. The entities expected to drive the sector's bottom-line performance for 2027 are LPRC, LiMA, LTA, and NASSCORP. The table below summarizes the consolidated estimated performance by entity.

Table 5: ***SOE FY2027 Preliminary Performance Projections by Entity***

SOEs	Gross Trading Rev.	Other Inc.	Net Trading Rev.	Emplyee Compen.	Other OPEX‡	Total OPEX	Operating Spls. (Def.)	Fin. Cost & Tax Exp.	Net Spls. (Def.)	TRF to SEAL	TRF to GoL†	Retained Inflow for year	*Transfers to SOEs*
LEC	**98,200**	1,290	**99,490**	12,511	87,909	**100,421**	**(931)**	-	**(931)**	245	-	**(1,176)**	*27,968*
LPRC	**32,773**	-	**32,773**	14,150	10,398	**24,548**	**8,225**	223	**8,002**	82	1,043	**6,877**	-
NOCAL	**4,138**	2,605	**6,743**	1,580	3,680	**5,260**	**1,482**	-	**1,482**	10	-	**1,472**	-
LERC	**4,107**	-	**4,107**	2,585	1,522	**4,107**	**0**	-	**0**	10	-	**(10)**	-
LWSC	**4,645**	-	**4,645**	4,340	5,533	**9,874**	**(5,229)**	200	**(5,429)**	12	-	**(5,440)**	*5,553*
LiMA	**24,197**	-	**24,197**	6,069	2,897	**8,966**	**15,231**	45	**15,186**	40	15,000	**146**	-
NPA	**37,244**	-	**37,244**	27,000	23,224	**50,224**	**(12,980)**	6,900	**(19,880)**	93	-	**(19,973)**	-
LAA	**13,348**	3,293	**16,640**	6,109	11,818	**17,926**	**(1,286)**	238	**(1,524)**	33	-	**(1,558)**	*2,630*
NTA	**1,096**	56	**1,152**	1,580	3,051	**4,631**	**(3,479)**	-	**(3,479)**	3	-	**(3,482)**	*3,103*
LCAA	**5,539**	-	**5,539**	2,980	2,834	**5,815**	**(276)**	2	**(278)**	14	-	**(292)**	*905*
LTC Mobile	**4,299**	541	**4,840**	2,608	2,192	**4,800**	**39**	-	**39**	11	-	**29**	-
LTA	**31,691**	-	**31,691**	5,055	16,509	**21,564**	**10,127**	-	**10,127**	79	10,500	**(452)**	-
LBS	**600**	-	**600**	892	1,169	**2,060**	**(1,461)**	-	**(1,461)**	1	-	**(1,462)**	*1,462*
FDA	**6,329**	-	**6,329**	2,932	699	**3,631**	**2,698**	-	**2,698**	16	5,709	**(3,026)**	*3,416*
NaFAA	**3,250**	40	**3,289**	2,467	571	**3,038**	**252**	-	**252**	8	520	**(277)**	-
LACRA	**3,670**	20	**3,690**	475	3,880	**4,355**	**(665)**	-	**(665)**	9	-	**(674)**	*744*
NASSCORP	**66,573**	-	**66,573**	12,648	44,994	**57,643**	**8,930**	3,015	**5,915**	30	-	**5,885**	-
NICOL	**1,539**	-	**1,539**	675	1,073	**1,748**	**(209)**	-	**(209)**	4	-	**(212)**	*340*
NLA	**5,103**	-	**5,103**	3,128	1,974	**5,102**	**1**	-	**1**	13	-	**(12)**	*337*
NHA	**140**	42	**182**	739	458	**1,197**	**(1,015)**	-	**(1,015)**	0	-	**(1,015)**	*910*
Consol.	**348,480**	**7,887**	**356,367**	**110,523**	**226,387**	**336,910**	**19,457**	**10,624**	**8,833**	**714**	**32,772**	**(24,652)**	***47,368***

*** Revenue Accrued to others**: SOEs' revenue that is transferred directly to third parties 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 cash basis, it includes CapEx for those operating on accrual basis, it includes depreciation and exclude CapEx.
† **Total Transfers to GoL**: 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

For the upcoming fiscal year, 6 SOEs are expected to make direct contributions to the NB through budget support and tax remittances. The preliminary planned contribution of the SOEs for FY2027 is circa **US$32.97 million**, an estimated decrease of US$2.78 million (or 7.8 percent) when compared to the estimated contributions for FY2026. The expected receipts from the SOEs' direct budget support account for about US$32.77 million (or 99.4 percent) of the total estimated contributions, while projected corporate income tax is expected to account for the remaining.

Table 6: ***SOE FY2027 Preliminary Estimated Contributions to NB***

SOEs	FY2025 Actual	FY2026 Budget	FY2026 Est. Outturn	FY2027 Preliminary Budget Est.	Variance from FY2026		FY2028 Draft Forecast	FY2029 Draft Forecast
					Amount	%		
LPRC	**2,777**	**1,656**	**3,903**	**1,045**	***(611)***	***-37%***	***1,098***	***1,120***
o/w Taxes	*1,978*	*656*	*2,903*	*2*	*(654)*	*-100%*	*2*	*2*
LWSC	**14**	**-**	**301**	**200**	***200***	***-***	***201***	***202***
o/w Taxes	*14*	*-*	*301*	*200*	*200*	*-*	*201*	*202*
LiMA	**14,000**	**14,000**	**14,000**	**15,000**	***1,000***	***7%***	***15,000***	***15,750***
NPA	**2,002**	**5,922**	**5,851**	**-**	***(5,922)***	***-100%***	**-**	**-**
o/w Taxes	*2,002*	*461*	*1,110*	*-*	*(461)*	*-100%*	*-*	*-*
LAA	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
o/w Taxes	*-*	*-*	*-*	*-*	*-*	*-*	*-*	*-*
LTA	**9,531**	**8,500**	**8,500**	**10,500**	***2,000***	***24%***	***10,552***	***11,396***
FDA	**4,280**	**5,170**	**5,170**	**5,709**	***539***	***10%***	***5,937***	***5,967***
NaFAA	**-**	**500**	**500**	**520**	***20***	***4%***	***750***	***754***
Consolidated	**32,605**	**35,748**	**38,225**	**32,974**	**(2,774)**	**-8%**	**33,537**	**35,188**

Budget Estimates for FY2027 by Entity

The Government and people of Liberia owned 100% shares in all SOEs. The portfolio of SOEs inherited by the SEAL from 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) have not been operational since the end of Liberia's civil. Of the 46 operational entities, the SEAL currently tracks twenty (20) entities, constituting about 43 percent coverage. The sector's reporting arrangement is such that SOEs submit financial plans and periodic and annual financial reports to the Authority, which is consistent with the Amended and Restated PFM Act (2019) and the SEAL Act (2026). This section of the SOE Budget Annex covers the individual preliminary estimates of the 20 entities currently under the supervision of the SEAL.

The following 17 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 Water and Sewer Corporation (**LWSC**), National Port Authority (**NPA**), Liberia Airport Authority (**LAA**), National Transit Authority (**NTA**), Liberia Civil Aviation Authority (**LCAA**), Liberia Telecommunication Corporation (**LTC**), Liberia Telecommunication Authority (**LTA**), 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**), 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 FY2026 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 economical 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 (FY2026):

No information provided by LEC

Strategic Objectives (FY2027):

No information provided by LEC

Number of Employees: -

Account Description	FY2025 Actual	FY2026 Budget	FY2026 Est. Outturn	Preliminary Estimates for FY2027					FY2028 Draft Forecast	FY2029 Draft Forecast
				Q1 Est.	Q2 Est.	Q3 Est.	Q4 Est.	FY2027 Annual Est.		
SOE Recurrent Revenue:										
Prepaid meter sales	61,518	80,360	**69,591**	18,123	23,409	22,654	11,327	**75,514**	75,589	75,665
Postpaid meter sales	36,378	18,009	**19,031**	4,920	5,740	4,715	5,125	**20,502**	20,522	20,543
Other energy revenue	1,920	3,522	**998**	371	481	765	568	**2,185**	2,196	2,207
Total Gross Recurrent Revenue	**99,816**	**101,891**	**89,620**	**23,415**	**29,630**	**28,134**	**17,020**	**98,200**	**98,307**	**98,414**
Other Inflows:										
Grants	14,139	745	**46,506**	6,992	6,992	6,992	6,992	**27,968**	23,773	17,830
Other Income	3,814	-	**282**	258	323	194	516	**1,290**	1,284	1,277
Total Other Inflows	**17,953**	**745**	**46,788**	**7,250**	**7,315**	**7,186**	**7,508**	**29,259**	**25,057**	**19,107**
TOTAL INCOME	**117,769**	**102,636**	**136,408**	**30,665**	**36,945**	**35,320**	**24,529**	**127,459**	**123,364**	**117,521**
Objects of Expenditure:										
Direct energy costs	68,130	59,980	**53,498**	14,248	16,623	13,655	14,842	**59,367**	59,427	59,486
Compensation of employees	14,038	12,567	**8,250**	3,128	3,128	3,128	3,128	**12,511**	12,524	12,536
Purchase of goods and services	10,076	8,628	**12,655**	2,241	2,672	2,844	862	**8,619**	-	-
Depr/Amort expense	14,487	17,256	**7,461**	4,318	4,318	4,318	4,318	**17,273**	17,290	17,307
Project-related expenses (PSIP)	2,015	2,896	**1,919**	530	583	1,007	530	**2,650**	2,653	2,656
Other Capital Expenditure	**46,061**	**-**	**42,760**	**5,586**	**8,379**	**9,775**	**4,189**	**27,929**	**23,739**	**17,805**
TOTAL OPERATING EXP.	**108,746**	**101,327**	**83,782**	**24,465**	**27,324**	**24,952**	**23,680**	**100,421**	**91,894**	**91,986**
Operating Surplus (Deficit)	**9,023**	**1,309**	**52,626**	**6,200**	**9,621**	**10,368**	**849**	**27,038**	**31,470**	**25,535**
Financing Costs	180	-	**-**	-	-	-	-	**-**	-	-
Net Surplus (Deficit)	**8,842**	**1,309**	**52,626**	**6,200**	**9,621**	**10,368**	**849**	**27,038**	**31,470**	**25,535**
Revenue transfer to SEAL	73	255	**30**	59	74	70	43	**245**	246	246
Revenue transfer to GoL	-	-	**-**	-	-	-	-	**-**	-	-
Retained Inflow for the year	**8,769**	**1,054**	**52,596**	**6,141**	**9,547**	**10,297**	**806**	**26,792**	**31,224**	**25,289**

LEC's estimated recurrent revenue for FY2027 is circa US$98.20 million, a US$3.69 million (or 3.6 percent) decrease from the FY2026 projection. The recurrent revenue is expected to be mainly driven by prepaid energy sales, estimated to account for approximately US$75.51 million (or 76.9 percent). Other non-energy revenue is projected at S$1.29 million, resulting in a total operating inflow of US$99.49 million.

The estimated expenditure is circa US$100.42 million, with direct costs of energy accounting for US$59.37 million (or 59.1 percent) and compensation of employees accounting for US$12.51 million (or 12.5 percent) of the total projected expenses. The Corporation is expected to report an operating deficit of circa US$0.93 million for FY2027, an expected marked decline from the projected operating surplus of US$0.56 million for FY2026. Capital expenditure and contribution to SEAL are estimated at US$27.93 million and US$245,000, respectively, resulting in a financing of US$29.10 million.

The financing gap is expected to be partially absorbed by an estimated transfer of US$27.97 million from the GoL to LEC during the upcoming fiscal year, resulting in a remaining financing gap of US$1.14 million.

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 (FY2026):
No information was provided by the Company

Objectives (FY2027):
No information was provided by the Company

Number of Employees: -

Account Description	FY2025 Actual	FY2026 Budget	FY2026 Est. Outturn	Preliminary Estimates for FY2027					FY2028 Draft Forecast	FY2029 Draft Forecast
				Q1 Est.	Q2 Est.	Q3 Est.	Q4 Est.	FY2027 Annual Est.		
SOE Recurrent Revenue:										
Storage & Handling fees	20,678	27,681	**38,334**	6,354	6,077	6,906	8,287	**27,625**	27,542	27,680
Petroleum sales	11,781	-	**-**	-	-	-	-	**-**	-	-
Regulatory rev. & royalties	6,380	4,971	**6,521**	881	1,322	490	2,203	**4,897**	4,921	4,946
Other income	607	150	**19**	58	65	58	71	**252**	253	254
TOTAL RECURRENT REVENUE	**39,446**	**32,802**	**44,875**	**7,293**	**7,465**	**7,454**	**10,561**	**32,773**	**32,716**	**32,880**
Objects of Expenditure:								**-**		
Direct costs	11,480	1,500	**-**	370	370	370	370	**1,480**	1,484	1,486
Compensation of employees	13,322	14,151	**13,514**	3,537	3,537	3,537	3,537	**14,150**	14,150	14,150
Purchase of goods and services	4,541	7,379	**4,155**	692	745	532	3,353	**5,323**	5,349	5,355
Depr/Amort expense	1,902	1,858	**2,195**	475	475	475	475	**1,900**	1,900	1,900
CSR	262	1,303	**1,240**	166	178	293	637	**1,275**	1,281	1,284
Losses & other expenses	4,212	324	**9,060**	55	101	97	168	**420**	418	416
Capital Expenditure	**676**	**6,763**	**817**	110	**160**	**130**	**600**	**1,000**	**1,000**	**1,000**
TOTAL OPERATING EXP.	**35,719**	**26,515**	**30,163**	**5,295**	**5,407**	**5,305**	**8,541**	**24,548**	**24,583**	**24,591**
Operating Surplus (Deficit)	**4**	**6**	**15**	**2**	**2**	**2**	**2**	**8**	**8**	**8**
Financing Costs	230	355	**553**	55	55	55	55	**220**	220	220
Tax expense	1,978	656	**2,903**	1	1	1	1	**2**	2	2
Net Surplus (Deficit)	**(2,204)**	**(1,004)**	**(3,442)**	**(54)**	**(54)**	**(54)**	**(54)**	**(215)**	**(215)**	**(215)**
Revenue transfer to SEAL	76	82	**42**	18	19	19	26	**82**	82	82
Revenue transfer to GoL	799	1,000	**1,000**	261	261	261	261	**1,043**	1,095	1,117
Retained Inflow for the year	**(3,079)**	**(2,086)**	**(4,484)**	**(333)**	**(333)**	**(333)**	**(341)**	**(1,340)**	**(1,392)**	**(1,414)**

LPRC's estimated operating revenue for FY2027 is circa US$32.77 million, US$29 thousand (or 0.1 percent) down compared to the FY2026 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 84.3 percent of the projected revenue for FY2027.

LPRC's estimated recurrent expenditure for FY2027 is circa USD24.55 million, a decrease of US$1.97 million (or 7.4 percent) compared to the fiscal year 2026 budget. Cost of compensation for employees is expected to be the key driver of expenditure during 2027, accounting for US$14.15 million (or 57.6 percent) of the total

projected expenditure. LPRC is expected to post an operating surplus of about US$8,000 before investment, financing, and tax expenditures. Total capital expenditure is estimated at US$1.00 million, while total financing and tax expenditure is circa US$0.22 million, resulting in a financing gap of US$1.21 million.

The Company's estimated contribution to the NB and SEAL is circa US$1.04 million and US$82,000, respectively. The total expected financing gap of the Company for the fiscal year 2027 is US$2.34 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, the company that now handles the regulatory functions of the oil and gas sector, NOCAL is now responsible for the commercial functions of the sector.

Achievements (FY2026):
No information provided by NOCAL

Objectives (FY2027):
No information provided by NOCAL

Number of Employees: -

Account Description	FY2025 Actual	FY2026 Budget	FY2026 Est. Outturn	Preliminary Estimates for FY2027					FY2028 Draft Forecast	FY2029 Draft Forecast
				Q1 Est.	Q2 Est.	Q3 Est.	Q4 Est.	FY2027 Annual Est.		
SOE Recurrent Revenue:										
TGS/Data agreements	4,188	4,659	**1,761**	745	910	1,324	1,159	**4,138**	4,151	4,171
Total Gross Recurrent Revenue	**4,188**	**4,659**	**1,761**	**745**	**910**	**1,324**	**1,159**	**4,138**	**4,151**	**4,171**
Other Income	2,597	-	**4,541**	391	912	521	781	**2,605**	2,610	2,623
Total Other Inflows	**2,597**	**-**	**4,541**	**391**	**912**	**521**	**781**	**2,605**	**2,610**	**2,623**
TOTAL INCOME	**6,786**	**4,659**	**6,302**	**1,136**	**1,822**	**1,845**	**1,940**	**6,743**	**6,760**	**6,794**
Objects of Expenditure:										
Compensation of employees	1,274	829	**2,651**	395	395	395	395	**1,580**	1,585	1,588
Purchase of goods and services	2,317	2,061	**1,783**	335	622	478	957	**2,392**	2,404	2,416
Depr/Amort expense	332	235	**437**	99	99	99	99	**396**	398	400
CSR	538	271	**283**	141	84	141	157	**522**	525	527
Other expenses	1,395	380	**-**	63	22	63	222	**370**	372	374
Capital Expenditure	**1,830**	**305**	**372**	**9**	**234**	**190**	**433**	**866**	**870**	**874**
TOTAL OPERATING EXP.	**5,856**	**3,777**	**5,153**	**1,033**	**1,222**	**1,176**	**1,830**	**5,260**	**5,284**	**5,305**
Operating Surplus (Deficit)	**929**	**882**	**1,148.64**	**103**	**600**	**669**	**110**	**1,482**	**1,477**	**1,489**
Financing Costs	-	-	**-**	-	-	-	-	**-**	-	-
Net Surplus (Deficit)	**929**	**882**	**1,148.64**	**103**	**600**	**669**	**110**	**1,482**	**1,477**	**1,489**
Revenue transfer to GoL	-	-	**-**	-	-	-	-	**-**	-	-
Revenue transfer to SEAL	-	12	**-**	2	2	3	3	**10**	10	10
Retained Inflow for the year	**929**	**870**	**1,148.6**	**101**	**598**	**666**	**107**	**1,472**	**1,466**	**1,478**

NOCAL's operating revenue projection for FY2027 is circa US$6.74 million, US$0.52 million (11.2 percent) down compared to the FY2026 budgeted revenue. Sale of seismic data is expected to account for about US$4.14 million (or 61.4 percent) during the upcoming year.

The estimated recurrent expenditure for FY2027 is circa US$5.26 million, an estimated increase of US$1.48 million (or 39.3 percent) compared to the FY2026 budget. The projected operating surplus is circa US$1.48 million, an improvement of US$0.60 million (or 68.1 percent) compared to the prior year's estimated operating performance.

The projected capital expenditure and contribution to SEAL are circa US$0.87 million and US$10,000, respectively. The estimated net operating surplus is circa US$1.47 million.

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 (FY2026):
Completed the review process for LIBENERGY's tariff application; strengthened consumer protection through approval of Customer Complaints and Disputes Resolution Guidelines; advanced regulatory oversight of electricity service quality and technical compliance; continued implementation of electricity tariff regulation; advanced the regulatory framework for distributed/embedded generation; Enhanced stakeholder participation in electricity-sector regulation.

Objectives (FY2027):
No information provided by LERC

Number of Employees: -

Account Description	FY2025 Actual	FY2026 Budget	FY2026 Est. Outturn	Estimates for FY2027					FY2028 Draft Forecast	FY2029 Draft Forecast
				Q1 Est.	Q2 Est.	Q3 Est.	Q4 Est.	FY2027 Annual Est.		
SOE Recurrent Revenue:										
Regulatory Levy	2,632	3,850	**3,135**	751	869	1,067	1,264	**3,951**	3,955	3,959
Fees Income (licenses, reg., cert., etc.)	129	138	**110**	33	47	55	22	**156**	156	156
Total Gross Recurrent Revenue	**2,761**	**3,988**	**3,245**	**783**	**916**	**1,121**	**1,286**	**4,107**	**4,111**	**4,115**
Other Inflows:										
Other Income	-	-	-	-	-	-	-	-	-	-
Total Other Inflows	-	-	-	-	-	-	-	-	-	-
TOTAL INCOME	**2,761**	**3,988**	**3,245**	**783**	**916**	**1,121**	**1,286**	**4,107**	**4,111**	**4,115**
Objects of Expenditure:										
Compensation of employees	1,944	2,722	**1,973**	646	646	646	646	**2,585**	2,588	2,591
Purchase of goods and services	851	1,031	**704**	211	197	263	645	**1,317**		-
CSR	-	25	-	-	-	-	-	-	-	-
Other expenses	-	-	**15**	-	-	-	-	-	-	-
Capital Expenditure	**88**	**210**	**194**	**31**	**41**	**51**	**82**	**205**	**206**	**207**
TOTAL OPERATING EXP.	**2,884**	**3,988**	**2,886**	**888**	**885**	**961**	**1,373**	**4,107**	**2,794**	**2,798**
Operating Surplus (Deficit)	**(122)**	**(0)**	**359**	**(104)**	**31**	**160**	**(87)**	**0**	**1,317**	**1,317**
Financing Costs	-	-	-	-	-	-	-	-	-	-
Net Surplus (Deficit)	**(122)**	**(0)**	**359**	**(104)**	**31**	**160**	**(87)**	**0**	**1,317**	**1,317**
Revenue transfer to GoL	-	-	-	-	-	-	-	-	-	-
Revenue transfer to SEAL	5	10	**4**	2	2	3	3	**10**	10	10
Retained Inflow for the year	**(127)**	**(10)**	**355**	**(106)**	**29**	**158**	**(91)**	**(10)**	**1,307**	**1,307**

The Liberia Electricity Regulatory Commission (LERC) is among the two entities that submitted financial estimates for the upcoming 2027 budget year.

The Commission's operating revenue projection for FY2027 is circa US$4.11 million, US$0.12 million (or 3.0 percent) over the FY2026 revenue projection. LERC expects to generate about US$3.95 million (or 96.2 percent) of its revenue from regulatory levies.

The estimated operating expenditure for FY2027 is circa US$4.11 million, an estimated increase of US$4.11 million (or 3.0 percent) compared to the FY2026 budgeted expenditure. Estimated contribution to the SEAL is circa US$10,000, resulting in a financing gap of US$10,000 for FY2027.

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 (FY2026):
No information provided by LWSC

Objectives (FY2027):
No information provided by LWSC

Number of Employees: -

Account Description	FY2025 Actual	FY2026 Budget	FY2026 Est. Outturn	Preliminary Estimates for FY2027					FY2028 Draft Forecast	FY2029 Draft Forecast
				Q1 Est.	Q2 Est.	Q3 Est.	Q4 Est.	FY2027 Annual Est.		

SOE Recurrent Revenue:										
Revenue: Water sales	4,697	3,816	**3,794**	1,143	914	762	991	**3,810**	3,829	3,848
Revenue: Sewer services	892	642	**833**	250	167	125	292	**835**	839	843
Total Gross Recurrent Revenue	**5,588**	**4,458**	**4,628**	**1,393**	**1,081**	**887**	**1,283**	**4,645**	**4,668**	**4,692**
Other Inflows:										
Transfers from GoL (Subsidy)	6,662	9,493	**9,486**	1,388	1,388	1,388	1,388	**5,553**	5,276	5,012
Other Income	-	56	**-**	-				**-**	-	-
Total Other Inflows	**6,662**	**9,549**	**9,486**	**1,388**	**1,388**	**1,388**	**1,388**	**5,553**	**5,276**	**5,012**
TOTAL INCOME	**12,251**	**14,007**	**14,114**	**2,782**	**2,470**	**2,276**	**2,671**	**10,198**	**9,944**	**9,703**
Objects of Expenditure:										
Direct costs of production	1,540	3,741	**416**	955	616	586	925	**3,082**	2,953	2,829
Compensation of employees	4,217	4,594	**4,045**	1,085	1,085	1,085	1,085	**4,340**	4,362	4,384
Purchase of goods and services	1,851	613	**1,320**	224	336	280	560	**1,400**	1,407	1,414
Depr/Amort expense	342	270	**2,247**	211	211	211	211	**846**	850	854
CSR	70	4	**118**	16	24	20	40	**100**	101	101
Other expenses	-	3	**256**	17	25	21	42	**105**	106	106
Capital Expenditure & Programs	**2,776**	**4,600**	**17,640**	644	613	736	1,073	**3,066**	3,051	3,035
TOTAL OPERATING EXP.	**8,020**	**9,225**	**8,402**	**2,509**	**2,298**	**2,203**	**2,863**	**9,874**	**9,778**	**9,688**
Operating Surplus (Deficit)	**4,231**	**4,782**	**5,712**	**273**	**171**	**72**	**(192)**	**325**	**166**	**15**
Financing Costs	-	-	**1**	-	-	-	-	**-**	-	-
Tax expense	14	-	**301**	50	50	50	50	**200**	201	202
Net Surplus (Deficit)	**4,217**	**4,782**	**5,410**	**223**	**121**	**22**	**(242)**	**125**	**(35)**	**(187)**
Revenue transfer to SEAL	8	11	**4**	3	3	2	3	**12**	12	12
Revenue transfer to GoL	-	-	**-**	-	-	-	-	**-**	-	-
Retained Inflow for the year	**4,209**	**4,771**	**5,406**	**219**	**119**	**20**	**(245)**	**113**	**(47)**	**(199)**

The projected operating revenue of LWSC for FY2027 is circa US$4.65 million, a marginal increase of US$0.19 million (or 4.2 percent) compared to the FY2026 budget. Water sales are projected to contribute the largest portion of the Corporation's operating revenue for the fiscal year, accounting for circa US$3.81 million (or 82.0 percent).

Total projected operating expenditure for the fiscal year is circa US$9.87 million, US$0.65 million (or 7.0 percent) over the projection for FY2026. Employee compensation is expected to account for about US$4.34 million (or 44.0 percent) of the annual estimated expenditure, while the costs of water production and goods and services are expected to account for US$4.48 million (or 45.4 percent).

LWSC expects to record an operating deficit of circa US$5.23 million at the end of the FY2027 budget year. Investment expenditure for the fiscal year is estimated at circa US$3.07 million, resulting in a net deficit of US$8.29 million after investment expenditure. Projected corporate income tax expenses and contribution to SEAL are circa US$0.20 million and US$12,000, respectively, resulting in an annual financing gap of US$8.51 million.

A total projected transfer of US$5.55 million from the Central Government is expected to fund about 65.3 percent, leaving a financial gap of US$2.95 million (or 34.7 percent) for the fiscal year.

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 (FY2026):
Engaged international shipowners, vessel managers, maritime investors, and classification societies in an effort to expand the International Ship Registry; strengthened maritime security and emergency preparedness; improved financial accountability and audit compliance; completed an IMO Audit and initiated of corrective measures: graduated 13 Liberian students, sponsored by LiMA, from the Regional Maritime University in Accra, Ghana.

Objectives (FY2027):
Increase the competitiveness and financial contribution of Liberia's international maritime program through ship-registry expansion, improved service delivery, and stronger revenue administration; improve Liberia's compliance with applicable international maritime conventions, codes, and regulatory obligations; strengthen the safety and security of Liberia's territorial waters, domestic vessels, port facilities, and maritime infrastructure; expand domestic maritime economic activity and promote sustainable investment in maritime-related industries; develop the technical skills and professional capacity of Liberians to participate more effectively in domestic and international maritime activities; modernize LiMA's administrative and regulatory systems to improve efficiency, transparency, information management, and service delivery; improve compliance with marine environmental protection requirements and promote environmentally sustainable maritime operations; strengthen LiMA's internal governance, budget execution, financial reporting, risk management, and institutional performance monitoring.

Number of Employees: -

Account Description				Preliminary Estimates for FY2027	

	FY2025 Actual	FY2026 Budget	FY2026 Est. Outturn	Q1 Est	Q2 Est	Q3 Est	Q4 Est	FY2027 Annual Est.	FY2028 Draft Forecast	FY2029 Draft Forecast
SOE Recurrent Revenue:										
International registry fund	20,267	26,244	**24,167**	5,460	4,830	5,460	5,250	**21,000**	22,050	23,153
Domestic vessel registration	464	400	**531**	162	75	105	97	**439**	443	452
Documentation & Inspection fees	332	225	**151**	21	46	30	27	**123**	125	132
Maritime safety charges	2,018	2,176	**2,401**	377	839	461	419	**2,097**	2,139	2,246
Other revenue (doc approvals, other permits)	1,364	242	**1,472**	91	199	129	118	**538**	549	576
TOTAL NET RECURRENT REVENUE	**24,446**	**29,287**	**28,722**	**6,112**	**5,988**	**6,185**	**5,911**	**24,197**	**25,307**	**26,559**
Objects of Expenditure:										
Compensation of employees	5,060	5,703	**5,498**	1,517	1,517	1,517	1,517	**6,069**	6,075	6,081
Purchase of goods and services	1,823	2,706	**1,843**	550	760	655	655	**2,619**	2,632	2,645
Non-operating expenses	865	-	**-**	-	-	-	-	**-**	-	-
Depr/Amort expense	259	-	**-**	-	-	-	-	**-**	-	-
CSR	183	110	**264**	37	56	72	68	**233**	234	235
Other expenses	475	44	-	7	11	14	13	**45**	45	45
Capital Expenditure	**369**	**415**	**105**	**23**	**35**	**45**	**42**	**146**	**147**	**147**
TOTAL OPERATING EXP.	**8,665**	**8,563**	**7,605**	**2,112**	**2,343**	**2,258**	**2,253**	**8,966**	**8,986**	**9,007**
Operating Surplus (Deficit)	**15,781**	**20,724**	**21,117**	**4,001**	**3,645**	**3,927**	**3,659**	**15,231**	**16,320**	**17,552**
Financing Costs	10	-	**3**	7	11	14	13	**45**	45	45
Net Surplus (Deficit)	**15,771**	**20,724**	**21,114**	**3,993**	**3,634**	**3,913**	**3,646**	**15,186**	**16,275**	**17,506**
Revenue transfer to GoL	14,000	14,000	**14,000**	3,750	3,750	3,750	3,750	**15,000**	15,000	15,750
Revenue transfer to BSE	5	73	**17**	10	10	10	10	**40**	63	66
Retained Inflow for the year	**1,766**	**6,650**	**7,097**	**233**	**(126)**	**153**	**(114)**	**146**	**1,212**	**1,690**

LiMA's total operating revenue for FY2027 is projected at USD28.23 million, an expected US$1.05 million (or 3.6 percent) decrease from the projection for FY2026. Estimated revenue from the international registry (IR) is circa USD24.25 million, US$1.99 million (or 7.6 percent) lower than the projection for FY2026. Domestic revenue generation is also estimated at circa US$3.98 million, a US$0.94 million (or 30.8 percent) increase over the projection for FY2026.

The total recurrent expenditure for the ensuing budget fiscal year is estimated at circa US$8.04 million, an expected US$0.53 million (or 6.1 percent) decline from the FY2026 budgeted expenditure. Given these projected revenue and expenditure performance, LiMA is expected to post an operating surplus of circa US$20.20 million at the end of the fiscal year.

Capital expenditure is estimated at circa US$0.35 million, resulting in a surplus after CapEx of US$7.69 million. LiMA is expected to record a net surplus of US$7.68 million after a total estimated financing cost of circa US$5,000. Total planned contributions to the GoL and the SEAL for FY2027 are circa US14.00 million and US$71,000, respectively. LiMA is expected to record a net reserve of circa US$6.12 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 (FY2026):
In addition to strengthening overall governance, the NPA has rolled out a comprehensive Port Information Management System (PIMS), which has improved efficiency in management operations. Automated entries have improved ISPS compliance and revenue growth. Launch the operational Health, Safety, and Environmental (HSE) program and has fully electrified the Port of Monrovia to provide 24-hour services. The operationalization of the LMC pier through the concession of Marsa Liberia.

Objectives (FY2027):
The key objective of FY2027 is to dredge the Freeport of Monrovia and key port infrastructure in its modernization drive to ease trade facilitation at the Port of Monrovia operational effectiveness.

Number of Employees: 2,200

Account Description	FY2025 Actual	FY2026 Budget	FY2026 Est. Outturn	Estimates for FY2027					FY2028 Draft Forecast	FY2029 Draft Forecast
				Q1 Est.	Q2 Est.	Q3 Est.	Q4 Est.	FY2027 Annual Est.		
SOE Recurrent Revenue:										
Concession Fees	18,993	16,922	**20,402**	3,702	4,039	4,375	4,712	**16,828**	16,912	16,997
APM Terminal Contract Agreement	-	3,020	-	533	581	630	678	**2,422**	2,434	2,446
GTMS concession Fees	124	240	**561**	44	48	52	56	**200**	201	202
APM Terminal contingent [IAA Audit]	-	6,461	-	-	-	-	-	**-**	-	-
Loose Cargo Handling	2,532	1,667	**2,737**	125	125	125	125	**500**	503	505
Marine Facilities	7,597	7,957	**7,216**	1,000	1,250	1,250	1,500	**5,000**	5,025	5,050
Land and Building Lease	7,165	7,489	**9,301**	1,800	1,200	1,200	1,800	**6,000**	6,030	6,060

Outports	6,531	8,031	**8,631**	1,511	1,511	1,511	1,511	**6,044**	6,074	6,105
Other Inc. (HSE, AGP, misc. rev)	690	1,372	**546**	63	63	63	63	**250**	251	253
TOTAL RECURRENT REVENUE	**43,632**	**53,159**	**49,394**	**8,778**	**8,817**	**9,206**	**10,445**	**37,244**	**37,430**	**37,617**
Objects of Expenditure:										
Compensation of employees	20,731	24,887	**21,693**	6,750	6,750	6,750	6,750	**27,000**	27,135	27,271
Purchase of goods and services	6,629	18,258	**7,983**	3,632	3,632	3,632	3,632	**14,528**	14,601	14,674
Non-operating expenses	4,179	4,300	**7,230**	1,250	1,250	1250	1,250	**5,000**	5,025	5,050
Depr/Amort expense	3,268	3268	**3,268**	817	817	817	817	**3,268**	3,284	3,301
CSR	410	300	**321**	107	107	107	107	**428**	430	432
Capital Expenditure	**1,363**	**27,641**	**2,032**	-	-	-	-	-	-	-
TOTAL OPERATING EXP.	**35,216**	**51,014**	**40,495**	**12,556**	**12,556**	**12,556**	**12,556**	**50,224**	**50,475**	**50,727**
Operating Surplus (Deficit)	**8,416**	**2,146**	**8,899**	**(3,779)**	**(3,740)**	**(3,351)**	**(2,112)**	**(12,980)**	**(13,045)**	**(13,110)**
Financing Costs	-	-	-	1,725	1,725	1,725	1,725	**6,900**	6,935	6,969
Tax expense	2,002	461	**1,110**	-	-	-	-	-	-	-
Net Surplus (Deficit)	**6,414**	**1,684**	**7,789**	**(5,504)**	**(5,465)**	**(5,076)**	**(3,837)**	**(19,880)**	**(19,979)**	**(20,079)**
Revenue transfer to SEAL	64	131	**131**	22	22	23	26	**93**	94	94
Rev. transfer to GoL (incl. APMT 15%)	-	5,460	**4,740**	-	-	-	-	-	-	-
Retained Inflow for the year	**6,350**	**(3,907)**	**2,917**	**(5,525)**	**(5,487)**	**(5,099)**	**(3,863)**	**(19,973)**	**(20,073)**	**(20,173)**

The Port Authority's total estimated operating revenue for FY2027 is circa US$47.58 million, US$4.97 million (or 9.5 percent) lower than the revenue projection for FY2026. NPA's projected revenue for FY2027 is expected to be significantly driven by concession fees (35.4 percent), marine facilities (16.3 percent), land and building leases (15.7 percent), and outports revenue (14.3 percent).

NPA's projected recurrent expenditure for FY2027 is circa US$46.41 million, an estimated decrease of US$7.84 million (or 14.5 percent) from the FY2026 estimate. Projected payroll costs account for US$24.40 million (or 52.6 percent) of total estimated expenses for the upcoming fiscal year. The Port Authority's projected operating surplus is circa US$1.17 million.

Capital expenditure and tax expenses are projected at US$10.84 million and US$292,841.91, respectively, resulting in a financing gap of US$9.96 million. Estimated contributions to the national budget and SEAL are circa US$1.50 million and US$119,000.

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 (FY2026):
No information provided by LAA

Objectives (FY2027):
No information provided by LAA

Number of Employees: -

Account Description	FY2025 Actual	FY2026 Budget	FY2026 Est. Outturn	Preliminary Estimates for FY2027					FY2028 Draft Forecast	FY2029 Draft Forecast
				Q1 Est.	Q2 Est.	Q3 Est.	Q4 Est.	FY2027 Annual Est.		
SOE Recurrent Revenue:										
Aeronautical income	11,411	12,234	**11,654**	2,943	2,354	1,766	4,709	**11,772**	11,831	11,890
Non-aeronautical income	1,182	1,572	**1,647**	394	315	236	630	**1,575**	1,583	1,591
Total Recurrent Revenue	**12,593**	**13,806**	**13,300**	**3,337**	**2,670**	**2,002**	**5,339**	**13,348**	**13,414**	**13,482**
Other Inflows:										
Transfers from GoL (Subsidy)	2,400	732	**6,000**	391	391	391	391	**1,565**	1,604	1,572
Transfers from Government (PSIP)	-	1,915	**-**	266	266	266	266	**1,065**	884	889
Grant /other Income	-	12,778	**681**	823	659	494	1,317	**3,293**	3,276	3,260
Total Other Inflows	**2,400**	**15,425**	**6,681**	**1,481**	**1,316**	**1,151**	**1,975**	**5,923**	**5,764**	**5,720**
TOTAL INCOME	**14,993**	**29,231**	**19,981**	**4,818**	**3,986**	**3,154**	**7,314**	**19,270**	**19,179**	**19,202**
Objects of Expenditure:										
Compensation of employees	5,795	6,276	**4,550**	1,527	1,527	1,527	1,527	**6,109**	6,139	6,170
Purchase of goods and services	5,683	9,093	**7,399**	2,132	1,705	1,279	3,411	**8,527**	8,570	8,613
Non-operating expenses	-	-	**-**	-	-	-	-	**-**	-	-
Depr/Amort expense	3,299	3,282	**2,879**	823	823	823	823	**3,291**	3,307	3,324
Capital expenditure	-	10,846	**6,688**	1,373	1,098	824	2,196	**5,490**	**5,518**	**5,545**
TOTAL OPERATING EXP.	**14,777**	**18,650**	**14,827**	**4,482**	**4,055**	**3,629**	**5,761**	**17,926**	**18,016**	**18,106**
Operating Surplus (Deficit)	**216**	**10,581**	**5,155**	**336**	**(70)**	**(475)**	**1,553**	**1,344**	**1,162**	**1,095**
Financing Costs	216	534	**-**	60	60	60	60	**238**	240	241
Net Surplus (Deficit)	**-**	**10,047**	**5,155**	**276**	**(129)**	**(535)**	**1,493**	**1,105**	**923**	**855**
Revenue transfer to SEAL	-	35	**-**	8	7	5	13	**33**	34	34
Revenue transfer to GoL	-	-	**-**	-	-	-	-	**-**	-	-

Retained Inflow for the year	-	**10,013**	**5,155**	**268**	**(136)**	**(540)**	**1,480**	**1,072**	**889**	**821**

The projected operating revenue of LAA for FY2027 is circa US$16.64 million, an increase of US$9.94 million (or 37.4 percent) over the FY2026 budget. Aeronautical revenue is expected to contribute circa US$11.77 million (or 70.7 percent) to Airport Authority's revenue envelope for the upcoming fiscal year.

The total projected operating expenditure for the fiscal year is circa US$17.93 million, US$0.72 million (or 3.9 percent) lower than the projection for FY2026. Employee compensation is projected to account for about US$6.11 million (or 34.1 percent) of the annual estimated expenditure for FY2027. With these estimates, LAA expects to record an operating deficit of circa US$1.29 million for FY2027, a decline in bottom-line performance when compared to the prior budget year.

LAA's investment expenditure is estimated at circa US$5.49 million, while financing cost and contribution to SEAL are projected at circa US$238,361.23 and US$33,000, respectively. The resulting net financing gap is projected at circa US$7.05 million for the fiscal year.

The GoL is expected to transfer US$2.63 million in subsidy to the Airport Authority, which will partially fund (about 37.3 percent) of the financing gap for FY2027.

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 (FY2026):
No information provided by NTA

Objectives (FY2027):
No information provided by NTA

Number of Employees: -

Account Description	FY2025 Actual	FY2026 Budget	FY2026 Est. Outturn	Preliminary Estimates for FY2027					FY2028 Draft Forecast	FY2029 Draft Forecast
				Q1 Est.	Q2 Est.	Q3 Est.	Q4 Est.	FY2027 Annual Est.		
SOE Recurrent Revenue:										
Public transport service	787	498	**1,571**	138	154	169	307	**768**	806	846
Charter services	285	33	**845**	59	72	75	121	**328**	345	362
Total Recurrent Revenue	**1,072**	**531**	**2,416**	**197**	**226**	**244**	**428**	**1,096**	**1,151**	**1,208**
Other Inflows:										
Transfers from GoL (Subsidy)	2,437	3,639	**4,894**	776	776	776	776	**3,103**	3,227	3,066
Other Income	35	5	**147**	10	12	13	21	**56**	57	57
Total Other Inflows	**2,472**	**3,644**	**5,041**	**786**	**788**	**789**	**797**	**3,159**	**3,284**	**3,123**
TOTAL INCOME	**3,543**	**4,175**	**7,457**	**983**	**1,014**	**1,033**	**1,225**	**4,255**	**4,434**	**4,331**
Objects of Expenditure:										
Compensation of employees	1,604	1,524	**1,784**	395	395	395	395	**1,580**	1,588	1,596
Purchase of goods and services	1,258	1,734	**2,378**	449	395	413	539	**1,796**	1,805	1,814
Capital Expenditures	616	1,175	**2,550**	251	301	326	376	**1,255**	1,261	1,268
TOTAL OPERATING EXP.	**3,478**	**4,434**	**6,712**	**1,095**	**1,091**	**1,134**	**1,310**	**4,631**	**4,654**	**4,677**
Operating Surplus (Deficit)	**65**	**(259)**	**745**	**(112)**	**(77)**	**(101)**	**(85)**	**(376)**	**(220)**	**(347)**
Financing Costs	-	-	-	-	-	-	-	-	-	-
Tax expense	-	-	-	-	-	-	-	-	-	-
Net Surplus (Deficit)	**65**	**(259)**	**745**	**(112)**	**(77)**	**(101)**	**(85)**	**(376)**	**(220)**	**(347)**
Revenue transfer to SEAL	2	1	-	0	1	1	1	**3**	3	3
Revenue transfer to GoL	-	-	-	-	-	-	-	-	-	-
Retained Inflow for the year	**64**	**(260)**	**745**	**(112)**	**(78)**	**(102)**	**(86)**	**(379)**	**(223)**	**(350)**

The operating revenue projection of NTA for FY2027 is circa US$1.15 million, US$0.62 million (or 15.0 percent) above the FY2026 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 US$0.77 million (or 66.6 percent).

The total expenditure estimate for FY2027 is circa US$4.63 million, an increase of about US$197,204.82 (or 4.5 percent) over the FY2026 projection. Payroll costs and capital expenditure are projected to account for US$1.58 million (34.1 percent) and US$1.26 million (27.1 percent), respectively. NTA is expected to record a financing gap of US$3.48 million for the fiscal year.

The estimated financing gap is expected to be partially funded by an estimated subsidy of circa US$3.10 million, resulting in an outstanding financing balance of US$375,921.29. Annual contribution to the SEAL is estimated at circa US$3,000, increasing the estimated annual financing gap of NTA to US$378,660.94.

Liberia Civil Aviation Authority (LCAA)

Mandate:
The mandate of LCAA is to regulate all international and domestic airports in Liberia, enhance their efficiency and effectiveness, and enable them to compete with other airports in the sub-regions of Liberia.

Achievements (FY2026):
No information provided by LCAA

Objectives (FY2027):
No information provided by LCAA

Number of Employees: -

Account Description	FY2025 Actual	FY2026 Budget	FY2026 Est. Outturn	Preliminary Estimates for FY2027					FY2028 Draft Forecast	FY2029 Draft Forecast
				Q1 Est.	Q2 Est.	Q3 Est.	Q4 Est.	FY2027 Annual Est.		
SOE Recurrent Revenue:										
License & regulatory fees		4,672	**4,011**	1,640	1,093	820	1,913	**5,465**	5,493	5,520
Other fees, penalties, & fines		160	**-**	22	15	11	26	**73**	74	74
TOTAL RECURRENT REVENUE		**4,832**	**4,011**	**1,662**	**1,108**	**831**	**1,939**	**5,539**	**5,566**	**5,594**
Other Inflows:										
Transfers from GoL (Subsidy)		1,000	**1,000**	226	226	226	226	**905**	900	896
Total Other Inflows		**1,000**	**1,000**	**226**	**226**	**226**	**226**	**905**	**900**	**896**
TOTAL INCOME		**5,832**	**5,011**	**1,888**	**1,334**	**1,057**	**2,165**	**6,443**	**6,467**	**6,490**
Objects of Expenditure:										
Compensation of employees		2,994	**2,947**	745	745	745	745	**2,980**	2,995	3,010
Purchase of goods and services		2,713	**2,066**	812	542	406	948	**2,708**	2,721	2,735
Capital Expenditures		**125**	**49**	**38**	**25**	**19**	**44**	**127**	**127**	**128**
TOTAL OPERATING EXP.		**5,832**	**5,061**	**1,595**	**1,312**	**1,170**	**1,737**	**5,815**	**5,844**	**5,873**
Operating Surplus (Deficit)		**-**	**(51)**	**292**	**22**	**(113)**	**428**	**629**	**623**	**617**
Financing Costs		23	**-**	1	1	1	1	**2**	2	2
Net Surplus (Deficit)		**(23)**	**(51)**	**292**	**21**	**(114)**	**427**	**626**	**621**	**615**
Revenue transfer to SEAL		12	**-**	4	3	2	5	**14**	14	14
Revenue transfer to GoL		-	**-**	-	-	-	-	**-**	-	-
Retained Inflow for the year		**(35)**	**(51)**	**288**	**19**	**(116)**	**422**	**613**	**607**	**601**

The estimated recurrent revenue of LCAA for FY2027 is circa USD5.54 million, US$0.71 million (or 14.6 percent) more than the FY2026 revenue budget. LCAA's revenue generation is mainly driven by aviation development fees. Projected revenue from licensing and regulatory fees is estimated to account for circa US$5.47 million (or 98.7 percent) of the estimated operating revenue for FY2027.

The total estimated expenditure for FY2027 is circa US$5.82 million, US$16,828.11 (or 0.3 percent) below the FY2026 expenditure projection. Recurrent expenditure is projected to account for US$5.69 million (or 97.8 percent), while CapEx is projected to account for US$126,855.01 (or 2.2 percent). LCAA is expected to report a net deficit of US$275,904.01 before finance charges and contribution to SEAL. The projected financing expenses and contribution to SEAL are circa US$2,300.00 and US$13,846.98, respectively, increasing LCAA's projected financing gap for the year to US$292,048.99.

The projected financing gap is expected to be absorbed by an estimated transfer of US$0.91 million from the GoL, resulting in an estimated net inflow of about US$612,615.87 to the Aviation Authority at the end of FY2027.

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 (FY2026):
No information was provided by LTC Mobile.

Objectives (FY2027):
No information was provided by LTC Mobile.

Number of Employees: -

Account Description	FY2025 Actual	FY2026 Budget	FY2026 Est. Outturn	Preliminary Estimates for FY2027					FY2028 Draft Forecast	FY2029 Draft Forecast
				Q1 Est.	Q2 Est.	Q3 Est.	Q4 Est.	FY2027 Annual Est.		
SOE Recurrent Revenue:										
Subscription revenue	3,029	4,497	**2,202**	1,041	1,122	961	881	**4,005**	4,025	4,046
Equip. & Maint. Revenue	15	280	**391**	76	79	67	70	**293**	295	296
Total Recurrent Revenue	**3,044**	**4,777**	**2,593**	**1,118**	**1,201**	**1,029**	**952**	**4,299**	**4,320**	**4,342**
Other Inflows:										
Other Income	23	605	**26**	141	146	124	130	**541**	543	546
Total Other Inflows	**23**	**605**	**26**	**141**	**146**	**124**	**130**	**541**	**543**	**546**
TOTAL INCOME	**3,067**	**5,382**	**2,620**	**1,258**	**1,347**	**1,153**	**1,081**	**4,840**	**4,864**	**4,888**
Objects of Expenditure:										
Direct costs of production	206	314	**96**	58	60	51	53	**222**	223	224
Compensation of employees	2,580	2,752	**2,386**	652	652	652	652	**2,608**	2,621	2,634
Purchase of goods and services	982	1,209	**1,123**	322	335	285	298	**1,240**	1,246	1,253
Depr/Amort expense	464	887	**483**	190	197	168	175	**730**	734	737
Capital Expenditure	**25**	**1,872**	**389**	**412**	**428**	**364**	**380**	**1,583**	**1,591**	**1,599**
TOTAL OPERATING EXP.	**4,231**	**5,163**	**4,087**	**1,222**	**1,244**	**1,156**	**1,178**	**4,800**	**4,824**	**4,848**
Operating Surplus (Deficit)	**(1,164)**	**219**	**(1,467)**	**36**	**103**	**(3)**	**(97)**	**39**	**40**	**40**
Financing Costs	48	-	**-**	-	-	-	-	**-**	-	-
Tax expense	-	-	**-**	-	-	-	-	**-**	-	-
Net Surplus (Deficit)	**(1,212)**	**219**	**(1,467)**	**36**	**103**	**(3)**	**(97)**	**39**	**40**	**40**
Revenue transfer to SEAL	8	13	**7**	3	3	3	2	**11**	11	11
Revenue transfer to GoL	-	-	**-**	-	-	-	-	**-**	-	-
Retained Inflow for the year	**(1,220)**	**205**	**(1,474)**	**34**	**100**	**(6)**	**(99)**	**29**	**29**	**29**

LTC Mobile estimated its recurrent revenue for FY2027 at circa US$4.84 million, US$0.54 (or10.1 percent) down compared to the FY2026 estimate. Subscription revenue is expected to contribute approximately US$4.01million (or 83.8 percent) of LTC Mobile's income for the coming year.

The total operating expenditure of LTC Mobile for the upcoming fiscal year is projected at circa US$4.80 million, US$363,030.00 (or 7.0 percent) down when compared to the spending projection for FY2026. Staff and related expenses are expected to account for about US$2.61 million (or 54.3 percent) of the total spending for the fiscal year. While investment expenses account for US$ 1.58 million, (or 32.9 percent) LTC Mobile's estimated to report an operating deficit for FY2027 circa US$ 1.54 before contribution to the SEAL, circa US$ 11,000.

Resulting in the estimated deficit for the fiscal period under review circa US$1.55million to the LTC Mobile.

Liberia Telecommunications 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 (FY2026):
No information provided by LTA.

Objectives (FY2027):
No information provided by LTA.

Number of Employees: -

Account Description	FY2025 Actual	FY2026 Budget	FY2026 Est. Outturn	Estimates for FY2027					FY2028 Draft Forecast	FY2029 Draft Forecast
				Q1 Est.	Q2 Est.	Q3 Est.	Q4 Est.	FY2027 Annual Est.		
SOE Recurrent Revenue:										
Regulatory & license revenue	47,948	33,251	**43,590**	12,981	3,329	12,648	4,327	**33,285**	33,319	33,352
Advance credit from operators	(1,594)	(1,594)	**(1,594)**	(399)	(399)	(399)	(399)	**(1,594)**	(1,594)	(1,594)
TOTAL NET RECURRENT REV.	**46,354**	**31,657**	**41,996**	**12,583**	**2,930**	**12,250**	**3,928**	**31,691**	**31,724**	**31,758**
Objects of Expenditure:										
Direct cost of services (TIA service fees)	7,875	8,359	**3,168**	1,908	1,659	3,152	1,576	**8,295**	8,337	8,378
Compensation of employees	4,200	5,061	**3,821**	1,264	1,264	1,264	1,264	**5,055**	5,080	5,105
Purchase of goods and services	4,635	7,745	**5,339**	1,680	1,461	2,776	1,388	**7,306**	7,343	7,379
Depr/Amort expense	82	-	**77**	19	19	19	19	**75**	75	75
CSR	852	825	**1,099**	192	167	317	158	**833**	837	842
Capital expenditure	**1,654**	**1,635**	**2,450**	**384**	**334**	**635**	**317**	**1,670**	**1,678**	**1,687**
TOTAL OPERATING EXP.	**17,644**	**21,990**	**13,504**	**5,062**	**4,569**	**7,527**	**4,405**	**21,564**	**21,672**	**21,780**
Operating Surplus (Deficit)	**28,710**	**9,667**	**28,492**	**7,520**	**(1,639)**	**4,722**	**(476)**	**10,127**	**10,052**	**9,977**
Financing Costs	-	-	**-**	-	-	-	-	**-**	-	-
Net Surplus (Deficit)	**28,710**	**9,667**	**28,492**	**7,520**	**(1,639)**	**4,722**	**(476)**	**10,127**	**10,052**	**9,977**
Revenue transfer to GoL	9,531	8,500	**8,500**	2,625	2,625	2,625	2,625	**10,500**	10,552	11,396
Revenue transfer to SEAL	25	79	**0**	31	7	31	10	**79**	79	79
Retained Inflow for the year	**19,153**	**1,088**	**19,992**	**4,864**	**(4,272)**	**2,067**	**(3,111)**	**(452)**	**(579)**	**(1,498)**

For the upcoming budget year, the gross recurrent revenue of LTA is estimated at approximately US$33.29 million, US$34,041.58 (or 0.1 percent) above the FY2026 estimate. The net operating revenue projected to be available to LTA for expenditure after the deduction of credit advances from GSM operators is circa US$31.69 million.

LTA's estimated total operating expenditure is circa US$21.56 million, which is about US$0.43 million (or 1.9 percent) down compared to the total expenditure projection for FY2026. Salaries and related expenses are projected to account for US$5.06 million (or 23.4 percent) of the total recurrent expenses, while the TIA service fee is estimated to account for 8.30 million (or 38.5 percent). LTA is expected to record an operating surplus of US$10.13 million. CapEx is projected at circa US$1.67 million, resulting in a net surplus of US$8.46 million for the budget year.

Contributions to the GoL and SEAL are projected at circa US$10.50 million and US$79,227.35, resulting in an estimated financing gap of circa US$2.12 million at the end of the fiscal year.

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, AM-Radio commercial service, and 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 (FY2026):
Ensured equal access to information by all citizens through the state-owned broadcasting platforms and/or parastatals.

Objectives (FY2027):
No information provided by LBS.

Number of Employees: -

Account Description	FY2025 Actual	FY2026 Budget	FY2026 Est. Outturn	Preliminary Estimates for FY2027					FY2028 Draft Forecast	FY2029 Draft Forecast
				Q1 Est.	Q2 Est.	Q3 Est.	Q4 Est.	FY2027 Annual Est.		
SOE Recurrent Revenue:										
Revenue: Airtime & TV	291	404	**297**	96	80	100	124	**400**	402	404
Revenue: RFI, CCTV & BBC	100	205	**108**	48	40	50	62	**200**	201	202
Total Recurrent Revenue	**391**	**610**	**405**	**144**	**120**	**150**	**186**	**600**	**603**	**606**
Other Inflows:										
Transfers from GoL (Subsidy)	1,234	1,907	**782**	365	365	365	365	**1,462**	1,469	1,476
Total Other Inflows	**1,234**	**1,907**	**782**	**365**	**365**	**365**	**365**	**1,462**	**1,469**	**1,476**

TOTAL INCOME	**1,626**	**2,517**	**1,187**	**509**	**485**	**515**	**551**	**2,062**	**2,072**	**2,082**
Objects of Expenditure:										
Compensation of employees	878	890	**766**	223	223	223	223	**892**	896	900
Purchase of goods and services	596	914	**414**	198	165	206	256	**824**	828	833
Capital Expenditure	**154**	**350**	**6**	**83**	**69**	**86**	**107**	**345**	**346**	**348**
TOTAL OPERATING EXP.	**1,628**	**2,154**	**1,185**	**503**	**457**	**515**	**585**	**2,060**	**2,071**	**2,080**
Operating Surplus (Deficit)	**(2)**	**363**	**1**	**6**	**29**	**0**	**(34)**	**1**	**1**	**2**
Financing Costs	0	0	**0**	0	0	0	0	**0**	0	0
Net Surplus (Deficit)	**(2)**	**363**	**1**	**6**	**29**	**0**	**(34)**	**1**	**1**	**2**
Revenue transfer to SEAL	0	2	**0**	0	0	0	0	**1**	2	2
Retained Inflow for the year	**(3)**	**361**	**1**	**6**	**28**	**(0)**	**(34)**	**(0)**	**(0)**	**0**

LBS's projected recurrent operating revenue for FY2027 is circa US$0.60 million, a US$9,826.66 (or 1.6 percent) revenue decline compared to the projection for FY2026. LBS is expected to generate about US$0.40 million (or 66.7 percent) of its projected recurrent revenue from its airtime and TV programs during FY2027.

The total estimated expenditure for the ensuing fiscal year is circa US$2.06 million, a decrease of US$93,559.99 (or 4.3 percent) from the projection for FY2026. LBS's spending on operations is projected to account for US$1.72 million (or 83.3 percent), while CapEx is expected to account for the remaining US$0.35 million (or 16.7 percent). The State Broadcaster is expected to record an operating surplus of US$1,095.47. Projected contribution is circa US$1,449.60, resulting in a projected financing gap of US$404.13.

LBS expects to fund the financing gap with an estimated subsidy of circa US$1.46 million from GoL during FY2027.

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 (FY2026):
No information provided by the FDA.

Objectives (FY2027):
No information provided by the FDA.

Number of Employees: -

Account Description	FY2025 Actual	FY2026 Budget	FY2026 Est. Outturn	Preliminary Estimates for FY2027					FY2028 Draft Forecast	FY2029 Draft Forecast
				Q1 Est.	Q2 Est.	Q3 Est.	Q4 Est.	FY2027 Annual Est.		
SOE Recurrent Revenue:										
Forest Services & Products Revenue	4,655	6,416	**4,811**	1,085	2,227	1,941	457	**5,709**	5,738	5,767
Income from non-forest products	563	727	**254**	118	242	211	50	**620**	623	626
Total Net Recurrent Revenue	**5,218**	**7,142**	**5,066**	**1,203**	**2,468**	**2,152**	**506**	**6,329**	**6,361**	**6,393**
Other Inflows:										
Transfers from GoL (Subsidy)	3,291	3,616	**1,875**	854	854	854	854	**3,416**	3,536	3,554
Total Other Inflows	**3,291**	**3,616**	**1,875**	**854**	**854**	**854**	**854**	**3,416**	**3,536**	**3,554**
TOTAL INCOME	**8,509**	**10,758**	**6,941**	**2,057**	**3,323**	**3,006**	**1,360**	**9,746**	**9,897**	**9,946**
Compensation of employees	2,301	2,931	**1,364**	733	733	733	733	**2,932**	2,947	2,961
Purchase of goods and services	1,568	574	**762**	119	244	212	50	**625**	628	631
Capital Expenditure	-	134	**-**	14	29	25	6	**74**	62	62
TOTAL OPERATING EXP.	**3,869**	**3,639**	**2,126**	**866**	**1,006**	**971**	**789**	**3,631**	**3,637**	**3,654**
Operating Surplus (Deficit)	**4,640**	**7,119**	**4,815**	**1,191**	**2,317**	**2,035**	**572**	**6,115**	**6,260**	**6,292**
Financing Costs	-	-	**-**	-	-	-	-	**-**	-	-
Net Surplus (Deficit)	**4,640**	**7,119**	**4,815**	**1,191**	**2,317**	**2,035**	**572**	**6,115**	**6,260**	**6,292**
Revenue transfer to GoL	4,280	5,170	**5,170**	1,359	1,359	1,359	1,359	**5,709**	5,654	5,682
Revenue transfer to SEAL	-	16	**16**	3	6	5	1	**16**	16	16
Retained Inflow for the year	**361**	**1,933**	**(371)**	**(171)**	**952**	**671**	**(789)**	**662**	**590**	**594**

For the FY2027 budget year, the total estimated recurrent revenue is circa US$6.33 million, a US$0.81 million (or 11.4 percent) decrease from the FY2026 budget. Estimated revenue collected from the forestry sector and deposited in the CFA is circa US$5.71 million, accounting for 90.2 percent of the total estimated recurrent revenue, with income from non-forest products accounting for the remaining 9.8 percent.

Projected transfer from the GoL for FDA operations is circa US$3.42 million, representing an expected decrease of US$199,144.06 (or 5.5 percent) from the budgeted transfer for FY2026.

FDA's total spending for FY2027 is projected to be circa US$3.63 million, a US$8,223.60 (or 0.23 percent) lower than the projection for FY2026. The expenditure of the FDA during 2027 will cover spending on salaries and related expenses (80.7 percent), goods and services (17.2 percent), and CapEx (2.1 percent). The Forestry Authority is projected to record an estimated fund reserve of US$390,069.79, after deduction of the estimated contribution to SEAL.

National Fishery & Aquaculture Authority (NaFAA)

Mandate:
The National Fisheries & Aquaculture Authority (NaFAA) was created in 2017 to ensure sustainably managed and economically viable fisheries that generate prosperity for current and future generations.

Achievements (FY2026):
No information provided by NaFAA.

Objectives (FY2027):
No information provided by NaFAA.

Number of Employees: -

Account Description	FY2025 Actual	FY2026 Budget	FY2026 Est. Outturn	Preliminary Estimates for FY2027					FY2028 Draft Forecast	FY2029 Draft Forecast
				Q1 Est.	Q2 Est.	Q3 Est.	Q4 Est.	FY2027Annual Est.		
SOE Recurrent Revenue:										
Regulatory & Licensing Fees	2,967	3,136	**3,186**	465	620	930	1,085	**3,100**	3,115	3,131
Transshipments	100	100	**93**	15	20	30	35	**100**	100	101
Fines & Penalties	123	43	**151**	7	10	15	17	**50**	50	50
Total Net Recurrent Revenue	**3,190**	**3,279**	**3,430**	**487**	**650**	**975**	**1,137**	**3,250**	**3,266**	**3,282**
Other Inflows:										
Other Income	20	50	-	6	8	12	14	**40**	40	40
Total Other Inflows	**20**	**50**	**0**	**6**	**8**	**12**	**14**	**40**	**40**	**40**
TOTAL INCOME	**3,210**	**3,328**	**3,430**	**493**	**658**	**987**	**1,151**	**3,289**	**3,306**	**3,322**
Objects of Expenditure:										
Compensation of employees	2,064	2,434	**2,434**	617	617	617	617	**2,467**	2,479	2,491
Purchase of goods and services	666	239	**996**	71	94	141	165	**470**	473	475
Depr/Amort expense	77	100	**102**	25	25	25	25	**101**	102	102
CSR	7	-	-	-	-	-	-	-	-	-
Capital Expenditure	**43**	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXP.	**2,814**	**2,772**	**3,532**	**712**	**736**	**783**	**807**	**3,038**	**3,053**	**3,068**
Operating Surplus (Deficit)	**396**	**556**	**(102)**	**(219)**	**(78)**	**204**	**345**	**252**	**253**	**254**
Financing Costs	-	-	-	-	-	-	-	-	-	-
Net Surplus (Deficit)	**396**	**556**	**(102)**	**(219)**	**(78)**	**204**	**345**	**252**	**253**	**254**
Revenue transfer to GoL	-	500	**500**	130	130	130	130	**520**	750	754
Revenue transfer to SEAL	2	8	**8**	1	2	2	3	**8**	8	8
Retained Inflow for the year	**394**	**47**	**(610)**	**(350)**	**(210)**	**71**	**212**	**(277)**	**(505)**	**(508)**

NaFAA's projected recurrent operating revenue for the FY2027 fiscal period is circa USD3.29 million, an estimated decrease of US$38,608.61 (or 1.2 percent) compared to the FY2026 projection. The total estimated regulatory and licensing fees of circa US$3.10 million are expected to drive NaFAA's recurrent revenue generation for FY2027.

The total expenditure estimate for FY2027 is circa US$3.04 million, US$265,461.74 (or 9.6 percent) more than the expenditure budget for FY2026. The estimated spending on staff compensation is expected to account for US$2.47 million (or 81.2 percent). NaFAA's operating surplus is estimated at circa US$251,533.53.
Projected national budget support and contribution to SEAL are circa US$0.52 million and US$8,223.60, respectively, resulting in a financing gap of US$276,690.08 for the fiscal year.

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 (FY2026):
No information was provided by LACRA

Objectives (FY2027):
No information was provided by LACRA

Number of Employees: -

Account Description	FY2025 Actual	FY2026 Budget	FY2026 Est. Outturn	Preliminary Estimates for FY2027					FY2028 Draft Forecast	FY2029 Draft Forecast
				Q1 Est.	Q2 Est.	Q3 Est.	Q4 Est.	FY2027 Annual Est.		
SOE Recurrent Revenue:										
Licensing & Regulatory fees	2,179	3,772	**993**	991	1,064	661	954	**3,670**	3,688	3,707
Total Recurrent Revenue	**2,179**	**3,772**	**993**	**991**	**1,064**	**661**	**954**	**3,670**	**3,688**	**3,707**
Other Inflows:										
Transfers from GoL (Subsidy)	606	1,001	**527**	186	186	186	186	**744**	747	750
Other Income	40	25	**8**	5	6	4	5	**20**	20	20
Total Other Inflows	**647**	**1,026**	**535**	**192**	**192**	**190**	**191**	**765**	**767**	**771**
TOTAL INCOME	**2,825**	**4,798**	**1,529**	**1,182**	**1,256**	**850**	**1,146**	**4,435**	**4,455**	**4,477**
Objects of Expenditure:										
Compensation of employees	446	457	**432**	119	119	119	119	**475**	477	480
Purchase of goods and services	1,457	3,272	**1,618**	770	827	513	741	**2,850**	2,865	2,879
Capital Expenditure	347	1,070	**945**	278	299	185	268	**1,030**	1,035	1,040
TOTAL OPERATING EXP.	**2,250**	**4,798**	**2,996**	**1,166**	**1,244**	**817**	**1,128**	**4,355**	**4,377**	**4,399**
Operating Surplus (Deficit)	**575**	**0**	**(1,467)**	**16**	**12**	**33**	**18**	**79**	**78**	**79**
Financing Costs	-	-	**-**	-	-	-	-	**-**	-	-
Net Surplus (Deficit)	**575**	**0**	**(1,467)**	**16**	**12**	**33**	**18**	**79**	**78**	**79**
Revenue transfer to SEAL	-	9	**-**	2	3	2	2	**9**	9	9
Retained Inflow for the year	**575**	**(9)**	**(1,467)**	**14**	**10**	**31**	**16**	**70**	**69**	**69**

LACRA's total projected operating revenue is circa US$3.69 million, representing a decrease of US$107,321.77 (or 2.8 percent) from the FY2026 estimate. Licensing and regulatory fees are the key driver of LACRA's revenue.

Total estimated spending for the upcoming budget year is circa US$4.36 million, an expected decrease of US$0.44 million (or 9.2 percent) from the FY2026 projected spending. The entity's recurrent expenditure is estimated to account for US$3.33 million (or 76.4 percent) of the total expenditure, while CapEx is projected to account for the remaining 23.6 percent. LACRA is expected to record a financing gap of US$0.67 million.

The estimated contribution to SEAL for the fiscal year is circa US$9,225.37, increasing the financing gap to US$0.67 million. LACRA's financing gap is expected to be funded by an estimated subsidy of circa US$0.74 million from the GoL, leaving a reserve of US$70,057.28 at the end of the fiscal year.

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 (FY2026):
No information was provided by NASSCORP.

Objectives (FY2027):
No information was provided by NASSCORP.

Number of Employees: -

Account Description	FY2025 Actual	FY2026 Budget	FY2026 Est. Outturn	Preliminary Estimates for FY2027					FY2028 Draft Forecast	FY2029 Draft Forecast
				Q1 Est.	Q2 Est.	Q3 Est.	Q4 Est.	FY2027 Annual Est.		
SOE Recurrent Revenue:										
Contribution NPS	65,875	51,722	**117,269**	10,335	12,402	15,503	13,436	**51,676**	51,934	52,194
Contribution EIS	14,363	12,931	**26,937**	2,697	3,339	3,724	3,082	**12,841**	12,906	12,970
Investment income-gross	1,032	2,096	**1,456**	493	473	514	576	**2,056**	2,066	2,076
TOTAL RECURRENT REVENUE	**81,270**	**66,749**	**145,663**	**13,525**	**16,214**	**19,741**	**17,093**	**66,573**	**66,906**	**67,240**
Objects of Expenditure:										
Direct costs of investment	110	225	**297**	58	62	68	19	**206**	207	208
Compensation of employees	12,076	12,575	**18,557**	3,162	3,162	3,162	3,162	**12,648**	12,712	12,775
Purchase of goods and services	9,827	9,908	**12,665**	2,473	3,265	2,968	1,187	**9,894**	9,943	9,993
Non-operating expenses	12,108	10,370	**9,839**	2,693	3,555	3,232	1,293	**10,772**	10,826	10,880
Benefits & related payments	25,444	20,091	**43,855**	4,192	3,982	6,917	5,869	**20,960**	21,065	21,170
Depr/Amort expense	1,061	1,061	**1,942**	269	269	269	269	**1,075**	1,081	1,086
CSR	3,527	1,669	**6,028**	417	397	689	584	**2,087**	2,098	2,108
Capital expenditure	972	12,053	**1,944**	2,787	3,679	3,344	1,338	**11,148**	11,204	11,260

TOTAL OPERATING EXP.	**64,152**	**55,898**	**93,182**	**13,264**	**14,691**	**17,304**	**12,383**	**57,643**	**57,931**	**58,221**
Operating Surplus (Deficit)	**17,118**	**10,851**	**52,481**	**261**	**1,522**	**2,436**	**4,711**	**8,930**	**8,975**	**9,020**
Financing Costs	1,605	4,171	**2,709**	754	995	905	362	**3,015**	3,030	3,045
Net Surplus (Deficit)	**15,513**	**6,681**	**49,772**	**(493)**	**527**	**1,532**	**4,349**	**5,915**	**5,945**	**5,974**
Revenue transfer to SEAL	10	30	**30**	8	8	8	8	**30**	167	168
Retained Inflow for the year	**15,503**	**6,651**	**49,742**	**(501)**	**520**	**1,524**	**4,341**	**5,885**	**5,777**	**5,806**

The total projected recurrent revenue of NASSCORP for FY2027 is circa US$66.57 million, accounting for a decrease of US$0.18 million (or 0.3 percent) compared to the projected revenue for FY2026. Of the total projected revenue, NPS contribution is projected to account for about 77.6 percent, EIS contributions about 19.3 percent, and investment income about 3.1 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 despite the global fiscal tightening.

The total expenditure for FY2027 is estimated at circa US$57.64 million, a US$1.75 million (or 3.1 percent) growth over the FY2026 projection. Benefit payments and related costs and salaries and related expenses are expected to account for approximately 36.4 percent and 21.9 percent, respectively. NASSCORP is expected to report an operating surplus of US$8.93 million.

Investment expenditure is projected at circa US$11.15 million, resulting in a financing gap of US$2.22 million. Tax expenditure and contribution to SEAL are estimated at circa US$3.02 million and US$30,000.00, resulting in a net reduction of US$0.83 million to the Corporation's fund reserves. 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 (FY2026):
No information was provided by NICOL.

Objectives (FY2027):
No information was provided by NICOL.

Number of Employees: -

Account Description	FY2025 Actual	FY2026 Budget	FY2026 Est. Outturn	Preliminary Estimates for FY2027					FY2028 Draft Forecast	FY2029 Draft Forecast
				Q1 Est.	Q2 Est.	Q3 Est.	Q4 Est.	FY2027 Annual Est.		
SOE Recurrent Revenue:										
Insurance products & services	969	1,500	**856**	323	308	308	600	**1,539**	1,547	1,555
Other service income	-	-	**-**	-	-	-	-	**-**	-	-
Total Recurrent Revenue	**969**	**1,500**	**856**	**323**	**308**	**308**	**600**	**1,539**	**1,547**	**1,555**
Other Inflows:										
Transfers from GoL (Subsidy)	107	350	**350**	85	85	85	85	**340**	343	345
Total Other Inflows	**107**	**350**	**350**	**85**	**85**	**85**	**85**	**340**	**343**	**345**
TOTAL INCOME	**1,076**	**1,850**	**1,205**	**408**	**393**	**393**	**685**	**1,879**	**1,890**	**1,899**
Objects of Expenditure:										
Direct cost of insurance services	498	783	**454**	130	124	124	241	**618**	621	624
Compensation of employees	635	734	**532**	169	169	169	169	**675**	678	682
Purchase of goods and services	178	287	**617**	69	66	66	128	**329**	330	332
CSR	20	18	**-**	3	3	4	3	**13**	13	13
Capital Expenditure	11	117	**8**	24	23	23	44	**113**	114	114
TOTAL OPERATING EXP.	**1,342**	**1,938**	**1,611**	**395**	**383**	**384**	**586**	**1,748**	**1,756**	**1,765**
Operating Surplus (Deficit)	**(266)**	**(89)**	**(406)**	**14**	**10**	**9**	**100**	**132**	**134**	**134**
Financing Costs	-	-	**-**	-	-	-	-	**-**	-	-
Tax expense	-	-	**-**	-	-	-	-	**-**	-	-
Net Surplus (Deficit)	**(266)**	**(89)**	**(406)**	**14**	**10**	**9**	**100**	**132**	**134**	**134**
Revenue transfer to SEAL	-	4	**4**	1	1	1	2	**4**	4	4
Revenue transfer to GoL	-	-	**-**	-	-	-	-	**-**	-	-
Retained Inflow for the year	**(266)**	**(93)**	**(410)**	**13**	**9**	**8**	**98**	**128**	**130**	**130**

The Insurance Corporation's total estimated recurrent revenue for FY2027 is circa US$1.54 million, representing an increase of US$39,137.32 (or 2.6 percent) over the FY2026 projection. NICOL's key revenue driver is the sale of insurance products and services.

NICOL's total spending for FY2027 is projected at USD1.75 million, a US$0.19 million (or 9.8 percent) below the projection for FY2026. Total recurrent expenditure is expected to account for approximately US$1.64 million (or 93.5 percent) of the total projected expenditure, while CapEx is expected to account for the remaining US$0.11 million (or 6.5 percent). NICOL is expected to record an operating deficit of US$208,520.32 for the fiscal year. The annual contribution to SEAL is estimated at circa US$3,847.84, resulting in an estimated financing gap of circa US$212,368.16.

NICOL's estimated financing gap is expected to be funded by an estimated subsidy of circa US$0.34 million from the GoL, leaving a projected fund balance of US$ 127,684.93 at the end of FY2027.

National Lottery Authority (NLA)

Mandate:
The National Lottery Authority (NLA) is in charge of regulating all lotteries, lotto, and games of chance on behalf of the Government of Liberia. NLA 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 (FY2026):
Launched the NLA Five-Year Strategic Plan (2026–2030); strengthened enforcement against underage gambling; Intensified the crackdown on illegal gaming machines; expanded and strengthened the national lottery product portfolio; advanced regulatory oversight of the gaming industry; Expanded social-welfare interventions targeting vulnerable groups;

Objectives (FY2027):
The principal planned programs and projects of NLA for FY2027 include: strengthening field inspection, compliance monitoring, and enforcement; operationalizing and expanding the NLA's "5/90 game"; commencement of the construction of a new headquarters for the NLA; and the acquisition and deployment of a modern accounting and financial management system for the entity, which will facilitate a smooth transition of the NLA from Cash-based IPSAS to IFRS.

Number of Employees: -

Account Description	FY2025 Actual	FY2026 Budget	FY2026 Est. Outturn	Preliminary Estimates for FY2027					FY2028 Draft Forecast	FY2029 Draft Forecast
				Q1 Est.	Q2 Est.	Q3 Est.	Q4 Est.	FY2027 Annual Est.		
SOE Recurrent Revenue:										
Regulatory & licenses fees	2,203	3,072	**3,037**	1,888	663	612	1,939	**5,103**	5,129	5,154
Total Net Recurrent Revenue	**2,203**	**3,072**	**3,037**	**1,888**	**663**	**612**	**1,939**	**5,103**	**5,129**	**5,154**
Other Inflows:										
Transfers from GoL (Subsidy)	246	373	**259**	84	84	84	84	**337**	350	352
Total Other Inflows	**246**	**373**	**259**	**84**	**84**	**84**	**84**	**337**	**350**	**352**
TOTAL INCOME	**2,449**	**3,444**	**3,297**	**1,972**	**748**	**697**	**2,023**	**5,440**	**5,479**	**5,506**
Objects of Expenditure:										
Compensation of employees	1,317	910	**1,593**	782	782	782	782	**3,128**	3,144	3,159
Purchase of goods and services	835	1,106	**932**	67	77	98	109	**350**	352	354
CSR	147	112	**-**	106	123	157	173	**559**	562	565
Capital expenditure	220	1,205	**236**	202	234	298	330	**1,065**	1,070	1,076
TOTAL OPERATING EXP.	**2,518**	**3,333**	**2,762**	**1,157**	**1,216**	**1,335**	**1,394**	**5,102**	**5,128**	**5,153**
Operating Surplus (Deficit)	**(70)**	**112**	**535**	**815**	**(469)**	**(638)**	**629**	**338**	**351**	**353**
Financing Costs	-	-	**-**	-	-	-	-	**-**	-	-
Net Surplus (Deficit)	**(70)**	**112**	**535**	**815**	**(469)**	**(638)**	**629**	**338**	**351**	**353**
Revenue transfer to GoL	-	-	**-**	-	-	-	-	**-**	-	-
Revenue transfer to SEAL	3	8	**-**	5	2	2	5	**13**	13	13
Retained Earnings for the year	**(72)**	**104**	**535**	**810**	**(470)**	**(640)**	**624**	**325**	**338**	**340**

The National Lottery Authority is one of the two entities that submitted its annual budget for the fiscal year 2027.

NLA's estimated recurrent collection from gaming fees for FY2027 is circa US$5.10 million, an estimated US$2.03 million (or 66.1 percent) over the projection for FY2026.

Total expenditure projected for the FY2027 budget year is circa US$5.10 million, a US$1.77 million (or 53.1 percent) more 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 61.3 percent and 20.9 percent, respectively. NLA projected an operating surplus of circa US$1,000.00. The annual contribution to the SEAL is estimated at circa US$12,757.50, resulting in a projected financing gap of US$11,757.50.

NLA expects an estimated subsidy of circa US$0.34 million from the GoL to fund the financing gap, with a projected fund balance of US$0.32 million at the end of the upcoming fiscal year.

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 (FY2027):
No information provided by NHA

Objectives (FY2027):
No information provided by NHA

Number of Employees: -

Account Description	FY2025 Actual	FY2026 Budget	FY2026 Est. Outturn	Estimates for FY2027					FY2028 Draft Forecast	FY2029 Draft Forecast
				Q1 Est.	Q2 Est.	Q3 Est.	Q4 Est.	FY2027 Annual Est.		
SOE Recurrent Revenue:										
Rent-to-own mort. program	8	60	**46**	27	14	8	11	**60**	61	61
Sites & services/sales of housing units	73	80	**107**	35	19	11	14	**80**	80	80
Total Recurrent Revenue	**81**	**140**	**153**	**62**	**34**	**20**	**25**	**140**	**141**	**141**
Other Inflows:										
Transfers from GoL (Subsidy)	713	1,035	**1,308**	227	227	227	227	**910**	937	942
Other Income	-	58	**20**	18	10	6	8	**42**	42	43
Total Other Inflows	**713**	**1,093**	**1,328**	**246**	**237**	**233**	**235**	**952**	**979**	**984**
TOTAL INCOME	**794**	**1,233**	**1,481**	**307**	**271**	**253**	**261**	**1,092**	**1,120**	**1,126**
Objects of Expenditure:								-		
Compensation of employees	708	766	**638**	185	185	185	185	**739**	742	746
Purchase of goods and services	76	247	**208**	109	59	35	45	**248**	249	250
Capital Expenditure (PSIP)	11	220	**430**	124	67	9	10	**210**	211	212
TOTAL OPERATING EXP.	**795**	**1,233**	**1,276**	**417**	**312**	**228**	**239**	**1,197**	**1,203**	**1,209**
Operating Surplus (Deficit)	**(1)**	**-**	**204**	**(110)**	**(41)**	**25**	**21**	**(105)**	**(83)**	**(83)**
Financing Costs	-	-	**-**	-	-	-	-	**-**	-	-
Net Surplus (Deficit)	**(1)**	**-**	**204**	**(110)**	**(41)**	**25**	**21**	**(105)**	**(83)**	**(83)**
Revenue transfer to SEAL	0	0	**-**	0	0	0	0	**0**	0	0
Retained Inflow for the year	**(1)**	**(0)**	**204**	**(110)**	**(41)**	**24**	**21**	**(105)**	**(83)**	**(83)**

The total estimated recurrent revenue of NHA for FY2027 is circa US$0.18 million, representing a decline of US$15,844.84 (or 8.0 percent) when compared to the projection for FY2026.

The total expenditure projected for FY2027 is circa US$1.20 million, an estimated US$36,024.52 (or 2.9 percent) decrease when compared to the projection for FY2026. The entity's spending for the upcoming year is expected to be driven by its staff costs, which account for about US$0.74 million (or 61.7 percent) of the total estimated annual expenditure. NHA is expected to record an estimated financing gap after contribution to SEAL of circa US$1.01 million from its operating activities.

An estimated subsidy of circa US$0.91 million from the GoL is expected to fund the financing gap for the fiscal year 2027, leaving an estimated financing gap of circa US$0.10 million at the end of the fiscal year.

CONSOLIDATED GENDER-RESPONSIVE PLANNING AND BUDGETING STATEMENT

FY2027 National Budget

Government commitments, budget priorities and expected results

Key Messages

- Thirteen spending entities prepared Gender Budget Statements for FY2027, up from the nine entities that took part in the FY2026 pilot.
- Each entity statement sets out objectives, priority interventions and performance indicators.
- Entity commitments cluster around five cross-government priorities: participation and leadership; inclusive services; protection; livelihoods; and gender data and accountability.
- The largest budget-linked benefits for women and girls are delivered through health, education, WASH, agriculture, enterprise and social protection programs.

1. Executive Summary

The FY2027 National Budget advances gender-responsive planning and budgeting (GRPB) from a pilot practice toward broader application across Government. Following the participation of nine spending entities in the FY2026 pilot, thirteen spending entities have prepared Gender Budget Statements for FY2027. These statements identify gender gaps within institutional mandates, propose actions to address them, and set out indicators for monitoring progress.

This Annex brings those entity commitments together with the Government's FY2027 budget priorities. It presents the policy rationale, priority interventions, selected budget-linked programs and expected results, and shows how public spending can respond to the different needs and constraints of women, men, girls, boys and persons with disabilities.

Five cross-government priorities emerge from the entity statements: (i) participation, leadership and representation; (ii) equitable access to public services and infrastructure; (iii) protection, safeguarding and resilience; (iv) livelihoods and professional opportunities; and (v) gender data, institutional capacity and accountability.

The FY2027 Budget identifies several wider programs with direct or indirect benefits for women and girls, including health services, school feeding and school health, water and sanitation, agriculture value chains, small-business support, social protection and climate resilience. Financial figures cited in this Annex are those stated in the FY2027 Budget for the wider program portfolio.

2. Policy Context

The FY2027 National Budget prioritizes gender-responsive budgeting in line with the ARREST Agenda for Inclusive Development (AAID). The FY2027 Budget has a resource envelope of approximately US$1.54 billion and emphasizes that public spending is linked to measurable milestones and deliverables. Within this framework, gender-responsive budgeting strengthens the connection between public resources, the different needs of population groups, and the results expected from government programs.

Gender-responsive budgeting is not a separate budget for women. It is an approach to planning, allocating, implementing and monitoring public resources so that the benefits of government policies and services are equitable, and so that gender gaps are deliberately identified and addressed. It includes targeted interventions, improvements to mainstream public services, and institutional measures that strengthen Government's ability to assess who benefits from public spending.

The FY2027 process builds on the FY2026 GRPB pilot involving nine spending entities. For FY2027, thirteen entities have prepared Gender Budget Statements. Their submissions provide the institutional foundation for this Annex, while the National Budget remains the authoritative reference for national context and program allocations.

3. Purpose of the Annex

This Annex makes the Government's FY2027 gender-responsive budget commitments visible within the National Budget and provides a results-oriented framework for monitoring their implementation. Specifically, it:

(a) consolidates the five common gender equality priorities emerging from the thirteen spending entity statements;

(b) presents the principal interventions of each spending entity, retaining each entity's mandate and stated focus;

(c) connects entity commitments to FY2027 budget programs and allocations;

(d) identifies expected results and the indicators reported by entities, preserving source targets and reporting periods; and

(e) strengthens the basis for budget execution monitoring, performance reporting and future improvements to GRPB.

4. Government Gender Equality Priorities

The Government's FY2027 gender-responsive budgeting priorities aim to promote gender equality and ensure that public policies, programs and resources respond to the different needs and circumstances of women, men, girls and boys, including persons with disabilities. These priorities are reflected in five interconnected areas.

4.1 Participation, leadership and representation

Government seeks to strengthen women's participation, leadership and representation across public institutions and decision-making processes. This includes expanding women's representation in leadership positions, county governance, disaster management, technical and professional occupations, and the security sector, so that women have a stronger voice in decisions that affect their lives and contribute fully to national development.

4.2 Equitable access to public services and infrastructure

Government will continue to address the barriers that prevent women, girls and other vulnerable groups from accessing essential services. This includes improving access to quality education, health care, justice, and water, sanitation and hygiene (WASH) services, and promoting safe, accessible and disability-inclusive public facilities, so that public investment benefits all segments of the population.

4.3 Protection, safeguarding and resilience

Government will strengthen measures to prevent and respond to sexual and gender-based violence, workplace harassment, child protection risks and other forms of discrimination and vulnerability. Attention will also be given to safety and welfare in detention facilities, and to gender-responsive disaster preparedness and climate resilience, recognizing that women, girls and other vulnerable groups may face greater risks during emergencies.

4.4 Livelihoods and professional opportunities

Government will continue to expand livelihoods and professional opportunities for women and other under-served groups, including access to agricultural extension services, productive inputs, enterprise development, technical and vocational training, employment and career advancement. These

interventions are intended to strengthen women's economic participation, productivity, and contribution to household welfare and national growth.

4.5 Gender data, institutional capacity and accountability

Government will strengthen gender data, institutional capacity and accountability so that gender equality commitments translate into measurable results. This involves improving the collection and use of sex- and disability-disaggregated data, strengthening gender analysis in policy and budget processes, building the capacity of public officials, and improving institutional mechanisms for monitoring and reporting on gender-responsive interventions.

Together, these five priorities provide the framework for integrating gender considerations into the FY2027 National Budget. They are intended to make government programs more responsive, improve equitable access to public resources and services, and ensure that progress toward gender equality is increasingly reflected in budget execution and development outcomes.

5. FY2027 Budget Commitments and Program Linkages

Table 1 links selected FY2027 programs to the gender-responsive contributions described in the Budget. The programs are drawn from sector allocations, AAID priorities and direct social-impact interventions. Amounts refer to the wider program or project allocation and are not necessarily wholly gender-earmarked.

Table 1. Selected FY2027 programs with gender-responsive benefits

Sector / budget area	FY2027 program / intervention	US$	Gender-responsive contribution
Health: maternal, preventive and referral care	National Immunization Program	6.40m	Improved access to preventive, maternal, emergency, referral and chronic-care services used by women and girls, including women as caregivers.
	JFK expansion / new facility planning	1.55m	
	C.H. Rennie Hospital rehabilitation	1.50m	
	Oncology / Radiotherapy Center	1.55m	
	Specialized dialysis equipment	1.00m	
Education, school health and nutrition	School Feeding and School Health	3.50m	Improved attendance, nutrition, school health, learning conditions and dignity; reduced barriers that contribute to girls' absenteeism.
	MCSS renovation and furnishing	1.50m	
	One Child, One Chair	1.00m	
	Digital classroom integration	1.00m	
Water, sanitation, energy and climate resilience	Expansion and Modernization of Water Facilities	3.00m	Safer and more reliable basic services, improved public health and resilience, and reduced time and safety burdens in under-served communities.
	Smart Sanitation and City Beautification	4.00m	
	Paynesville sanitation and beautification	1.50m	
	Renewable Energy for Electrification	1.30m	
	Monrovia Metropolitan Climate Resilience Project	1.11m	

Sector / budget area	FY2027 program / intervention	US$	Gender-responsive contribution
Agriculture and women's economic participation	Food and Cash Crop Production Value Chain	5.25m	Improved production, market access and income opportunities for women farmers, processors and traders.
	Livestock and Poultry Value Chain Production	1.50m	
Enterprise and small business	Small Business Support Programmes	3.80m	Expanded opportunities for women- and youth-led MSMEs, vendors, artisans, hospitality workers and local service providers.
	Providence Island Tourism Potential	2.75m	
	Robertsport Tourism Resort Development	2.25m	
Social protection and child protection	Social Protection Safety Net; Street Child Project	1.05m	Support to poor and at-risk households; protection, rehabilitation, family tracing and reintegration pathways for vulnerable children.
Justice, inclusion and institutional safeguards	Five MoJ programs: access to justice, accessible communication, workplace safeguarding, detainee welfare, and women's recruitment into corrections	0.82m	Improved access to justice and communication, safer workplaces and detention conditions, and increased recruitment of women into corrections.

6. Entity Gender Budget Commitments

This section summarizes each entity's primary objective, program focus, the gender issues it identified, and its major planned interventions, based on the Gender Budget Statements submitted. Condensed wording does not imply consolidation of separately costed programs. Table 2 provides an overview.

Table 2. FY2027 Gender Budget Statements at a glance

#	Entity	Priority areas addressed	Principal focus
1	MGCSP	Protection; services	Street-connected children: reunification, education, caregiver livelihoods
2	GC	Participation; data and accountability	Gender screening of policy and law; inclusive consultation; GSIU support
3	LISGIS	Data and accountability	Sex-disaggregated administrative and survey data; sector gender profiles
4	MoA	Livelihoods; participation	Women's access to extension, inputs and technical positions
5	MoH	Services; protection	RMNCAH, family planning, SGBV services, fistula prevention, malaria
6	MoD/AFL	Participation; protection	Women's recruitment and retention; WPS; GBV prevention; barracks safety
7	MoE	Services; protection	Girls' retention and re-entry, STEM, SRGBV, inclusive WASH

#	Entity	Priority areas addressed	Principal focus
8	MoJ	Services; protection; participation	Access to justice, safeguarding, detainee welfare, women in corrections
9	NDMA	Participation; protection	Women in disaster leadership; gender-sensitive risk assessment
10	NCD	Services; protection	SRHR and child protection for women and girls with disabilities
11	NWASHC	Participation; services	Women in WASH workforce; school WASH and menstrual hygiene
12	MLG	Participation; livelihoods; data	Women in local leadership; county GRPB capacity; personnel data
13	MYS	Participation; livelihoods; data	Inclusive youth and sports programming; career pathways for women

6.1 Ministry of Gender, Children and Social Protection (MGCSP)

Objective. Reduce the number of children living in street situations by 20% by the end of 2029.

Program and focus. Support a Child, Save the Future Project; sub-program: Decreasing the Crisis of Street Children.

Gender issues identified. Children in street situations require family reunification, education, psychosocial services, alternative care and livelihood support for their caregivers.

Priority interventions:

- Conduct awareness, identification, documentation, removal and family reunification for 73,317 street-connected children.
- Establish psychosocial and education support for 25,000 out-of-school street-connected children.
- Provide technical and vocational education and training (TVET) and small-business grants to 18,329 caregivers and parents of formerly street-connected children.
- Establish alternative care pathways where families are unavailable, refuse reunification or are unable to provide care.

6.2 Governance Commission (GC)

Objective. Ensure that governance reforms, institutional decisions and public resources promote equitable benefits, participation and influence for women, men and marginalized groups.

Program and focus. Political and legal reform; civic education and consultation; governance research; institutional capacity; operational support to the Gender and Social Inclusion Unit (GSIU).

Gender issues identified. Barriers to participation; limited accessibility of consultations; gaps in gender-sensitive policy analysis, women's leadership, disaggregated data and staff capacity.

Priority interventions:

- Review policies and laws using gender screening, stakeholder analysis, consultation and reform working sessions.
- Conduct inclusive public consultations, gender dialogues and civic education.
- Research the gender-responsive impacts of governance across sectors.
- Provide local and international staff capacity development in gender mainstreaming.

- Provide operational support to the GSIU, including data tools, equipment, a workforce audit and safeguards-related systems.

6.3 Liberia Institute of Statistics and Geo-Information Services (LISGIS)

Objective. Systematically collect, analyze and disseminate gender-disaggregated data by 2027.

Program and focus. Gender Responsive Planning and Budgeting – LISGIS; identification of inequalities to support policy development, monitoring and evaluation.

Gender issues identified. Limited availability and use of gender-disaggregated administrative and survey evidence across the workforce, health, education and justice sectors.

Priority interventions:

- Compile administrative and survey-based gender data for the health, education and justice sectors.
- Develop gender profiles by sector and thematic area.
- Establish sex-disaggregated training records in the health, education and justice sectors.

6.4 Ministry of Agriculture (MoA)

Objective. Increase women's access to agricultural extension services, productive resources and technical positions by 10 percentage points by 2030.

Program and focus. Institutionalizing GRPB; increasing women's participation in and access to agricultural services.

Gender issues identified. Unequal access to inputs, extension services, technical occupations, agricultural training, farmer groups and cooperatives.

Priority interventions:

- Conduct county-level awareness on farming, agribusiness, value addition and agricultural careers for women and girls.
- Train 20 women extension officers, 20 agronomists, 20 agribusiness and value-addition specialists, and 20 agricultural technicians.
- Advocate career pathways and short- and long-term training for women in administrative and technical positions.
- Establish sex-disaggregated records of farmers, input recipients and training and extension beneficiaries.
- Support County Agriculture Offices to integrate at least one gender activity into their operational plans.

6.5 Ministry of Health (MoH)

Objective. Strengthen gender-responsive access to, and delivery of, quality health services and health-workforce development in FY2027.

*Program and focus***.** Gender-responsive planning, budgeting and service delivery; reproductive, maternal, newborn, child and adolescent health (RMNCAH), family planning, sexual and gender-based violence (SGBV), malaria and workforce interventions.

Gender issues identified. Unequal access to reproductive, maternal, newborn and adolescent health services, protection services and gender-responsive malaria care.

Priority interventions:

- Support County Health Teams (CHTs) to raise awareness of RMNCAH, family planning and SGBV services, especially among adolescents and young people.
- Train service providers in post-abortion care across facilities and counties.

- Promote obstetric fistula prevention and maternal and newborn care through specialist nurse and midwife training.
- Address malaria morbidity, mortality and disability through gender-responsive approaches.
- Support CHTs to include at least one gender activity in their operational plans.

6.6 Ministry of National Defense / Armed Forces of Liberia (MoD/AFL)

Objective. Institutionalize decentralized gender-responsive planning, budgeting, implementation and performance reporting across MoD/AFL installations.

Program and focus. Institutional gender capacity; women's recruitment, retention and leadership; violence prevention; Women, Peace and Security (WPS) commitments; welfare and infrastructure.

Gender issues identified. Under-representation of women in the AFL and its leadership; recruitment and retention barriers; risk of GBV and harassment; need for gender-sensitive infrastructure.

Priority interventions:

- Develop and implement the 2027 Gender Mainstreaming Decentralization Plan.
- Establish or strengthen gender focal points in AFL formations and barracks, and conduct gender awareness in all MoD/AFL facilities.
- Implement WPS commitments, including WPS awareness and annual implementation reporting.
- Run recruitment awareness, publish information for female applicants, assess recruitment and retention barriers, and monitor promotion.
- Conduct GBV awareness, disseminate prevention materials, and establish or strengthen confidential reporting mechanisms.
- Assess barracks infrastructure, sanitation, lighting and security for women and men.
- Implement the revised MoD/AFL Gender Policy, integrate gender into institutional policies, and conduct annual implementation reviews.

6.7 Ministry of Education (MoE)

Objective. Mainstream gender equality, disability inclusion, child protection and equitable access into education planning, budgets and service delivery.

Program and focus. Gender-responsive and inclusive education; gender and social inclusion support; school safety, WASH, safeguarding, staffing and monitoring.

Gender issues identified. Girls' retention; school-related gender-based violence (SRGBV); pregnancy and child marriage; menstrual hygiene gaps; disability barriers; poverty and dropout; boys' protection needs; low STEM participation; inadequate WASH facilities.

Priority interventions:

- Prioritize girls' education, school re-entry for adolescent mothers, girls' STEM participation and gender-responsive pedagogy.
- Improve inclusive, disability-friendly school infrastructure, gender-separated sanitation, menstrual hygiene management and pad banks.
- Strengthen safeguarding, SRGBV prevention, referral systems, child protection, psychosocial support and teacher training.
- Support school health, nutrition and feeding, and community engagement, including boys' participation in gender equality.
- Use the Education Management Information System (EMIS), school censuses, sex- and disability-disaggregated evidence, county consultations and monitoring to inform budget decisions.

FY2026 implementation. Training of 100 central-office staff in reporting; four quarterly monitoring visits and reports; improvement of the GSIU office; and upgrading of four headquarters bathrooms and hygiene facilities.

6.8 Ministry of Justice (MoJ)

Objective. Expand equitable access to justice and protection, improve accessible communication, institute safe workplaces and detainee welfare, and increase women's recruitment into corrections.

Program and focus. Five programs: access to justice; inclusive communication; workplace safeguarding; detainee welfare; and women's recruitment into the Bureau of Corrections and Rehabilitation (BCR).

Gender issues identified. Access barriers for persons with disabilities and other vulnerable people; inaccessible communication; harassment risks; the specific needs of incarcerated women; barriers to recruitment in the security sector.

Priority interventions:

- Assess institutional and community barriers to justice for persons with disabilities and other vulnerable populations.
- Develop and disseminate accessible communication guidelines and toolkits, and train personnel in their use.
- Establish workplace safeguarding guidelines and a code of conduct, supported by awareness and specialized training.
- Conduct quarterly disability- and gender-responsive corrections assessments, and strengthen maternal, psychosocial and reproductive health services in custody.
- Implement a nationwide inclusive recruitment campaign, a baseline and barrier assessment, and women's career forums for the BCR.

6.9 National Disaster Management Agency (NDMA)

Objective. Coordinate consistent gender-responsive approaches throughout disaster management.

Program and focus. Institutionalizing GRPB in disaster management; women's representation in community and county disaster leadership.

Gender issues identified. Limited participation of women and vulnerable groups in disaster decision-making; weak gender-sensitive risk analysis; limited disaster-risk reduction preparedness in schools.

Priority interventions:

- Train and mentor women and girls in disaster leadership, and undertake community awareness.
- Conduct gender-sensitive hazard mapping and community risk assessments.
- Develop school disaster-risk reduction initiatives, and provide psychosocial support during and after disasters.
- Train agency staff, volunteers and communities, and collect sex-disaggregated disaster management data.
- Review and disseminate NDMA gender guidance and policy, and develop a gender-and-disaster knowledge hub.

6.10 National Commission on Disabilities (NCD)

Objective. Increase knowledge of sexual and reproductive health and rights (SRHR) and child protection among women with disabilities.

Program and focus. Access to SRHR information and services for women and girls with disabilities; national reproductive health awareness.

Gender issues identified. Barriers to information and services for women and girls with disabilities; limited accessible health care and community awareness; gaps in protection and referral.

Priority interventions:

- Survey access to SRHR information and services using disaggregated data.
- Support peer education clubs and outreach in communities and special schools.
- Conduct SRHR campaigns for women and girls with disabilities and for organizations of persons with disabilities.
- Provide sanitary and hygiene materials to organizations of persons with disabilities.
- Support community radio campaigns to counter discrimination and improve access to information.
- Train public health providers in disability-friendly services.
- Raise awareness of referral pathways for survivors of rape and sexual exploitation or abuse.
- Conduct child protection outreach among teachers and in special schools.
- Supply basic office stationery and accessories for the NCD GSIU.

6.11 National Water, Sanitation and Hygiene Commission (NWASHC)

Objective. Increase the share of women in selected administrative and technical positions by 20% by 2027.

Program and focus. Institutionalizing GRPB; workforce gender equity and social inclusion; Gender-WASH services and school initiatives.

Gender issues identified. Under-representation of women in director-level and operational positions; gaps in gender-responsive school WASH, menstrual hygiene management and WASH-sector tracking.

Priority interventions:

- Conduct school and community WASH and menstrual hygiene outreach in five counties, reaching 75,500 schoolgirls and schoolboys and providing sanitary pads (indicative cost: 45,000).
- Establish 50 school WASH clubs, and train 529 students (329 girls and 200 boys) and 50 guidance counsellors (indicative cost: 25,000).
- Train NWASHC staff and partners to monitor and track Gender-WASH activities (indicative cost: 26,000).
- Develop and operationalize a Gender-WASH policy and standard operating procedures with service providers and compliance inspectors (indicative cost: 15,000).

6.12 Ministry of Local Government (MLG)

Objective. Institutionalize gender-responsive local governance across all 15 counties by strengthening the capacity of county officials to apply GRPB and collect sex-disaggregated data, increasing women's participation and leadership in county decision-making, and expanding economic and health opportunities for women, girls and persons with disabilities.

Program and focus. Institutionalizing GRPB in local governance; gender-responsive county development planning; sex-disaggregated personnel and service data; women's participation in local leadership; empowerment of women, girls and persons with disabilities.

Gender issues identified. Under-representation of women in local leadership and county decision-making; need for gender-responsive county development planning and disaggregated data.

Priority interventions:

- Train gender desk officers and county development officers in data collection related to the Local Government Act across all 15 counties.
- Train county finance and development officers and county council members on GRPB.

- Build the capacity of local government, county councils, service centres and gender desks in gender-sensitive service delivery.
- Develop a sex-disaggregated personnel data tracking system for county-level officials.
- Initiate gender-focused dialogue with officials in five counties.
- Provide entrepreneurship training to women, girls, persons with disabilities and other vulnerable groups.
- Deliver SRHR education for girls in five public schools.

6.13 Ministry of Youth and Sports (MYS)

Objective. Institutionalize GRPB across the Ministry and its county youth centres, and increase the inclusion of women, girls and persons with disabilities in youth and sports programs, workplace opportunities and career development, supported by sex- and disability-disaggregated records.

Program and focus. Institutionalizing GRPB; increased workplace inclusion and participation in youth and sports activities.

Gender issues identified. Limited gender inclusion in youth programming; limited career opportunities for women; limited evidence on disability-inclusive service delivery and gender-disaggregated tracking.

Priority interventions:

- Train GSIU coordinators and focal persons across the 15 counties, including youth centres and Ministry staff.
- Conduct outreach in communities and high schools.
- Collect information on persons with disabilities in public and private schools.
- Organize sporting events and empowerment programs for persons with disabilities.
- Advocate career pathways and development training for women and girls in lower administrative positions.
- Establish sex-disaggregated workplace training records.

7. Monitoring and Reporting

Implementation of the commitments in this Annex will be tracked through the regular budget execution and performance reporting cycle. Spending entities, through their Gender and Social Inclusion Units (GSIUs) and gender focal points, are expected to report progress against the indicators and targets set out in their Gender Budget Statements, using sex- and disability-disaggregated data wherever available.

The Ministry of Finance and Development Planning will use these reports to assess budget execution against gender commitments, identify gaps, and strengthen the classification and costing of gender-responsive allocations in future budgets, with the aim of moving progressively toward a verified, government-wide view of gender-responsive spending.