OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA (OWECC-L)

REPORT AND FINANCIAL STATEMENTS FOR THE SECOND QUARTER ENDED JUNE 30, 2026

(Unaudited)

JUNE 2026

GOVERNMENT OF LIBERIA

REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED

30TH JUNE 2026

(Unaudited)

OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA
NORTH GIBSON STREET, MAMBA POINT, OLD CID ROAD

THE REPORT AND FINANCIAL STATEMENTS FOR THE SECOND QUARTER ENDED 30TH JUNE 2026 PRESENTED BEFORE AUDIT EXAMINATION BY THE AUDITOR GENERAL FOR THE PERIOD

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STATEMENT OF RESPONSIBILITIES

The Financial Statements as set out on pages 10 to 12 have been prepared in accordance with the provisions of the Amendment and Restatement of the Public Financial Management (PFM) Act of 2009 and its attendant Regulations, and in compliance with Cash Basis International Public Accounting Standards (Cash-IPSAS of 2017) adopted by the Government of Liberia.

In accordance with the provisions of the Amendment and Restatement of the PFM Act of 2019, I am responsible for the control of and accounting for public funds received, held, and expended for and on behalf of the OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA.

Under the provisions of the same Act, I am required to prepare unaudited Final Account of the OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA to be submitted to the Minister of Finance and Development Planning at the end of quarters. However, I have delegated the preparation of the unaudited Final Account to the Comptroller for my transmittal to the Minister, as provided in the attendant Regulations of the Public Financial Management Act of 2009. Accordingly, I am pleased to submit the required Quarterly Public Account of the OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA in compliance with the PFM Act and its attendant Regulations. I have provided, and will continue to provide, all the information and explanations as may be required in connection with the financial statements presented therein.

In preparing these Financial Statements, the most appropriate accounting policies have been consistently applied and supported by reasonable and prudent judgment and estimates. To the best of my knowledge and belief, these Financial Statements agree with the books of accounts, which have been properly kept.

I accept responsibility for the integrity of these financial statements, the financial information they contain and their compliance with the provisions of the Amendment and Restatement of the Public Financial Management (PFM) Act of 2019.

Executive Director ....

REPORT OF THE COMPTROLLER

1 INTRODUCTION

This Report provides commentary and analysis of the cash receipts and payments (as well as financial performance) of the OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA for the Quarter ended 30th June 2026 and its financial position as at that date.

2 THE FY-2026 APPROVED BUDGET

In the FY-2026 budget, the National Legislature allocated in the National Budget a total of **US$** 1,313,000.

3. SUMMARY OF THE BUDGET

PERSONNEL COST --	**US$810,447.35**
GOODS & SERVICES ---	**502,552.65**
TOTAL --	**US$1,313,000.00**

4. AUTHORISED APPROPRIATION/ALLOCATIONS

Authorized allocations in terms of allotment received for the Second quarter of the OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA account for **US$347,284.35** (Three hundred forty-seven Thousand, Two Hundred Eighty-Four United States Dollars & Thirty-Five Cents), which represents **(26.44%)** of the overall budget.

The authorized allocation contained basic salary for the Second quarter in the amount of **US$202,611.84** (Two Hundred Two Thousand, Six Hundred Eleven United States Dollars & Eighty-Four cents while **US$144,672.51** (One Hundred Forty-Four Thousand, Six Hundred Seventy-Two United States Dollars & Fifty-One Cents) accounts for Goods & Services across all departments for the Second quarter.

4. OTHER RECEIPTS

During the Second Quarter of Fiscal Year 2026, the OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA did not receive any funding or donations from any non-Governmental organization.

4. EXPENDITURE

A) Employee Salaries & Other benefits

During the second quarter, the basic salary total allotment for the quarter accounts for **US$202,611.84** (Two Hundred Two Thousand, Six Hundred Eleven United States Dollars & Eighty-Four cents); the total expenditure for the quarter accounts for **US$187,128.19**. Balance in allotment for the quarter accounts for **US$15,483.64** (Fifteen Thousand, Four Hundred Eighty-Three United States Dollars & Sixty-Four Cents).

B) GOODS AND SERVICES

The OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA for the second quarter received the amount of **US$234,388.16** (Two Hundred Thirty-Four Thousand, Three Hundred Eighty-Eight United States Dollars & Sixteen Cents) for Goods & Services. Payment made against this allotment account for **US$125,656.09** (One Hundred Twenty-Six Thousand, Twenty United States Dollars & Six cents. The balance in allotment is US$108,732.07 (One Hundred Eight Thousand Seven Hundred Thirty-Two United States Dollars & Seven Cents. See attached excel spread.

D) PURCHASE OF CAPITAL ITEMS

During the Second quarter, the OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA did not procure any capital in line with the budget.

E) PROJECT FLOWS

OUTSTANDING COMMITMENTS

F) CASH BALANCES

The OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA for the Second quarter maintained a total Cash balance of accounts in the amount of **US$1,130.03** (One Thousand, One Hundred Thirty United States Dollars Three Cents), as of the 30th June 2026. Kindly see page 12 for your ease of reference.

G) Contingent Liabilities and Commitments

Contingent liabilities at the end of the Second quarter totalling **US$0.00** as of 30th June 2026. There were no long – term commitments.

H) Conclusion

The Financial Statements for the financial year ended 30th June 2026 should be read in conjunction with the underlying notes and supplementary disclosures for better understanding and interpretation.

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Aaron B. Kollie
COMPTROLLER

____
Date

(Note: All payments, deposits and balances in (LRD) are converted at the rate of US$1- L$183.04)

FINANCIAL STATEMENTS

FOR THE QUARTER ENDED

30TH JUNE 2026

STATEMENT OF CASH RECEIPTS AND PAYMENTS

(ALL PUBLIC FUNDS)

FOR TFHE FINANCIAL PERIOD ENDED 30TH JUNE 2026 (FY2026)

RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE

FUND/ACCOUNTS DESCRIPTION	NOTES	FY2026	FY2025
		RECEIPTS/ PAYMENTS	RECEIPTS/ PAYMENTS
		US $'000	**US $'000**
RECEIPTS			
Authorized Allocation/Appropriation	4	**218,833.14**	**14,196.65**
Other Receipts	5		
Donations, Grants and Other Aid	6	-	-
Total Receipts - Operational Fund		**218,833.14**	**14,196.65**
PAYMENTS			
Operations:			
Wages, Salaries and Employee Benefits	**7**	187,128.19	
Supplies and Consumables	**8**	125,656.09	
TRANSFERS:	**9**		
Grants			
Other transfer payments		-	-
CAPITAL EXPENDITURES:	**10**		
Purchase/Construction of Property, plant and Equipment			
Purchase of Financial Instruments			-
Total Payments - Operational Fund		**312,784.28**	**-**
Increase/Decrease in Cash		**(93,951.14)**	
Cash at the beginning of the quarter		93,661.75	
Foreign currency translation difference		1,419.42	
Cash at the End of the quarter	**2**	**1,130.03**	**-**

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT

FOR THE FINANCIAL PERIOD ENDED 30TH JUNE 2026 (FY2026)

- RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE

	FOR THE FINANCIAL PERIOD ENDED 30TH JUNE 2026 (FY2026)			
ACCOUNT TITLE/DESCRIPTION	Actual Amounts	Final Budget	Original Budget	Difference: Final Budget and Actual
	US $'000	**US $'000**	**US $'000**	**US $'000**
CASH INFLOWS				
Authorized Allocation/Appropriation	312,784.28	437,000.00	1,313,000.00	(124,215.72)
Other receipts				-
Donations, Grants and Other Aid	-			
Total Cash Receipts	**312,784.28**	**437,000.00**	**1,313,000.00**	**(124,215.72)**
CASH OUTFLOWS				
Wages, Salaries and Other Employee Benefits	187,128.19	202,611.84	810,447.35	15,483.64
Goods and Services Consumed	125,656.09	234,388.16	502,552.65	108,732.07
Capital Expenditure				
Transfers to other Government Units				
Other Payments		-	-	-
Total Cash Payments	**312,784.28**	**437,000.00**	**1,313,000.00**	**(124,215.72)**
NET CASH FLOW - OPERATIONAL FUND	-	-	-	-

STATEMENT OF CASH POSITION (ALL PUBLIC FUNDS)

AS AT 30TH JUNE 2026

		Notes	As at 30TH JUNE 2026	As at 30TH JUNE 2025	Change in Cash Balances
Cash/Bank Account Details	**Currency Held In**	15	**US $'000**	**US $'000**	US $'000
OPERATIONAL FUND					
Petty Cash or Imprest					
Cash/Bank Account Details					
OPERATIONAL FUND					
Petty Cash A/c 1					
Petty Cash A/c 2					
Total held in petty cash:			-	-	-
Bank Accounts					
OWECC-L	USD	15	1,063.53	-	1,063.53
OWECC-L	LRD	15	66.50	-	66.50
Total held in Bank Accounts:			1,130.03	-	1,130.03
Total Cash and Bank Balances at the end of the period (Operational Fund):			1,130.03	-	1,130.03

The Accounting Policies and Notes set out on pages 14 to 28 form an integral part of the financial statements.

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Aaron B. Kollie
Comptroller

Dr. Cllr. Jallah A. Barbu (Prof.)
Executive Director

Date: ____________________

Date: ______________________

NOTES OF EXPLANATIONS AND ELABORATION RELATING TO THE FINANCIAL STATEMENTS

The numbered notes that follow relate directly to the content of the Financial Statements above and are numbered accordingly.

1 General Information – Reporting Entity

The financial statements are for OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA, a public sector entity of the Government of Liberia. The financial statements encompass the reporting entity as specified in the relevant legislation (Amendment and Restatement of the Public Financial Management (PFM) Act of 2009). OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA principal mandate is to "Lead the establishment of a specialized hybrid war and economic crimes court as suggested by the TRC to prosecute war related crimes, crimes against humanity and also to establish a dedicated National Anti-Corruption Court to prosecute current and on-going corruption cases in Liberia".

The Financial Statements presented above reflect the Cash Receipts and Payments of the OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA for the financial year ended 30th June 2026 on the basis of moneys received by, held in or paid out by the OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA during the year under review. The Entity controls its own bank accounts. Appropriations and other cash receipts are deposited into its bank accounts, from which cash expenditures are administered upon presentation of appropriate documentation and authorisation. Information to be provided on Donor Funded Projects included in the Financial Statements.

The principal address of the reporting entity is OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA Sekou Toure Avenue, Mamba Point, Monrovia, Liberia.

Accounting Policies

These are the specific principles, bases, conventions, rules and practices adopted by the Government of the Republic of Liberia in preparing and presenting the financial statements. The principal accounting policies adopted in the preparation of the financial statements therein are set out below.

(a) Basis of preparation

These financial statements have been prepared in accordance with the requirements of the Public Financial Management Act, 2009 and comply with the Cash Basis International Public Sector Accounting Standard (Cash Basis IPSAS): Financial Reporting under the Cash Basis of Accounting. The measurement basis applied is the historical cost basis, except where otherwise stated in the accounting policies below. The accounting policies adopted have been consistently used throughout.

(b) Reporting currency and translation of foreign currencies
During the quarter (April 1, to June 30th), there was a currency translation difference of US$1,419.42 (One Thousand Four Hundred Nineteen United States Dollars and Forty-Two Cents).

(i) Functional and presentation (or reporting) currency

The Republic of Liberia operates a dual currency regime comprising the Liberian Dollar (LD) and the United States of America Dollar (US$) both of which are legal tenders. The attendant Financial Regulations to the PFM Act of 2009 states that: 'the monetary unit of Liberia for all government agency accounting and financial reporting shall be the Liberian Dollar. The United States Dollars **may** also be used for financial reporting purposes, but the Liberian Dollar is the base currency.'

Hence, for the purpose of the Financial Statements being submitted, the United States Dollar is used as the reporting currency, which is permitted under the attendant Financial Regulations to the PFM Act of 2009 and adopted by the Government of Liberia as its reporting currency.

(ii) Translation of transactions in foreign currency

Foreign currency transactions and transactions in Liberian Dollar and other foreign currencies are translated into United States Dollars using the exchange rates prevailing at the dates of the transactions. Closing monetary balances are translated into the reporting currency using the closing rates. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance.

The quarter-ended (30^{th} June 2026) exchange rate for the Liberian Dollar was **L$185.04 to US $1.00**

(c) Reporting Period

The reporting period for these financial statements is the financial year of the Government, which runs from **1st April 2026 to the 30^{th} June 2026.**

(d) Payments by Third Parties

OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA's benefits from goods and services purchased on its behalf as a result of cash payments made by third parties during the period by way of loans and contributions. The payments made by Other Government Units (Government Projects) and the Third Parties do not constitute cash receipts or payments by OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA but do benefit it. They are disclosed in the *Payments by Third Parties* column in the Statement of Cash Receipts and Payments and other financial statement.

(e) Receipts

Receipts represent cash received by OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA during the financial year, comprising Authorised allocations/appropriations, Grants and other receipts. Receipts are recognized as follows:

(i) Authorized Allocations/Appropriations

Authorized Allocations are recognized when they are received and under the control of the OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA

(ii) Grants

Grants are recognized when received. Similarly, grants/transfers to other entities of Government are recognized when disbursement is made.

(iii) Other Receipts

Other Receipts are fees/charges collected and proceeds from sales of designated services by the OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA. Sales of services are recognized in the period in which the payment for the service is received and not necessarily when the service is rendered. Other Receipts, whether directly collected by the *OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA* or collected by another entity on its behalf is recognized when received and under its control.

(f) Expenses

In general, all expenses are recognised in the statement of Cash Receipts and Payments when paid for.

(g) Property, Plant and Equipment (physical assets or fixed assets)

Property, plant and equipment principally comprise land, buildings, plant, vehicles, equipment, and any other capital assets controlled by the OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA.

Under the Government's cash basis of accounting, purchases of property, plant and equipment are expensed fully in the year of purchase. However, a memorandum record is maintained in the Fixed Assets Register at historical cost for all non-current assets of the OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA. Unrealized gains or losses arising from changes in the values of property, plant and equipment are not recognized in the financial statements. Proceeds from disposal of property, plant and equipment are recognized as other receipt in the period in which it is received.

(h) Inventories
Consumable supplies are expensed in the period in which they are paid for.
(i) Employee benefits
Employee benefits include salaries, wages, allowances, pensions and other related-employment costs. Employee benefits are recognized when they are paid. No provision is made for accrued leave or reimbursable duty allowances.

(j) Contingencies

Contingent liabilities are recorded in the Statement of Contingent Liabilities (on memorandum basis) when the contingency becomes evident and under the cash accounting method, they are recognized only when the contingent event occurs and payment is made. Contingent assets are neither recognized but disclosed where probable.

(k) Commitments and Guarantees

Long term Commitments, including operating and capital commitments arising from non-cancellable contractual or statutory obligations as well as Guarantees made, will be reported as Notes to the Financial Statements.

2 Cash and Cash Equivalents

Cash and Cash Equivalents comprise Cash on hand, demand deposits and cash equivalents. Demand deposits and cash equivalents comprise balances with banks and investments in short-term money market instruments. Cash included in the statement of cash receipts and payments comprise the following amounts:

3 Authorization Date

The financial statements were authorized for issue on 30th June 2026 by Dr. Cllr. Jallah A. Barbu (Prof.), Executive Director.

4 Authorised Allocations/Appropriation

The total amount of Authorised Allocations received for second quarter FY-2026 accounts for **(US$347,284.35),** which represents **(26.44%)** of the total budget for 2026. Material variances between the final budgets and actual amounts account for **(US$124,215.72).** The comparative analysis of Estimated and Actual Receipts for the financial period ended June 30, 2026, is presented below.

NOTE 4 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL AUTHORISED ALLOCATIONS RECEIVED FOR THE FINANCIAL PERIOD ENDED 30TH JUNE 2026

	Actual	Final Budget	Original Budget	Difference: Final Budget and Actual	Percentage Variance
	FY 2026	FY 2026	FY 2026	FY 2026	FY 2026
	US $'000	US $'000	US $'000	US $'000	
Employee Compensation	187,128.19	202,611.84	810,447.35	15,483.64	0.08
Goods and Services	125,656.09	234,388.16	502,552.65	108,732.07	0.46
Capital Expenditure		-	-	-	-
Transfers to other Government Units	-	-	-		
TOTAL RECEIPTS	**312,784.28**	**437,000.00**	**1,313,000.00**	**(124,215.72)**	**(0.28)**

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT				
FOR THE FINANCIAL PERIOD ENDED 30TH JUNE 2026 (FY2026)				
- RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE				
	FOR THE FINANCIAL PERIOD ENDED 30TH JUNE 2026 (FY2026)			
ACCOUNT TITLE/DESCRIPTION	**Actual Amounts**	**Final Budget**	**Original Budget**	**Difference: Final Budget and Actual**
	US $'000	**US $'000**	**US $'000**	**US $'000**
CASH INFLOWS				
Authorized Allocation/Appropriation	312,784.28	437,000.00	1,313,000.00	(124,215.72)
Other receipts				-
Donations, Grants and Other Aid	-			
Total Cash Receipts	**312,784.28**	**437,000.00**	**1,313,000.00**	**(124,215.72)**
CASH OUTFLOWS				
Wages, Salaries and Other Employee Benefits	187,128.19	202,611.84	810,447.35	15,483.64
Goods and Services Consumed	125,656.09	234,388.16	502,552.65	108,732.07
Capital Expenditure				
Transfers to other Government Units				
Other Payments		-	-	-
Total Cash Payments	**312,784.28**	**437,000.00**	**1,313,000.00**	**(124,215.72)**
NET CASH FLOW - OPERATIONAL FUND	-	-	-	-

5 Other Receipts

Other Receipts represents receipts from Dividends, Rent, Other Property Income, Administrative Fees & Licences, and Fines, Penalties & Forfeits, as presented in the table below. During the period under review the OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA did not receive any funds.

NOTE 5 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL OTHER RECEIPTS FOR THE FINANCIAL PERIOD ENDED 30TH JUNE 2026

	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance
	FY 2026	FY 2026	FY 2026	FY 2026	FY 2026
	US $'000	US $'000	US $'000	US $'000	
Dividends				-	-
Rent				-	-
Other Property Income				-	-
Administrative Fees and Licenses				-	-
Fines, Penalties and Forfeits				-	-
Miscellaneous receipts	-			-	-
TOTAL OTHER RECEIPT	-	-	-	-	-

5. Donations, Grants and Other Aid

The total amount received in cash for Donations, Grants, and Other Aid for the Second Quarter **US$0.00 The** comparative analysis of Estimated and Actual Receipts for the financial year FY2026 Second Quarter is presented below:

NOTE 6- COMPARATIVE ANALYSIS OF DONATIONS,GRANTS,AND OTHER AID RECEIVED DURING THE FINANCIAL PERIOD ENDED 30TH JUNE 2026					
Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance
	FY 2026	FY 2026	FY 2026	FY 2026	FY 2026
	US $'000	US $'000	US $'000	US $'000	
Comparative Analysis by Economic Classification					
Grants - Foreign Governments (Current)				-	-
Grants - Foreign Governments (Capital)				-	-
Grants – International Organisations (Current)	-	-	-	-	-
Grants – International Organisations (Capital)				-	-
Multi-laterals Loans				-	-
Bi-lateral Loans				-	-
Other Loans				-	-
GRAND TOTAL	**-**	**-**	**-**	**-**	**-**

7. Payments – Operations (Wages, Salaries and other Employee Benefits)

The total amount of cash payments made against compensations of employee during FY2026 Second Quarter account for **US$187,128.19** The Comparative Analysis of Estimated and Actual payments made for the Second Quarter FY2026 is presented below by ***Economic Classifications***:

NOTE 7 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL PAYMENTS MADE ON COMPENSATIONS OF EMPLOYEE DURING THE FINANCIAL PERIOD ENDED 30TH JUNE 2026

Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance
	FY 2026	FY 2026	FY 2026	FY 2026	FY 2026
	US $'000	US $'000	US $'000	US $'000	
Comparative Analysis by Economic Classification					
Wages, Salaries and other Employee Benefits					
Wages and Salaries	187,128.19	202,611.84	810,447.35	15,483.64	0.08
Social Contributions				-	-
Other Employee Costs				-	-
GRAND TOTAL	**187,128.19**	**202,611.84**	**810,447.35**	**(15,483.64)**	**(0.08)**

8. Payments – Operations (Supplies and Consumables)

The total amount of cash payments made against Goods and Services during FY2026 Second Quarter**.** Materiality variances between final and actuals account for (**US$97,232.07).** The Comparative Analysis of Estimated and Actual payments made for the Quarter ended FY2026 is presented below by ***Economic Classifications:***

NOTE 8 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL PAYMENTS MADE ON SUPPLIES AND COMSUMABLES DURING THE FINANCIAL PERIOD ENDED 30TH JUNE 2026

Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance
	FY 2026	FY 2026	FY 2026	FY 2026	FY 2026
	US $'000	US $'000	US $'000	US $'000	
Comparative Analysis by Economic Classification					
Supplies and Consumables				**-**	
Travel Expenses	3,665.24	15,535.42	25,000.00	**11,870.18**	-
Utilities	4,180.80	11,210.00	20,760.00	**7,029.20**	-
Rent	10,000.00	6,000.00	52,000.00	**(4,000.00)**	-
Fuel and Lubricants	6,823.00	15,600.00	40,140.00	**8,777.00**	-
Repairs and Maintenance	3,413.49	4,377.09	5,500.00	**963.60**	-
Office Materials, Consumables & Services	82,165.47	120,819.57	248,352.65	**38,654.10**	-
Consultancy services/Audit/Studies	-	-	-	**-**	-
Specialized Materials and Services	721.64	721.64	1,000.00	**0.00**	-
Transport equipment	1,862.00	32,800.00	82,800.00	**30,938.00**	-
Other General Expenses & Arrears	12,824.44	15,824.44	20,000.00	**3,000.00**	-
				-	
GRAND TOTAL	**125,656.09**	**222,888.16**	**495,552.65**	**97,232.07**	**-**

9. Grant/Transfer payments

The total amount of Grant transfers made during FY2026 Second Quarter account for US **$0.00** are classified in the same form as the National Budget. The Comparative Analysis of Estimated and Actual transfer made for the financial year Second Quarter is presented below by ***Economic Classifications***:

NOTE 9 - COMPARATIVE ANALYSIS OF TRANSFER MADE DURING THE FINANCIAL PERIOD ENDED 30TH JUNE 2026					
Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance
	FY 2026	FY 2026	FY 2026	FY 2026	FY 2026
	US $'000	US $'000	US $'000	US $'000	
Comparative Analysis by Economic Classification					
Grants - Foreign Governments (Current)				-	-
Grants - Foreign Governments (Capital)				-	-
Grants – International Organisations (Current) WFP				-	-
Grants – International Organisations (Capital)				-	-
Grants- Non-Governmental Organisations (Current)	-	-	-		
Grants- Non-Governmental Organisations (Capital)				-	-
Grants- Private Entities (Current)				-	-
Grants- Private Entities (Capital)				-	-
GRAND TOTAL	-	-	-	-	-

10. Purchase of Capital Items

The OFFICE FOR THE ESTABLISHMENT OF WAR AND ECONOMIC CRIMES COURT FOR LIBERIA for the Second Quarter did not purchase Capital Items.

11. Original and Final Approved Budget and Comparison of Actual and Budget Amounts

The approved budget is developed on the same accounting basis (cash basis), same classification basis, and for the same period (from 1st April 2026 – 30th of June 2026) as for the financial statements – as explained in the note above. The National Budget was submitted and approved on the 6th of January 2026.

There was no supplemental appropriation for financial period ended 30th June 2026. The original budget objectives and policies, and subsequent revisions are explained more fully in the Report of the Comptroller issued in conjunction with the financial statements.

12 External Assistance and Other Assistance

12a. Payment by Other Government Units and Third Parties

Government Ministries & Agencies benefits from payments made by third parties to purchase goods and services on their behalf during the period. These payments do not constitute cash receipts and payments by the government. They include payments for goods and made by multilateral and bilateral aid agencies and non-governmental organizations.

They form part of the support for government programs provided by way of external assistance and other assistance. Payments amounted to **US$0.00** in the FY2026 Second Quarter**.** Other Government Units and Third Parties is included below as memorandum item to the Financial Statements for the period ended 30th June 2026.

THIRD PARTY PAYMENTS	FY2026	FY2025
FUND/ACCOUNTS DESCRIPTION	PAYMENTS	PAYMENTS
Wages, Salaries and other Employee Benefits	-	-
Wages and Salaries		
Supplies and Consumables	-	-
Travel Expenses		
Utilities		
Rent		
Fuel and Lubricants		
Repairs and Maintenance		
Office Materials, Consumables & Services		
Consultancy services/Audit/Studies		
Specialized Materials and Services		
Education and Training Related		
Other General Expenses & Arrears		
Capital Payments		
Purchase/Construction of Property, plant and Equipment		
Total Payments	-	-

12b. Assistance received in the form of cash transfers and deposits to current and term deposit accounts and trusts fund accounts controlled by the government. It also encompasses amount drawn by the government form accounts of donors consistent with external assistance and other assistance agreements and other authorizations. Assistance was also received in the form of third -party payments.

External assistance comprises loans and grants from multilateral and bilateral; donor agencies under agreements specifying the purposes for which the assistance will be utilized other assistance was provided for specified purposes by NGOs, Private corporations and other donors. The amount, class of provider and purposes for which external assistance was provided during the period is outlined below.

External Assistance and other Assistance			
(in thousands of currency units)	FY2026		FY2025
External Assistance			
Total Cash receipts			0
Total third party payments			0
Total External Assistance	-		0
Multilateral Aid Agencies			
Cash receipts			
Third Party Payments			
Total Multilateral Aid Agencies	-		0
Bilateral Aid Agencies			
Cash receipts			
Third Party Payments			
Total Bilateral Aid Agencies	-		0
Other Assistance			
Cash receipts			
Third Party Payments			
Total Other Assistance	0		0
Non-Governmental organzations (NGOs)			
Cash receipts			
Third Party Payments			
Total NGOs	0		0
Private Corporations and Other Donors			
Cash receipts	0		
Total Private Corporations and Other Donors	0		0