
BUDGET RECAST EXPENDITURE SIDE ANALYSIS FOR THE LIBERIAN SENATE

SENATE PUBLIC ACCOUNT COMMITTEE

SEPTEMBER 20, 2024

Entities	Original Budget	Recast Budget	Proposed Change to Original Budget
Public Administration	256,724,999.00	266,618,417.00	9,893,418.00
Municipal Government	35,797,586.00	32,261,698.00	(3,535,888.00)
Transparency & Accountability	22,884,624.00	23,651,846.00	767,222.00
Security & Rule of Law	108,012,679.00	107,698,741.00	(313,938.00)
Health	80,101,200.00	78,970,775.00	(1,130,425.00)
Social Development Services	26,338,139.00	14,421,368.00	(11,916,771.00)
Education	111,329,481.00	108,435,214.00	(2,894,267.00)
Energy & Environment	26,315,290.00	20,485,088.00	(5,830,202.00)
Agriculture	8,824,922.00	6,718,967.00	(2,105,955.00)
Infrastructure & Basic Services	54,247,550.00	54,049,798.00	(197,752.00)
Commerce	8,283,357.00	8,223,326.00	(60,031.00)
Total	738,859,827.00	721,535,239.00	(17,324,588.00)

RECAST BUDGET PROPOSES A REDUCTION OF \$17.3M WITH MAJOR CUTS TO HEALTH, EDUCATION, ENERGY, AGRICULTURE

NOTE: THE FIGURES IN PARATHESIS ARE REDUCTIONS

	Original Budget	Proposed Recast Budget	Proposed Change to Original Budget
COMPENSATION	298,722,619.00	301,860,448	3,137,829.00
USE OF GOODS & SERVICES	104,877,286.00	114,667,651	9,790,365.00
SUBSIDIES	3,714,431.00	3,436,707	(277,724.00)
Grants	111,389,224.00	109,776,679	(1,612,545.00)
SOCIAL BENEFITS	20,997,194.00	20,885,934	(111,260.00)
NON-FINANCIAL ASSETS	112,955,592.00	70,907,820	(42,047,772.00)
DOMESTIC LIABILITIES	26,379,513.00	45,000,000	18,620,487.00
FOREIGN LIABILITIES	59,823,968.00	55,000,000	(4,823,968.00)
Grand Total	738,859,827.00	721,535,239	(17,324,588.00)

THE RECAST BUDGET PROPOSES A REDUCTION OF \$17.3M WITH MAJOR CUTS TO INFRASTRUCTURE SPENDING, GRANTS AND FOREIGN DEBTS

NOTE: THE REDUCTIONS IN FOREIGN DEBTS REQUIRE MORE SCRUTINY BY THE SENATE

Entities	Sector	Original Budget	Proposed Recast Budget	Proposed Change to Original Budget
National Legislature	Public Administration	53,376,575.00	57,915,145.00	4,538,570.00
Ministry of Finance and Development Planning	Public Administration	129,513,503.00	133,845,467.00	4,331,964.00
Ministry of Public Works	Infrastructure & Basic Services	35,545,306.00	39,621,018.00	4,075,712.00
National Security Agency	Security & Rule of Law	9,489,116.00	11,989,116.00	2,500,000.00
Ministry of State for Presidential Affairs	Public Administration	10,918,687.00	12,255,544.00	1,336,857.00
Executive Protection Services (EPS)	Security & Rule of Law	8,388,480.00	9,637,289.00	1,248,809.00
Ministry of Foreign Affairs	Public Administration	17,802,214.00	18,356,811.00	554,597.00
Liberian Refugee Repatriation and Resettlement	Social Development Services	1,064,036.00	1,525,063.00	461,027.00
Liberia Extractive Industries Initiative (LEITI)	Transparency & Accountability	213,641.00	652,550.00	438,909.00
Governance Commission	Transparency & Accountability	1,353,185.00	1,785,684.00	432,499.00
Judiciary	Security & Rule of Law	20,734,964.00	21,115,844.00	380,880.00
Liberia Medical and Dental Clinic	Health	231,833.00	592,462.00	360,629.00
Office of Vice President	Public Administration	3,386,123.00	3,714,123.00	328,000.00
Liberia Pharmacy Board	Health	127,007.00	257,579.00	130,572.00
Ministry of Mines and Energy	Energy & Environment	3,493,013.00	3,618,013.00	125,000.00

THESE ENTITIES SAW THE BIGGEST INCREASE IN THE RECAST BUDGET

CONCERNS: THE LEGISLATURE IS GETTING AN ADDITIONAL \$4.5M. WE SHOULD BE READY FOR PUBLIC BACKLASH.

THE GOOD NEWS IS ALL THAT THREE BRANCHES ARE GETTING INCREMENTS

Entities	Sector	Original Budget	Proposed Recast Budget	Proposed Change to Original Budget
Liberia Agency for Community Empowerment	Social Development Services	14,116,704.00	4,065,066.00	(10,051,638.00)
Liberia Electricity Corporation (LEC)	Energy & Environment	9,785,000.00	4,462,698.00	(5,322,302.00)
Liberia Airport Authority (LAA)	Infrastructure & Basic Services	6,898,164.00	2,663,056.00	(4,235,108.00)
Ministry of Justice	Security & Rule of Law	44,403,805.00	40,770,529.00	(3,633,276.00)
Ministry of Agriculture	Agriculture	5,721,268.00	3,704,313.00	(2,016,955.00)
Ministry of Health and Social Welfare	Health	62,311,358.00	60,720,156.00	(1,591,202.00)
Ministry of Youth & Sports	Social Development Services	7,048,201.00	5,491,794.00	(1,556,407.00)
Ministry of Internal Affairs	Municipal Government	25,429,334.00	24,222,201.00	(1,207,133.00)
Liberian Revenue Authority	Public Administration	18,629,428.00	17,525,999.00	(1,103,429.00)
Monrovia City Corporation	Municipal Government	5,277,965.00	4,214,501.00	(1,063,464.00)
University of Liberia	Education	33,481,284.00	32,481,284.00	(1,000,000.00)
Ministry of Education	Education	48,498,456.00	47,585,108.00	(913,348.00)
National Disaster Management Agency	Municipal Government	2,228,613.00	1,417,994.00	(810,619.00)
Ministry of Gender, Children and Social Protection	Social Development Services	3,376,689.00	2,606,936.00	(769,753.00)
Ministry of National Defense	Security & Rule of Law	21,396,987.00	20,651,936.00	(745,051.00)
National Commission on Higher Education	Education	1,030,394.00	530,394.00	(500,000.00)
Liberia Water and Sewer Corporation	Energy & Environment	5,529,926.00	5,029,926.00	(500,000.00)
Paynesville City Corporation	Municipal Government	1,770,915.00	1,330,319.00	(440,596.00)
William Tubman University	Education	6,285,308.00	6,005,308.00	(280,000.00)
Rural Renewable Energy Agency (RREA)	Energy & Environment	607,841.00	460,841.00	(147,000.00)

THESE ENTITIES SAW THE BIGGEST DECREASE IN THE RECAST BUDGET
CONCERNS TO FLAG: EDUCATION, HEALTH, AND AGRICULTURE ARE ALL GETTING REDUCTIONS.

	Entities	Proposed Recast Budget	Expenditures Jan-Aug	Left to Spend based on Recast Proposed budget minus Jan to Aug Expenditures
1	Public Administration	266,618,417.00	143,166,460.51	123,451,956.49
101	National Legislature	57,915,145.00	33,972,571.84	23,942,573.16
102	Ministry of State for Presidential Affairs	12,255,544.00	7,352,925.78	4,902,618.22
103	Office of Vice President	3,714,123.00	2,081,292.36	1,632,830.64
107	Civil Service Agency	14,090,179.00	6,679,401.81	7,410,777.19
108	General Services Agency	1,586,026.00	937,417.06	648,608.94
109	Ministry of Information, Culture & Tourism	3,256,359.00	1,675,551.68	1,580,807.32
111	Ministry of Foreign Affairs	18,356,811.00	10,591,931.13	7,764,879.87
112	Liberia Institute for Public Administration	1,218,320.00	613,862.91	604,457.09
114	Liberia Institute of Statistics and Geo-Information Services	1,848,826.00	994,981.00	853,845.00
115	Bureau of State Enterprises	484,955.00	239,805.31	245,149.69
130	Ministry of Finance and Development Planning	133,845,467.00	62,392,354.85	71,453,112.15
140	Liberian Revenue Authority	17,525,999.00	15,438,782.04	2,087,216.96
141	Board of Tax Appeals	396,119.00	128,100.92	268,018.08
315	National Food Assistance Agency	124,545.00	67,481.83	57,063.17

FORWARD-LOOKING: LEFT TO SPEND IN THE RECAST BUDGET AFTER SUBTRACTING EXPENDITURES FROM JAN-AUG

Entities	Proposed Recast Budget	Expenditures Jan-Aug	Left to Spend based on Recast Proposed budget minus Jan to Aug Expenditures
2 Municipal Government	32,261,698.00	11,628,858.78	20,632,839.22
105 Ministry of Internal Affairs	24,222,201.00	7,701,474.56	16,520,726.44
127 National Council of Chiefs and Elders	241,605.00	79,870.40	161,734.60
142 National Identification Registry	835,078.00	432,591.62	402,486.38
143 National Disaster Management Agency	1,417,994.00	966,219.92	451,774.08
318 Monrovia City Corporation	4,214,501.00	1,807,898.50	2,406,602.50
325 Paynesville City Corporation	1,330,319.00	640,803.79	689,515.21

FORWARD-LOOKING: LEFT TO SPEND IN THE RECAST BUDGET AFTER SUBTRACTING EXPENDITURES FROM JAN-AUG

	Entities	Proposed Recast Budget	Expenditures Jan-Aug	Left to Spend based on Recast Proposed budget minus Jan to Aug Expenditures
3	Transparency & Accountability	23,651,846.00	13,195,593.63	10,456,252.37
110	General Auditing Commission	5,755,053.00	3,338,541.44	2,416,511.56
113	National Elections Commission	3,449,161.00	2,002,484.10	1,446,676.90
117	Governance Commission	1,785,684.00	1,300,904.65	484,779.35
118	Public Procurement and Concessions Commission	1,242,101.00	801,755.22	440,345.78
119	Centre for National Documents, Records and Archives	715,707.00	460,890.05	254,816.95
123	Liberia Anti-Corruption Commission	2,898,338.00	981,279.31	1,917,058.69
128	Independent Information Commission	364,396.00	127,301.83	237,094.17
129	Liberia Land Authority	1,721,559.00	941,526.80	780,032.20
132	Internal Audit Agency	3,815,658.00	2,174,753.37	1,640,904.63
345	OFFICE OF THE OMBUDSMAN	100,000.00	-	100,000.00
431	Liberia Extractive Industries Initiative (LEITI)	652,550.00	430,088.63	222,461.37
451	Financial Intelligence Agency	1,151,639.00	636,068.24	515,570.76

FORWARD-LOOKING: LEFT TO SPEND IN THE RECAST BUDGET AFTER SUBTRACTING EXPENDITURES FROM JAN-AUG

	Entities	Proposed Recast Budget	Expenditures Jan-Aug	Left to Spend based on Recast Proposed budget minus Jan to Aug Expenditures
4	Security & Rule of Law	107,698,741.00	56,169,148.21	51,529,592.79
124	Law Reform Commission	776,176.00	305,749.59	470,426.41
201	Judiciary	21,115,844.00	11,868,250.41	9,247,593.59
202	Ministry of Justice	40,770,529.00	21,653,302.25	19,117,226.75
203	Ministry of National Defense	20,651,936.00	9,676,132.71	10,975,803.29
204	National Security Agency	11,989,116.00	5,344,326.91	6,644,789.09
205	Executive Protection Services (EPS)	9,637,289.00	5,838,259.50	3,799,029.50
208	Human Rights Commission	1,169,081.00	668,877.96	500,203.04
448	Liberia National Commission on Arms	998,481.00	397,949.21	600,531.79
452	National Center for Coordination of Response Mechanism	590,289.00	416,299.65	173,989.35

FORWARD-LOOKING: LEFT TO SPEND IN THE RECAST BUDGET AFTER SUBTRACTING EXPENDITURES FROM JAN-AUG

	Entities	Proposed Recast Budget	Expenditures Jan-Aug	Left to Spend based on Recast Proposed budget minus Jan to Aug Expenditures
5	Health	78,970,775.00	36,005,740.30	42,965,034.70
310	Ministry of Health and Social Welfare	60,720,156.00	26,626,921.04	34,093,234.96
311	John F Kennedy Medical Centre	7,172,401.00	3,263,329.60	3,909,071.40
312	Phebe Hospital	1,138,299.00	607,193.93	531,105.07
336	Liberia Board of Nursery and Midwifery	162,489.00	81,200.64	81,288.36
337	Liberia Pharmacy Board	257,579.00	185,219.14	72,359.86
338	Liberia Medical and Dental Clinic	592,462.00	430,208.20	162,253.80
339	Liberia College of Physicians and Surgeons	1,338,941.00	491,595.79	847,345.21
434	Liberia Medicines and Health Products Regulatory Authority	1,394,433.00	877,702.43	516,730.57
435	National Aids Commission	583,707.00	294,857.79	288,849.21
436	Jackson F Doe Hospital	2,479,417.00	1,385,800.63	1,093,616.37
439	National Public Health Institute - Liberia	3,130,891.00	1,761,711.12	1,369,179.88

FORWARD-LOOKING: LEFT TO SPEND IN THE RECAST BUDGET AFTER SUBTRACTING EXPENDITURES FROM JAN-AUG

Entities	Proposed Recast Budget	Expenditures Jan-Aug	Left to Spend based on Recast Proposed budget minus Jan to Aug Expenditures
6 Social Development Services	14,421,368.00	6,434,983.11	7,986,384.89
314 Ministry of Youth & Sports	5,491,794.00	2,411,981.18	3,079,812.82
319 Liberian Refugee Repatriation and Resettlement	1,525,063.00	1,228,167.12	296,895.88
321 National Commission on Disabilities	280,911.00	500,297.84	(219,386.84)
322 National Veterans Bureau	451,598.00	201,669.11	249,928.89
323 Liberia Agency for Community Empowerment	4,065,066.00	987,327.54	3,077,738.46
340 Ministry of Gender, Children and Social Protection	2,606,936.00	1,105,540.32	1,501,395.68

FORWARD-LOOKING: LEFT TO SPEND IN THE RECAST BUDGET AFTER SUBTRACTING EXPENDITURES FROM JAN-AUG

	Entities	Proposed Recast Budget	Expenditures Jan-Aug	Left to Spend based on Recast Proposed budget minus Jan to Aug Expenditures
7	Education	108,435,214.00	62,717,827.24	45,717,386.76
301	Ministry of Education	47,585,108.00	25,494,203.82	22,090,904.18
302	University of Liberia	32,481,284.00	21,089,378.06	11,391,905.94
303	Monrovia Consolidated School System	4,222,417.00	2,444,503.08	1,777,913.92
304	Booker Washington Institute	1,609,495.00	716,128.87	893,366.13
306	Cuttington University College	255,216.00	52,984.32	202,231.68
307	National Commission on Higher Education	530,394.00	137,906.60	392,487.40
308	William Tubman University	6,005,308.00	3,534,889.35	2,470,418.65
309	West African Examination Council	3,925,624.00	3,705,881.55	219,742.45
316	Agricultural and Industrial Training Bureau	166,720.00	96,237.37	70,482.63
326	Zorzor Rural Teacher Training Institute (ZRTTI)	798,793.00	371,870.33	426,922.67
327	Webbo Rural Teacher Training Institute	662,877.00	334,483.32	328,393.68
328	Kakata Rural Teacher Training Institute	1,015,149.00	424,803.03	590,345.97
329	Bassa County Community College	890,952.00	452,678.30	438,273.70
330	Bomi County Community College	817,955.00	415,509.05	402,445.95
333	Nimba Community College	1,523,360.00	799,162.34	724,197.66
334	Lofa Community College	1,438,927.00	869,341.98	569,585.02
335	Bong Community College	1,511,799.00	529,603.92	982,195.08
341	Grand Gedeh County Community College	627,902.00	244,414.34	383,487.66
342	Harbel College	601,434.00	329,718.19	271,715.81
343	Sinoe County Community College	605,214.00	315,358.97	289,855.03
444	Grand Kru Technical College	605,144.00	222,056.43	383,087.57
449	River Gee Technical College	314,143.00	136,714.00	177,429.00
450	PLEEBO TECHNICAL COLLEGE	240,000.00	-	240,000.00

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	Entities	Proposed Recast Budget	Expenditures Jan-Aug	Left to Spend based on Recast Proposed budget minus Jan to Aug Expenditures
8	Energy & Environment	20,485,088.00	7,908,616.66	12,576,471.34
120	Environmental Protection Agency	1,994,466.00	793,113.59	1,201,352.41
134	National Water Sanitation and Hygiene Commission	865,300.00	317,187.27	548,112.73
305	Forestry Training Institute	445,700.00	235,872.26	209,827.74
407	Forestry Development Authority	3,608,144.00	1,755,243.92	1,852,900.08
413	Liberia Water and Sewer Corporation	5,029,926.00	2,734,577.41	2,295,348.59
416	Liberia Electricity Corporation (LEC)	4,462,698.00	249,833.12	4,212,864.88
438	Rural Renewable Energy Agency (RREA)	460,841.00	166,419.74	294,421.26
443	Ministry of Mines and Energy	3,618,013.00	1,656,369.35	1,961,643.65

FORWARD-LOOKING: LEFT TO SPEND IN THE RECAST BUDGET AFTER SUBTRACTING EXPENDITURES FROM JAN-AUG

Entities	Proposed Recast Budget	Expenditures Jan-Aug	Left to Spend based on Recast Proposed budget minus Jan to Aug Expenditures
9 Agriculture	6,718,967.00	2,559,872.38	4,159,094.62
131 Liberia Agricultural Commodity Regulatory Authority	846,118.00	250,575.56	595,542.44
401 Ministry of Agriculture	3,704,313.00	1,151,905.46	2,552,407.54
405 Cooperative Development Agency	737,714.00	321,247.12	416,466.88
426 Central Agricultural Research Center	1,334,652.00	802,288.03	532,363.97
441 Rubber Development Fund Incorporated (RDFI)	96,170.00	33,856.20	62,313.80

FORWARD-LOOKING: LEFT TO SPEND IN THE RECAST BUDGET AFTER SUBTRACTING EXPENDITURES FROM JAN-AUG

	Entities	Proposed Recast Budget	Expenditures Jan-Aug	Left to Spend based on Recast Proposed budget minus Jan to Aug Expenditures
10	Infrastructure & Basic Services	54,049,798.00	32,896,443.17	21,153,354.83
121	Liberia Broadcasting System	1,607,341.00	364,709.15	1,242,631.85
324	National Housing Authority	717,794.00	430,824.59	286,969.41
404	Ministry of Post and Telecommunications	3,014,850.00	988,264.34	2,026,585.66
406	Ministry of Transport	4,095,720.00	1,534,478.65	2,561,241.35
409	Ministry of Public Works	39,621,018.00	27,846,715.10	11,774,302.90
415	National Transit Authority (NTA)	2,272,843.00	892,941.58	1,379,901.42
419	National Housing and Savings Bank	57,176.00	28,395.36	28,780.64
429	Liberia Airport Authority (LAA)	2,663,056.00	810,114.41	1,852,941.59

FORWARD-LOOKING: LEFT TO SPEND IN THE RECAST BUDGET AFTER SUBTRACTING EXPENDITURES FROM JAN-AUG

	Entities	Proposed Recast Budget	Expenditures Jan-Aug	Left to Spend based on Recast Proposed budget minus Jan to Aug Expenditures
11	Commerce	8,223,326.00	4,184,744.37	4,038,581.63
116	National Investment Commission	913,460.00	419,038.08	494,421.92
403	Ministry of Commerce and Industry	2,966,958.00	1,215,268.28	1,751,689.72
408	Ministry of Labour	1,486,199.00	898,300.10	587,898.90
420	Liberia Industrial Free Zone Authority	697,623.00	552,923.01	144,699.99
422	National Insurance Corporation of Liberia	653,780.00	379,838.09	273,941.91
425	National Lottery	230,489.00	125,134.88	105,354.12
432	Bureau of Concessions	1,012,319.00	474,035.59	538,283.41
440	Liberia Intellectual Property Office	262,499.00	120,206.35	142,292.65

FORWARD-LOOKING: LEFT TO SPEND IN THE RECAST BUDGET AFTER SUBTRACTING EXPENDITURES FROM JAN-AUG

AREAS OF CONCERNS

1. Race to the bottom (Spending entities rush to use up all their appropriations in the last quarter)
2. Unreconciled revenue between CBL & LRA
3. Cash Management (harmonizing the cashflow with the monthly budget)
4. Risk to the Budget
 - I. Revenue: GST and CIT
 - II. SOEs
5. Late disbursements
 - I. Too much cash in the bank. We need to understand how much of the \$60M of unpent revenues collected is encumbered
 - II. Impact on development activities and the economy.
 - III. Off-budget and off-the-books expenditures



Thank you!