

FINANCING ELECTORAL MANAGEMENT BODY AND ELECTORAL ACTIVITY COSTS IN LIBERIA

The National Elections Commission

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EXECUTIVE SUMMARY

This brief provides an analysis of the financing processes and challenges of elections in Liberia. It highlights operational challenges experienced by the National Elections Commission (NEC) and potential solutions, emphasizing financial resource constraints and other challenges that impede the NEC in delivering its mandate of holding elections and managing electoral cycle activities. Solutions proposed by the NEC to enhance the financial sustainability of electoral management, summarized in this brief, include the establishment and possible use of an escrow account in which public funds can be deposited ahead of an electoral activity. Section one provides a brief description of Liberia's electoral history, section two describes Liberia's electoral legal framework, section three analyses the challenges of funding elections in Liberia and the NEC, section four assesses the financing of the 2023 general elections, and section five proposes solutions to the challenges faced by the NEC in financing elections.

This brief provides an analysis of the financing processes and challenges of elections in Liberia.

1. BRIEF ELECTORAL HISTORY OF LIBERIA

Liberia was the first African country to proclaim its independence on 26 July 1847, and became the first democratic republic in African history. Liberia is a unitary constitutional republic that derives its Constitution from that of the United States. Liberia's first Constitution was approved in 1848 and its current Constitution was revised and adopted in 1986. The 1985 elections—the first elections after the 1980 military coup by Samuel Doe—were deemed unfree

and unfair by various international media organizations, and gave rise to civil war.

The Republic of Liberia held its first democratic presidential and legislative elections in 2005 after 14 years of devastating civil war. These elections were led by the international community under the supervision of the United Nations Mission in Liberia (UNMIL). These were subsequently held again in 2011, although with significant technical and advisory support from UNMIL. The 2017 elections were the first post-conflict elections entirely managed by Liberians. Most recently, Liberia held general elections in 2023, which were considered well managed by all election missions present in the country, and led to the second peaceful transition of power from the ruling party to the opposition. These elections were fully funded by the Government of Liberia (GoL). However, even though these selections were successful, they were significantly constrained by budgetary challenges, especially budget cuts and late disbursements (EU EOM 2023a). The late disbursement of the budget negatively affected the electoral planning and some integrity activities, including civic and voter education.

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2. LAWS GOVERNING ELECTIONS AND THE KEY FUNCTIONS OF THE NATIONAL ELECTIONS COMMISSION

The National Elections Commission (NEC) of Liberia is an autonomous public commission established by article 89b of the Constitution of Liberia. The New Elections Law (NEL), enacted to implement article 89 of the Constitution, assigns the NEC the responsibility, among others, of conducting all elections for elective public offices and referendums (NEL para 2.9). Chapter 11 of the NEL deals specifically with the NEC's financial arrangements (known as 'budgetary appropriations'). The election expenditure and the NEC's recurrent expenditure, which includes the salaries and allowances of its employees, are both charged to the Liberia Revenue Authority (NEL para 11.1). The NEC is required to present an annual budget to the Legislature of Liberia for its consideration and approval. The approved amounts should be transferred to the NEC by the minister of finance on or before 1 July, and 1 January, each fiscal year. The payment covers the upcoming half-year as it relates to the general administration of the NEC and, where applicable, preparation and conduct of elections and referendums (NEL para 11.2).

The NEL also establishes reporting and accountability measures for the budget appropriations. The NEC must publish annually an updated strategy and plan, and attach the funding provisions for that year. At the end of the year, the NEC is required to publish an annual report and externally audited set of accounts, which should relate to its achievements against the annual plan. The report shall also detail the sources for and usage of external funds and other resources (NEL para 11.3). The NEC is also required to establish a Finance and Audit Committee to oversee its spending (NEL para 11.4).

3. CHALLENGES

The challenges to delivering electoral activities and programmes in Liberia are significant. Liberia is one of the world's poorest countries (World Bank 2023): nearly 6 out of 10 Liberians live below the national poverty line and nearly a quarter of the population lives in a state of extreme poverty. While the Liberian economy expanded by 4.8 per cent despite global challenges, the GoL's economic position worsened in 2022, with a fiscal deficit of about 5.6 per cent of gross domestic product (GDP; specifically due to a decline in grants) and lower than expected royalties from iron ore (expenditure over-runs on goods, services, transfers, subsidies) (World Bank 2022). Shortfalls in revenues, and high current account deficit, push the prices for food and fuel higher than the global average, further deepening the cycle of poverty. Liberia is also a large beneficiary of foreign aid and relies heavily on foreign and donor assistance for development (above average compared with other low-income countries). Harsh economic realities have profound social implications, particularly on the youth, who have limited livelihood and employment opportunities.

The country's infrastructure (including roads, Internet, phone service, electricity) suffered significant damage during the 14 years of conflict and, despite some improvements, it remains inadequate and poorly maintained (African Development Bank 2013). Such chronically poor infrastructure alone makes the Liberian context challenging. But it is exacerbated by six months of rain every year, which leads to high direct and indirect costs, particularly if activities are not delivered on time during the dry season. The Constitution sets the date of elections as the second Tuesday in October in the election year (article 83). All electoral preparations, therefore, take place during the rainy season, which pushes the budget higher.

Widespread and endemic corruption is well documented (Cental 2024).¹ Against a backdrop of high rates of poverty, low levels of access to information, a climate of disinformation and misinformation—often perpetrated by the media itself—this feeds suspicions about those perceived to have access to taxpayer funds. The assumption that anyone with access to procurement and bank accounts will misuse or appropriate dollars for personal use is pervasive (CDG, CDD Ghana and Afrobarometer 2023).

Many ministries, and the government bodies and departments within them, report a common practice of submitting budgets to the Ministry of Finance, Development and Planning (MFDP) for review and anticipated approval that are higher than the anticipated needs, to account for both possible increased costs caused by delays and the expectation that whatever figure is submitted the approved budget will be lower. By proposing budgets that are larger than the minimum expenditure needed, the belief is that it will still be possible to deliver the required activities if the approved budget is lower than the amount submitted. This same practice occurs within the NEC.

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¹ Liberia scores 25 out of 100 points on the Transparency International Corruption Perception Index (where a score of zero equals highly corrupt, with the highest level of public sector corruption, and 100 indicates very clean).

Even when budgets are approved by the MFDP, the transfer of cash to ministries or the NEC does not always occur in full or on time. For the 2023 elections held in October, the total budget was only disbursed fully after the first round of the presidential vote. In March 2023, six months before the elections, the Chairperson of the NEC Board of Commissioners informed the Plenary of the Liberian Senate that the Commission had ‘no money for election process’ (Karmo 2023a).

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Liberia’s governing structure places a particularly high degree of power in the hands of the president and their government, marked by a lack of oversight from the legislature, including of the budgets submitted to it by the MFDP for review. Furthermore, the budgets submitted often include only a single line item for the total budget to a ministry or the NEC. The usual budget submissions process from a ministry or government body to the MFDP is designed to follow a 12-month request, review and approval process; however, the NEC has not been required to follow that protocol. Instead, the NEC bypasses lower and middle levels of MFDP staff reviews, submitting its budget directly to the deputy and assistant deputy ministers for speed. The impact of this truncated review is an incomplete or completely lacking cost analysis prior to submission to the legislature.

Vendors have previously reported not being paid in full by the NEC for the services they provided for elections in Liberia (Johnson 2021), which has resulted in vendors requiring payment in advance or bond assurance. For the 2023 general elections, the vendor providing biometric voter registration sought an additional bond, despite pre-financing of the activity being a component of a successful bid. Pre-finance is an additional financial burden on the cash flow of a vendor and also has increased costs, as vendors assess and seek to mitigate the risk of delayed or partial payment.

4. FINANCING THE 2023 GENERAL ELECTIONS

In June 2021, the NEC submitted a budget request of more than USD 91 million to the Liberian Senate (New Dawn 2021). This figure is more than double the costs of the 2017 election. However, it is worth noting that the budget requested included projections for 24 months of electoral preparations. The NEC proposed allotments for activities as follows (New Dawn 2021):

- civic voter education activities: USD 6,881,655;
- gender voter education: USD 1,308,510;
- 2023 elections: USD 16,560,425;
- presidential run-off elections: USD 12,062,333;
- operations headquarters: USD 8,932,053;
- operations field: USD 3,454,682;
- personnel and related expenses: USD 3,838,680; and
- monitoring and evaluation: USD 471,840.

The early submission and planning are commendable. However, the MFDP indicated that the budget was too high, without considering—according to the NEC—the huge logistical challenges it faced. It is also worth mentioning that the NEC (and many other government institutions) does not have a full budget for recurrent/daily running costs, and some of these items were included in the submitted budget.

To address the MFDP's recommendation, the NEC and MFDP officials held a meeting to streamline the budget. In September 2022, the NEC submitted a new revised budget for USD 61 million. This budget was intended for 2023 electoral activities only, as the GoL had already approved USD 20 million for the NEC for the 2022 fiscal year (and disbursed USD 6 million in September 2021) (Independent Probe 2023). In April 2023, the GoL approved USD 33 million for the 2023 fiscal year, bringing the overall election budget down to USD 53 million (Wea 2023).

The GoL promised to disburse the budget in three phases: USD 10 million; USD 10 million; and USD 13 million. The transfers were, however, made in smaller sums and irregularly, leaving the NEC with an eventual reported balance of about USD 4 million following the elections, which the NEC drew upon to deliver two by-elections in April 2024.

Although most departments and sections of the NEC submitted internal budget requests, not all received funds after the GoL approved the NEC budget. In anticipation of not receiving enough funds, or enough funds in a timely manner, the NEC leadership prioritized areas of specific need. In the main, these were the essential areas required for conducting the elections, such as logistics, staff recruitment and training, and sensitive and non-sensitive materials. The NEC was forced to deprioritize, or not allocate budget to, the areas they believed others, mainly development partners, would support. For example, the NEC prioritized large-ticket items required to deliver elections, such as the biometric voter registration process, operations and staff salaries, but allocated very little funds to the Gender Department and Civic Voter Education section (EU EOM 2023b).

Cash flow remained a concern for the NEC's Secretariat throughout the election cycle. The Board of Commissioners took decisions about what it could continue to deliver and when, based on the actual cash transfers from the GoL. For example, the NEC wanted to address some key shortcomings identified in the 2017 voter roll, by introducing biometric voter registration. Originally envisioned to include both registration and election day verification, the Board reduced the planned activity to only registration. They then further reduced the plan, so as to purchase only half the equipment and conduct the registration in two rounds rather than all at once, which increased the time for voter education and advanced the start date to accommodate it taking twice as long. Furthermore, the registration, which was initially planned for mid-December 2022, only started in March 2023, after the NEC had received sufficient money to guarantee payment to the technology vendor.

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The GoL took issue with the NEC's procurement of the biometric voter registration, casting doubt on both individual members of the Commission involved in the procurement, and on the Board and staff who participated. The NEC re-ran the process, further delaying implementation, and driving up the eventual price of the provider, who also required that the NEC provide a bond assurance. The provision of biometric voter registration, while widely lauded as a major achievement of the NEC during this election (EU EOM 2023b; Election Coordinating Committee 2023), initially undercut Liberian trust in the NEC leadership and its ability to deliver the election on time and according to constitutional provisions (Front Page Africa 2023). The NEC's access to adequate finances, and how it managed those finances, its cash flow and its election provision, had a direct impact on voter confidence.

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The NEC reviewed the allocation of polling stations, based on the changes in population and the funds available, and determined that there were insufficient funds to increase the number of stations, opting instead to adjust a limited number of locations to reflect only any major movement in communities rather than increasing the overall number or decreasing the distance to a station from more remote communities. Without additional resources, the NEC was unable to improve accessibility issues by providing better-equipped polling stations, reduce the number of high-volume stations, or increase timely voter education—all of which were reported shortcomings from the 2017 and earlier elections (NEC 2018). This caused long queues in certain areas, as reported by electoral observers (EISA EOM 2023).

The late allocation of funding for elections and the late release in sequential payments harmed effective electoral operations. It led to delays in procurement of materials, payment of electoral officers, and initiation of civic and voter education activities and biometric voter registration, among other things (EU EOM 2023b). For illustration:

1. As of January 2023, the MFDP had allocated USD 18.3 million but USD 14.2 million was yet to be disbursed. The delay jeopardized the procurement of biometric voter registration equipment and pushed the voter registration process from December 2022 to March 2023.
2. As of June 2023, USD 41.5 million had been received, with USD 11.5 million pending, which affected the timeliness and robustness of civic and voter education.
3. As of 5 October 2023, the NEC had received USD 49.7 million, with USD 3.29 million pending, which raised concerns among the public about whether the NEC had the resources to conduct the presidential run-off election. This situation also caused rumours that the GoL knew the winner already and, therefore, did not need to plan for the run-off. Such a situation increased tensions between the two rounds of voting (Karmo 2023b).

The late and unpredictable disbursements also pushed the NEC into a position where it had to engage in numerous negotiations with the GoL, publicly

criticize and expose the MFDP, and constantly revise the electoral timeline. The changes in the operational timelines undermined the confidence of the electoral stakeholders in the process. The National Steering Committee on Elections, co-chaired by the Ministry of Justice, the Economic Community of West African States (ECOWAS) and the United Nations Resident Coordinator, played an important role in stressing the importance of timely funding disbursement for the 2023 elections, and mobilizing to enhance public confidence in the process. In addition, the constrained budget situation further increased the costs of some components of the process (late procurements).

In spite of the funding challenges, however, the NEC managed to deliver a successful and peaceful electoral process, which enjoyed a high voter turnout. It was a very close contest between the two front-runners and resulted in the second peaceful transition of power since the end of the Liberian civil war in 2003 (CSIS 2023).

5. THE PATH FORWARDS

Following the 2017 and 2023 elections, the NEC leadership identified, in its midterm review of the Strategic Plan, from September 2022,² a desire to change how the GoL and MFDP review and allocate funds to the Commission, specifically by considering the model of escrow accounting.

The GoL runs the National Road Fund, which uses an escrow funding model by collecting funds specifically for it through a tax on gasoline. Other models of escrow funding exist that do not require a tax—such as quarterly payments to a separate account held in trust and accessible only under specific conditions—but shifting to those kinds of models would require changes in both the NEC's internal practices and regulations and possibly even legislation. However, an escrow account would tackle several key issues plaguing the GoL and the NEC, namely transparency of revenue and expenses. Some expert observers believe that the NEC would be required to report all its income under an escrow model, which is not the case in the current funding model, with over USD 550,000 in likely revenues from candidates, as well as political party fees and fines collected during the 2023 cycle. Other countries in ECOWAS take alternative approaches to funding their election commissions, including escrow accounts or escrow-like mechanisms, such as in The Gambia, Ghana, Senegal and Sierra Leone (ACE Electoral Knowledge Network 1998–2024).

In its 2018–2024 Strategic Plan, the NEC also committed to take action to mobilize resources for financing electoral activities and to ensure that 20 per cent of its election budget was raised outside of government funding. That could be further explored, potentially also through the hiring out of a

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² The midterm review of the Strategic Plan was co-funded by the NEC, United Nations Development Programme (UNDP) and Democracy International; and is available at the NEC Office. For more information, see: UNDP (2023). Similar issues were identified in Democracy International's Political Economy Analysis, March 2022 (report not available to the public).

conference hall or establishment, and subsequent use of the elections training centre for external stakeholders.

It is also important that the NEC attempts to negotiate with the GoL to obtain a proper recurring budget for the institution. An adequate procurement renewal and maintenance plan would decrease costs in the long run.

The NEC may also consider utilizing regional solutions from the ECOWAS Network of Electoral Commissions (ECONEC) on the renting of some non-sensitive electoral materials from neighbouring countries. Lastly, a gradual move towards a more sustainable electoral process, such as passive voter registration derived from the civil registry, would significantly decrease electoral costs in the long term.

6. CONCLUSION

In the wake of the 2023 general elections in Liberia, the challenge of adequate and timely funding of the work of the NEC remains. Underfunding, opaque procurement and delayed cash flow exacerbated an already challenging task. The NEC's Board of Commissioners and the Secretariat mitigated many of these issues through forward planning or reacting to GoL decisions, with mixed results. While at some points it tested the trust of the Liberian public, the NEC managed to deliver multiple rounds of elections according to its constitutional requirements, and to widespread national and international applause.

If Liberia's elections are to continue to improve, the underlying variable of how the NEC is funded must be addressed by the legislature, the Government of Liberia and the Commission itself. Escrow accounting may be the answer, both to having more consistent, stable funding of elections and to increasing transparency of the NEC's income and expenses. Given national and international support for the NEC's financial and operational independence, it is likely that the legislature and the Commission will need support to advance this change swiftly.

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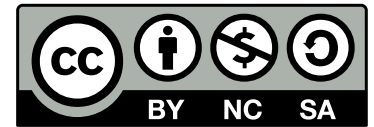
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