

FISCAL YEAR 2018/2019

REPORT ON COMPLIANCE WITH PUBLIC PROCUREMENT PLANNING



30 July 2019



Republic of Liberia
Public Procurement & Concessions Commission
Executive Mansion Grounds, Capitol Hill, Monrovia, Liberia
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Ref: PPCC/RL/CEO/112/'21

March 22, 2021

The Honourable Chairman
Joint Committee on Ways, Means, Finance & Budget and
Public Accounts & Expenditure
National Legislature Capitol Building
Monrovia, Liberia

Jesse Blasinggim / 0754 40120
06/04/2021
@ 1:45 pm

Dear Honourable Chairman and Committee Members;

Re: Presentation of PPCC FY 2018/2019 Public Procurement Compliance Report

In consonance with proper reporting and archiving of compliance statuses of procuring and concession granting entities for each fiscal year, the Commission herewith submit the 2018/2019 Compliance Report, upon compilation and revision.

The report renders historical reflection of public procuring entities and their position of compliance to the Public Procurement and Concessions Act 2010 during the 2018/2019 fiscal year. It also highlights the achievements made by the Commission, the challenges encountered, and objectives that were targeted for FY 2019/2020.

Honourable Ladies and Gentlemen, we thank you for your support to the works of the Commission which has enabled us to make tremendous progress in the implementation of the procurement and concessions reform program of Government.

We look forward to your continued support and a harmonious working relationship during the years ahead.

With sentiments of our highest consideration and esteem, we remain.

Kind regards.

Respectfully yours,


Jargbe Ruelina Nagbe Kowo (Atty.)
CHIEF EXECUTIVE OFFICER

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1.0 Executive Summary

Part 1 Section 1 of the Amended and Restated Public Procurement and Concessions Act of 2010 (PPCA) states “This Act shall apply to the procurement of goods, works, and services, financed in whole or in parts from public funds including the disposal of government stores, plant and equipment and all concessions as defined under this Act.

Section 24 of the Public Financial Management Act of 2009 (PFMA) requires that all purchases of goods and services from suppliers, including capital investments, shall comply with the provisions prescribed in the Public Procurement and Concessions Act 2005, as amended, and its enabling regulations

In view of the aforementioned sections of the PFMA 2009 and PPCA 2010, Ministries, Agencies, Commissions and States Owned Enterprises (SOEs), as well as institutions that receive public funds for the procurement of goods, works and services are required to abide by the provisions and requirements of the PPCA in the award and granting of procurement contracts.

In an effort to monitor compliance with the PPCA to all parties the Act applies, the Commission has developed this compliance report using the procurement planning requirement of the PPCA stated under Section 40 as a proxy to measure compliance with the Act.

Following is a report on the compliance of ministries, commissions and agencies (MACs) of government and organizations that have received and have expended public funds on procurement related activities during the Fiscal period 2018/2019.

On the overall, of the 160 entities assessed in this report, 75% or 120 procuring entities were deemed to be compliant; whereas 25% or 40 procuring entities were deemed to be non-compliant.

There is an 83% compliance level for entities with main lines in the FY 2018/2019 National Budget representing a 18 percentage points increase in their compliance level from the previous fiscal year.

State-Owned Enterprises (SOEs) have a compliance level of 95%, up by 20 percent from the last fiscal year and nearing the desired target of 100%.

Compliance level for agencies and organizations that received transfers and grants has improved with the FY 2018/2019 at 44% up from 4% the previous year, representing 40% improvement. The eighteen transfer/grant receiving entities that are compliant are listed in annex 6.8 of this report. All other agencies and organizations that received grants or transfers have been adjudged to be procurement non-compliant for FY 2018/2019 or deemed unclassified, because they did not have an approved procurement plan for the mentioned period or whatever funds received were judged to be unspecified and needing further investigation; hence all activities carried out by them were done outside the framework of the PPCA.

2.0 Scope of Analysis

Section 2 Subsection 48 of the PPCA defines a Procuring Entity as an entity carrying out procurement of goods, works, services or disposal of stores, plant and equipment using public funds/and or assets under this Act. Section 2 Subsection 49 of the PPCA defines Public Funds as funds of the Republic of Liberia including such funds as may be designated by the Legislature whether the source of such funds is from taxes, grants, gifts, loans, internally generated funds of public- and state-owned entities or other sources.

In view of these definitions of a Procuring Entity and Public Funds, the scope of this report covers Ministries, Agencies, Commissions (MACs) and State Owned Enterprises (SOEs) listed under the approved National Budget for the Fiscal Year 2018/2019 with public funds for the procurement of goods, works and services.

It is noteworthy to mention that the scope of this report did not however include in the analysis conducted some entities receiving transfers/grants/subsidies in the FY 18/19 National Budget as the Commission was unable to establish with accuracy the main purpose of such transfers/grants/subsidies. Also, this report did not take into consideration entities in the 2018/2019 approved national budget without appropriations for goods and services.

In this report, MACs and subsidized institutions are classified as procurement non-compliant if they did not have their FY 2018/2019 procurement plans (SBA, Core Budget, Special Project) approved by the Commission by the end of Fiscal 2018/2019. While those with approved plans are deemed compliant.

The MACs as well as subsidized institutions under consideration in this report are those that had allocations in the 2018/2019 National Budget for goods and services or for projects. Entities listed in the FY 2018/2019 National Budget but do not have allocations for goods and services are not included. The National Security Agency (NSA) which is exempted by law (NSA Act) from the requirements of the PPCA was not also included in this report. Additional, SOEs partially subsidized and those with budgets internally generated exclusive of the budget are also covered.

2.1 Methodology

To identify compliant and non-compliant procuring entities to whom the Act applies, a comprehensive compliance review must be done of their procurement activities for the fiscal year 2018/2019, an exercise that the Commission intends to commence before the end of the 1st Quarter of the 2019/2020 Fiscal Year.

However, in the interim, the Commission has decided to use the approval of the annual procurement plan as required by Section 40 of the PPCA as a proxy to measure compliance with the PPCA; reason being the submission for approval of a procuring entity's annual procurement plan expresses intent on the part of the entity to comply with the requirements and provisions of the PPCA, as procurement planning is the first stage of procurement compliance. Conversely, the failure of a procuring entity to implement its procurement activities for a given fiscal year without an approved procurement plan renders such entity non-compliant in procurement planning for a designated fiscal period. Against this backdrop, the compliant and non-compliant entities for the fiscal year 2018/2019 were identified as contained in this report.

For the avoidance of doubts, it is noteworthy to mention that the approval of a procuring entity's procurement plan alone does not constitute full compliance of the entity with the PPCA, as full compliance can only be established by the review of the procurement records of the entity for the Fiscal Year under review.

3.0 Procurement Compliance

3.1 Procurement Compliance of MACs with Main Lines Budget

Following is a report on the compliance of ministries, commissions and agencies (MACs) of government and organizations that have received and have expended public funds on procurement related activities during the Fiscal period 2018/2019.

On the overall, 75% or 120 procuring entities were deemed to be compliant; whereas 25% or 40 procuring entities were deemed to be non-compliant.

There is an 83% compliance level for entities with main lines in the FY 2018/2019 National Budget; this represents an 18% increase in compliance level from the previous fiscal year.

Of the 105 procuring entities with main lines in the FY 2018/2019 National Budget, 88 have approved procurement plans while 17 are procurement non-compliant. The full list of the 40 non-compliant procuring entities is provided in Annex 6.4-6.7. The 17% non-compliance represents an improvement from 35% non-compliance in FY 2017/2018 as is suggested by the 65% compliance percent acquired in 2017/2018 reflected in Figure1 below.

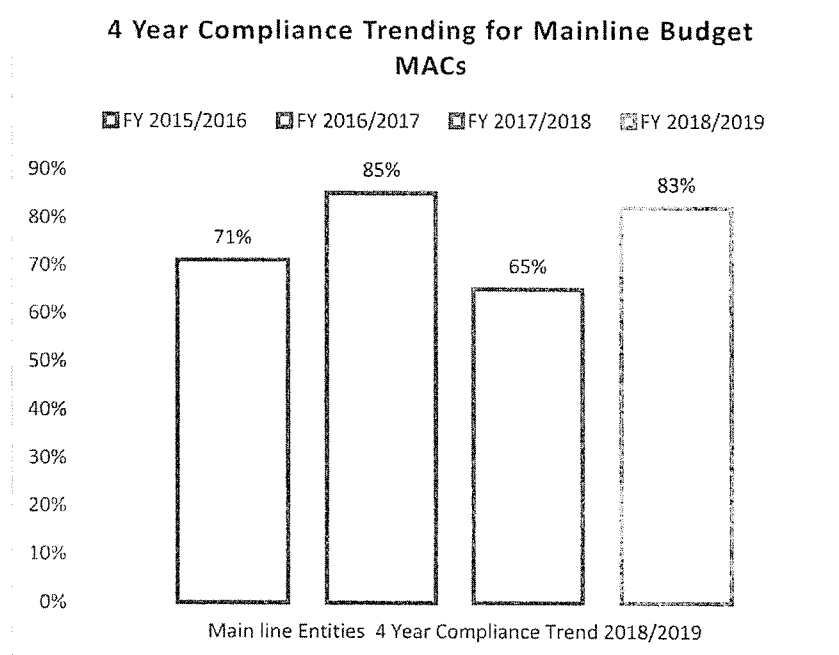


Figure 1: Compliance Trending of Mainline Budget MACs form 2015/2016 – 2018/2019

3.2 Compliance of State-Owned Enterprises

There are seventeen (17) State-Owned Enterprises (SOEs) reflected in the 2018/2019 approved national budget, of which two (2) had main-line allocations in the FY 2018/2019 National Budget²; because the Central Bank and the Liberia Petroleum Regulatory Authority are not listed therein, they were added to the 17 and made the number of SOEs to total 19, hence captured under Annex-2 of this report. Of the 19 SOEs, seventeen had approved procurement plans resulting in a compliance level of 89%. This represents 14 percentage points improvement in the SOE compliance level from FY 2017/2018; with this in mind, SOEs are now nearing the target of 100%. These comparative compliance levels for SOEs from 2015 to 2019 are shown in Figure 3

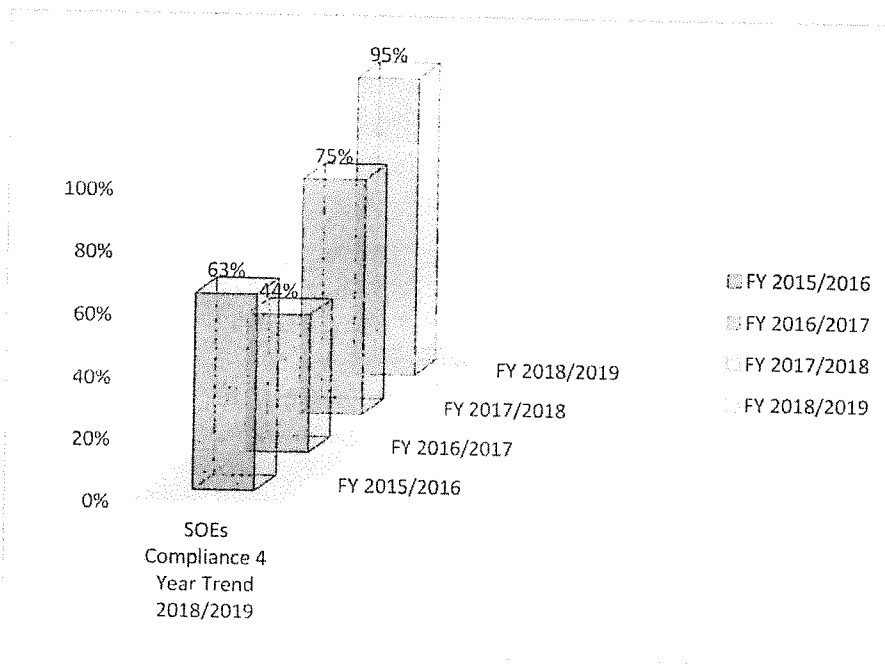


Figure 3: SOEs Compliance Trending from 2015/2016 - 2018 – 2019

3.3 Compliance of Agencies Receiving Transfers or Grants

Of the over 100 entities that received transfers or grants in the FY 2018/2019 National Budget, only 40 were analysed; the rest, due to inadequate information could not be fairly categorized as compliant or non-compliant because the Commission could not safely conclude whether the grants they received were for goods and services or otherwise. Of the 40 analysed, 18 have approved procurement plans, corresponding to a compliance level of 44% while twenty-two (22) or 56% are reportedly non-compliant in the preparation and approval of their annual procurement plan. Notwithstanding, there has been a tremendous improvement in their level of compliance in comparison to the 4% received in 2017/2018. We are hopeful that this trend will continue.

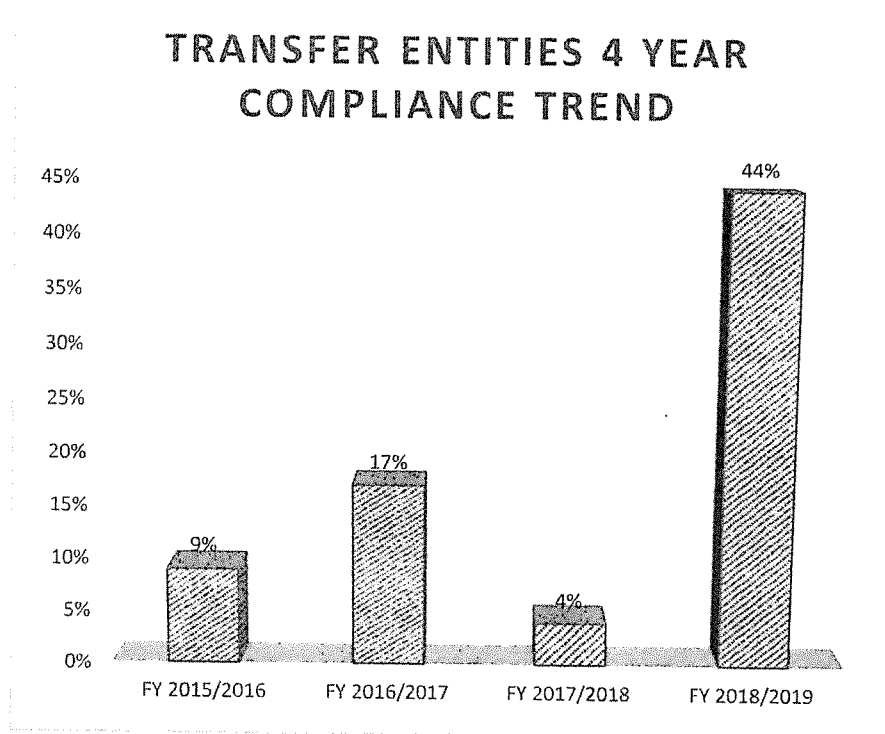


Figure 3: Entities Receiving Transfers/Grants Compliance Trending from 2015/2016 - 2018 - 2019

3.4 Overall Non-Compliance

By not following the requirement to plan procurement activities in 2018/2019, forty (40) non-compliant procuring entities cumulatively put over 6.75% or \$19,875,088.78 of the national procurement envelope at risk of waste and abuse. A full listing of such entities are reflected in **annex 6.1** to this report.

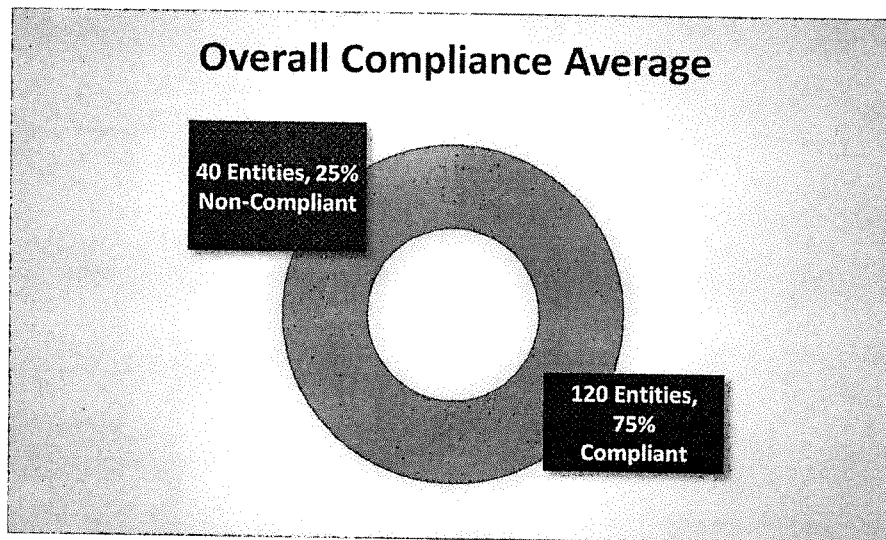
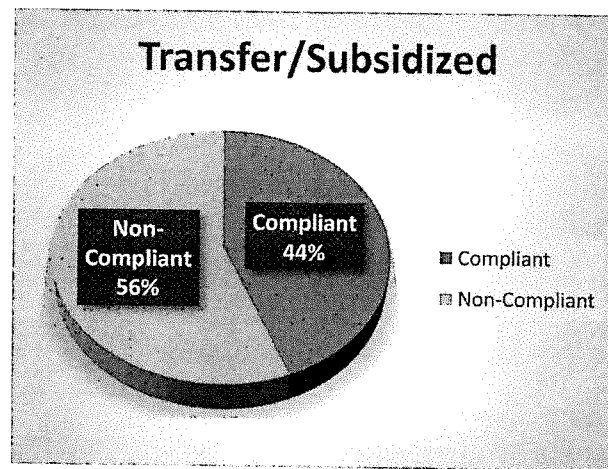
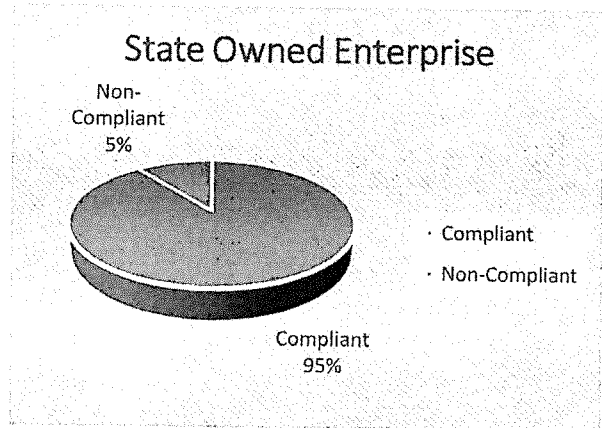
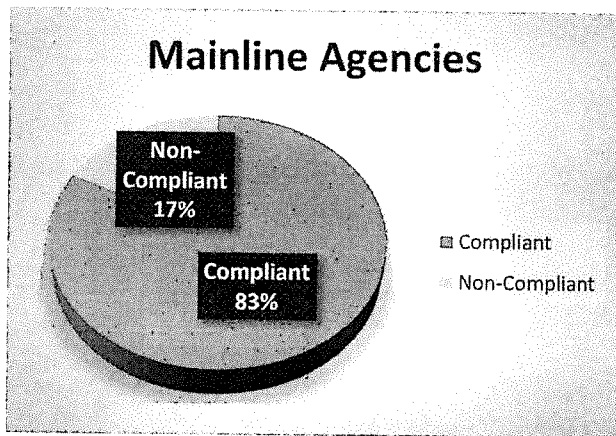
Notable among these non-compliant entities are the agencies listed in Table 1 below that have the highest non-compliance impact risk exposure. This category of procuring entities is the most non-compliant as depicted in Table 1.

No.	Entity	FY2018-19 Budget	Goods & Services	Percentage of National Procurement Envelope at Risk
1	Central Bank	N/A	N/A	N/A
2	Montserrado County Administration	4,355,000	4,355,000	1.48%
3	West African Examination Council	1,500,000	1,500,000	0.80%
4	Redemption Hospital	3,343,355	2,367,123	0.51%

Table 1: Main-Budget-Lines, SOEs and Transfer Entitie with Highest Non-Compliance Impact Risk

It is necessary to note that institutions receiving transfers, grants and subsidies from the National Budget must be guided by those entities they receive these funds from to ensure that they are trained adequately to follow the processes and procedures of the PCCA and the requirements of the PFM Act. This is necessary because the PPCC does not have the current capacity to oversee the additional 100 or more federations, associations and institutions receiving funding from the Liberian Government at its current state.

4.0 Pie Chart Analysis of the Various Public Procuring Entities Compliant Categories



5.0 Recommendations

The non-submission of a procurement plan to PPCC by any MAC, the Judiciary, the Legislature or subsidized institution that receives and expends public funds for the attainment of good and services is a violation of the Public Financial Management Act and the Public Procurement and Concessions Act. These requirements are enshrined in these laws to uphold the provisions of the Liberian Constitution in Article 5(c), Article 7, and Article 8. No agency, organization, or person has an option but to adhere to the law. The government therefore needs to take actions to ensure full compliance by all agencies and organizations to which the law applies that are expending public resources to acquire goods and services.

In this regard, the Commission tables the following recommendations as means of ensuring full compliance:

- 1) That MFDP should not give allotment for goods, works and services to any entity that does not have an approved procurement plan in Fiscal 2019/2020;
- 2) That the salary of the head of any agency that does not have an approved procurement plan by the end of the first quarter in 2019/2020 be withheld until the entity has approved procurement plans for the fiscal period; and
- 3) That PPCC is given an additional budget support of USD 50,000 (Fifty thousand United States dollars to conduct periodic monitoring and post review of procuring entities procurement activities and records as they implement their procurement activities during the Fiscal 2019/2020 in order to establish comprehensively the compliance level of all MACs with the entity.

6.0 Annexes

6.1 List of Compliant Main-Budget-Line Agencies

S/N	Name of Entities
1	AGRICULTURAL AND INDUSTRIAL TRAINING BUREAU
2	BOARD OF TAX APPEALS
3	BOMI COUNTY COMMUNITY COLLEGE
4	BOOKER WASHINGTON INSTITUTE
5	NIMBA COMMUNITY COLLEGE
6	CENTRAL AGRICULTURAL RESEARCH INSTITUTE (CARI)
7	CIVIL SERVICE AGENCY
8	COOPERATIVE DEVELOPMENT AGENCY
9	CUTTINGTON UNIVERSITY
10	ENVIRONMENTAL PROTECTION AGENCY
11	EXECUTIVE PROTECTION SERVICES
12	FINANCIAL INTELLIGENCE UNIT
13	FORESTRY DEVELOPMENT AUTHORITY
14	FORESTRY TRAINING INSTITUTE
15	GENERAL AUDITING COMMISSION
16	GENERAL SERVICE AGENCY
17	GOVERNANCE COMMISSION
18	HARBEL COLLEGE
19	HOUSE OF REPRESENTATIVES
20	GRAND KRU COUNTY ADMINISTRATION
21	INTERNAL AUDIT AGENCY
22	JACKSON F DOE HOSPITAL
23	JOHN F. KENNEDY MEDICAL CENTER
24	JUDICIARY
25	KAKATA RURAL TEACHER TRAINING INSTITUTE
26	LAW REFORM COMMISSION
27	LIBERIA AGENCY FOR COMMUNITY EMPOWERMENT
28	LIBERIA AGRICULTURE COMMODITY REGULATORY AUTHORITY
29	LIBERIA ANTI-CORRUPTION COMMISSION
30	LIBERIA BOARD FOR NURSING AND MIDWIFERY
31	LIBERIA BROADCASTING SYSTEM
32	LIBERIA ELECTRICITY CORPORATION
33	LIBERIA EXTRACTIVE INDUSTRY TRANSPARENCY INITIATIVE
34	LIBERIA INSTITUTE OF PUBLIC ADMINISTRATION
35	LIBERIA INSTITUTE OF STATISTICS & GEO-INFORMATION SERVICES
36	LIBERIA MEDICAL AND HEALTH PRODUCTS REGULATORY AUTHORITY
37	LIBERIA REFUGEE REPATRIATION AND RESETTLEMENT COMMISSION
38	LIBERIA REVENUE AUTHORITY (LRA)
39	LIBERIA TELECOMMUNICATION CORPORATION
40	LIBERIA WATER AND SEWER CORPORATION
41	LIBERIAN SENATE
42	GRAND BASSA COUNTY COMMUNITY COLLEGE
43	MINISTRY OF AGRICULTURE
44	MINISTRY OF COMMERCE AND INDUSTRY
45	MINISTRY OF EDUCATION

S/N	Name of Entities
46	MINISTRY OF FINANCE AND DEVELOPMENT PLANNING
47	MINISTRY OF FOREIGN AFFAIRS
48	MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION
49	MINISTRY OF HEALTH
50	MINISTRY OF INFORMATION, CULTURAL AFFAIRS & TOURISM
51	MINISTRY OF INTERNAL AFFAIRS
52	MINISTRY OF JUSTICE
53	MINISTRY OF LABOUR
54	MINISTRY OF LANDS, MINES & ENERGY
55	MINISTRY OF NATIONAL DEFENSE
56	MINISTRY OF POST AND TELECOMMUNICATION
57	MINISTRY OF PUBLIC WORKS
58	MINISTRY OF STATE FOR PRESIDENTIAL AFFAIRS
59	MINISTRY OF TRANSPORT
60	MINISTRY OF YOUTH AND SPORTS
61	MONROVIA CITY CORPORATION
62	MONROVIA CONSOLIDATED SCHOOL SYSTEM
63	NATIONAL AIDS COMMISSION
64	NATIONAL BUREAU OF CONCESSIONS
65	NATIONAL COMMISSION ON HIGHER EDUCATION
66	NATIONAL COUNCIL OF CHIEFS AND ELDERS
67	NATIONAL DISASTER MANAGEMENT AGENCY
68	NATIONAL ELECTIONS COMMISSION
69	NATIONAL HOUSING AUTHORITY
70	NATIONAL IDENTIFICATION REGISTRY
71	NATIONAL INSURANCE CORPORATION OF LIBERIA
72	NATIONAL INVESTMENT COMMISSION
73	NATIONAL LOTTERY AUTHORITY
74	NATIONAL PUBLIC HEALTH INSTITUTE OF LIBERIA
75	NATIONAL TRANSIT AUTHORITY
76	OFFICE OF THE VICE PRESIDENT
77	PAYNESVILLE CITY CORPORATION
78	PHEBE HOSPITAL AND SCHOOL OF NURSING
79	PUBLIC PROCUREMENT AND CONCESSIONS COMMISSION
80	RUBBER DEVELOPMENT FUND INCORPORATED
81	RURAL RENEWABLE ENERGY AGENCY
82	WEBBO RURAL TEACHER TRAINING INSTITUTE
83	ZORZOR RURAL TEACHER TRAINING
84	Bong Technical College

6.2 List of Non-Compliant Main Budget Lines Entities

S/N	Name of Entities
1	CENTER FOR NATIONAL DOCUMENTS RECORDS AND ARCHIVES
2	GRAND GEDEH COMMUNITY COLLEGE
3	INDEPENDENT NATIONAL COMMISSION ON HUMAN RIGHTS
4	LIB COLLEGE OF PHYSICIANS AND SURGEONS
5	LIBERIA AIRPORT AUTHORITY
6	LIBERIA INDUSTRIAL PROPERTY SYSTEM
7	LIBERIA INTELLECTUAL PROPERTY OFFICE
8	LIBERIA LAND AUTHORITY
9	LIBERIA MEDICAL AND DENTAL COUNCIL
10	LIBERIA PHARMACY BOARD
11	NATIONAL COMMISSION ON DISABILITIES
12	NATIONAL COMMISSION ON SMALL ARMS
13	NATIONAL VETERANS BUREAU
14	SINOE COMMUNITY COLLEGE
15	UNIVERSITY OF LIBERIA
16	WEST AFRICAN EXAMINATIONS COUNCIL
17	WILLIAM V.S. TUBMAN UNIVERSITY

6.3 List of Compliant State Owned Enterprises

S/N	Name of Entities
1	Forestry Development Authority
2	John F. Kennedy Medical Center
3	Liberia Airport Authority
4	Liberia Broadcasting System
5	Liberia Electricity Corporation
6	Liberia Maritime Authority
7	Liberia Petroleum Refining Company
8	Liberia Telecommunication Authority
9	Liberia Telecommunication Corporation
10	Liberia Water Sewer Corporation
11	National Fishery & Aquaculture Authority
12	National Housing Authority
13	National Lottery Authority
14	National Oil Company of Liberia
15	National Port Authority
16	National Social Security & Welfare Corporation
17	National Transit Authority
18	Liberia Petroleum Regulatory Authority

6.3.1 List of Non-Compliant State Owned Enterprises

S/N	Name of Entity
1	Central Bank

6.4 List of Non-Compliant Procuring Entities

No.	ENTITY	SECTOR	Combined National and SOEs Procurement Budget	2018/2019 BUDGET	2018/2019 Goods and Services Share	Percentage of Agency's Budget at Risk	Percentage of Public Procurement Budget at Risk
1	Center for National Documents, Records & Archives (CNDRA)	Public Adm.	294,331,165.00	581,880.00	149,148.00	26%	0.05%
2	Forestry Training Institute	Education	294,331,165.00	306,228.00	156,228.00	51%	0.05%
3	Grand Gedeh Community College	Education	294,331,165.00	422,818.00	28,573.00	7%	0.01%
4	Lofa Community College	Education	294,331,165.00	724,091.00	68,371.00	9.4%	0.023%
5	Liberia Land Authority	Public Adm.	294,331,165.00	1,549,373.00	187,405.00	12%	0.06%
6	Liberia Medical & Dental Council	Health	294,331,165.00	391,905.00	124,596.00	32%	0.04%
7	Liberia Pharmacy Board	Health	294,331,165.00	126,636.00	20,784.00	16%	0.01%
8	National Commission on Disabilities	Social Development	294,331,165.00	301,386.00	88,114.00	29%	0.03%
9	National Commission on Small Arms	Security	294,331,165.00	5,837,819.00	30,634.00	1%	0.01%
10	National Veteran Bureau	Social Development	294,331,165.00	365,751.00	28,000.00	8%	0.01%

6.5 List of Non-Compliant Procuring Entities

No.	ENTITY	SECTOR	Combined National and SOEs Procurement Budget	2018/2019 BUDGET	2018/2019 Goods and Services Share	Percentage of Agency's Budget at Risk	Percentage of Public Procurement Budget at Risk
11	Bensonville Health Center	Health	294,331,165.00	250,000.00	250,000.00	100%	0.08%
12	Bensonville Hospital (James N. Davies)	Health	294,331,165.00	330,000.00	330,000.00	100%	0.11%
13	Bomi County Administration – MIA	Public Adm.	294,331,165.00	501,150.00	501,150.00	100%	0.17%
14	Bomi County Health System	Health	294,331,165.00	150,000.00	150,000.00	100%	0.05%
15	Bong County Administration – MIA	Public Adm.	294,331,165.00	871,814.00	871,814.00	100%	0.30%
16	G.W. Harley Hospital	Health	294,331,165.00	200,000.00	200,000.00	100%	0.07%
17	Ganta United Methodist Hospital	Health	294,331,165.00	350,000.00	350,000.00	100%	0.12%
18	Gbarpolu County Administration – MIA	Public Adm.	294,331,165.00	551,930.00	551,930.00	100%	0.19%
19	Grand Bassa County Health System	Health	294,331,165.00	200,000.00	200,000.00	100%	0.07%
20	Grand Cape Mount Administration – MIA	Public Adm.	294,331,165.00	400,000.00	400,000.00	100%	0.14%

6.6 List of Non-Compliant Procuring Entities

No.	ENTITY	SECTOR	Combined National and SOEs Procurement Budget	2018/2019 BUDGET	2018/2019 Goods and Services Share	Percentage of Agency's Budget at Risk	Percentage of Public Procurement Budget at Risk
21	Martha Tubman Hospital	Health	294,331,165.00	250,000.00	250,000.00	100%	0.08%
22	Maryland County Administration – MIA	Public Adm.	294,331,165.00	525,000.00	525,000.00	100%	0.18%
23	Montserrado County Administration – MIA	Public Adm.	294,331,165.00	4,355,000.00	4,355,000.00	100%	1.48%
24	Nimba County Administration – MIA	Health	294,331,165.00	1,035,000.00	1,035,000.00	100%	0.35%
25	Redemption Hospital	Health	294,331,165.00	1,500,000.00	1,500,000.00	100%	0.51%
26	River Cess County Administration – MIA	Public Adm.	294,331,165.00	544,004.00	544,004.00	100%	0.18%
27	River Gee County Administration – MIA	Public Adm.	294,331,165.00	627,996.00	627,996.00	100%	0.21%
28	Sinoe County Administration – MIA	Public Adm.	294,331,165.00	1,204,487.00	1,204,487.00	100%	0.41%
29	African Dream Clinic	Health	294,331,165.00	125,000.00	125,000.00	100%	0.04%
30	University of Liberia	Education	294,331,165.00	16,399,877.00	500,000.00	3%	0.17%
31	West African Examination Council	Education	294,331,165.00	3,343,355.00	2,367,123.00	71%	0.80%

6.7 List of Non-Compliant Procuring Entities

No.	ENTITY	SECTOR	Combined National and SOEs Procurement Budget	2018/2019 BUDGET	2018/2019 Goods and Services Share	Percentage of Agency's Budget at Risk	Percentage of Public Procurement Budget at Risk
32	Williams V.S. Tubman University	Education	294,331,165.00	4,595,070.00	133,969.00	3%	0.05%
33	Forestry Training Institute	Education	294,331,165.00	306,228.00	156,228.00	51%	0.05%
34	Central Bank of Liberia	Health	294,331,165.00	N/A	N/A	N/A	N/A
35	Independent Information Commission	Transparency & Account.	294,331,165.00	358,792.00	31,206.00	8.7%	0.01%
36	Grand Kru County Health System	Health	294,331,165.00	150,000.00	150,000.00	100%	0.05%
37	Liberia International Islamic School System	Education	294,331,165.00	53,750.00	53,750.00	100%	0.02%
38	Liberia Institute of Certified Public Accountants	Transparency & Account.	294,331,165.00	200,000.00	200,000.00	100%	0.07%
39	Margibi County Administration – MIA	Public Adm.	294,331,165.00	516,473.00	516,473.00	100%	0.18%
40	Independent National Commission on Human Rights	Security and Rule of Law	294,331,165.00	1,127,597.00	63,707.00	5.6%	0.021%

6.8 State Owned Enterprise

S/N	Name of Entities
1	Forestry Development Authority
2	John F. Kennedy Medical Center
3	Liberia Airport Authority
4	Liberia Broadcasting System
5	Liberia Electricity Corporation
6	Liberia Maritime Authority
7	Liberia Petroleum Refining Company
8	Liberia Telecommunication Authority
9	Liberia Telecommunication Corporation
10	Liberia Water Sewer Corporation
11	National Fishery & Aquaculture Authority
12	National Housing Authority
13	National Lottery Authority
14	National Oil Company of Liberia
15	National Port Authority
16	National Social Security & Welfare Corporation
17	National Transit Authority
18	Central Bank of Liberia
19	Liberia Petroleum Regulatory Authority

6.9 Compliant Transfer Entities

S/N	Name of Entities
1	Liberia Post Graduate Medical Council
2	Liberia National Police
3	Liberia National Fire Service
4	Liberia Drugs Enforcement Agency
5	Liberia Immigration Service
6	Nimba County Health System
7	Grand Bassa County-MIA
8	Grand Gedeh Health System
9	Gbarpolu County Health System
10	Sinoe County Health System
11	Lofa County Administration-MIA
12	National Police Training Academy
13	National Road Fund
14	Bong County Community College
15	Gabriel L. Dennis Foreign Service Institute
16	Bentol City Corporation
17	Bong County Health System
18	C.H. Rennie Hospital

6.10 Non-Compliant Transfer Entities

S/N	Name of Entities
1	Bensonville Health Center
2	Bensonville Hospital (James N. Davies)
3	Bomi County Administration – MIA
4	Bomi County Health System
5	Bong County Administration – MIA
6	G.W. Harley Hospital
7	Ganta United Methodist Hospital
8	Gbarpolu County Administration – MIA
9	Grand Bassa County Health System
10	Grand Cape Mount Administration – MIA
11	Grand Kru County
12	Grand Kru County Health System
13	Liberia International Islamic School System
14	Liberia Institute of Certified Public Accountants
15	Margibi County Administration – MIA
16	Martha Tubman Hospital
17	Maryland County Administration – MIA
18	Montserrado County Administration – MIA
18	Nimba County Administration – MIA
19	Redemption Hospital
20	River Cess County Administration – MIA
21	River Gee County Administration - MIA
22	Sinoe County Administration – MIA

6.11 Transfer Entities with Usage of Grant Funding Unspecified

S/N	Name of Entities
1	African Methodist Episcopal University
2	African Methodist Episcopal Zion University
3	Amputee Football Federation
4	APRM Review Secretariat
5	Bahn Health Center
6	Bakedu Public School
7	Barclayville Health Center
8	Basketball Federation
9	Christian Home Academy
10	Cinta Health Center
11	Clara Town Clinic
12	Curran Hospital (Lofa County)
13	Dolo Health Center
14	Duport Road Health Center
15	ECOWAS National Coordination Committee
16	ELWA Hospital (Mont)
17	F.J. Grant
18	Federation of Liberian Youth
19	Fish Town Health Center
20	Foya Hospital (Lofa County)
21	Gbarpolu County Health Center
22	Gbei-Vonweah Clinic
23	Girls Guide Association
24	Give Them Hope International
25	Group of 77
26	Inter-School Sports Association
27	J.J. Dossen Hospital
28	Kolahun Hospital
29	Leigh Sherman Institute
30	Liberia Abino Society
31	Liberia Athletic Federation
32	Liberia Boxing Association
33	Liberia Canoe & Rowing Federation
34	Liberia Chess Federation
35	Liberia Cycling Federation
36	Liberia Golf Association
37	Liberia Handball federation
38	Liberia Karate-Do Federation
39	Liberia Kickball Federation
40	Liberia National Olympic Committee
41	Liberia National Student Union
42	Liberia Scout Association
43	Liberia Swimming Federation
44	Liberia Tennis Federation

45	Liberia Volleyball Federation
46	Liberian Government Hospital (Bomi)
47	Liberian Government Hospital (Buchanan)
48	Liberia Wrestling Federation
49	Lofa County Health System
50	Lutheran Educational System
51	Lutheran Training Institute
52	Margibi County Health System
53	Maryland County Health System
54	Miraculous Power Institute
55	Montserrado Health
56	Muslim Youth Organization
57	National Para-Olympics federation
58	National Red Cross
59	Nyandiyama Public School
60	PFM Reform Secretariat
61	Pleebo Health Center
62	Population Policy Coordination
63	Rally Time Hospital (Grand Kru)
64	Redeem Day Care Elementary and Junior High School
65	River Gee Health Center
66	Saclepea Comprehensive Health
67	Liberia School of the Blind
68	SDA Cooper Hospital
69	South-East Midwifery
70	St. Joseph Catholic Hospital
71	Stella Maris Polytechnic
72	Swen-Mecca High School
73	Table Tennis Association
74	Taekwondo Federation
75	Tellewoyan Hospital
76	Timothy Hospital
77	Vahun Hospital
78	Vayenglay Clinic
79	Weight Lifting Association
78	West African College of Physicians

Mainline Entities with no Goods and Services Amount Reflected in 2018/2019 National Budget

No.	Entity
1	Bureau of State Enterprises
2	liberia Copyright Office
3	National Housing and Savings Bank