



Promoting Accountability of Public Resources

PERFORMANCE AUDIT REPORT

On the Impact of the Free Tuition Policy

For the Period July 1, 2018, to December 31, 2025

December 2025

**P. Garswa Jackson, Sr. FCCA, CFIP, CFC
Auditor General, R.L.**

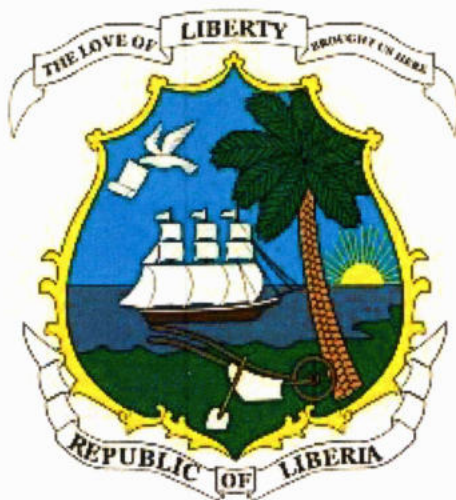


Table of Contents

Executive Summary	5
Objective and Scope of the Audit.....	5
Methods Used in Gathering Audit Evidence	5
Assessment Criteria	5
Summary of the Key Findings	5
General Conclusion	6
Recommendations	7
1 CHAPTER ONE.....	9
1.1 Background to the Audit	9
1.1.2 Motivation.....	9
1.1.3 Objective of the Audit.....	10
1.1.4 Specific Audit Objectives	10
1.1.5 Assessment Criteria	10
1.1.6 Scope of the Audit.....	11
1.1.7 Methods of Data Collection and Analysis	11
2 CHAPTER TWO.....	12
2.1 Description of the Audit Area	12
2.1.2 The National Commission on Higher Education	12
2.2 Objectives	12
2.3 Governing Laws, Policies, and Regulations	12
2.3.1 The Education Act of 2011	12
2.3.2 The Act established the National Commission on Higher Education.....	12
2.3.3 The Education Sector Plan 2017-2021.....	13
2.3.4 The Education Sector Plan 2022/23 – 2026/27	13
2.3.5 Policy on Higher Education in Liberia	13
2.3.6 Process Description of the Free Tuition Policy at Public Universities and Community Colleges.....	15
2.3.7 Funding	15
3 CHAPTER THREE.....	18
3.1 Findings.....	18
3.1.2 Ineffective implementation of the tuition-free policy	18
3.1.3 Lack of a written framework to implement the free tuition policy.....	19
3.1.4 Payment of fees under the tuition-free policy	20
3.1.5 Quality of education under the tuition-free policy	22
3.1.6 Disbursement of funds to public universities and community colleges	25
3.1.7 Overall Conclusion	27
APPENDICES.....	29

ACRONYMS

ACRONYMS	MEANING
AG	AUDITOR GENERAL
AFROSAI -E	AFRICAN ORGANIZATION OF SUPREME AUDIT INSTITUTIONS
CAG	COMPTROLLER AND ACCOUNTANT GENERAL
GOL	GOVERNMENT OF LIBERIA
GAC	GENERAL AUDITING COMMISSION
NCHE	NATIONAL COMMISSION ON HIGHER EDUCATION
SDG	SUSTAINABLE DEVELOPMENT GOALS
UN	UNITED NATIONS
MFDP	MINISTRY OF FINANCE AND DEVELOPMENT PLANNING
UL	UNIVERSITY OF LIBERIA
CFC	CERTIFIED FINANCIAL CONSULTANT
CFIP	CERTIFIED FORENIC INVESTIGATION PROFESSIONAL
NCHE	NATIONAL COMMISSION ON HIGHER EDUCATION





TRANSMITTAL LETTER

The Honourable Speaker of the House of Representatives and Honourable President Pro-Tempore of the House of Senate.

We have undertaken a Performance Audit on the Impact of Free Tuition Policy in Liberia for the fiscal years 2018/2019 to 2025. This audit was conducted in line with the Auditor General's statutory mandate as enshrined under Section 2.1.3 of the GAC Act of 2014.

The audit was conducted in accordance with the International Organization of Supreme Audit Institutions (INTOSAI), Performance Auditing Standards and Guidelines as enshrined in the Performance Audit Manual. The Act that created the National Commission on Higher Education was also used as a baseline for the evaluation.

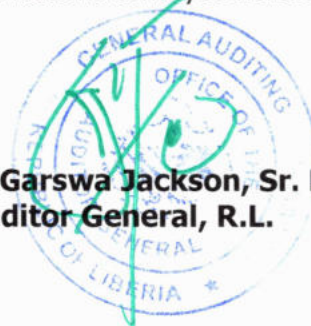
As indicated in the methodology segment of this report, all findings conveyed in the report were formally communicated to the National Commission on Higher Education for their responses. Where responses were provided, they were evaluated and incorporated in this report. We are therefore thankful to the auditee (NCHE) for assisting us in completing the audit.

The GAC will conduct **Follow-Up Audit** at an appropriate time in the future regarding actions taken in relation to the recommendations in this report.

We ask that you pay particular attention to the issues raised in this report that if implemented, will significantly improve the monitoring and evaluation of concession agreements in the country.

Given the significance of the matters raised in this report, we urge the Honourable Speaker and the Members of the House of Representatives and Honourable Pro-Tempore and Members of the Liberian Senate to consider the implementation of the recommendations conveyed herein with urgency.

**P. Garswa Jackson, Sr. FCCA, CFIP, CFC
Auditor General, R.L.**



Monrovia, Liberia
May 2026

Executive Summary

The announcement of the tuition-free programs for undergraduates at public universities and community colleges on October 24, 2018, by the 25th President of the Republic of Liberia, created the environment for Liberians to obtain affordable higher education and life learning skills for the labour market. Tertiary education (at universities or colleges) can potentially drive major changes by equipping students with lifelong learning skills and competencies to drive a country's economy. As of 2021, there were 53 higher education institutions in Liberia, of which 11 were public, 17 were private, and 25 were faith-based. As of the President's announcement of the free tuition policy, the enrolment of students for public universities, community colleges, and private universities stands at 78,355 students. Out of this number, 52,429, constituting 67% were enrolled in public institutions. ¹

Objective and Scope of the Audit

The objective of the audit is to assess the impact of the free tuition policy at public universities and community colleges in Liberia.

Methods Used in Gathering Audit Evidence

The audit was conducted per the International Standards of Supreme Audit Institutions (ISSAI 3000) and relevant SAI standards and guidelines applicable to Performance Auditing. We gathered quantitative and qualitative evidence through documents reviewed, interviews with key personnel at the National Commission on Higher Education, presidents of public universities and community colleges, vice presidents for administrations, vice presidents for enrolments, vice presidents for academic affairs, and deans of students. Pieces of evidence were also gathered from interviews with heads of students, heads of libraries, heads of labs and the general student bodies.

Assessment Criteria

The audit assessment criteria were drawn from different sources such as the Legislation (National Commission on Higher Education) Act of 1989, Policy statement by the 25th President, National Education Act of 2011, and 2012. ¹

Summary of the Key Findings

In the midst of the president's pronouncement of the free tuition policy, we assessed the impact of the policy at public universities and community colleges to ensure that quality education is provided to the student populace.

Ineffective Implementation of Tuition-Free Policy

We observed that not all of the institutions implementing the free tuition policy are coordinating the procedures for its implementation. Students attending public universities and community colleges are still burdened by other fees that are more than the tuition fees that the Government removed in 2018. The implementation of the tuition-free policy is ineffective since the government and other stakeholders have not provided the required requirements to keep the program effective.

Lack of a written framework to implement the tuition-free policy

We observed that the National Commission on Higher Education and the Government of Liberia did not

¹Republic of Liberia Ministry of Education Sector Plan 2022/23-2026/27, p166

formulate any written policy to guide the implementation of the tuition-free policy for public universities and community colleges. Interviews with the management of the National Commission on Higher Education and Presidents of 5 public universities and 4 community colleges informed us that there was no written policy to implement the tuition-free policy after the President's pronouncement.

Payment of fees under the tuition-free policy

We noted from the reviewed of documents provided by the National Commission on Higher Education that fees for public universities and community colleges are not standardized. Documents available to us revealed that out of the 9 institutions' credit hours reviewed, 2 community colleges and 3 universities have similar costs per credit hour. Williams V.S Tubman University and Bong Technical College are charging US\$5 per credit hour, the University of Liberia is charging US\$4 per credit hour, while Bomi Community College is charging US\$ 2.60 per credit. The cost per credit hour and other fees at public universities and community colleges remain inconsistent amongst institutions, which is based on the Government's making necessary adjustments to accommodate more students at public universities and community colleges in Liberia.

Quality of education under the tuition-free policy

We observed that after the pronouncement of the free tuition policy, the enrolment of students at all public universities and community colleges increased. These institutions were compelled to enrol students without preparation for the campuses. We also observed during our visit to the counties that all of the campuses needed renovation and essential materials in laboratories and libraries. Also, available armchairs could not accommodate the number of students, and teachers had to teach classrooms above 71 students even though the threshold for classes are 45 students per class.

Disbursement of funds to public universities and community colleges

We observed that the Government of Liberia spent US\$7.4 million on the payment of tuition fees from December 2018 to December 2023 to public universities and community colleges, including the compensation and goods and services that are funded from the National Budget. After the pronouncement of the free tuition policy, 11 public institutions immediately started the implementation; however, the MFDP did not provide funds for tuition fees for the 2018/19 semesters to the various institutions. The Government of Liberia started the payment of tuition fees for the 2019/20 semester year to the 11 public institutions.

General Conclusion

We conclude that all of the institutions that are implementing the tuition-free policy do not have a coordinated method for its implementation. Students and parents are still paying additional fees charged by administrators, which is causing a financial burden that was eliminated in 2018. The National Commission on Higher Education and the Ministry of Education did not formulate a written framework to guide the implementation of the tuition-free policy of public universities and community colleges. From the review of documents, the cost per credit hours for both public universities and community colleges are not uniform in all of the counties. During the field visit in the counties, we observed that all of the campuses needed renovation and essential materials in different laboratories and libraries. Also, the availability of armchairs to accommodate the number of students, and teachers had to teach classrooms that had above the threshold of 71 to 100 students instead of 45. Furthermore, the

Government of Liberia provided US\$7.4 m to public universities and community colleges, that do not match the number of students and credit hours that are registered by students per semester for all public universities and community colleges in the country.

Recommendations

Considering the issues raised above, we recommend the following:

- We recommend that the National Commission on Higher Education, the Ministry of Education, and all other relevant institutions should develop, approve and operationalize a comprehensive policy on the implementation of the tuition-free policy at public universities and community colleges. The policy should include provision for periodic curriculum review and enhancement, structural faculty development, required infrastructure for tertiary institutions, maximum fees structure, requirements for students' enrolment in the tuition free program and the formulation of budgetary allocations required by the government of Liberia to sustain the program.
- We recommend that the Government of Liberia formulate a written framework to regulate the comprehensive implementation of the provisions of the free tuition policy. The framework should include provision for:
 - Periodic Curriculum Review and Enhancement- fixed timing (every 3 to 5 years) for national curriculum review at tertiary level to ensure that existing curricula are parallel to regional/ global standards, as well as inclusion of new disciplines to address national deficit and promote national development goals.
 - Structural Faculty Development- annual assessment of faculty development profile per department at tertiary institutions, determination of departments with existing deficits and subsequent formulation of annual faculty development plan.
 - Required Infrastructure for Tertiary Institutions- determination of maximum number of students per classes, minimum standard for and number of computer and science labs, and libraries based on students' enrolment.
 - Maximum Fees Structure- determination for maximum fees to be charged at all tertiary institutions. Also, standardization for cost of credit hours at all public tertiary institutions to be subsidized by the Government of Liberia.
 - Formulation of Budgetary Allocations -consideration for annual budget of tertiary institutions to be formulated on the following basis: annual projection of student's enrolment multiply by cost of credit hours, as well as budgetary considerations for operations, curriculum enhancement, faculty development and infrastructural improvements.

*PERFORMANCE AUDIT REPORT On the
Impact of the Free Tuition Policy
For the Period July 1, 2018, to December 31, 2025*

- The Ministry of Education and the National Commission on Higher Education should develop, approve and operationalize a uniform fees structure to be charged across public tertiary institutions across the country. The policy should include maximum fees to be charged at all tertiary institutions. The policy should also facilitate the standardization for cost of credit hours at all public tertiary institutions to be subsidized by the Government of Liberia.
- The Government of Liberia through the Ministry of Education and the National Commission on Higher Education should facilitate the implementation of the following mechanisms to enhance the quality of education across public tertiary institutions consistent with the proposed free tuition policy:
 - Periodic Curriculum Review and Enhancement- determine a fixed timing (every 3 to 5 years) and subsequently operationalize national curriculum review at tertiary level to ensure that existing curricula are parallel to regional/ global standards, as well as inclusion of new disciplines to address national deficit and promote national development goals.
 - Structural Faculty Development- annual assessment of faculty development profile per department at tertiary institutions, determination of departments with existing deficits and subsequent formulation of annual faculty development plan. Subsequently, public tertiary institutions should budget for and facilitate full implementation of the approved annual faculty development plans.
 - Required Infrastructure for Tertiary Institutions- determination of maximum number of students per classes, minimum standard for and number of computer and science labs, and libraries based on students' enrolment. Subsequently, public tertiary institutions should budget for and facilitate full implementation of the approved infrastructural development plans.
 - Improve Transportation System – comprehensive assessment and subsequent provision of transportation need to ensure that students and faculties are transported to and from campuses in a timely manner.
 - Formulation of Budgetary Allocations -consideration for annual budget of tertiary institutions to be formulated on the following basis: annual projection of student's enrolment multiply by cost of credit hours, as well as budgetary considerations for operations, curriculum enhancement, faculty development and infrastructural improvements.
- The Government of Liberia through the Ministry of Finance and Development Planning should formulate a framework to facilitate comprehensive and adequate budgetary allocation to public tertiary institutions. The cost structure should be formulated on the following basis: total personnel cost for fulltime and part-time staff/instructors, annual projection of student's enrolment multiply by cost of credit hours, as well as budgetary considerations for operations, curriculum enhancement, faculty development and infrastructural improvements.

1 CHAPTER ONE

1.1 Background to the Audit

1.1.1.1 The declaration of tuition-free programs for undergraduates at public universities and community colleges on October 24, 2018, by the 25th President of the Republic of Liberia, created the environment for Liberians to obtain affordable higher education and life learning skills for the labour market. Tertiary education (universities or colleges) has the potential to drive major changes by equipping students with lifelong learning skills and competency to drive a country's economy. Before the pronouncement of the free tuition policy, all public universities and community colleges' enrolment stood at 25,758. Liberia has 11 public universities and 5 community colleges. Out of the 11 public universities, the GAC team visited 9 Public universities as of July 18, 2024, and established the total enrolment statistics at 25,758. As of 2021, there were about 53 Higher Education Institutions in Liberia of which 11 were public, 17 were private, and 25 were faith-based. In terms of enrolment, a total of 78,355 students enrolled at various institutions in the same year, of which 52,429 (67%) enrolled in public institutions.²

1.1.1.2 The purpose of the tuition-free policy declaration provides the opportunity for students in Liberia to acquire higher education at any of the 5 public universities and 6 community colleges paying only the minimum fees for registration and other fees depending on the program. For full adherence, all public universities and community colleges were instructed by the Ministry of Finance and Development Planning to submit a list of students enrolled in their respective institutions, credit hours, and grade sheets of students every semester for the Government to subsidize the tuition fees on behalf of the students.

1.1.1.3 Immediately after the pronouncement, every public university and community college began the waiver of tuition fees for students independently without further guidance from the National Commission on Higher Education and the Ministry of Education responsible to regulate the tertiary education in Liberia.

1.1.2 Motivation

1.1.2.1 Higher education for the citizenry of Liberia is crucial for the national development and stability of the country, which is being emphasized by the tuition-free policy. Unfortunately, 6 years since the pronouncement was made by the President, there is no written legal documentation (legislation/policy) for implementation at the various public universities and community colleges. However, in January 2021, the House of Representatives passed a bill on free tuition and forwarded same to the Senate for concurrence, but the Senate has not acted on said bill. The absence of Legislation for the implementation of the free tuition policy, objectives, threatens its achievement.

1.1.2.2 According to the former Information Minister (2023), the free tuition policy has benefited more than 30,000 students over 5 years, but there have been major challenges affecting these institutions due to financial constraints, as reported in the local newspapers below.

²Republic of Liberia Ministry of Education Sector Plan 2022/23-2026/27, p166

- 1.1.2.3 This audit is motivated by the United Nations Sustainable Development Goals (SDG) that Liberia signed in 2016. SDG encourages equal access to affordable education, including universities. Specifically, Target 4.3 aims to achieve equal access for all women and men to affordable and quality technical, vocational, and tertiary education, including university, by 2030.
- 1.1.2.4 The New Dawn Newspaper, May 21, 2019 edition, titled, Tuition-free education lacks realistic policy, highlighted that since the pronouncement by the President in October 2018, the University of Liberia and other public institutions across the country were faced with a deficit and were unable to fund their operations.
- 1.1.2.5 On August 21, 2023, the People's online Newspaper highlighted that the Government's free tuition policy marks a contradiction as the UL students call for an improved system. The students explained in detail that there were limited learning materials and a poor learning system that hindered the effectiveness of the policy, according to the paper.
- 1.1.2.6 The tuition waiver relieved students of paying tuition at public universities and community colleges, while the Government took complete control of the timing of when these institutions receive funds to plan, recruit, and retain qualified lecturers, and carry out research to run their programs. The universities and community colleges rely on their allocations in the National Budget to fund programs and activities in keeping with their plans for every academic year. Unfortunately, the passage of the National Budget by the Legislature is not finalized in a timely manner, and budgetary allocations are disbursed to spending entities out of the respective quarters, which hinders their functions or execution of their mandate.
- 1.1.2.7 Based on the proclamation made by the 25th President of the Republic of Liberia on the free tuition policy at Public Universities and community colleges on improving the lives of ordinary citizens educationally and in fulfilment of the Auditor General's mandate under Section 2.1.3 of the GAC Act of 2014, the Auditor General has commissioned this performance audit on the impact of the free tuition policy in Liberia.

1.1.3 Objective of the Audit

- 1.1.3.1 The objective of the audit is to ascertain whether the strategies put in place for the policy on free tuition at public universities and colleges have achieved their objective since the pronouncement was made in 2018.

Specific Audit Objectives

1. To assess whether GoL's guidance for implementing the tuition-free policy is efficient.
2. To assess the ability of the institutions to provide quality education while implementing the tuition-free policy; and
3. To assess the extent to which public universities and community colleges are accountable for funding received under the tuition-free policy.

1.1.4 Assessment Criteria

- 1.1.4.1 The audit assessment criteria were drawn from different sources, such as Legislation (The act that created the National Commission on Higher Education, the Education Act of 2011, the

Education Sector Plan 2017-2021, the Education Sector Plan 2022/23-26/27, and policy on higher education in Liberia. For details on the audit criteria and questions, **see Appendix 1.**

1.1.5 Scope of the Audit

1.1.5.1 The audit is to ascertain whether the strategies put in place for free tertiary policy have achieved their objective since the pronouncement was made in 2021 to ensure that students are receiving quality education and are able to afford higher education. The audit covers 5 fiscal periods from 2018/2019-2023. The audit was focused on all GoL initiatives to implement the tuition-free policy at public institutions. The audit was carried out nationwide, with visits to public universities, community colleges, the National Commission on Higher Education, the Ministry of Education, and the Ministry of Finance and Development Planning.

1.1.6 Methods of Data Collection and Analysis

1.1.6.1 The audit was conducted in accordance with the International Standards of the Supreme Audit Institution (ISSAI 3000) and relevant SAI standards and guidelines applicable to Performance Auditing. All of these standards require that the audit is planned and performed to obtain sufficient evidence to provide reasonable assurance by the audit objective.

1.1.6.2 We gathered quantitative and qualitative evidence through document reviews and interviews with key personnel at the Public Universities, Community Colleges, the National Commission on Higher Education, and the Ministry of Finance and Development Planning. Evidence were also gathered from interviews with department heads of students, students' council heads, and the general student bodies in the counties. See **Appendices 2, 3, and 4**, respectively, for lists of documents reviewed, officials interviewed, and counties visited.

2 CHAPTER TWO

2.1 Description of the Audit Area

2.1.1.1 This chapter describes the system of the Free Tuition Policy at Public Universities and Community colleges and the process of receiving funds from the Ministry of Finance and Development Planning. It also covers governing policies, laws, and regulations as well as roles and responsibilities of key players and stakeholders on the impact of free tuition policy in Liberia. The objectives, mission, and goals of NCHE are highlighted below.

2.1.2 The National Commission on Higher Education

Goals

2.1.2.1 The commission is responsible for evaluating, accrediting, and establishing institutions of higher learning in the Republic of Liberia. It also has the responsibility of coordinating the operation of existing institutions of higher learning in the country.

2.2 Objectives

2.2.1.1 The objectives of the commission are as follows: to formulate broad policy guidelines for the establishment of higher education in Liberia, and to coordinate and serve as the principal liaison between institutes of higher learning and the Government of Liberia.

2.2.1.2 To monitor, evaluate, and accredit all institutions of higher learning.

2.2.1.3 To approve all new and existing programs of higher education for funding after having satisfied itself of their needs for national development, and

2.2.1.4 To review existing programs at institutions of higher education with the aim of establishing priority programs of study based on national needs.

2.3 Governing Laws, Policies, and Regulations

2.3.1 The Education Act of 2011

2.3.1.1 The National Legislature approved the Education Act on August 8, 2011, with the objective to govern and regulate the educational system and the delivery and management of that system. The Act seeks to ensure the provision of quality education to all citizens at every level of the educational strata; and promote equal access to educational opportunities for all Liberians without discrimination of any kind.

2.3.2 The Act established the National Commission on Higher Education

2.3.2.1 The National Commission on Higher Education was established by the National Legislature in July 1989, with the mandate to coordinate and review policy of higher education in Liberia, as well as coordinate and disseminate institutional research funding in collaboration with the Ministry of Education and other agencies that are interested in the development of higher education.

2.3.3 The Education Sector Plan 2017-2021

2.3.3.1 A four-year education sector plan designed to address the challenges in the education sector of Liberia from 2017-2021. The Government of Liberia through the Ministry of Education planned to implement a series of strategic, evidence-based, and innovative programs to measurably improve the quality and relevance of teaching and learning for all students by June 2021.

2.3.4 The Education Sector Plan 2022/23 – 2026/27

2.3.4.1 The Government of Liberia tailored this plan with strategic directions and policy priority programs detailed to provide a solid platform with the Government's commitment to achieving the United Nations Sustainable Goals, and better prepare learners for the challenges of the future. This plan aims to set up effective monitoring and evaluation through the collection and use of quality management information system data for all education levels, for improved management, governance, and accountability of the education system.

2.3.5 Policy on Higher Education in Liberia

2.3.5.1 The purpose of this policy set forth the framework for the guidance and direction of higher education in Liberia. It outlines the philosophy of higher education, the scope, relevant issues, and a general policy of higher education.

2.3.5.2 All of the public universities and community colleges are responsible for initiating and implementing the tuition-free policy at their respective institutions, while their activities are being regulated by the National Commission on Higher Education. Additionally, funds are provided by the Government of Liberia through the Ministry of Finance and Development Planning to the various institutions based on the school calendar year.

Table 1: Key players and responsibilities

Positions	Responsibilities
President of Universities/Community Colleges	To provide strategic leadership and direction to the institution, he/she also works closely with faculty, staff, students, alumni, and other stakeholders to promote academic excellence. He/she also oversees the university's operation, ensures financial sustainability, and the growth of the institution.
Vice President Academic Affairs Universities/Community Colleges	Manages all academic programs for the university by ensuring that quality education is being adhered to, works closely with deans for academic affairs' faculty, staff, and other administrators.
Vice President for Fiscal Affairs /Comptroller/ Head of Finance	Prepare the university's proposed budget; review financial data for accuracy, correctness, and completeness, ensuring that the University's financial reports are prepared and delivered on time at the Ministry of Finance and Development Planning (MFDP). Manages all accounting transactions, and issues receipts to students and vendors. In addition, he/she supervises the staff of the financial department including a collection of fees from students, payment for goods and services participates in annual budget planning, work closely

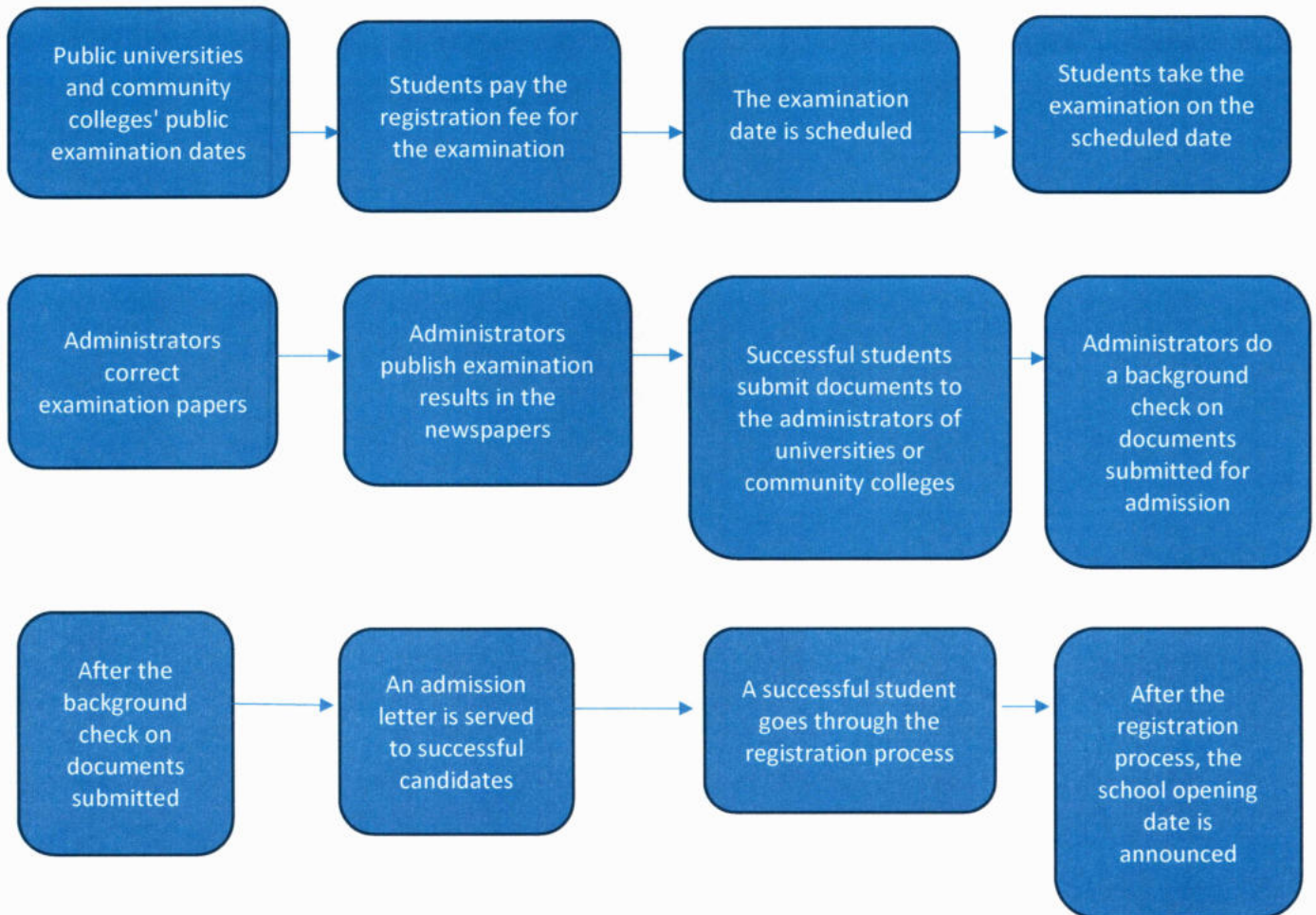
*PERFORMANCE AUDIT REPORT On the
Impact of the Free Tuition Policy
For the Period July 1, 2018, to December 31, 2025*

	with the Ministry of Finance and Development Planning and others institutions for disbursement of allotted funds.
Vice President for Administration	Oversees the administrative functions of the university, which include the following Departments: Human Resources, Procurement, Maintenance, Transport and in some cases Finance and Budget. He/she is responsible for ensuring the efficiency, effectiveness, and compliance of all the university functions.
Vice President for Enrolment Management and Student Services	To develop and implement comprehensive enrolment strategies to attract and retain a diverse student population, he or she also provides leadership direction for all aspects of student services, including counselling, advising, career services, financial aid student housing, and student programs.
Director of Enrolment Management	Responsible for supervising the registration process such as enrolment management, enrolment verification, grade sheets, course registration, change of program, degree evaluation, etc.
Deputy Director General for Quality Assurance and Compliance.	Lead all quality assurance issues including, monitoring, evaluations, and assessment of institutions to ensure compliance with NCHE standards; lead processes for licensure, and accreditation of institutions; develop and propose guidelines and regulations on the management and administration, provide technical advice to the executive director on programs of tertiary institutions.
Deputy Director General, Planning Research & Development.	Responsible for Planning, Policy formulation, and statistical matters at the National Commission on Higher Education.
National Commission on Higher Education	

Table 2: Other Stakeholders

Institutions	Responsibilities
Ministry of Finance Development and Planning	The National Government through MFDP is responsible for providing direct allotments to public universities and community colleges on a quarterly basis as well as pay the salaries and benefits of employees.
Ministry of Education	Serves as the Chair of the Board for Higher Education in Liberia.
Student Leadership	Ensure that all students' activities are being ahead of by administration, and also serve as the mediator between the administration and the student body.
Student Bodies	Beneficial of the tuition-free policy.

2.3.6 Process Description of the Free Tuition Policy at Public Universities and Community Colleges



See Appendix 5: Detailed information on the admission of students at Public Universities and Community Colleges.

2.3.7 Funding

2.3.8 Table 3: Funding for the Free Tuition Policy

2.3.8.1 The implementation of the free tuition policy is funded from the consolidated fund account of GoL through budgetary allocations and grants from partners. Also, public universities and community colleges collect fees (Registration, lab, activities, etc) to augment government subsidies for operational purposes. **See Table 3 for details of funding.**

*DRAFT PERFORMANCE AUDIT REPORT On the
Impact of free tuition policy
For the Period July 1, 2018 to December 31, 2024*

Table 3 Detail of Funding

No	Names of Universities and community colleges	Year 2019-2020		Year 2020-2021		Year 2021		Year 2022		Year 2023	
		budget	received	budget	received	budget	received	budget	received	budget	received
1	University of Liberia	1,440,000.00	500,000.00	1,440,000.00	999,998.27	720,000.00	939,993.32	1,440,000.00	1,436,997.31	1,440,000.00	1,139,969.34
2	Tubman University	401,140.00	799,465.41	401,140.00	2,052,715.97	200,570.00	1,426,055.88	401,140.00	2,437,945.06	501,140.00	1,878,315.63
3	Nimba University	122,400.00	49,999.27	122,400.00	122,396.44	61,200.00	61,195.90	122,400.00	48,999.11	122,400.00	61,199.02
4	Harbel University	N/A	65,953.40	93,636.00	93,635.82	46,818.00	35,999.25	93,636.00	29,851.97	93,636.00	23,408.00
5	Grand Bassa University	123,930.00	18,042.00	123,930.00	98,065.62	61,964.00	30,982.00	123,930.00	50,000.00	158,930.00	99,465.00
6	Bong County Technical College	120,000.00	84,200.00	120,000.00	115,369.56	60,000.00	60,000.00	120,000.00	119,998.16	120,000.00	58,191.54
7	Grand Gedeh Community College	64,740.00	N/A	64,740.00	64,739.72	32,340.00	32,339.00	64,740.00	64,739.28	64,740.00	N/A
8	Bomi Community College	34,912.00	6,272.92	34,912.00	34,912.00	17,456.00	17,171.32	34,912.00	34,911.35	34,912.00	34,898.57
9	Sinoe Community College	29,406.00	N/A	29,406.00	29,405.87	14,704.00	19,900.04	29,408.00	29,407.78	29,408.00	N/A
9	Grand Kru Community	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



*PERFORMANCE AUDIT REPORT On the
Impact of the Free Tuition Policy
For the Period July 1, 2018, to December 31, 2025*

No	Names of Universities and community colleges	Year 2019-2020		Year 2020-2021		Year 2021		Year 2022		Year 2023	
		budget	received	budget	received	budget	received	budget	received	budget	received
	y College										
10	Lofa University	101,526.00	N/A	101,526.00	93,064.48	50,762.00	50,760.13	101,526.00	176,521.22	N/A	N/A

Source: *National Budget*

See Appendix 6 for detailed information on *funding received by public universities and community colleges through the Ministry of Finance and Development Planning.*



3 CHAPTER THREE

3.1 Findings

3.1.1.1 This chapter presents the audit findings in line with the audit objectives based on the evidence gathered to answer the audit questions. The audit assessed the activities of the National Commission on Higher Education in Liberia as *it relates* to the tuition-free policy for public universities and community colleges.

3.1.2 Ineffective implementation of the tuition-free policy

3.1.2.1 The 25th President of Liberia made a policy statement on October 24, 2018, to abolish all tuition fees for undergraduates in public universities and community colleges. The pronouncement of this policy by the President was to ensure everyone who was able to successfully register in any public institution at the undergraduates' level stay in school and complete their studies without paying any tuition fees.

3.1.2.2 Administrators of universities and community colleges commence academic activities despite the delay in disbursement from the Ministry of Finance and Development Planning to prepare institutions for the semester. However, we have noted that all of the parties that are implementing the policy did not have a coordinated approach to its implementation. Though the Government of Liberia abolished the payment of tuition, students are still burdened by other activity fees such as sports fees, ID card fees, library fees, maintenance fees, registration fees, technology fees, lab fees, medical surgical fees, etc.

3.1.2.3 The implementation of the tuition-free policy is not meeting its target because the Government and all other stakeholders have not provided a well-defined policy to include curriculum enhancement, structural faculty development, a decent learning environment, equip labs and libraries for students, improve infrastructures, and delay in disbursement of budgetary allocation to prioritize the tuition-free policy in the education sector. The absence of a written policy to implement the tuition-free policy has adversely affected the quality of education provided at public universities and community colleges.

3.1.2.4 The lack of sector heads (MoE) and the National Commission on Higher Education (NCHE) developing, approving and operationalizing a written policy for the implementation of the tuition-free policy at public universities and community colleges has affected the smooth running of the program.

Conclusion

3.1.2.5 We conclude that the lack of a written policy for public universities and community colleges has resulted into discretionary and inadequate implementation of the tuition free policy relative to curriculum enhancement, structural faculty development, a decent learning environment, equip labs and libraries for students, improve infrastructures, and delay in disbursement of budgetary allocation.

Recommendation

- 3.1.2.6 We recommend that the National Commission on Higher Education, the Ministry of Education, and all other relevant institutions should develop, approve and operationalize a comprehensive policy on the implementation of the tuition-free policy at public universities and community colleges. The policy should include provision for periodic curriculum review and enhancement, structural faculty development, required infrastructure for tertiary institutions, maximum fees structure, requirements for students' enrolment in the tuition free program and the formulation of budgetary allocations required by the Government of Liberia to sustain the program.
- 3.1.2.7 We also recommend that NCHE strengthen the monitoring mechanism to review the implementation of the proposed policy on a periodic basis at the various public tertiary institutions. Gaps identified should be investigated and resolved where applicable in a timely manner.

3.1.3 Lack of a written framework to implement the free tuition policy

- 3.1.3.1 National Commission on Higher Education Act of 1989 states that the Commission is responsible to regulate and supervise higher education in Liberia as a sub-sector. This mandate gives the responsibility to the authorities of the Commission to review existing policies on higher education and, within consultation with the National Government, make new policies for higher education based on the sector's needs.
- 3.1.3.2 We have observed from October 2018 to December 2023 that the National Commission on Higher Education and the Ministry of Education did not formulate a written framework to guide the implementation of the tuition-free policy for public institutions. Furthermore, interviews with the Management of the National Commission on Higher Education and Presidents of 6 public universities and 3 community colleges also informed us that there was no written policy to implement the tuition-free policy at their institutions.
- 1.1.1 The absence of a documented framework for guidance on the implementation of the tuition-free policy for the period under audit is due to the lack of coordination between stakeholders within the education sector. With the exception of the Ministry of Finance and Development Planning, that issued compliance regulations for providing funding for the policy, there is no other institution in the education sector that is involved in ensuring that this tuition-free policy is being realized at all public universities and community colleges. Every institution is left on its own to strategize in ways they deem necessary to implement the policy. The absence of a written policy also caused universities and community colleges to charge fees at will, and this burden directly affects the students.

Conclusion

- 3.1.3.3 The lack of a framework/written policy for the implementation of the tuition-free policy has led to the policy being implemented without a measurable objective since the pronouncement by the 25th President. From the review of documents and interviews conducted with stakeholders, we noted that there are no measurable objectives outlined for the period under audit. Moreover, resources provided by the Government to institutions risk being misdirected.

Recommendation

3.1.3.4 We recommend that the Government of Liberia formulate a written framework to regulate the comprehensive implementation of the provisions of the free tuition policy. The framework should include provision for:

- Periodic Curriculum Review and Enhancement- fixed timing (every 3 to 5 years) for national curriculum review at tertiary level to ensure that existing curricula are parallel to regional/global standards, as well as inclusion of new disciplines to address national deficit and promote national development goals.
- Structural Faculty Development-annual assessment of faculty development profile per department at public universities and colleges, determination of departments with existing deficits and subsequent formulation of annual faculty development plan.
- Required Infrastructure for universities and colleges - determination of maximum number of students per classes, minimum standard for and number of computer and science labs, and libraries based on students' enrolment.
- Maximum Fees Structure- determination for maximum fees to be charged at all tertiary institutions. Also, standardization for cost of credit hours at all public tertiary institutions to be subsidized by the Government of Liberia.
- Formulation of Budgetary Allocations-consideration for annual budget of tertiary institutions to be formulated on the following basis: annual projection of student's enrolment multiply by cost of credit hours, as well as budgetary considerations for operations, curriculum enhancement, faculty development and infrastructural improvements.

3.1.3.5 We also recommend that NCHES strengthen the monitoring mechanism by performing annual review on the implementation of the proposed framework to facilitate comprehensive implementation of the provisions of the free tuition policy. Gaps identified should be investigated and resolved where applicable in a timely manner.

3.1.4 Payment of fees under the tuition-free policy

3.1.4.1 The National Education Act of 2011 states that tuition and fees charged for the operation of Government schools shall be determined by the County School Board in Consultation with the Ministry of Education. Therefore, the Government of Liberia is to ensure equitable access to higher education across the country by ensuring that fees collected from all public universities and community colleges are standardized for all public institutions, that will be affordable to every student.

3.1.4.2 From the review of documents provided by the National Commission on Higher Education, we noted that the cost per credit hour for both public universities and community colleges are not uniformed. In order for the Government of Liberia, through the Ministry of Finance and Development Planning, to finance the cost of tuition, they entered into an agreement with universities and community colleges to submit the cost per credit hours along with grade sheets

for the students enrolled in a particular institution for a given semester. Notwithstanding, our review of the documents shows difference in the cost of credit hours. Out of the 9 public institutions' cost per credit hour reviewed, we observed variations in the cost of credit hour charged. **See Table 4 below for details.**

Table 4: Cost per credit hours for public universities and community colleges submitted to the MFDP for payment.

NO.	Institution	Cost Per Credit Hours (USD)
1.	University of Liberia	4.00
2.	Tubman University	5.00
3.	Nimba University	3.00
4.	Lofa University	4.50
5.	Harbel University	3.00
6	Grand Bassa University	3.00
Community Colleges		
1.	Bong County Technical College	5.00
2.	Grand Gedeh Community College	3.00
3.	Bomi Community College	2.60

Source: NCHE information on fees charged per credit

3.1.4.3 In the midst of cancellation of the tuition-free policy, students are still paying registration and activities fees at Tubman University (TU) in various disciplines, such as general fees of US\$67, Lab fees of US\$220, and other fees of US\$130. Also, we gathered from Grand Gedeh Community College and Tubman University that the basic fees were increased by these institutions after the announcement of the tuition-free policy.

3.1.4.4 The cost per credit hours and other fees at public universities and community colleges were not uniformed amongst institutions because of the failure of the Government to make the necessary adjustments after the pronouncement of the tuition-free policy. The National Commission on Higher Education and the Ministry of Education, who are responsible for regulating and coordinating policies did not play their respective role as required during the implementation of the tuition-free policy for the period under review. **See table 4 above for detail information.**

3.1.4.5 One of the major essences of the tuition-free policy pronouncement was to relieve students, parents, and sponsors of huge economic burdens while in pursuit of attaining higher education. On the contrary, students are still faced with paying additional fees at public universities and community colleges. The increase of basic fees has undermined the government's efforts to ensure that more Liberians can attain formal education through public institutions in the country at a low cost.

3.1.4.6 The Government of Liberia did not formulate a written policy to indicate definite fees charged per semester for all universities and community colleges in Liberia to relieve the burden on students.

Conclusion

3.1.4.7 The Ministry of Education and the National Commission on Higher Education did not develop, approve and operationalize a uniform fees structure to be charged across public tertiary institutions across the country. As a result, we observed variation across fees charged to students and cost of credit hour subsidized by the government of Liberia. The non regulation of this practice has the propensity of facilitating exorbitant and discretionary charging of fees, inequitable disbursement of subsidy to tertiary institutions and economy burden to students resulting into drop outs.

Recommendation

3.1.4.8 The Ministry of Education and the National Commission on Higher Education should develop, approve and operationalize a uniform fees structure to be charged across public tertiary institutions across the country. The policy should include maximum fees to be charged at all tertiary institutions. The policy should also facilitate the standardization for cost of credit hours at all public tertiary institutions to be subsidized by the Government of Liberia.

3.1.5 Quality of education under the tuition-free policy

3.1.5.1 The National Education Act 12 of Liberia mandates the Government to provide quality education to all citizens at every level of the education strata. In adherence with this act, the Strategic Priorities 2.2.5 on Higher Education for 2018-2023 of the Pro-Poor Agenda for Development and Prosperity emphasized the need to enhance the quality of higher education through teaching methods and infrastructure to become on par with regional standards. Quality entails that the Government should provide qualified faculties, academic programs, facilities, and student support services.

3.1.5.2 The audit revealed that with the pronouncement of the tuition-free policy, the enrolment of students at all the public universities and community colleges increased. For adherence to the policy, these institutions were compelled to enrol the students without additional subsidy for preparation in the direction of curriculum enhancement, faculty development, infrastructure improvement including sitting capacity, renovation of buildings, good sewage system, capacity of libraries and research for faculty, out-dated books, transportation system etc. With the increment in enrolment of students at universities and community colleges, tertiary public institutions are finding it difficult to enhance quality in the standard of education due to the absence of additional subsidy for quality enhancement mechanism mentioned above. **See Table 5 for details.**

Table 5: Enrolment record at 6 public universities and 3 community colleges before and after the pronouncement of the policy

No	Institutions	2017	2018	2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
1	University of Liberia	19,500	20,062		14,952	18,692	18,889	23,090	N/A	N/A
2	Tubman University	1,377	1581	1975	2007	1920	2000	2442	2415	N/A
3	Nimba	867		1275	N/A	1445		1493		N/A

*PERFORMANCE AUDIT REPORT On the
Impact of the Free Tuition Policy
For the Period July 1, 2018, to December 31, 2025*

No	Institutions	2017	2018	2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	University									
4	Lofa University	857	1,128		1476	1518	1280	1207	761	2311
5	Grand Bassa	878	N/A	1,248			1069		1537	N/A
6	Grand Gedeh Community College	827	513	510	282	308	416	500	230	450
7	Bomi Community College	407	N/A	N/A	N/A	1350	1453	1369	1779	1010
8	Harbel University	256	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9	Bong County Technical College	789	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Public Universities and Community Colleges

- 3.1.5.3 Furthermore, we observed during our field visit that all of the campuses needed renovation and essential materials in their different laboratories. Also, the available armchairs could not accommodate the number of students, and teachers were compelled to teach classrooms up to 71 to 100 students, even though the threshold for the classes was 45 students per classroom (session).
- 3.1.5.4 The number of student enrolment poses changes to the already crowded classrooms in public universities and community colleges, and further reducing the quality of education because the appropriate framework to guide the tuition-free policy was not developed by the stakeholders involved after it was announced. The Ministry of Education, the National Commission on Higher Education, public universities, and community colleges did not consolidate their efforts to prepare a strategy plan to implement the policy.
- 3.1.5.5 Public universities and community colleges' ability to provide quality education services under the tuition-free policy have been affected for the period under review. During our field visit to 9 counties, we gathered that there is a shortage of faculties, overcrowded classes (sessions), and insufficient instructional materials at public universities and community colleges. Furthermore, the lack of materials for laboratories, especially for science and engineering students, limits their ability to acquire practical knowledge in their field of studies. We were informed by heads of libraries in 9 counties that the books indicated below are outdated, as indicated in the chart below:

Table 6 Outdate Books

NO	Institutions	Current Books at the Library	Outdated books at the library
1	Tubman University		Sociology, Business Law books, Engineering books, Environmental science books, Development studies, School of Education, Liberal Arts, and the School of

*PERFORMANCE AUDIT REPORT On the
Impact of the Free Tuition Policy
For the Period July 1, 2018, to December 31, 2025*

NO	Institutions	Current Books at the Library	Outdated books at the library
			Education
2	Nimba University		Engineering books, Health Science, Teacher Education books, Social Science and humanity books
3	Lofa University	Agriculture Department	Engineering books, Health Science, Teacher Education books, Social Science and humanity books
4	Harbel University		Encyclopaedia, Psychology, Sociology, Safety and Health, Business Law books, Engineering books, Environmental science books, Development study, School of Education, Liberal arts, and the School of Education
5	Bong County Technical College		Engineering books, Health Science, Teacher Education books, Social Science and humanity books
6	Grand Bassa Community College	Biology, Chemistry, Physics and Math	English books, Agriculture books, Health books, Sociology books, Literature books, Physiological books, Accounting books, general management books, intermediate, cost, financial, and advanced accounting books
7	Grand Gedeh Community College		Engineering books, Health Science, Teacher Education books, Social Science and humanity books
8	Bomi Community College		Engineering books, Health Science, Teacher Education books, Social Science, and humanities books

Source: GAC team

3.1.5.6 Based on our review, we observed no evidence of periodic curriculum reviews, faculty profile reviews and annual faculty development plans at the various public tertiary institutions across the country. We also observed that faculty development initiatives were performed on a discretionary basis without the conduct of comprehensive need assessment of the various academic departments, deficit in faculty profile per academic department and approved faculty development plans.

Conclusion

3.1.5.7 The absence of periodic curriculum reviews, inadequate faculty development initiatives, inadequate infrastructure resulting into overcrowding of classes and limited instructional materials and transportation system at public universities and community colleges have impaired the enhancement of quality in tertiary education across public universities and community colleges.

Recommendation

3.1.5.8 The Government of Liberia through the Ministry of Education and the National Commission on Higher Education should facilitate the implementation of the following mechanisms to enhance the quality of education across public tertiary institutions consistent with the proposed free tuition policy:

- Periodic Curriculum Review and Enhancement- determine a fixed timing (every 3 to 5 years) and subsequently operationalize national curriculum review at tertiary level to



ensure that existing curricula are parallel to regional/ global standards, as well as inclusion of new disciplines to address national deficit and promote national development goals.

- Structural Faculty Development- annual assessment of faculty development profile per department at tertiary institutions, determination of departments with existing deficits and subsequent formulation of annual faculty development plan. Subsequently, public tertiary institutions should budget for and facilitate full implementation of the approved annual faculty development plans.
- Required Infrastructure for Tertiary Institutions- determination of maximum number of students per classes, minimum standard for and number of computer and science labs, and libraries based on students' enrolment. Subsequently, public tertiary institutions should budget for and facilitate full implementation of the approved infrastructural development plans.
- Improve Transportation System – comprehensive assessment and subsequent provision of transportation need to ensure that students and faculties are transported to and from campuses in a timely manner.
- Formulation of Budgetary Allocations -consideration for annual budget of tertiary institutions to be formulated on the following basis: annual projection of student's enrolment multiply by cost of credit hours, as well as budgetary considerations for operations, curriculum enhancement, faculty development and infrastructural improvements.

3.1.6 Disbursement of funds to public universities and community colleges

- 3.1.6.1 The National Education Acts of 2011 mandate the Government to be the primary financier of public education, and such funding should be financed from the national budget. Therefore, the Government is to ensure that the requisite finances are provided on a semester basis to procure educational materials, operational items, and staff salaries at all public universities and community colleges.
- 3.1.6.2 The Government of Liberia spent US\$7.4 million on the payment of tuition fees from December 2018 - December 2023 to public universities and community colleges funded from the national budget. We have noted that after the tuition-free policy was announced, the 11 public institutions immediately began with the implementation; however, the Ministry of Finance and Development Planning did not disburse funding required for tuition fees for the 2018/2019 semesters to the various institutions
- 3.1.6.3 Additionally, we have gathered that funding is not disbursed to universities and community colleges promptly, ideally before the commencement of the semester, to enable them to procure instructional materials and settle operational costs. Interviews with the management of 9 out of the 11 public institutions informed us that their allotments are always delayed. Analysis of the request made for allotments by the President of Bong County Technical College and dates of payment details shown **in Table 6 below evidenced the delay in the disbursement of funding.**

Table 7: Bong County Technical College records on allotment requests and date of payment

Period	Tuition-Free Policy	Date of Request	Date of Payment	Length of Time Delayed
Semester I, 2018/19	64,200.00	28/02/2019	19/09/2019	7 months
Semester II, 2018/19	55,800.00	04/11/2019	17/03/2020	4 months
Semester I, 2019/20	64,520.00	06/10/2020	06/11/2020	1month
Semester II, 2019/20	50,850.00	09/03/2021	06/05/2021	2months
Semester I, 2021/2022	62,850.00	01/08/2022	26/08/2022	26 days
Semester I, 2022/2023	58,200.00	24/01/2023	01/06/2023	6months
Semester II, 2022/2023	66,535.00	01/08/2023	Pending up July 2024	12 months

Source: Comptroller's Office, Bong County Technical College

3.1.6.4 Considering the operations of universities and community colleges, from 2018 to 2023, the Ministry of Finance and Development Planning did not provide funds in a timely manner. Also, the delay and inconsistency of the disbursement of funds to public universities and community colleges remain prevalent because there is no framework to address how finances should be disbursed to public universities and community colleges under the free tuition policy.

3.1.6.5 Failure to provide funding on time to universities and community colleges hinders the ability of the universities and community colleges to plan for and purchase needed instructional materials and cover operational expenses effectively.

3.1.6.6 Interviews conducted with the administration of public universities and community colleges informed us that adequate budgetary allocations are not also allotted and disbursed for part-timers' salaries. As a result, budgetary allotment for the free tuition policy is utilized to pay part-time faculty thereby impairing funding to purchase needed instructional materials and cover operational expenses effectively.

Conclusion

3.1.6.7 Untimely disbursement of funding to public universities and community colleges has hindered the smooth operations of the institutions due to inadequate funding to purchase needed instructional materials and cover other operational expenses effectively.

3.1.6.8 We also conclude that adequate budgetary allocations are not allotted and disbursed for part-timers' salaries. As a result, budgetary allotment for the free tuition policy is utilized to pay part-time faculty thereby impairing funding to purchase needed instructional materials and cover operational expenses effectively.

Recommendation

3.1.6.9 The Government of Liberia through the Ministry of Finance and Development Planning should formulate a framework to facilitate comprehensive and adequate budgetary allocation to public tertiary institutions. The cost structure should be formulated on the following basis: total personnel cost for fulltime and part-time staff/instructors, annual projection of student's enrolment multiply by cost of credit hours, as well as budgetary considerations for operations, curriculum enhancement, faculty development and infrastructural improvements.



3.1.6.10 Subsequently, for cash flow purposes, the MFDP should consider budgetary allotment in the following proportions:

- Fulltime employees' salaries should be disbursed on a monthly basis
- Parttime instructors' salaries should be disbursed on a semester basis
- Subsidy for free tuition policy should be computed on actual enrolment for the previous semester. Fifty percent of said amount should be disbursed before commencement of the semester with the remaining funding disbursed after the add and drop periods to account for the actual enrolment of the prevailing semester.
- Other capital and operational funds should be disbursed on a quarterly basis to facilitate the smooth operations of the institutions.

3.1.6.11 The National Legislature should ensure that adequate funding is budgeted for and disbursed consistent with the propose costing framework recommended above to facilitate the sustainability of the free tuition policy and the enhancement of tertiary education in the country.

3.1.6.12 Managements of public tertiary institutions should facilitate the timely preparation and submission of expenditure reports to the MFDP before subsequent allotment are disbursed. Evidence of periodic expenditure/liquidation reports along with all supporting records should be adequately documented and filed to facilitate future review.

Management's Response

3.1.6.13 *We hereby acknowledge receipt of the audit report submitted by the General Auditing Commission to the National Commission on Higher Education NCHE).*

3.1.6.14 *The findings presented in the report have been carefully reviewed and are duly accepted. We commend the Commission for the diligence and professionalism exhibited throughout the audit process.*

3.1.6.15 *We further affirm our commitment to implementing the recommendations contained therein. Appropriate and timely measures will be undertaken to address the identified issues and to ensure full compliance with established standards and regulatory requirements.*

3.1.6.16 *We appreciate your continued support to the NCHE.*

Auditor General's Position

3.1.6.17 We acknowledge Management's acceptance of our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

3.1.7 Overall Conclusion

We conclude that the lack of a written policy for public universities and community colleges has resulted into discretionary and inadequate implementation of the tuition free policy relative to curriculum enhancement, structural faculty development, a decent learning environment, equip labs and libraries for students, improve infrastructures, and delay in disbursement of budgetary allocation.

*PERFORMANCE AUDIT REPORT On the
Impact of the Free Tuition Policy
For the Period July 1, 2018, to December 31, 2025*

- 3.1.7.1 The lack of a framework/written policy for the implementation of the tuition-free policy has led to the policy being implemented without a measurable objective since the pronouncement by the 25th President. From the review of documents and interviews conducted with stakeholders, we noted that there are no measurable objectives outlined for the period under audit. Moreover, resources provided by the Government to institutions risk being misdirected.
- 3.1.7.2 The Ministry of Education and the National Commission on Higher Education did not develop, approve and operationalize a uniform fees structure to be charged across public tertiary institutions across the country. As a result, we observed variation across fees charged to students and cost of credit hour subsidized by the government of Liberia. The non regulation of this practice has the propensity of facilitating exorbitant and discretionary charging of fees, inequitable disbursement of subsidy to tertiary institutions and economy burden to students resulting into drop outs.
- 3.1.7.3 The absence of periodic curriculum reviews, inadequate faculty development initiatives, inadequate infrastructure resulting into overcrowding of classes and limited instructional materials and transportation system at public universities and community colleges have impaired the enhancement of quality in tertiary education across public universities and community colleges.
- 3.1.7.4 Untimely disbursement of funding to public universities and community colleges has hindered the smooth operations of the institutions due to inadequate funding to purchase needed instructional materials and cover other operational expenses effectively.
- 3.1.7.5 Adequate budgetary allocations are not allotted and disbursed for part-timers' salaries. As a result, budgetary allotment for the free tuition policy is utilized to pay part-time faculty thereby impairing funding to purchase needed instructional materials and cover operational expenses effectively.

APPENDICES

Appendix 1

Appendix 1: Design Matrix						
Audit questions	Audit criteria and Source	Data collection and analysis			Anticipated findings	Risks to the execution
		Audit evidence needed	Methods for data collection	Methods for analyses		
Audit Question 1: Is the guidance for implementing the tuition-free policy efficient?	<p>According to the National Commission on Higher Education Acts of 1989, the Commission is responsible for regulating and supervising higher education in Liberia as a sub-sector.</p> <p>Also, to formulate broad policy guidelines for the establishment of higher education in Liberia, and to coordinate and serve as the principal liaison between institutions of learning and the Government of Liberia.</p> <p>Source: 1989 Acts of National Commission on Higher Education</p>	<ul style="list-style-type: none"> •framework that addresses every aspect of the policy •Standardized fee payment at universities and community colleges • The roles of all stakeholders clearly defined for implementing the policy • Policy has a clear goal •Measurable goals of the policy 	<p>Review of document, Interviews and physical verifications at universities and community colleges</p>	<p>Review all the policies on higher education to determine the policy available for tuition-free policy</p> <p>Verify the payment of fees by students through records and interview</p> <p>Ascertain the objective and what is being done to implement the policy.</p>	<p>Lack of framework to implement the policy</p> <p>Lack of standardized payment of fees under the policy</p> <p>Limited Coordination for implementing the policy</p>	<p>Incompletion of data from the auditee for the audit period.</p> <p>Poor documentation from the auditee.</p>

PERFORMANCE AUDIT REPORT On the
Impact of the Free Tuition Policy
For the Period July 1, 2018, to December 31, 2025

Appendix 1: Design Matrix						
Audit questions	Audit criteria and Source	Data collection and analysis			Anticipated findings	Risks to the execution
		Audit evidence needed	Methods for data collection	Methods for analyses		
Audit Question 2: Do public universities and community colleges have the ability to provide quality education to students while implementing the free tuition policy?	<p>Education Act 1.5 (a) Ensure the provision of quality education to all citizens at every level of the educational strata;</p> <p>2.2.5 Strategic Priorities for Higher Education 2018 to 2023 Pro-Poor Agenda: Enhance the quality of higher education pedagogy and infrastructure to become at par with regional standards</p> <p>Sources: Education Acts and National Development Plans</p>	<ul style="list-style-type: none"> •Availability of qualified faculties for academic programs. • The regular section (classroom) have the maximum of 45 students for effective learning environment •Availability of well equip library and laboratories on campuses •Availability of chairs to accommodate the number of students •Facilities has the number of bathrooms to cater to the students 	<p>Review of regulations.</p> <p>Interview with responsible parties.</p> <p>Site visitation at various institution for verification</p>	<p>Comparison of issues addressed by regulations and the qualification of staff. Also look at their functions.</p> <p>Review the records on the section (classes) and the number of students per section.</p> <p>Inspect the library, laboratories and identify the current and needed equipment.</p> <p>Inspect facilities and compare with number of students.</p>	<p>Provision of poor education services</p> <p>Limited infrastructure to accommodate students</p> <p>Limited faculties for academic programs</p>	<p>Challenges of identifying various equipment.</p> <p>Poor documentation from the auditee.</p>
Audit Question 3: Are public universities and community colleges accountable for every	9.1 of National Education Act: As part of its responsibilities, the Government shall be the primary financier of	<ul style="list-style-type: none"> • Records on the provision of funds before the semester commenced •Funds provided to public universities 	<p>Interview with responsible parties.</p> <p>Review of Records</p> <p>Site</p>	<p>Assess the records and compare it with requests and determine time of payments.</p>	<p>Lack of standardize reporting on utilized funds.</p> <p>Expenditures on off budgeted</p>	<p>Bad road conditions to access rural areas.</p> <p>Limited time to have interview with large population of</p>

*PERFORMANCE AUDIT REPORT On the
Impact of the Free Tuition Policy
For the Period July 1, 2018, to December 31, 2025*

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		Audit evidence needed	Methods for data collection	Methods for analyses		
expenditure from funds received as fees for the tuition free policy?	public education; as such, public education shall be financed from the national budget Sources: National Education Act	and community colleges according to approved plan submitted •Record on assessment and verification of implementation after the provision of funds.	visitation at various institution for verification	Assess the value of money on implemented programs.	items. Delay in the provision of funds to institution	responsible parties.

Appendix 2: Documents reviewed

DOCUMENTS		REASONS
1.	Ministry of Education Act	To understand the mandate and function of the Management of NCHE.
2.	National Commission on Higher Education Act	To understand the mandate and function of the Management of NCHE.
3.	Strategic policies documents on free tuition (MOE NCHE)	To verify the level of implementation of the targeted goals.
4.	Annual Reports (MOE, NCHE, public universities and colleges)	To have an idea of the achievements and challenges during the audit period.
5.	Total enrolment for public universities and colleges for the years under audit.	To be informed about the enrolment of these institutions
6.	Financial reports for the years under audit (Universities and community colleges)	To have an idea of the monies received and expended by these institutions
7.	List of instructional staff and qualifications (Universities and community colleges)	To establish the number of qualified and unqualified staff.
8.	Organogram of MOE, NCHE	To establish the function of the responsible parties.

Appendix 3: List of interviewed officials and Stakeholders and reasons for interview

Institution	Responsible parties	Reason for Interview
MFDP	Deputy/Assistant/ Minister Director/Assistant Director	Ascertain whether the free-tuition policy benefits, in keeping with the allotments from the Ministry of Finance, actually reaching them on time.
NCHE	Director General of the National Commission on Higher Education	To find out how he or she coordinates Public Universities and Community Colleges in a local authority on the free tuition policy.
NCHE	Head, Department for Research Planning & Development, NCHE	To gather information on the measures in place to inspect, monitor, regulate, and evaluate development plans, programs and projects.
Public Universities and Community Colleges	President	To gather information on how the overall strategy and guidance on the implementation of the tuition-free policy at the respective institutions.
Public Universities and Community Colleges	Vice President Administration	To gather information on the administrative and operating costs of institutions under the tuition-free policy.
Public Universities and Community Colleges	Vice President for Academic Affairs	To gather information on the academic programs and quality of education services that are offered by these institutions.
Public Universities and Community Colleges	Vice President for Fiscal Affairs	To determine how the tuition-free policy is been funded and measures in place for reporting.
Public Universities and Community Colleges	Director of Enrolments	To gather information on the admission processes and if there is a change in the enrolment under the tuition-free policy.
Public Universities and Community Colleges	Comptroller	To gather information on funding received under the free tuition policy is expended.
Public Universities and Community Colleges	Student Leader	To identify the challenges faced by the student and their opinion on the tuition-free policy as a direct beneficiary of the policy.
Public Universities and Community Colleges	Student body	To gather information on the student's opinion on the tuition-free policy.

Appendix 4: Counties visited and reasons for visitation

No	Counties	Areas Visited	Reason for Visitation
1.	Maryland Nimba	Universities	To establish the physical condition of university campuses, verify services offered, and interact with the students and instructors.
2	Grand Gedeh Bong	Community Colleges	To establish the physical condition of community college campuses, verify services offered, and interact with the students.
3	Lofa Grand Bassa	Universities	To establish the physical condition of community college campuses, verify services offered, and interact with the

No	Counties	Areas Visited	Reason for Visitation
			students.
4	Margibi Bomi	Universities & Community Colleges	To establish the physical condition of community college campuses, verify services offered, and interact with the students.

3.1.8 Appendix 5: Process Description of the Free Tuition Policy at Public Universities and Community Colleges

- 3.1.8.1 At the beginning of every academic calendar year, public universities and community colleges enroll students who meet the minimum admission requirements of their respective institutions. Students who are accepted by these institutions do not pay tuition for the course credit hour, but only pay registration fees and other fees (lab, breakage, activities, etc.) that are required by the institution.
- 3.1.8.2 After students have completed the admission processes and enrolled into the institution for the semester, the head of the institution requests what has been appropriated in the budget to the Minister of Finance for the semesters (I or II) with documents including the number of students and credit hours registered. The heads of the entities (Public Universities and Community Colleges) provide this information to MFDP with the sole purpose of the Ministry providing funds to the school based on the legitimate number of students and the credit hours registered. In the case where the semester ends, the institution adds the grade sheets of the students during the submission of documents to the Ministry of Finance and Development Planning.
- 3.1.8.3 The written request from the head of the entity (university or community college) is forwarded to the Budget Department for processing from the Minister's office. After all of the analyses, the Budget Department approves the final allotment and sends it to the Department of Fiscal Affairs to be placed on the financial budget. After concluding with the internal processing in the Department of Fiscal Affairs, the approved allotments along with the supporting documents are sent to the Comptroller and Accountant General's (CAG) office for the processing of the voucher. The CAG Department carries out all the necessary due diligence and raises a voucher, which is sent to the Accounting Services Unit. Upon receiving the voucher from the CAG, the Accounting Services Unit carries out all of the compliance checks. If all of the processes are followed and documented correctly, a check is raised for payment to the school.

Appendix 6: Details on funding received with outstanding balances

No.	Fiscal Year	Universities and community colleges	Amount Budgeted (US\$ \$)	Amount Received	Variance (US\$ \$)
1.	2018/19	University of Liberia	N/A	N/A	N/A
		Tubman University	N/A	N/A	N/A
		Nimba University	N/A	N/A	N/A
		Harbel University	N/A	N/A	N/A
		Grand Bassa University	N/A	N/A	N/A
		Bong County Technical College	N/A	N/A	N/A
		Grand Gedeh Community College	N/A	N/A	N/A
		Bomi Community College	N/A	N/A	N/A
		Sinoe Community College	N/A	N/A	N/A
		Grand Kru Technical College	N/A	N/A	N/A
2.	2019/20	Universities and community colleges	Amount Budgeted (US\$ \$)	Amount Received	Variance (US\$ \$)
		University of Liberia	1,440,000.00	500,000.00	(940,000.00)
		Tubman University	401,140.00	799,465.41	(-398,325.41)
		Nimba University	122,400.00	49,999.27	(72,400.73)
		Harbel University	N/A	65,953.40	0.00
		Grand Bassa University	123,930.00	18,042.00	(105,888.00)
		Bong County Technical College	120,000.00	84,200.00	(35,800.00)
		Grand Gedeh Community College	64,740.00	N/A	-
		Bomi Community College	34,912.00	6,272.92	(28,639.08)
		Sinoe Community College	29,406.00	N/A	-
	Grand Kru Technical College	N/A	N/A	N/A	
	Lofa Community College	101,526.00	N/A	-	
3.	2020/21	Universities and community colleges	Amount Budgeted (US\$ \$)	Amount Received	Variance (US\$ \$)
		University of Liberia	1,440,000.00	999,998.27	(440,001.73)
		Tubman University	401,140.00	2,052,715.97	(-1,651,575.97)
		Nimba University	122,400.00	122,396.44	(3.56)
		Harbel University	93,636.00	93,635.82	(0.18)
		Grand Bassa University	123,930.00	98,065.62	(25,864.38)
		Bong County Technical College	120,000.00	115,369.56	(4,630.44)
		Grand Gedeh Community College	64,740.00	64,739.72	(0.28)
		Bomi Community College	34,912.00	34,912.00	-
		Sinoe Community College	29,406.00	29,405.87	(0.13)

PERFORMANCE AUDIT REPORT On the
Impact of the Free Tuition Policy
For the Period July 1, 2018, to December 31, 2025

	Grand Kru Technical College	N/A	N/A	N/A	
	Lofa University	101,526.00	93,064.48	(8,461.52)	
	Special budget				
4.	2021	Universities and community colleges	Amount Budgeted (US\$ \$)	Amount Received	Variance (US\$ \$)
		University of Liberia	720,000.00	939,993.32	(-219,993.32)
		Tubman University	200,570.00	1,426,055.88	(-1,225,485.88)
		Nimba University	61,200.00	61,195.90	(5)
		Harbel University	46,818.00	35,999.25	(10,818.75)
		Grand Bassa University	61,964.00	30,982.00	(30,982.00)
		Bong County Technical College	60,000.00	60,000.00	-
		Grand Gedeh Community College	32,340.00	32,339.00	(1)
		Bomi Community College	17,456.00	17,171.32	(284.68)
		Sinoe Community College	14,704.00	19,900.04	(-5,196.04)
		Grand Kru Technical College	N/A	N/A	N/A
		Lofa University	50,762.00	50,760.13	(1.87)
5.	2022	Universities and community colleges	Amount Budgeted (US\$ \$)	Amount Received	Variance (US\$ \$)
		University of Liberia	1,440,000.00	1,439,997.31	(3)
		Tubman University	401,140.00	2,437,945.06	(-2,036,805.06)
		Nimba University	122,400.00	48,999.11	(73,400.89)
		Harbel University	93,636.00	29,851.97	(63,784.03)
		Grand Bassa University	123,930.00	50,000.00	(73,930.00)
		Bong County Technical College	120,000.00	119,998.16	(1.84)
		Grand Gedeh Community College	64,740.00	64,739.28	(0.72)
		Bomi Community College	34,912.00	34,911.35	(0.65)
		Sinoe Community College	29,408.00	29,407.78	(0.22)
		Grand Kru Technical College	N/A	N/A	N/A
		Lofa University	101,526.00	176,521.22	(-74995.22)
6.	2023	Universities and community colleges	Amount Budgeted (US\$ \$)	Amount Received	Variance (US\$ \$)
		University of Liberia	1,440,000.00	1,139,969.34	(300,030.66)
		Tubman University	501,140.00	1,878,315.63	(-1377,175.63)
		Nimba University	122,400.00	61,199.02	(61,200.98)
		Harbel University	93,636.00	23,408.00	(70,228.00)
		Grand Bassa University	158,930.00	99,465.00	(59,465.00)
		Bong County Technical College	120,000.00	58,191.54	(61,808.46)
		Grand Gedeh Community College	64,740.00	N/A	-

*PERFORMANCE AUDIT REPORT On the
Impact of the Free Tuition Policy
For the Period July 1, 2018, to December 31, 2025*

	Bomi Community College	34,912.00	34,898.57	(13.43)
	Sinoe Community College	29,408.00	N/A	-
	Grand Kru Technical College	N/A	N/A	N/A
	Lofa University	301,526.00	115,123.42	(186,402.58)