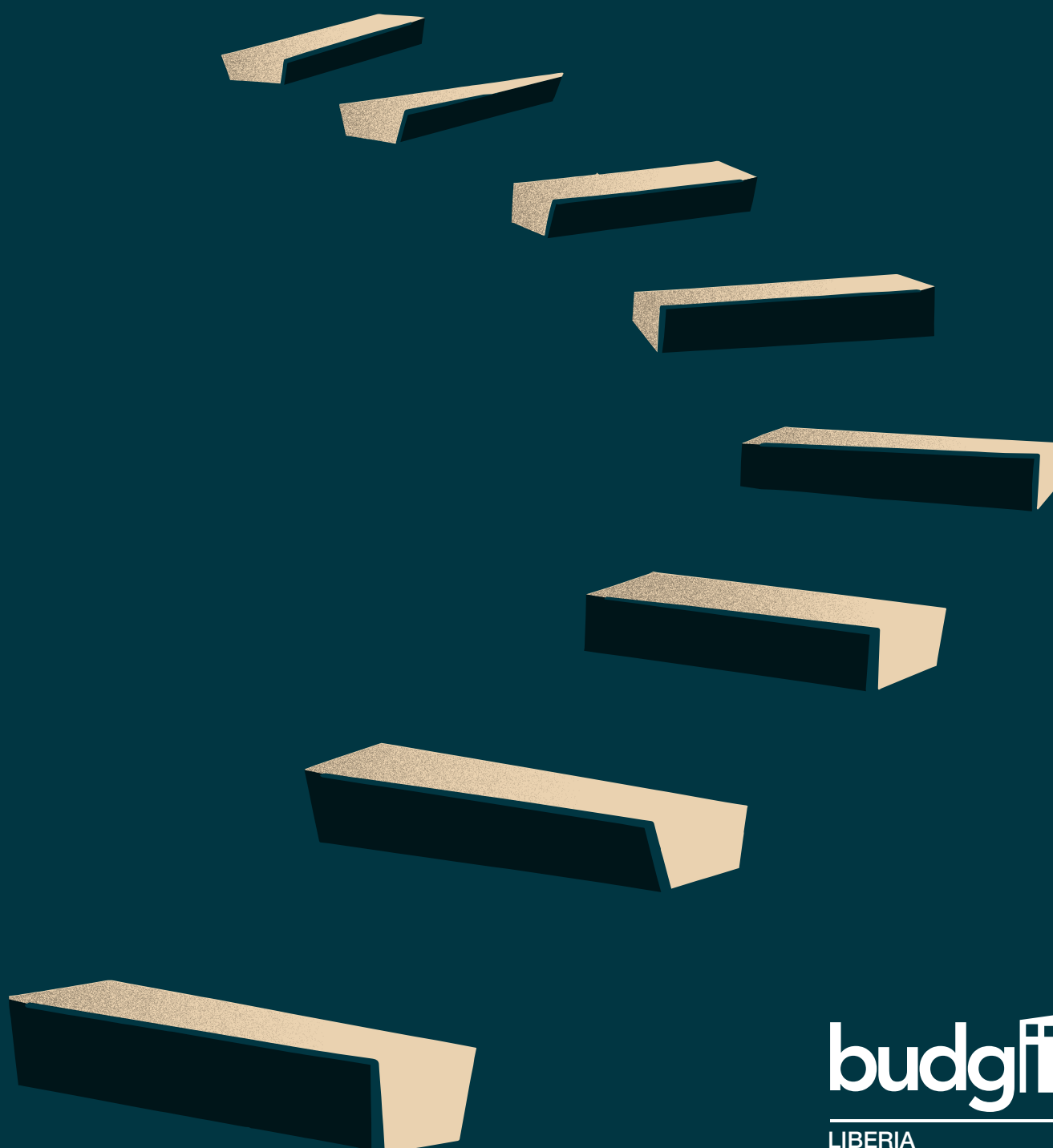


Understanding Liberia's Budget: **A Step-by-Step Guide for Citizens**



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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Purpose of this Guide

The national budget of Liberia is the government's plan for how it will spend money. It spells out the money the government expects to receive and how it plans to use that money to provide services and support development throughout the country during the fiscal year. Revenue comes from sources such as taxes collected by the Liberia Revenue Authority (LRA), other domestic revenue, development partner support, and borrowing. The budget affects all Liberians, but many citizens do not know how to follow it or where to get information on public spending.

This guide provides citizens with an easy way to follow the budget from preparation through approval, implementation, and reporting.



STEP 1:

Understand the Budget Cycle



Liberia's fiscal year runs from January 1 to December 31. The budget moves through four main stages.

Stage	What happens?	When?
Preparation	The Ministry of Finance and Development Planning (MFDP) coordinates the proposed budget based on the available resources and the priorities of the government. It starts the process by issuing budget guidelines, setting spending limits, collecting revenue estimates, and asking ministries and agencies to submit budget proposals.	It usually starts sometime around July of the previous year. For example, preparation for FY2026 started in July 2025, and the first Budget Call Circular was issued on July 15, 2025. The date varies from year to year.
Budget Review and Approval	The House of Representatives, including its Joint Committee on Ways, Means, and Public Accounts, reviews the proposed budget. Committee hearings allow government institutions to explain their proposed spending and give citizens opportunities to engage. The House then votes on the budget and sends it to the Senate for concurrence. After the required legislative process, it goes to the president for signature or other constitutional action.	The budget is usually submitted between October and December of the previous year, but it can be submitted later than December. The FY2026 budget was submitted in October 2025 and referred to House committee review on November 11. It passed the House before the Senate concurred on December 18, 2025.
Budget Execution	Ministries, agencies, and other public institutions implement approved programs and projects. Government revenue is collected, funds are released, and expenditure is made in accordance with the approved budget and applicable financial rules.	The fiscal year runs from January 1 to December 31. For FY2026, execution is from 1 January 2026 to 31 December 2026. To help citizens track implementation, the MFDP publishes quarterly and mid-year budget performance reports.
Budget Reporting & Audit	MFDP publishes budget performance reports on revenue and releases and expenditures. Public institutions prepare financial statements. The General Auditing Commission (GAC) audits public accounts and investigates the use of public funds.	Throughout the year, the General Auditing Commission (GAC) conducts quarterly, mid-year, and annual reporting, including financial statement reviews and audits. Publication and audit dates may differ.

Citizen Tip 01

Don't wait until the budget is passed to get involved. Follow MFDP announcements throughout the year, participate in public consultations and legislative budget hearings, and review budget performance reports. See if public money is meeting the needs of your community by comparing what the government planned, approved, spent, and delivered.



STEP 2: Let Your Voice Be Heard



Citizens should participate in the budget process before decisions are finalized.

How can you participate?

1. Look for public consultations

Follow announcements from MFDP and other government institutions about pre-budget consultations and opportunities to submit community priorities.

2. Identify your community's needs

Express your concerns about schools, health care facilities, roads, water, sanitation, agriculture, and other public services.

3. Participate in legislative hearings

When the National Legislature reviews the proposed budget, the appropriate committees may hold hearings or solicit submissions. Follow announcements and participate wherever public access is available.

4. Engage civil society organizations.

BudgIT Liberia and other organizations help citizens understand budget information, communicate community priorities, and engage public institutions in spending and accountability.

Citizen Tip 02

Don't wait until the budget has been approved to express your concerns. Early participation enables communities to contribute to budget discussions.



STEP 3:

Follow the Budget Approval Process



The creation of a proposed budget does not automatically authorize government spending. The legislature must approve the budget.

The process of approval

Stage	What happens?
Preparation	The president submits his proposed national budget to the National Legislature. The Executive Mansion cites Section 17.1 of the PFM Act 2009 (Amended and Restated, 2019) in relation to the statutory submission requirement.
House Review	The proposal is being reviewed by the House of Representatives' plenary and relevant committees. Committee hearings provide an opportunity to examine proposed allocations and government priorities.
Senate Review	The Senate reviews the budget and legislative action taken by the House, including concurrence and any necessary legislative adjustments.
Presidential Action	Once both chambers have completed the necessary legislative process, the budget is presented to the president for approval or other action as required by the constitution.
Implementation	Following the necessary legal approval, the budget serves as the foundation for authorized public expenditures throughout the fiscal year.

Article 34(d) of Liberia's 1986 Constitution establishes legislative authority over public finance by allowing the Legislature to levy taxes, borrow money, and make appropriations for the Republic's fiscal governance. Article 34(d)(ii) also states that public funds may only be withdrawn from the Treasury after legislative appropriations and a presidential warrant.

What happens if the budget changes?

Citizens' budgets do not always represent the final word on government spending.

Late passage: If the national budget is not approved by the Legislature before the fiscal year begins, Section 17.1 of the PFM Act 2009 (Amended and Restated, 2019) authorizes limited interim revenue collection and expenditure arrangements. These include a cap based on one-twelfth of the previous fiscal year's budget, subject to the law's conditions and restrictions.

Supplemental budgets: When more funding or revised spending requirements call for legislative consideration, a supplemental budget may be submitted. These proposals need to be monitored independently of the initial budget.

For example, Liberia's FY2026 supplementary budget began as a US\$45 million proposal to reach 53 million following adjustments. This demonstrates the need for citizens to monitor changes to the budget throughout the year.

Citizen Tip 03

Don't wait until the budget has been approved to express your concerns. Early participation enables communities to contribute to budget discussions.



STEP 4:

Follow the Money from Allocation to Results



Approval is just one stage. Citizens also need to know if funds were released, how much was spent, and what was delivered.

Ask these four questions:

- What was allocated? How much did the approved budget allocate to the ministry, program, project, or service?
- What was released? How much funding was made available during this period?
- What amount was spent? How much did the institution really spend?
- What was delivered? What service, project, or outcome did the citizens receive?

Follow the money at the county level, too.

Public finance is not restricted to the national government. Liberia's 2024 Amended and Restated PFM and Revenue Sharing Regulations establish a framework for local government financial management and revenue sharing.

Citizens can question county officials about local revenue, budget allocations, spending decisions, and services funded by county or local government arrangements.

Here are some questions to ask:

- What revenue did the county or local government collect?
- Which funds were allocated or transferred to the county?
- Which projects and services were approved?
- How much was spent, and what was accomplished?
- Where can citizens find relevant financial reports?

Local government reporting arrangements and available records may differ. Request the relevant documents from the responsible authority if they are not available online.

STEP 5:

Use the Right Tools to Check the Evidence



Tool	What happens?	When?
MFDP National Budget and Reports	Proposed and approved budgets, citizens' budget guides, supplementary budgets, and budget performance reports.	https://mfdp.gov.lr/departments/budget/reports/national-budget
MFDP Main Website	Government financial publications, policy documents, and other public finance information.	https://mfdp.gov.lr/
Liberia e-Government Procurement (e-GP) System	Published procurement plans, current processes, opened bid details, awarded contracts, and other procurement information.	https://eprocurement.ppcc.gov.lr/
Public Procurement & Concessions Commission (PPCC)	Procurement policies, guidance, and information on the e-GP system.	https://ppcc.gov.lr/
General Auditing Commission (GAC)	Published financial, compliance, performance, project, and other audit reports.	https://gac.gov.lr/audit-reports/
BudgIT Liberia	Simplified budget analysis, visualizations, and citizen-friendly explanations of public finance issues.	https://liberia.budget.org/

Important note about e-GP

Liberia's e-GP system was officially launched in February 2025. As more public entities join, its coverage expands.

A contract or procurement activity that does not appear on the platform does not necessarily indicate that no procurement took place. The activity may be outside the scope of the system's current entities or records, or the relevant information may not have been published.

Citizens should review the platform's coverage and public-access features, and if necessary, request procurement records from the relevant institution or PPCC.

STEP 6: Put the Budget to the Test, **Follow the Money, and Take Action**



Citizens can use budget information to determine whether public funds are reaching the services and communities they are intended to support.

Example: Tracking Liberia's FY2026 Health Budget

BudgIT Liberia's analysis of the FY2026 supplementary budget revealed an additional US\$53 million, including \$8.2 million for the health sector. The health allocation included land acquisition for a National Children's Hospital, assistance for volunteer health workers and intern doctors, and other health-related requirements. The supplemental budget was approved on May 27, 2026.

Citizens can use this example to follow the money through four stages:

What to Check	Evidence to find
Proposed	Examine the draft supplementary budget to identify the original proposal for health and any changes made during review.
Approved	BudgIT Liberia's analysis identifies \$8.2 million allocated to health in the approved US\$53 million supplementary budget.
Released	Check the MFDP's quarterly budget performance reports to see how much funding has been released for relevant health activities.
Supporting evidence or audit finding	Examine reported expenses, procurement records, and implementation evidence. For example, was land acquired for the National Children's Hospital? Were additional health workers hired and paid?

What if the numbers don't match?

If a budget allocation cannot be linked to a reported expense or delivered service, citizens should:



Check the records:

Compare the approved budget to supplementary changes, quarterly performance reports, and procurement data.

Request clarification:

Contact the relevant ministry, agency, or county authority for an explanation and supporting documentation.



Contact elected officials:

Share documented questions with your representative or senator, and attend relevant legislative budget or Public Accounts Committee hearings.

Follow audit findings:

Consult the General Auditing Commission (GAC) reports for findings relating to public expenditure and financial management.



Engage civil society:

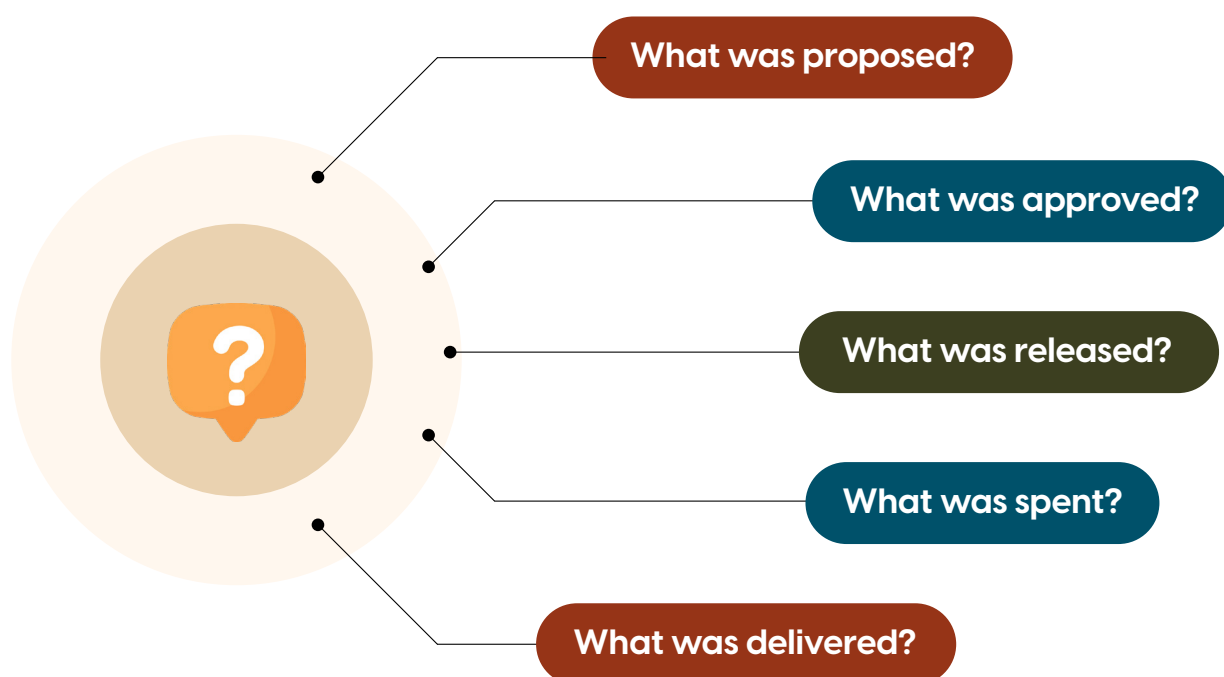
Share documented concerns with Budget Liberia or another relevant accountability organization for further examination.

A difference between an allocation and expenditure does not automatically prove wrongdoing. Funding may be delayed, spending may not yet have occurred, or reports may cover different periods. Verify the figures and seek an explanation before drawing conclusions.

Your Turn: Follow One Public Service

Select a health facility, school, road project, or water supply project in your area. Determine what was budgeted, approved, released, spent, and delivered.

Then ask:



**Follow the money. Ask questions.
Demand accountability.**

Sources:

Constitution of the Republic of Liberia (1986)
PFM Act 2009 (Amended and Restated, 2019)
MFDP National Budget Reports
BudgIT Liberia FY2026 Supplementary Budget Analysis
General Auditing Commission (GAC)

