Liberia FY2026 Draft **Supplementary Budget:**

WHERE IS THE EXTRA MONEY GOING?

budgIT LIBERIA

About BudgIT

BudgIT is a civic organisation that uses creative technology to simplify public information, stimulating a community of active citizens and enabling their right to demand accountability, institutional reforms, efficient service delivery and an equitable society.

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Summary

This analysis examines the approved US$53 million supplementary budget for Fiscal Year 2026, passed by the Legislature and approved by the President on 27 May 2026.

It follows up on the earlier draft analysis: the enacted version keeps the same US$53 million headline but tidies up the accounting, shifts money between sectors, and hard-codes several commitments that were only signalled in the draft.

A supplementary budget is a mid-year adjustment that adds newly available money to the budget already approved for the year.

This one is prepared under the Public Financial Management Law (2009, as amended) and is framed as a step toward delivering the government's ARREST Agenda for Inclusive Development (AAID).

The extra US$53 million became available from three sources:

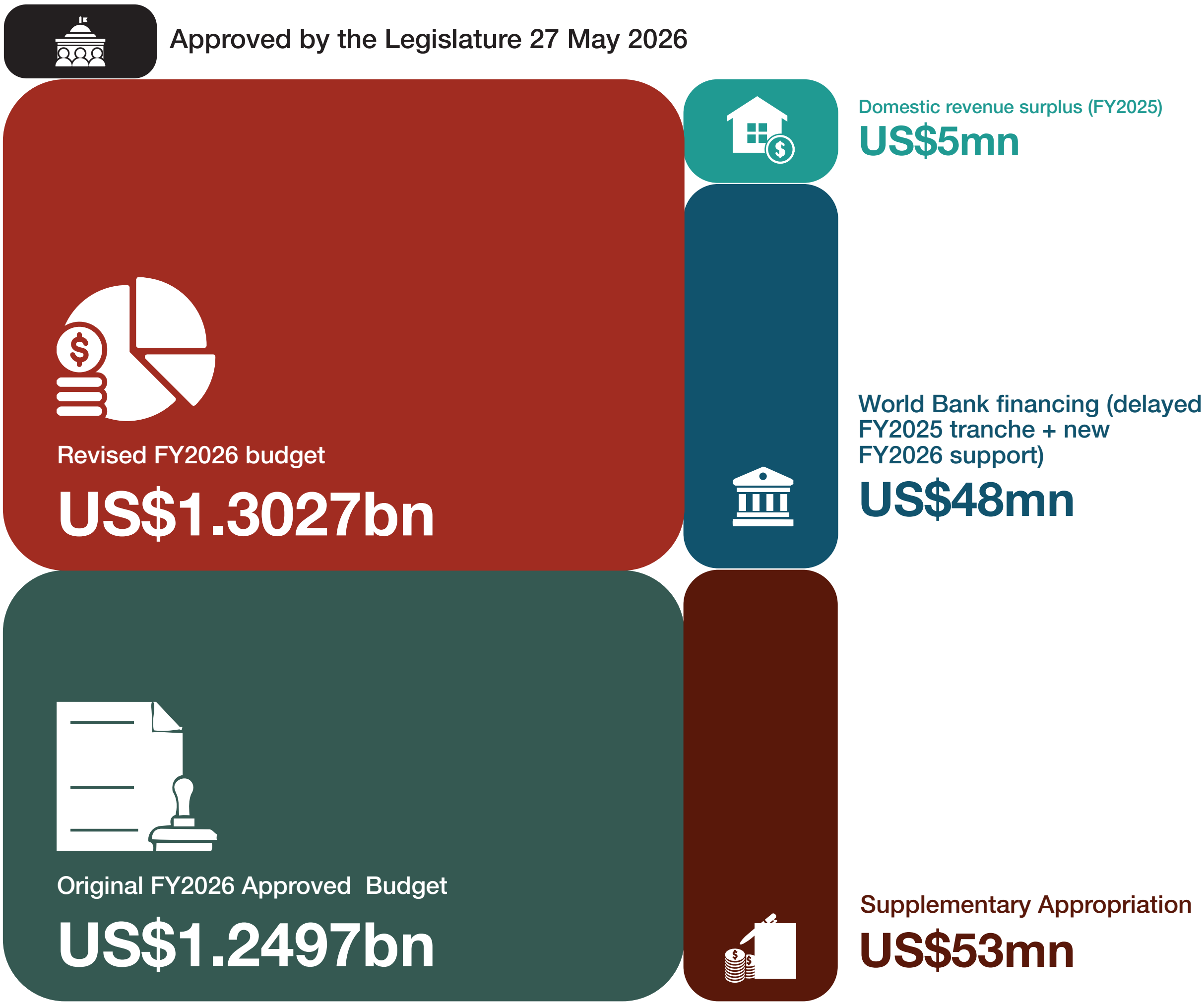
I. US$40.0 million in World Bank budget support projected for FY2025 that was not disbursed on time and is now carried into FY2026;

II. US$8.0 million in additional World Bank budget support for FY2026; and

III. US$5.0 million in domestic revenue collected above the FY2025 target, from stronger tax and non-tax performance.

Adding this US$53 million raises the total FY2026 budget from US$1.2497 billion to US$1.3027 billion.

At a Glance



The single most important thing for citizens to notice is where the money comes from. About nine of every ten dollars in this package US$48 million of US$53 million came from the World Bank; only US$5 million came from Liberia's own revenue base.

Financing of this kind can be delayed, reduced, or withheld if disbursement conditions are not met which is exactly what happened to the FY2025 tranche now being rescued here. Any program funded from this supplement should be treated as financially fragile until the government shows it can be sustained from domestic resources.

What Changed Between the Draft and the Approved Budget

The headline figure did not move, but the composition did. Citizens comparing the two versions should note four shifts:

Cleaner accounting. The draft analysis worked off a partial US$45 million allocation with an unexplained gap; the enacted Act accounts for the full US$53 million and reconciles it against the revised US$1.3027 billion budget.

World Bank support disaggregated. The single "US$48 million" line is now split into a US$40 million delayed FY2025 tranche and US$8 million of new FY2026 support useful detail, but the donor-dependence remains at roughly 91%.

Public Administration grew, not shrank. It rose to US$14.75 million (27.8% of the package), an even larger single-sector share than in the draft sitting above every social sector.

Security and infrastructure moved up. Security & Rule of Law rose to US$8.33 million and Infrastructure to US$9.17 million, while Health eased to US$8.32 million. The result is a package tilted more toward administration, security and capital works than the social-sector emphasis in the government's own narrative.

Where the US$53mn Goes

By spending type, the package is split between recurrent spending (US$30.67M, 57.9%) and investment through the Public Sector Investment Plan (US$22.33M, 42.1%). The government reports that 35.9% of the supplement is directed to combined social and infrastructural interventions.

Spending Type	US (m) 53.00	Share 100%
Recurrent & Non-Capital Expenditure	30.67	57.9%
Public Sector Investment Plan (PSIP)	22.33	42.1%

The sector breakdown below uses the detailed expenditure schedule and Annex figures in the Act.

Sector	US(m) 53.00	% Share From the $53mn	Notable Items
Public Administration	14.75	27.8	Legislature county/district projects (US$3.47M), Foreign Affairs UN Security Council support (US$2.0M), Independence Day (US$0.65M), Accra ambassador's residence lease (US$0.54M), General Government domestic-debt settlement (US$2.0M), Contingency Reserve (US$1.9M), salary arrears, Special Presidential Projects (US$1.05M)
Infrastructure & Basic Services	9.17	17.3	SPPCC "yellow machine" earth-moving deployment (US$5.97M), bus procurement for UL, Council of Chiefs, rural women's groups and county colleges (US$3.0M)
Security & Rule of Law	8.33	15.7	Army recruitment & equipment (US$3.58M); National Security Agency intervention (US$2.5M); police recruitment, border security & witness protection (US$1.65M); rural courts & public defenders (US$0.6M)
Health	8.32	15.7	Land for National Children's Hospital; volunteer health workers & intern doctors onto payroll; PANs processing; payroll-gap & drug-control support; hospital fuel subsidies
Education	7.25	13.7	School Feeding Program; volunteer teachers onto payroll; payroll-gap support (MoE & MCSS); WAEC arrears settlement; Grand Bassa University dormitory
Local Government Services	1.80	3.4	Chiefs & local officials onto payroll; disaster response; Monrovia & Paynesville city cleaning

Sector	US(m) 53.00	% Share From the $53mn	Notable Items
Social Development Services	1.63	3.1	Youth empowerment; safe homes & street-children relocation; refugee/ displacement response
Industry & Commerce	0.65	1.2	Tourism Authority payroll gap; concession audit; county labour-commissioner payroll
Energy & Environment	0.60	1.1	Rural water facility (feasibility & construction)
Agriculture	0.41	0.8	Agriculture value-chain support; rubber development framework
Transparency & Accountability	0.10	0.2	Governance-reform policy; Internal Audit Agency coverage

Key Accountability Questions Citizens Should Ask the Government

The government has made real provisions in this supplementary budget. But provisions on paper are not the same as delivery, and history gives Liberians reason to ask hard questions rather than take the numbers at face value:

Will these allocations actually reach people? Will school feeding resume and continue, will WAEC arrears clear in time to prevent exam disruption, and will teachers and health workers see regular salaries not just a one-time budget line?

Who verified the arrears and legacy claims? The package includes US$2.0 million for domestic-debt settlement and salary-arrears lines. Who are the beneficiaries, how were their claims validated, and why were these obligations not settled through the original FY2026 budget?

Can citizens see the procurement trail? For the buses, the "yellow machines," and the land for the Children's Hospital, the government should publish who supplied each item, at what price, through what procurement process, and provide evidence the assets are in use where promised.

Why are high-risk items vaguely worded? Lines such as "Special Presidential Projects" (US$1.05M), "national security intervention" (US$2.5M) and "UN Security Council support" (US$2.0M) are too broadly described to be scrutinised, and should be itemised before disbursement.

Why does discretionary spending sit beside urgent social priorities?Public Administration holds the largest single-sector share (27.8%) and contains foreign-facing and ceremonial items including US$540,187 for the Accra ambassador's residence lease, US$650,000 for Independence Day events, and US$1.9 million to refill the Contingency Reserve. Why were these not held to the same public justification as the health and education lines?

What is the contingency plan if World Bank funding is delayed again? Given that the last tranche slipped, what does the government do if this one does too?

BudgIT believes these questions are minimum disclosure standards the government must meet before spending this money, not after, and citizens and civil society should be demanding them.

What Will the Citizens Benefit?

Schools
More funding for the School Feeding Program (meals for pupils) and settlement of WAEC exam fee arrears, reducing the risk of exam disruptions.

Health
Land acquisition to build a National Children's Hospital, more intern doctors deployed, expanded drug-control response, and renovation support for training institutions.

Jobs and Payroll
Volunteer teachers, volunteer health workers, and local chiefs move from unpaid/volunteer status to the government payroll; youth economic empowerment funding continues.

Safety
Reinforced response at the Liberia Guinea border and new police and army recruitment.

Basic Services
Road/earth-moving equipment and buses (for the University of Liberia, the Council of Chiefs, and rural women's groups), plus a rural community water facility.

Vulnerable Groups
Support for safe homes, relocation of street children, and displacement/migration response.

Key Fiscal and Implementation Risks Citizens Should Watch

Funding Risk

Around 91% of the supplement depends on World Bank budget support, most of it a delayed FY2025 tranche. If it slips again, the bulk of the package is unfunded.

Vague Line Items

Several allocations "Special Presidential Projects" (US$1.05M), "national security intervention" (US$2.5M), "UN Security Council support" (US$2.0M) are too broadly worded to scrutinise.

Discretionary and Foreign-facing Spending

The large Public Administration envelope contains the Accra residence lease (US$0.54M), Independence Day events (US$0.65M) and the US$1.9M Contingency Reserve top-up.

Recurring Payroll Obligations

Moving volunteers and chiefs onto payroll creates permanent salary costs that a one-off supplement cannot sustain; these must be funded again in FY2027 and beyond.

Legacy Obligations

Domestic-debt and salary-arrears settlements should be disclosed, verified, and explained including why they fell outside the original FY2026 budget.

Classification Inconsistency

The US$5.97M "yellow machine" line is attributed to two different sectors across the Act's own tables and needs reconciliation.

How Can Citizens Track Whether These Allocations Deliver Results?

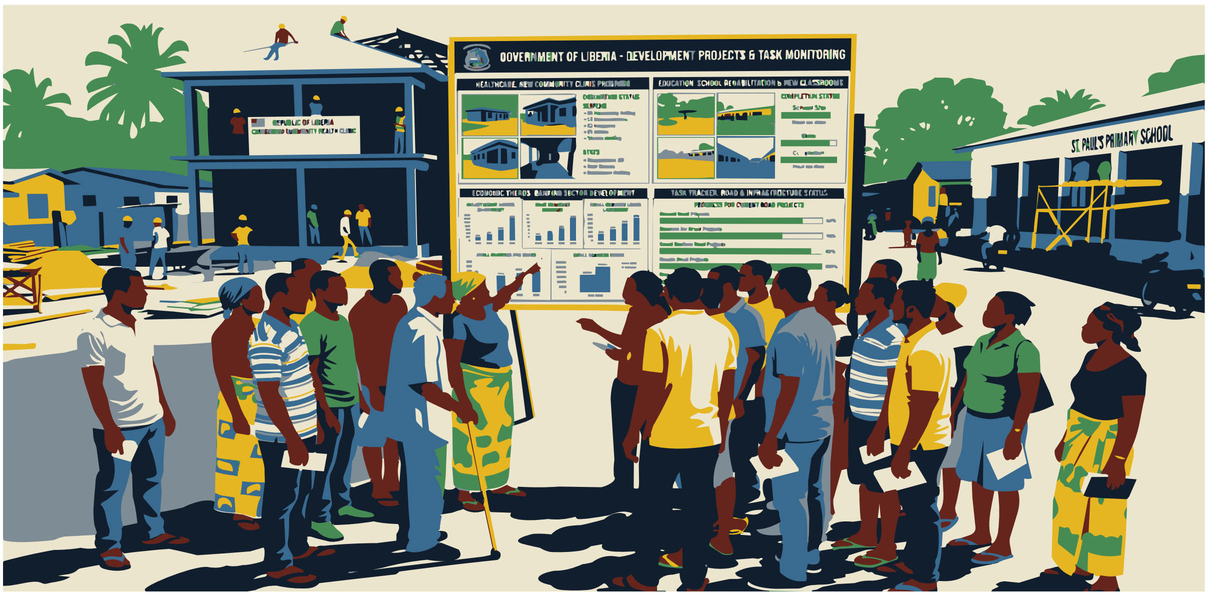
Follow the (MFDP) Ministry of Finance and Development Planning for the enacted budget and any quarterly budget-execution / fiscal outturn reports, which show what was actually spent versus allocated..

Watch named deliverables and ask for evidence: Was the Children's Hospital land bought and titled? Are volunteer teachers/health workers actually on payroll and paid? Did WAEC arrears clear?

Track the frontline delivery: School feeding actually taking place? Are clinics receiving the additional staff and medicines? Are the yellow machines deployed where promised? Are the procured buses serving the intended institutions and communities?

Use oversight bodies: The General Auditing Commission (audits), the Legislature's Ways, Means & Finance committees, and the Liberia Revenue Authority's revenue reports.

Read across multiple outlets and civil-society fact-checkers rather than a single source, since figures are sometimes disputedCan citizens see how major purchases were procured, from whom, at what cost, and whether the assets are actually being used?



Conclusion

On paper, the FY2026 Approved Supplementary Budget directs real money toward citizen-facing priorities: school feeding, a future children's hospital, payroll security for teachers and health workers, and stronger border protection.

But measured against Liberia's US$1.3 billion national budget, US$53 million is a modest adjustment and its composition tells a more cautious story than the government's social-sector framing suggests.

Much of the funding relies on delayed donor transfers rather than fresh domestic capacity; the largest

This budget should be judged against three tests:

Delivery

Whether the World Bank funds actually arrive, and whether the specific commitments here (payroll transitions, land acquisition, arrears settlement) are verifiably completed rather than merely allocated.

Transparency

Whether broadly worded line items are itemised and justified before spending occurs, and whether the sector-classification inconsistency is reconciled.

Sustainability

Whether the recurring obligations this budget creates remain fundable in FY2027 and beyond, without another emergency supplement.

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