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INCEPTION REPORT

Advancing Decentralization in Liberia Through Fiscal Devolution and Strengthened County Governance

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Key Terms

Key Development and Governance Terms		
No.	**Term**	**Definition**
1	**Absorptive Capacity**	The institutional ability of sub-national bodies to effectively manage an account for devolved financial resources.
2	**ARREST**	A national strategic framework focusing on **Agriculture, Roads, Rule of Law, Education, Sanitation, and Tourism.**
3	**County Development Agenda (CDA)**	A localized strategic roadmap that operationalizes national intent into prioritized projects and financing envelopes.
4	**County Development Steering Committee (CDSC)**	The highest decision-making body at the county level is responsible for planning and implementation oversight.
5	**Decentralization Theorem**	An economic logic holding that delegating functions to lower levels of government increases efficiency and local responsiveness.
6	**Fiscal Devolution**	The transfer of financial authority and revenue-management powers from the central government to local institutions.
7	**Fiscal Federalism**	A theoretical framework regarding the optimal distribution of resources and responsibilities between national and local government.
8	**Fiscal Predictability**	The requirement is that national transfers reach counties in reliable amounts and early enough in the fiscal year for effective execution.

9	**Investment Gap**	The structural disparity between a county's total budgetary requirements for projects and the actual national appropriations provided.
10	**LGA (Local Government Act) 2018**	The primary law establishing Liberia's local governance structures and empowering local authorities.
11	**Mandate Ambiguity**	A condition where local institutions exist but lack clear regulatory authority or communicated instructions to function.
12	**Need-based Allocation**	A funding model that distributes resources based on quantified multi-million-dollar CDA requirements rather than flat rates.
13	**Participatory Governance**	A model emphasizing the involvement of citizens and community stakeholders in development planning and monitoring.
14	**Principal–Agent Framework**	A model used to analyze failures or bottlenecks between central budget architects (principals) and county implementers (agents).
15	**Process Tracing**	A research method used to probe institutional incentives by following a project from identification through funding and implementation.
16	**Strategic Alignment**	The degree to which immediate fiscal spending and prioritized project lists mirror the interventions defined in the CDA framework.
17	**Subsidiarity**	The governance principle is that political and social decisions should be made as close as possible to the citizens they affect.

18	**Tokenistic Processes**	Engagement efforts that give the appearance of citizen participation but lack real decision-making power or budget impact.
19	**Value Engineering**	The practice of technical review and cost rationalization is used to optimize limited resources for project implementation.
20	**Vertical Accountability**	Mechanisms, such as CDSC, that facilitate information flow and responsibility between local communities and the national government.

Acronyms

List of Acronyms		
No.	**Acronym**	**Meaning**
1	**AAID**	ARREST Agenda for Inclusive Development
2	**CDA**	County Development Agenda
3	**CDF**	County Development Fund
4	**CDSC**	County Development Steering Committee
5	**CSC**	County Service Center
6	**SDF**	Social Development Fund
7	**DDSCs**	District Development Steering Committees
8	**FY**	Fiscal Year
9	**GOL**	Government of Liberia
10	**KIIs**	Key Informant Interviews
11	**LGA**	Local Government Act (2018)
12	**M&E**	Monitoring and Evaluation
13	**MACs**	Ministries, Agencies, and Commissions
14	**MEL**	Monitoring, Evaluation, and Learning
15	**MFDP**	Ministry of Finance and Development Planning
16	**MIA**	Ministry of Internal Affairs
17	**NCC**	National Coordination Committee
18	**NSC**	National Steering Committee
19	**PPCC**	Public Procurement and Concessions Commission
20	**PWD**	People With Disabilities (referenced in inclusion targets)
21	**SDF**	Social Development Fund
22	**SNCGs**	Sub-National Coordination Groups
23	**TC**	Technical Committee
23	**TOR**	Terms of Reference

Executive Summary

The study *Decentralization from Promise to Practice in Contemporary Liberia*, commissioned by **Nyamote Partners for Democratic Development** and conducted from April 1-30, 2026, assessed fiscal devolution and institutional readiness in Bong, Grand Bassa, and Margibi counties. Framed by fiscal federalism and subsidiarity, the research diagnoses why national decentralization commitments embodied in the Local Government Act (2018), the ARREST Agenda for Inclusive Development (AAID), and County Development Agendas (CDAs) have not translated into predictable, citizendriven service delivery at the subnational level.

A mixedmethods design reconciled CDAquantified needs with expected national transfers (CDF, SDF, CSC) and traced project pipelines from prioritization to procurement and execution. Quantitative gap tables and disbursement timelines were complemented by key informant interviews, document reviews (minutes, budget books, procurement plans), and process tracing of representative CDA projects. This approach captured both the fiscal arithmetic and the institutional dynamics that determine whether citizen priorities become funded investments.

The analysis revealed a doublelayered funding crisis. First, the **political commitment gap**: The Government signaled a baseline pledge of **US$5 million per county**, yet actual FY2025 targeted appropriations for the three counties totaling only **US$2.29 million**, producing an immediate shortfall of **US$12.7 million** in 2025 and a projected **US$63.5 million** deficit over five years if the current trends persist. Second, the **strategic requirement gap**: CDAquantified needs for FY2025 total **US$25.9 million**, leaving an **85%** shortfall against 2025 appropriations; if present funding patterns continue, the three counties could face a cumulative **US$179.4 million** shortfall by 2029, with the national government providing roughly **6%** of required resources.

Despite fiscal constraints, strategic fidelity to the CDAs is strong. A combined analysis of 49 prioritized projects shows **81.6% (40 projects)** fully aligned with direct CDA interventions or quantified targets. **Bong** demonstrated the highest strategic integrity with **88.2%** (15 of 17) fully aligned projects, including maternal waiting homes in Jorquelleh and Zota. **Margibi** achieved **85.7%** alignment, anchored on the US$160,000 reconstruction of Dolo Town Health Center. **Grand Bassa** recorded **72.2%** alignment, with projects such as the Baa Bridge and the “OwnYourOwn” school directly responding to citizen priorities. Sectoral portfolios concentrate on **Infrastructure Development and Human Capital Development pillars.**

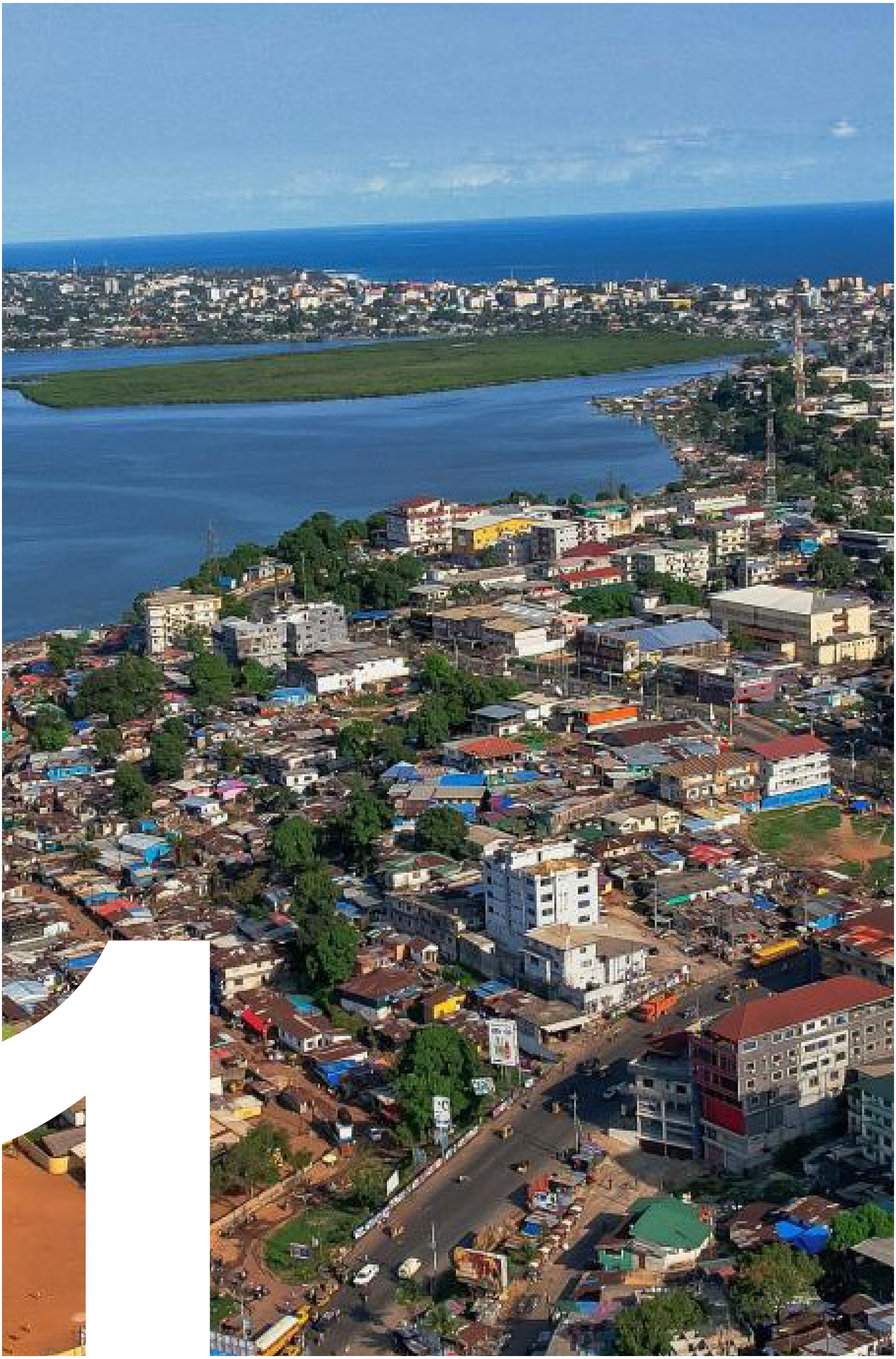
Procurement and execution readiness vary sharply. Grand Bassa captured **96.4%**

of its prioritized procurement budget (US$858,000) and included 83.3% of prioritized projects with nearperfect cost fidelity. **Bong** captured only **29.6%** (US$379,348), omitting highcost priorities such as the Administrative Complex (US$300,000), the Presidential Palace (US$280,000), and major street rehabilitations thus reflecting a technicalreadiness bias favoring BOQready, lowcost works. Both Bong and Grand Bassa applied value engineering and adaptive reallocation to optimize limited resources.

However, a critical implementation challenge identified is the issue of poor timing and delayed execution of planned activities. Although appropriations are generally honored and disbursements are effectively complete, much of the cash arrives in the fourth quarter. Late releases compress implementation windows, stall contractor mobilization, and force counties to roll most FY2024 projects into 2025 and, in many cases, into 2026, thereby creating procurement backlogs, inflating costs, and undermining the developmental impact of transfers. Small, delayed transfers also compel reliance on fragmented external sources: donors, political projects, and community contributions, further weakening coherent planning.

To move decentralization from promise to practice, the study recommends a package of reforms: transition to a **needsbased allocation** model harmonized with CDA requirements; operationalize the **40% local revenue retention** formula to expand county fiscal space; publish **procurement inclusion registers** and formalize CDSC TORs to clarify roles and enable civic monitoring; synchronize disbursement calendars with procurement cycles; and ensure staffing and recurrent cost commitments for new facilities. Together, these measures would restore planning credibility, enable highimpact investments during peak implementation years, and convert CDAs from aspirational documents into funded, executable development plans.

This research is conducted under the Strengthening Political Governance and Accountability in Liberia Program. It is implemented by a consortium of governance civil society organizations, including Naymote Partners for Democratic Development, the Center for Democratic Governance, and the Center for Transparency and Accountability in Liberia. The initiative seeks to enhance political accountability, promote transparency, and strengthen democratic governance outcomes in Liberia with funding from the Embassy of Ireland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1. Background

1.1 Introduction

Liberia's system of governance and public administration has remained excessively centralized within Monrovia since 1847. Such overly concentrated power in central institutions has significantly hindered the establishment of participatory local governance and limited citizens' legal opportunities to manage their own affairs (GOL, 2011, pp. i,1). It has, therefore, impeded popular participation and suppressed local initiatives, particularly regarding the provision of essential public goods and services. This systemic approach lacks transparency and accountability in managing public affairs, which ultimately widened the socioeconomic gap between the capital and the rural interior, leading to substantial disparities in economic growth, development, and human wellbeing. These historical conditions created an environment of underinvestment in human resources and effectively slowed the nation's broader democratization processes. (Republic of Liberia, 2018, pp. 1-2)

To address these deepseated structural challenges, the Government of Liberia launched the National Policy on Decentralization and Local Governance to transform the nation's political, administrative, and fiscal landscape in 2011 and passed the Local Government Act in 2018. The primary objective of these reform instruments is to strengthen local selfgovernance by devolving specific authority and powers from the central government to the fifteen county governments. (mlg.gov.lr, p. 3). These policy documents facilitate direct citizen participation in developmental processes, ensuring a more equitable distribution of national resources while fostering a responsive system of public administration (GOL, 2011, pp. 1-2). The law on local government further provides for the establishment of County Legislative Assemblies called the County Council (Republic of Liberia, 2018, p. 12) and Executive branches headed by the Superintendents. The state aims to empower citizens in all dimensions of local governance. As a result, these decentralization efforts represent an ambitious commitment to bridging economic disparities, enhancing local accountability, and improving the quality of life for all Liberian citizens (Republic of Liberia, 2018, pp. 1-3).

1.2 Situational Analysis

Building on the historical context of Monroviacontrolled governance, the current analysis shows a decisive legal shift toward devolution intended to redress longstanding inequities. For more than 172 years, Liberia's centralized system has constrained popular participation and excluded large segments of the population from meaningful decisionmaking, contributing to social and political marginalization. The Local Government Act of 2018 (LGA 2018) marks a historic shift in Liberia's governance structure by legally transferring administrative, fiscal, and political powers to county authorities. Enacted on September 19, 2018, the Act establishes counties as the central hubs of devolved power and provides the statutory framework for local councils, executive roles, and service delivery responsibilities (Republic of Liberia, 2018, pp. 12-13).

To operationalize the LGA, a 10Year Implementation Plan (January 2020) with a phased approach was developed, to manage the complex transition from central government to local autonomy. Phase I for the first five years **(Years 1 to 5)**, considered the prioritization of boundary harmonization, amendments to public financial management rules, establishment of County Councils and County Service Centers, and initial fiscal transfer mechanisms (MIA, 2020, pp. 18-19). However, the situational analysis identifies persistent and material implementation hurdles. The Implementation Plan itself notes **"**a lack of capacities at both central and local levels**"**, limited fiscal space for meaningful transfers, and the need for legal and administrative reforms to align public financial management with devolved responsibilities (MIA, 2020, p. 19).

The analysis also highlights sociodemographic constraints that affect inclusive governance: high illiteracy rates (notably among women) and limited civic education undermine citizen participation, and the capacity of communities to engage with newly devolved institutions. Therefore, successful implementation depends on sustained political commitment, predictable fiscal transfers, and targeted capacitybuilding for county administrations, County Councils, and County Development Steering Committees (CDSCs). The Implementation Plan emphasizes phased capacity development (MIA, 2020, p. 29), legal harmonization, and stakeholder engagement, including measures to ensure the meaningful inclusion of youth, women, civil society, and persons with disabilities in local governance (MIA, 2020, p. 60).

1.3 Problem Analysis

The ARREST Agenda for Inclusive Development (AAID 2025–2029) establishes a clear, timebound national commitment to decentralization: devolve decisionmaking and resources, institutionalize subnational coordination, and modernize County Service Centers, to ensure citizens access services closer to home (Republic of Liberia, 2025, p. 133). The three County Development Agendas (CDAs) for Bong, Grand Bassa, and Margibi translate that national intent into concrete countylevel programs and explicit fiveyear financing targets (Bong: US$56.70M (MFDP Bong, 2025, p. 67); Grand Bassa: US$69.75M (MFDP Bassa, 2025, p. 69); Margibi: US$64.44M (MFDP Margibi, 2025, p.

74), thereby creating an expectation that counties will receive anticipated, needsbased funding to implement citizendriven "people's projects."

Table 1: Combined Annual CDA Funding Matrix by County (US$ Millions)						
County	**FY2025**	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Total**
Bong	10.250	14.875	14.200	10.650	6.725	56.7
Grand Bassa	6.475	13.025	18.625	20.975	10.650	69.75
Margibi	9.175	13.110	15.275	14.8	12.08	64.44
Total	25.9	41.01	48.1	46.425	29.455	190.89

Chronologically, the policy pathway is therefore: **(1)** AAID articulates its intent and instruments for devolution; **(2)** CDAs operationalize that intent into prioritized projects and financing envelopes at the county level; and **(3)** the national budget is the mechanism through which intent must be converted into resources on the ground. The government signaled this conversion by indicating that counties could receive up to US$3–5 million annually for direct program implementation (MFDP Margibi, 2025, p. 74).

1.4 Rationale for Research

The AAID and CDAs together demonstrate political will in policy and planning terms; the FY2024–FY2025 appropriations must show how that political will has been translated into probable, scaled fiscal transfers or fully operational county institutions. The consultant has therefore (a) quantified these gaps at the county level, (b) traced whether appropriations were disbursed and used, and (c) diagnose the legal, fiscal, and capacity constraints that explain why the AAID and/or CDA commitments are not yet realized in budgetary support and practice.

The Government of Liberia has shown a strong policy commitment to decentralization through the ARREST Agenda for Inclusive Development (AAID) and has rendered said commitment into countylevel plans via the County Development Agendas for Bong, Grand Bassa, and Margibi.

These documents set out explicit, citizendriven investment priorities and fiveyear financing envelopes, creating a clear expectation that counties will receive expected resources to implement local projects (MFDP Bong, 2025, pp. 35-56).

However, the FY2024–FY2025 national budget appropriations uncover a substantial and structural gap between those commitments on paper and the likely-fiscal flows available to counties. Meanwhile, the core transfers (CDF, SDF where applicable, and CSC allocations) cover only a small fraction of the annualized CDA requirements, leaving each county with multimillion-dollar shortfalls that make planned projects infeasible under current funding arrangements (Liberia, 2024, p. 94; Liberia, 2025, p. 99). This research is therefore justified to move beyond policy statements and program design, and to verify whether political commitment is being converted into budgetary reality. This study measured the gap between CDA financing targets and actual appropriations, traced whether appropriations were disbursed and used, and identified the legal, fiscal, and administrative bottlenecks that prevent devolved funds from reaching and/or being absorbed by counties.

The inquiry was also necessary to distinguish between two common explanations for limited subnational implementation: genuine absorptive capacity constraints at the county level versus deliberate or inadvertent national budgetary choices that underfund decentralization. Identifying which of these factors predominates, further assisted the research in determining if solutions should prioritize capacity building, fiscal reallocation, legal reform, or political advocacy. Finally, the research produced evidence that is directly actionable for policymakers, civil society, and donors: a clear, quantified diagnosis of the funding gap; an assessment of disbursement and absorptive dynamics; and targeted recommendations to align national budgeting and institutional practice with the AAID and CDA interventions. This evidence is essential to ensure that decentralization becomes a lived reality rather than an aspirational policy.

2

2. Goal and Objectives

2.1 Goal

By May 2026, the goal of this study is to produce, a concise and evidencebased Policy Brief (10–12 pages) that rigorously documented the persistent gap between decentralization commitments articulated in the ARREST Agenda for Inclusive Development (AAID) and the Local Government Act (LGA) as well as the realities of countylevel financing and implementation in Bong, Grand Bassa, and Margibi. By combining fiscal analysis with institutional assessment, the study highlighted how appropriations and disbursements diverged from stated commitments, revealing weaknesses in consistency and accountability. The Policy Brief has delivered actionable recommendations to strengthen fiscal devolution, enhance transparency, and improve service delivery at the subnational level, thereby operationalizing the principle of subsidiarity, which holds the view that decisions should be made as close as possible to citizens. In doing so, it will provide both diagnostic evidence and reform pathways to bridge the gap between decentralization's promise and practice (Oates, Fiscal Federalism , 1972, p. 18).

2.2 Specific Objectives

2.2.1 Objective 1: Commitments versus Disbursements

This objective of the study was designed to quantify the gap between political commitments (AAID, LGA, CDAs) and actual county transfers (CDF, SDF, CSC) for FY2024–FY2025. Grounded in fiscal federalism and the decentralization theorem, the task operationalizes a threestep workflow: (1) compile appropriation data, MFDP circulars, and disbursement statements; (2) compute annualized CDA needs and reconcile them with expectable transfers using a standardized reconciliation template; and (3) produce county and consolidated fiscal gap tables and an appropriationtodisbursement timeline. The analysis tests the subsidiarity claim that decisions should be taken "as close as possible to the citizen" by measuring whether resources actually reach counties in predictable amounts and timeframes. Deliverables include reproducible spreadsheets, an audit trail of data sources, and a short explanatory note on fiscal drivers. Theoretically, by quantifying these shortfalls exposes principal–agent failures between central budget architects and county implementers, informing targeted reforms to transfer formulas, enhance cash management, and conditionality to strengthen fiscal devolution.

2.2.2 Objective 2 Resource Alignment to CDA Priorities

This objective assessed whether county budgets and allocations translate available funds into programs aligned with the six CDA pillars. Drawing on Pope Pius XI subsidiarity, principal–agent**,** and accountability theories, the approach combined a standardized budget with a CDA alignment checklist per structured key informants' interviews (KIIs) and rapid citizen surveys (Pius XI, 1931, p. para 79). Meanwhile, the program steps considered: (1) extract lineitem allocations from county budget books and map them to CDA project costings; (2) populate percounty alignment scorecards using the alignment matrix; (3) validate allocations through interviews with County Councils, treasuries, CSC Coordinators, and Sector heads; and (4) triangulate with 15-20 rapid user interviews per county. The work tests whether local decisionmakers operationalize subsidiarity by bringing choices "closer to citizens" (Oates, Fiscal Federalism, 1972, p. 54) or whether political reallocation and capacity constraints distort priorities. In the end, summary mappings, short narratives on prioritization patterns, and a ranked list of unfunded CDA priorities were developed and integrated within the report. As anticipated, the findings identified institutional fixes to improve local accountability and ensure that appropriations yield intended service delivery outcomes as enshrined in the various County Development Agendas.

2.2.3 Objective 3: CDSC and Decision-Making Linkages

This objective principally focused on assessing the effectiveness of County Development Steering Committees (CDSCs), County Councils, County Treasuries, and County Service Centers in linking county priorities to national budget processes. It examined CDSC functionality, inclusivity, and decision legitimacy, as well as the absorptive capacity of county institutions to manage devolved funds. The AAID utilizes a three-tiered coordination framework to ensure effective implementation at both national and sub-national levels. At the national level, the apex body is the **National Steering Committee (NSC)**, chaired by the President, which provides high-level policy guidance and oversight. The **National Coordination Committee (NCC)**, chaired by the Minister of Finance and Development Planning, meets quarterly to monitor progress, while the technical monitoring is managed by the **Technical Committee (TC)**, led by the Assistant Minister for Planning (Republic of Liberia, 2025, pp. 191-194).

At the sub-national level, **Sub-National Coordination Groups (SNCGs)** operate at the county level to monitor the execution of County Development Agendas (CDAs). This structure is reinforced by the **County Development Steering Committees (CDSCs)**, as the highest decision-making body (MFDP Bong, 2025, pp. 56-63) and **District Development Steering Committees (DDSCs)**, which link local priorities from all districts directly to the county and national agendas. This multi-tiered framework is designed to foster collaboration and accountability between local aspirations and national development goals (MFDP Bong, 2025, pp. 61-63). Outputs will include governance scorecards and a functionality matrix, providing evidence of institutional readiness and accountability.

2.3 Scope of the Study

Under Naymote's supervision, the Consultant assessed how national decentralization commitments embodied in the ARREST Agenda for Inclusive Development (AAID) and the Local Government Act of 2018 (2018) were converted into countylevel financing and institutional practice in Bong, Grand Bassa, and Margibi. Grounded in decentralization theories, the desk review synthesized AAID texts, CDAs (2025–2029), FY2024–FY2025 budgets, and direct fiscal instruments (CDF, SDF, CSC). The Consultant analyzed the fiscal gap between CDA financing envelopes and actual appropriations/disbursements, traced appropriationtodisbursement pathways, and produced an annotated evidence log that maps policy intent to budgetary reality and highlighted deviations from certainty and local retention principles, central to effective devolution.

At the county level, the study evaluated whether available resources are aligned with the six CDA pillars and whether County Councils, County Development Steering Committees (CDSCs), County Treasuries, and County Service Centers operationalize local accountability and participatory governance. Using institutional assessment and scorecards, the Consultant examined CDSC decision linkages to national processes, reviewed oversight and transparency practices (minutes, procurement records), and documented citizen engagement.

At the margin of the study, Naymote asked that a comparison be carried out on the various procurement plans in line with the agreed projects. The intent was meant to determine whether the project implementation followed the procurement guidelines to ensure transparency and accountability and assessed whether all the projects follow the procurement guidelines and are aligned with the County Development Agenda (PPCC, 2014, p. 21). Outputs include county governance scorecards, a problem matrix linking legal, fiscal, and administrative bottlenecks, and a validated, evidencebased Policy Brief with actionable recommendations to close the gap between decentralization's promise and practice.

3

3. Methodology

This study employed a mixedmethods design to interrogate three linked domains: (1) national fiscal commitments versus budgetary practice; (2) county alignment of resources to County Development Agendas (CDAs); and (3) the decisionmaking linkages mediated by County Development Steering Committees (CDSCs). Anchored in these theories (fiscal federalism, subsidiarity, and the principal–agent literature), the approach treats considered transfers and local retention as core mechanisms for effective devolution (Dele & James , 2004, pp. 3-5). The quantitative fiscal work computes annualized CDA needs, reconciles them with liable transfers (CDF, SDF, CSC), and produces gap tables and appropriationtodisbursement timelines. Qualitative inquiry such as key informants' interviews (KIIIs), focused interviews, document review, and process tracing of selected CDA projects probed institutional incentives, accountability pathways, and implementation bottlenecks. As such, this triangulation combined descriptive statistics for coverage metrics with thematic coding of interviews to build a problemcause matrix; process tracing tests causal claims about how CDSC decisions translate (or failed to translate) into budget outcomes. Emphasizing accountability such theory, the study asked whether intermediary bodies enable vertical accountability and whether "local accountability" mechanisms were operational (Smoke, 2024, p. 211). Given this case, outputs will be reflected through evidencebased scorecards, a functionality matrix, and a validated Policy Brief with prioritized reforms.

3.1 Component 1: National Fiscal Commitment versus Budgetary Practice

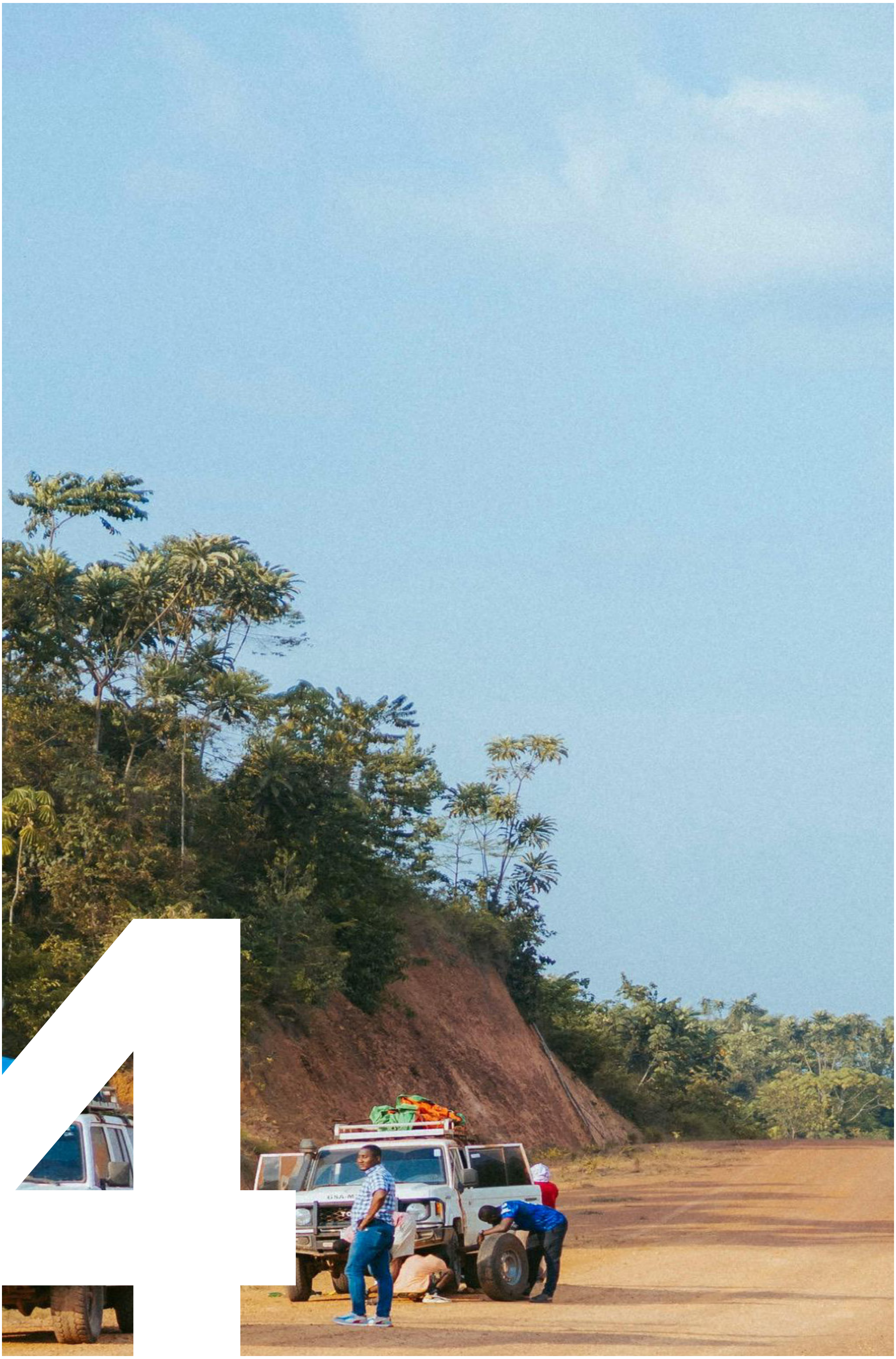
This component quantified and explained the gap between political commitments to decentralization (AAID, LGA, & CDAs) and actual national budget appropriations and disbursements for county transfers (CDF, SDF, CSC) in FY2024–FY2025. The study has compiled AAID texts, the Local Government Act (2018), the three CDAs, national budgets, and MFDP circulars to create a documented evidence log and reconcile annualized CDA financing needs with expected transfers (CDF, CSC, SDF), and to calculate absolute shortfalls and percent coverage. Therefore, the study compared the funding commitment made in each CDA by the government with the appropriation in the 2024 and 2025 budgets (Liberia, 2025, p. 100). Though the study focused on the 2025 budget, 2024 inclusion was intended to show trends of improvement or decline based on available data, disbursements to document timing, conditionality, and deviations. However, national key informant interviews with MFDP, MIA, the Governance Commission, and development partners would contextualize budgetary choices and adhoc funding mechanisms. The study produced consolidated fiscal gap tables and an appropriation-to-disbursement timeline, with explanatory notes on the drivers of the gap. Findings achieved inform prioritized, actionable recommendation for reforms options.

3.2 Component 2: County Alignment of Resources to CDA Priorities

In evaluating proper resource alignment, this component assessed whether county budgets and resource allocations are genuinely aligned with priorities articulated in the County Development Agendas (CDAs), and whether County Councils translate financing targets into concrete decisions and implementation. Decentralization theory emphasizes that fiscal transfers must be predictable and responsive to local priorities for subsidiarity to function effectively (Oates, Fiscal Federalism, 1972, p. 21) . To achieve this, the study reviewed county budget lines, CDA project lists, council minutes, and treasury summaries, complemented by structured instruments that measure budgettoCDA alignment and council functionality. Key informant interviews with treasuries, superintendents, council members, CDSC members, and civil society actors provided insights into prioritization and allocation practices. Rapid citizen interviews captured perceptions of service delivery in sectors such as health, education, and agriculture. Findings were synthesized into county alignment scorecards, offering evidence of how decentralization commitments are operationalized in practice.

3.3 Component 3 Decision Making Linkages through CDSCs

This component also examined the functionality and effectiveness of the County Development Steering Committees (CDSCs), as institutional bridges between county priorities and national decisionmaking. Considering intermediary bodies as essential for vertical accountability and policy translation (Smoke, 2003, p. 10), the study mapped CDSC composition, mandate, meeting frequency, decision protocols, and reporting lines in each county. Documentary review included terms of reference, minutes, action logs, and correspondence with national ministries, agencies, and commissions (MACs). While key informant interviews with CDSC members, County Council representatives, and MFDP/MIA county's focal points probed negotiation processes, conflict resolution, and implementation tracking—process tracing of one or two CDA projects per county followed decisions from local identification through CDSC reporting to national budget consideration and disbursement. Findings were integrated into a CDSC functionality matrix that rates representation, legitimacy, linkage to national budget processes, and followthrough, identifying strengths and bottlenecks in county–to–national decision linkages (Dele & James , 2004, p. 27).



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4. Key Findings

4.1. Fiscal Commitment verses Actual Disbursement

4.1.1 CDA Funding Requirement Gap Analysis

Table 2: GAP Analysis for CDA funding with GOL Appropriation for 2025					
County	**FY2025 Funding Requirement for CDA**	**GOL Commitment for CDA FY2025**	**Direct GOL appropriation FY2025 (CDF, SDF, &CSC) CDA**	**GAP for CDA FY2025 Funding Requirement and FY 2025 Appropriation**	**Gap Percentage**
Bong	$10,250,000.00	$5,000,000.00	$711,016.00	4,288,984	86%
Grand Bassa	$6,475,000.00	$5,000,000.00	$1,211,666.00	3,788,334	76%
Margibi	$9,175,000.00	$5,000,000.00	$371,666.00	4,628,334	93%
Total	$25,900,000.00	$15,000,000.00	$2,294,348.00	$12,705,652.00	85%

The gap analysis for FY2025 reveals a severe mismatch between county development requirements and government appropriations. Bong County identified a funding need of **US$10.25 million**, Grand Bassa **US$6.475 million**, and Margibi **US$9.175 million**. In response, the Government of Liberia committed a flat baseline of **US$5 million per county**, signaling recognition of local priorities. However, actual direct appropriations through CDF, SDF, and CSC amounted to only **US$711,016 – Bong**, **US$1,211,666 – Grand Bassa**, and **US$371,666 – Margibi**. This leaves shortfalls of **US$4.29 million (86%)** in Bong, **US$3.79 million (76%)** in Grand Bassa, and **US$4.63 million (93%)** in Margibi. Collectively, the three counties face a consolidated gap of **US$12.7 million**, representing **85% of total requirements**.

The implications are profound. First, the credibility of the County Development Agendas (CDAs) is undermined: ambitious citizendriven priorities cannot be implemented when appropriations fall so far below commitments. Second, the uniform US$5 million commitment fails to reflect differentiated county needs, treating Bong's larger requirement the same as Grand Bassa's smaller one, raising equity concerns. Third, reliance on small appropriations forces counties to depend heavily on donor funding, political projects, or community contributions, weakening fiscal autonomy. Finally, the late and inadequate releases of disbursements compress implementation windows, stalling procurement and eroding public trust. Unless appropriations are scaled to match commitments and aligned with CDA requirements, decentralization risks being aspirational rather than actionable, with the ARREST Agenda for Inclusive Development (AAID) reduced to rhetoric rather than a framework for tangible local development.

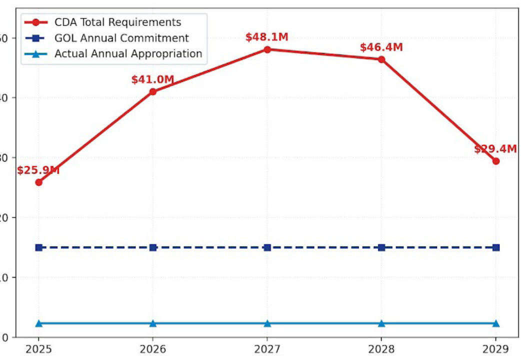
4.1.2 Projected Funding Gap Analysis of County Development Agendas

94%

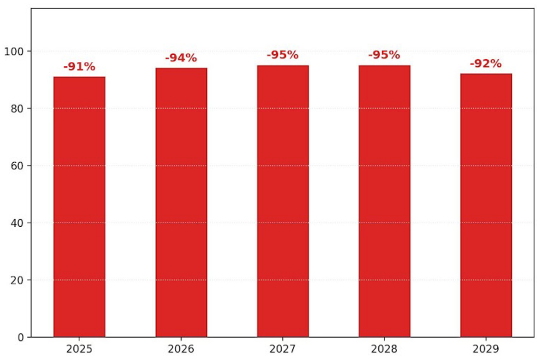
TOTAL 5-YEAR FUNDING GAP

Out of the $190.89M needed over 5 years,
only $11.47M is projected to be appropriated.

Funding Projections Over Time ($ Millions)



Annual Deficiency Rate (% of Needs Unmet)



5-Year High-Level Financial Ledger

Metric	2025	2026	2027	2028	2029	Total
Requirements	$25.9M	$41.0M	$48.1M	$46.4M	$29.5M	**$190.9M**
Commitments	$15.0M	$15.0M	$15.0M	$15.0M	$15.0M	**$15.0M**
Appropriation	$2.29M	$2.29M	$2.29M	$2.29M	$2.29M	**$11.47M**
Actual Gap %	**-91%**	**-94%**	**-95%**	**-95%**	**-92%**	**-94%**

The **political commitment gap** is immediate and material. Although the Government of Liberia signaled a baseline pledge of **US$5 million per county**, actual regional appropriations for Bong, Grand Bassa, and Margibi total only **US$2.29 million annually** in FY2025, producing an immediate shortfall of **US$12.7 million** for that year. Under current funding trajectories, this shortfall compounds to **US$63.5 million** over five years. The gap reflects a disconnect between political signal and fiscal delivery: a flat, headline commitment that is not matched by scaled appropriations or timely releases. The result weakened planning credibility, constrained negotiating leverage for counties during national budget cycles, and growing public skepticism as citizenranked priorities remain unfunded despite formal government promises.

Measured against the CDAs' quantified needs, the **strategic requirement gap** is also catastrophic. If present trends persist, the three counties will face a **cumulative US$179.4 million** shortfall by 2029, meaning the national government would be providing only about **6%** of the resources required to implement prioritized projects. The crisis peaks focused on 2027 and 2028 when regional deficits approach **–95.2%**, precisely when highimpact investments, such as Bong's **US$300,000** Administrative Complex and Margibi's **US$160,000** health center, would require full execution. Margibi is disproportionately affected: receiving only **US$371,666** annually against a fiveyear requirement exceeding **US$64 million**, it faces a structural shortfall of **97.1%**, effectively sidelining most citizenranked priorities for roads, schools, and health facilities.

The implications are stark and actionable. Whereas predictable but trivial transfers preserve stability without delivering impact; procurement and implementation are distorted toward lowcost, BOQready works while transformative projects are deferred, entrenching spatial inequities and eroding public trust. To avert this outcome, policy must shift from flatrate signaling to a **needsbased allocation** model that harmonizes national appropriations with CDA requirements, scales funding for peak implementation years, and synchronizes disbursement timing with procurement cycles. Complementary reforms should encourage—publishing procurement inclusion registers, formalizing CDSC TORs, budgeting recurrent staffing and maintenance costs, and coordinating donor support—as they are essential to convert CDAs from aspirational lists into funded, executable development plans.

4.1.3 Appropriation versus Disbursement

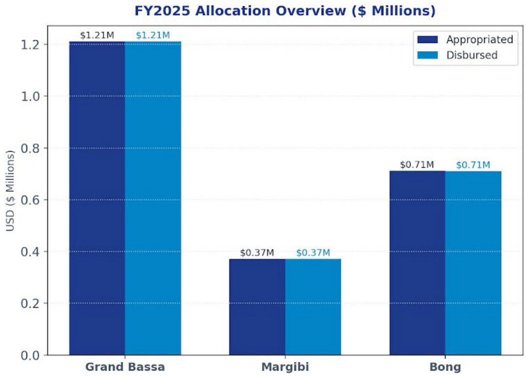
$2,294,348.00

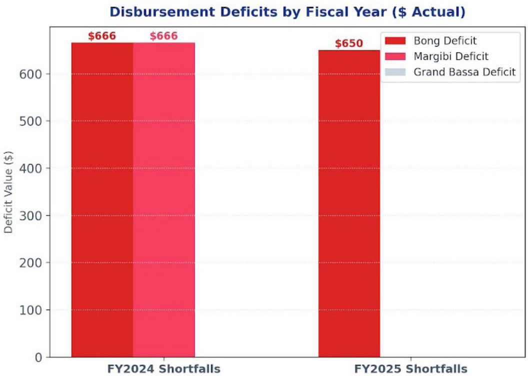
TOTAL FY2025 DISBURSED FUNDS

$650.00

FY2025 REMAINING DISBURSEMENT GAP

Bong County carries the entire FY2025 disbursement deficit ($650.00) due to an incomplete CSC fund release.





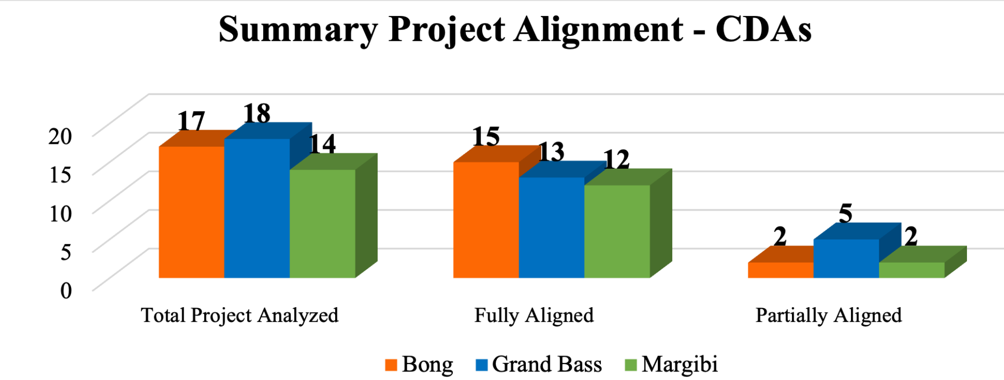
Consolidated Budget Matrix

County	FY24 Approp.	FY24 Disb.	FY25 Approp.	FY25 Disb.
Grand Bassa	$1,199,999	$1,199,999	$1,211,666	$1,211,666
Margibi	$359,999	$359,333	$371,666	$371,666
Bong	$699,999	$699,333	$711,666	$711,016
Total	**$2,259,997**	**$2,258,665**	**$2,294,998**	**$2,294,348**

Looking at the appropriations and disbursements records for Grand Bassa, Margibi, and Bong across FY2024 and FY2025, a clear trend emerged: appropriation levels are stable, disbursement rates are consistently high according to the testimonies from the County officials interviewed, but growth in allocations is modest. In FY2024, Grand Bassa received a total appropriation of $1.2 million, Margibi received $359,999, and Bong at $699,999. Disbursements closely mirrored these figures, with only minor shortfalls in CDF lines for Margibi and Bong. Through FY2025, appropriations rose slightly; Grand Bassa to $1.21 million, Margibi to $371,666, and Bong to $711,666, with disbursements again nearly identical. The most notable change is the increase in CSC allocations from $13,333 to $25,000, marking a modest expansion in county service centers' funding. Overall, the data show a pattern of fiscal reliability (Liberia, 2025, p. 99): appropriations are honored, disbursements are nearly complete but lately receivable, and counties can expect predictable funding flows yeartoyear.

The trend analysis, however, highlights two critical points. First, the scale of appropriations remains relatively flat, with only incremental increases between FY2024 and FY2025. This suggests that while counties can rely on funds being disbursed, the growth trajectory of allocations is insufficient to match the rising development needs articulated in County Development Agendas (CDAs). Second, the nearperfect disbursement rates mask timing issues: much of the funding arrives late in the fiscal year (Q3), compressing implementation windows and limiting the development impact of otherwise reliable transfers. As Allen and Tommasi note in public expenditure, "appropriation without timely release undermines the credibility of planning frameworks (Allen & Tommasi, 2001, p. 142)" Thus, while the counties demonstrate strong fiscal execution, the broader trend is stable but constrained funding, where predictability is achieved at the expense of responsiveness to local priorities. For policymakers, the lesson is that sustaining high disbursement rates must be complemented by both scaling up appropriations and smoothing the timing of releases to ensure funds are translated into effective, timely project implementation.

4.2 Appropriation and Project Alignment with CDA



During the study tour, project listings were obtained from the three counties to compare with their respective CDA interventions. The findings show that the combined alignment analysis of 49 prioritized projects across Bong (17), Grand Bassa (18), and Margibi (14) shows strong strategic fidelity to these CDAs. The study found that 40 projects (81.6%) are fully aligned with precise CDA interventions and 9 projects (18.4%) partially aligned; none fall outside the CDA frameworks. Bong achieved 88.2% full alignment (15/17), Margibi 85.7% (12/14), and Grand Bassa 72.2% (13/18). These figures derive directly from the projecttoCDA mapping and procurement documentation reviewed for this study. Sectoral patterns are evident: Human Capital and Infrastructure dominate allocations, reflecting citizenranked priorities for health, education, and roads. Partially aligned items—land surveys, media support, and operational transfers: serve as enabling activities that support implementation, oversight, and local economic activity, rather than representing strategic divergence.

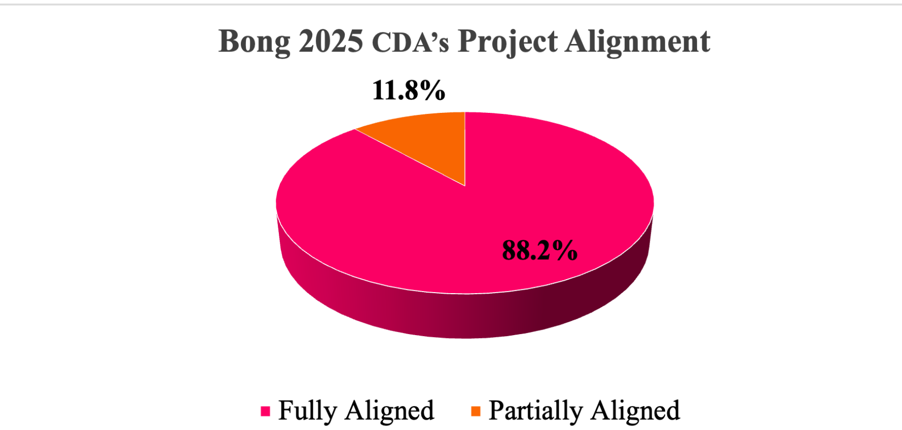
Based on this evidence of project concertation, there is a need to scale up operational steps to convert alignment into outcomes. Counties must formalize staffing and supply arrangements for new health and education facilities, ensuring Ministry payroll integration and reliable commodity pipelines. Procurement records should document the rationale for partially aligned operational items and publish a procurement inclusion register to enhance transparency. Counties should adopt climateresilient standards in infrastructure contracts and require monitoring indicators tied to quarterly CDSC dashboards. Naymote also recommend targeted resource mobilization for large investments, such as referral hospitals and coastal ecotourism—paired with donor engagement and a needbased funding model. Finally, strengthen community feedback mechanisms and public TOR dissemination to sustain accountability. The study provides a clear roadmap for prioritized, accountable implementation.

Summary Matrix: Project Procurement Inclusion (Bong vs. Grand Bassa)		
Statistical Category	**Bong County**	**Grand Bassa County**
Total Priority Projects (from 2025 Lists)	17	18
Total Projects Included in Procurement Plan	10	15
Total Projects Omitted from Plan	7	3
Percentage of Project Count Inclusion	58.80%	83.30%
Total Budget for Prioritized Projects	US$ 1,281,969	US$ 890,000
Total Budget Captured in Procurement Plan	US$ 379,348	US$ 858,000
Percentage of Budgetary Inclusion	29.60%	96.40%

The comparative analysis of project inclusion in the procurement plan highlights a sharp contrast between Grand Bassa and Bong counties in their ability to advance prioritized development projects compared to the procurement and execution phase. Grand Bassa demonstrates exceptional fiscal discipline, successfully capturing **96.4% of its prioritized budget** within the 2025 procurement cycle. All included projects show **100% cost fidelity** between the budget list and procurement bidding packages, underscoring strong administrative coordination and readiness.

However, there are three major omissions: support to BACHT (US$5,000), Bassa Sports Association (US$17,000), and Land Surveying (US$10,000) are operational transfers or professional fees, which are typically managed outside of procurement bidding. In contrast, Bong County faces a significant "investment gap." While nearly 60% of its projects were included by count, they represent only **29.6% of the required funding**, largely as the county omitted its three most expensive priorities: The Administrative Complex (US$300,000), the Presidential Palace (US$280,000), and the rehabilitation of 30 major streets (US$75,000). These omissions are critical, as roads and administrative capacity were ranked as top citizen priorities in CDA consultations.

Both counties employed value engineering and realignments to optimize limited resources. Bong reduced the cost of the Konowolala Library (from US$50,000 to US$40,000) and the Wainisue Waiting Home (from US$50,000 to US$20,000), while Grand Bassa redirected US$25,000 from office renovations to purchase motorbikes for commissioners, enhancing mobility for monitoring and evaluation. Technical readiness also differs: Grand Bassa's projects reflect higher preparedness, while Bong introduced two new projects—Ulah Clinic and Maloakia School that were not on the initial priority list but had completed technical assessments and bills of quantities. This shift suggests Bong prioritized technically ready, lowercost projects over larger, longterm goals. Overall, the evidence shows Grand Bassa advancing with fiscal integrity and readiness, while Bong struggles with funding gaps and strategic omissions that risk undermining citizen priorities.



4.2.1 Bong: Project Alignment with CDA interventions/Procurement Plan

4.2.1.1 Bong Project Alignment with CDA Interventions

This section focuses on Bong County. The 2025 Bong County development project list demonstrates strong strategic integrity: **88.2% (15 of 17)** of prioritized projects fully align with verbatim intervention action lines or quantified targets in the 2025–2029 Bong County Development Agenda (CDA). The team mapped each project to CDA interventions and verified literal matches across health, education, governance, and infrastructure investments, confirming that county authorities translated bottomup district consultations into placebased investments that respond to citizenranked needs. Notably, verifiable examples include the rehabilitation of **30 major streets in Gbarnga** and construction of **maternal waiting homes in Jorquelleh and Zota**, which operationalize CDA mandates such as expanding inclusive transport and rehabilitating urban and community roads. The evidence shows the county prioritized interventions that citizens identified as urgent.

The project portfolio concentrates on **Human Capital Development (Pillar 6)** and **Governance and Anti-Corruption (Pillar 4)**, directly addressing maternal mortality and low academic completion rates identified in consultations. The team also recommend three operational priorities to secure longterm impact: (1) coordinate with national ministries to transition volunteer health and education staff onto the government payroll to ensure service continuity; (2) require climateresilient design and materials for roads, schools, and health facilities to mitigate inland flooding and storm risks identified by communities; and (3) publish procurement and budget transparency measures, including TORs and procurement inclusion registers, to build collective ownership and enable public monitoring. With attention on staffing sustainability, resilient construction, and transparent financial management, Bong can convert high alignment into sustained gains.

4.2.1.2 Project alignment with Procurement Plan.

Table 5: Bong County Project Inclusion in Procurement Plan Summary Data

Analysis Category	**Data Value**	**Percentage**
Total Priority Projects (2025 Summary)	17	100%
Total Projects Included in Procurement Plan	10	59%

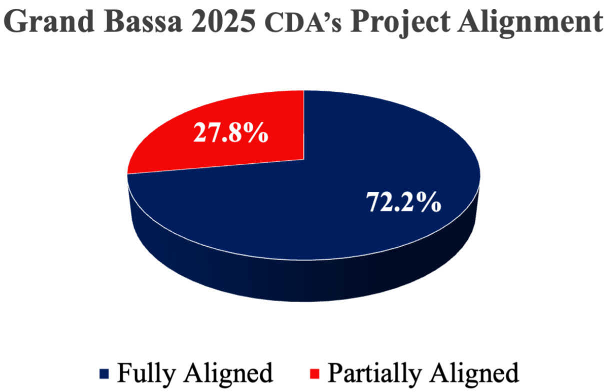
Total Projects Omitted from Plan	7	41%
Total Estimated Cost of 17 Projects	$1,262,621	100%
Total Cost Captured in Procurement Plan	$430,000	34%
Percentage of Budgetary Inclusion	$ 832,621.00	66%

Based on a comparative review of the Bong County Project Summary for 2025 and the Approved Updated Special Project Procurement Plan for FY2025, the procurement plan shows strong inclusion of small, communitylevel initiatives but a marked shortfall for larger infrastructure projects. Of the 17 prioritized projects for 2025, 10 (58.8%) were incorporated into the formal procurement plan (Bong, 2025). However, the procurement plan accounts for only **US$430,000** of the estimated US$1,262,621 required across all 17 projects, representing 34.1% of the total budget. The seven (7) omitted projects represent **US$832,621**, which is **65.9%** of the total estimated cost for all 17 prioritized projects.

According to the 2025 Procurement Plan, procurement priorities are concentrated on health and education facilities (notably waiting homes and elementary schools) and on local governance infrastructure such as commissioner residences. Several highcost items were excluded from the current procurement cycle: seven (7) prioritized projects were omitted entirely, including the Administrative Complex (estimated **US$300,000**) and the Presidential Palace renovation (estimated **US$280,000**). The community's top infrastructure priority, including roads represented by the street/alley rehabilitation project, was also not included in either the SBA or non-SBA procurement cycles.

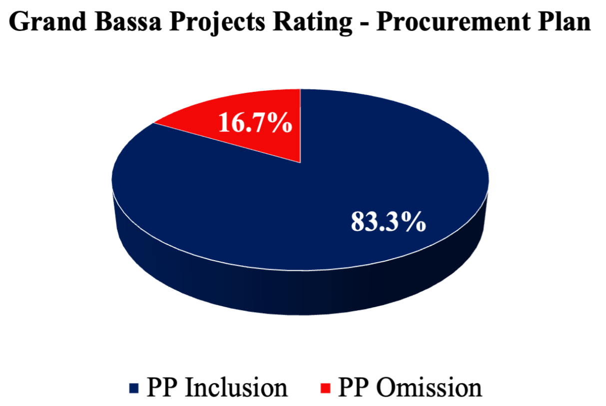
Where inclusion occurred, two projects were subject to technical review and value engineering to fit available funding: The Library project was reduced from **US$50,000** to **US$40,000**, and the Wainisue Waiting Home was reduced from **US$50,000** to **US$20,000**. These adjustments illustrate an effort to preserve project scope within constrained budgets but also highlight the gap between community priorities and what the procurement plan can currently finance. Overall, the analysis indicates adequate coverage of lowercost community needs but a significant funding and inclusion shortfall for larger, higherimpact infrastructure projects.

4.2.2. Grand Bassa: Project Alignment with CDA Interventions/Procurement Plan



The FY 2025 Social Development Fund Special Project Budget for Grand Bassa County shows a strong alignment with the 2025–2029 County Development Agenda (CDA). Out of 18 prioritized projects, 13 (72.2%) are fully aligned with direct CDA interventions, while 5 (27.8%) are partially aligned, and none fall outside the framework. This high alignment demonstrates that county authorities are closely adhering to citizendriven priorities identified during consultations. Fully aligned projects include the construction of clinics in underserved clans, rehabilitation of bridges, and expansion of schools, all of which directly implement CDA mandates. The partially aligned projects include market construction, sports association support, and land surveys, all of which reflect necessary flexibility, providing enabling infrastructure and institutional support that advance broader strategic goals. Collectively, the portfolio is heavily weighted toward **Infrastructure Development (Pillar 2)** and **Human Capital Development (Pillar 6)**, mirroring citizen priorities around roads, health, and education.

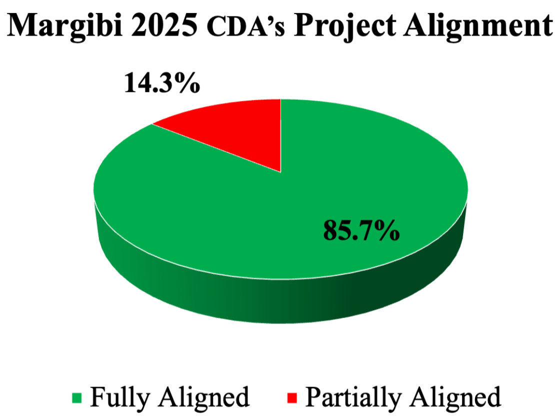
Financially, the total cost of the 18 projects is approximately US$890,000, well within the national appropriation baseline of US$3–5 million. This suggests fiscal prudence but also highlights the need for additional resource mobilization to tackle largerscale interventions such as Buchanan coastal ecotourism facilities or a major referral hospital. To maximize impact, several strategic recommendations emerge: ensure District Development Committees actively use renovated offices for CDA tracking, coordinate with the Ministry of Health to place clinic staff on the government payroll, integrate WASH and menstrual hygiene facilities into school designs, and adopt climateresilient construction methods for roads and bridges. Markets should be equipped with cold storage and used for trade fairs to promote local products, while ICT investments must be paired with staff training to sustain modernization. Overall, Grand Bassa's FY 2025 project list reflects a strong translation of strategic policy into localized action, but sustainability, resilience, and transparency will be critical to converting aligned projects into durable development outcomes



Based on the FY2025 Social Development Fund Special Project Budget and the Approved Special Project Procurement Plan, Grand Bassa County demonstrated exceptional fiscal alignment between prioritized projects and formal procurement. Of 18 prioritized projects, 15 (83.3%) are included in the procurement plan and account for US$858,000 or 96.4% of the total US$890,000 budget. This nearcomplete capture indicates strong administrative coordination and cost fidelity: most project lines were matched at full budget value within procurement documentation. The three omitted items: support to BACHT (US$5,000), Bassa Sports Association support (US$17,000), and Land Survey (US$10,000) are primarily operational transfers or professional service fees rather than standard procurement packages, explaining their absence from SBA/NonSBA procurement sheets and suggesting a technical, not substantive, gap.

In sectoral terms, the Infrastructure Development pillar leads the portfolio with approximately US$355,000 allocated to roads and bridges, while the pillar on Human Capital Development (Investments) covered schools and clinics with a total budget of US$263,000, together reflecting citizen priorities for roads, health, and education. The county's pragmatic reallocation of US$25,000 from office renovations to motorbikes illustrates adaptive management to improve district mobility and service delivery. While the procurement alignment is commendable, the county should formalize a short list of operational items excluded from procurement to ensure transparency and enable alternative procurement or transfer mechanisms. Recommended next steps include: publishing a procurement inclusion register, mobilizing additional resources for larger interventions such as coastal ecotourism and referral health facilities, and integrating climateresilient standards into infrastructure contracts. These measures will strengthen implementation credibility and position Grand Bassa to scale from prudent budgeting to transformative investments.

4.2.3. Margibi: Project Alignment with CDA Interventions/Procurement Plan



Margibi County's FY2025 Social & Development Funds portfolio demonstrates strong fidelity to the 2025–2029 County Development Agenda (CDA). Of 14 prioritized projects, **12 (85.7%) are fully aligned** with verbatim CDA interventions and **2 (14.3%) are partially aligned**, with no projects falling outside the CDA framework. The largest single allocation of **$160,000 reconstruction of Dolo Town Health Center** is a direct CDA pick and signals the county's prioritization of health system recovery. Other fully aligned items include school facility upgrades, municipal office construction, and targeted support for vulnerable groups (e.g., the Christian Association of the Blind compound). The partially aligned items: vehicle maintenance and media support are pragmatic operational expenditures that enable monitoring, outreach, and oversight rather than core capital investments. Overall, the portfolio is concentrated on **Human Capital Development (Pillar 6)** and **Governance and Anti-Corruption (Pillar 4)**, reflecting citizen-identified needs for improved healthcare, education, and decentralized administrative capacity.

The alignment profile indicates both strategic fidelity and operational realism. High literal consistency strengthens the county's case for predictable funding and donor support, while the modest share of partially aligned items underscores necessary administrative flexibility. To translate alignment into outcomes, Margibi should prioritize: (1) formalizing staffing and supply arrangements for reconstructed health facilities to ensure service continuity; (2) integrating M&E and community feedback mechanisms, funded through modest operational lines like honoraria and vehicle upkeep, to track implementation; (3) ensuring PWD and gender inclusion in project rollout, given the explicit CDA commitments; and (4) documenting the rationale for partially aligned operational items in procurement records to preserve transparency. These measures will help convert Margibi's strong strategic alignment into measurable improvements in service delivery and local governance.

4.3 Understanding the CDSC Role

Table 6: Grand Bassa (15 responses)			
Dimension	**Category**	**Number**	**Percentage**
Awareness	Aware/Yes	13	86.7%
	Not aware	2	13.3%
Familiarity	Very familiar	9	6%
	Somewhat familiar	2	13.3%
	Not familiar at all	4	26.7%
Purpose	Coordinate priorities	5	33.3%
	Monitor project implementation	5	33.3%
	Endorse CDA projects	2	13.3%
	Link priorities to budget	1	6.7%
	Unclear/Blank	2	13.3%
TOR Status	Yes — Public	5	33.3%
	Internal — Yes	1	6.7%
	No	1	6.7%
	Don't know	8	53.3%

The data shows high awareness (86.7%) of CDSC, with most respondents also reported strong familiarity (60% very familiar). This suggests that in Grand Bassa, the CDSC is relatively wellknown and visible. However, when asked about its purpose, responses were fragmented: equal shares (33.3%) saw it as coordinating priorities or monitoring projects, while fewer linked it to budget or CDA endorsement. This reflects **role's ambiguity**, consistent with Smoke's (2003) observation that decentralization often fades when institutional mandates are unclear. Importantly, **53.3% did not know the TOR status**, showing weak institutional communication. Arnstein's "ladder of participation" (1969) reminds us that genuine participation requires clarity about who holds decisionmaking power. In Grand Bassa, while awareness is high, the lack of clarity about TORs undermines accountability and transparency.

Table 7: Margibi (20 responses)			
Dimension	**Category**	**Number**	**Percentage**
Awareness	Aware/Yes	12	60%
	Not aware	8	40%
Familiarity	Very familiar	6	30%
	Somewhat familiar	0	0%
	Not familiar at all	14	70%
Purpose	Coordinate priorities	10	50%
	Endorse CDA projects	4	20%
	Monitor project implementation	1	5%
	Don't know/ blank	5	25%
TOR Status	Yes — Public	8	40%
	No	4	20%
	Don't know	8	40%

The data set from Margibi presents a more concerning picture: about 40% of respondents were not aware of the CDSC, and 70% reported being not familiar at all. This suggests that the CDSC is poorly institutionalized or communicated in this county. While half of respondents (50%) identified coordination of priorities as the CDSC's purpose, very few linked it to monitoring (5%) or budget functions. This reflects weak understanding of the CDSC's full mandate. TOR visibility is also limited: only 40% said TORs were public, while another 40% did not know. This aligns with Manor's (1999) "missing middle" problem in decentralization, where local institutions exist but lack the capacity or visibility to function effectively. Margibi's data highlights a gap between formal structures and citizen awareness, undermining participatory governance.

Table 8: Bong (15 responses)

Dimension	**Category**	**Number**	**Percentage**
Awareness	Aware/Yes	15	100%
	Not aware	0	0%
Familiarity	Very familiar	5	45.5%
	Somewhat familiar	3	9.1%
	Not familiar at all	7	45.5%
Purpose	Coordinate priorities	3	27.3%
	Endorse CDA projects	5	45.5%
	Monitor project implementation	4	18.2%
	Link priorities to budget	3	9.1%
TOR Status	Yes — Public	4	18.2%
	Internal — Yes	5	27.3%
	Don't know	6	54.5%

The data for Bong reveals a striking paradox: **awareness of the CDSC is universal (100%)**, yet familiarity is deeply polarized. Nearly half of respondents (45.5%) reported being very familiar, while an equal share (45.5%) said they were not familiar at all. This split suggests uneven institutional engagement, where some stakeholders are actively involved in CDSC processes while others remain excluded or disengaged. Such polarization undermines participatory governance, as decentralization theory emphasizes inclusivity and broad-based awareness. Rondinelli (1981) argued that decentralization succeeds when local institutions are not only visible but also understood; Bong's data shows visibility without consistent comprehension.

Responses on the **purpose of the CDSC** further highlighted role confusion. The largest share (45.5%) identified endorsement of CDA projects as the main role, while smaller proportions cited coordination (27.3%), monitoring (18.2%), or budget linkage (9.1%). This narrow emphasis on endorsement reflects a limited understanding of the CDSC's broader mandate to coordinate priorities and monitor implementation. Arnstein's "ladder of participation" (1969) reminds us that genuine participation requires clarity about who holds power and responsibility. Without this clarity, citizens risk engaging in tokenistic processes rather than meaningful governance.

The **TOR status** dimension underscores weak institutional communication: more than half (54.5%) did not know whether TORs were available, while only 18.2% said they were public. This lack of transparency undermines accountability and reinforces role confusion. Ostrom's (1990) theory of collective action emphasizes the importance of predictable rules and clear mandates; Bong's data shows that while awareness is universal, institutional clarity is lacking. This gap between structures and citizen understanding weakens participatory governance, leaving the CDSC vulnerable to inconsistency and reduced legitimacy

Updated Table 9: CrossCounty Grand Bassa, Margibi, Bong (50 responses)

Dimension	**Category**	**Number (total)**	**Percentage**
Awareness	Aware / Yes	40	80.00%
	Not aware	10	20.00%
Familiarity	Very familiar	20	40.00%
	Somewhat familiar	5	10.00%
	Not familiar at all	25	50.00%
Purpose	Coordinate priorities	18	36.00%
	Monitor project implementation	10	20.00%
	Endorse CDA projects	11	22.00%
	Link priorities to budget	4	8.00%
	Unclear / Don't know / Blank	7	14.00%
TOR Status	Yes — Public	17	34.00%
	Internal — Yes	6	12.00%
	No	5	10.00%
	Don't know	22	44.00%

Across the three counties, awareness of the CDSC is high (**80.0%**), but familiarity remains weak, with **50.0%** of respondents reporting that they are not familiar at all with its functions. This discrepancy highlights a critical gap in participatory governance: citizens recognize the existence of the CDSC but lack a deep understanding of its mandate. Decentralization theory emphasizes that awareness without comprehension undermines functionality. As Rondinelli (1981) argued, decentralization succeeds when local institutions are both visible and understood. In this case, visibility is relatively strong, but comprehension is fragmented, leaving citizens uncertain about how the CDSC operates and how it differs from other county structures.

Responses on the purpose of the CDSC revealed role confusion. While **36%** identified coordination of priorities as its role, significant shares emphasized endorsement of CDA projects (**22%**) or monitoring (**20%**), with only **8%** linking it to budget processes. This narrow emphasis on endorsement reflects a limited view of the CDSC's broader coordinating and monitoring mandate. Arnstein's "ladder of participation" (1969) reminds us that genuine participation requires clarity about who holds power and responsibility. Without this clarity, citizen engagement risks becoming tokenistic. TOR visibility compounds the problem: although **34%** reported TORs as public, **44%** did not know the TOR status, **12%** said TORs were internal, and **10.0%** reported no TOR. This lack of transparency undermines accountability and blurs institutional boundaries between the CDSC and County Council. Ostrom's (1990) theory of collective action underscores the importance of predictable rules and clear mandates; the data show that while awareness is widespread, institutional clarity is lacking, weakening participatory governance.

Generally, the findings highlight a critical gap in decentralization: awareness without clarity undermines functions and results. While most respondents recognize the CDSC, many misunderstand its mandate, confusing coordination with approval. Weak TOR visibility also compounds this problem, leaving a large share of respondents uncertain about institutional rules. This confusion about role risks blurring the boundary between the CDSC and the County Council, weakening accountability and slowing effective planning. For decentralization to succeed, counties must strengthen TOR dissemination, civic education, and communication about institutional functions. A clearer understanding of the CDSC as a coordinating and monitoring body, distinct from the County Council's planning and budgetary authority is essential to ensure that local priorities are properly articulated, monitored, and linked to national planning without undermining democratic oversight.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5. Observation

5.1 Delay in Disbursement Affects Project Implementation

Across counties, respondents consistently noted that delays in disbursement of funds undermine project execution. Even when projects are endorsed by the CDSC, late or random release of resources stalls procurement, contractor mobilization, and community participation. In Grand Bassa, for example, several respondents reported endorsed projects that never moved forward because funds did not arrive on time. Margibi respondents highlighted similar frustrations, where priorities identified through participatory processes were not translated into tangible outcomes. Bong respondents, despite higher endorsement rates, also pointed to stalled projects due to fiscal bottlenecks. These delays erode trust in the CDSC, weaken credibility, and create a perception that endorsed projects are promises without delivery.

5.2 Delay in Finalization of the CDA Affected Alignment of County Priorities

The study revealed that late finalization of County Development Agendas (CDAs) weakened the alignment of local priorities with national planning and budget cycles, especially in 2024. In Grand Bassa, respondents explained that projects identified at the community level were not formally captured in time, reducing their chances of being funded. Margibi respondents emphasized that without a finalized CDA, counties struggled to present coherent priorities to ministries and donors, resulting in fragmented interventions. Bong respondents noted that while projects were endorsed, the absence of a finalized CDA reduced negotiating leverage with national authorities. Overall, the delay in CDA finalization created a disconnect between local aspirations and national resource allocation, undermining decentralization's goal of harmonizing bottomup and topdown planning.

5.3 Overlapping Understanding of CDSC and County Council Functions

A recurring observation ensued on confusion about the distinct roles of the CDSC and the County Council. In Grand Bassa, several respondents conflated the CDSC's coordinating role with budgetary approval powers. Margibi respondents similarly attributed fiscal authority to the CDSC, expecting it to directly fund projects. Bong respondents showed the same overlap, with many believing the CDSC had the "power of the purse." This role's confusion blurs accountability, dilutes oversight, and creates unrealistic expectations. Citizens are unsure which body is responsible for project approval, monitoring, or budget oversight. The overlap is exacerbated by the weak dissemination of TORs and irregular meetings, leaving responsibilities unclear.

Clarifying and communicating distinct mandates is essential, to restore transparent decisionmaking and effective checks and balances.

5.4 Irregularities in CDSC Meetings

Irregular meeting schedules were widely reported across all three counties. In Grand Bassa, while most respondents cited quarterly meetings, others reported adhoc or inconsistent convening. Margibi had the highest share of respondents (40%) who did not know the meeting frequency, reflecting weak institutional communication. Bong respondents, despite reporting quarterly meetings, also highlighted irregularities and political interference. These irregularities weaken the CDSC's ability to track project implementation, coordinate priorities, and provide timely feedback. Inconsistent meetings reduce transparency, as stakeholders lack regular opportunities to engage with decisionmakers. The irregularity also disrupts alignment with budget cycles, reducing the likelihood that endorsed projects are considered in time. Without predictable meetings, endorsed projects are not followed up, monitoring reports remain incomplete, and coordination across sectors is fragmented.

5.5 County Treasuries' Operations, Allotment Processing, and Check Disbursement

The County Treasuries in Bong, Grand Bassa, and Margibi serve as decentralized financial hubs of the Ministry of Finance and Development Planning, managing local allotments, revenue collection, cheque disbursement, and regional development funds through County Finance Officers while enforcing fiscal and budgetary regulations. However, it was observed that the implementation of Chapter 7.2 of the Revenue Sharing Regulations remains a significant barrier to fiscal decentralization, as the intended retention of 40% of locally generated revenue by counties continues to face challenges, arising from institutional inertia, capacity limitations, and resistance to transferring financial control from the central government to local authorities.

6. Challenges and Recommendations

Based on the evidentiary findings of the study, the following key challenges and actionable recommendations are categorized by theme to bridge the gap between Liberia's decentralization promises and its actual budgetary support and practices.

6.1 Key Challenges

6.1.1 Theme 1: Fiscal Devolution and Structural Funding Gaps

The 2025 CDA process discloses a severe fiscal reality with immediate and systemic implications. National pledges of **US$5 million per county** have not materialized. The FY2025 direct appropriations delivered only between **US$371,666.00 to US$1,211,666.00 based on the county** (Liberia, 2025), creating an average **85% structural funding gap** that leaves the "people's projects" largely unfunded. Late and unpredictable disbursements further compress implementation windows, stall contractor mobilization, and force counties into valueengineering, project substitution, or deferral to the next year. These operational responses shift investments away from highimpact, citizenranked priorities toward technically ready, lowercost alternatives, weakening the fidelity of bottomup planning. The combined effect undermines local governance credibility, increases reliance on ad hoc donor support, and risks entrenching regional inequalities as wealthier or betterconnected localities capture scarce resources. Over time, persistent underfunding and erratic cash flows erode community trust in participatory processes, reduce contractor confidence, and limit the counties' capacity to deliver durable infrastructure and social services, thereby stalling the subsidiarity goals enshrined in the Local Government Act.

6.1.2 Strategic Omissions in Procurement Inclusion

The procurement analysis for Bong County reveals strategic omissions with significant implications. Even though 88.2% of projects align with the CDA, procurement captured only 29.6% of the required funding because the county excluded its three most expensive citizen priorities; the Administrative Complex (US$300,000), the Presidential Palace (US$280,000), and major street rehabilitations (US$75,000). This exclusion creates an investment gap that shifts the county's implementation profile toward smaller, technically ready community projects with completed BOQs, rather than the largescale infrastructure citizens prioritized. The technicalreadiness bias entrenches shorttermism: contractors and funders favor projects that can be mobilized quickly, while transformative assets remain deferred. Over time, these dynamic risks distorting the CDA's intent, concentrating benefits in lowercost interventions, and perpetuating infrastructure deficits that undermine administrative capacity and urban mobility. The evidence indicates that procurement mechanics are not strategic intent, as they are currently the decisive filter determining which citizen priorities can be realized. This pattern signals systemic procurement constraints and technical approval bottlenecks nationwide.

6.1.3 Theme 2: Institutional Governance and Mandate Ambiguity

The study uncovered a governance deficit that undermines local accountability and the CDA's bottomup legitimacy: awareness of County Development Steering Committees (CDSCs) is high, yet more than half of stakeholders cannot identify their mandate, producing routine conflation of the CDSC's coordinating role with the County Council's budgetary and planning approvals' authority. *"The assessment identified a 'paradox of visibility' regarding county institutions."* Irregular meeting schedules, absent or unpublished Terms of Reference, and political interference which mean CDSCs rarely function as consistent oversight bodies; instead, they become episodic forums that fail to track implementation or provide timely feedback to national authorities. This institutional ambiguity has concrete operational effects: blurred mandates enable opaque procurement choices, weaken civic monitoring, and allow budgetary authority to concentrate on informal channels. Similarly, said dynamics erode community trust in participatory planning, reduce contractor confidence, and constrain counties' ability to convert aligned CDA projects into funded, timely, and durable service delivery, turning citizendriven plans into procedural exercises rather than instruments of local development.

6.1.3 Theme 3: Strategic Alignment and Planning Bottlenecks.

A relatively small proportion of local investments, approximately 18.4% of county projects, are indirectly aligned with County Development Agenda (CDA) goals. This means that while projects like markets or boreholes are constructed, they often lack the critical components necessary for maximum impact, such as cold storage for produce or electrification for water systems. Furthermore, delays in the finalization of the CDAs meant that counties could not present coherent, quantified priorities to national ministries in time for the budget cycle, significantly reducing their negotiating leverage. This timing and mismatch continue to prevent many local priorities from being adequately reflected in national budget allocations, leaving critical community needs underfunded and widening the disconnect between bottom-up development planning and top-down resource distribution.

6.2 Actionable Recommendations:

6.2.1 Theme 1: Strengthening Fiscal Predictability and Scale

The CDA evidence shows that fiscal predictability and scale are decisive constraints on county implementation: national pledges of **US$5 million per county** have not materialized, and FY2025 direct appropriations wavered between **US$371,666.00 to US$1,211,666.00 based on the county**, producing a structural shortfall that converts citizenranked "people's projects" into aspirations. To close this gap, the government must scale national appropriations to the CDA baseline and shift from flatrate transfers to allocations tied to each county's quantified needs. Operationally, the process of fiscal predictability requires synchronizing disbursements with the start of the fiscal year: to ensure implementation windows are not compressed and contractors can mobilize reliably. Expanding county fiscal space is equally critical: the 40% local revenue retention formula in the LGA and Revenue Sharing Act must be operationalized immediately, and legal pathways for local revenue mobilization and coordinated donor support should be enabled. Together, these measures will determine whether CDAs become deliverable investment plans or remain unfunded blueprints

6.2.2 Enhancing Procurement Transparency and Alignment

Counties must ensure that every CDAprioritized project is carried through into the procurement plan without omission. Publish a public procurement inclusion register that links each prioritized project to its bidding package, BOQ status, and clear justification for any deviation; make this register accessible before tendering begins, to allow communities and contractors to verify inclusion. Fasttrack completion of BOQs and basic designs for highcost projects ahead of budget cycles thus technical readiness cannot be used to exclude transformative investments. Synchronize procurement calendars with fiscal disbursement schedules and require procurement officers to certify, in writing, that omissions are only for documented, exceptional reasons. Where projects are deferred, provide a public remediation plan with timelines and funding pathways. Treat procurement inclusion as a fiduciary and civic obligation: transparent records, timely technical documentation, and accountable certification will remove procedural excuses for sidelining citizen priorities and ensure that the CDA's highestranked, highimpact projects are eligible for competitive bidding and implementation.

6.2.3 Theme 2: Formalizing Institutional Mandates and Transparency

To restore accountability, counties must immediately publicize and disseminate formal Terms of Reference (TORs) for the CDSC and County Council to clear up the "power of the purse" misconceptions. The Ministry of Local Government should **lead targeted**

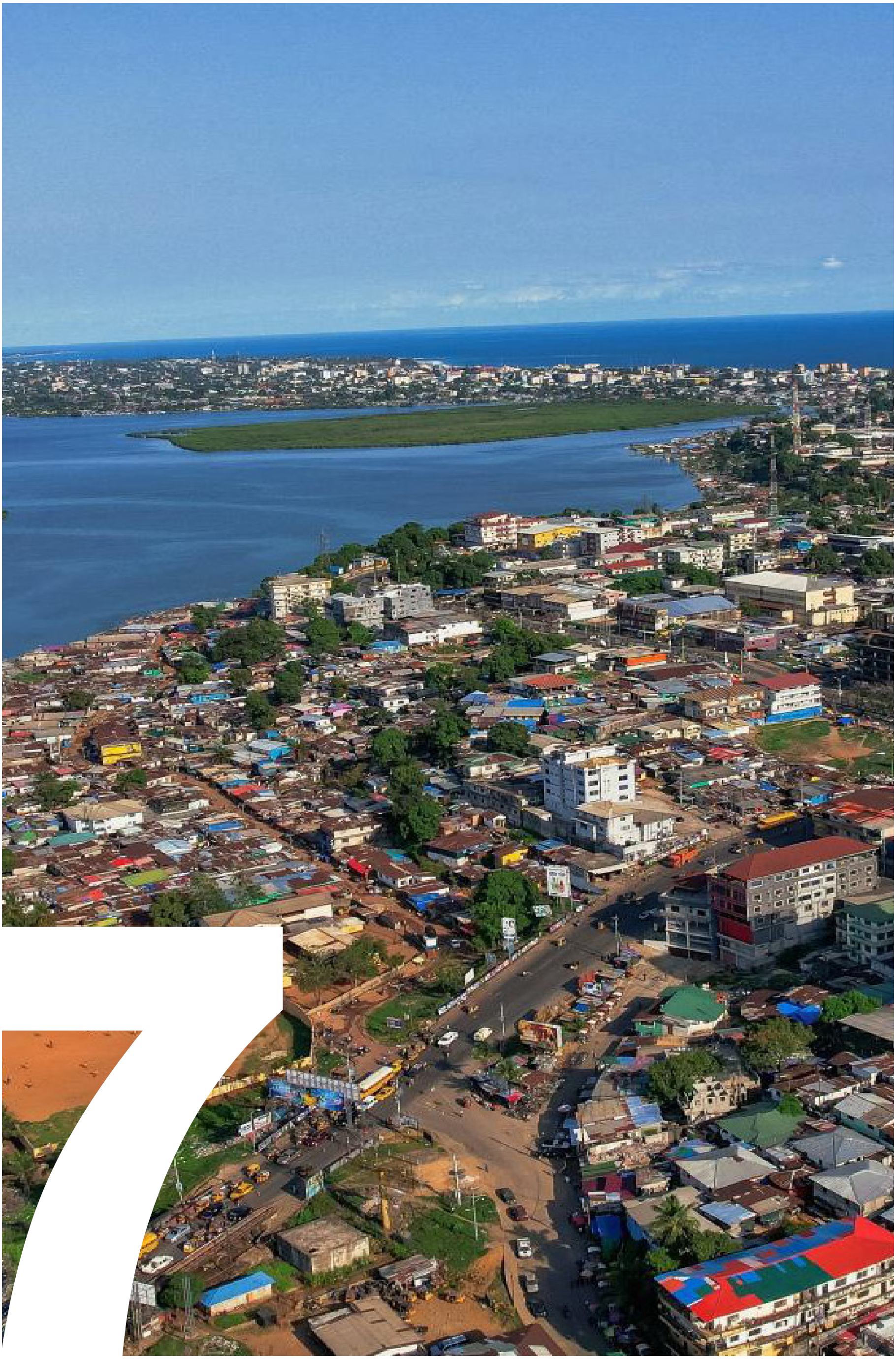
civic education campaigns to help citizens distinguish between the CDSC's role as a monitoring body and the County Council's role with a planning and budgetary authority. Furthermore, counties should institutionalize predictable, quarterly meeting routines for CDSCs, ensuring these sessions are synchronized with the national budget cycle to provide timely input. Finally, the government must invest in **phased capacity building** for local staff in financial management and monitoring (MEL) to address the absorptive capacity constraints that currently hinder the effective management of devolved funds.

6.2.4 Theme 3: Optimizing Programmatic Impact and Alignment

Counties should prioritize **re-scoping "**partially aligned" **projects** to ensure they include sustainability and service delivery elements, such as adding renewable energy to water systems or cold storage to rural markets. This "plus-up" approach ensures that existing infrastructure investments deliver the full economic and social transformation intended by the CDA interventions. Administratively, the government must harmonize county planning cycles with the national budget calendar; finalizing CDAs well in advance of budget hearings will allow counties to present a unified and evidence-based case for funding. By ensuring that every dollar spent is directly tied to a fully scoped CDA intervention, counties can maximize the developmental impact of their limited resources and improve overall citizen confidence in decentralization.

6.2.5 Optimizing Programmatic Impact and Sustainability

Optimizing programmatic impact and longterm sustainability requires immediate, coordinated action across national ministries and county administrations. National ministries (MOH, MOE) must be consulted early to verify that personnels for new CDAfunded clinics and schools are included on the official payroll; where staff remain volunteers, ministries must take concrete steps to formalize staffing through phased absorption, conditional payroll lines, and clear timelines tied to facility commissioning. Staffing sustainability should be a precondition for construction approvals, so that capital investments are matched by recurrent funding commitments. Infrastructure contracts must also mandate climateresilient materials, elevated designs, and drainage solutions for floodprone areas identified during consultations, with lifecycle maintenance costs budgeted. Contracts should include monitoring indicators and maintenance clauses to protect assets. Aligning donor and national financing to cover both capital and recurrent costs will ensure new facilities are staffed, maintained, and climateproofed—safeguarding service continuity and community trust in the CDA process, effectively delivered.



7. Conclusion

The study *"Decentralization from Promise to Practice in Contemporary Liberia"* concludes that Liberia's legal and policy architecture for devolution which include the Local Government Act (2018) and the ARREST Agenda for Inclusive Development remains necessary but insufficient. Given the assessment conducted in Bong, Grand Bassa, and Margibi (1–30 April 2026), the findings showed that the transition from a historically centralized system to participatory local governance is stalled by three interlocking failures: a structural fiscal shortfall, institutional role confusion, and chronic timing and misalignments. While the Government signaled a political baseline of **US$5 million per county**, actual FY2025 regional appropriations (CDF, SDF, CSC) total only **US$2.29 million**, producing an immediate **US$12.7 million** shortfall and a projected **US$63.5 million** deficit over five years under current trends.

Measured against countylevel priorities, the funding picture is critical. The CDAquantified requirements for FY2025 total **US$25.9 million**, leaving an **85%** shortfall against appropriations; if present funding patterns persist, the three counties face a cumulative **US$179.4 million** shortfall by 2029, with the national government providing roughly **6%** of required resources. Margibi is disproportionately affected, thereby facing a **97.1%** structural gap even though Bong and Grand Bassa also confront severe deficits that render multimilliondollar "people's projects" largely aspirational. Strategic fidelity to the CDAs is strong (81.6% of prioritized projects fully aligned), but alignment alone cannot substitute for scaled, timely financing.

Execution dynamics compound the fiscal crisis. Grand Bassa demonstrates technical and procurement readiness, capturing **96.4%** of its prioritized procurement budget whereas Bong captures only **29.6%**, omitting highcost transformative assets in favor of BOQready, lowcost works. Disbursement reliability masks a critical timing crisis: much of the cash arrives in the third quarter, forcing counties to roll FY2024 projects into 2025 and 2026, compress procurement pipelines, stall contractor mobilization, and inflate costs. Institutional governance shows a paradox of visibility without comprehension: CDSCs are widely known but poorly understood, with unpublished TORs, irregular meetings, and role confusion that weaken oversight and civic trust.

To move from aspirational planning to actionable devolution, the government must bridge both magnitude and timing gaps. Priority reforms include transitioning to a **needsbased allocation** model aligned with CDA requirements; operationalizing the **40% local revenue retention** formula to expand county fiscal space; synchronizing disbursement calendars with procurement cycles; publishing CDSC TORs and procurement inclusion registers; rescoping indirectly aligned projects to include recurrent and technical components; and securing staffing and maintenance commitments for new facilities. Implemented together, these measures would restore planning credibility, enable highimpact investments during peak implementation years, and convert CDAs from rhetorical commitments into funded, executable development plan.

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Annexes

A. CDA Fund requirements and Gap analysis

A. Five-Year CDA Funding Gap Analysis (2025–2029)Bong, Grand Bassa and Margibi							
County	**Data Metric**	**2025**	**2026**	**2027**	**2028**	**2029**	**Total (5-Year)**
Bong	**Funding Requirement**	**$10,250,000**	**$14,875,000**	**$14,200,000**	**$10,650,000**	**$6,725,000**	**$56,700,000**
	GOL Commitment ($5M Signal)	$5,000,000	$5,000,000	$5,000,000	$5,000,000	$5,000,000	$25,000,000
	Constant Appropriation	$711,016	$711,016	$711,016	$711,016	$711,016	$3,555,080
	Funding Available as per GOL Commitment	14%	14%	14%	14%	14%	14%
	Funding Available as per CDA funding needs	6.9%	4.8%	5.0%	6.7%	10.6%	6.3%
	Funding Gap as per GOL Commitment	-85.8%	-85.8%	-85.8%	-85.8%	-85.8%	-85.8%
	Funding Gaps per CDA funding needs	-93.1%	-95.2%	-95.0%	-93.3%	-89.4%	-93.7%
Grand Bassa	**Funding Requirement**	**$6,475,000**	**$13,025,000**	**$18,625,000**	**$20,975,000**	**$10,650,000**	**$69,750,000**
	GOL Commitment ($5M Signal)	$5,000,000	$5,000,000	$5,000,000	$5,000,000	$5,000,000	$25,000,000
	Constant Appropriation	$1,211,666	$1,211,666	$1,211,666	$1,211,666	$1,211,666	$6,058,330
	Funding Available as per GOL Commitment	24.23%	24.23%	24.23%	24.23%	24.23%	24.23%
	Funding Available as per CDA funding needs	19%	9%	7%	6%	11%	9%
	Funding Gap as per GOL Commitment	-76%	-76%	-76%	-76%	-76%	-76%
	Funding Gap as per CDA funding needs	-81%	-91%	-93%	-94%	-89%	-91%

Margibi	**Funding Requirement**	**$9,175,000**	**$13,110,000**	**$15,275,000**	**$14,803,000**	**$12,079,000**	**$64,442,000**
	GOL Commitment ($5M Signal)	$5,000,000	$5,000,000	$5,000,000	$5,000,000	$5,000,000	$25,000,000
	Constant Appropriation	$371,666	$371,666	$371,666	$371,666	$371,666	$1,858,330
	Funding Available as per GOL Commitment	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%
	Funding Available as per CDA funding needs	4%	3%	2%	3%	3%	3%
	Funding Gap as per GOL Commitment	-92.57%	-92.57%	-92.57%	-92.57%	-92.57%	-92.57%
	Funding Gap as per CDA funding needs	-96%	-97%	-98%	-97%	-97%	-97%
Five-Year CDA Funding Gap Analysis (2025–2029)							
County	**Data Metric**	**2025**	**2026**	**2027**	**2028**	**2029**	**Total (5-Year)**
REGIONAL	**Total Requirements**	**$25,900,000**	**$41,010,000**	**$48,100,000**	**$46,428,000**	**$29,454,000**	**$190,892,000**
	GOL Commitment ($5M Signal)	**$15,000,000**	**$15,000,000**	**$15,000,000**	**$15,000,000**	**$15,000,000**	**$15,000,000**
	Total Appropriations	$2,294,348	$2,294,348	$2,294,348	$2,294,348	$2,294,348	$11,471,740
	Funding Available as per GOL Commitment	15%	$0.15	$0.15	$0.15	$0.15	$0.76
	Funding Available as per CDA funding needs	9%	0.06	0.05	0.05	0.08	0.06
	Funding Gap as per GOL Commitment	-85%	-85%	-85%	-85%	-85%	-24%
	Funding Gap as per CDA funding needs	-91%	-94%	-95%	-95%	-92%	-94%

B. Bong 2025 Project-CDA Mapping matrix

B. Bong County 2025: Project-to-Intervention Alignment Score Matrix						
No	Project Name (2025)	**CDA Pillar & Program**	**CDA Key Intervention**	**Alignment Score**	**Analysis Comment (Rationale)**	**Strategic Recommendation**
1	Wainisue Maternal Waiting Home	Pillar 6: Human Capital Prog. 44: Health Services	Delivering quality Reproductive Maternal Newborn, Child and Adolescent (RMNCAH+N) services.	Fully Aligned	Directly addresses the mandate to expand RMNCAH+N services to reduce maternal mortality.	Staff with qualified midwives on the GoL payroll as per Program 43.
2	Zamkpayeamah Public Elem. School	Pillar 6: Human Capital Prog. 39: School Facilities	Building, renovating, or expanding inclusive and climate-resilient school infrastructure.	Fully Aligned	Verbatim alignment with the 2029 target to build/renovate 10 inclusive units.	Integrate modern WASH and menstrual hygiene facilities during construction.
3	Kolli-ta Wolah Public J.H. Annex	Pillar 6: Human Capital Prog. 39: School Facilities	Building, renovating, or expanding inclusive and climate-resilient school infrastructure.	Fully Aligned	Targeted at reducing classroom overcrowding, a primary cause for declining academic completion.	Prioritize achieving a 1:1 student-to-textbook ratio at this new site.
4	Yowee Maternal Waiting Home	Pillar 6: Human Capital Prog. 44: Health Services	Delivering quality Reproductive Maternal Newborn, Child and Adolescent (RMNCAH+N) services.	Fully Aligned	Localized implementation of the goal to expand health access to "the underserved" in remote districts.	Provide a dedicated ambulance to this site to meet the county target of 3 new units.

C

5	Yellequelleh Commissioner Residence	Pillar 4: Governance Prog. 29: Public Service Decent.	Rehabilitation and modernization of local government facilities in the county.	Fully Aligned	Literal implementation of the policy to modernize facilities to support the Local Government Act (LGA).	Use this hub to host District Development Committee meetings for CDA project tracking.
6	Suakoko Commissioner Residence	Pillar 4: Governance Prog. 29: Public Service Decent.	Rehabilitation and modernization of local government facilities in the county.	Fully Aligned	Necessary for administrative presence and efficiency as mandated by the LGA 2018.	Implement digitization of local government reports from this site.
7	Panta Commissioner Residence	Pillar 4: Governance Prog. 29: Public Service Decent.	Rehabilitation and modernization of local government facilities in the county.	Fully Aligned	Reinforces local authority presence and improves public service delivery in Foequelleh.	Adhere strictly to Public Financial Management (PFM) laws to mitigate corruption risks.
8	Lelekpayeah Market Building	Pillar 1: Economic Trans. 6: Economic Divers.	Develop 1 industrial park and 1 major marketing hub.	Fully Aligned	Specifically fulfills the 2029 target to develop a marketing hub for agribusiness value addition.	Include cold storage and packaging units to minimize post-harvest losses.
9	Rehab. of 30 major Streets/Alleys	Pillar 2: Infrastructure Prog. 14: Road Network	Expansion, rehabilitation, and maintenance of urban and community roads.	Fully Aligned	Directly addresses the #1 priority (Roads) ranked by citizens in every district.	Utilize climate-resilient methods to protect these roads from frequent inland floods.

D

10	Renovation of Frelela Town Hall	Pillar 4: Governance Prog. 29: Public Service Decent.	Rehabilitation and modernization of local government facilities in the county.	Fully Aligned	Town halls are critical for Participatory M&E meetings required to engage beneficiaries.	Use the hall to co-host quarterly public hearings on budget and CDA progress.
11	E.J. Yancy Public Library	Pillar 6: Human Capital Prog. 40: Student Capacity	Provision of gender-responsive teaching and learning materials.	Partially Aligned	While the CDA focuses on schools and textbooks, a library supports "Student Learning Capacity" via access to materials.	Equip the facility with internet connectivity to meet the CDA's IT infrastructure goals.
12	Water Supply System (Gbarnga & Totota)	Pillar 2: Infrastructure Prog. 16: Water Resource	Expansion of water supply to communities in Gbarnga City and major cities.	Fully Aligned	Verbatim alignment with the 2029 target to produce and distribute safe water to urban populations.	Focus on reaching the 40% safely managed water access target by 2029.
13	Gbarnay Town Hall	Pillar 4: Governance Prog. 29: Public Service Decent.	Rehabilitation and modernization of local government facilities in the county.	Fully Aligned	Supports local governance presence and reconciliation efforts mandated by CDA Program 30.	Establish a Community Watch Team desk here to support Pillar 3 (Rule of Law).
14	Administrative Complex	Pillar 4: Governance Prog. 29: Public Service Decent.	Rehabilitation and modernization of local government facilities in the county.	Fully Aligned	A foundational requirement for establishing the County Treasury and Planning Units.	Complex must house the County Statistics & Info Officer (CSIO) for data management.

15	Fencing of Admin. Building	Pillar 4: Governance Prog. 29: Public Service Decent.	Rehabilitation and modernization of local government facilities in the county.	Fully Aligned	Necessary for safety readiness and the protection of government property and assets.	Leverage the 40% local revenue retention formula to fund this addendum for timely completion.
16	Renovation of Presidential Palace	Pillar 4: Governance Prog. 29: Public Service Decent.	Rehabilitation and modernization of local government facilities in the county.	Fully Aligned	Fulfills the intervention to expand/modernize facilities to support sub-national administration.	Maintain high transparency in spending for this high-cost project to avoid citizen dissatisfaction.
17	Completion of Kayata Clinic	Pillar 6: Human Capital Prog. 44: Health Services	Upgrading and modernizing public healthcare facilities.	Partially Aligned	Program 44 verbatim text names Botota and Jarwah for upgrades; Kayata is a localized implementation choice.	Plan for immediate upgrade to health center status once initial construction is finalized.

C. Bong 2025 Project and Procurement Plan Mapping

Annex C: Bong County 2025 Project Alignment in Procurement Plan Matrix				
No.	Project Name (2025 Summary List)	Plan Status	Procured Cost	Inclusion Analysis
1	Wainisue Maternal Waiting Home	Included	$20,000	Matched (SBA Item 8).
2	Zamkpayeamah Public Elem. School	Included	$46,348	Matched (SBA Item 3).
3	Kolli-ta Wolah Public J.H. Annex	Omitted	-	No procurement record found.
4	Yowee Maternal Waiting Home	Included	$35,684	Matched (SBA Item 9).
5	Yellequelleh Commissioner Residence	Included	$30,000	Matched (SBA Item 7).
6	Suakoko Commissioner Residence	Included	$28,000	Matched (SBA Item 6).
7	Panta Commissioner Residence	Included	$19,316	Matched (SBA Item 5).
8	Lelekpayeah Market Building	Included	$50,000	Matched (SBA Item 2).
9	Rehabilitation of 30 Major Streets/Alleys	Omitted	-	High-priority road work missing.
10	Renovation of Frelela Town Hall	Included	$50,000	Matched (SBA Item 1).
11	E.J. Yancy Public Library	Included	$40,000	Matched (SBA Item 4).
12	Water Supply System (Gbarnga & Totota)	Included	$60,000	Matched (Non-SBA 1 & 2).
13	Construction of Gbarnay Town Hall	Omitted	-	Not found in plan.

14	Construction of Administrative Complex	Omitted	-	Not found in plan.
15	Fencing of Administrative Bldg (Addendum)	Omitted	-	Not found in plan.
16	Renovation of Presidential Palace	Omitted	-	Not found in plan.
17	Completion of Kayata Clinic	Omitted	-	Not found in plan

Bong County Project Inclusion in Procurement Plan Summary Data		
Analysis Category	**Data Value**	**Percentage**
Total Priority Projects (2025 Summary)	17	100%
Total Projects Included in Procurement Plan	10	59%
Total Projects Omitted from Plan	7	41%
Total Estimated Cost of 17 Projects	$1,262,621	100%
Total Cost Captured in Procurement Plan	$430,000	34%
Percentage of Budgetary Inclusion	$ 832,621.00	66%

D. Margibi County Project alignment with CDA

Margibi County 2025: Project-to-CDA Intervention Alignment Matrix						
S/N	**2025 Project Name**	**Allotment**	**CDA Pillar & Program**	**Linked CDA Key Intervention (Verbatim Text)**	**Alignment Status**	**Substantial Analysis (Rationale)**
1	Reconstruction of the Dolo Town Health Center	$160,000	**Pillar 6:** Human Capital **Prog. 44:** Health Services	Expanding the Dolo's Town health care facility.	**Fully Aligned**	Directly picked from the CDA's verbatim intervention list for health sector expansion.
2	Support to the Margibi Sports Association (MSA)	$55,000	**Pillar 6:** Human Capital **Prog. 52:** Inclusive Sports	Development of inclusive sports centers for the youth.	**Fully Aligned**	Specifically supports the goal to foster social cohesion and develop youth talents

						through physical activity.
3	County Administration Operation	$34,600	**Pillar 4:** Governance **Prog. 26:** Modernization	Strengthening institutional capacity to enforce transparency standards.	**Fully Aligned**	Essential funding for the bureaucratic processes and management required for digital society goals.
4	26 Gate School Addendum Work	$15,300	**Pillar 6:** Human Capital **Prog. 39:** School Facilities	Expanding, renovating, upgrading, and modernizing educational facilities.	**Fully Aligned**	Literal implementation of the target to improve 23 educational infrastructures across the county.
5	Kaba District Office Construction (Foundation)	$13,180	**Pillar 4:** Governance **Prog. 29:** Public Service Decent.	Rehabilitation and expansion of local government facilities in the county.	**Fully Aligned**	Direct implementation of the mandate to strengthen sub-national governance structures.
6	Renovation of Gibi Adm. Building	$13,071	**Pillar 4:** Governance **Prog. 29:** Public Service Decent.	Rehabilitation and expansion of local government facilities in the county.	**Fully Aligned**	Fulfills the requirement to modernize facilities for effective local governance.
7	Renovation of Mambah Civil Compound	$12,187.98	**Pillar 4:** Governance **Prog. 29:** Public Service Decent.	Rehabilitation and expansion of local government facilities in the county.	**Fully Aligned**	Literal implementation of the decentralization policy to improve local service delivery.
8	Christian Assoc. of the Blind Compound Renovation	$12,031	**Pillar 6:** Human Capital **Prog. 49:** Social Protection	Increase access of vulnerable groups...	**Fully Aligned**	Directly addresses the needs of PWDs by providing safe and

				to a dignified quality of life.		upgraded institutional facilities.
9	Projects Vehicle Maintenance & Engine	$9,900	**Pillar 4:** Governance **Prog. 29:** Public Service Decent.	Providing logistical support to facilitate effective operations.	**Partially Aligned**	While not a verbatim intervention, mobility is foundational for the monitoring and evaluation of all CDA projects.
10	Honorarium, Council Ops for M&E and Meetings	$6,920	**Pillar 8:** M&E	County Government to develop and operationalize appropriate M&E systems.	**Fully Aligned**	Directly fulfills the LGA requirement for participatory monitoring and citizens' consultative meetings.
11	Support to Media Institution	$4,000	**Pillar 4:** Governance **Prog. 26:** Modernization	Leveraging innovation to streamline processes and foster citizen engagement.	**Partially Aligned**	Media support indirectly facilitates transparency and accountability by keeping the public informed of CDA progress.
12	Charlesville Clinic Septic Tank	$3,829.13	**Pillar 6:** Human Capital **Prog. 44:** Health Services	Increase WASH services in all health facilities.	**Fully Aligned**	Verbatim alignment with the target to ensure safety and hygiene in healthcare centers.
13	Disaster Management	$2,000	**Pillar 5:** Environment **Prog. 33:** Env. Governance	Construction and equipment of institutional facilities and Early Response Center.	**Fully Aligned**	Essential for establishing a comprehensive framework to respond to climate-related emergencies effectively.

14	Support to Kakata, Marshall, & Unification Cities	$3,960	**Pillar 4:** Governance **Prog. 29:** Public Service Decent.	Strengthening municipal structures and empowering municipalities.	**Fully Aligned**	Literal implementation of the policy to decentralize service delivery to localized urban centers.

E. Grand Bassa Project Aliment with CDA

Grand Bassa County 2025: Project-to-CDA Intervention Alignment Matrix					
S/N	**2025 Project Name**	**CDA Pillar & Program**	**Linked CDA Key Intervention (Verbatim Text)**	**Alignment Status**	**Substantial Analysis (Rationale)**
1	Repair & Maintenance - Civil ($180k)	**Pillar 4:** Governance **Prog. 29:** Public Service Decent.	Rehabilitation and expansion of local government facilities in the county.	**Fully Aligned**	Specifically addresses the renovation of the Superintendent compound and 5 Statutory District offices.
2	Transport Equipment ($165k)	**Pillar 6:** Human Capital **Prog. 44:** Health Services	Providing new ambulances to enhance emergency medical care.	**Fully Aligned**	Fulfills the urgent need for timely health deliverables via ambulances and administrative mobility.
3	Construction of Clinic (Doegba Clan) ($80k)	**Pillar 6:** Human Capital **Prog. 44:** Health Services	Expanding, upgrading, and modernizing public healthcare facilities–construct new ones.	**Fully Aligned**	Directly implements the mandate to build new health units in underserved clans.
4	Construction of School (Own-Your-Own) ($75k)	**Pillar 6:** Human Capital **Prog. 39:** School Facilities	Building, renovating, or expanding inclusive and climate-resilient school infrastructure.	**Fully Aligned**	Responds to student overload in Electoral District #3 as identified in the budget details.
5	Baa Bridge Construction (St. John ED#2) ($75k)	**Pillar 2:** Infrastructure **Prog. 14:** Road Network	Expansion, rehabilitation, and maintenance of primary roads... upgrading of bridges.	**Fully Aligned**	Bridges are critical for the #1 county priority (Roads) to ensure seasonal accessibility.

6	Construction of Health Center (Lloydville) ($65k)	**Pillar 6:** Human Capital **Prog. 44:** Health Services	Expanding, upgrading, and modernizing public healthcare facilities.	**Fully Aligned**	A continuation project specifically aimed at completing a health center in ED#1.
7	Construction of Market (Lloydville) ($35k)	**Pillar 1:** Economic Trans. **Prog. 6:** Economic Divers.	Supporting the construction of warehouses, storage, and preservation facilities.	**Partially Aligned**	While markets aren't verbatim interventions, they serve as localized hubs for agribusiness value addition.
8	Road & Bridge Maintenance ($35k)	**Pillar 2:** Infrastructure **Prog. 14:** Road Network	Expansion, rehabilitation, and maintenance of urban and community roads.	**Fully Aligned**	Literal implementation of the target to maintain 25km of urban roads in Buchanan.
9	Market completion (Bokay Town) ($30k)	**Pillar 1:** Economic Trans. **Prog. 6:** Economic Divers.	Supporting inclusive agricultural food and non-food value chains.	**Partially Aligned**	Fulfills localized marketing needs that support the broader economic diversification goal.
10	Sport Stadium Fencing construction ($30k)	**Pillar 6:** Human Capital **Prog. 52:** Inclusive Sports	Development of inclusive sports centers for the youth.	**Fully Aligned**	Necessary for the safety and protection of sports infrastructure in Bokay Town.
11	Construction of Health Center (Boglay) ($28k)	**Pillar 6:** Human Capital **Prog. 44:** Health Services	Expanding, upgrading, and modernizing public healthcare facilities.	**Fully Aligned**	Targets the Geegbahn community in ED#2 for improved health service delivery.
12	Duu Bridge Construction (Rally Road) ($25k)	**Pillar 2:** Infrastructure **Prog. 14:** Road Network	Expansion, rehabilitation, and maintenance of secondary and feeder roads.	**Fully Aligned**	Literal fulfillment of the intervention to upgrade roads and bridges to enhance connectivity.
13	Medical Drugs for all districts ($25k)	**Pillar 6:** Human Capital **Prog. 44:** Health Services	Providing essential drugs, medical equipment, and supplies to health facilities.	**Fully Aligned**	Verbatim alignment with the intervention to supply all health facilities countywide.
14	Bassa Sports Association Support ($17k)	**Pillar 6:** Human Capital **Prog. 51/52:** Youth & Sports	Improvement of TVET for youth... and enhancing social cohesion.	**Partially Aligned**	Indirectly supports youth empowerment and talent development for the County Sports Meet.

15	Land Survey ($10k)	**Pillar 4:** Governance **Prog. 28:** Land Governance	Creation of physical boundary delimitation and urban toponymy.	**Partially Aligned**	Essential first step for formal land management and spatial planning.
16	ICT Infrastructure & Software ($5k)	**Pillar 4:** Governance **Prog. 26:** Modernization	Leveraging technology and innovative practices to streamline bureaucratic processes.	**Fully Aligned**	Specifically targets the installation of an IFMIS system to improve financial accountability.
17	Computer Supplier & ITC Services ($5k)	**Pillar 4:** Governance **Prog. 26:** Modernization	Strengthening institutional capacity to enforce transparency standards.	**Fully Aligned**	Literal implementation of the policy to equip administrative hubs for digital society goals.
18	Support to BACHT ($5k)	**Pillar 6:** Human Capital **Prog. 44:** Health Services	Improve staffing capacity for human resources for health.	**Partially Aligned**	Provides operational support to the health team to oversee district clinics.

F. Grand Bassa Project alignment with Procurement.

Grand Bassa County 2025: Project-to-Procurement Mapping Matrix						
S/N	**Project Name (Budget List)**	**Budget Cost**	**Procurement Plan Status**	**Procured Cost**	**Alignment Analysis**	**Strategic Recommendations**
1	ICT Infrastructure, hardware, software & Network	$5,000	SBA Item 8	$5,000	**Perfect Match.**	Ensure high-speed internet is included to meet digital society goals.
2	Computer Supplier & ITC Services	$5,000	SBA Item 9	$5,000	**Perfect Match.**	Prioritize laptop distribution for mobile administrative monitoring.
3	Repair & Maintenance - Civil	$180,000	SBA Items 10 & 11	$180,000	**Perfect Match.** Sum of Res. (105*k*) *and Non−Res.*(75k).	Use the $25k for Statutory District offices to empower local planners.
4	Construction of School (Own-Your-Own)	$75,000	SBA Item 12	$75,000	**Perfect Match.**	Integrate WASH/menstrual

						hygiene units into the modern design.
5	Transport Equipment (Court, GBU, Clinics & Adm)	$165,000	Non-SBA Item 3	$165,000	**Perfect Match.**	Establish a rigid fleet management system to prevent vehicle misuse.
6	Construction of Health Center (Boglay)	$28,000	SBA Item 13	$28,000	**Perfect Match.**	Focus on RMNCAH+N services to reduce maternal mortality.
7	Construction of Health Center (Lloydville)	$65,000	SBA Item 16	$65,000	**Perfect Match.**	Aim to upgrade this to referral status upon completion.
8	Construction of Market (Lloydville)	$35,000	SBA Item 17	$35,000	**Perfect Match.**	Include shared processing facilities like cold storage.
9	Construction of Clinic (Doegba Clan)	$80,000	SBA Item 18	$80,000	**Perfect Match.**	Coordinate with the Ministry of Health for immediate payroll inclusion.
10	Market completion (Bokay Town)	$30,000	SBA Item 14	$30,000	**Perfect Match.**	Use the site for trade fairs to promote Bassa agribusiness.
11	Sport Stadium Fencing construction	$30,000	SBA Item 15	$30,000	**Perfect Match.**	Leverage this site for youth rehabilitation services.
12	Baa Bridge Construction (St. John ED#2)	$75,000	Non-SBA Item 4	$75,000	**Perfect Match.**	Use climate-resilient materials to withstand high precipitation.
13	Duu Bridge Construction (Rally Road ED#4)	$25,000	Non-SBA Item 5	$25,000	**Perfect Match.**	Essential for seasonal access to feeder road networks.
14	Road & Bridge Maintenance	$35,000	Non-SBA Item 6	$35,000	**Perfect Match.**	Prioritize Buchanan City streets and Gbeh River intervention.

15	Medical Drugs for all Districts	$25,000	Non-SBA Item 7	$25,000	**Perfect Match.**	Establish community pharmacies to ensure drug availability.
16	Support to BACHT	$5,000	**Not Listed**	-	**Operational Fund.** Typically, not a procurement package.	Use these funds to monitor the construction of rural health centers.
17	Bassa Sports Association	$17,000	**Not Listed**	-	**Support Grant.** Typically, not a procurement package.	Link support to early prep for the County Sports Meet.
18	Land Survey	$10,000	**Not Listed**	-	**Service Fee.** Missing from these procurement sheets.	Conduct official surveys of county-owned land as per budget note.

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Naymote Partners for Democratic Development is a Liberian research and policy organization committed to evidence-based advocacy, good governance, and inclusive development across Liberia.

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