



MINISTRY OF FINANCE AND DEVELOPMENT PLANNING (MFDP)

REPUBLIC OF LIBERIA

STRATEGIC PLAN 2026 - 2030

March, 2026



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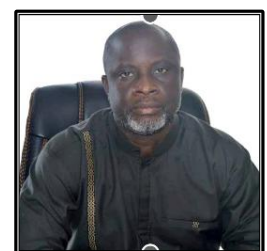
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STATEMENT OF POLICY COMMITMENT FROM THE MINISTER



The Ministry of Finance and Development Planning (MFDP) reaffirms its statutory mandate to manage the national economy and steward the financial resources of the Republic of Liberia with the highest standards of integrity, transparency, and accountability, while providing strategic leadership for socio-economic development planning. In presenting the 2026–2030 Strategic Plan, the Ministry establishes a unified policy direction to guide all operations, reforms, and institutional actions over the next five years.

This Policy Statement underscores MFDP’s commitment to:

1. **Strengthening Public Financial Management:** ensuring prudent fiscal discipline, efficient budget execution, credible macro-fiscal forecasting, and strengthened domestic revenue mobilization;
2. **Evidence-Driven Planning and Resource Allocation:** integrating national policies, plans, and budgets through robust coordination, monitoring, evaluation, and reporting mechanisms;
3. **Institutional Efficiency and Reform:** modernizing systems and processes, advancing digital transformation, and fostering a high-performing, professional, and accountable workforce across MFDP and all affiliated institutions;
4. **Transparency, Good Governance, and Anti-Corruption:** upholding ethical standards and ensuring openness in all fiscal, financial, and administrative practices, consistent with national and international best practices; and
5. **Sustainable and Inclusive National Development:** supporting economic diversification, poverty reduction, and improved service delivery across all sectors of government in alignment with the ARREST Agenda for Inclusive Development.

The 2026 - 2030 Strategic Plan is more than an internal framework; it is a central policy instrument that aligns MFDP’s work with Liberia’s national development aspirations. It reinforces cross-sector coordination to ensure that fiscal policy, budgeting, revenue administration, debt management, and development financing collectively advance the country’s socio-economic transformation agenda.

The Plan strengthens MFDP’s commitment to promoting macroeconomic stability through predictable, disciplined fiscal actions that enhance private-sector confidence and attract investment. It further underscores MFDP’s responsibility to support effective governance and improve public service delivery in critical sectors such as infrastructure, health, education, and social protection by ensuring that public resources are allocated and utilized efficiently and transparently.

Through this Strategic Plan, MFDP seeks to modernize its institutional architecture, deepen the adoption of digital solutions, build staff capacity, and strengthen communication with development partners, the private sector, civil society, and the general public.

Accordingly, the 2026–2030 Strategic Plan shall serve as the authoritative reference for program design, resource mobilization, operational planning, and performance evaluation across all departments and units of the Ministry. All structures within MFDP are hereby instructed to align their annual work plans, budgets, and deliverables with the priorities and targets outlined in this Plan.

This Policy Statement remains in full force for the duration of the Strategic Plan and requires full compliance by all MFDP personnel. As Liberia advances toward strengthened institutions and sustainable national growth, MFDP pledges to lead with responsibility, transparency, professionalism, and national pride.



Hon. Augustine Kpehe Ngafuan
Minister

FOREWORD



With profound commitment and a deep sense of responsibility, I present the Ministry of Finance and Development Planning (MFDP) Strategic Plan 2026–2030, our blueprint for strengthening public financial management, enhancing service delivery, and positioning the Ministry to meet the evolving needs of the Government and people of Liberia.

This Strategic Plan reflects our collective resolve to build a more efficient, accountable, and future-ready Ministry. It outlines priority actions to modernize administrative systems, strengthen human capacity, optimize resource management, and advance the institutional reforms necessary to drive national development. As the central institution responsible for public financial management and economic planning, we recognize that operational excellence is fundamental to enabling MFDP to fulfill its mandate effectively and to contribute to a stable, resilient, and inclusive economy.

The Strategic Plan is not merely a document; it is a commitment to transformation. It embodies our vision to advance digital innovation, streamline internal processes, reinforce fiscal discipline, and foster an enabling environment that enhances staff productivity and organizational performance. Most importantly, it ensures that the Ministry is structurally positioned to deliver results aligned with the Government's development priorities and the aspirations of the Liberian people.

This achievement would not have been possible without the unwavering dedication and expertise of our technical teams, directors, and staff who worked diligently throughout the development process. I extend my sincere appreciation to all departmental leaders, analysts, and support personnel whose insights and hard work shaped the clarity and robustness of this Plan. I am equally grateful to our partners across government institutions, development agencies, and civil society for their valuable contributions, consultations, and guidance.

Your collective efforts reflect a shared vision for a responsive, professional, and high-performing Ministry of Finance and Development Planning. It is through this spirit of collaboration that we will successfully implement the Strategic Plan and deliver meaningful, measurable outcomes for our nation.

As we move from planning to execution, I call upon all departments, units, and personnel to embrace this Strategic Plan as a guide for action, accountability, and continuous improvement. Our success will depend on our collective commitment to its priorities and our readiness to innovate, adapt, and uphold the highest standards of public service.

With renewed determination, I hereby endorse the MFDP Strategic Plan 2026–2030 and look forward to its full and successful implementation. Together, we will strengthen our institution, rise to the challenges of today, and prepare Liberia for a more prosperous and resilient future.

A handwritten signature in blue ink, consisting of several overlapping, stylized strokes, positioned above the name of the Deputy Minister.

Honorable Bill McGill-Jones
Deputy Minister for Administration

ACKNOWLEDGEMENTS

The 2026 - 2030 Strategic Plan represents the third comprehensive framework developed since the establishment of the Ministry of Finance and Development Planning (MFDP) in 2013. Its formulation provided a valuable opportunity to reflect on the Ministry's institutional growth, assess progress under the previous plan, and identify renewed areas of strategic focus. Most importantly, this Strategy ensures that MFDP's priorities are firmly aligned with the national vision articulated in the ARREST Agenda for Inclusive Development.

The successful development of this Strategic Plan was made possible through the strong leadership and strategic direction of Hon. Augustine Kpehe Ngafuan, Minister of Finance and Development Planning. His unwavering commitment to institutional reform, accountability, and performance excellence provided the vision and policy guidance that shaped the direction of this Plan.

Special recognition is extended to Hon. Bill McGill Jones, Deputy Minister for Administration, whose direct oversight and leadership throughout the process were invaluable. His hands-on engagement, coordination across departments, and sustained guidance ensured that the planning exercise remained inclusive, technically rigorous, and aligned with the Ministry's reform priorities.

We gratefully acknowledge our Development Partners for their valuable technical insights and advisory support during the formulation of this Strategy, and we look forward to continued collaboration during its implementation. We also extend gratitude to Gurus Human Resources Consultancy, whose professional facilitation and technical assistance were instrumental to the successful completion of this document.

The Ministry's extends sincere appreciation to the Senior Management Team, including all specialized units of the Office of the Minister, for their invaluable leadership, technical expertise, and steadfast commitment throughout the development of this Strategic Plan. We particularly recognize the contributions of Hon. Anthony Myers, Deputy Minister for Fiscal Affairs; Hon. Dephue Zuo, Deputy Minister for Economic Management; Hon. Tanneh G. Brunson, Deputy Minister for Budget and Development Planning; Hon. Bill McGill Jones, Deputy Minister for Administration; and Hon. Elwood Netty, Comptroller and Accountant General.

We also express acknowledge the dedication and professional input of Hon. Andrew N. Ngolloe, Assistant Minister for Revenue and Tax Policy; Hon. Dede Sandimane, Assistant Minister for Expenditure; Hon. Henry D.Z. Yanquio, Assistant Minister for Economic Policy, Hon. Alice Williams, Assistant Minister for Debt Management and External Resources; Hon. Sarah McGill Mulbah, Assistant Minister for Budget; Hon. J. Wellington Barchue, Assistant Minister for Planning; and Hon. Paul T. Lamin, Assistant Minister for Administration.

Their collective efforts, strategic guidance, and collaborative spirit have been instrumental in shaping a forward-looking and results-oriented Strategic Plan for the Ministry.

Core Strategic Plan Development Team

This Strategic Plan is the product of a committed team of senior management and technical professionals, including:

- **Mr. James Tokpawhiea**, Deputy National Coordinator, PFM Reforms Coordination Unit and Officer-In-Charge of the Internal Programs Coordination Unit
- **Mr. Abraham Jusu**, Public Financial Management Consultant
- **Mr. Ziama Kollie**, Public Financial Management Consultant
- **Mr. Melvin Q. Johnson (Deceased)**, Former Director, Internal Programs Coordination Unit
- **Mr. Andrew G. Tehmeh, Sr.**, Technical Focal Point, Office of the Deputy Minister for Administration and Core Technical Lead
- **Mr. Fred D. Fundo, Sr.**, Technical Focal Point, Office of the Assistant Minister for Administration
- **Ms. Lynda A.M. Varmah**, Senior PFM Specialist
- **Mr. Wilfred A. Bruce**, Senior Compliance Analyst

We further recognize the dedicated staff of the **Internal Programs Coordination Unit (IPCU)**, including Roland Johnson, K. Massayan Sorsor, Cyrus D. Folee, Wilhelmina Page, Nelson Fukah, and Teddy Warner, whose logistical coordination made this process possible.

We pay special tribute to the late **Mr. Melvin Q. Johnson**, Director (2022-2025) of the Internal Programs Coordination, whose leadership and contributions to this effort remain deeply appreciated.

Finally, we extend heartfelt thanks to the entire staff of MFDP, whose daily commitment to public service forms the backbone of this institution. This Strategic Plan stands as a testament to the collective dedication of the Ministry's workforce to serve the Republic of Liberia with professionalism, integrity, and excellence.



MFDP Strategic Plan 2026 -2030 Technical Team

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Abbreviations and Acronyms

ADB	-	African Development Bank
AfT	-	Agenda for Transformation
AfCFTA	-	African Continental Free Trade Area
AWP	-	Annual Work Plan
BDP	-	(Department of) Budget and Development Planning
CBL	-	Central Bank of Liberia
CSA	-	Civil Service Agency
CSF	-	Critical Success Factor
CSO	-	Civil Society Organization(s)
DA	-	Department of Administration
DBI	-	Doing Business Index
DEM	-	Department of Economic Management
DFA	-	Department of Fiscal Affairs
DMC	-	Debt Management Committee
DSA	-	Debt Sustainability Analysis
ECOWAS	-	Economic Community of West African States
EVD	-	Ebola Virus Disease
EXT	-	Executive Management Team
FDI	-	Foreign Direct Investment
GAC	-	General Auditing Commission
GC	-	Governance Commission
GDP	-	Gross Domestic Product
GoL	-	Government of Liberia
HDI	-	Human Development Index
HRM	-	Human Resource Management
IAA	-	Internal Audit Agency
IAS	-	Internal Audit Secretariat
ICT	-	Information and Communication Technology
IEF	-	Index of Economic Freedom
IFMIS	-	Integrated Financial Management Information System
IFRS	-	International Financial Reporting Standards
IMF	-	International Monetary Fund
IPCU	-	Internal Program Coordination Unit
IPFMRP	-	Integrated Public Financial Management Reform Program
IT	-	Information Technology
LACC	-	Liberia Anti-Corruption Commission
LBO	-	Legislative Budget Office
LIPA	-	Liberia Institute for Public Administration
LISGIS	-	Liberia Institute of Statistics and Geo-Information Services
LRA	-	Liberia Revenue Authority
M&A's	-	Ministries and Agencies
M&E	-	Monitoring and Evaluation
MACs	-	Ministries, Agencies, and Commissions
MCI	-	Ministry of Commerce and Industry
MFDP	-	Ministry of Finance and Development Planning
MIA	-	Ministry of Internal Affairs

MLME	–	Ministry of Lands, Mines, and Energy
MOA	–	Ministry of Agriculture
MOE	–	Ministry of Education
MOH	–	Ministry of Health
MPW	–	Ministry of Public Works
MSME	–	Micro, Small, Medium Enterprises
MTEF	–	Medium Term Expenditure Framework
NBoC	–	National Bureau of Concessions
NGDP	–	Nominal Gross Domestic Product
NIC	–	National Investment Commission
OM	–	Office of the Minister
PAAC	–	Public Administration and Appropriations Committee
PEFA	–	Public Accountability and Financial Accountability (Assessment)
PFM	–	Public Financial Management
PSIP	–	Public Sector Investment Program
RGDP	–	Real Gross Domestic Product
RSAP	–	PFM Reform Strategic Action Plan
SDG	–	Sustainable Development Goals
SMART	–	Specific, Measurable, Attainable, Realistic, Time-bound
SMT	–	Senior Management Team
SOE	–	State Owned Enterprises
SOP	–	Standard Operating Procedures
SP	–	Strategic Plan
SWG	–	Sector Working Group
SWOT	–	Strengths, Weaknesses, Opportunities, and Threats
TOR	–	Terms of Reference
TSA	–	Treasury Single Account
UN	–	United Nations
UNDP	–	United Nations Development Program
USAID	–	United States Agency for International Development
USD	–	United States Dollars
VAT	–	Value Added Tax
WAEMU	–	West African Economic and Monetary Union

EXECUTIVE SUMMARY

The Ministry of Finance and Development Planning (MFDP), established in 2013 by the MFDP Act, serves as the cornerstone of Liberia’s economic governance by merging fiscal management with development planning. Its mandate is to formulate sound economic policies, mobilize and allocate public resources efficiently, and coordinate development planning for sustainable and inclusive growth. Accordingly, the MFDP presents this Five-Year Strategic Plan (2026–2030) as a blueprint to consolidate fiscal stability, strengthen governance, and drive inclusive growth. Building on lessons from the expired 2019–2023 strategy, this plan aligns with the Government’s ARREST Agenda for Inclusive Development (AAID), which focuses on six pillars: Economic Transformation, Infrastructural Development, Rule of Law, Governance and Anti-Corruption, Environmental Sustainability, and Human Capital Development. Furthermore, it ensures alignment with global frameworks, including the United Nations Sustainable Development Goals (SDGs) and the African Union’s Agenda 2063. Ultimately, the plan reflects Liberia’s determination to transition from fragility toward resilience, ensuring that economic recovery translates into tangible improvements in the lives of citizens.

Liberia enters this planning cycle at a pivotal moment. The peaceful transfer of power in 2024 from President George Weah to President Joseph Boakai reinforced democratic resilience and international confidence. However, this new strategic plan is being developed at a time when Liberia continues to grapple with structural vulnerabilities, including weak revenue mobilization due to a low tax-to-GDP ratio (~13–14%), high public debt exposure, persistent trade deficits, high inflation, and vulnerabilities to external shocks such as commodity price volatility and climate change. The country also contends with deep-seated issues in human development, ranking 177 out of 191 on the Human Development Index (2025), with widespread poverty, youth unemployment, and under-resourced health and education systems. Despite these challenges, Liberia has demonstrated democratic resilience and is implementing reforms supported by international partners like the IMF and World Bank. The ARREST agenda, anchored in Agriculture, Roads, Rule of Law, Education, Sanitation, and Tourism, provides the national framework for tackling these issues. Within this context, MFDP’s role is central: ensuring fiscal discipline, mobilizing resources, and coordinating development planning across government.

Economically, Liberia is recovering from the shocks of the COVID-19 pandemic and years of fiscal imbalance. GDP growth rebounded to 5.1% in 2024, supported by agriculture, mining, and services, with projections of 5.7% by 2027. Concurrently, inflation has declined from double digits to below 7%, reflecting tighter monetary policy and exchange rate stability. However, the benefits of growth remain uneven, diluted by high population growth and persistent poverty. Fiscal pressures are acute: the revenue-to-GDP ratio remains among the lowest globally (13–15%), while public debt hovers near 60% of GDP. Moreover, current account deficits and low reserves further expose the economy to external shocks. Regarding public debt, Liberia’s trajectory underscores both progress and risk. Following debt forgiveness under HIPC in 2010, borrowing surged to finance infrastructure gaps, pushing debt-to-GDP above 50% by 2019. The pandemic worsened vulnerabilities, but a landmark 2023 restructuring under the G20 Common Framework provided temporary relief, reducing debt ratios and suspending payments until 2026. Despite this, debt sustainability remains fragile. Over 80% of debt is external, largely concessional, but domestic arrears continue to burden the private sector. Consequently, the plan emphasizes disciplined borrowing, prioritization of high-impact projects, and aggressive domestic revenue mobilization to avoid a return to distress once the moratorium ends.

Structurally, the MFDP's plan is organized around six pillars aligned with the AAID:

1. **Economic Transformation** – Expand the tax base, strengthen state-owned enterprises, and promote private sector-led growth.
2. **Infrastructure Development** – Scale up investment in roads, energy, and ICT to unlock productivity and regional trade.
3. **Rule of Law & Governance** – Deepen anti-corruption reforms, strengthen fiscal transparency, and enhance accountability mechanisms.
4. **Human Capital Development** – Increase spending on health, education, and skills training to address unemployment and improve service delivery.
5. **Environmental Sustainability** – Integrate climate resilience into fiscal planning and promote sustainable resource management.
6. **Institutional Strengthening** – Modernize MFDP's organizational structure, enhance capacity, and accelerate digitalization of financial systems.

A SWOT analysis for the Ministry highlights key factors:

- ✦ **Strengths:** Central role in fiscal and development planning, strong donor partnerships, ongoing PFM reforms (IFMIS, TSA, digital revenue collection).
- ✦ **Weaknesses:** Limited institutional capacity, high wage bill, weak enforcement of fiscal rules.
- ✦ **Opportunities:** Regional integration through ECOWAS and AfCFTA, concessional financing, digital transformation, and Liberia's election to the UN Security Council (2026–2027).
- ✦ **Threats:** Commodity price volatility, illicit drug crisis among youth, climate risks, and political contestation ahead of the 2029 elections.

To address these, the MFDP has identified seven strategic priority programs for implementation over the next five years:

1. **Enhance Modernization of Financial Management Systems & Infrastructure:** Fully deploy and link the Integrated Financial Management Information System (IFMIS) with other government systems to automate budget execution, improve transparency, improve data sharing, and reduce off-budget spending to 6% over the next five years. This includes expanding IFMIS to counties and state-owned enterprises, establishing a disaster recovery site, and migrating all government payments to electronic funds transfer. In addition, the MFDP will construct a modern, state-of-the-art ministerial complex between 2026 and 2029 to address the critical need for a permanent and fit-for-purpose institutional home. This flagship infrastructure initiative is a strategic enabler of the Ministry's reform agenda, designed to consolidate currently fragmented departments into a single, secure, and technologically advanced campus that supports efficient service delivery, stronger coordination, and policy coherence. The complex will be purpose-built to international standards, integrating resilient ICT backbone infrastructure, secure data centers, modern conference and training facilities, and public-oriented service areas that promote transparency and accessibility.
2. **Improve Public Financial Management Capacity Building & Professionalization:** Address human capital gaps through staff re-profiling, a Continuous Learning & Development Framework, and professionalization of comptrollers and accountants. It also aims to digitize HR processes and promote women in leadership, targeting 35% representation.
3. **Strengthen Fiscal Reporting & Accounting Standards:** Transition Liberia from cash-based accounting to International Public Sector Accounting Standards (IPSAS)

accrual basis, starting with cash basis IPSAS Part II disclosures. This includes developing a National Accounting Manual, updating the Chart of Accounts, and improving financial statement quality.

4. **Improve Strategic Debt Management & Resource Mobilization:** Reduce Liberia's high risk of debt distress through disciplined borrowing guided by annual Debt Sustainability Analyses and a Medium-Term Debt Strategy. Concurrently, boost domestic revenue by implementing Value Added Tax (VAT), adopting the ECOWAS Common External Tariff (ECOWAS-CET), enhancing tax administration, and exploring innovative financing.
5. **Improve Digital Transformation of Human Resources and Promotion of Diversity and Inclusion:** Digitize HR management through a Human Resources Management Information System to streamline recruitment, payroll, and performance management. It also promotes gender equity and inclusion, with specific targets for women in leadership.
6. **Achieving Excellence in Service Delivery:** Shift MFDP's culture toward client-oriented service delivery by developing clear Standard Operating Procedures, streamlining internal processes, and strengthening the Ministerial Delivery Unit for better interagency coordination. This includes modernizing the Project Financial Management Unit to enhance oversight of donor-funded projects.
7. **Leveraging Technology to Reduce Processing Time and Digitizing Document Management:** Deploy offline digital archive systems, automate workflows through IFMIS, and reduce manual processes and bureaucratic delays. It aims to create a searchable portal for financial records to enhance transparency.



Min. Ngafuan chaired an interministerial meeting on the development of second county Compact with a MCC delegation led by Ms. Carrie Monaham, Managing Director for Africa at MCC

For implementation, the plan will be cascaded through annual work plans at departmental, divisional, and unit levels. Oversight will be provided by the Senior Management Team and the Deputy Minister for Administration, supported by the Internal Program Coordination Unit. Collaboration with civil society, development partners, and other government agencies is emphasized. The Monitoring and Evaluation framework will track progress against intended outputs and contribution to AAID outcomes, utilizing existing reports to avoid duplication. Key performance indicators are outlined in annexes, with regular reviews at senior management and departmental levels.

A dedicated Risk Management approach addresses key risks, including macroeconomic instability, technology failures, political violence, and staffing changes. Mitigation strategies involve prudent fiscal management, system upgrades, advocacy for fair elections, and ensuring broad ownership of the strategic plan. In conclusion, the MFDP Strategic Plan 2026–2030 represents a comprehensive roadmap to strengthen public financial management, enhance domestic resource mobilization, and support Liberia’s development goals under the AAID. By prioritizing modernization, capacity building, and transparency, the Ministry aims to foster macroeconomic stability, attract private investment, and improve service delivery. Successful implementation will require sustained political commitment, adequate resourcing, and collaborative efforts across government and with development partners. This plan positions MFDP as a catalyst for transformative change, driving Liberia toward sustainable and inclusive economic growth.



MFDP staff workshop aimed at enhancing gender and social inclusion within the national planning and budgeting process

SECTION 1: INTRODUCTION

Overview

The Ministry of Finance and Development Planning (MFDP) is the central pillar of Liberia's economic governance, established in 2013 through an act of legislation, the MFDP Act of 2013. This legislative action was a cornerstone of public sector reform, strategically merging the fiscal, regulatory, and transactional operations of the former Ministry of Finance with the medium-term social and economic development planning functions of the Ministry of Planning and Economic Affairs. This integration was designed to ensure that national budgeting and long-term development strategies are intrinsically linked, fostering greater coherence and effectiveness in the government's pursuit of national goals. The MFDP's overarching mandate, as outlined in its strategic documents, is to "formulate sound economic and financial policies, mobilize and allocate public resources efficiently, and coordinate development planning for sustainable and inclusive growth." This places the Ministry at the heart of Liberia's journey toward post-conflict recovery and development.

The MFDP's current strategic direction is framed by the national development agenda, the ARREST Agenda for Inclusive Development (AAID 2025-2029). The Ministry's third Strategic Plan (2026-2030) is explicitly designed to support the AAID's six key pillars: Economic Transformation, Infrastructural Development, Rule of Law, Governance and Anti-Corruption, Environmental Sustainability, and Human Capital Development. This plan is not developed in isolation; it also ensures Liberia's alignment with global and regional frameworks, including the United Nations Sustainable Development Goals (SDGs) and the African Union's Agenda 2063. In formulating this plan, the MFDP conducted a reflective assessment of its preceding strategy, learning from the significant challenges that undermined previous efforts, most notably the recent Covid-19 outbreak, and persistent vulnerabilities in global commodity markets, which highlighted the economy's exposure to external shocks.

A central and ongoing focus for the MFDP is the implementation of robust Public Financial Management (PFM) reforms, heavily supported by international partners like the International Monetary Fund (IMF) and the World Bank. Key initiatives include the continued rollout and enhancement of the Integrated Financial Management Information System (IFMIS) to improve budget execution and transparency, and the digitalization of revenue collection through platforms like "Lipa Pay" managed by the Liberia Revenue Authority. According to the IMF's recent Article IV consultations, these reforms are critical for addressing long-standing issues such as off-budget spending, the accumulation of domestic arrears, and weak cash management. The successful implementation of these systems is seen as fundamental to restoring fiscal discipline, enhancing domestic revenue mobilization, and rebuilding trust in public financial systems.

Despite these ambitious reforms, the MFDP operates within the context of severe fiscal and economic constraints. As detailed in World Bank reports, Liberia continues to grapple with a low tax-to-GDP ratio of approximately 13-14%, one of the lowest in the world, which severely limits the government's capacity to fund essential services and public investment. The economy remains highly dependent on volatile commodity exports and is heavily dollarized, complicating monetary policy. Furthermore, the MFDP itself faces internal capacity challenges in performing its

expanded mandate. The confluence of a constrained resource environment, a large public wage bill, and significant spending pressures, particularly in critical sectors like health, education, and infrastructure, presents a formidable challenge to achieving its strategic objectives and maintaining debt sustainability.

Looking forward, the MFDP's success hinges on its ability to navigate this complex landscape. The Ministry's strategic plan acknowledges the need for continued fiscal consolidation, as emphasized in its IMF-supported program, which aims to curb deficit monetization and gradually reduce public debt. Priorities include deepening domestic revenue mobilization, improving the financial viability of key state-owned enterprises, and developing financial capacity for investments benefiting the poor. As Liberia implements a new national development strategy, the MFDP's role in leading evidence-based planning, fostering private sector development, and strengthening resilience to climate and economic shocks will be more critical than ever in steering the country toward a path of sustainable and inclusive economic development.

Political Developments

Liberia's political landscape remains dynamic and, at times, contentious. Recent political debates have focused on issues such as corruption, electoral reform, decentralization, and the rule of law. Liberia experienced a significant political transition in January 2024 when former President George Weah peacefully handed over power to President Joseph Nyuma Boakai after a tightly contested runoff election. President Boakai won with 50.9% of the vote, while former President Weah secured 49.1%, marking a rare instance in Liberian history where an incumbent conceded defeat without dispute. This peaceful transfer of power was lauded internationally, especially given the regional context of coups and democratic backsliding in West Africa. The European Union described the election as “remarkably close and well administered,” reinforcing Liberia's commitment to democratic norms. The latest transition followed the historic general elections in late 2023, the first since the departure of the UN peacekeeping mission. Liberia graduated from the list of Fragile and Conflict-affected States (FCS) in FY22. However, fragility remains embedded in the country's political, institutional, and social context. While it no longer grapples with active conflict or high levels of interpersonal or gang violence, Liberia is still on a path out of fragility toward greater resilience. Liberia's vulnerability to shocks –including conflict, commodity price shocks, and disasters– has repeatedly derailed economic growth and development and heightened perceptions of risk (real and perceived) for the private sector.

Liberia, as of late, has been witnessing an increase in the use/abuse and trafficking of illicit drugs and substances. The problem is particularly acute among young people, many of whom are drawn into substance abuse by socio-economic hardship, unemployment, trauma, and limited educational opportunities. President Joseph Boakai, to strengthen the government's response to the crisis, replaced the leadership of the Liberia Drug Enforcement Agency (LDEA) twice. Ghettos are being raided and demolished, and traffickers are arrested, while users are being taken to rehabilitation centers for care. Lately, the Government has been providing logistical support to the LDEA across the country.

The Government has outlined its vision for Liberia's development through the ARREST agenda, an acronym representing Agriculture, Roads, Rule of Law, Education, Sanitation, and Tourism.

The Government wants to leverage these key sectors to reverse economic stagnation, emphasizing the need for comprehensive and interconnected development strategies. The Boakai administration continues to advance its governance reform and development agenda. The plan for 2026 focuses on strengthening the economy, enhancing public services, and reforming government institutions.

President Boakai launched the ARREST agenda—focusing on Agriculture, Roads, Rule of Law, Education, Sanitation, and Tourism, as a framework for national development. His administration has also proposed constitutional reforms and electoral changes to strengthen democratic institutions and address systemic weaknesses. The political environment remains dynamic, with the defeated Coalition for Democratic Change (CDC) regrouping for a potential comeback in the 2029 elections. Internal divisions within the CDC, including the departure of key figures and the formation of splinter parties, have weakened its cohesion. Meanwhile, President Boakai's Unity Party faces scrutiny over governance performance, with surveys indicating public concern about partisanship and institutional effectiveness. Liberia's election to a non-permanent seat on the UN Security Council for 2026–2027 reflects growing international confidence in its democratic resilience, but sustaining peace and development will require continued reforms and inclusive governance.

THE STATE OF THE ECONOMY

Medium-Term Macroeconomic Forecast

Liberia has embarked on an ambitious reform program under its new administration, aiming to correct deep-rooted macroeconomic imbalances and reinvigorate its structural agenda. This renewed focus is a direct response to a significant fiscal deterioration over the 2022-23 period, which heightened debt vulnerability and drained international reserves. These fiscal pressures compound the country's longstanding and enormous deficits in both physical infrastructure and human capital.

To confront these challenges and unlock the nation's growth potential, the government has articulated a comprehensive vision within its recently adopted National Development Strategy (NDS). This strategy sets forth clear goals for a substantial scaling-up of public investment in critical areas, from roads and energy to healthcare and education.

Achieving these objectives, however, presents a formidable challenge. Success will be contingent on sustained and simultaneous efforts across several fronts. It will require a determined push to mobilize additional domestic revenues, a sharp increase in the efficiency of public investment spending, and a strategic pursuit of external grants and highly concessional loans to support the development agenda without exacerbating debt distress.

Liberia's economy showed modest recovery in 2024, with a GDP growth rate of 4.8% driven by improvements in agriculture, services, and mining. Inflation dropped from 10.1% in 2023 to 8.3% in 2024, supported by tighter monetary policy and exchange rate stability. President Boakai's administration reported a revised GDP growth rate of 5.1% for 2024, with increased international reserves and record domestic revenue collection.

Table 1.1: Key Macroeconomic Indicators for Liberia

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
GDP at market prices	1.2	-2.5	-3	5	4.8	4.7	4.8	5.1	5.5	5.7
Agriculture	1.2	0.2	2.4	3.3	5.9	1.4	3.5	5.4	5.8	5.4
Industry	4.9	1	0.2	13.3	10.4	13.9	6	5.5	5.5	5.2
Services	-0.8	-6.6	-8.6	3	2.8	4.5	5.4	4.6	5.2	5.9
Population Growth	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Real per capita GDP	-1.3	-4.9	-5.5	2.5	2.3	2.2	2.3	2.6	3	3.2
annual average inflation	23.5	27	17.4	7.8	7.6	10.1	8.4	6.5	5.5	5.1
End-of-period inflation	28.5	20.3	13.1	5.5	9.2	10	6.6	5.7	5.3	4.9
Current account balance	-22.1	-18.3	-15.6	-17.7	-19	-26.4	-22.1	19.9	19.5	-18.1
Balance in trade and services	-31.1	-24.2	-25.2	-24.5	-22.3	-30.2	-24.1	21.5	20.5	-18.1
Primary income (net)	-8.7	-3.2	-4.8	-6.1	-6.3	-6.2	-6.8	-6.9	-7.2	-7.7
Secondary income (net)	17.7	9.2	14.3	12.9	9.6	10	8.7	8.5	8.2	7.7
Foreign Direct Investment	8.9	8.9	7	7.3	7.4	9.8	10	11	10	10
Gross Official Reserves (in months of next year's imports)	2.3	2.2	2.1	3.9	2.8	2	1.9	2.4	2.6	3
Total Public Debt (% of GDP)	32.6	46.7	55.8	53.2	54.3	58.8	57.2	57	56.2	54.8
External	24.8	34	39.1	37.1	35.4	37.1	37.5	39.1	40.3	41.3
Domestic	7.8	12.7	16.7	16.1	18.9	21.8	19.7	17.9	15.9	13.5

Source: Adopted from World Bank Publication

Liberia's economy is emerging from a period of crisis, transitioning from the high inflation and recession of 2018-2020 towards a phase of steady GDP growth and declining inflation. This recovery, however, remains fragile. The forecast on economic outlook shows a promising rebound in economic activity, particularly in the industrial sector, but this growth is undermined by persistent vulnerabilities. Critically, the benefits are diluted by high population growth, resulting in only modest improvements in real per capita income and highlighting the challenge of translating macroeconomic gains into tangible improvements in living standards.

The nation's fiscal health is a primary concern, characterized by a high and potentially unsustainable public debt burden that is projected to peak at 57% of GDP in 2025. This debt accumulation is a direct consequence of Liberia's most fundamental constraint: an extremely low revenue base. Though the domestic revenue performed better in 2024, with an excess of approximately US\$ 9, the government's historic inability to generate sufficient domestic revenue to support its expenditures forces it to borrow to finance them, creating a vicious cycle where debt service payments consume scarce resources that are desperately needed for critical public investment and services.

Further compounding these issues are serious external sector imbalances. Liberia runs a large and growing current account deficit, which means that the nation consistently imports more than it exports, which drains foreign exchange reserves. While foreign direct investment provides some relief, official reserves are projected to fall to precariously low levels in the near term, especially amidst the United States Government's transition from aid to trade and the accompanying effect of this on aid globally. This situation creates a vulnerable economy, highly susceptible to external

shocks such as fluctuations in global commodity prices, which could trigger currency depreciation and a resurgence of the inflation that has only recently been brought under control.

Fiscal Returns vs Expenditure

The IMF's latest Article IV Consultation for Liberia projects a steady economic recovery, with GDP growth expected to average 4.8% in 2024 and rise to 5.7% by 2027, driven primarily by a robust expansion in the mining sector. This growth occurs alongside a significant disinflationary trend, with annual average inflation forecast to fall from its crisis-level peak of 27% in 2019 to 8.4% in 2024 and further down to 5.1% by 2027. Despite this positive trajectory, the report underscores profound fiscal challenges. Public debt was projected to remain high, peaking at 58.8% of GDP in 2023 and only gradually declining, while the government's historically low revenue base, one of the weakest globally, severely constrains its ability to finance essential development and social expenditures.

There is a critical need for fiscal consolidation anchored by domestic revenue mobilization, which means the need to increase the revenue-to-GDP ratio should be non-negotiable to reduce the government's reliance on borrowing and create a fiscal space. This is crucial for managing the budget, as expenditure pressures remain high and the need to reallocate spending towards priority infrastructure and social services while improving the efficiency of public investment. The overall fiscal strategy is designed to place total public debt (54.88% of GDP in 2024)¹, which is split between external (32.42% of GDP in 2024) and domestic (22.45% of GDP in 2024), on a firm downward path over the medium term, to cap the Debt-to-GDP ratio at 35% by 2030.

Liberia's current account deficit was projected to remain large, widening to -26.4% of GDP in 2023, reflecting a structural trade imbalance. This deficit pressures foreign reserves, which were forecast to dip to a precarious 1.9 months of import cover in 2024 before a slow recovery. The government's tight monetary policy has helped anchor inflation expectations and rebuild reserve buffers.

Table 1.2: Overall Deficit will remain below ten percent of GDP; Revenue to GDP will rise to 15 percent

(recalibrated using recent forecasts from IMF Article IV consultations)

	2019	2020	2021	2022	2023	2024
Nominal GDP (US\$ million)	3,542.00	3,221.00	3,217.00	3,266.00	3,437.00	3,499.00
Overall deficit (US\$ million)	196	220	225	200	210	216
Deficit as % of GDP	6%	7%	7%	6%	6%	6%
Revenue (US\$ million)	444	455	469	492	514	537
Revenue as % of GDP	13%	14%	15%	15%	15%	15%
Population ¹ (millions)	4.64	4.78	4.92	5.1	5.2	5.4
Nominal GDP Per Capita	763	674	654	640	661	648

Source: MFDP and IMF; ¹ LISGIS; ² Per capita calculated based on the new GDP growth scenario and population forecast.

¹ CBL Annual Report 2024

Debt Sustainability

Liberia's journey with debt sustainability over the past decade has been a turbulent one, marked by a cycle of accumulation, crisis, and restructuring. Emerging from comprehensive debt forgiveness under the HIPC initiative in 2010, the nation began borrowing anew to address significant infrastructure and development gaps. This led to a period of steady debt accumulation between 2014 and 2019, where the public debt stock grew from approximately \$600 million to \$1.1 billion, and the debt-to-GDP ratio climbed from 23% to over 50%. This pre-pandemic trend was already a cause for concern, as a narrow revenue base and dependence on commodity exports made the country economically vulnerable.

Table 1.3: Liberia Debt Statistics

	2019	2020	2021	2022	2023	2024
GDP (US\$ million)	3,542	3,221	3,217	3,266	3,437	3,499
Public external debt (% of GDP)	29.9	38.6	42.2	47.5	52.5	55.4
Public domestic debt (% of GDP)	8	15.8	16.5	15.8	14.1	12.2
Total debt as % of GDP	37.9	54.4	58.7	63.3	66.6	67.6

Source: World Bank and IMF database

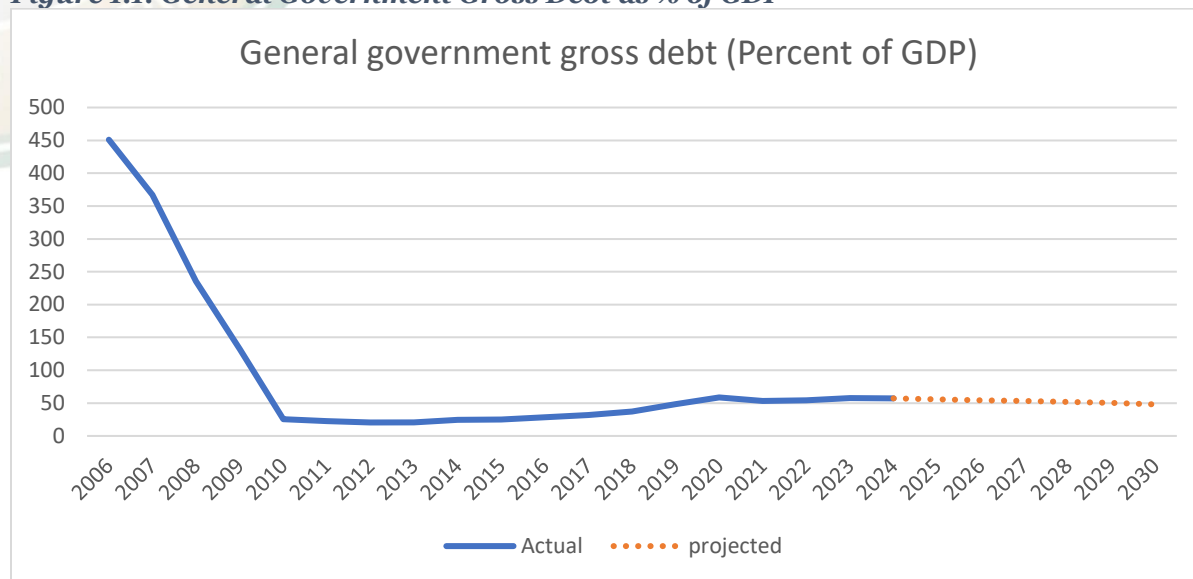
The COVID-19 pandemic abruptly ended any notion of manageable debt, triggering a severe crisis. By 2020, the debt stock peaked at nearly \$1.5 billion, pushing the debt-to-GDP ratio to an unsustainable 63.5%. The collapse of revenue and increased spending needs made debt service impossible, compelling Liberia to seek relief. The country became an early beneficiary of the G20's Debt Service Suspension Initiative (DSSI) and, more significantly, one of the first to apply for debt treatment under the Common Framework. This culminated in a landmark 2023 agreement with bilateral creditors, including China, which provided a moratorium on payments until 2026, extended maturities, and cleared arrears. This restructuring was transformative, reducing the public debt stock to approximately \$1.05 billion and the debt-to-GDP ratio to around 45% by the end of 2023.

Despite this successful intervention, Liberia's public debt is still officially assessed as sustainable but subject to a high risk of distress by international financial institutions. The composition of the debt, which is over 80% external and owed to official multilateral and bilateral creditors, mitigates some risk due to its concessional nature. However, profound challenges remain. Critically, Liberia suffers from one of the world's lowest tax-to-GDP ratios, consistently around 13%, which severely constrains its ability to fund development without borrowing. Furthermore, a significant debt service burden is projected to return after the moratorium ends in 2026. The economy also remains exposed to exchange rate depreciation, which inflates the local currency cost of foreign debt, and the government continues to accumulate domestic arrears, a hidden debt that stifles private sector growth.

Looking ahead, Liberia's path to durable debt sustainability is narrow and hinges on disciplined domestic policy. The immediate crisis has been averted, but the future depends overwhelmingly on the government's ability to implement robust reforms. The highest priority must be on domestic revenue mobilization; without a significant broadening of the tax base, the cycle of

borrowing will be difficult to break. Additionally, any new borrowing must be strictly limited to high-impact projects on highly concessional terms, and growth-enhancing reforms are needed to foster a resilient, private sector-led economy. Ultimately, while international debt relief provided a crucial reset, Liberia's long-term fiscal health will be determined by its own commitment to prudent financial management and economic diversification.

Figure 1.1: General Government Gross Debt as % of GDP



Source: IMF database

Liberia faces a high risk of public debt distress, with public debt reaching 58.8% of GDP in 2023, driven by borrowing for infrastructure and government operations; however, the debt profile is mitigated as over 90% of external debt is on highly concessional terms from multilateral lenders. Supported by IMF and World Bank programs, the government is pursuing fiscal consolidation through improved revenue mobilization and expenditure controls to reduce debt levels over the medium term. While the medium-term outlook is positive with expected growth and declining inflation, this trajectory is highly vulnerable to shocks such as fiscal slippages, declining aid, or volatile commodity prices, given Liberia's weak debt-carrying capacity and reliance on a favorable global environment.

Trade and Currency

Liberia's trade and currency dynamics over the past decade reveal an economy struggling with deep-seated structural issues. The persistent trade deficit, driven by a narrow export base and inelastic import demand, continuously undermines the value of the Liberian dollar, importing inflation and stifling economic stability.

The medium-term outlook remains cautious. Positive growth projections and planned fiscal reforms, if diligently implemented, could stabilize the currency and narrow the trade deficit over time. However, the risks are significant. Any fiscal or monetary slippage, a renewed decline in commodity prices, or a less favorable global economic environment could quickly trigger another cycle of sharp depreciation and high inflation, underscoring the fragile nature of Liberia's current economic equilibrium.

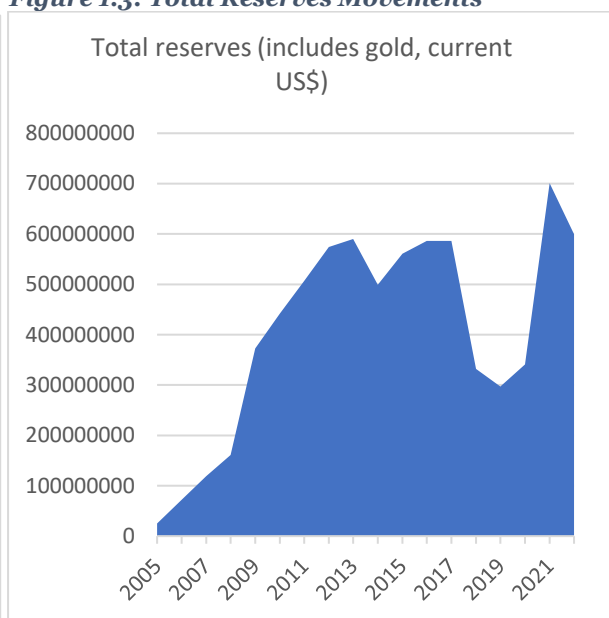
Figure 1.2 shows movements of Liberia’s total reserve. Liberia's foreign reserve coverage has undergone a dramatic transformation since 2005, evolving from a critically vulnerable position of just 0.23 months of imports immediately post-conflict to achieving its strongest buffer of 4.73 months by 2017. This journey was defined by two major external infusions: the debt relief and donor support from the HIPC Initiative completion point around 2010, which first established a meaningful reserve base, and the IMF's 2021 SDR allocation, which temporarily boosted reserves to 4.5 months. However, this growth has been unstable, with reserves consistently eroding in non-crisis years due to underlying structural weaknesses, including trade imbalances and limited organic foreign exchange earnings. The recent volatility and decline from peak levels underscore that while Liberia's reserves are currently above the critical three-month benchmark, its external sector resilience remains heavily dependent on external assistance rather than self-sustaining economic fundamentals.

Figure 1.2: Import and Export Trends



Source: World Bank Database, 2025

Figure 1.3: Total Reserves Movements



Source: World Bank Database, 2025

Fiscal Risks

Off-budget Spending and Contingent Liabilities

Liberia's fiscal management is significantly challenged by extensive off-budget spending, which undermines budgetary transparency, control, and macroeconomic stability. As highlighted in the recent IMF Article IV Consultation, a substantial portion of government expenditures occurs outside the officially approved budget. This includes spending by state-owned enterprises (SOEs), notably in the energy and transport sectors, which is financed through direct payments from government revenue accounts at the Central Bank of Liberia (CBL), bypassing parliamentary scrutiny and standard procurement controls. The World Bank's Country Partnership Framework for 2025-2030² further notes that these practices, particularly at entities like the Liberia

² <https://www.worldbank.org/en/news/press-release/2025/05/29/new-country-partnership-framework-for-liberia-focuses-on-building-foundations-for-more-and-better-jobs>

Electricity Corporation (LEC), create large, unpredictable fiscal drains. This off-budget execution distorts the true picture of the government's fiscal stance, leads to the accumulation of arrears, and complicates the implementation of coherent fiscal policy, as resources are diverted without a clear link to national spending priorities.

These off-budget operations are a primary source of the government's substantial contingent liabilities, posing a high risk to public debt sustainability. The IMF explicitly states that continued off-budget support to SOEs represents a key fiscal risk. When SOEs like the LEC or the National Port Authority incur losses or require major capital injections that are not covered in the budget, the government's explicit guarantee, or the implicit expectation of a bailout, transforms these losses into direct public debt. The World Bank has consistently pointed to the weak financial and operational performance of many SOEs as a major source of vulnerability. These contingent liabilities are a "hidden" debt that can materialize abruptly, forcing unplanned borrowing or diverting funds from critical social and infrastructure programs to cover the losses of inefficient SOEs, thereby escalating the risk of debt distress.

Addressing these intertwined issues is a central pillar of the reform agendas supported by both the IMF and the World Bank. The IMF's recommendations under the Extended Credit Facility (ECF) prioritize bringing all fiscal operations, especially SOE transfers, into the budget to enhance transparency and accountability. This includes ceasing direct payments from CBL revenue accounts and subjecting all SOE support to parliamentary approval. Simultaneously, the World Bank's Development Policy Operation (DPO) series supports a comprehensive SOE reform program. This involves strengthening SOE corporate governance, conducting regular financial audits, implementing performance-based contracts, and, for chronically loss-making entities, considering restructuring or privatization. The success of these reforms is critical to mitigating fiscal risks, restoring budgetary integrity, and ensuring that public resources are allocated efficiently to support inclusive growth rather than absorbed by unproductive liabilities.

Budget execution has improved substantially over the first nine months of 2024. By the end of September 2024, total expenditures were in line with the approved budget, and the rationalization of recurrent spending, notably goods and services, has been progressing as planned. With continued prudent budget execution in the remaining months, the primary balance in 2024 was expected to achieve a surplus of 0.7 percent of GDP, compared to a deficit of 4.2 percent in 2023. Despite the authorities' commitments to accelerate capital budget execution during the dry season, full implementation of the capital budget remains challenging. Social and other priority spending have been protected, and the September 2024 target comfortably met.

Table 1.4: Fiscal Performance VS. West Africa Economic and Monetary Union Convergence Criteria

Convergence Criteria	WAEMU	LIBERIA					
	Target	2019	2020	2021	2022	2023	2024
<i>First Order</i>							
Deficit (% of GDP)	3	6	7	7	6	6	2.7
Inflation (annual avg.)	3	24.5	20.5	17.5	24.5	24	8.3
Nominal debt (% of GDP)	70	37.9	54.4	58.7	63.3	66.6	57%
<i>Second Order</i>							

Wage bill to tax revenue (%) ¹	35	70					
Minimum tax revenue to GDP (%)	20	13	14	15	15	15	14.7%

¹ new yearly target has emerged from the Wage Bill Management Exercise endorsed by the Cabinet in March 2020.

Over the years, Liberia has consistently failed to meet the WAEMU's fiscal deficit ceiling of 3% of GDP, with its deficit estimated at over 4% of GDP in 2023. This structural challenge is driven by one of the world's lowest tax-to-GDP ratios, stagnating around 13%, which is insufficient to fund the budget without creating a deficit. High public spending, including a large wage bill and off-budget support for state-owned enterprises, further widens this gap. Despite targets for fiscal consolidation under its IMF program, Liberia has not yet achieved the fundamental revenue mobilization and expenditure control needed to sustainably meet this primary criterion.

In contrast, Liberia's public debt-to-GDP ratio of approximately 57% is currently within the WAEMU's benchmark of 70%, following a major 2023 debt restructuring. This restructuring provided critical relief through a payment moratorium until 2026. However, this positive headline figure is fragile. The IMF maintains Liberia's "high risk of debt distress" rating, as the debt burden is projected to rise after the moratorium ends. Sustaining a compliant debt level is entirely contingent on the government avoiding new fiscal slippage and preventing a rapid re-accumulation of debt.

The WAEMU's inflation target of 3% remains elusive for Liberia, where inflation is highly volatile and was estimated at over 10% in 2023. This persistent overshoot is primarily fueled by the pass-through effect of a depreciating Liberian dollar and high global prices for essential imports. The economy's high degree of dollarization and past episodes of deficit monetization severely limit the central bank's ability to control price growth. Achieving the WAEMU's stringent inflation target is not a short-term prospect, as it requires a lasting solution to the fundamental fiscal and external imbalances that undermine currency stability.

SOCIAL AND HUMAN DEVELOPMENT

Liberia faces profound human development challenges, ranking 177 out of 191 nations on the UN Human Development Index 2025³. Widespread poverty is a central issue, with approximately half of the population living below the poverty line. This economic deprivation is exacerbated by a demographic structure where over 60% of the populace is under the age of 25. This "youth bulge" presents a significant challenge for job creation and service delivery, turning what could be a demographic dividend into a source of instability if not adequately addressed.

The health sector in Liberia reflects these systemic struggles. Critical indicators remain among the worst globally, with a maternal mortality ratio of 652 deaths per 100,000 live births and an under-five mortality rate of 69 per 1,000 live births. These figures point to severely limited access to quality healthcare, particularly in rural areas. The legacy of the 2014 Ebola epidemic further exposed the fragility of the health system, which continues to grapple with underfunding and logistical challenges.

³ <https://hdr.undp.org/content/human-development-report-2025>

Educational outcomes are similarly concerning and directly impacting human capital formation. While primary school enrollment has seen improvements, the quality of education is poor, and completion rates are low. A fundamental barrier is the low adult literacy rate, which is estimated at just 48.3%. This skills deficit creates a critical mismatch in the labor market, leaving a large segment of the youthful population without the qualifications needed for formal employment and perpetuating cycles of poverty.

The convergence of high poverty, a large, underserved youth population, and strained health and education systems creates a formidable barrier to national progress. Breaking this cycle requires a strategic, long-term commitment to human capital investment. This entails prioritizing domestic spending on social services, improving the efficiency of public service delivery, and implementing targeted youth empowerment and skills training programs. Liberia's future stability and economic growth are inextricably linked to its ability to address these deep-seated social deficits.

Advances In Technology

Liberia's technological advancement is characterized by significant progress in mobile connectivity and digital governance, yet substantial barriers remain. According to the World Bank (2023), mobile cellular subscriptions have reached 51 per 100 people, demonstrating improved basic access. However, internet penetration remains limited to just 28% of the population, with the Liberia Telecommunications Authority (2023) reporting that 4G coverage remains concentrated in Monrovia and urban centers, while rural areas suffer from infrastructure gaps. The government has driven digitalization through key platforms including the Integrated Financial Management Information System (IFMIS) deployed across 17 ministries and the Lipa Pay digital revenue platform processing over \$15 million annually (MFDP, 2023; LRA, 2023). These initiatives represent strategic efforts to enhance governmental transparency and efficiency.

The financial technology sector has experienced rapid growth, particularly in mobile money services which have grown by 40% annually and now serve approximately 2.5 million users through providers like Orange Money and Lonestar MTN (CBL, 2023). Despite this expansion, cash continues to dominate Liberia's economy, accounting for 85% of all transactions according to the Central Bank's 2023 Payment Systems Survey. This highlights the challenge of transitioning from a cash-based economy despite technological availability. The Central Bank is addressing this through its digital currency pilot, the CBL Digital Liberian Dollar, aimed at formalizing more economic activity through digital channels.

Significant constraints continue to hinder broader technological adoption across Liberia. Critical infrastructure deficits remain paramount, with only 15% of the population having access to electricity (World Bank, 2023), severely limiting device usage and network reliability. Additionally, a substantial digital skills gap persists, with adult computer literacy at just 22% according to the Liberia Institute of Statistics and Geo-Information Services (2022). Future progress depends on addressing these foundational challenges through initiatives like the World Bank's \$40 million Accelerating Digital Transformation Project while simultaneously developing crucial regulatory frameworks for data protection and cybersecurity to enable sustainable and inclusive digital growth.

LEGISLATIONS AND REFORMS

PFM Reforms

The collapse of Liberia's Public Financial Management (PFM) system during the civil conflict created a critical vacuum in the management of cash, public debt, and Official Development Assistance (ODA). The widespread destruction of both physical infrastructure and human capital left the Ministry of Finance, now the **Ministry of Finance and Development Planning (MFDP)**, with the monumental task of rebuilding the nation's fiscal foundation from the ground up.

To address these challenges, the Ministry implemented a strategic mix of policy measures aimed at:

- i. **Restoring International Trust:** Rebuilding the confidence of development partners and investors.
- ii. **Economic Stabilization:** Creating an enabling environment for private sector growth.
- iii. **Debt Sustainability:** Executing strategies to reduce the national debt burden.
- iv. **Social Contract:** Restoring the faith of Liberian citizens in the government's ability to manage public resources.

Institutional Reform Milestones:

The commitment of successive leadership, supported by international partners and local professionals, resulted in several landmark achievements:

- i. **Legislative Foundation:** The passage of the Public Finance Management Law (2009) and its attendant regulations.
- ii. **Debt Relief:** Reaching the HIPC Completion Point in 2010, which cleared the path for sustainable economic growth.
- iii. **System Modernization:** The conceptualization of the Integrated Financial Management Information System (IFMIS) and the strengthening of internal and external audit functions.
- iv. **Structural Optimization:** The merger of the Bureau of General Accounting and the Office of the Comptroller General into a unified Office of the Comptroller and Accountant General.
- v. **Reform Oversight:** The 2009 establishment of the PFM Reform Coordination Unit (PFMRCU), following IMF recommendations, to ensure the continuity and tracking of reforms.

Legacy of Leadership:

The revitalization of the PFM system is a direct result of the stewardship provided by successive Ministers of Finance, including:

- Dr. Antoinette Sayeh
- Mr. Augustine K. Ngafuan
- Mr. Amara Konneh
- Mr. Boima S. Kamara
- Mr. Samuel D. Tweah

Amendment of the Public Financial Management Law of 2009

The Amendment and Restatement of the Public Financial Management Law of 2009 was passed in 2019, replacing the PFM Law of 2009, with its regulations amended in 2024. These amendments saw harmonization of the fiscal year with the West African subregion, strengthening of sanction regimes and the functions of heads of spending entities, the elevation of the office of the Comptroller and Accountant General (CAG) to a department, and the centralization of comptrollers across government under the CAG

Amendment to the Revenue Code

The Reformed Excise Tax Law of Liberia (2018) replaced the Consolidated Tax Amendments Act of 2011, “to improve tax policy, support the proper collection of government revenues, and protect people and industries.”⁴ *et al.* The key policy effects of the Act were to redefine the concept of Excise Tax and migrate from *ad valorem* rates expressed in percent of value to specific rates per unit measurement and/or a combination of both approaches. The reform also introduced the Excise Stamp and updated tax rates.

Local Government Act

The Local Government Act of 2018 applies to all local government structures and functions and devolves functions from central to local government. This devolution process impacts the following areas relevant to MFDP:

1. Fiscal decentralization to transfer certain revenue and expenditure management functions and authority; and MFDP must develop a related five-year capacity development plan to give effect to this transfer
2. Transfer functions, now performed through the County Service Centers, to county administration
3. Establishment of a Local Government Fiscal Board
4. Establishment of County Councils (each with a support office staffed by civil servants) with approval authority over county budgets, local taxes, licenses and permits, county development plans, *etc*
5. Establishment of County Administrative Departments with personnel who are civil servants. One of the nine departments will be the Department of Planning, Revenue, and Budget
6. Establishment of an 11-person Council Support Office (civil servants) to the National Council of Chiefs
7. Mandate elections of some local officials, increasing total election-related expenses.

The Local Government Act fails to amend relevant sections of the PFM Law (2009) and the MFDP Act (2013). Therefore, certain provisions transferring revenue and expenditure management functions may well contravene prior provisions and delegations.

⁴ Ministry of Foreign Affairs; *An Act to Amend the Revenue Code of Liberia...*; Jan 2019

Accession to ECOWAS Protocols

As a state party to the Economic Community of West African States (ECOWAS), ratification and implementation of all the protocols is a significant endeavor. In 2010, ECOWAS introduced a Value Added Tax (VAT) into Liberia's tax system to ensure consistency in both external and domestic taxation and harmonization with other West African countries.

Moreover, the tax system needs to transition to the ECOWAS Common External Tariff (CET) to pave the way for Liberia to join other ECOWAS countries in establishing a common customs union, making trade and commerce easier within the sub-region. The tariff schedule will need significant adjustment as it shifts to the CET, including harmonizing the waivers of currently allowed imports of essential goods (e.g., rice, cement) at zero tariff rates. The migration to the CET and the removal of tariff waivers that are currently in place will significantly impact the fundamentals of the economy.

Land Rights Act (2018)

The Land Rights Act and the Community Rights Law of Liberia (2009) convey certain rights in land ownership in four categories: i) public, ii) government, iii) customary, and iv) private. They also impose certain limitations on usufructuary rights and the transfer of certain rights under concessions and natural resource management arrangements. Generally, Free Prior and Informed Consent (FPIC) is now required in most arrangements involving stakeholders in public and customary land. Liberia has low levels of produced capital but abundant natural capital. A strategy for building land and land-based capital assets is fundamental to the wealth creation process anticipated under the AAID.

Arrest Agenda for Inclusive Development (AAID)

The ARREST Agenda for Inclusive Development (AAID) lays out the Government of Liberia's five-year plan to attain the overarching goal of Liberia's transition from a low-income country to a lower-middle-income country. The AAID is Liberia's fourth medium-term National Development Plan (2025–2029), designed to support the country's transition to lower middle-income status. Developed through extensive consultations across all 136 districts, 15 counties, and 11 budget sectors, the AAID reflects the voices of government institutions, civil society, the private sector, youth, people with disabilities, and the diaspora. It builds on lessons learned from previous plans, the Agenda for Transformation and the Pro-poor Agenda for Prosperity and Development, and aligns with Liberia's Vision 2030, the SDGs, Africa Agenda 2063, ECOWAS Vision 2050, and the Doha Program of Action. The AAID comprises of six pillars, with each pillar having its own goal, strategic policies, and programs.

Rooted in principles of inclusiveness, sustainability, justice, and accountability, the AAID promotes peace, reconciliation, and people-centered development. It addresses key challenges such as low literacy and high unemployment, while encouraging a national mindset shift toward self-reliance and innovation. The plan emphasizes collaboration among stakeholders to revitalize agribusiness, improve infrastructure, and enhance education, healthcare, and social cohesion. It also aims to diversify the economy by investing in domestic manufacturing, tourism, and

technology, with a strong focus on developing skilled human capital and institutional capacity as prerequisites for success. Table 1.5 below outlines the high-level goals by pillars.

The MFDP has seven roles to play in the implementation process of the AAID:

- 1. Leadership, Coordination, and Oversight** - MFDP is the lead government institution for overall coordination, implementation, and monitoring of the AAID. It chairs the National Coordination Committee (NCC), which is responsible for quarterly monitoring of progress and ensuring alignment of sectoral and pillar working groups. MFDP provides quarterly high-level updates on AAID performance to the Cabinet and consolidates reports from Pillar and Sector Working Groups for national and stakeholders' review. The Deputy Minister for Budget and Development Planning and the Assistant Minister for Development Planning lead the Technical Committee (TC), which focuses on technical monitoring and supports sectoral and sub-national coordination groups.
- 2. Strategic Planning and Budget Alignment** - MFDP is responsible for ensuring that the national budget is fully aligned with AAID priorities, moving from traditional budgeting to program-based budgeting (PBB) and the Medium-Term Expenditure Framework (MTEF). The ministry leads the development of the Integrated National Financing Framework (INFF), reviews the Domestic Resource Mobilization Strategy (DRMS), and pursues innovative financing (including climate finance, green bonds, and diaspora bonds) to fund the AAID. MFDP is tasked with rationalizing public expenditure, improving efficiency, and ensuring that spending is directed toward AAID's development drivers and priorities.
- 3. Public Financial Management and Accountability**—MFDP leads reforms to strengthen public financial management, including the development of PPP policy and legal frameworks, SOE governance, green financing strategies, and improved public expenditure management systems. The ministry is responsible for prudent debt management, including concessional borrowing, debt restructuring, and regular debt sustainability analysis to avoid over-indebtedness. MFDP implements internal audit systems, digitizes national documents and records, and ensures compliance with EITI standards and international auditing standards.
- 4. Monitoring, Evaluation, and Learning (MEL)** – MFDP oversees the National Monitoring, Evaluation, and Learning (NMEL) system, coordinating with sector ministries, agencies, and county governments to collect, analyze, and report on AAID implementation. The ministry is responsible for developing and maintaining data management systems, ensuring data quality, and using evidence for policy and budget decisions. MFDP consolidates sectoral and county-level M&E reports, prepares national progress documents, and communicates results to stakeholders and the public.
- 5. Policy Development and Institutional Strengthening** – MFDP develops and recommends policies, regulations, and standards to the National Steering Committee (NSC) for AAID implementation. The ministry leads capacity-building initiatives for PFM, planning, statistical systems, and M&E at national and sub-national levels. MFDP

supports the implementation of the Local Government Act, fiscal devolution, and the establishment of county treasuries and planning units.

6. Stakeholder Engagement and Partnerships - MFDP co-chairs the NCC with the Cooperating Partners Group, ensuring alignment of donor support with AAID priorities and facilitating joint monitoring and resource mobilization. The ministry organizes structured forums to engage the private sector and civil society in AAID implementation, policy dialogue, and accountability. MFDP leads the development and implementation of the AAID communication strategy to ensure national ownership and stakeholder mobilization.

7. Risk Management - MFDP is responsible for identifying financial, macroeconomic, and implementation risks and developing mitigation strategies, including anti-corruption mechanisms, fiscal discipline, and performance management systems.

Table 1.5: The ARREST Agenda for Inclusive Development (AAID)'s Objectives and Pillars

AAID GOALS AND OBJECTIVES:	
<ul style="list-style-type: none"> • Knowledgeable, healthy, and empowered population, to drive sustainable & inclusive socio-economic • To establish a just society and set the legal framework that promotes good governance, and fosters a stable development environment • To build accountable and effective institutions that can promote value for money, improve service delivery, and prevent and combat corruption. • To build a competitive market-based economy that is private sector-driven for sustainable economic growth • To develop modern, reliable, and climate-resilient infrastructure to support socio-economic development • To promote responsible management of natural resources & enhance resilience to environmental changes 	
Pillar	Goals
Pillar One: Economic Transformation	<i>Build a competitive, diversified, inclusive, and resilient economy that is private sector-driven for sustainable economic growth.</i>
Pillar Two: Infrastructural Development	<i>Develop modern, reliable, inclusive, and climate-resilient infrastructure to support sustainable socio-economic development. The Infrastructural Development pillar focuses largely on the developments and programs in transport, seaports, energy and electricity, and ICT infrastructure, as well as housing.</i>
Pillar Three: Rule of Law	<i>Establish a just, equitable, and accountable legal framework that ensures the protection of rights, promotes good governance, and fosters a stable environment.</i>
Pillar Four: Governance and Anti-Corruption	<i>Build accountable and effective institutions that can promote value-for-money service delivery, prevent and combat corruption, and deepen decentralized governance.</i>
Pillar Five: Environmental Sustainability	<i>Promote responsible management of natural resources, protect biodiversity, and enhance resilience to</i>

	<i>environmental and climate changes, while fulfilling the country's Nationally Determined Contributions, supporting economic growth, and improving the quality of life for citizens.</i>
Pillar Six: Human Capital Development	<i>Develop a skilled, knowledgeable, healthy, and empowered population to drive sustainable and inclusive socio-economic development.</i>

Performance Under the Expired MFDP Strategic Plan 2019 - 2023

The performance of MFDP's past strategic plan reveals a clear distinction between its successes in high-level strategy and its struggles with practical implementation. The Ministry excelled in strengthening its internal administration, articulating macro-fiscal policy, and passing key legislation like the Revenue Sharing Law. Furthermore, its ability to foster cooperation with international partners for resource mobilization was a definitive achievement. These successes demonstrate strong leadership and effectiveness in policy formulation and diplomatic engagement, forming a solid foundation for governance.

However, this strategic competence was undermined by significant operational failures. Critical initiatives, such as the integrated financial management system, were not fully realized, leading to persistent data challenges that crippled evidence-based decision-making. Similarly, attempts at tax policy reform faltered due to a lack of monitoring mechanisms and sustainable funding. This recurring theme highlights a systemic gap between designing policies and executing them effectively on the ground, limiting the real-world impact of the Ministry's work.

The most profound failure lay in translating national plans into local development. The complete inability to produce County Development Agendas and the merely nominal presence of county services indicate a collapse in the sub-national implementation chain. This disconnect meant that strategic goals formulated at the central level failed to materialize into tangible services for citizens. Ultimately, the strategic plan was marked by strong central policy leadership that was severely weakened by inadequate operational systems and a lack of local-level capacity. Table 1.6 below reveals what worked and what didn't work during the implementation of the last strategic plan.

Table 1.6: Review of performance under the expired strategic plan

WHAT WORKED	WHAT DID NOT WORK
Improved administration of the Office of the Minister and the Ministry to meet Expectations of effectiveness and responsiveness; and implement legislation & PFM instruments achieved.	Effective tax policy reform implementation is hindered by a limited monitoring mechanism and funding availability.
Government position on critical macro-fiscal policy issues and strategic options is well-articulated and pursued.	Integrated financial management systems to support budget management and payment processes.
	Full migration did not happen, and there existed several data challenges that negatively affected evidence-based decision-making.

<p>The efficacy of the implementation and the macroeconomic impact of policy choices are well understood and partly achieved.</p> <p>Developed and passed the Revenue Sharing Law.</p> <p>Improved cooperation with key regional and international partners for resource mobilization was fully achieved.</p> <p>Improved the administration of the Office of the Minister, enabling more effective articulation and pursuit of the government's position on critical macro-fiscal policy issues.</p> <p>Implementation of key PFM instruments and legislation was achieved. The Integrated Financial Management Information System (IFMIS) was successfully deployed, aiding in expenditure monitoring, cash management, and financial approvals.</p> <p>The Revenue Sharing Law was passed.</p> <p>Facilitated the alignment of sectoral plans and projects with national priorities under the Pro-Poor Agenda for Prosperity and Development (PAPD), primarily through the Medium-Term Expenditure Framework (MTEF). This laid the groundwork for results-based planning and donor harmonization.</p> <p>Liberia's Open Budget Survey score improved significantly from 38/100 in 2018 to 52/100 in 2023, marking a 14-point increase in budget transparency.</p>	<p>County Development Agendas were not produced; the County Services were, by and large, nominal (just present with no functionality).</p> <p>The implementation of tax policy reforms remained slow.</p> <p>Limited access to key databases across ministries and agencies persisted, hindering seamless information flow.</p> <p>The migration to a regional and spatial approach for executing national development plans did not work properly, with select counties and city administrations not sufficiently strengthened to drive local development.</p> <p>The past strategic plan lacked an effective mechanism to monitor implementation and measure progress against set targets.</p> <p>Limited funding consistently hampered the execution of initiatives, compounded by unreliable infrastructure such as slow and fluctuating internet connectivity.</p> <p>There was an over-reliance on external parties for crucial data needed for revenue forecasting and policy design. Furthermore, the full migration to integrated systems did not occur, leaving persistent data challenges that negatively impacted evidence-based decision-making.</p> <p>Challenges in coordination between internal departments were evident. This was exacerbated by constraints in staff capacity and the absence of a fully implemented, centralized staff training and development program.</p> <p>Fiscal decentralization initiatives were not fully implemented. A key indicator of this failure was that no County Development Agenda was produced, and county services remained largely nominal and non-functional.</p>
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SECTION 2: OVERVIEW OF THE MINISTRY OF FINANCE & DEVELOPMENT PLANNING

Mandate, Vision, Mission, Core Values



MFDP Staff at the 2026 – 2030 Strategic Plan Retreat

MANDATE

The Ministry shall formulate, institutionalize, and administer economic development, fiscal, and tax policies for the promotion of sound and efficient management of the financial resources of the government. (**source:** *MFDP ACT Sept 2013*)

VISION

To be a dynamic and efficiently managed institution of public finance, economic management, and development planning to achieve sustainable economic growth and transformation. (**source:** *MFDP Visioning Workshop Feb 2014*)

MISSION

The Ministry of Finance and Development Planning (MFDP) is established to promote inclusive, sustainable growth and development through efficient resource allocation, equitable wealth distribution, prudent financial management, integrated development planning, coordinated economic management, and well-formulated and implemented policies.

CORE VALUES

Success of this strategic plan - and for that matter any initiative - hinges on the firm values of the staff and leadership of the MFDP. Core values are those that the staff and leaders are expected to identify with, live by, and demonstrate daily in the discharge of their duties. They are “the essential and enduring tenets of an organization, a small set of timeless guiding principles that require no

external justification; they have intrinsic value and importance to those inside the organization.”⁵ The core values of MFDP are what staff and leaders aspire to be and remains unchanged from the previous strategic plan. They are:

Transparency	To act visibly, predictably, and understandably to promote participation and accountability. Simply making information available is not enough to achieve transparency.
Accountability	Ensuring that individuals within the organization are answerable for all their actions and that there is redress when duties and commitments are not met.
Integrity	Adherence to moral and ethical principles; ZERO TOLERANCE FOR CORRUPTION.
Service orientation	Timely, courteous, and consistent delivery of services to customers (Service Standards). CUSTOMER FOCUSED
Effective Communication	A two-way process in which the message delivered is understood as intended.
Innovation	The process of introducing and translating new ideas, tools, and methods into goods or services that create value.
Commitment	Employees who are dedicated, loyal, and obligated to the organization’s vision and mission.
Teamwork	The process of working collaboratively with a group of people in order to achieve a goal.
Result Focused	An organization that remains centred on achieving SMART (S=Simple, M=Measurable, A= Achievable, R= Relevant and T= Timely) goals and outcomes.
Efficiency	The ability to do or produce something without wasting materials, time, or energy.

ORGANIZATION AND FUNCTIONS WITHIN MFDP

Organizational Structure

The current organizational structure of MFDP comprises 5 departments, 8 divisions and 40 units, as well as 12 additional specialized units directly falling under the Office of the Minister.

Figure 2.1 shows the organizational structure. The mission and functions of each of the departments are also included in this section in the following order: i) Department of Fiscal Affairs, ii) Department of Economic Management, iii) Department of Budget and Development Planning, iv) Department of Administration, and v) Department of Comptroller and Accountant General.

⁵ James C. Collins and Jerry I. Porras – Harvard Business Review 1996.

Functions of Departments

Department of Fiscal Affairs

The mission of the Department of Fiscal Affairs is to provide progressive, evidence-based, and practical policy advice to achieve inclusive, sustainable growth and development through:

1. Sound revenue and tax policies
2. Timely and efficient financial reporting
3. Prudent and effective expenditure management
4. Coordinated tax administration
5. Enforced adherence to the implementation of the legal and regulatory framework of PFM and associated laws

The functions include:

1. Financial reporting
2. Donor funds reporting
3. Cash management
4. Expenditure Monitoring
5. Fiscal Decentralization
6. Direct/Non-Direct Taxation Monitoring
7. Concession Negotiations
8. Revenue Forecasting

Department of Economic Management

The mission of the Department of Economic Management is to formulate, coordinate and monitor the country's economic policies and programs.

Its functions are to:

1. Coordinate, monitor, and review the developments in the domestic sector, including production and price trends and the investment climate.
2. Monitor and review the country's domestic and foreign trade practices, remittances, current account and balance of payments position, and foreign direct investment trends.
3. Ensure fiscal and monetary policy consistency in collaboration with the Central Bank
4. Ensure prudent management of both domestic and external debt matters.
5. Develop, implement, and monitor Liberia's Aid Policy.
6. Coordinate with bilateral and multilateral partners and develop sound policies and programs for borrowing to achieve Liberia's development goals.
7. Collaborate with and monitor the Registration and Accreditation of Non-Governmental Organizations (NGOs).

Department of Budget and Development Planning

The mission of the Department of Budget and Development Planning is to coordinate the formulation and implementation of development plans and the efficient allocation and utilization of financial resources.

Its functions are to:

1. Formulate and frame the annual budget

2. Monitor the budgetary position, including the release of contingent provisions and undertaking mid-course reviews and corrections where required
3. Match the demand for budgetary allocations to the ministries and agencies with the receipts from taxes and other sources
4. Prepare development plans and guide all government agencies in formulating development programs and projects
5. Undertake research on development and sector policy issues
6. Coordinate appraisal and approval of public investment proposals
7. Ensure a strong interface between planning, evaluation, and quality assurance

Department of Administration

The mission of the Department of Administration is to manage and coordinate the implementation of internal and external administrative policies and activities, while upholding high standards for customer service and efficiency to achieve organizational goals.

Its functions are to:

1. Provide legal guidance and advice to the Ministry
2. Collect, analyse, record, and report on relevant financial data necessary for the Ministry's internal policy decisions
3. Provide standard bookkeeping and accounting services for the Ministry
4. Develop the Ministry's budget
5. Manage payments of salaries and wages, pensions, and coordinate other employee benefits.
6. Set policies for and manage all of the Ministry's procurement activities
7. Be responsible for the attraction, selection, training, assessment, and rewarding of employees.
8. Ensure adherence to organizational culture and compliance with employment and labour rules and regulations.
9. Set policies for talent management, succession planning, and labour relations.
10. Manage and maintain an inventory of the Ministry's assets
11. Manage cleaning, security, and transportation services in the Ministry.
12. Manage, maintain, and service the IT infrastructure and services of the Ministry.
13. Coordinate both internal and external communications of the Ministry
14. Manage the Ministry's strategic plan (including the PSIP) and implementation
15. Provide excellent customer service to both internal and external customers
16. Maintain clear, complete, and updated employee records.

Department of Comptroller and Accountants General

The Comptroller & Accountant General's Department of the Republic of Liberia is dedicated to facilitating the effective and efficient utilization of financial resources under fiscally sound principles that support the Ministry of Finance and Development Planning's strategic plan with emphasis on public service delivery.

State-Owned Enterprises and Statutory Agencies

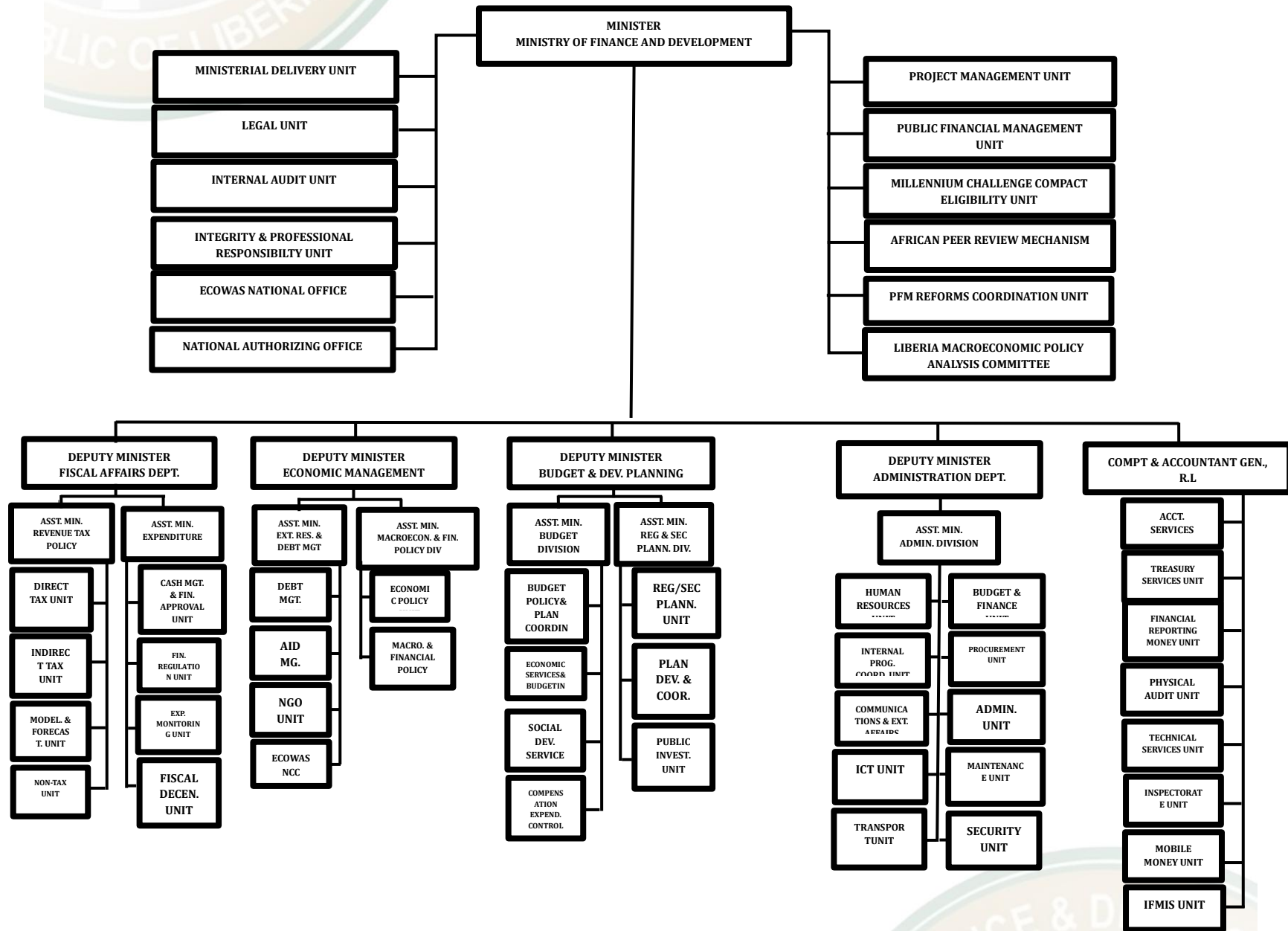
The MFDP has other semi-autonomous agencies and statutory boards that support the delivery of its mandate. State-Owned Enterprises also have their own enabling legislation, which defines

their mandates and functional economic areas. These institutions are directly under the purview of the Minister (or a Board of Directors appointed by the President of Liberia and chaired by the Minister of MFDP) and have, within their enabling documents, defined institutional arrangements for interaction with the Minister.



MFDP Strategic Plan 2026 – 2030 Retreat

Figure 2.1: Organizational Structure of the Ministry of Finance and Development Planning



SECTION 3: MFDP STRATEGIC PRIORITIES

2025 - 2030

PRIORITY PROGRAMS

*Liberia's most recent Population and Household Census (2022) estimates that the country's population could increase to over 8 million in the next twenty years. Demands for public services and jobs will continue to steadily intensify over time, including an estimated 2 million primary school students and a workforce estimated at 2.2 million by 2032. **MFDP will play a decisive role in positioning Liberia to meet future demands for jobs and services while enabling economic transformation and future prosperity***

The MFDP has identified seven priority Programs as part of its focus for the next five years. Over the next five years MFDP will focus on: (1) enhancing modernization of financial systems and infrastructure; (2) improving public financial management capacity building and professionalization; (3) strengthening fiscal reporting & accounting standards; (4) improving strategic debt management & resource mobilization; (5) improving digital transformation of human resources and promotion of diversity and inclusion; (6) achieving excellent in service delivery; and (7) leveraging technology to reduce processing time and digitizing document management.

Priority Program 1: Enhance Modernization of Financial Management Systems & Infrastructure

This Program is central to achieving transparency, efficiency, and control over public funds by overhauling Liberia's core financial, technological, and procedural foundations. The primary focus is the full enhancement and utilization of the currently Integrated Financial Management Information System (IFMIS), which is due to the persistent use of manual, paper-based processes that have not been reengineered for digital workflows. This underutilization is resulting in transaction delays, data inconsistencies, and budget development challenges. Modernization involves creating a seamless, real-time platform by fully utilizing and linking IFMIS with key government systems, including the Central Bank of Liberia (CBL), LITAS, ASYCUDA, e-GP, and Core Banking (T24), to enable effective data exchange for automated controls and to strengthen the audit trail for all budget execution, accounting, and reporting across Ministries, Agencies, and Commissions (MACs). To ensure comprehensive coverage, IFMIS and Electronic Document Management Systems (EDMS) will be rolled out to counties, State-Owned Enterprises (SOEs), and autonomous agencies, capturing all public expenditure on-budget. Additionally, the MFDP will review and redesign its internal business process, while maintaining robust internal controls, to ensure a digital environment with embedded controls and clearer guidance, which will be supported by mass training and change management during its rollout. The MFDP will also focus on adequately staffing its IFMIS unit to ensure adequate human resources to support the use of the system.

Concurrently, the Program will establish robust, reliable infrastructure, including a dedicated data center and a disaster recovery site, forming a Disaster Recovery/Business Continuity (DR/BCP) framework for IFMIS and all revenue platforms. Specific operational goals include

rolling out a Donor-Financed Projects (DFP) module to standardize project accounting and reduce parallel systems like QuickBooks; strengthening commitment controls and cash forecasting by linking budget, procurement, payroll, and treasury workflows; and migrating all government payments to Electronic Funds Transfer (EFT) to eliminate off-budget spending.

A critical and strategic deliverable under this Priority Program is the construction of a modern, state-of-the-art **MFDP complex** between 2026 and 2029. This complex will serve as the physical backbone of the financial management modernization agenda, housing core digital systems, secure data infrastructure, and integrated operational units within a single, purpose-built environment. By consolidating currently fragmented departments into a secure, technology-enabled facility, the complex will enhance interdepartmental coordination, safeguard public financial data, support uninterrupted system operations, and provide the institutional capacity required to fully leverage IFMIS and related platforms. As such, the construction of the MFDP complex is not merely an infrastructure project, but a foundational investment that underpins the effectiveness, sustainability, and credibility of Liberia's public financial management reforms.

In addition, this Priority Program directly supports the MFDP's statutory responsibility to ensure that the national budget is fully aligned with the ARREST Agenda for Inclusive Development (AAID) by transitioning from traditional input-based budgeting toward a results-oriented Program-Based Budgeting (PBB) framework anchored in the Medium-Term Expenditure Framework (MTEF). The modernization and full utilization of IFMIS will enable credible multi-year budgeting, program costing, and performance tracking by linking policy priorities, programs, and expenditures across the budget cycle. Through strengthened system integration, standardized budget classification, and improved commitment and cash management controls, the MFDP will ensure that sectoral programs reflected in the annual budget and MTEF are directly traceable to AAID priorities, thereby enhancing fiscal discipline, policy coherence, and accountability for development results.

The ultimate objective is to provide a unified, automated system that supports evidence-based decision-making. This will be complemented by advancing open-data measures, such as publishing spending, arrears, and procurement data via a unified fiscal transparency portal, and deepening capacity building for MACs and Project Implementation Units (PIUs) to improve IFMIS utilization, reduce offline processes, and restore donor confidence in Liberia's Public Financial Management (PFM) systems.

Priority Program 2: Improve Public Financial Management (PFM) Capacity Building & Professionalization

Strengthened Human Capital & Institutional Reform confronts the critical human capital gaps identified in the MFDP's SWOT analysis with a strategic, department-wide initiative for staff "re-profiling" and professional development. The goal is to build a skilled, motivated, and ethically grounded workforce through a standardized Continuous Learning & Development (L&D) Framework, delivering structured training in specialized areas like tax policy, macroeconomic modeling, climate finance, and debt management. A central pillar is the professionalization of comptrollers and accountants across the public sector, establishing a dedicated corps with a clear career path, attractive incentives, and mandatory adherence to professional standards and continuous professional development (CPD), guided by a National Competency Framework.

Complementing this, the digitalization of recruitment and HR management systems will streamline hiring, improve staff deployment, and address imbalances like overstaffing and critical vacancies to stem the "brain drain" and preserve institutional memory.

MFDP will drive business climate reforms & competitiveness establishes a robust Business Reform Mechanism to provide measurable progress and sustained focus essential for success. This requires strong leadership and a dedicated champion with the convening power to unite multiple stakeholders. The Program will execute a clearly defined reform agenda focused on four key areas: (i) reviewing, harmonizing, and streamlining laws, regulations, and policies; (ii) boosting investor confidence to facilitate investment attraction and retention; (iii) strengthening government institutions to deliver efficient Government-to-Business (G2B) services, thereby reducing the time and cost of doing business in Liberia; and (iv) championing sector-level reforms to improve the competitiveness of key growth sectors such as agriculture, fisheries, mining, and services.

Priority Program 3: Strengthen Fiscal Reporting & Accounting Standards

The program's goal is to ensure transparency, accountability, and international compliance in the government's financial reporting. It focuses on preparing Liberia to move from its current cash basis accounting to the more comprehensive accrual basis of the International Public Sector Accounting Standards (IPSAS). As part of this preparation process, the MFDP will focus on capturing reliable data, developing a robust asset and liability registers and strengthening its internal control systems while adopting an end-to-end digital process. The MFDP will first prioritize the adoption of a Cash Basis IPSAS with Part II (accrual) disclosures, while prioritizing the ongoing IFMIS and business process reforms.

Once the necessary condition for a full Cash Basis system is in place, this migration will provide a truer picture of the government's financial position, including assets and liabilities. A cornerstone of this effort is the development and adoption of a unified National Accounting Manual and an updated Chart of Accounts, which will standardize financial reporting across all government entities and ensure consistency with international norms. The Program also targets a 100% compliance rate with applicable public sector accounting standards, aiming to improve the quality of In-year and Annual Consolidated Fund Statements to secure an unqualified audit opinion from the General Auditing Commission (GAC). By strengthening the Financial Reporting Quality Assurance (QA) processes and validating data, this Program seeks to rebuild trust with citizens, investors, and international partners through reliable and timely fiscal information.

Priority Program 4: Improve Strategic Debt Management & Resource Mobilization

This program is designed to steer Liberia away from a "high risk of debt distress" through a dual-track approach that enforces a disciplined borrowing framework and enhances domestic revenue generation. The debt management strategy mandates annual Debt Sustainability Analyses (DSA) and strict adherence to a Medium-Term Debt Strategy (MTDS) and Annual Borrowing Plan (ABP) to ensure all new debt is highly concessional and directed toward high-impact projects, while also strengthening guarantees for State-Owned Enterprise (SOE) debts to curb contingent liabilities. This will be operationalized by clarifying institutional roles and responsibilities between the Debt Management Unit (DMU) and the Office of the Comptroller and Accountant General (CAG)

through updated procedures, well-defined workflows, and predictable information-sharing protocols to reduce operational gaps and strengthen oversight.

Furthermore, the Program will enforce compliance with the existing procedures manual, strengthen control checks within the CS-DRMS system, and ensure timely reporting of disbursements by line ministries and project accounts to improve data accuracy and cash-flow forecasting. To inform policy and bolster confidence, it will improve the analytical depth and timeliness of public debt reports with stronger coverage of risk indicators, contingent liabilities, and SOE exposures. Finally, it aims to restore credibility in the domestic debt market by ensuring timely debt service, increasing transparency in auction practices, and gradually moving toward market-based pricing to support market development and mitigate rollover and liquidity risks. Collectively, these measures are anchored on a clear fiscal anchor: maintaining the public debt-to-GDP ratio at or below 35 percent by the end of the Plan period, from the current 57 percent, thereby safeguarding macroeconomic stability and preventing a return to debt distress.

Concurrently, the Program tackles Liberia's chronically low tax-to-GDP ratio with a comprehensive suite of reforms. These include completing the transition to a fully functional Value Added Tax (VAT), implementing the ECOWAS Common External Tariff (CET), and reviewing exemptions to quantify revenue losses. Administrative modernization is equally critical, focusing on enhancing LRA capacity, ensuring system resilience, and scaling digital channels like mandatory e-filing. A major push for data interoperability across tax, customs, banking, and ID systems will improve coverage and enable risk-based controls. Ultimately, these integrated efforts aim to create vital fiscal space for the ARREST Agenda. By establishing transparent, rules-based handling of tax exemptions and considering instruments like a Qualified Domestic Minimum Top-up Tax (QDMTT) to protect the corporate base, the strategy seeks to lift tax revenue toward 13.6% of GDP by 2027. This path is further supported by pursuing innovative financing through climate finance, green bonds, and diaspora bonds, ensuring a sustainable and predictable revenue foundation for national development.

In addition, MFDP will focus on strengthening the integrity of the taxpayer register and accelerating data interoperability across tax, customs, banks, IFMIS, and national ID systems to improve base coverage and enable risk-based controls while prioritizing interfaces between LITAS, ASYCUDA, IFMIS, and the Central Bank, and scaling digital channels (mandatory e-filing/e-payment, nationwide connectivity). The MFDP will focus on establishing transparent, rules-based handling and reporting of any tax relief/exemptions to support predictable collections and reduce ad hoc erosion of the base; ensure alignment of implementation with VAT regulations and the forthcoming tax expenditure law to help lift tax revenue toward 13.6 percent of GDP by 2027. MFDP will consider the adoption of a Qualified Domestic Minimum Top-up Tax (QDMTT) to implement the Global Minimum Tax, consistent with African Tax Administration Forum guidance, to protect the corporate tax base from low tax incentive leakages and increase predictable domestic revenues from large multinational groups without raising statutory rates.

Across both debt management and revenue mobilization pillars, the Program is underpinned by a strong commitment to fiscal discipline and transparency. In this regard, the MFDP will enforce tighter expenditure controls and strengthen commitment and cash-management systems to cap off-budget spending at a maximum of 6 percent of total expenditure throughout the Plan period.

Together with the debt anchor of a 35 percent debt-to-GDP ceiling, these targets provide clear, measurable guardrails for fiscal policy, ensuring that expanded resource mobilization translates into sustainable financing for development while preserving macroeconomic stability and public confidence in Liberia's economic management framework.

Priority Program 5. Improve Digital Transformation of Human Resources and Promotion of Diversity and Inclusion

This Program tackles internal administrative inefficiencies and promotes a more equitable and modern workplace within the MFDP. The digital transformation aspect involves moving away from manual, bureaucratic HR processes by implementing a centralized and digitized Human Resources Management Information System (HRMIS). This system will streamline all aspects of the employee lifecycle, including recruitment, payroll, leave management, and performance appraisals, reducing delays and improving transparency. To promote diversity and inclusion, the Program explicitly includes initiatives like "Women in Leadership in Public Financial Management," with a target to increase women's leadership in the Ministry to 35%, including persons with disabilities (PWDs). This involves promoting women's participation in recruitment processes and addressing structural limitations and salary disparities that hinder equity. By creating a well-organized, digitized, and inclusive HR environment, the MFDP aims to boost staff morale, retain talent, and model the principles of good governance it seeks to instill across the public sector.

Priority Program 6: Achieving Excellence in Service Delivery

This priority program aims to fundamentally shift the MFDP's culture from a bureaucratic institution to a client-oriented service provider for all stakeholders. This will be achieved by eliminating uncertainty, delays, and rent-seeking through the development, publication, and consistent application of clear business processes and Standard Operating Procedures (SOPs) for all basic services. Key actions include streamlining internal budget and financial approval processes, ensuring timely and courteous responses to requests from other Ministries, Agencies, and Commissions (MACs), effectively supporting the county service centers through the provision of adequate resources to support ICT connectivity and maintenance, uninterrupted power supply, and security needs, and strengthening the Ministerial Delivery Unit to improve interagency coordination. By championing Service Orientation, Transparency, and Accountability, the MFDP will improve its public image, build trust, and enhance its effectiveness as the central pillar of Liberia's economic governance.

At the same time, the Program will drive a comprehensive modernization of the Project Financial Management Unit (PFMU) over the next five years. This involves elevating the PFMU into a well-resourced directorate with a revised structure featuring specialized portfolios in audit, reporting, risk management, and digital systems. A core focus is building a skilled cadre of financial management specialists through targeted training in IPSAS, IFRS, donor-funded project management, and audit readiness, supported by professional development pathways and incentives to retain staff. Digital transformation is critical, spearheaded by the accelerated rollout of FundsChain to strengthen reporting, payment monitoring, and audit trails, and the integration of systems like IFMIS to enable automated reporting and real-time dashboards. Governance will be strengthened by institutionalizing robust internal control frameworks, scaling up risk-based

supervision, standardizing processes across all Project Implementation Units (PIUs), and enhancing audit follow-up through structured remediation tracking with oversight bodies. By 2029, these phased reforms are expected to yield a fully digitized financial management environment, timely unqualified audit opinions, significantly reduced irregularities, and a professionalized PFMU providing effective oversight, thereby substantially strengthening fiduciary assurance and transparency.

Priority Program 7: Leveraging Technology to Reduce Processing Time and Digitizing Document Management

This Program is a targeted operational initiative that directly supports the broader goals of modernization and excellent service delivery. It aims to tackle specific inefficiencies by deploying technology to automate workflows and manage information. A key activity is the development of offline digital archive systems at the MFDP and across MACs to replace the current manual archiving of financial documents. This involves procuring scanners, computers, and other digitization tools and creating a searchable, user-friendly portal for internal and public access to financial records, which will enhance transparency and accountability. Furthermore, the Program focuses on leveraging the full functionality of systems like IFMIS to reduce processing times for transactions such as vendor payments and payroll. By automating these processes and digitizing document management, the MFDP will significantly cut down on bureaucratic delays, improve the speed and accuracy of financial operations, and create a more resilient and auditable record-keeping system.

GOAL STATEMENT

The objectives supporting these 3 goals are distributed along the lines of the Office of the Minister and the five departments to reflect the unique mandates and functions. The Result Framework for each department is captured in Annex I. MFDP will perform well on its core business and will:

1. Complete the MFDP change process and ensure that the functions and structure, staffing, and business processes reflect the strategic perspective to policy, regulatory, and transactional roles envisioned in the MFDP Act (2013)
2. Deliver fully on the responsibility areas of coordination, facilitation, and implementation anticipated under the ARREST Agenda for Inclusive Development (AAID).
3. Create the right policy and administrative environment to ensure macroeconomic stability, restore confidence in private investment activities, and stimulate the economic growth that prioritizes the poor and vulnerable population groups and regions of the country

Office of the Minister

Mission Statement: Through the Office of the Minister and the 12 support units, high-level strategic leadership is provided to achieve MFDP’s goals. By PFM Law (2009 enacted), the Minister is responsible for all technical matters related to the proper functioning of the public financial management system.

<p>AAID Pillar</p> <p>All pillars</p>	<p>DEPARTMENT LEVEL PRIORITY OBJECTIVE: Over the next five years, build a positive image of the government at home and abroad, leverage the core ministry position and superior knowledge of spending programs to drive the ARREST Agenda for Inclusive Development, and transform MFDP professional culture to a more outward-looking approach to performing policy, regulatory, and transactional functions</p>	<p>Intended Output 2: Improved stakeholders’ coordination and project management</p> <p>Intended Output 3: Effective procurement in line with PPCA and Bank rules and regulations</p> <p>Intended Output 4: Improved Financial Management in accordance with the PFM Act, Regulations, and the AfDB Disbursement Guidelines</p> <p>Intended Output 5: Improved monitoring and reporting of project results.</p> <p>Intended Output 6: Enhanced Capacity of project beneficiaries.</p> <p>Intended Output 7: Administrative instrument authorizing the existence of specialized units within MFDP formulated.</p> <p>Intended Output 8: Global, continental, and regional cooperation and integration deepened.</p> <p>Intended Output 9: Public financial management systems and boosting donors’ confidence strengthened.</p> <p>Intended Output 10: Improved interagency and interdepartmental coordination</p> <p>Intended Output 11: Improved internal legal, regulatory, and institutional compliance environment</p> <p>Intended Output 12: Recommitment to bilateral and multilateral cooperation</p> <p>Intended Output 13: Closure of all 11th EDF Commitments/Projects</p>
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Intended Output 14: Projects completed within an acceptable deadline

Intended Output 15: Completion of the ARPM National structures. Constitution/formation of the National Governing Council (NGC).

Intended Output 16: Enhanced capacity for the popularization of the APRM country self-assessment baseline questionnaire and methodology for its domestication.

Intended Output 17: Technical Research Institutes (TRIs) recruited/hired

Intended Output 18: Broad-based Sensitization awareness campaign of key stakeholders in the 15 political subdivisions of Liberia conducted.

Intended Output 19: Country Self-Assessment conducted by the Technical Research Institutes (TRIs).

Intended Output 20: Country Self-Assessment Report Finalized, validated, and published (CSAR).

Intended Output 21: Country Review Report submitted to the APR Forum by H.E Amb. Joseph Nyumah Boakai

Intended Output 23: A National Program of Action (NPoA) from the findings of the Country Review Report (CRR) developed

Intended Output 24: National Program of Actions (NPoA) harmonized with the ARREST Agenda for Inclusive Development (AAID).

Intended Output 25: Yearly progress reports of the National Program of Actions (NPoA) produced and published.

Intended Output 26: Efficiency in parallel programs is run by the APRM: Africa Governance Index (AGI)

		Intended Output 27: APRM National Secretariat restored to full capacity and transitioned from consultants to civil servants
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Department of Fiscal Affairs		
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Mission Statement: The Department of Fiscal Affairs is to be a forward-looking department that will provide quality and practical policy advice to achieve inclusive, sustainable growth and development. (source: MFDP Visioning Workshop Feb 2014)

<p>AAID Pillars</p> <p>All pillars</p>	<p>DEPARTMENT LEVEL PRIORITY OBJECTIVE: Working in close collaboration with the LRA and the major spending entities, improve fiscal policy stance to bring it in line with economic fundamentals, and build fiscal headroom by bringing expenditure closer to parity with revenue using means that are sustainable and compliant with the PFM and associated laws</p>	<p>Intended Output 1: GoL fully migrated from Goods & Services Tax (GST) to Value Added Tax (VAT).</p> <p>Intended Output 2: All tax exemptions identified from the revenue code to develop regulations.</p> <p>Intended Output 3: Informed fiscal decisions on all taxes and fees currently in effect.</p> <p>Intended Output 4: Established dollar value of revenue forgone as the result of incentives granted.</p> <p>Intended Output 5: ECOWAS CET fully implemented.</p> <p>Intended Output 6: Policy and legal framework around Carbon Tax formulated.</p> <p>Intended Output 7: Increased domestic revenue through enhanced capacity and systems development.</p> <p>Intended Output 8: Enhanced Tax & Non-Tax Compliance and Concession negotiation strategy aligned with the Revenue Code.</p> <p>Intended Output 9: Improved existing tax regime by creating a tax-friendly environment for taxpayers and administrators</p>
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		Intended Output 10: Creation of additional Units (VAT, Research, Legislative Drafting, and Monitoring & Evaluation) and staff capacity strengthened
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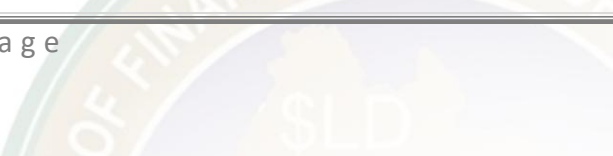
Department of Economic Management

Mission Statement: The mission of the Department of Economic Management is to formulate, coordinate, and monitor the country’s economic policies and programs. (source: MFDP Visioning Workshop Feb 2014)

<p>AAID Pillar</p> <p>All pillars</p>	<p>DEPARTMENT LEVEL PRIORITY OBJECTIVE: In close collaboration with the CBL and relevant economic sector actors, formulate evidence-based macroeconomic policies and strategies to accelerate economic growth towards the trajectory anticipated in the ARREST Agenda.</p>	<p>Intended Output 1: Prepared preliminary macro-fiscal analysis for the preparation of the national budget.</p> <p>Intended Output 2: A comprehensive macro-fiscal analysis for the preparation of annual national budgets initiated.</p> <p>Intended Output 3: Finalized macro-fiscal analysis for the preparation of annual national budgets.</p> <p>Intended Output 4: Quarterly and annual cumulative analysis of fiscal performance</p> <p>Intended Output 5: Periodic Macroeconomic analysis, updates, and economic reviews strengthened.</p> <p>Intended Output 6: Improved Macroeconomic Modeling and Forecasting.</p> <p>Intended Output 7: Periodic External Credit Facility (ECF) update</p> <p>Intended Output 8: Design public policy that promotes sustainable economic growth and development</p> <p>Intended Output 9: Conduct Annual Debt Sustainability Analysis (DSA)</p> <p>Intended Output 10: Enhanced Annual Debt Sustainability Analysis (DSA)</p>
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		<p>Intended Output 11: Updated Medium-Term Debt Management Strategy (MTDS)</p> <p>Intended Output 12: Annual Borrowing Plan (ABP) & Issuance Calendar (IC) prepared.</p> <p>Intended Output 13: High-level annual portfolio review session conducted.</p> <p>Intended Output 14: High-level Dialogue organized to review the implementation status of the National Aid & NGO Policy</p> <p>Intended Output 15: High-level technical review organized on the Draft National Development Cooperation Policy.</p> <p>Intended Output 16: Routine field supervision and assessment of DPs ' project performance.</p> <p>Intended Output 17: Regular coaching and mentoring on the Liberia Project Dashboard.</p> <p>Intended Output 18: NGO online accreditation platform upgraded with additional features.</p> <p>Intended Output 19: Capacity development enhanced.</p> <p>Intended Output 20: A comprehensive database of National and International NGOs operating in Liberia, established by county</p> <p>Intended Output 21: Updated Medium-Term Debt Management Strategy (MTDS)</p> <p>Intended Output 22: Finalized quarterly SOEs debt awareness and data Validation</p> <p>Intended Output 23: Established a single PIU on donor-funded projects</p> <p>Intended Output 24: A consolidated project deep dive summarizing findings, trends, and key recommendations across 11 Budget Sectors</p>
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Department of Administration

Mission Statement: The mission of the Department of Administration is to manage and coordinate the implementation of internal and external administrative policies and activities, while upholding high standards for customer service delivery and efficiency to achieve organizational goals. (source: MFDP Visioning Workshop Feb 2014)

<p>AAID Pillar</p> <p>All pillars</p>	<p>DEPARTMENT LEVEL PRIORITY OBJECTIVE: Strengthening all MFDP departments through sustained staff re-profiling and professional development, optimum and austere utilization of financial resources within the budgetary framework, and proper logistical support and services while championing the implementation of the 2019 to 2023 strategic plan</p>	<p>Intended Output 1: A standardized Continuous Learning & Development (L&D) Framework.</p> <p>Intended Output 2: A well-organized, centralized, and digitized recruitment and HR system developed and in place in all departments.</p> <p>Intended Output 3: Women in Leadership in Public Financial Management initiative.</p> <p>Intended Output 4: Existing security systems and protocols strengthened, and systemic losses reduced; Reduced operating costs of MFDP.</p>
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Department of Comptroller and Accountant General

Mission Statement: The Comptroller & Accountant General’s Department of the Republic of Liberia is dedicated to facilitating the effective and efficient utilization of financial resources under fiscally sound principles that support the Ministry of Finance and Development Planning’s strategic plan with emphasis on public service delivery.

<p>AAID Pillar</p> <p>All pillars</p>	<p>DEPARTMENT LEVEL PRIORITY OBJECTIVE: The Department is responsible for government accounting and treasury functions under the Public Finance Management Act and Regulations (2009), along with its Amendment, Restatement, and other enactments required by the law of the Republic of Liberia. The CAGD is responsible for initiating, formulating, and coordinating policies for the management of public funds and assets. The Department receives, pays, safeguards, and reports on the receipt and usage of all public funds on behalf of the government of the Republic of Liberia.</p>	<p>Intended Output 1: An Improved Automated budget execution and payment processes.</p> <p>Intended Output 2: A well-developed policy for the professionalization of comptrollers and accountants within the public sector.</p> <p>Intended Output 3: A professionalized Corps of Comptrollers and accounting officers within government.</p>
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		<p>Intended Output 4: A roadmap for the Migration from Cash Basis IPSAS to the Accrual Basis IPSAS developed.</p> <p>Intended Output 5: An Integrated automated Financial Management Information system.</p> <p>Intended Output 6: Improved quality of In-year and Annual Consolidated Fund Statements.</p> <p>Intended Output 7: Enhanced debt servicing and reduced long-term borrowing.</p> <p>Intended Output 8: A developed and unified National Accounting Manual and updated chart of accounts.</p>
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SECTION 4: MFDP SITUATIONAL ANALYSIS

STRENGTHS, WEAKNESSES, OPPORTUNITIES, AND THREATS

This section presents the internal assessment of the MFDP. It combines findings from capacity assessments conducted on the MFDP with the MFDP staff assessment of the institutional context in which they currently work. In this section, the crucial human resource issues and challenges confronting the MFDP, as well as opportunities that exist to create a more efficiently run institution, are highlighted.

The SWOT findings provide views on the likelihood of success in implementing the Strategic Plan and highlight areas of concern from the staff perspective. Participants at the strategic planning workshop were presented with worksheets with basic questions corresponding to each of the four areas of assessment. The questions served as guides for the discussion. Workshop participants were left free to develop their own ideas or come up with other questions and observations based on their own unique perspective.

Internal Factors Analysis

MFDP possesses several core strengths that provide a foundation for its critical role in national governance. Foremost among these are its strategic partnerships and institutional assets. The Ministry has a proven track record of managing relationships with donor and development partners, a capability solidified by the merger of key units into a single Development Cooperation Unit, which enhances coordination and efficiency. The MFDP also forged a strategic partnership with national civil society groups, especially with the establishment of the Fiscal Transparency Advisory Group (FTAG), comprising Government and Civil Society Organizations, with the mandate of advising the Government on the design and implementation of “*citizens in the budget*” process. This was a key achievement toward opening up the budget process. This external credibility is bolstered by internal analytical capacity through the autonomous Liberia Macroeconomic Policy Analysis Center (LIMPAC), which provides evidence-based research to inform policy. Furthermore, the full institutionalization of specialized offices like the Climate Integration and Financing Office (CIFO) and the Gender Responsive Planning and Budgeting Coordination Unit (GRBP) demonstrates an ability to adapt and structure itself to meet emerging global challenges and access new funding streams.

Complementing its structural advantages is a tangible momentum for policy and reform. The Ministry has a recognized capacity for prudent fiscal management and has already deployed effective tax policy interventions to enhance revenue mobilization. This technical competence is currently backed by increased high-level government interest in reforms, creating a conducive environment for modernization and efficiency. This strength is operationalized through a valuable repository of prior institutional knowledge within its staff and a clear strategy to re-profile and develop its workforce. Finally, its successful completion of existing projects and strong collaborative relationship with subnational authorities are practical achievements that demonstrate an ability to execute plans and foster the intergovernmental cooperation essential for national development.

Despite its strengths, the Ministry is critically hampered by a set of deep-seated internal weaknesses that undermine its efficiency and effectiveness. The most damaging of these

revolve around systemic failures in governance and human resource management. A pervasive public perception of corruption, coupled with a chronic failure to implement audit recommendations and a lack of a merit-based rewards system, points to a significant deficit in accountability and transparency. This is exacerbated by severe human capital issues, including unfilled vacancies, an absence of structured staff development, haphazard deployment leading to both overstaffing and underutilization in some departments and units, and an inability to retain talent, resulting in a continuous "brain drain" that erodes institutional memory and capacity.

These governance and HR challenges are compounded by obsolete operational systems and weak strategic capacity. The Ministry relies on an unintegrated and outdated financial management system (IFMIS), which is crippled by bureaucracy, a lack of standard operating procedures, and poor documentation. This leads to chronic inefficiencies, such as payroll delays, and inhibits performance monitoring. Strategically, the Ministry struggles with a limited ability to base policies on evidence-based research, poor inter-agency coordination, and a lack of capacity for advanced policy formulation in critical areas like tax and climate finance. Ultimately, these systemic, human resource, and strategic weaknesses are perpetuated by a foundational constraint of limited logistics and an un conducive working environment, creating a cycle where a lack of resources impedes the very reforms needed to operate effectively.

These internal deficiencies directly cripple the MFDP's strategic and policy functions. The Ministry exhibits a limited capacity for advanced policy work, evidenced by poor infrastructure for tax policy formulation and implementation, and failure to implement policy recommendations through evidence-based research. This lack of analytical and strategic foresight extends to its international obligations, leaving it unable to fully meet treaty commitments and without the institutional capacity to implement climate-responsive resource mobilization. Ultimately, these systemic, human resource, and strategic weaknesses are perpetuated and intensified by the practical constraint of limited logistics based on a low budget, creating a cycle where a lack of resources impedes the reforms needed to secure more funding and operate effectively.

Table 4.1: Strengths and Weaknesses of MFDP

STRENGTHS	WEAKNESS
<p>1. Strategic Partnerships and Institutional Positioning</p> <ul style="list-style-type: none"> • A proven track record of securing and managing external funding and technical assistance due to strong relationships with donors and development partners. • The consolidation of AMCU and NAO into a single Development Cooperation Unit, creating a powerful hub for effectively coordinating all development partner engagements. • A New Relationship Dynamic with the Continental Secretariat (APRM) resulting in an improved standing and collaboration on the African stage. • The Autonomy of LIMPAC, ensuring its independence for enhancing credibility, while attracting support, and ensuring evidence-based policy analysis. 	<p>1. Governance, Transparency, and Public Trust</p> <ul style="list-style-type: none"> • Pervasive public perception of corruption and rent-seeking behavior. • Chronic failure to implement internal and external audit recommendations. • Lack of a transparent, merit-based system for rewards and penalties for staff performance management. <p>2. Human Resource Management and Organizational Culture</p> <ul style="list-style-type: none"> • Critical unfilled vacancies and absence of a structured professional development program. • Poor staff utilization, characterized by overstaffing in some areas and un-strategic deployment of staff. • Significant gender imbalance in senior and middle management positions.

<p>2. Human Capital and Institutional Knowledge</p> <ul style="list-style-type: none"> • Retention of valuable historical knowledge and experience within the Ministry's staff. • The specific designation of an APRM Liaison staff shows commitment and creates a point of expertise for this critical function. • A Re-profiling and Development-Oriented Workforce Strategy, demonstrating a clear intent to leverage local and returning professional talent through internships and strategic hiring. <p>3. Policy and Reform Momentum</p> <ul style="list-style-type: none"> • Prudent Fiscal Policy Management through a recognized and established capability for responsible management of national finances. • Appropriate Tax Policy and Program Interventions, including existing, effective policy tools and programs designed to enhance domestic revenue. • Increased Government Interest in Reforms, including strong internal and high-level political will to drive modernization and improvement within the Ministry. • The full integration of the Climate Integration and Financing Office (CIFO) provides a structured mechanism to lead on climate finance and planning. <p>4. Operational Assets and Achievements</p> <ul style="list-style-type: none"> • A demonstrated ability to successfully execute and conclude projects across the Ministry. • Strong buy-in from local governments, facilitating effective national planning and implementation. 	<ul style="list-style-type: none"> • Low staff morale and motivation due to job insecurity, unclear processes, and poor internal communication. • "Brain drain" and loss of institutional knowledge from an inability to retain qualified personnel. <p>3. Core Operational Systems and Infrastructure</p> <ul style="list-style-type: none"> • Outdated and an unintegrated financial management system (IFMIS), leading to transaction delays. • Inefficient operational processes caused by a lack of functioning Standard Operating Procedures (SOPs), weak documentation, and limited monitoring of business processes. • Inadequate IT infrastructure, including slow internet and insufficient cybersecurity measures. • Lack of business continuity or disaster recovery plan. <p>4. Financial Management and Strategic Allocation</p> <ul style="list-style-type: none"> • Weak domestic revenue mobilization capabilities. • Ineffective internal budgetary allocation, leading to chronic underfunding of critical units, capacity building, and mandated programs (e.g., Peer Review, National Secretariat). • Severe constraints in logistics, equipment, and working environment. <p>5. Strategic Policy and Analytical Capacity</p> <ul style="list-style-type: none"> • Failure to base policy decisions on evidence-based research. • Delays in decision-making by senior management on technical recommendations. • Poor inter-agency coordination, hindering data sharing (e.g., with LRA) and collaboration. • Lack of institutional capacity for advanced policy formulation in areas like tax policy and climate finance. • Inability to fully meet international treaties and regional obligations.
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External Factors Analysis

External factor analysis identified opportunities and challenges to the implementation of the strategic plan in five broad areas: i) strategic partnerships and external funding, ii) regional integration and Collaboration, iii) Modernization and capacity building, iv) Institutional reform and restructuring, and v) Data and policy enhancement. Table 4.2 lists those factors.

MFDP is positioned to leverage its internal strengths to capitalize on several compelling external opportunities, creating a pathway for transformative institutional and national development. The Ministry's strong donor relationships and consolidated Development Cooperation Unit provide a powerful platform to strategically attract funding and technical assistance. This can be directed towards critical modernization efforts, such as harnessing emerging technologies to overhaul financial management systems and implementing robust capacity-building programs. Furthermore, the high-level government interest in reforms and the institutionalized capacity of bodies like the Climate Integration and Financing Office (CIFO) present a unique chance to secure dedicated climate finance and align national development with global green economy agendas.

Additionally, another significant opportunity lies in regional engagement and internal restructuring. **Active participation in ECOWAS integration programs offers the MFDP a framework to harmonize its fiscal and monetary policies with regional standards, thereby enhancing macroeconomic stability and attracting investment from member states.** Internally, the momentum for reform creates an opening to undertake foundational changes, such as establishing a dedicated Department of Development Planning and revising the obsolete MFDP Act. By systematically pursuing these opportunities, from leveraging donor support for capacity building to restructuring for greater efficiency, the Ministry can fundamentally strengthen its role as the central pillar of Liberia's economic governance and sustainable development.

A key external threat is the significant economic and climatic vulnerabilities that Liberia faces. **MFDP's fiscal stability is perpetually threatened by its dependence on a narrow base of volatile global commodity prices, which means any downturn directly precipitates revenue shortfalls and budget crises.** This exposure is compounded by the looming risks of a global economic downturn, rising interest rates that increase debt servicing costs, and the United States Government reprioritizing (moving from aid to trade), increased donor fatigue, which could trigger a sudden withdrawal of essential budget support. Furthermore, as a coastal nation, Liberia is on the front lines of climate change, facing tangible threats from sea-level rise, erosion, and extreme weather events that demand unplanned emergency expenditures, devastating carefully crafted fiscal plans, and undermining long-term economic security.

Beyond these macroeconomic and environmental shocks, the Ministry faces profound threats stemming from governance pressures and its own operational constraints. **Political interference risks diverting public funds to politically expedient rather than strategically vital projects, while broader public sector corruption siphons away revenue and deters investment.** Internally, the Ministry's capacity to respond to these external threats is hampered by weaknesses such as obsolete IT systems and infrastructures, weak performance monitoring, inefficient business process and a demoralized workforce. These internal deficiencies make the Ministry less able to mobilize domestic revenue or implement reforms, which in turn increases its dependency on external donors and lenders, thereby amplifying its vulnerability to their changing priorities and conditionalities. This confluence of external pressures and internal weaknesses poses a formidable challenge to the Ministry's mandate to ensure fiscal stability and drive national development.

Table 4.2: Opportunities and Challenges to Implementation of the Strategic Plan

OPPORTUNITIES	THREATS/CHALLENGES
<p>1. Strategic Partnerships & External Funding</p> <ul style="list-style-type: none"> • Leverage strong donor relationships to attract funding for capacity building, Public Financial Management (PFM) diagnostics, and specific projects. • Secure dedicated funding from mechanisms like the African Capacity Building Fund (ACBF). • Capitalize on partner interest in supporting the African Peer Review Mechanism (APRM) to advance governance reforms. • Use successful project visibility to build trust and attract additional donor financing. <p>2. Regional Integration & Collaboration</p> <ul style="list-style-type: none"> • Elevate Liberia’s profile and attract development support through active engagement with ECOWAS. • Benefit from regional policy integration programs, including the harmonization of macroeconomic, monetary, and public financial frameworks. • Tap into regional training opportunities with institutions like WAIFEM to address specific internal capacity gaps. • Increase cross-border trade and economic activity from the ECOWAS protocol on free movement. <p>3. Modernization & Capacity Building</p> <ul style="list-style-type: none"> • Harness emerging technology to modernize systems, improve data management, and enhance efficiency. • Develop and implement a robust internship and talent development program to build a pipeline of local professionals. • Re-profile the workforce by integrating experienced professionals (e.g., former USAID partners) to fill critical skill gaps. • Leverage the institutionalization of the Climate Integration and Financing Office (CIFO) to attract dedicated climate finance. <p>4. Institutional Reform & Restructuring</p>	<p>1. Macroeconomic and Global Economic Volatility</p> <ul style="list-style-type: none"> • High dependency on volatile global commodity prices (e.g., iron ore, rubber), leading to unpredictable revenue and budget shortfalls. • Exposure to global inflation, supply chain disruptions, and economic downturns, which increase project costs and strain public finances. • Tightening global financial conditions, raising the cost of external borrowing, and increasing national debt servicing burdens. <p>2. Fiscal Sustainability and Debt Pressures</p> <ul style="list-style-type: none"> • High risk of debt distress, where significant revenue is diverted to debt servicing instead of critical public investments. • Accumulation of domestic arrears, which stifles the private sector and creates social discontent. <p>3. Climate and Environmental Vulnerabilities</p> <ul style="list-style-type: none"> • High susceptibility to climate change impacts (e.g., sea-level rise, erosion) that damage infrastructure and agriculture, triggering unplanned fiscal expenditures. • Increased frequency and intensity of extreme weather events, demanding costly emergency responses and reconstruction. <p>4. Donor Dependency and Geopolitical Shifts</p> <ul style="list-style-type: none"> • Donor fatigue and shifts in global aid priorities threaten a sudden withdrawal of crucial budget support. • Undue interference or stringent conditionalities from international financial institutions (e.g., IMF, World Bank) that may compromise national policy sovereignty. <p>5. Governance and Institutional Pressures</p> <ul style="list-style-type: none"> • Political interference in fiscal management leading to off-budget spending and misallocation of resources. • Systemic corruption and illicit financial flows, which reduce public revenue and deter investment. • Lack of coordination with other branches of government (e.g., Judiciary), hindering the enforcement of financial laws and accountability. <p>6. Social and Developmental Pressures</p> <ul style="list-style-type: none"> • Intense public demand for improved service delivery (health, education), creating

<ul style="list-style-type: none"> • Create a dedicated Department of Development Planning to centralize and strengthen national planning functions. • Revise the outdated MFDP Act and organogram to better reflect current mandates and improve operational efficiency. • Review Controller and Account General (CAG) staffing structure to reflect current realities • Conducting a comprehensive capacity needs assessment to strategically target training and institutional strengthening. • Build on the willingness of subnational authorities to decentralize and improve planning and implementation. <p>5. Data & Policy Enhancement</p> <ul style="list-style-type: none"> • Improve evidence-based policymaking through collaboration with partners to harmonize and centralize data. • Leverage the autonomy of LIMPAC to produce credible research that informs policy and attracts further support. • Craft and implement better administrative policy instruments to enhance revenue mobilization and public service delivery. 	<p>pressure to overspend amidst constrained resources.</p> <ul style="list-style-type: none"> • Pervasive youth unemployment, threatening social stability and eroding the long-term tax base. <p>7. Compliance and Technological Risks</p> <ul style="list-style-type: none"> • Risk of international financial isolation ("grey-listing") for failure to meet anti-money laundering and terrorist financing standards. • Vendor dependency risk, such as the unwillingness of key technology providers (e.g., Freebalance) to offer critical support for financial systems. • Failure to meet regional obligations (e.g., ECOWAS convergence criteria, delays in community levy transmission), risking sanctions and reduced regional integration benefits.
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GAP ANALYSIS

In this section, the core functions of each department are taken into consideration. This gap analysis assesses the MFDP's current operations and its envisioned future scenario to identify critical gaps and facilitate strategic planning for future success. The current state captures existing processes, roles, and resources, while the ideal state outlines the desired outcomes and changes required to achieve them. This process is essential for the optimal allocation of resources, ensuring that budget, manpower, technology, processes, and policies are deployed efficiently to advance the objectives of the MFDP strategic plan. The identified gaps emerged primarily from the SWOT analysis deliberations with key staff of the Ministry. They can be found in Table 4.3 below.

Table 4.3: Gaps in Performing Core Functions and the Mitigation Measures

OFFICE OF THE MINISTER			
Current State (Tied to key issues and trends)	Ideal State	What is needed to get there?	Source
Not in full compliance with obligations required by our membership in	A deepened and beneficial global, continental, and regional	Fully participate in international events and conduct programs and activities required.	APRM Statute, ECOWAS Treaty, Protocols and Legal Texts, Presidential

international organizations.	cooperation and integration.		Executive Order #7 (LIMPAC)
Inadequate PFM Reforms Coordination amongst different actors in the PFM landscape.	Strengthened Public Financial Management Systems that boost donors' confidence.	Enhance the level of cooperation between actors/components and the government via frequent Steering Committee Meetings chaired by the Hon. Minister and Technical Committee Meetings chaired by the Secretariat of the RCU.	PFM Strategy Action Plan 2024-2027 Amended and Stated PFM Act 2009, PFM Regulations 2020
Inadequate internal audit skills and a lack of Computer Assist Audit Tool (CAAT) to effectively execute audits. Challenged in employee/consultants profiling, background check & credential verification for new hires; challenge in ensuring compliance with ethical procedures.	Improved internal legal, regulatory, and institutional compliance environment.	Availability of CAATs and building internal auditors' capacity. To periodically conduct compliance and integrity exercises.	The IAA Act, MFDP Act 2013
Inadequate coordination between the Minister's Office and external stakeholders.	Improved interagency and interdepartmental coordination.	Strengthen the Ministerial delivery unit to effectively coordinate engagements between departments and external stakeholders.	MFDP Act 2013
Inadequate policy oversight over donor-funded projects implementation.	Improved senior management policy oversight over reform projects.	Hold regular project steering committee meetings to help resolve critical project implementation bottlenecks.	Project Financing Agreements
Limited ability for LIMPAC to conduct independent and credible research.	Conduct independent evidence-based research to inform the design and implementation of public policy that promotes sustainable economic growth and development in Liberia.	Ensure full autonomy for LIMPAC and acquire modern and appropriate data management systems, analysis tools, and software for effective data management and analysis.	MFDP

Inadequate authority to host the National Policy Dialogue and Forums.	To organize and host national policy dialogues and forums.	Stakeholder Mapping, Network building, and Funding.	MFDP Senior Management
Inadequate corridor to provide efficient policy advisory service to the government through evidence-based research.	Provide advisory services and capacity support based on research and needs to government functionaries to improve resource allocation and service delivery through sound economic and public financial management.	Improve Institutional engagement with various government ministries and agencies. Acquiring infrastructure, analytical tools, and funding.	The MFDP (PFMRU) and other government institutions.
DEPARTMENT OF FISCAL AFFAIRS			
Current State (Tied to key issues and trends)	Ideal State	What is needed to get there?	Source
Implementation of Tax Policies and reforms is still slow.	Tax policies and reforms need to be implemented in real time.	Strengthening monitoring and evaluation Increase budgetary allocation.	Liberia Revenue Code
Limited access to key databases across ministries and agencies of government	Have full access to any database from various MACs in real time.	Establish a mandatory data sharing mechanism that ensures access and training to analysts and technicians within the Department.	MFDP ACT and DFA Mandate
Delay in Budget allots and transitions to fiscal affairs for financial approval.	Smooth and fast transition of allotments to Fiscal Affairs for financial approval	Improve internal coordination.	MFDP ACT and DFA Mandate
Lack of full Implementation of Fiscal Decentralization initiatives.	Fiscal Decentralization initiatives are fully supported and implemented in accordance with the relevant laws and regulations.	Increase budgetary allocation, regular training of staff, and improve coordination.	Local Government Act, Public Financial Management Law, Revenue sharing laws and regulations GoL Decentralization Strategy
DEPARTMENT OF ECONOMIC MANAGEMENT			
Current State (Tied to key issues and trends)	Ideal State	What is needed to get there?	Source
Limited staff & Capacity Gap	Replacement of staff in key roles	Budget Support towards Capacity Development	PFM Law/DEM Policy Framework

	and Capacity building of staff		
Untimely provision of data by line units	Timely provision of all macro-fiscal data	Data coordination among units	PFM Law/DEM Policy Framework
Debt Sustainability Analysis has not been conducted since 2021.	DSA is to be conducted annually as required by the IMF/World Bank	Additional training Budgetary support	PFM Law/DEM Policy Framework/IMF/WB Debt Sustainability Requirement
Macro framework for the estimation of Product / MFT.	Provision of MFT	Training, Software, and financial resources.	IMF/World Bank/DEM Policy Framework/PFM Law/MFDP Act
Logistical Challenges	Provision of logistics/ vehicles for technicians in the division. Provision of high-speed internet connectivity. Additional provision of computers and other accessories	Budget Support	MFDP Budget
Lack of a macroeconomic data repository.	Establishment of a fully functional online repository for the macroeconomic database	Budgetary support	DEM Policy Framework/PFM Law/ DEM Policy Framework/PFM Law/MFDP Act
The Liberia Development Dashboard is available but not managed in Liberia.	Hosting of the Project Dashboard in the country	Additional training for the Administrator, a strong server to be able to host the system	ODI/MFDP
Inadequate supervision of the project.	Routine supervision of projects	Funding needed to support independent supervision	MFDP/National Aid Policy
Moderate risk of external debt distress, but high risk of overall debt distress.	Maintain a moderate Risk on the overall debt level.	Timely redemption of debt service obligations; ensure that debt service obligations are adequately covered. New borrowings be informed by MTDS and ABP; strengthen the guarantee process on SOEs' borrowings;	GoL Public Debt Report

The Accreditation System is automated but lacks some features.	Upgrading of the system to include new features	Funding and technical skills	ODI/National Aid & NGO Policy
Limited field verification of offices.	Availability of logistics for NGO Office verification	Funding & Logistics (Vehicles, Fuel, Internet)	MFDP
Conduct Climate Data Collection and Financial Analysis.	Advance training to conduct quarterly climate data Conduct full Fledge Macro-Climate Analysis	Establishment of Climate Finance Unit Train Staff to conduct full climate data collection and Analyze the impact of climate change on national development	IMF/World Bank/DEM Policy Framework/PFM Law/MFDP Act
DEPARTMENT OF BUDGET AND DEVELOPMENT PLANNING			
Current State (Tied to key issues and trends)	Ideal State	What is needed to get there?	Source
Line-item budgeting	Program-based Budgeting	Updated the Budget system to accommodate program-based budgeting Enhance the functionality of a single system.	MTEF Manual Budget preparation report
Moderate improvement in budget preparation and submission by MACs.	Improve Budget preparation and timely submission	Capacity Building	Budget preparation report
Limited fiscal space during budget execution	Adequate fiscal space (Increase revenue)	Increase Domestic Revenue	LRA and MFDP annual report/
Budget reporting is slow.	MACs report timely on budget execution	Capacity Building	Budget execution report
Financial resource constraint during NDP Formulation,	Adequate financial resources to formulate NDP	Provision of adequate financial resources	Quarterly NDP report
Inadequate financial and logistical resources to coordinate the NDP process	Adequate financial and logistical resources to coordinate the NDP process	Capacity building, financial and logistical resources	RSPU and PDCU Monthly and Quarterly reports
MAC's report on the national and sub-national Development Plan is slow and late.	MACs report on the national and sub-national	Capacity building	RSPU and PDCU Monthly and Quarterly reports

	Development Plan promptly		
MACs and Counties project proposals are not adequately developed.	MACs and counties developed SMART project proposals.	Capacity building	PIU Monthly and Quarterly reports
Monitoring of Projects are not done on time.	Timely Monitoring of projects	Adequate Financial and logistical resources	M&E Monthly and Quarterly reports
DEPARTMENT OF ADMINISTRATION			
Current State (Tied to key issues and trends)	Ideal State	What is needed to get there?	Source
The current MFDP Act of 2013, which has four (4) Departments, does not conform to the current reality.	Amendment of the MFDP 2013 Act, the current five (5) Departments	Review and amend the current Act and pass it into legislation.	The Current Act (2013)
The current MFDP Organogram does not align with the current Structure.	A Revised Organogram that includes all new Departments, Sections, and Units.	Review of the current organogram	The Current Organogram
The Current MFDP building is aged, cannot accommodate the current/future employee base, and is not ideally situated.	A new and modernized MFDP building.	Funding	MFDP / HR Statistics
Limited Capacity of personnel in specialized positions	A fully professional, capacitated workforce	Resources to advance staff capacity	HR/ Appraisal record
Structural Limitation & Overload of Function within HR, IPCU & Procurement Units	Restructured HR, IPCU & Procurement Units and Creation of Travel Unit.	Availability of the budget	MFDP
Limited number of women in senior / leadership roles / Diversity & Inclusion	Increase women's leadership in the Ministry to 35%, including PWDs	Promote women's participation in the recruitment processes	HR Stats
Salary disparity amongst senior and junior technicians	A revised pay structure based on grades and classification	Management Approval	HR Stats
The MFDP Business process is too extensive and bureaucratic	A revised business process and workflow for efficiency and accountability	Management Approval	BFU

HR Processes are currently run manually.	A Digitized HR management system.	ICT Infrastructure HRMIS training	HR, ICTU
DEPARTMENT OF THE COMPTROLLER AND ACCOUNTANT GENERAL			
Current State (Tied to key issues and trends)	Ideal State	What is needed to get there?	Source
All payments are not made through EFT FOR MAC.	All payment including operations, should be paid through EFT. Roll out IFMIS and EDMS to additional MACs.	Upgrade of the IT infrastructures hosting EFT to be more efficient. Capacity Building Enhanced coordination between MFDP and CBL makes it efficient and effective.	PFM Regulations
Majority of the Comptrollers in the public sector are not part of any professional body.	A well-developed policy for the professionalization of comptrollers and accountants within the public sector, with attractive incentives and preferences	Institutionalized Continuous Professional Development (CPD) Professional cadre scheme and career path established. National Competency Framework Developed for comptrollers/accountants	CAGD Human Resource Manual
GoL is currently using the cash basis IPSAS	Migration from Cash Basis IPSAS to the Accrual Basis IPSAS	Development of a migration plan. Training of relevant staff to serve as TOT. Usage of the Accrual basis IPSAS at the Consolidated level Rollout of the Accrual basis IPSAS to MACs.	PFM Law and Regulation
IFMIS is not enhanced to integrate other GOL systems	An Enhanced Integrated Automated Financial Management Information System	Hiring of a Consultant to Integrate the various automated Financial Management Systems (IFMIS-Meridian), (IFMIS-T-24 at CBL), (IFMIS-LITAS), etc.	PFM LAW and Regulation
Financial Statements are not fully in compliance with the PFM LAW	Compliance rate of 100% with applicable public sector accounting standards (e.g., IPSAS, local standards). Improved audit opinion from qualified/adverse to unqualified	Conduct training workshops on: Public sector accounting standards. Use of financial reporting tools and templates. Data validation and reconciliation processes. Revise and standardize reporting templates: Ensure consistency in the chart of accounts and classification. Integrate automated checks for	PFM LAW and Regulation Cash Basis IPSAS 2017

		common errors. Establish a Financial Reporting Quality Assurance (QA) Team: Pre-reviews submissions from departments before consolidation. Conducts variance and trend analysis to flag anomalies.	
No National Accounting Manual for GoL	A developed and unified National Accounting Manual	<p>Planning and Stakeholder Engagement. Establish a multi-stakeholder steering committee to oversee manual development. Conduct consultations and needs assessments with key stakeholders (e.g., MACs, Auditor General, Accountant General). Review existing accounting guidelines/manuals. Benchmark against international standards (e.g., IPSAS) and good practices from comparable countries. Validate and Approve. Organize technical review workshops with relevant stakeholders. Submit for official endorsement by the Ministry of Finance or equivalent authority. Print and distribute hard and digital copies of the manual. Conduct national and regional training workshops for accountants, finance officers, and internal auditors. Develop e-learning modules for continuous learning and onboarding of new staff. Set up a helpdesk or support team to assist MACs during initial implementation. Develop an FAQ and guidance notes to address common challenges.</p>	PFM Act and Regulation

Outdated and obsolete chart of accounts.	An updated Chart of Accounts	Review organizational structure, functions, and reporting requirements Identify internal and external reporting needs (e.g., donor, regulatory, audit) Determine the chart's scope: organizational-wide, project-based, or sector-specific Assess the current Chart of Accounts and its limitations Identify duplications, gaps, or non-alignment with current operations Ensure alignment with reporting structures like: Budget categories	PFM Act and Regulation
Four county treasuries	County treasuries increased from 4 to 15	Awareness raising to increase citizens' interest and participation. Review of performance and risks associated with 4 pilot schemes and update guidelines, train staff. Develop a phased rollout strategy.	PFM Act and Regulation Fiscal Decentralization Act
Manual archiving of financial documents	A well-developed offline digital archive system at MFDP and MACs	Procurement of tools for digitization (Scanners, Computers, Cameras, Printers, etc). Develop a searchable, user-friendly portal for internal and public access. Staff training	The 2019 restated PFM Act and its accompanying regulation
Under-utilization of IFMIS functions by MACs to capture IGF, subsidies, and internal expenditures	A properly utilized IFMIS to capture MACs' IGF, subsidies, and internal expenditure	Conduct needs assessment and planning. Training of MACs.	The 2019 restated PFM Act and its accompanying regulation.
Cash Management Functions outside of CAGD.	Cash Mgt. Functions are transferred to CAGD.	Consultation with FM and Sr. Management of the MFDP Implement the formal transfer of the Cash Management. Functions for the CAGD	The 2019 restated PFM Act and its accompanying regulation
Duplicated functions of units within CAGD	A restructured CAG	Assessment of the current workflows, processes, and units.	The 2019 restated PFM Act and its

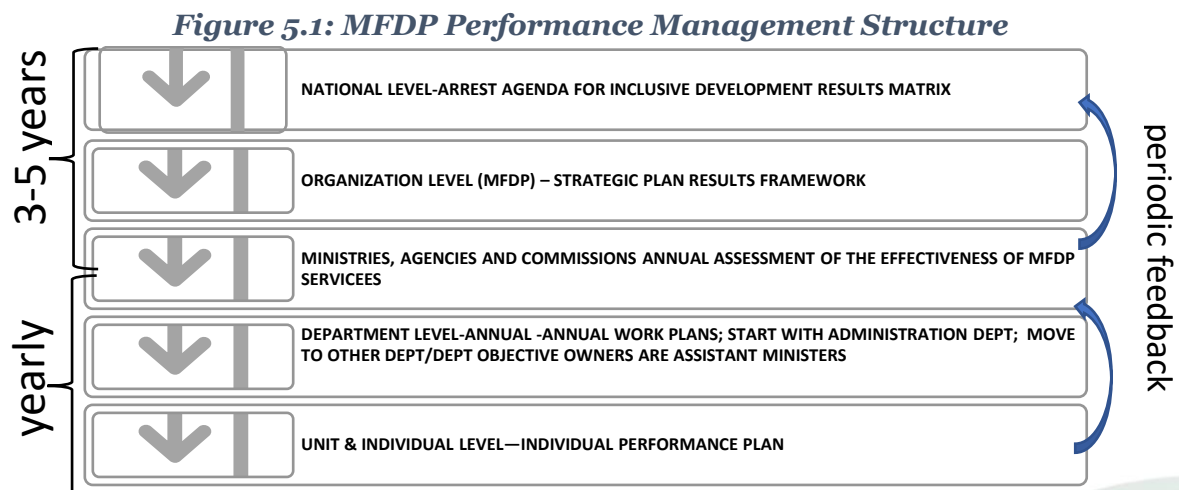
		<p>Work with relevant stakeholders to develop policy documents on the merger.</p> <p>Submit to senior management for action.</p> <p>Awareness and training of staff</p>	<p>accompanying regulation.</p>
<p>A department within the Ministry of Finance</p>	<p>A Semi-autonomous CAG institution</p>	<p>Assessment of the current workflows, processes, and units.</p> <p>Coordinate with relevant stakeholders to develop policy documents and a legal framework for semi-autonomy.</p> <p>Amend the current operational manual.</p> <p>Identify office space for possible relocation.</p>	<p>The 2019 restated PFM Act and its accompanying regulation.</p>

SECTION 5: STRATEGIC PLAN IMPLEMENTATION



MFDP Strategic Plan 2026 – 2030 Retreat

Cascading annual division and unit work plans, supported by individual work plans, will provide the basis for operationalizing and aligning activities with resource allocation through the annual budget of the MFDP. Figure 5.1 is a visualization of the Performance Management System.



To effectively implement this strategic plan, new structures, policies, procedures, and laws are envisioned. As part of the critical reforms needed, the Ministry intends to revise its Act, reorganize departments and units, and revise its business process. Additionally, MFDP commits to implementing this strategic plan effectively.

The existing structures and processes are recounted as follows:

- A consolidation of annual department work plans (plus the Office of the Minister) will form the work plan for the MFDP. Department work plans will, in turn, draw on the 5-

year results matrix and will be updated based on annual internal assessments of progress towards producing the intended outputs listed in the strategic plan.

- Quarterly and annual reviews at the level of the Senior Management Team (SMT), and at the level of the Deputy and Assistant Ministers, will ensure continual assessment, learning, and corrective actions, as the plan cycle unfolds.
- The Public Expenditure and Financial Accountability (PEFA) self-assessment process and periodic implementation reviews, such as the Integrated Public Financial Management Reform Project (IPFMRP) and the APRM, will provide the substantive high-level perspective to inform on progress on key objectives of the Strategic Plan. Implementation language will be included in all departmental reports. Summaries will be generated by the Internal Program Coordination Unit (IPCU) within the Department of Administration. The IPCU will be the locus for progress monitoring, measurements, and reporting against the targets established in this plan.
- Critical reforms will include adopting a revised business process for efficiency and drafting an amended MFDP Act to be submitted to the Legislature for passage into law. This will ensure that the revised MFDP Act reflects the current structure of the Ministry. Additionally, as part of its reform process, recommendations will be proposed to the executive for the reclassification of the deputy comptroller’s role from civil servant status to presidential appointment.

The SMT will take on the responsibility of overseeing the success of the strategic plan. The Deputies and Assistant Ministers will provide political, technical, and operational level guidance ensuring the sets of outputs and activities are incorporated into department, division, and unit level work plans; and that appropriations are made in the MFDP budget.

The Department of Administration, under the leadership of the Deputy Minister, will champion the implementation, review, modification, and progress reporting processes. With support from the IPCU, the department will ensure ownership at the highest levels and consistency in the follow-up over the five years. The internal auditor, Integrity and Professional Responsibility Unit, and Strategy Forecasting Unit will play supporting roles.

The MFDP will coordinate and work closely with the CSA, GSA, GAC, IAA, LBO, PAC Secretariat, the Ways and Means Committees of the Liberian National Legislature, and representatives of CSOs in the implementation of the plan. CSOs will be given access to annual implementation progress reports and will be invited to make queries and suggestions on all aspects of the plan, including possible recommendations for re-prioritization and re-phasing of sets of activities as they deem appropriate.

The overall implementation and coordination framework of the strategic plan is recounted as follows in Table 5.1.

Table 5.1: Implementation and Coordination Framework

Level	Main roles/ functions	Composition
A) High/Strategic Level		
1) Senior Management Team (SMT)	Sets strategic priorities and guides the implementation of the plan at all levels	Minister and Deputy Ministers of MFDP

Level	Main roles/ functions	Composition
	Assumes full responsibility for success	
2) Civil Society Organizations	<p>Review the strategic priorities, intended outputs, and sets of activities, and make recommendations as appropriate.</p> <p>Participate in annual implementation progress reviews to ensure that citizen expectations for voice, the rule of law, accountability, and development are prioritized throughout the plan period.</p> <p>Advocate with other key stakeholders and help to disseminate information on the plan.</p>	TBD
B) Middle/Supervisory Level		
3) Deputy Ministers	<p>Provide technical oversight and assume supervisory responsibility for the implementation of the strategic plan at the departmental level.</p> <p>Facilitate the interface between divisions and units and the embedding of the outputs and activities of the strategic plan in the work plan.</p> <p>Coordinate with key external partners- CSA, GAO, IAA, PAC, LBO, GSA, LISGIS, Representatives from CSOs</p>	The Deputy Minister for Fiscal Affairs, the Deputy Minister for Economic Management, the Deputy Minister for Budget and Development Planning, and the Deputy Minister for Administration
4) Deputy Minister for Admin	<p>Ensures production, harmonization/standardization, and dissemination of progress reports on the strategic plan in a timely manner, supervise the key reporting unit(s)</p> <p>Serve as in-house custodian and champion for implementation of the plan, and ensure that allocations are included in the MFDP budget for implementation of the plan.</p>	Deputy Minister for Administration (supported by Assistant Minister for Administration and Director ICPU)
C. Operational Level		
5) Assistant Minister(s), Directors/Asst. Directors	<p>Responsible for capturing strategic plan elements in operations at the division and unit levels</p> <p>Train staff on the plan and how their individual outputs relate to the strategic priorities of the MFDP</p>	8 Assistant Ministers (including Comptroller and Accountant General), 30 Directors, 46 Assistant Directors

Level	Main roles/ functions	Composition
	<p>Monitor performance and emerging situations at the operational level, making appropriate adjustments and corrections as necessary, and/or escalating situations that emerge to the supervisory level</p> <p>Highlight constraints to progress and recommend actions to improve implementation for the consideration of the Top Management Team</p> <p>Supervise all units and staff to ensure the timely and efficient production of outputs</p> <p>Liaise with other units regularly on relevant operational issues</p>	
<p>6) Internal Program Coordination Unit</p>	<p>Monitors progress towards the strategic plan objectives and, accordingly, provide periodic updates for the Deputy and Assistant Minister(s) for Administration</p> <p>Produce semi-annual administrative dashboards and business analytics to monitor and report on implementation of the plan for TMT, EXT deliberations, and informed decision-making.</p> <p>Identify training needs to incorporate into the staff development plan of MFDP.</p>	<p>Director, Assistant Director</p>
<p>7) Integrity and Professional Responsibility Unit & PFM Reform Unit</p>	<p>Monitors progress on staff attributes and other characteristics, gather perception on the MFDP from staff and various publics</p> <p>Monitors progress on the staff handbook components</p>	<p>Director, Assistant Director</p>
<p>8) Internal Audit Unit/Strategy Forecasting Unit</p>	<p>Monitor the conditions of staff-related records – attendance, leave, recruitment, payroll, staff, and asset movements.</p> <p>Advise the Minister and Deputy Minister for Administration on HR systems for documentation, record keeping, and fixed assets management</p> <p>Investigate internal complaints of malfeasance, misfeasance, and/or</p>	<p>Internal Auditor, Assistant Internal Auditor</p>

Level	Main roles/ functions	Composition
	nonfeasance on the part of MFDP staff.	

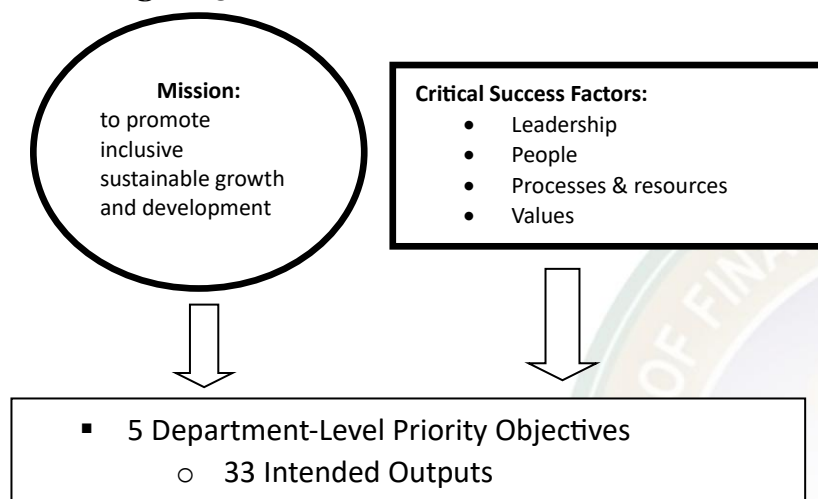
CRITICAL SUCCESS FACTORS

To translate the strategic plan into tangible action and impact, MFDP has incorporated key success factors to guarantee the delivery of intended outputs. These provide the common points of reference to help direct and measure progress and ensure competitive performance of the MFDP. In order to achieve its mission, certain core areas of the MFDP continue to need special attention. These include:

- Well-leveraged knowledge leadership on what works in the Liberia development context
- Sustained successful relationships with key points of contact in the Liberian National Legislature, M&A's, and other spending entities
- Speedier identification, recruitment, and training of staff with the right knowledge, skills, attitudes, and other attributes for sustained performance enhancements
- Comprehensive, transparent, and consistently applied staff performance appraisal and monitoring, promotion, merit rewards based on productivity, and better records management, all clearly linked to the mission of the MFDP
- Clear and publicly communicated business processes and standard operating procedures for basic service delivery that take uncertainty, unnecessary delays, and rent seeking out of basic service delivery to clients
- Consistently available financing within the limits of the resource envelope
- Leadership that models the MFDP core values in its interaction with various publics and with the staff, Transparency, Accountability, Integrity, Service orientation, Effective Communication, Innovation, Commitment, Teamwork, Result Focused, Efficiency

Figure 5.2 below illustrates how these elements come together to drive the MFDP towards fulfilment of its mission and achievement of its strategic goals and objectives. The 7 factors fall into 4 key categories: leadership, people, processes & resources, and values.

Figure 5.2: Critical Success Factors



RISKS AND MITIGATION

The most significant potential risk remains essentially the same as for the last strategic plan – a further deterioration in the overall resource envelope due to poor performance of key sectors of the economy. The likelihood of further deterioration is high; therefore, improved management of the overall resource envelope appropriated to MFDP will be essential in ensuring that the minimum level of performance needed for the implementation of this plan is always maintained.

Technology-related risks have been well-articulated and reported in the PFM Annual Reports and the IFMIS Sustainability Analysis. The likelihood is moderate, and mitigation measures are already being implemented through system upgrades, the establishment of the data center, and the establishment of a disaster recovery site. The risk of insecurity and politically-motivated violence is moderate. If there is an incident, it will most likely be local and not widespread, instigated by perceived unfairness and cheating before, during, and after the voting in national or bi-elections. While there is a fair amount of cynicism, the Liberian electorate now appreciates the power inherent in using the electoral process to select and change their leaders and representatives. Evidence from recent elections indicates that the electoral processes will most likely continue to be free and fair.

Another risk is a sudden change in leadership at the SMT level of the MFDP before the full rollout of the strategic plan, which could lead to significant implementation delays and changes to the priorities outlined in the framework. The likelihood is low, due to the high level of confidence of the President, and this can be mitigated by ensuring broad ownership of the plan at all levels of the MFDP. Therefore, a highly participatory approach has been used in the development of this plan. Table 5.2 summarizes the main risks and mitigation strategies and shows responsibility for leadership on the mitigation measures.

Table 5.2: Summary of Risks and Mitigation Measures

Main Risk	Risk Level	Mitigation Measures	Lead
Macroeconomic instability, including increase price level, volatility in key export commodities	High	1. Monitor export commodities prices and domestic price movements.	Deputy Minister for Economic Management
Further deterioration in the economy and in the resource envelope due to poor performance of the economy	High	2. Improve management of MFDP appropriations	Deputy Minister for Budget and Development Planning Department of Fiscal Affairs
Increase public debt vulnerability	Moderate	1. Conduct debt sustainability analysis to inform borrowing decision	Deputy Minister for Economic Management
Technology disaster	Moderate	1. Ensure System upgrades 2. Develop a data center and disaster recovery site	IPFRMP Project Director

Politically motivated violence	Moderate	1. Advocate for free, fair, and transparent administration of all future elections	Minister
Staffing changes in MFDP are leading to implementation delays	Low	1. Ensure broad ownership of the strategic plan at all staff levels	Minister

SECTION 6: THEORY OF CHANGE

UNDERSTANDING THE OUTCOME MAP

The outcome map in Figure 6.1 shows a simplified version of the anticipated outcomes of the seven discrete sets of interventions (intended outputs, output targets, activities) found in the MFDP Results Framework.

The map is arranged horizontally at 3 stages corresponding to outcomes, results, outputs, activities, and inputs. It illustrates the broader change process and the paths, not the specifics of each outcome, that are to be pursued or the precondition that must be met to produce the outcomes.

ANALYTICAL BASIS OF THE THEORY OF CHANGE (TOC)

The underlying assumption of the Theory of Change remains consistent. It posits that while donor-supported efforts in PFM reform and civil society advocacy are important, they are not the principal engines of change. Lasting change is a more profound socio-political undertaking, contingent upon national leadership that is both trusted and intentional in its adherence to the principles of good governance. The cornerstone of this process is building public trust through demonstrated results.

HYPOTHESIS OF CHANGE

MFDP's Theory of Change hypothesizes that significant pressure for reform will be generated by Liberia's profound inequality, where the vast majority of citizens live in poverty while a few have access to public resources, combined with a restive youth population empowered by digital information. In this context, the Ministry will catalyze change by demonstrably modeling effective Public Financial Management (PFM), domestic resource mobilization, and delivering tangible results from the judicious use of public assets. It is posited that by making the benefits of reform visible and widespread, even initial resistance will give way to broad-based support.

NARRATIVE OF THE TOC

The MFDP's overarching goal is shifting from a transactional entity to a visionary one, rigorously focusing on its policy and regulatory mandates. This revolution is the critical catalyst for achieving Liberia's broader development ambitions. This is designed to directly produce two key outcomes: first, the establishment of a stable macroeconomic and policy climate that attracts and mobilizes private investment for inclusive growth; and second, ensuring that the ambitions of the five-year national development plan are not just articulated

but are fully operationalized and realized, translating national aspirations into tangible improvements in the lives of all Liberians. This strategic direction is the essential linchpin for transforming national policy into measurable and widespread impact.

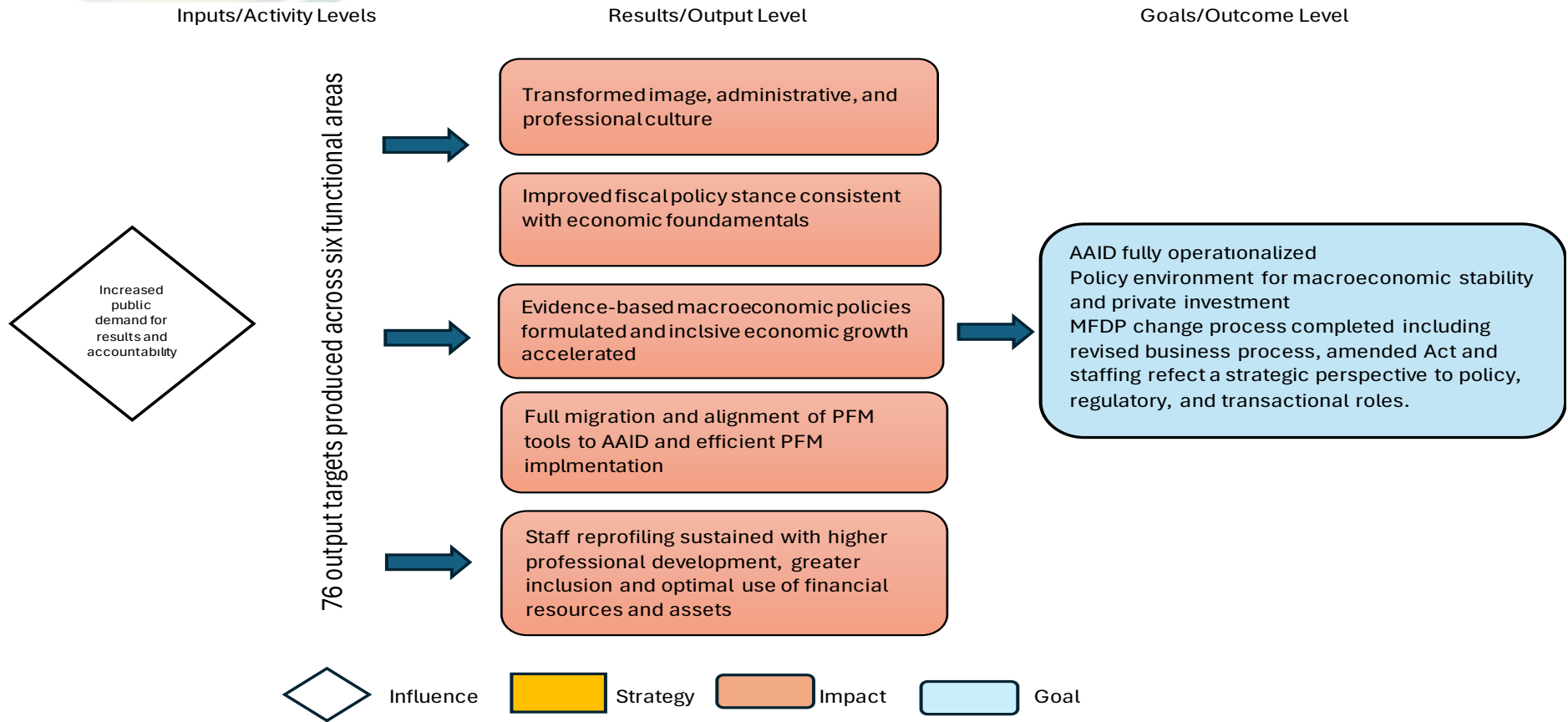
To realize its strategic outcomes, the MFDP will first aim to achieve foundational results and outputs. These essential preconditions include: a transformed public image and professional culture within the MFDP; an improved fiscal priority stance that directs resources to national goals; the establishment of rigorously evidence-based macroeconomic policies; the full migration and alignment of our fiscal policies and PFM processes to the AAID; and a strategic staff reprofiling and reorganization to meet the evolving demands of our nation.

Achieving these preconditions demands discipline and inclusive execution. The MFDP core strategy is to cascade the strategic plan to every level of the Ministry. This means translating high-level objectives into concrete actions for each department, division, and unit, and ultimately, to every individual civil servant. This entire structure will be supported by a robust oversight and reporting framework, driven by political leadership.

Key to this framework is MFDP's internal oversight structures: The Executive Management Team (EXT) will meet weekly, and the Senior Management Team will convene at least quarterly, with both bodies specifically dedicated to reviewing strategic plan progress. This process will be championed by the Deputy Minister for Administration, ensuring sustained accountability and momentum throughout the plan's term.



Figure 6.1: Theory of Change



SECTION 7: MONITORING AND EVALUATION

To remain consistent with the last strategic plan, monitoring and evaluation (M&E) in this successor plan will achieve two goals: i) measure and inform on progress towards producing the intended outputs listed in the plan, ii) examine and determine the level of contribution, if any, to the results and outcomes produced under the AAID framework. Therefore, the approach is to avoid as much as possible duplications and additional layers of data collection, analysis, and reporting; building instead on any M&E framework for the AAID.

Annex I provides the full MFDP Strategic Plan results framework. Included are intended outputs, measurable indicators, inputs needed, estimated start and completion dates, and the unit responsible for leadership in production of the outputs. Organized according to departments, this framework will also provide the basis for the Departmental, divisional, unit, and individual work plans. It will also provide the budget elements (inputs) to be costed, phased into budget requests, and to form the MTEF basis. Further adaptations to the sets of activities to be implemented and the specificity of the timelines are anticipated during the development of the work plans.

DEFINITIONS

Throughout this document, and during the prefatory events, words conveying M&E concepts were used. Some are drawn from the AAID M&E chapter. Other common definitions are provided below. Definitions drawn *verbatim* from the expired strategic plan are as follows:

Monitoring: a continuous and systematic process of data collection and analysis will be implemented to inform managers and key stakeholders of the progress in relation to the planned outputs, activities, and inputs, as well as the use of allocated resources. Monitoring is structured around measurable indicators, which assess performance at the input, intervention/output, or outcome levels. Targets provide the benchmarks against which progress is measured. At the individual unit level, key performance indicators will be captured and monitored against targets to ensure effective monitoring of achievements. This data will be consolidated at the department level and will support organizational-level self-assessment, which forms part of the evaluation process.

Evaluation: MFDP will adopt a robust evaluation strategy, which will include self-assessment at unit and department levels and organizational assessment, as well as assessment involving ministries, agencies, and commissions on the effectiveness of service delivery and against key performance indicators. Evaluations will be conducted on an annual basis as well as every three to five years. This will ensure that the MFDP can effectively track its performance, identify challenges, and adopt mitigating strategies to address any challenges. Table 7.1 contains definitions of the various terminology used to guide the result framework development.

Table 7.1: Working Definitions of M&E Concepts

Concept	Definition	
Goal/Priority Objectives	Based on the findings of the PESTLE, SWOT, and GAP Analysis, this identifies where the department wants to be by 2023, in Specific, Measurable, Attainable, Realistic, and Time-bound (SMART) terms (using one sentence)	High-Level Items
Intended Output	Final goods, services, or outcomes that will be produced or delivered from MFDP interventions and activities	
Output Target	Statement of hard targets (i.e., deficit at less than 5% of GDP)	Strategic Plan Elements
Indicative Activities	The sets of activities that must be implemented by the Division/Unit to produce the target	
Input	What is needed to get the work done/cost of the indicative activities, tangible, and intangibles that money will be spent on?	
Start Date	When will the indicative activities start?	
Target Completion Date	When will the intended output be produced/seen?	
Responsible Division/Unit	Which entities of MFDP have the lead and/or support roles/responsibilities to produce the intended output	

Table 7.2 Key Internal/External Reports and Assessment(s)

Key Report/Assessment(s)	Relevant Content
Internal	
AAID Progress Reports (Pillars II, IV)	Macro-economic performance and key indices on governance and transparency
PEFA Self-Assessment	Progress measurements against 30 standard public expenditure and financial accountability indicators
Fiscal Outturn Reports	Annual progress measurements against fiscal indicators
Annual PFM Performance Report	Progress measurements against 6 key themes
IFMIS	Progress reports on the rollout of integrated financial management
SOE Portfolio Reports	Financial conditions and compliance of SOE
AID Management Reports	Summary of development assistance
Annual Audit Report/Annual Financial Report	PFM compliance and progress against IFRS
Annual Economic Review Report	Analysis of economic performance

Budget Option Paper	Budget policy and execution reviews
Client Perception Survey(proposed)	Perspective of key external clients and staff on the performance of MFDP divisions and units
MFDP Capacity Development Plan Reports	Progress measurements on staff recruitment, retention, and training
Human Resource Records	Staff attendance and absences, leave, participation in training, disciplinary actions, retention, and separation.
External	
African Peer Review Mechanism reports	External measurements of progress on political and economic governance reports
Index of Economic Freedom	External measurements of progress on various political and economic “freedoms.”
Proposed Mid-Term Review of the AAID	Review of baselines, assumptions, and progress towards AAID goals
IPFMRP II and IFMIS Sustainability Reports	Progress measurements against the 5 components of integrated public financial management reform
UNDP Human Development Report	Composite indicators on income, equity, wellbeing

Table 7.3: M&E roles and responsibilities

Level	Main roles/ functions	Composition
1)Senior Management Team (SMT)	Define key performance indicators, review and approve reporting templates for administrative dashboards and business analytics.	All Deputy and Assistant Ministers, Office Manager in the Office of the Minister
2) Deputy Ministers	Facilitate the interface between divisions and units and the embedding of the outputs and activities of the strategic plan in the work plan. Coordinate with key external partners-CSA, GAO, IAA, PAC, LBO, GSA, LISGIS, Representatives from CSOs.	The Deputy Minister for Fiscal Affairs, the Deputy Minister for Economic Management, the Deputy Minister for Budget and Development Planning, and the Deputy Minister for Administration
3) Deputy Minister for Administration	Review and approve reporting templates, Dissemination of progress reports on the strategic plan in a timely manner, and	Deputy Minister for Administration (supported by Assistant Minister for Administration and Director ICPU)

Level	Main roles/ functions	Composition
	supervise the key reporting unit(s)	
4) Assistant Minister(s), Directors/Asst. Directors	Monitor and report on performance at the operational level Supervise all units and staff to ensure the timely and efficient production of reports	8 Assistant Ministers (including Comptroller and Accountant General), 36 Directors, 46 Assistant Directors
5) Internal Program Coordination Unit	Design reporting templates, produce semi-annual administrative dashboards, and business analytics to monitor and report on implementation of the plan for SMT deliberations and informed decision making.	Director, Assistant Director
6) Integrity and Professional Responsibility Unit & PFM Reform Unit	Monitors progress on staff attributes and other characteristics, gather perception on the MFDP from staff and various publics Monitors progress on the staff handbook components	Director, Assistant Director

ANNEXES

Annex 1: Result Framework

Annex 2: Costing Plan



MINISTRY OF FINANCE AND DEVELOPMENT PLANNING

STRATEGIC PLAN

2026 – 2030

ANNEX 1: Result Framework

OFFICE OF THE MINISTER

Through the Office of the Minister and support units, high-level strategic leadership is provided to achieve MFD P's goals. By PFM Law (2009 enacted), the Minister is responsible for all technical matters related to the proper functioning of the public financial management system.

OFFICE OF THE MINISTER PRIORITY OBJECTIVE: Over the next five years, build a positive image of the government at home and abroad, leverage the core ministry position and superior knowledge of spending programs to drive the ARREST Agenda for Inclusive Development, and fine-tune MFD P's professional culture to reflect a more outward-looking approach to performing policy, regulatory, and transactional functions

Intended Outputs (What results/tangibles do you want to produce?)	Output Targets	Indicative Activities (What effort must be made to produce the output?)	Inputs (What will you need to undertake the activities?)	Timeline/Responsibility		
				Start date	Target Completion date	Responsible Division/Unit
Intended Output 1: Administrative instrument authorizing the existence of specialized units within MFD P was formulated.	Legal and administrative frameworks are fully enacted, officially legitimizing and institutionalizing specialized operational units within the Ministry of Finance and Development Planning.	Facilitate the development of legal and administrative frameworks for enactment, and official legitimization and institutionalization of the Specialized Units	<ul style="list-style-type: none"> ▪ Technical Sessions ▪ Catering ▪ Hall Rental ▪ Media/Publicity Stationeries 	2026	2028	MDU
Intended Output 2: Global, continental and regional cooperation and integration deepened.	Global, continental, and regional partnerships are significantly expanded, deepening the nation's geopolitical integration process.	Ensure Liberia representation at all global, continental and regional Statutory Meetings.	<ul style="list-style-type: none"> ▪ Representation At Regional PFM Meetings ▪ Interunit Meetings Technical Sessions 	2026	2029	MDU
Intended Output 3: Enhanced Public Financial Management systems to boost donors' confidence.	Fully modernized public financial management systems that inspire donor confidence for long-term development financing.	Facilitate the development of new PFM reform instruments.	Technical Sessions Stakeholders' Engagements, Senior Management Buy-Ins, Etc.	2026	2029	MDU
Intended Output 4: Improved interagency and interdepartmental coordination.	Enhanced coordination among agencies to boost efficiency, streamline decision-making, and reduce duplication.	Conduct periodic coordination meetings.	Stakeholders' sessions, stationaries, lunch, etc.	2026	2029	MDU
Intended Output 5: Improved internal legal, regulatory and institutional compliance environment.	Institutional integrity and credibility upheld by ensuring adherence to laws and standards, building stakeholder trust, and demonstrating reliability, accountability, and ethical operations.	Conduct organizational capacity assessment (OCA), to identify weaknesses and create a roadmap for improvement.	Stakeholder workshops, stationaries, catering, hall rental, etc.	2026	2029	MDU
		Update operational policies, automating administrative processes, implementing digital tools (e-government/data management), and introducing Results-Based Management (RBM).	Stakeholder workshops, stationaries, catering, hall rental, etc.	2026	2029	MDU

		Publish data on institutional performance, using the open government model, and enabling employees' participation in decision-making.	Stakeholder workshops, stationaries, catering, hall rental, etc.	2026	2029	MDU
Intended Output 6: Strengthened recommitment to bilateral and multilateral cooperation.	Address global challenges, promote peace and economic growth, and establish international standards that ensure smoother global systems and shared progress.	Coordinate bilateral and multilateral meetings.	Stakeholder workshops, stationaries, catering, hall rental, etc.	2026	2029	MDU
Intended Output 7: Improved stakeholders' coordination and project management	Quarterly Steering Meetings (STC) Monthly Project Technical Committee Meetings (PTC)	Institute regular consultative engagements with key stakeholders in order to keep project implementation on course	Project Resources and Government Counterpart Support	2026	2030	PMU
Intended Output 8: Effective procurement in line with PPCA and Bank rules and regulations	Annual Procurement Plans Issued Effective Contract Management	Prepare an annual procurement plan and ensure the effective implementation of procurement activities.	Project Resources and Government Counterpart Support	2026	2030	PMU
Intended Output 9: Improved Financial Management in accordance with the PFM Act, Regulations, and the AfDB Disbursement Guidelines	Annual Work Plan and Budget (AWP&B) Quarterly Interim Financial Reports (IFRs)	Prepare and manage the annual workplan and budget and also ensure project finances are accounted for	Project Resources and Government Counterpart Support	2026	2030	PMU
Intended Output 10: Improved monitoring and reporting of project results	Quarterly Project Progress Report Semi-Annual Aide Mémoires Project Completion Report (PCR)	Conduct periodic monitoring of project implementation Conduct End-of-Project Evaluation	Project Resources and Government Counterpart Support	2026	2030	PMU
Intended Output 11: Enhanced Capacity of project beneficiaries	Annual Capacity Building Report	Conduct Capacity Building training	Project Resources and Government Counterpart Support	2026	June 2030	PMU
Intended Output 12: Completion of the APRM National structures. Constitution / formation of the National Governing Council (NGC).	The National Governing Council (NGC) constituted to oversee the implementation of the APRM process at the national level. The 2nd Generation Review's National Program of Action (NPOA) implemented	Shortlist institutions / Organizations for the configuration of the NGC. Facilitate the nomination of participants for the review of the national program of action.	Management Approval Funding Office space. The proclamation to establish the NGC Institutional approval Stakeholder Engagement Stationeries	2026	2026	APRM

			DSA			
Intended Output 13: Enhanced capacity for the popularization of the APRM country self-assessment baseline questionnaire and methodology for its domestication.	Staff trained on TRIs methodology are required to conduct the country self-assessment report (CSAR).	Identify TRIs with proven research credentials. Invite APRM national structures and other relevant stakeholders for a technical event. Conduct publicity and awareness	Logistics Venue for training Training	2026	2026	APRM
Intended Output 14: Technical Research Institutes (TRIs) recruited/hired	Technical Research Institutes (TRIs) established to conduct the country self-assessment report (CSAR) on APRM's Six Thematic Pillars.	Shortlist potential Think Tanks Institutions for vetting. Liaise with the office of the National Focal Point for the hiring of TRIs for the conduct of the CSAR. Solicit budgetary support for the hiring of the TRIs	Shortlist of 10 Think Tank Institutions / Research Groups for vetting. Approval from the National Focal and National Governing Council (NGC) Point for the hiring and resources to hire the TRIs.	2026	2026	APRM
Intended Output 15: Broad-based Sensitization awareness campaign of key stakeholders in the 15 political subdivisions of Liberia conducted.	Visibility of APRM processes and activities among stakeholders and institutions.	Request for funding from GOL / Partners Liaise with County Coordinators for the mobilization of stakeholders. Conduct extensive media engagements. Engagement with stakeholders and hosting of a town hall meeting with stakeholders.	Funding Technical Working sessions Stationeries	2026	2026	APRM
Intended Output 16: Country Self-Assessment conducted by the Technical Research Institutes (TRIs).	Comprehensive overview of assessment on the country's governance, economic, and socio-political performance. Strengths and weaknesses of the country's governance process identified. National ownership to guide reform efforts through peer review and feedback.	Engagement with stakeholders in all 15 counties of Liberia on the Country Self-Assessment Base Questionnaire. Finalize the findings from the survey to produce the Country Self-Assessment Report (CSAR).	Hire between 3-6 Technical Research Institutes for the conduct of the research/survey on the 6 Thematic Areas of the APRM in the 15 counties of Liberia. Seek Funding and logistical support for the Technical Research Institutes to conduct the research/survey in all fifteen (15) counties of Liberia to produce the Country Self-Assessment Report.	2026	2027	APRM
Intended Output 17: Country Self-Assessment Report Finalized, validated, and published (CSAR).	Accuracy and objectivity ensured. Enhanced credibility and accountability.	Hold a National Validation workshop for stakeholders.	Funding Logistical support	2026	2026	APRM

	<p>Gaps and areas for improvement identified.</p> <p>Informed future strategies and programs to facilitate learning and adaptation of the CSAR.</p>					
Intended Output 18: Country Self-Assessment Report Finalized, validated, and published (CSAR).	<p>Accuracy and objectivity ensured.</p> <p>Enhanced credibility and accountability.</p> <p>Gaps and areas for improvement identified.</p> <p>Informed future strategies and programs to facilitate learning and adaptation of the CSAR.</p>	Hold a National Validation workshop for stakeholders.	<p>Funding</p> <p>Logistical support</p>	2026	2026	APRM
Intended Output 19: Country Review Report submitted to the APR Forum by the President of Liberia.	<p>Country Review Report finalized and submitted to the Forum of the APRM by the President to ensure:</p> <ul style="list-style-type: none"> ▪ Accountability: transparency in governance and progress ▪ National Ownership: The President's involvement demonstrates commitment to the APRM process. ▪ Regional Cooperation: Sharing experiences, best practices, and feedback. 	<p>Submit Country Review Report (CRR) to the President of Liberia.</p> <p>Facilitate the attendance of the President of Liberia and Team to the 35th Summit of the APR Forum of Heads of State and Government.</p> <p>Facilitate H.E attendance of the 39th Ordinary Summit of the African Union in Addis Ababa, Ethiopia, in February 2026.</p>	<p>Printing and publication of CSAR.</p> <p>Funding to facilitate the President's trip to Addis Ababa.</p>	2026	2026	APRM
Intended Output 20: A National Program of Action (NPoA) from the findings of the Country Review Report (CRR) developed.	Findings of CSAR developed into a National Program of Action (NPoA) to help close the gap on governance issues found as a result of the CRR through programs and projects.	<ul style="list-style-type: none"> ▪ Hire National Consultants for the development of the NPoA <p>Validate the NPoA.</p>	<p>Funding to hire National consultants</p> <p>Workshop to validate NPoA.</p>	2026	2026	APRM
Intended Output 21: National Program of Actions (NPoA) harmonized with the ARREST Agenda for Inclusive Development (AAID).	Aligned priorities of both NPoA and AAID	<p>Draft concept notes for the implementation of the programs from the NPoA.</p> <p>Implement programs from the NPoA by the National Secretariat.</p>	<p>Funding</p> <p>Logistics.</p>	2026	2028	APRM
Intended Output 22: Yearly progress reports of the National Program of Actions (NPoA) produced and published.	Implementation Assessment and Evaluation of the NPoA.	Consultation with the office of the National Focal Point and the National Governing Council on the status of the implementation of the NPoA	<p>Funding</p> <p>Logistics</p>	2027	2029	APRM

Intended Output 23: Efficiency in parallel programs are run by the APRM: Africa Governance Index (AGI)	Complement the in-depth APRM periodic and targeted reviews with a synthetic and quantitative measure A user-friendly, quick tool highlighting key governance issues developed. Snapshot of governance progress, strengths, and weaknesses provided. Country performance monitored and evaluated rather than comparison or ranking of countries	Recruit a local Consultant for the collection of official national data for the preparation of the AGI and AGR. Laise with relevant government institutions for the collection of relevant data.	Approval from the National Focal Point. The letter of introduction from the Continental Secretariat. Access to data sources for the local consultant.	2027	2029	APRM
Intended Output 24: APRM National Secretariat restored to full capacity and transitioned from consultants to civil servants	Enhance efficiency and productivity. To ensure tenure and sustainability of employment. APRM programs and activities are fully funded.	Seek the approval of the National Focal Point for the hiring of additional staff. Seek budgetary allocation for salary and compensation for additional staff. Seek approval of the National Focal Point on the transition process. Seek the approval of the National Focal Point for this activity through a memorandum	Funding Additional staff Office Space Memorandums of the APRM Focal Person Official communication to CSA through HR. Budget analysis for the transition of the staff. Preparation and discussion of draft budget. Approved spending Plan.	2026	2026	APRM
Intended Output 25: Closure of all 11th EDF Commitments/Projects	All EDF-funded projects formally closed and validated in compliance with EU/NAO closure protocols.	Ensure all EDF-funded projects are formally closed and validated in compliance with EU/NAO closure protocols.	Letter approving closure request and /or validated completion certificates	2026	2029	NAO
Intended Output 26: Projects completed within acceptable deadlines and reduced non-compliance	Improved timeliness and efficiency in project implementation and delivery.	2% reduction in project delays.	Project progress reports, monitoring mission reports, and steering committee minutes.	2026	2029	NAO
		All planned contracts completed and handed over,	Final statement of account and service completion certificate	2026	2029	NAO
Intended Output 27: Payment dossier and checklist generated and approved.	Improved project and financial management and accountability through timely disbursements and payment approvals.	Reduce payment of services to 30 days, 45 days for works.	Payment tracking logs and disbursement records on EU website.	2026	2029	NAO
		Ensure 100% compliance with EU financial documentation standards.	Audit and verification reports	2026	2029	NAO
Intended output 28: Enhanced communication and visibility of EU-funded projects	Strengthened public awareness and stakeholder engagement on the impact of EU cooperation.	Conduct at least 3 nationwide awareness campaigns annually; and regular media updates and community engagements.	Reports of Awareness and Sensitization Campaigns.	2026	2029	NAO

		Conduct annual staff retreat and training.	Press releases, media logs, social media, and event reports.	2026	2029	NAO
		80% of office fully equipped and functional office.	Administrative reports, expenditure reports, and HR records.	2026	2029	NAO
Intended Output 29: Improved work environment and sustained NAO operations	Institutional efficiency, staff morale, and operational sustainability enhanced.	Institutionalize annual staff retreat.	HR attendance records and retreat reports.	2026	2029	NAO
Intended Output 30: NAO staff transitioned to respective MFDP departments based on qualifications and experience.	All qualified staff smoothly transitioned and retained to sustain institutional knowledge.	100% of staff transitioned and retrained for new MFDP roles.	HR transition plan, training attendance records, and new TORs.	2027	2029	NAO
			Copy of HR transition framework and Ministerial approval note.	2028	2029	NAO
Intended Output 31: Finalized legal and administrative merger of NAO and AMCU	Unified Development Cooperation Office established to streamline aid coordination within MFDP.	A new structure established and fully functional.	Ministerial Directive, updated organogram, reports, and MFDP Website.	2026	2029	NAO
Intended Output 32: Robust coordination mechanisms to ensure successful implementation of the 2024-2027 PFM strategy and action plan.	Robust coordination mechanisms are fully operationalized, to drive the seamless and timely execution of the 2024-2027 PFM strategy and action plan.	Move away from deskbound to Field-Based coordination, monitoring and evaluation of the PFMSAP.	<ul style="list-style-type: none"> ▪ Dashboard ▪ Tablets ▪ Operational Vehicle 	2026	2029	PFMRCU
		Conduct periodic PFM Technical Committee Meetings Committee.	<ul style="list-style-type: none"> ▪ Stationeries ▪ Catering ▪ Hall Rental ▪ Banners 	2026	2029	PFMRCU
		Conduct Periodic PFM Steering Committee's Meetings	<ul style="list-style-type: none"> ▪ Stationeries ▪ Catering ▪ Hall Rental ▪ Banners 			
Intended Output 33: A holistic Mid-Term Review of the 2024-2027 PFMSAP initiated.	A complete Mid-Term Review of the 2024-2027 PFMSAP undertaken for data-driven course of action to optimize subsequent implementation phases.	Conduct Mid-Term Review of the 2024-2027 PFM Strategy and Action Plans.	<ul style="list-style-type: none"> ▪ Retreat ▪ Catering ▪ Hall Rental ▪ Banners ▪ Media/Publicity ▪ Assorted Stationaries ▪ Scratch Cards 	2026	2027	PFMRCU

Intended Output 34: Widely publicized PFM reform programs undertaken by government for improved public service delivery.	Publicized fiscal reforms fostered through active civic oversight, transparent governance, and increased societal trust in public service delivery.	Conduct Nationwide PFM Reforms Awareness and Sensitization.	<ul style="list-style-type: none"> ▪ Workshop, Media/Publicity ▪ Catering ▪ Banners ▪ T-Shirts ▪ Stationeries ▪ Scratch Cards 	2026	2029	PFMRCU
		Develop Communication Strategy.	<ul style="list-style-type: none"> ▪ Workshop, Media/Publicity, Catering ▪ Banners ▪ Printing & Binding ▪ Publication 	2026	2029	PFMRCU
Intended Output 35: Domestication of various PFM indexes that score the government's PFM systems and programs on different key performance indicators.	International Public Financial Management indices are fully institutionalized within national frameworks, establishing tailored, data-driven benchmarks for Public Financial Performance.	Staff undergo trainings in global PFM assessment tools.	<ul style="list-style-type: none"> ▪ International Training Opportunities ▪ Experience Sharing Tours ▪ Peer-Learning 	2026	2029	PFMRCU
Intended Output 36: Sustainability and ownership of the PFM Systems and Processes.	Local stakeholders demonstrate absolute accountability and technical capacity to independently manage, maintain, and upgrade public financial infrastructure.	Conduct comprehensive baseline assessments to identify technical skill gaps and operational vulnerabilities within local public financial management (PFM) teams.	<ul style="list-style-type: none"> ▪ Workshop ▪ Assessment & Evaluation Research ▪ Stationeries ▪ Banners ▪ Media/Publicity ▪ Catering ▪ Scratch Cards ▪ Hall Rental 	2026	2029	PFMRCU
		Facilitate the delivery of specialized professional certification courses in financial accounting, public procurement, debt management, and advanced risk analysis.	<ul style="list-style-type: none"> ▪ Specialized Trainings ▪ Experience sharing ▪ Peer learning ▪ Study Tours 	2026	2029	PFMRCU
Intended Output 37: Liberia acceded to ECOWAS' Single Currency Regime.	Single Currency Roadmap Rolled Out.	Rollout the Single Currency Roadmap.	<ul style="list-style-type: none"> ▪ Stationeries and cartridges ▪ Communication (modern & S/Card) 	2026	2029	NCC-ECOWAS

			<ul style="list-style-type: none"> ▪ Venue rental cost ▪ Media and Publicity ▪ Stationary items 			
Intended Output 38: Multilateral Surveillance towards Economic Convergence Timely Implemented	Programs aligned with ECOWAS' Multilateral Surveillance Mechanism for Liberia successful integration to the ECOWAS Monetary Cooperation Program (Single Currency)	Strengthen compilation and dissemination of data on macroeconomic and financial statistics decision marking according to relevant internationally accepted statistical standard to positively impact the ECOMAC and ECOBASE Data system.	<ul style="list-style-type: none"> ▪ Activity Name ▪ Per-diem ▪ Lunch for participants ▪ venue rental cost ▪ Media and Publicity ▪ Stationary items 	2026	2029	NCC-ECOWAS
		<p>Manage and produce reports on the followings:</p> <ul style="list-style-type: none"> ▪ Economic and Financial Performance ▪ Multi Year Convergence Status ▪ ECOMAC Data Base ▪ ECOBASE Data Base ▪ NC-CDP 	<ul style="list-style-type: none"> ▪ Per-diem ▪ Lunch for participants ▪ Venue rental cost ▪ Media and Publicity ▪ Stationary items 	2026	2029	NCC-ECOWAS
		Create awareness and sensitization for the general public about the status of ECOWAS/WAMZ program (ECOWAS Road Map on the single Currency program) and Liberia compliance.	<ul style="list-style-type: none"> ▪ Lunch for participants ▪ Venue rental cost ▪ Media and Publicity ▪ Stationary items 	2026	2029	NCC-ECOWAS

		Coordinate other ECOWAS Organs Activities in Liberia for the attainment of the ECOWAS Single currency Programme	<ul style="list-style-type: none"> ▪ Perdiem ▪ Lunch for participants ▪ Venue rental cost ▪ Media and Publicity ▪ Stationary items 	2026	2029	NCC-ECOWAS
Intended Output 39: Full alignment of the National Development Plan “ARREST” Agenda with the Regional Development Strategies.	ARREST Agenda fully aligned with ECOWAS’ Regional development strategies.	Conduct Technical Session with Relevant Stakeholders on alignment ARREST Agenda with ECOWAS’ Priorities.	<ul style="list-style-type: none"> ▪ Per-diem ▪ Lunch for participants ▪ venue rental cost ▪ Media and Publicity ▪ Stationary items 	2026	2029	NCC-ECOWAS
Intended Output 40: Rebranded standards of integrity demonstrated at the Ministry of Finance and Development Planning.	Integrity standards are fully embedded across the MFDP to restore public trust and institutional credibility.	Hold information and education sessions with employees on MFDP recruitment related background checks, credential audits and updates.	<ul style="list-style-type: none"> ▪ Workshop ▪ Hall Rental ▪ Catering ▪ Media/Publicity 	2006	2029	IPRU
Intended Output 41: Strengthened Integrity and ethical standards within the MFDP.	Strengthened organizational credibility by consistently aligning operational processes with MFDP	Work with SMT and all Directors in lunching the MFDP annual integrity award	<ul style="list-style-type: none"> ▪ Media/Publicity ▪ Catering ▪ Certificates ▪ Plaques 	2006	2029	IPRU

	integrity standards and compliance protocols.		<ul style="list-style-type: none"> ▪ Cash 			
Intended Output 42: Institutional and human capacities harnessed to enhance staff skills and knowledge on integrity related programs.	A culture of integrity is adopted across the organization through enhanced staff training and institutional support.	Work with heads of departments and units to develop ethics and integrity standards consistent with best practice.	<ul style="list-style-type: none"> ▪ Printed banners with integrity messages ▪ Jingles on Integrity Messages ▪ Stationeries 	2006	2029	IPRU
Intended Output 43: Develop a digital complaint, cases filing and management system.	Streamlined case handling by digitizing the complaint lifecycle, resulting in a centralized system that increased staff productivity and improved data accuracy.	Initiate capacity building training for IPRU staffers both nationally and internationally for the purpose of enhancing skills and knowledge in real time integrity program.	<ul style="list-style-type: none"> ▪ Regional/Local Trainings ▪ Study Tours ▪ Peer Learning ▪ Experience sharing 	2006	2029	IPRU
Intended Output 44: Senior management and employees held to a high degree of professional standards of responsibilities.	Professional responsibility demonstrated across the MFDP.	Establish computerized case and complaint filing system, using digital technology.	<ul style="list-style-type: none"> ▪ Dashboard ▪ Computer Softwares ▪ Case Filing Training ▪ Reporting Writing ▪ Data Analysis 	2006	2029	IPRU
Intended Output 45: Strengthened Legal Compliance and Advisory Services on legal matters relating to public finance Management, economic development planning, procurement, contracts, public-private partnerships (PPPs), and regulatory compliance.	Informed decisions on drafting, review, and vetting of legislation, policy instruments, contracts, memoranda of understanding (MoUs), and other legal documents to ensure compliance with national laws, regulations, and international obligations.	<ul style="list-style-type: none"> ▪ Review and provide legal input on all draft contracts, agreements, and policy documents. ▪ Provide written legal opinions and risk assessments upon request from MFDP departments ▪ Enhance representation of the Government of Liberia on all matters that have financial and economic implications. 	<ul style="list-style-type: none"> ▪ Funding. ▪ Risk management trainings. ▪ Technical sessions. 	2026	2029	Legal Unit
Intended Output 46: An effective and efficient coordination mechanism instituted with the Attorney General's Office and other relevant entities to support or coordinate legal representation of the Ministry in litigation and dispute resolution matters.	Coordinated approach to legal representation involving litigation and dispute resolution.	<ul style="list-style-type: none"> ▪ Establish legal working group for education and information sharing. ▪ Conduct legal working group workshop with stakeholders on matter of litigation and dispute resolution. 	<ul style="list-style-type: none"> ▪ Funding ▪ Technical Working sessions 	2026	2029	Legal Unit

		<ul style="list-style-type: none"> Undertake awareness to enhance visibility of the legal working group. 				
Intended Output 47: Capacity of Legal Unit strengthened for proficiency and productivity.	Deepened understanding of the MFDP legal environment.	<ul style="list-style-type: none"> Train staff on Monitoring and compliance. Promote legal awareness on the Ministry's statutory and regulatory frameworks governing its operations. <p>Undertake Peer learning tour</p>	<ul style="list-style-type: none"> Funding Stationery SMT approval 	2026	2029	Legal Unit
Intended Output 48: Robust and responsive legal policies and reforms initiated to support legal aspects of fiscal and economic policy reform processes.	All legal activities conducted within the bounds of the law to promote transparency, accountability, and good governance in public financial management and development planning.	Conduct technical working sessions to review existing legal policy instruments and draft new ones.	<ul style="list-style-type: none"> Funding Stationery SMT approval 	2026	2029	Legal Unit
Intended Output 49: ECOWAS Human Capital Development Strategy Finalized and Presented to Senior Management.	Regional policies aligned to improve citizen well-being, education, and labor participation in Liberia.	Complete Concept Note on Human Capacity Development Strategy for ECOWAS' Commission approval and funding grant.	<ul style="list-style-type: none"> SMT Approval Stationeries 	2026	2029	ECOWAS National Office
		Setup Technical Working Committee to Draft Concept Note.	<ul style="list-style-type: none"> Technical Sessions Stationeries Scratch Cards 	2026	2029	ECOWAS National Office
		Identify and Hire National Consultant to draft HCDS.	<ul style="list-style-type: none"> ToR for Consultant Payment for Consultant 	2026	2029	ECOWAS National Office
		Hold Stakeholders' Engagement to brainstorm HCDS development.	<ul style="list-style-type: none"> DSA Catering Hall Rental Media/Publicity Banners Scratch Cards Stationeries 	2026	2029	ECOWAS National Office
		Present draft HCDS to Senior Management for validation.	<ul style="list-style-type: none"> SMT Approval Lunch 	2026	2029	ECOWAS National Office
		Conduct National Validation of draft HCDS with key stakeholders.	<ul style="list-style-type: none"> DSA Catering Hall Rental Media/Publicity Scratch Cards 	2026	2029	ECOWAS National Office

			<ul style="list-style-type: none"> Stationeries 			
		Officially launch, publish and create public awareness on HDCS across Liberia.	<ul style="list-style-type: none"> DSA Catering Hall Rental Media/Publicity Scratch Cards Stationeries T-Shirts/Caps Parades Sporting Events Spelling Bees 	2026	2029	ECOWAS National Office
Intended Output 50: Construction of ECOWAS Joint Border Post along the border between Liberia (Bo Waterside) and Sierra Leone (Jendema) completed on time.	Accelerated regional integration to reduce transit times, cutting trade costs, and strengthening security cooperation between Liberia and Sierra Leone.	ECOWAS Joint Border Committee Town Hall meetings with community dwellers to provide up dates of the status of implementation on phase II /III of the joint border Post	<ul style="list-style-type: none"> SMT Approval Transportation Catering Stationeries 	2026	2029	ECOWAS National Office
		Conduct inspection and verification exercises as to the condition of the vacant land donated to the ECOWAS Commission for the construction of the Joint Border Post.	<ul style="list-style-type: none"> SMT Approval Transportation Catering Stationeries 	2026	2029	ECOWAS National Office
		Complete the design of the project and ensure validation.	<ul style="list-style-type: none"> Engineering Blueprints Building Permits Project Work Permits 	2026	2029	ECOWAS National Office
		Initiate procurement for the selection of the Engineering Firm for validation by both Liberia and Sierra Leone's Engineers and Expert.	<ul style="list-style-type: none"> Liberian Authority's Approval Sierra Leone's Authority's Approval 	2026	2029	ECOWAS National Office
		Ensure project-related Procurement documents are presented to the Office of the Auditor General of ECOWAS Institutions for compliance validation and thereafter signatures for contracting parties.	<ul style="list-style-type: none"> Auditor General of ECOWAS' Approval ECOWAS Commission's Approval 	2026	2029	ECOWAS National Office
		Ensure the timely disbursement of Resettlement Action Payments to all Project Affected Persons and Communities.	<ul style="list-style-type: none"> SMT Approval Budgetary Allotments 			
		Facilitate ground breaking for commencement of construction works on Joint Border Post.	<ul style="list-style-type: none"> Approval of Authorities of Liberia and Sierra Leone Lunch for Guests Transportation 	2026	2029	ECOWAS National Office

		Coordinate demolition of existing structures on border post land to make way for construction border post.	<ul style="list-style-type: none"> ▪ Meeting with affecting community ▪ Contractors' Approval 	2026	2029	ECOWAS National Office
		Continuously monitor construction of border post.	<ul style="list-style-type: none"> ▪ Utility Vehicle ▪ Gasoline ▪ Fuel ▪ Generator ▪ Scratch Cards ▪ Stationeries ▪ DSA 	2026	2029	ECOWAS National Office
		Ensure completion, dedication and official opening of Joint Border Post for business.	<ul style="list-style-type: none"> ▪ Gasoline ▪ Fuel ▪ Generator ▪ Scratch Cards ▪ Stationeries ▪ DSA 	2026	2029	ECOWAS National Office
Intended Output 51: ECOWAS' Community Texts, Initiatives or Programme/Projects fully implemented in Liberia.	Enhanced regional integration, peace and security, sustainable development and social resilience in Liberia through comprehensive execution of ECOWAS community texts, initiatives and regional programs.	Improve the political situation in Liberia by supporting democracy and good governance, peace and security and human rights.	<ul style="list-style-type: none"> ▪ Political awareness ▪ Townhall Meetings ▪ National Conferences 	2026	2029	ECOWAS National Office
Intended Output 52: A sustainable strategy to mitigate environmental situation and its effects of climate change in Liberia	Enhanced national capacity and governance frameworks in place for effective climate change adaptation and environmental management.	Ensure ECOWAS' support Liberia's agricultural production and food security through staple and cash crop production.	<ul style="list-style-type: none"> ▪ Stakeholders' engagement ▪ High-level Panel Discussion 	2026	2029	ECOWAS National Office
		Work with ECOWAS on strategies to mitigate environmental challenges and adaptation to increasingly severe weather shifts driven by climate change in Liberia.	<ul style="list-style-type: none"> ▪ Stakeholders' engagement ▪ High-level Panel Discussion 	2026	2029	ECOWAS National Office
		Liaise with ECOWAS to support Liberia in modifying, constructing, and maintaining physical public systems to survive intense weathers	<ul style="list-style-type: none"> ▪ Stakeholders' engagement ▪ High-level Panel Discussion 	2026	2029	ECOWAS National Office
		Facilitate collaboration with relevant ECOWAS' institutions to work with Mines and Energy stakeholders in Liberia to ensure insulation of critical extraction networks and electrical grids from heavy rainfall, unpredictable flooding, and coastal erosion.	<ul style="list-style-type: none"> ▪ Stakeholders' engagement ▪ High-level Panel Discussion 	2026	2029	ECOWAS National Office

Intended Output 53: Accurately and timely planned internal audit examinations to address risks.	Entity-wide annual risk assessments of operating units in MFDP.	<ul style="list-style-type: none"> ▪ Map business processes. ▪ Review and analyze processes. ▪ Assess and identify inherent risks. Prioritize risk and establish a risk register.	<ul style="list-style-type: none"> ▪ Competent Staff ▪ Computers 	2026	2029	Internal Audit Unit (IAU)
	Risk-based plans developed to address risks to the Ministry.	Transpose high risk activities from the risk register to an annual risk-based plan.	Competent Staff	2026	2029	Internal Audit Unit (IAU)
Intended Output 54: Accurately and timely address identified risks.	Financial audits conducted	Plan, perform and communicate engagement results	Financial support	2026	2029	Internal Audit Unit (IAU)
	Operational audits conducted	Plan, perform and communicate engagement results	Financial support	2026	2029	Internal Audit Unit (IAU)
	Compliance audits conducted	Plan, perform and communicate engagement results	Financial support	2026	2029	Internal Audit Unit (IAU)
	Donor funds audits conducted.	Evaluate compliance with PIM, FA, and other existing contracts.	Financial support	2026	2029	Internal Audit Unit (IAU)
	Data analytics conducted	Plan, perform and communicate engagement results	Financial support	2026	2029	Internal Audit Unit (IAU)
Intended Output 55: Audit Recommendations Validated and Implemented.	Audit Recommendation Tracker developed	Update audit recommendation trackers	Competent Staff	2026	2029	Internal Audit Unit (IAU)
	Validation of audit recommendation implemented	Conduct follow-up reviews of past recommendations	Competent Staff	2026	2029	Internal Audit Unit (IAU)
	Audit Recommendations Tracker communicated to Senior Management	Establish final tracker and submit to the Audit Recommendations Implementation Committee (ARIC).	Competent Staff	2026	2029	Internal Audit Unit (IAU)
Intended Output 56: Accurate, complete and timely useful information about internal audit activities provided.	Quarterly reports produced and published	Prepare quarterly reports	Competent Staff	2026	2029	Internal Audit Unit (IAU)
Intended Output 57: Auditors' capacity enhanced to perform professional internal audit and assurance services	Six (6) auditors qualified as CIA.	Register 6 internal auditors as affiliate members of the IIA	Financial support	2026	2029	Internal Audit Unit (IAU)
		Prepare 6 internal auditors for the CIA Parts I, II and III exams	Financial support	2026	2029	Internal Audit Unit (IAU)
		Register 6 internal auditors for the CIA exams	Financial support	2026	2029	Internal Audit Unit (IAU)
	Three (3) auditors certified as CISA	Register internal auditors for the CISA exam	Financial support	2026	2029	Internal Audit Unit (IAU)

		Prepare internal auditors for the CISA exam	Financial support	2026	2028	Internal Audit Unit (IAU)
	Four (4) auditors certified as CFE	Register internal auditors for the CFE exam	Financial support	2026	2028	Internal Audit Unit (IAU)
		Prepare internal auditors for the CFE exam	Financial support	2026	2028	Internal Audit Unit (IAU)
	In-service Training conducted.	Train Auditors in International Professional Practices Framework (IPPF), Post audits, Procurement compliance review, Debt financing compliance, tax compliance etc.	Financial support	2026	2029	Internal Audit Unit (IAU)
	Ten (10) Internal auditors enrolled in foreign seminars, training and capacity building programs	Enroll six (6) auditors in mid-level short term foreign training.	Financial support	2026	2029	Internal Audit Unit (IAU)
		Enroll Four (4) senior-level auditors in medium term foreign training.	Financial support	2026	2029	Internal Audit Unit (IAU)
Intended Output 57: To strengthen the capacity of public servants across government in the area of policy design, implementation, and research.	Enhanced human resource capacity across government employees	Computer training in basic MS Word, Excel, Advanced Excel, and other software for smooth operation	Computers and other accessories, training lab upgrade	Jan-26	Dec-29	LIMPAC
Intended Output 58: Assessing the Impact of School Infrastructure Investments on Learning Outcomes.	To investigate to what extent the policy has impacted Liberian businesses	Desk review, Design Questionnaires Data Collection, and Analysis	Funding, Statistical Software Desk review, Design Questionnaires Data Collection, and Analysis	Sep-26	Dec-26	LIMPAC
Intended Output 59: Investigating the Determinants of Poor Academic Performance in the WASSCE for Secondary Schools in Liberia	To assess the impact of teacher competence, availability of resources, and school environment on students' outcomes.	Desk review, Design Questionnaire Data Collection, and Analysis	Funding, Statistical Software	Feb-27	May-27	LIMPAC
	To provide evidence-based research recommendations for improving WASSCE performance in Liberia.					

	To identify key factors contributing to poor academic performance in the WASSCE for secondary schools in Liberia						
Intended Output 60: Evaluating the Effectiveness of Public Financial Management Implementation in Liberia	Assess the current structure and how effectively Liberia's PFM systems are operating	Design Questionnaires Data Collection and Analysis	Funding, Statistical Software	Jul-27	Oct-27	LIMPAC	
Intended Output 61: Evaluating the effectiveness of healthcare policy in promoting Biomedical development in Liberia	To assess the extent to which these policies support infrastructure funding and capacity building for Biomedical development	Design Questionnaires Data Collection and Analysis	Funding, Statistical Software	Mar-28	Jun-28	LIMPAC	
	To identify challenges and gaps that are affecting Biomedical growth						
	To discover solutions for health problems and improve instant disease diagnosis						
Intended Output 62: Research on the effectiveness of the local content policy in promoting Liberian Participation in concessions	To understand the extent to which the policy impacts the Liberian business community	Desk review, Design Questionnaire, Data Collection, and Analysis	Funding, Statistical Software	Sep-28	Dec-28	LIMPAC	
	To increase Liberian participation in the supply chain management in concessions agreement						
Intended Output 63: The impact of net remittances on the exchange rate evaluated.	To know how net remittances influences the exchange rate	Design Questionnaires Data Collection and Analysis	Funding, Statistical Software	Jan-29	Apr-29	LIMPAC	
Intended Output 64: Effectiveness of internal control and financial reporting in the SOEs evaluated.	To enhance economic stability and improve financial transparency and accountability.	Design Questionnaires Data Collection and Analysis	Funding, Statistical Software	Jun-29	Sep-29	LIMPAC	
Intended Output 65: Economic Fact Sheet produced periodically.	Taking track of economic performances to attract investment and partnership	Reviewing reports, Data Collection & Analysis,	Effective internet connection, Statistical software	Quarterly 2026	Quarterly 2029	LIMPAC	

	Sectoral trend Identification,					
	Support evidence-based Decision-Making					
Intended Output 66: To be in constant engagement with the African Capacity Building Foundation (ACBF)	To assess and address Liberia's most visible capacity development needs, strengthening institutions, and improving the country's human resource and institutional capacities	Regular Consultations	Payment of yearly dues	2026	2029	LIMPAC
Intended Output 67: A comprehensive data repository that serves as a one-stop shop for both non-fiscal and fiscal indicators, facilitating research and enabling stakeholders to observe trends and better understand the dynamics of Liberia's economic activities developed.	Improved Research Quality, Increased Transparency,	Data Identification & Collection, Database Development, Integration & Standardization	Funding	Jun-26	Dec-28	LIMPAC
	Trend Analysis Capability. Informed Decision-Making					
Intended Output 68: A new National Development Strategic Plan Developed.	To ensure stability and continuity within the country National Development Strategic Plan	Legislative engagement	Funding	Jun-26	Dec-29	LIMPAC
	To improve monitoring and evaluation					
	Stronger institutional memories that Ministries and Agencies can build on over time					
	Clear National Version					

Intended Output 69: Policy dialogue & Peer Review conducted.	To enhance the quality and credibility of LIMPAC's research outputs	Completed research papers	Funding	2026	2029	LIMPAC
	To receive constructive feedback and recommendations to improve the quality, analytical depth, and policy relevance of the research papers.					LIMPAC
Intended Output 70: Liberia's eligibility under the Millennium Challenge Compact achieved.	To ensure Liberia's eligibility for the Millennium Challenge Corporation (MCC) Compact.	Establish an inter-ministerial task force within 3 months to identify and address specific scorecard data gaps.	Sustained Operational Funding	2026	2029	LIMPAC
		Complete updates with international data agencies within 6 months to ensure Liberia's score reflects real-world progress.	Advanced Data & Technological Infrastructure	2026	2029	LIMPAC
		Ensure Liberia achieves a passing score on the official MCC scorecard by the next annual release cycle.	Methodological Audit Tools			
		Secure formal selection by the MCC Board of Directors to develop or sign the compact.	Institutional Relationships & Strategic Channels			
Successfully designed, negotiated, and coordinated multi-million-dollar development grants with the U.S. government's Millennium Challenge Corporation (MCC) to secure critical growth investments for Liberia.	Technical & Project Design	Facilitate Constraint Analysis Report: Complete 1 diagnostic economic study identifying primary binding constraints to Liberian market growth.	<ul style="list-style-type: none"> ▪ GoL buy-in ▪ Financial resources ▪ Stakeholders' engagement 	2026	2029	MCC Compact Office
		Develop Sector Concept Notes: Develop 3 finalized project concept notes mapping specific reforms in energy infrastructure, governance, and workforce upskilling.				
		Hold Stakeholder Consultations: Facilitate national-level workshops capturing input from civil society, private companies, and Line Ministries				

	Negotiation & Governance	<p>Ensure Scorecard Compliance: Sustain a passing score on at least 11 out of 20 MCC Scorecard indicators, clearing the mandatory corruption and civil liberties hurdles.</p>	<ul style="list-style-type: none"> ▪ GoL buy-in ▪ Financial resources ▪ Stakeholders' engagement 			MCC Compact Office
		<p>Seek Cabinet Endorsement: Obtain formal legislative and presidential authorization for all proposed infrastructure and policy commitments</p>				
		<p>Draft Compact Document: Produce 1 fully negotiated multi-year bilateral grant text aligned with U.S. and Liberian legal parameters.</p>	<ul style="list-style-type: none"> ▪ GoL buy-in ▪ Financial resources ▪ Stakeholders' engagement 			

	Grant Coordination & Readiness.	Ensure Accountable Entity (MCA) Framework: Draft the operational bylaws and legal charter to establish Millennium Challenge Account (MCA)-Liberia II.	<ul style="list-style-type: none"> ▪ GoL buy-in ▪ Financial resources ▪ Stakeholders' engagement 			MCC Compact Office
		Design Procurement and Fiscal Plans: Finalize 1 comprehensive procurement and anti-fraud financial plan matching international auditing expectations.				
		Negotiate Formal Signing Ceremony: Conclude negotiations to sign a five-year binding agreement to inject multi-million-dollar grants into Liberia's economy.				



DEPARTMENT OF FISCAL AFFAIRS

The mission of the Department of Fiscal Affairs is to be a forward-looking department that will provide quality and practical policy advice to achieve inclusive, sustainable growth and development. (**source:** MFDP Visioning Workshop Feb 2014)

DEPARTMENT LEVEL PRIORITY OBJECTIVE: Working in close collaboration with the LRA and the major spending entities, improve fiscal policy stance to bring it in line with economic fundamentals, and build fiscal headroom by bringing expenditure closer to parity with revenue using means that are sustainable and compliant with the PFM and associated laws						
Intended Outputs <i>(What results/tangibles do you want to produce?)</i>	Output Targets	Indicative Activities	Inputs <i>(What will you need to undertake the activities?)</i>	Timeline/Responsibility		
				Start date	Target Completion date	Responsible Division/Unit



Intended Outputs (What results/tangibles do you want to produce?)	Output Targets	Indicative Activities	Inputs (What will you need to undertake the activities?)	Timeline/Responsibility		
				Start date	Target Completion date	Responsible Division/Unit
Intended Output 1: GoL fully migrated from Goods & Services Tax (GST) to Value Added Tax (VAT)	<ul style="list-style-type: none"> VAT awareness and publicity outreach implemented VAT Implementation Launched 	<ul style="list-style-type: none"> Engage Public Sector, Private Sector, Consortium of Civil Society, Radio Talk Show, Newspaper advertisements and mobilization of volunteers 	Logistics	2026	2026	Revenue and Tax Policy Division
Intended Output 2: All tax exemptions identified from the revenue code to develop regulations.	<ul style="list-style-type: none"> Tax exemptions regulations developed. 	<ul style="list-style-type: none"> Review and revise sections in the revenue code that have to do with tax exemptions. 	<ul style="list-style-type: none"> Logistics Human Resources Technical sessions 	2026	2029	Revenue and Tax Policy Division
Intended Output 3: Informed fiscal decisions on all taxes and fees currently in effect.	<ul style="list-style-type: none"> Updated and published comprehensive listing of all taxes and fees in effect. 	<ul style="list-style-type: none"> Print and distribute second edition of Liberia Tax Guide to all MACs and the business community. Conduct research / survey to obtain a for service across government ministries & agencies and ensure they are published in the updated Liberia Tax Guide. 	<ul style="list-style-type: none"> Logistics Human Resources 	2026	2026	Revenue and Tax Policy Division
Intended Output 4: Established dollar value of revenue forgone as the result of incentives granted.	<ul style="list-style-type: none"> Improved periodic tax expenditure report on Sec 16 of the Liberia Revenue Code. Informed GoL's decision on enhancing revenue collection. 	<ul style="list-style-type: none"> Periodic Tax Expenditure Monitoring and evaluation to establish the impact of Special Investment Incentive, its contribution to economic growth etc. Exemptions and Incentives rationalized and recommendations proffered for reform Rationalize exemptions and incentives and measure policy impact. Proffer recommendations for reform 	<ul style="list-style-type: none"> Logistics Impact assessment and evaluation 	2026	2029	Revenue and Tax Policy Division

Intended Output 5: Full implementation of the ECOWAS CET	<ul style="list-style-type: none"> ECOWAS CET fully operationalized. 	<ul style="list-style-type: none"> A roadmap developed for the implementation of CET, and awareness and publicity conducted. 	<ul style="list-style-type: none"> Logistics 	2026	2029	Revenue and Tax Policy Division
Intended Output 6: Policy and legal framework around Carbon Tax formulated.	<ul style="list-style-type: none"> Enhanced domestic resource mobilization 	<ul style="list-style-type: none"> Conduct a study on environmental taxation. Awareness and stakeholders' engagements 	<ul style="list-style-type: none"> Funding for Working Session on Climate Financing Experience sharing tours 	2026	2029	Revenue and Tax Policy Division; Economic Mgmt.
Intended Output 7: Increased domestic revenue.	<ul style="list-style-type: none"> Domestic revenue reached the estimated target. 	<ul style="list-style-type: none"> Conduct tax payers' engagement Economy prospective survey 	<ul style="list-style-type: none"> Staff and consultative engagements DSA printing and publication 	2026	2029	Revenue and Tax Policy Division; FDU
Intended Output 8: Enhanced capacity and system development.	<ul style="list-style-type: none"> Strengthened institutional capacity for policy analysis and enforcement. 	<ul style="list-style-type: none"> Staff training needs identified. Capacity developed to meet up with their terms of reference. A level of efficiency and effectiveness of staff is felt across the unit Financial Modelling of Concessions Contract negotiation in all sectors Advance Excel knowledge Advance training on Personal Taxation Software (SPSS, STATA, R studio etc. 	<ul style="list-style-type: none"> Workshop External support 	2026	2028	Revenue and Tax Policy Division
Intended Output 9: Enhanced Tax & Non-Tax Compliance.	<ul style="list-style-type: none"> Broadened tax base. 	<ul style="list-style-type: none"> Develop tax analyses for Executive Orders. Prepare a first draft of the Executive Order. Analyze existing policies and Legislations on tax and non-tax and recommend reforms. Review capital gains taxes and deductions 	<ul style="list-style-type: none"> Stakeholders' engagement and consultation Outreach programs Logistics 	2026	2027	Revenue and Tax Policy Division
Intended Output 10: Concession negotiation	<ul style="list-style-type: none"> Minimized tax expenditure. 	<ul style="list-style-type: none"> Conduct gap analyses between LRC and MDAs to develop a compliance 	<ul style="list-style-type: none"> Consultant Stakeholders' engagement 	2026	2028	Revenue and Tax Policy Division

strategy aligned with Revenue Code.		<ul style="list-style-type: none"> strategy through benchmarking ▪ Conduct Data collection and impact Assessment on concession companies. ▪ Analyze existing policies and legislation impacting mining, petroleum, and renewable resources ▪ Develop a comprehensive Financial Modeling to inform concession negotiation process 	<ul style="list-style-type: none"> ▪ Logistics 			
Intended Output 11: Tax data repository developed.	<ul style="list-style-type: none"> ▪ Enhanced data base for tax policy formulation. 	<ul style="list-style-type: none"> ▪ Gather data on tax revenue, compliance levels, and incentives for each sector. ▪ Conduct impact assessments on current policies regarding sector growth, foreign investment, and revenue collection. ▪ Develop targeted policy proposals addressing identified gaps, incentives, and compliance risks. 	<ul style="list-style-type: none"> ▪ Logistics ▪ Capacity building 	2026	2027	Revenue and Tax Policy Division
Intended Output 12: Comprehensive Policy Developed related to Income Taxes from Concessions and other taxes affecting Direct taxation	Impact of revenue from concession analyzed and established	<ul style="list-style-type: none"> ▪ Evaluate the effectiveness of implemented policies. ▪ Identify challenges faced during implementation and enforcement. ▪ Review and/or benchmark taxation policies on digital services on communication and other transactions 	<ul style="list-style-type: none"> ▪ Logistics ▪ Consultative meetings 	Jan 2026	2029	Revenue and Tax Policy Division
Intended Output 13: Improve on the existing tax regime by creating a tax friendly environment for tax payers and administrators	Fiscal guide outlining all processes relating to direct taxation	<ul style="list-style-type: none"> with government agencies that the unit's work is concerned with. (LRA, NIC, MOA, MME, NOCAL) ▪ Compile and process data relating to concessions, Personal and Business Income taxes. 	<ul style="list-style-type: none"> ▪ Logistics ▪ Consultative meeting for the presentation of the print edition of the fiscal guide 	2026	2026	Revenue and Tax Policy Division

		<ul style="list-style-type: none"> ▪ Compile and process data relating to property taxes. ▪ Develop an outline for the drafting of the fiscal guide. 				
Intended Output 14: Creation of additional Units (VAT, Research, Legislative Drafting, and Monitoring & Evaluation)	Research and analysis Design & review Tax Policy	<ul style="list-style-type: none"> ▪ Drafting of concept notes Stakeholders' engagements (Senior Management approval) 	<ul style="list-style-type: none"> ▪ Staff recruitment and Capacity Building. ▪ Logistics 	2026	2027	Revenue and Tax Policy Division
Intended Output 15: Staff Capacity strengthened	<ul style="list-style-type: none"> ▪ Efficiency in performance and productivity 	<ul style="list-style-type: none"> ▪ Conduct Training in Climate Change Financing ▪ Conduct training in software programing and data collection. ▪ Undertake public Expenditure Monitoring Study Tour. 	<ul style="list-style-type: none"> ▪ Human resource ▪ logistics 	2026	2029	EMU
Intended Output 16: Improved Accountability and Transparency.	<ul style="list-style-type: none"> ▪ Enhanced transparency in regular Expenditures tracking for value for money . 	<ul style="list-style-type: none"> ▪ Conduct regular monitoring and tracking of public expenditures in the IFMIS system to include ad-hoc monitoring. 	<ul style="list-style-type: none"> ▪ Innovative Ideas ▪ Human resource logistics 	2026	2029	EMU

		<ul style="list-style-type: none"> ➤ Conduct monthly and quarterly reviews of expenditure data . ➤ Conduct quarterly Expenditure trend analysis report ➤ Conduct annual expenditure review. ➤ Conduct annual public expenditure Tracking Surveys. ➤ Evaluate Public Expenditure and Monitoring Framework. ➤ Propose recommendations for budget policy improvements. 				
Intended Output 17: Enhanced knowledge of Fiscal agents on the GOL's Revised Travel Ordinance and Fiscal Rules	<ul style="list-style-type: none"> ➤ Knowledgeable Comptrollers, County Development Officers, Financial Management Officers on the updated Travel Ordinance and Fiscal Rules 	<ul style="list-style-type: none"> ➤ Review of Revised Travel Ordinance and Fiscal Rules ➤ Engagement with spending entities and other stakeholders on GOL Revised Travel Ordinance and Fiscal Rules 	Logistics Stakeholder Engagements Technical Sessions DSA	2026	2029	FRU/RCU
Intended Output 17: Improved efficiency and effectiveness of the Unit	<ul style="list-style-type: none"> ➤ Unit equipped with relevant staffs with technical know-hows. 	<ul style="list-style-type: none"> ➤ Recruit knowledgeable staff. 	Logistics	2026	2026	FRU/HR/IPCU
Intended Output 18: Financing flows aligned with fiscal and national development priorities and improved monitoring of fiscal development and risks	<ul style="list-style-type: none"> ▪ Strategic allocation of resources fully aligned with priorities of the AAID via a system of payment 	<ul style="list-style-type: none"> ▪ Develop and roll out action plan to shift resources from current to capital spending. ▪ Inspection and verification visits to 	<ul style="list-style-type: none"> ▪ Consultants Logistics 	2025	2029	CMFA/EM/FA/PIU

	priority based on contribution to economic growth set in place	ensure compliance of spending entities				
Intended Output 19: Strengthened Cash Management and fiscal policy	Fiscal discipline and Budget credibility enhanced; Reduction in Fiscal deficits; Improved public service delivery; Enhanced transparency and accountability; Smooth financing of expenditures; Borrowing costs minimized; and Timely Forecasting and planning for accurate data in anticipation of cash needs and macroeconomic shifts.	<ul style="list-style-type: none"> ▪ Setting realistic budget targets that reflect expected cash inflows and outflows. ▪ Implementing expenditure controls to prevent overspending and ensure liquidity. ▪ Using cash flow forecasts to guide fiscal decisions and avoid unanticipated borrowing. ▪ Coordinating with Central Bank of Liberia to manage the impact of fiscal operations on monetary conditions ▪ Expenditure Rationalization & Efficiency Measures ▪ Conduct spending reviews to identify inefficiencies, redundancies, and non-priority expenditures. ▪ Improve cash management through Treasury Single Accounts (TSA) to reduce idle funds. ▪ Strengthen internal controls to prevent 	Consultants, Logistics & Human Resources	01/11/2025	12/30/2029	CMFA

		misappropriation and ensure compliance				
Intended Output 20: Improved overall service delivery at the central and sub national level.	Counties treasury service centers increased.	<ul style="list-style-type: none"> ▪ Awareness raising to increase citizens interest and participation. ▪ Establish additional 11 counties service centers. ▪ Follow-up assessment of selected structures in each county to be used to host these treasuries' offices . ▪ Review of performance and risks associated with the four pilot schemes and update guidelines ▪ Develop rollout strategy ▪ Recruit and train staff 	<ul style="list-style-type: none"> ▪ Stakeholder Engagement. ▪ Peer learning. ▪ Stationery ▪ Print media ads and jingles ▪ Solar Panels ▪ Computers. Scanners, photocopiers, generators and vehicles 	2026	2029	FDU/CAG/DMFA/ DoB
	Budget Disaggregation implemented for all MACs that are receiving subsidies from central Government in the 15 county treasuries	<ul style="list-style-type: none"> ▪ Stakeholders' engagements. ▪ Training of Accountants and Comptrollers ▪ Raise Awareness. ▪ Develop policies and guidelines 	<ul style="list-style-type: none"> ▪ Logistics 	2026	2029	FDU/CAG/DMFA/ DoB
	The position of Director of FDU elevated to Executive Director.	<ul style="list-style-type: none"> ▪ Review and expand mandate of FDU. 	Consultant and Logistics	2026	June 2026	FDU/ DMFA/HR/PCU

		<ul style="list-style-type: none"> Develop ToR for proposed ED 				
Coordination improved with FDU, Rev. Tax Policy Forestry Development (FDA) Agency and Liberia Revenue Authority (LRA) to ensure real time data is available for decision making purposes	<ul style="list-style-type: none"> Meeting Trainings Stakeholders' engagements 	<ul style="list-style-type: none"> Logistics 	2026	2026	FDU/ DMFA	
Revenue Sharing Laws and its attending regulations fully implemented	<ul style="list-style-type: none"> Create awareness to increase citizens interest and participation. Conduct training for enforcement of the regulations. 	<ul style="list-style-type: none"> Logistics 	2026	2028	FDU/ DMFA	
Comprehensive and review and update of GoL's Deconcentration Strategy.	<ul style="list-style-type: none"> Hire Technical Assistants (2 consultants) to review and revise the GoL's de-concentration strategy and conduct yearly refresher trainings 	<ul style="list-style-type: none"> Logistics 	2026	2029	FDU	

<p>Intended Output 21: Enhanced staff capacity to promote efficiency</p>	<ul style="list-style-type: none"> ▪ Strengthened Institutional and staff capacity for productivity and efficiency. 	<ul style="list-style-type: none"> ▪ Strengthen institutional capacity for effective operationalization and implementation of Fiscal Decentralization programs and initiatives 	<ul style="list-style-type: none"> ▪ Staff training needs identified. ▪ Capacity developed to meet up with their terms of reference; 	2026	2029	FDU
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DEPARTMENT OF ECONOMIC MANAGEMENT

The mission of the Department of Economic Management is to formulate, coordinate and monitor the country's economic policies and programs. *(source: MFDP Visioning Workshop Feb 2014)*

DEPARTMENT LEVEL PRIORITY OBJECTIVE: In collaboration with the CBL and relevant sector institutions, formulate evidence-based macroeconomic policies and strategies to accelerate economic growth towards the trajectory anticipated in the ARREST Agenda.						
Intended Outputs <i>(What results/tangibles do you want to produce?)</i>	Output Targets	Indicative Activities	Inputs <i>(What will you need to undertake the activities?)</i>	Timeline/Responsibility		
				Start date	Target Completion date	Responsible Division/Unit
Intended Output 1: Prepared preliminary macro-fiscal analysis for the preparation of the national budget.	An evidence-based and data driven Medium Term Fiscal Framework (MTFF).	Update/review macroeconomic environment: global, and domestic Conduct analysis of risks to the forecast Analyze the current and 2 immediate past fiscal periods including debt management and development assistance Identify gaps and recommend improvement	Funding for focus group discussion: Macroeconomic Unit, Revenue Forecast and Tax Policy Unit, Expenditure Forecast Unit, etc.	March 2026	November 2030	Macroeconomic and Financial Sector Policy Unit
Intended Output 2: A comprehensive macro-fiscal analysis for the preparation of annual national budgets initiated.	Informed Preliminary Budget Framework Paper (BFP 1). Informed preliminary Budget Framework Paper (BFP 2).	Analyze global and domestic macroeconomic conditions including forecast risks analysis Analyze current and 2 immediate past fiscal periods including debt management and development assistance Revenue, expenditure, and external resources projection for the Medium-Term Expenditure Framework (MTEF)	Funding for focus group discussion: Macroeconomic Unit, Revenue Forecast and Tax Policy Unit, Expenditure Forecast Unit, etc Funding focus group discussions	March 2026	October 2030	Macroeconomic and Financial Sector Policy Unit
Intended Output 3: Finalized macro-fiscal analysis for the preparation of annual national budgets.	Publication on the MFDP website Submit copy of the BFP to the Department of Budget for submission to the National Legislature along with the National Budget	Analyze global and domestic macroeconomic conditions including forecast risks analysis Analyze of current and 2 immediate past fiscal periods	Funding for focus group discussion: Macroeconomic Unit, Revenue Forecast and Tax Policy Unit, Expenditure Forecast Unit, etc...	March 2026	November 2030	Macroeconomic and Financial Sector Policy Unit

		<p>including debt management and development assistance</p> <p>Revenue, expenditure, and external resources projection for the Medium-Term Expenditure Framework (MTEF)</p> <p>Submit copy of the BFP to the Communication Unit for Publication on the MFDP website</p> <p>Submit copy of the BFP to the Department of Budget for submission to the National Legislature along with the National Budget</p>				
<p>Intended Output 4: Quarterly and annual cumulative analysis of fiscal performance</p>	<p>Quarterly and Annual Fiscal Outturn Reported.</p>	<p>Summary analysis of macroeconomic conditions</p> <p>Analyze revenue performance by categories/kinds</p> <p>Analyze expenditure by budget sectors and economic classification</p> <p>Summary analysis of tax expenditure</p> <p>Summary analysis of debt management and development assistance</p> <p>Submit copy of the FOR to the Communication Unit for Publication on the MFDP website</p> <p>Submit copy of the BFP to the Department of Budget for submission to the National Legislature along with the National Budget</p>	<p>Funding for focus group discussion</p>	<p>March 2026</p>	<p>November 2030</p>	<p>Macroeconomic and Financial Sector Policy Unit</p>
<p>Intended Output 5: Periodic Macroeconomic analysis, updates and economic reviews strengthened.</p>	<p>Timely production of monthly, quarterly, semi-annual and annual Macroeconomic Reports</p>	<p>Review the status of macroeconomic performance including inflation management, exchange rate, sectoral contribution to GDP, and etc..</p>	<p>Funding for focus group discussion</p>	<p>March 2026</p>	<p>December 2030</p>	<p>Macroeconomic and Financial Sector Policy Unit</p>

Intended Output 6: Improved Macroeconomic Modeling and Forecasting	Credible macroeconomic forecast that leads to realistic revenue and expenditure forecast, empirical policy decision	Conduct macroeconomic modeling and forecasting training Develop and operationalize macroeconomic and forecasting model	Funding for the following: - Training - Statistical package - Hiring of developer - Working sessions Hiring of consultant as Technical Assistant	March 2026	October 2030	Macroeconomic and Financial Sector Policy Unit
Intended Output 7: Periodic External Credit Facility (ECF) update	Monthly ECF Report to the International Monetary Funds (IMF)	Collate, validate, and update macro-fiscal data	Funding for focus group discussions	March 2026	December 2030	Macroeconomic and Financial Sector Policy Unit
Intended Output 8: Design public policy that promotes sustainable economic growth and development	Evidence-based research report	Design concept notes and research proposals Conduct empirical research and analyze results for policy recommendations	Funding for research, data analysis, and working sessions	April 2026	December 2029	Macroeconomic and Financial Sector Policy Unit
Intended Output 9: Conduct Annual Debt Sustainability Analysis (DSA)	Annual DSA Report	Gathering of data: macro, debt, fiscal, monetary, and etc. from relevant units, formulate concept note and budget, circulate communications to stakeholders, produce the DSA report for review and subsequent publication.	Funding to conduct the DSA exercise	July 2026	September 2030	Economic Policy Unit Debt Management Unit
Intended Output 10: Enhanced Annual Debt Sustainability Analysis (DSA)	Informed decision on Annual Debt Sustainability.	Gather data on debt, macro and market from relevant units. Formulate concept notes and budget, Circulating communications to stakeholders Produce the DSA report for review and subsequent publication.	Enhanced Annual Debt Sustainability Analysis (DSA)	August 2026	October 2029	Debt Management Unit
Intended Output 11: Updated Medium-Term Debt Management Strategy (MTDS)	Informed Medium-Term Debt Strategy for effective decision making.	Compile debt, macro and market data from relevant units. Formulate concept note and budget. Circulating communications to stakeholders Produce the DSA report for review and subsequent publication.	Updated Medium-Term Debt Management Strategy (MTDS)	June 2026	December 2027	Debt Management Unit

<p>Intended Output 12: Annual Borrowing Plan (ABP) & Issuance Calendar (IC) prepared.</p>	<p>An informed guide on the government's financing needs on an annual basis.</p>	<p>Collate data on debt, macro and market assumptions from relevant units.</p> <p>Formulate concept note and budget.</p> <p>Circulate communications to stakeholders.</p> <p>Produce the DSA report for review and subsequent publication.</p>	<p>Annual Borrowing Plan (ABP) & Issuance Calendar (IC) prepared.</p>	<p>April 2026</p>	<p>December 2030</p>	<p>Debt Management Unit</p>
<p>Intended Output 13: High level annual portfolio review session conducted.</p>	<p>Government's debt management strategy remained effective, prudent, and aligned with broader economic goals of the AAID.</p>	<p>Organize review sessions with sector leads/ MACs, DPs, CSOs and MFDP</p> <p>Draft concept notes, invitation letters</p> <p>Update sector data in the LPD and participate in field visits</p> <p>Compile report with action points from portfolio review</p>	<p>Funding</p> <p>Technical sessions</p>	<p>March 2026</p>	<p>December 2029</p>	<p>AMCU</p>
<p>Intended Output 14: High level Dialogue organized to review the implementation status of National Aid & NGO Policy</p>	<p>Improved policy effectiveness and relevance of the National Aid & NGO Policy.</p>	<p>Coordinate DPs and sector leads on National Aid Policy of Liberia</p> <p>Prepare concept notes and invitation letters</p> <p>Compile report from the high-level dialogue</p>	<p>Funding</p>	<p>April 2026</p>	<p>November 2030</p>	<p>AMCU</p>
<p>Intended Output 15: High level technical review organized on the Draft National Development Cooperation Policy.</p>	<p>Policy remained robust, evidence-based, and aligned with national development goals of the AAID.</p>	<p>Prepare concept notes and invitation letters for stakeholders.</p> <p>Compile report with Aid Stakeholders.</p> <p>Bring together experts to review and scrutinize the technical details of the policy framework before its finalization and adoption.</p>	<p>Funding</p> <p>Technical sessions</p>	<p>March 2026</p>	<p>December 2029</p>	<p>AMCU</p>
<p>Intended Output 16: Routine field supervision and assessment on DPs projects performance.</p>	<p>Effective assessment, monitoring, evaluation and reporting on DPs' funded projects.</p>	<p>Develop survey questionnaires</p> <p>Conduct focal groups engagement</p> <p>Collect, analyze, summarize and present data from assessment</p> <p>Prepare comprehensive reports on findings of</p>	<p>Funding</p>	<p>May 2026</p>	<p>December 2029</p>	<p>AMCU</p>

		assessment for project documents from implementers Field Visit				
Intended Output 17: Regular coaching and mentoring on the Liberia Project Dashboard.	Improved aid effectiveness, local capacity, and transparency in the management of development projects.	Hands-on, one-on-one coaching to support users based on their specific roles and projects. Schedule regular one-on-one or small-group sessions with project focal points or data entry personnel. Improve user proficiency and confidence in using the dashboard for their specific tasks. Conduct regular data quality clinics for accuracy and consistency of data. Conduct mentoring session for analysis and reporting Conduct user feedbacks and adaptation workshops so that dashboard remains relevant and user-friendly. Establish on-demand support and help desk to provide immediate assistance when users encounter problems.	Funding	June 2026	November 2029	AMCU
Intended Output 18: NGO online accreditation platform upgraded with additional features	Enhanced online platform functionalities for efficiency and effectiveness in aid tracking.	Assess current platform. Identify and define additional features. Develop and integrate new features. Test and launch the updated platform Processing of Application Requests Timely review and processing of NGO applications	Funding	March 2026	December 2029	NGO Unit, IT Unit, & Mark Brough (ODI Fellow)
Intended Output 19: Capacity development enhanced.	Individuals empowered with basic training to address immediate skill gaps, and build resilience.	Identify capacity gaps Develop and deliver training programs Provide ongoing support and mentorship	Training materials Funding External training Logistics	April 2026	December 2029	NGO Unit

DEPARTMENT OF BUDGET AND DEVELOPMENT PLANNING

The mission of the Department of Budget and Development Planning is to coordinate the formulation and implementation of development plans as a basis for the effective management and monitoring of the efficient allocation and utilization of financial resources. (**source: MFDP Visioning Workshop Feb 2014**)

DEPARTMENT LEVEL PRIORITY OBJECTIVE: Support the full migration to the AAID framework while formulating budget frameworks with execution matching the appropriations, achieving a minimum of 75% alignment of national priorities with sector development strategies, with all public resources and expenditure reflected on budget and in IFMIS, and with increased public access through published budget and financial information

Intended Outputs (What results/tangibles do you want to produce?)	Output Targets	Indicative Activities	Inputs (What will you need to undertake the activities?)	Timeline/Responsibility		
				Start date	Target Completion date	Responsible Division/Unit
Intended Output 1: Credible National Budget developed, approved and implemented.	<p>Budget Calendar prepared and submitted for approval</p> <p>Budget Call-Circular (BCC) one developed and issued to spending entities</p> <p>Budget Call-Circular two developed and issued to spending entities</p> <p>Budget executed</p> <p>Gender Responsive Budgeting (GRB) rolled out to all MACs</p>	<p>Prepare and submit Budget Calendar for approval</p> <p>Develop BCC-One and communicate tentative ceilings and guidelines for budget preparation</p> <p>Develop BCC-Two and transmit final ceilings for detailed budget preparation by spending entities</p> <p>spending entities prepare and submit spending and procurement plans</p> <p>Ministries and agency prepare and submit allotment requests for processing</p> <p>Roll out Gender Responsive budgeting</p>	<p>Consultant</p> <p>Additional staff</p> <p>Funding</p> <p>Logistics (laptops, cameras, external hard-drives, router, printers, cabinets, binding machine, paper cutter, office equipment, etc.)</p> <p>Training</p>	March 2026	November 2029	BPCU/DOB/DMB/AMB/SECTORS/GRB office
Intended Output 2: Public investment management capacity strengthened for improved project delivery outcomes.	<p>PIM policy and operational manual developed and rolled out to MACs and counties</p> <p>M&E Policy and operational manual developed and rolled out</p> <p>PSIP Plan developed and implementation tracked</p> <p>MACs and counties project staffs' capacity built to develop and implement climate-smart, gender-sensitive, sustainable projects and demonstrate best practices in project formulation, appraisal, and selection processes</p>	<p>Develop and roll out PIM policy and manual to MACs and counties</p> <p>Develop and roll out M&E policy and manual to MACs and counties</p> <p>Develop and track PSIP Plan</p> <p>Build MACs and counties project staffs' capacity to develop and implement climate-smart, gender-sensitive, sustainable projects</p> <p>Train MACs and counties project staffs in best practices in project formulation, appraisal, and selection processes</p>	<p>Consultant</p> <p>Additional staff</p> <p>Funding</p> <p>Logistics (laptops, cameras, external hard-drives, router, printers, cabinets, binding machine, paper cutter, office equipment, etc.)</p> <p>Training</p>	April 2026	October 2026	PIU/ M&E / DDP/ M&EU/DDP

	Annual PSIP report written Periodic M&E training conducted Indicators (NKIs) progress updated, published, and reported National Evaluation Committee (NDP) Midterm performance evaluation conducted Developed and appraised projects from the PSIP plan uploaded and maintained on the Liberia Project Dashboard	Prepare annual PSIP report Conduct customized periodic M&E trainings for government agencies Provide an update on National Key Indicators (NKIs) annually Quarterly publish updates on the NKIs Establishing the National Evaluation Committee Hiring of firms for Mid-year performance review and evaluation Upload developed and appraised projects from the PSIP plan into the Liberia Project Dashboard				
Intended Output 3: Division of Development Planning capacity strengthened to lead, coordinate, monitor, report on national and subnational developing plan implementation and the national budget formulation.	Strategic planning framework documents for national budget preparation developed short-, medium- and long-term development planning frameworks developed Development research undertaken on critical policy issues National Capacity Building Framework developed AAID coordination meetings held Periodic AAID monitoring conducted and report written and designated National Planning framework developed County Implementation Plan (CIP) developed and Implemented Sub- National coordination meetings held CDAs implementation coordinated, monitored and reports written and disseminated.	Provide continuous guidance on the strategic phase of the national budget preparation Lead in the preparation of long, medium and short-term planning and Planning frameworks for the country Undertake research on development and sector policy issues Develop national capacity building framework Coordinate the implementation of the national development plan. Conduct periodic monitoring and write reports for AAID Develop National Planning framework Develop and roll out the County Implementation Plan for the CDAs. Conduct sub-national coordination meetings Build local actors' capacities in Monitoring, reporting & dissemination on the Implementation of the CDA.	Staff capacity building national and international Financial, political and technical supports Logistics (laptops, desk, office renovation, vehicles. Printers, etc) workshops, seminal etc. Staff capacity building national and international Logistics (Motor bikes, laptops, desk, chairs, stationaries, cameras, printers, internet etc) workshops, seminal etc. Financial, administrative and technical supports	March 2026	July 2030	PDCU/ DDP/M&E/ DDP RSPU
Intended Output 4: Climate-responsive public finance system institutionalized within the Department of Budget and Development Planning, ensuring climate change is systematically mainstreamed	A Climate Budget Tagging (CBT) and Reporting Framework designed, piloted, and fully institutionalized across at least 70 line	Develop and roll out a Climate Budget Tagging (CBT) manual, toolkit, and reporting template for MACs and counties Conduct training sessions and capacity-building workshops for	A) Technical expertise: consultants on climate finance, budget tagging, and MRV systems. B) Additional staff: climate finance analysts, M&E	April 2026	December 2026	CIFO/MFDP

<p>into Liberia’s national development frameworks, annual budgets, and financing mechanisms, while mobilizing resources for climate-resilient projects.</p>	<p>ministries, agencies and commissions At least 60% of annual national budget allocations aligned with climate resilience and low-carbon development priorities A national climate finance tracking and reporting mechanism established and producing annual climate expenditure reports by 2027, with continuous updates through 2029 At least 70% of new and ongoing national development frameworks (ARREST Agenda, CDAs, sectoral and strategic plans, budgets) systematically integrate climate change considerations At least USD 5 million mobilized (domestic + external) by 2029 to finance priority climate-resilient projects identified in national and county development plans.</p>	<p>budget officers and planners across government institutions Establish a national Climate Finance Tracking System, linked to IFMIS, to capture allocations, expenditures, and results. Produce and publish annual climate expenditure and performance reports beginning FY2027. Facilitate policy dialogues and South-South peer-learning exchanges on climate-responsive budgeting and financing Collaborate with line ministries and counties to integrate climate-smart priorities into development and budgetary frameworks. Establish a Climate Finance Mobilization Taskforce to coordinate fundraising with donors, climate funds (e.g., GCF, AF, GEF), and private sector actors. Develop bankable project proposals aligned with Liberia’s NDC 3.0 and ARREST Agenda for submission to international climate finance windows.</p>	<p>officers, and county focal persons. C) Funding: for systems development, training, project preparation, and international engagement. D) Logistics and ICT: laptops, servers, software licenses, routers, cloud storage, printers, and mobile connectivity. E) Capacity-building resources: training manuals, workshops, study tours, and peer-exchange programs. F) Partnerships: collaboration with UN agencies, multilateral banks, bilateral donors, and regional institutions.</p>			
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DEPARTMENT OF ADMINISTRATION

The mission of the Department of Administration is to manage and coordinate the implementation of internal and external administrative policies and activities, while upholding high standards for customer service delivery and efficiency to achieve organizational goals. (**source: MFDP Visioning Workshop Feb 2014**)

DEPARTMENT LEVEL PRIORITY OBJECTIVE: strengthen all MFDP departments through sustained staff re-profiling and professional development, optimum and austere utilization of financial resources within the budgetary framework, and proper logistical support and services while championing the implementation of the 2019 to 2023 strategic plan

Intended Outputs (What results/tangibles do you want to produce?)	Output Targets	Indicative Activities	Inputs (What will you need to undertake the activities?)	Timeline/Responsibility		
				Start date	Target Completion date	Responsible Division/Unit
<p>Intended Output 1: A standardized Continuous Learning & Development (L&D) Framework.</p>	<p>Enable the workforce to stay relevant, boost earning potential, and access new opportunities by acquiring specialized skills and staying updated with organizational changes.</p>	<p>Conduct a need assessment to identify gaps. Facilitate Workshops, Seminars, And Conferences: Undertake organized, shorter-form educational experiences designed to share knowledge and skills on specific topics. Provide focused, in-depth learning that can lead to a non-credit certificate or enhance one's professional standing. Develop programs aimed at Professionals to improve specific work-related skills, provide leadership development, or meet licensing requirements. Conduct in-service training for client service professional, technical analysts, and specialized training designed. Facilitate certification training that ensure professionals maintain the required knowledge and skills to keep their licenses or certifications current.</p>	<p>Human & financial resources External training partners Access to a Learning Management System (LMS). Logistical support</p>	<p>April 2026</p>	<p>February 2030</p>	<p>Human Resource Unit And Management</p>

		<p>Introduce intensive programs designed to quickly equip employees with technological skills for in-demand roles focused</p> <p>Encourage employees to access a vast array of courses available on various platforms that can be accessed at any time and often at one's own pace.</p> <p>Support conduct of research on a chosen topic, potentially leading to publications, as a way to deepen expertise and advance employees' career.</p> <p>Peer Learning Tours that combine travel with educational experiences.</p> <p>Learning opportunities offered by community associations or other organizations for personal and civic development.</p> <p>Promote mentorship that leverages learning from experienced individuals who can provide guidance and act as a role model.</p> <p>Organize groups to discuss specific topics or learn new skills related to personal interests.</p>				
<p>Intended Output 2: A well-organized, centralized and digitized recruitment and HR system developed and in place in all departments.</p>	<p>All HR Systems, processes and procedures digitalized to ensure efficiency and transparency.</p> <p>Centralized recruitment system enhanced and effectively managed to ensure transparent, merit-based, and efficient recruitment processes</p> <p>Centralized training framework established and operationalized to standardize capacity-building initiatives.</p>	<p>Procure and implement the HRMIS fully.</p> <p>Digitized all HR records and information.</p> <p>Launch an online portal for recruitment and leave request/ approval.</p> <p>Routinely train staff on digital HR systems.</p> <p>Ensure integration with other HR systems (e.g., payroll,</p>	<p>Technical expertise/Consultancy</p> <p>IT support for integration and rollout.</p> <p>IT infrastructure & software</p>	<p>May 2026</p>	<p>December 2027</p>	<p>HR/ ICTU /IPCU/BFU</p>

		<p>onboarding, performance management).</p> <p>Review and update recruitment policies and standard operating procedures to align with best practices and legal requirements.</p> <p>Standardize job descriptions and selection criteria across departments.</p> <p>Train HR personnel and hiring managers on system use, recruitment best practices, and bias-free hiring.</p> <p>Provide refresher courses on behavioral interviewing and competency-based recruitment.</p> <p>Collaborate with departments to develop annual and quarterly workforce plans.</p> <p>Maintain a recruitment calendar to anticipate and streamline hiring needs.</p> <p>Conduct a comprehensive Training Needs Assessment (TNA) across all MFDP departments.</p> <p>Develop a Training Policy and Implementation Framework outlining procedures, approval processes, and reporting requirements.</p> <p>Establish or strengthen a Centralized Training Coordination Unit within the HR or Administration Department.</p> <p>Develop standardized training modules (e.g., financial management, procurement, IT systems, M&E, leadership, etc.).</p>				
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		<p>Set up a digital database or Learning Management System (LMS) for tracking training participation and outcomes.</p> <p>Prepare and approve an Annual Training Plan aligned with institutional priorities.</p> <p>Identify and partner with recognized training institutions and experts for capacity-building delivery.</p> <p>Conduct periodic in-house and external trainings based on identified needs.</p> <p>Conduct training evaluations and impact assessments to measure effectiveness.</p> <p>Produce and disseminate training progress and performance reports quarterly and annually.</p>				
<p>Intended Output 3: Women in Leadership in Public Financial Management initiative.</p>	<p>Women's representation in leadership positions increased to 35% to promote gender equity and inclusive decision-making.</p>	<p>Advancement Plan.</p> <p>Review and update HR and recruitment policies to integrate gender equity principles in recruitment, promotion, and appointment processes.</p> <p>Implement leadership and capacity-building programs for women staff</p> <p>Promote awareness and advocacy on gender equality in leadership.</p> <p>Establish a Women Leadership Forum within the ministry to facilitate peer support, and mentorship among women professionals.</p>	<p>Budgetary allocation for gender equity and leadership development initiatives.</p> <p>Gender and inclusion experts or consultants</p> <p>Data and HR analytics tools.</p> <p>Human and financial resources.</p> <p>Logistical support.</p>	<p>January 2027</p>	<p>August 2030</p>	<p>IPCU/RCU/ HR & Management</p>

		Monitor and report progress on gender balance in leadership to track progress against the 35% target quarterly				
Intended Output 4: Existing security systems and protocols strengthened, and systemic losses reduced; Reduced operating costs of MFDP.	Comprehensive security and loss-prevention framework operationalized Physical and ICT security infrastructure strengthened Internal control systems strengthened to reduce financial and operational losses	Conduct institution-wide security and vulnerability assessment (physical, financial, ICT) Review and update security and access control policies Install or upgrade CCTV systems across all critical areas Deploy biometric or controlled access systems Upgrade firewalls, antivirus, and cybersecurity systems	Security consultants / risk assessment experts Internal audit and compliance teams Assessment tools and reporting templates Financial resources and logistics Management oversight mechanism	June 2026	October 2028	Security Unit, IPCU, Maintenance Unit
Intended Output 5: Enhanced organizational and staff capacity development.	Organizational and staff capacities strengthened through targeted training and development programs to improve performance and service delivery.	Conduct a Capacity Needs Assessment (CNA) to identify gaps in staff skills and organizational systems. Develop a Capacity Development Plan targeting both technical and managerial competencies. Organize training workshops and refresher courses on: Budget formulation and execution, financial reporting and analysis Use of budget management software and IFMIS Public Expenditure Management and Fiscal Policy Analysis Results-based budgeting and M&E integration	Financial/Budget Support Training materials and manuals ICT infrastructure to include computers, budgeting software Office equipment and supplies Human resources support Partnerships with training institutions including CSA, LIPA, World Institutes	April 2026	June 2030	BFU, HR, DMA, AMA & Senior Management

		<p>Develop and disseminate Standard Operating Procedures (SOPs) and budget manuals.</p> <p>Conduct on-the-job coaching and mentorship programs for Budget and Finance staff.</p> <p>Upgrade financial and budgeting systems (software, hardware, tools).</p> <p>Facilitate study exchanges and peer learning with other ministries or institutions.</p> <p>Establish a performance monitoring framework to evaluate staff productivity and results</p> <p>Conduct quarterly review meetings to assess progress and identify new capacity needs.</p> <p>Strengthen coordination and communication between Budget and other MFDP departments.</p>				
<p>Intended Output 6: Reviewed and revised MFDP s Business Process and Workflow for efficiency and accountability.</p>	<p>MFDP's business processes and workflows reviewed, streamlined, and implemented to enhance operational efficiency and accountability.</p>	<p>Establish a Business Process Review Task Team composed of representatives from key departments.</p> <p>Conduct an institutional process audit to identify inefficiencies, duplication, and accountability gaps.</p> <p>Develop Business Process Maps (BPMs) for critical functions (finance, procurement, HR, transport, etc.).</p>	<p>Technical consultants. Financial/Budget Support. ICT infrastructure to include computers, software and digital workflow system. Logistical support Human resources support Logistical support</p>	<p>March 2026</p>	<p>June 2030</p>	<p>BFU, HR, IAU, DMA, AMA, IPCU & Senior Management</p>

		<p>Facilitate stakeholder consultations and validation workshops on proposed process changes.</p> <p>Revise and document Standard Operating Procedures (SOPs) and workflow charts for all departments.</p> <p>Introduce or upgrade digital workflow tools or management information systems (MIS) for approvals, reporting, and data sharing.</p> <p>Train staff and supervisors on revised processes, new SOPs, and accountability mechanisms.</p> <p>Pilot the new business process framework in selected departments and refine based on feedback.</p> <p>Officially approve and roll out the revised workflow Ministry-wide.</p> <p>Monitor and evaluate process performance improvements (time, cost, quality, compliance).</p>				
Intended Output 7: Strengthened Effective Financial Management	Timely and efficient budget and financial planning, execution and reporting processes strengthened	<p>Employ effective administration of financial management frameworks and procedures.</p> <p>Review existing petty cash, official representation fund policy & other procedures.</p> <p>Create adequate, inclusive and detail budget planning and execution</p>	Financial/Budget Support Logistical support	April 2026	May 2030	BFU, HR, IAU, DMA, AMA & Senior Management

		<p>Track Cash Flow and analyze report to identify trend and performance</p> <p>Review, validate and approve MFDP Draft Accounting Procedure Manual</p> <p>Review and update Operating Budget Guide Manual.</p>				
Intended Output 8: Business Continuity / Disaster Recovery Site Established	An actionable BCP/DR policy and a functional Business Continuity /Disaster Recovery site developed.	<p>Engage in discussions between LIBTELCO and CBL on the option of colocation of the National Disaster Recovery Center (NDRC) in the CBL DRC.</p> <p>Install backup systems and test recovery plan.</p> <p>Identify and secure offsite disaster recovery location.</p> <p>Install and configure backup systems and redundancy servers.</p> <p>Conduct simulation and testing of business continuity plan.</p>	<p>Consultants, Servers, Switches, Routers, NetBackup software</p> <p>Software licenses</p>	May 2026	February 2028	ICTU
Intended Output 9: IFMIS and EDMS Rolled out to remaining MACs	Enhanced effective public financial service delivery	<p>Site readiness assessment, site preparation including network connectivity and computer workstations procurement and rollout of the system.</p> <p>Training of end users to use the system.</p> <p>Develop and implement cybersecurity policy and protocols.</p> <p>Install firewalls, antivirus, and monitoring systems.</p>	<p>Cybersecurity tools and software licenses.</p> <p>IT security expertise.</p> <p>Training and awareness materials.</p>	April 2026	December 2026	ITCU & CAGD

		Conduct regular security audits and user awareness sessions.				
Intended Output 10 Strengthened the Cybersecurity measures for protection of sensitive data and information	Mitigated risks associated with IFMIS roll out to spending entities on sensitive data and information management.	Conduct regular cybersecurity training for all MFDP employees and IFMIS users Develop and implement cybersecurity policy and protocols. Install firewalls, antivirus, and monitoring systems. Conduct regular security audits and user awareness sessions.	Cybersecurity tools and software licenses. IT security expertise. Training and awareness materials.	March 2026	April 2030	ICTU
Intended Output 11: IFMIS integrated and interfaced with Key PFM systems and Modules (LITAS & E-GP)	IFMIS integrated and interfaced with LRA's LITAS system and PPCCs e-Government Procurement system for efficient public service delivery.	Implementation and completion of IFMIS interface with LITAS and E-GP systems interfaces.	ICT Professionals. Coordination with partner institutions.	March 2026	June 2030	CAGD/ICTU
Intended Output 12: ICT staff trained to manage the MFDP and IFMIS ICT Infrastructures	Effective and efficient management of MFDP and IFMIS ICT Infrastructures	Complete training needs assessment and develop training plan. Provide on-the-job training and mentoring. Develop ICT skills enhancement plan	Training funds Course materials and trainers. ICT laboratory or training center.	June 2026	October 2030	MFDP/ICTU
Intended Output 13: A fully upgraded, integrated, and user-friendly inventory management software with enhanced reporting capabilities	Integrated inventory management software upgraded and operationalized to enable real-time tracking, accurate reporting, and efficient asset management.	Conduct a needs assessment with all key users. Research and evaluate potential software solutions/vendors. Procure and implement the selected software. Migrate existing data to the new system.	IT specialists for implementation and integration. Dedicated project team from the Storeroom section. Time commitment from staff for training.	May 2026	August 2030	Adm.Unit/ICT/DMA/AMA

		Conduct comprehensive training for all users.				
Intended Output 14: An end-to-end automated system for tracking fixed assets throughout their lifecycle (acquisition to disposal) using barcode/RFID technology instituted.	Strengthened asset management and accountability through the implementation of a fully automated barcode/RFID-based system that enables real-time tracking of all fixed assets from acquisition to disposal.	<p>Conduct a physical verification and audit of all existing fixed assets.</p> <p>Procure hardware (scanners, tags, printers) and software.</p> <p>Develop and implement standard operating procedures (SOPs) for asset management.</p> <p>Tag all assets and populate the new database.</p> <p>Train assets officers and budget holders on the system.</p>	<p>Capital budget for hardware, software, and tagging materials.</p> <p>External audit support for initial verification (if needed).</p> <p>Project manager to oversee the rollout.</p>	July 2026	April 2030	Admin. Unit, ICTU, DMA, AMA
Intended Output 15: A comprehensive policy that governs all aspects of inventory and asset management developed, approved and disseminated.	Comprehensive inventory and asset management policy developed, approved, and disseminated to ensure standardized and accountable asset control.	<p>Form a policy drafting committee with key stakeholders (Procurement, Finance, IT).</p> <p>Policy drafted, reviewed, and officially.</p> <p>Relevant staff trained on the new policy.</p> <p>Review existing practices and benchmark against best practices.</p> <p>Draft policy delineating roles, responsibilities, thresholds, and procedures.</p> <p>Conduct stakeholder consultations for feedback.</p> <p>Finalize, seek legal review, and obtain senior management approval.</p>	<p>Subject Matter Experts (SMEs) for policy drafting (review and validation of drafted policy).</p> <p>Legal advisory services.</p> <p>Communication resources for dissemination.</p> <p>Human & financial resources.</p> <p>Logistical support.</p>	May 2026	May 2028	Admin. Unit, DMA, AMA, IPCU

		Launch and conduct organization-wide awareness sessions.				
Intended Output 16: Improved storeroom's capacity layout and organization to accommodate current and future inventory needs and robust customer service desk developed.	Expansion in storage capacity. Systematic shelving/racking system instituted. Five-star rating achieved on internal health & safety and security audits for the new storeroom. Fully functional customer service desk established and equipped to provide timely, professional, and client-centered responses to all public and institutional inquiries. Provide multichannel support (phone, email, chat, in-app). Hire qualified customer service representatives (CSRs). Analyze customer feedback monthly to identify trends and gaps.	Clearing and Renovation of the MFDP's Vault; Repair leakages in the roof of the Storeroom. Modernize and equip the storeroom with aluminum and glass encased shelves. Ensure boost in audit compliance, efficiency and transparency. Financial and human resources. Logistical support.	Training to responsible staffs in areas of storeroom management and logistics. Funding for renovation of vaults. Procurement of requisite safety gears for storeroom employees. Basic audit & compliance training Audit tracker Compliance checklist	July 2026	August 2028	Administration Unit AMA/ DMA
Intended Output 17: An enhanced and improved comprehensive Workforce & Succession Plan developed and implemented.	Comprehensive Workforce and Succession Plan developed and implemented to ensure effective talent management and leadership continuity.	Analyze workforce demographics and retirement projections. Define critical roles and competency gaps. Create and monitor individual development plans for successors.	Workforce analytics software. Consultation with all department heads. Senior management buy-in. Logistical support	January 2027	July 2029	HR, IPCU, & Management
Intended Output 18: A reviewed Compensation Structure	Compensation structure reviewed and updated to ensure equity, competitiveness, and improved employee motivation.	Conduct a job evaluation exercise. Benchmark compensation against market.	Market data, internal data, current pay structure,	June 2027	December 2029	CSA/HR Unit

<p>Intended Output 19: A cleaned payroll system introduced.</p>	<p>Payroll system cleaned and standardized to eliminate irregularities and ensure accurate, transparent salary payments.</p>	<p>Conduct audit and identify discrepancy. Implement biometric verification for payroll. Generate monthly pay slips with all deductions</p>	<p>Job evaluation consultants, Budget for salary review, Internal audit team, Biometric hardware/software.</p>	<p>April 2027</p>	<p>October 2029</p>	<p>HR, BFU, IAU, DMA/AMA</p>
<p>Intended Output 20: Women leadership in the ministry increased to 35% (from a baseline of 22.2%).</p>	<p>Women's representation in leadership positions increased to 35% to promote gender equity and inclusive decision-making.</p>	<p>Conduct gender gap and leadership analysis. Develop and implement a Gender and Leadership Advancement Plan. Review and update HR and recruitment policies to integrate gender equity principles in recruitment, promotion, and appointment processes. Implement leadership and capacity-building programs for women staff Promote awareness and advocacy on gender equality in leadership. Establish a Women Leadership Forum within the ministry to facilitate peer support, and mentorship among women professionals. Monitor and report progress on gender balance in leadership to track progress against the 35% target quarterly.</p>	<p>Budgetary allocation for gender equity and leadership development initiatives. Gender and inclusion experts or consultant Data and HR analytics tools. Human and financial resources. Logistical support.</p>	<p>February 2027</p>	<p>November 2029</p>	<p>HR Unit</p>
<p>Intended Output 21: MFDP organogram reviewed and revised.</p>	<p>Updated MFDP organogram developed, approved, and disseminated to reflect current structures, functions, and reporting</p>	<p>Conduct an organizational review of the current organogram, roles, and reporting lines.</p>	<p>Human and financial resources. Logistical support.</p>	<p>March 2026</p>	<p>March 2027</p>	<p>IPCU</p>

	lines for improved organizational efficiency	<p>Identify overlaps, gaps, redundancies, and outdated functions.</p> <p>Disseminate the approved organogram across the Ministry.</p> <p>Update internal systems, HR records, payroll, and organizational charts accordingly.</p>				
Intended Output 22: A standardized and centralized training process implemented.	Centralized training framework established and operationalized to standardize capacity-building initiatives.	<p>Conduct a comprehensive Training Needs Assessment (TNA) across all MFDP departments.</p> <p>Develop a Training Policy and Implementation Framework outlining procedures, approval processes, and reporting requirements.</p> <p>Establish or strengthen a Centralized Training Coordination Unit within the HR or Administration Department.</p> <p>Develop standardized training modules (e.g., financial management, procurement, IT systems, M&E, leadership, etc.).</p> <p>Set up a digital database or Learning Management System (LMS) for tracking training participation and outcomes.</p> <p>Prepare and approve an Annual Training Plan aligned with institutional priorities.</p> <p>Identify and partner with recognized training</p>	<p>Human and financial resources.</p> <p>Logistical support.</p>	June 2026	December 2028	IPCU, HR, CSA

		<p>institutions and experts for capacity-building delivery.</p> <p>Conduct periodic in-house and external trainings based on identified needs.</p> <p>Conduct training evaluations and impact assessments to measure effectiveness.</p> <p>Produce and disseminate training progress and performance reports quarterly and annually.</p>				
<p>Intended Output 23: A centralized recruitment system maintained and strengthened.</p>	<p>Centralized recruitment system enhanced and effectively managed to ensure transparent, merit-based, and efficient recruitment processes</p>	<p>Ensure integration with other HR systems (e.g., payroll, onboarding, performance management).</p> <p>Review and update recruitment policies and standard operating procedures to align with best practices and legal requirements.</p> <p>Standardize job descriptions and selection criteria across departments.</p> <p>Train HR personnel and hiring managers on system use, recruitment best practices, and bias-free hiring.</p> <p>Provide refresher courses on behavioral interviewing and competency-based recruitment.</p> <p>Collaborate with departments to develop annual and quarterly workforce plans.</p>	<p>Human and financial resources. Logistical support.</p>	<p>April 2026</p>	<p>December 2027</p>	<p>HR Unit</p>

		Maintain a recruitment calendar to anticipate and streamline hiring needs.				
Intended Output 24: A robust customer service desk developed.	Fully functional customer service desk established and equipped to provide timely, professional, and client-centered responses to all public and institutional inquiries.	<p>Provide multichannel support (phone, email, chat, in-app).</p> <p>Hire qualified customer service representatives (CSRs).</p> <p>Analyze customer feedback monthly to identify trends and gaps.</p> <p>Track key performance indicators (KPIs): first contact resolution rate, average handling time, customer satisfaction score (CSAT), net promoter score (NPS).</p>	<p>Human and financial resources.</p> <p>Logistical support.</p>	August 2026	July 2027	HR Unit
Intended Output 25: A new MFDP Complex constructed.	Modern MFDP headquarters complex designed, constructed, and commissioned to provide a conducive and efficient working environment for staff and stakeholders.	<p>Acquisition of Land</p> <p>Conduct needs assessment to determine space, functionality, and future expansion requirements.</p> <p>Engage consultants to develop architectural, structural, and engineering designs.</p> <p>Secure land title and obtain necessary urban planning and environmental permits.</p> <p>Develop a detailed cost estimate and secure funding through government allocation or development partners.</p>	<p>Human and financial resources.</p> <p>Logistical support.</p> <p>Technical support/consultant</p>	May 2026	December 2029	Maintenance Unit, MPW, Administration

		<p>Prepare bidding documents (BoQs, TORs, designs) in line with procurement laws.</p> <p>Begin site clearance, excavation, and foundational works.</p> <p>Monitor ongoing construction activities through regular site inspections and supervision reports.</p>				
<p>Intended Output 26: Enabled environment for robust policy development and formulation.</p>	<p>Improved quality of policies and other instruments through evidence-based and data-driven research.</p>	<p>Build capacity in technical reporting writing.</p> <p>Build capacity in data collection, analysis, and presentation.</p> <p>Train staff in annual work and periodic activity planning.</p>	<p>Human & financial resources.</p> <p>Peer learning</p> <p>Logistical support.</p> <p>Technical expertise</p> <p>Reference materials</p>	<p>May 2026</p>	<p>August 2027</p>	<p>IPCU/DMA</p>
<p>Intended Output 27: Re-structuring of IPCU (Integrated Project Coordination Unit) to reflect current demands (programs, policies, and monitoring & evaluation)</p>	<p>IPCU restructured and realigned to effectively coordinate programs, policies, and monitoring and evaluation functions in line with current institutional priorities and policy demands.</p>	<p>Conduct institutional assessment of IPCU.</p> <p>Develop restructuring and reform proposal to include new organizational structure, mandate, and staffing plan</p> <p>Revise job descriptions and roles to align roles with the new IPCU functions (programs, policies, M&E).</p> <p>Update operational and management frameworks to revise SOPs, reporting lines, and communication flow.</p> <p>Recruit or redeploy staff to fill critical gaps identified in the new structure.</p>	<p>Human and financial resources</p> <p>Technical expertise</p> <p>Reference materials</p> <p>Stakeholder collaboration with CSA, DOA,</p> <p>Logistical Support</p>	<p>June 2026</p>	<p>May 2028</p>	<p>IPCU/DMA, CSA</p>

		<p>Conduct capacity-building training to include session on project management, policy analysis, and M&E tools.</p> <p>Monitor and evaluate restructuring progress to track implementation milestones and performance outcomes</p>				
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DEPARTMENT OF COMPTROLLER AND ACCOUNTANT GENERAL

The mission of the Department of Administration is to manage and coordinate the implementation of internal and external administrative policies and activities, while upholding high standards for customer service delivery and efficiency to achieve organizational goals. (**source: MFDP Visioning Workshop Feb 2014**)

DEPARTMENT LEVEL PRIORITY OBJECTIVE: strengthen all MFDP departments through sustained staff re-profiling and professional development, optimum and austere utilization of financial resources within the budgetary framework, and proper logistical support and services while championing the implementation of the 2019 to 2023 strategic plan

Intended Outputs (What results/tangibles do you want to produce?)	Output Targets	Indicative Activities	Inputs (What will you need to undertake the activities?)	Timeline/Responsibility		
				Start date	Target Completion date	Responsible Division/Unit
Intended Output 1: An Improved Automated budget execution and payment processes.	Reduction in processing time and efficiency in the disbursement process	Increase the number of MACs being paid through the EFT and the CSM Rollout IFMIS and EDMS to additional MACs	Consultative meetings and technical working sessions (venues, catering, consumable supplies)	April 2026	October 2030	FRRU
Intended Output 2: A well-developed policy for the professionalization of comptrollers and accountants within the public sector.	<p>Institutionalized Continuous Professional Development (CPD)</p> <p>Professional cadre scheme and career path established</p> <p>National competency framework developed for comptrollers/accountants</p>	<p>Conduct a Situational Analysis / Needs Assessment</p> <p>Engage Stakeholders & Form a Technical Working Group (TWG)</p> <p>Benchmark International Best Practices</p> <p>Define Policy Objectives and Scope</p>	<p>Source funding (Budgetary or Donor)</p> <p>Consultancy</p>	March 2026	November 2030	FRRU/HRU

		Draft the Professionalization Policy				
Intended Output 3: A professionalized Corp of comptrollers and accounting officers within government.	Certification and qualification system established	Enroll comptrollers and accounting officers in various professional programs (CA, ICCA, CPA, API etc.) Conduct Training for comptrollers and accounting officers within the public sector	Funding	April 2026	August 2030	CAGD
Intended Output 4: A roadmap for the Migration from Cash Basis IPSAS to the Accrual Basis IPSAS developed.	Adoption of the Accrual Basis IPSAS as GoL reporting standards	Development of a migration plan Training of relevant staff to serve as TOT Usage of the Accrual basis IPSAS at the Consolidated level Rollout of the Accrual basis IPSAS to MACs	Setting up of a technical team to develop the roadmap, Selection of relevant staff to undergo TOT training Funding to support the above activities and the rollout process	March 2026	November 2030	FRRU
Intended Output 5: An Integrated automated Financial Management Information system.	Integration of the various automated Financial Management Systems (IFMIS-Meridian), (IFMIS-T-24 at CBL), (IFMIS-LITAS) etc.	Hiring of Consultant Technical Session	Funding Technical Assistance	March 2026	December 2029	FRRU/HRU
Intended Output 6: Improved quality of In-year and Annual Consolidated fund Statements.	Compliance rate of 100% with applicable public sector accounting standards (e.g., IPSAS, local standards). Improved audit opinion from qualified/adverse to unqualified (if applicable).	Conduct training workshops on: Public sector accounting standards. Use of financial reporting tools and templates. Data validation and reconciliation processes. Ensure consistency in chart of accounts and classification. Integrate automated checks for common errors.	Funding	April 2026	June 2030	FRRU/HRU

		<p>Establish a Financial Reporting Quality Assurance (QA) Team:</p> <p>Pre-reviews submissions from departments before consolidation.</p> <p>Conducts variance and trend analysis to flag anomalies.</p> <p>Revise and standardize reporting templates:</p>				
<p>Intended Output 7: Enhanced debt servicing and reduced long-term borrowing.</p>	<p>Sound public financial management, maintaining fiscal discipline, and promoting transparency and accountability:</p> <p>Strengthened Cash and Treasury Management</p> <p>Timely and Accurate Debt Servicing</p> <p>Deficits as percent of GDP reduced to less than 5% of GDP.</p> <p>Resolution framework for direct/indirect exposure of banks to GOL</p>	<p>Monitor debt service schedules (interest and principal payments) to ensure timely disbursements</p> <p>Train Treasury and Line Ministries on prudent financial management.</p> <p>Analyze the activities of SOE's, the risks of off-budget spending, contingent liabilities, and quasi-fiscal activities.</p> <p>Robust GOL debt resolution framework finalized and implemented</p> <p>Review/rationalize public sector wage bill with CSA and those spending entities with the major payroll burden</p>	<p>Consultant</p> <p>Consultative meetings</p>	<p>May 2026</p>	<p>November 2030</p>	<p>TSA</p>
<p>Intended Output 8: A developed and unified National Accounting Manual and updated chart of accounts.</p>	<p>Comprehensive National Accounting Manual developed and approved</p> <p>Alignment of the manual with applicable accounting standards (e.g., IPSAS or local standards).</p> <p>Manual disseminated to MACs and other stakeholders.</p>	<p>Planning and Stakeholder Engagement</p> <p>Establish a multi-stakeholder steering committee to oversee manual development.</p> <p>Conduct consultations and needs assessments with key stakeholders (e.g., MACs,</p>	<p>Funding</p> <p>Technical Support</p>	<p>May 2026</p>	<p>November 2030</p>	<p>CAGD</p>

	<p>MACs trained on the use and application of the manual.</p>	<p>Auditor General, Accountant General).</p> <p>Review existing accounting guidelines/manuals.</p> <p>Benchmark against international standards (e.g., IPSAS) and good practices from comparable countries.</p> <p>Validate and Approve Organize technical review workshops with relevant stakeholders.</p> <p>Submit for official endorsement by the Ministry of Finance or equivalent authority. Print and distribute hard and digital copies of the manual.</p> <p>Conduct national and regional training workshops for accountants, finance officers, and internal auditors.</p> <p>Develop e-learning modules for continuous learning and onboarding of new staff.</p> <p>Set up a helpdesk or support team to assist MACs during initial implementation.</p> <p>Develop an FAQ and guidance notes to address common challenges.</p>				
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MINISTRY OF FINANCE AND DEVELOPMENT PLANNING

STRATEGIC PLAN

2026 – 2030

ANNEX 2: Costing Plan



DEPARTMENTAL COSTING SUMMARY

Year 1	Year 2	Year 3	Year 4	Year 5	Total
\$2,587,015	\$2,587,015	\$2,587,015	\$2,587,015	\$2,587,015	\$12,935,075
\$5,429,654	\$1,848,875	\$1,931,225	\$1,601,475	\$1,601,475	\$12,412,704
\$2,966,392	\$3,120,970	\$3,128,895	\$3,258,349	\$9,239,383	\$21,713,989
\$2,041,995	\$1,292,645	\$1,085,570	\$1,019,070	\$1,055,570	\$6,494,850
\$1,788,137.00	\$16,662,880.00	\$16,884,949.00	\$6,781,158.00	\$1,781,158	\$43,898,282.00





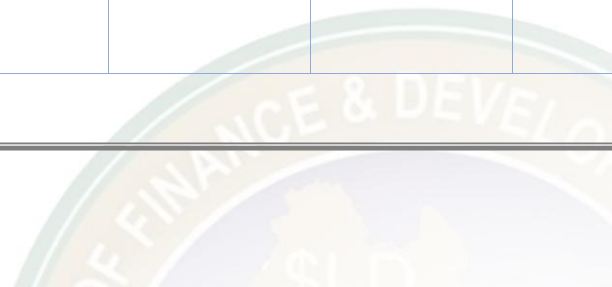
\$405,000	\$340,000	\$295,000	\$230,000	\$230,000	\$1,500,000
\$15,218,193	\$25,852,385	\$25,912,654	\$15,477,067	\$16,494,601	\$98,954,900





**OFFICE OF THE MINISTER:
MINISTERIAL DELIVERY UNIT**

Intended Objective	Indicative Activities	2026	2027	2028	2029	2030	Total (USD)
Improved interagency and interdepartmental coordination	Technical working Session for updates on current reforms and developments	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 250,000.00
Administrative instrument authorizing the existence of specialized units within MFDP formulated	Technical working Session to develop policies and other administrative tools and resources	\$ 10,000.00	-	-	-	-	\$ 10,000.00
Global, continental and regional cooperation and integration deepened.	Stakeholder's Engagement, Peer Review and technical engagements to ensure Government's representation is strengthened	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 375,000.00
Public financial management systems and boosting donors' confidence strengthened	Liaise with RCU and other component leads of PFM to ensure publicity and enhancement of PFM activities.	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 250,000.00
Improved internal legal, regulatory and institutional compliance environment.	Technical Session, Capacity Building and awareness to improve the legal, regulatory and institutional compliance amongst MACs	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 250,000.00
Strengthened recommitment to bilateral and multilateral cooperation's	Technical Engagement, Peer Review and Stakeholder's Engagement for recommitment to bilateral and	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 300,000.00





	<i>multilateral cooperations</i>						
Subtotal		\$ 295,000.00	\$ 285,000.00	\$ 285,000.00	\$ 285,000.00	\$ 285,000.00	\$ 1,435,000.00



AFRICAN PEER REVIEW MECHANISM NATIONAL SECRETARIAT

Intended Objective	Indicative Activities	2026	2027	2028	2029	2030	Total (USD)
To Conduct the Second-Generation Country Report, Implement the National Program of Actions (NPOAs), the Development of yearly performance reports and other operations of the APRM National Secretariat	Nation-wide Sensitization in the 15 counties	122,725.00	-	-	-	-	122,725.00
	Recruitment of the Technical Research Institutes (TRIs)	7,640.00	-	-	-	-	7,640.00
	Hiring of the Technical Research Institutes to conduct the national-wide survey in the thematic areas	300,000.00	-	-	-	-	300,000.00
	Validation of the 2nd Generation Country Report	49,565.00	-	-	-	-	49,565.00
	APRM Anniversary Celebration	14,340.00	14,340.00	14,340.00	14,340.00	14,340.00	57,360.00
	Launching of engagements with universities and colleges	13,310.00	13,310.00	13,310.00	13,310.00	13,310.00	53,240.00
	APRM staff capacity building training	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	9,600.00
	Foreign travel means (3persons@US\$1800@4	21,600.00	21,600.00	21,600.00	21,600.00	21,600.00	86,400.00
	Foreign Travels DSA (3persons@4days@US450@4 quarters	21,600.00	21,600.00	21,600.00	21,600.00	21,600.00	86,400.00
	Three (3) years progress reports (2027,2028,2029) Consultancy	-	50,000.00	50,000.00	50,000.00	50,000.00	150,000.00
	Progress Report Validation	-	50,000.00	50,000.00	50,000.00	50,000.00	150,000.00
	Implementation of the National Program of Actions NPOAs)	-	76,355.00	76,355.00	76,355.00	76,355.00	229,065.00
	Development of yearly performance report	-	25,000.00	25,000.00	25,000.00	25,000.00	75,000.00
	Arrears of Annual Assessed Contribution to APRM Continental Secretariat	100,000.00	100,000.00	-	-	-	200,000.00
	Annual Assessed Contribution to APRM Continental Secretariat	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	400,000.00
Sub-Total Totals		753,180.00	474,605.00	374,605.00	374,605.00	374,605.00	1,976,995.00

INTERNAL AUDIT UNIT

Intended Objective	Indicative Activities	2026	2027	2028	2029	2030	Total (USD)
Accurately and timely plan Internal Audit examinations to address risks	Map business processes, review and analyze processes, assess risk, identify inherent risk, prioritize risk and establish a risk register. Transpose high risk activities from the risk register to an annual risk-based plan.	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 12,000.00
Accurately and timely address Identified Risks	Plan, perform and communicate audit engagement results	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 60,000.00
Validate implementation of Audit recommendations	Update audit recommendation trackers Conduct follow-up reviews of past recommendations Establish final tracker and submit to the Audit Recommendations Implementation Committee (ARIC).	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 20,000.00
Provide accurate, complete, timely and useful information about internal audit activities	Prepare quarterly reports	-	-	-	-	-	-
Build auditors capacity to perform professional internal audit and assurance services	Pay exam fees for 6 internal auditors to sit CIA part I	\$ 1,245.00	\$ 1,245.00	-	-	-	\$ 2,490.00
	Pay exam fees for 4 internal auditors to sit CIA part II	\$ 415.00	\$ 1,245.00	-	-	-	\$ 1,660.00
	Pay exam fees for 3 internal auditors to sit CIA part III	-	-	\$ 1,245.00	-	-	\$ 1,245.00

	Procure study materials for 3 Internal Auditors for the CISA Exam	\$ 9,000.00	-	-	-	-	\$ 9,000.00
	Pay exam fees for 3 Internal Auditors to sit to the CISA Exam	\$ 2,880.00	-	-	-	-	\$ 2,880.00
	Procure study materials for 4 internal auditors for the CFE Exam	-	\$ 5,996.80	-	-	-	\$ 5,996.80
	Pay exam fees for auditors to sit the CFE	-	\$ 1,900.00	-	-	-	\$ 1,900.00
	Train Auditors in International Professional Practices Framework (IPPF), Post audits, Procurement compliance review, Debt financing compliance, tax compliance etc	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 40,000.00
	Six 6 Mid-level Auditors to attend short term foreign training	-	\$ 40,000.00	\$ 40,000.00	-	-	\$ 80,000.00
	Four (4) senior-level auditors to attend medium term foreign training.	\$ 40,000.00	-	-	\$ 40,000.00	\$ 40,000.00	\$ 80,000.00
Subtotal		\$ 86,540.00	\$ 83,386.80	\$ 74,245.00	\$ 73,000.00	\$ 73,000.00	\$ 317,171.80

PFM REFORMS COORDINATION UNIT

A holistic Mid-Term Review of the 2024-2027 PFMSAP initiated.	Technical working Session to review the status of the 2024-2027 PFMSAP.	\$80,605.50	\$80,605.50	\$80,605.50	\$80,605.50	\$80,605.50	\$241,816.50
Robust coordination mechanisms to ensure successful implementation of the 2024-2027 PFM strategy and action plan	Development of an Electronic M&E Dashboard.	\$45,605.50	\$45,605.50	\$45,605.50	\$45,605.50	\$45,605.50	\$241,816.50
	Training of M&E Staff to use the Electronic M&E Dashboard.	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	

Widely publicized PFM reform programs undertaken by government for improved public service delivery.	Development and Validation of a PFM Communication Strategy	\$80,605.50	\$80,605.50	\$80,605.50	\$80,605.50	\$80,605.50	\$241,816.50
Domestication of various PFM indexes that score the government's PFM systems and programs on different key performance indicators.	Desk review to assess the Liberia's PEFA Status.	\$80,605.50	\$80,605.50	\$80,605.50	\$80,605.50	\$80,605.50	\$241,816.50
Sub-Total		\$241,816.50	\$241,816.50	\$241,816.50	\$241,816.50	\$241,816.50	\$1,209,082.50
ECOWAS NCC-UNIT							
		Year 1	Year 2	Year 3	Year 4	Year 5	
Intended Output	Indicative Activities	Total USD	Total USD	Total USD	Total USD	Total USD	Grand Total USD
Strengthen compilation and dissemination of data on macroeconomic and financial statistics decision marking according to relevant internationally accepted statistical standard which will also positively impact the ECOMAC and ECOBASE Data system	Support the operations and implementations for a timely results base on the NCC assigned mandates in furtherance of the 1999 and 2001 directives of the ECOWAS Heads of States relating to the conduct of multilateral surveillance towards economic convergence	7,475.00	7,475.00	7,475.00	7,475.00	7,475.00	37,375.00
Liberia Single Currency Roadmap Fully Roll out.	Create an efficient and effective team which will endeavors to achieve total alignment of national priorities The National Development Plan "ARREST" (Agenda for Agriculture, Roads, Rule of Law, Education, Sanitation and Tourism), ARREST Agenda for Inclusive Development (AAID) with the regional development strategies and timely reporting.	125,500.00	125,500.00	125,500.00	125,500.00	125,500.00	627,500.00

Awareness and sensitization for the general public about the status of ECOWAS/WAMZ program (ECOWAS Road Map on the single Currency program) and Liberia compliance created.	Programs that are aligned with the attainment of the ECOWAS Multilateral Surveillance Mechanism for the integration of member states and the successful achievement of the ECOWAS Monetary Cooperation program (single currency)	125,500.00	125,500.00	125,500.00	125,500.00	125,500.00	627,500.00
Sub-Total:							1,292,375.00

INTEGRITY AND PROFESSIONAL RESPONSIBILITY UNIT							
Intended Objective	Indicative Activities	Year 1	Year 2	Year 3	Year 4	Year 5	Total (USD)
Rebranded standards of integrity demonstrated at the Ministry of Finance and Development Planning.	Hold information and education sessions with employees on MFDP recruitment related background checks, credential audits and updates.	\$15,000	\$10,000	\$10,000	\$ 10,000.00	\$ 10,000.00	\$55,000.00
Strengthened Integrity and ethical standards within the MFDP.	Work with heads of departments and units to develop ethics and integrity standards consistent with best practice.	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 37,500.00
Institutional and human capacities harnessed to enhance staff skills and knowledge on integrity related programs.	Initiate capacity building training for IPRU staffers both nationally and internationally for the purpose of enhancing skills and knowledge in real time integrity program.	\$35,000	\$3,500	\$3,500	\$3,500	\$3,500	

Develop a digital complaint, cases filing and management system.	Establish computerized case and complaint filing system, using digital technology.	\$10,000	\$10,000	\$ -	\$ -	\$ 10,000.00	\$ 30,000.00
Senior management and employees held to a high degree of professional standards of responsibilities	Work with SMT and all Directors in lunching the MFDP annual integrity award	\$12,500	\$12,500	\$12,500	\$12,500	\$ 12,500.00	\$ 62,500.00
Subtotal	US\$200,000 434,00	\$ 80,000.00	\$ 43,500.00	\$ 33,500.00	\$33,500	\$ 43,500.00	\$ 434,000.00

NATIONAL AUTHORIZING OFFICE

Intended Objective	Indicative Activities	Year 1	Year 2	Year 3	Year 4	Year 5	Yearly Total
Closure of all 11th EDF Commitments/Projects	Mid-year validation of projects Workshop		\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 20,000.00
Projects completed within acceptable deadline	Field mission to Buchanan, Greenville and Grand Kru Project sites		\$ -	\$ 10,000.00	\$ 10,000.00		\$ 20,000.00
Enhanced communication and visibility of EU Funded Projects	Media coverages for projects commissioning		\$ 15,000.00	\$ 15,000.00	\$ 10,000.00	\$ -	\$ 40,000.00

Improve work environment & sustain NAO operations	Provision and installation of equipment and appliances		\$ 25,000.00	\$ 8,000.00	\$ 8,000.00	\$ 2,500.00	\$ 43,500.00
All staff reassigned/transferred to MFDP units according to qualifications/ experience	Conduct capacity scan, training, retreat		\$ -	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00
Sub-Total		-	\$ 40,000.00	\$ 43,000.00	\$ 43,000.00	\$ 12,500.00	\$138,500

ECOWAS NATIONAL OFFICE

Intended Objective	Indicative Activities	Year 1	Year 2	Year 3	Year 4	Year 5	Yearly Total
Ensured ECOWAS Cross Border Cooperation- CBC- Project Intact.	Implement stipulations in the CBC MOU with LACE accordingly.	\$10,000	\$ 15,000.00	\$ 10,000.00	\$ 5,000.00	\$ 10,000.00	\$ 50,000.00
	Work with Liberian Agency for Community Empowerment – LACE to successfully implement the construction of a Market extension, modernization of toilet facilities, the installation of water towel and the provision of electricity at the border town between Liberia and Sierra Leone- Bo-waterside in fulfillment of a \$ 100,000 grant from the ECOWAS Commission – Department of Free-Movement /Cross Border Cooperation.	\$ 10,000.00	\$20,000	\$ 10,000.00	\$ 10,000.00	\$ 5,000.00	\$ 55,000.00
ECOWAS Joint Border Post Construction Project Completed Timely.	Coordinate on a phase-by-phase successful town hall meetings with community dwellers to provide updates of the status of implementation of the joint border Post.	10,000.00	\$ 15,000.00	\$ 15,000.00	\$ 10,000.00	\$5,000	\$ 45,000.00
	Conduct regular inspection and verification exercises as to progress on the construction of the Joint Border Post.	\$20,000	\$ 25,000.00	\$ 8,000.00	\$ 8,000.00	\$ 2,500.00	\$ 63,500.00
	Ensure the design of the project completed and validated.	-	-	-	-	-	-
	Ensure procurement for the selection of the Engineering Firm complemented and validated by both Liberia and Sierra Leone's engineers and Expert.	-	-	-	-	-	-

Sustainability of the Liberian Fistula Project Ensured.	Facilitate effective collaboration with the Fistula National Coordination Committee for sustainability of the Fistula Program.	\$5,000	\$ 3,000.00	\$ 4,000.00	\$ 5,000.00	\$ 3,000.00	\$ 20,000.00
	Conduct needs assessment on the capacities of various health centers to host fistula infrastructures located in various regions.	\$5,000.00	\$5,000.00	\$7,000.00	\$ 7,000.00	\$ 6,000.00	\$30,000.00
	Ensure transparency and accountability in use of the ECOWAS's Fistula Fund to the Ministries of MGC&SP for use of Fistula interventions (medical surgery, social mobilization, rehabilitation and economic re-integration, etc.) in Liberia.	—	—	—	—	—	—
Continuity of the ECOWAS Volunteer Program-EVP in Liberia.	Sustain collaboration for effective coordination of the ECOWAS Volunteer Program in Liberia through organized series of field activities to engage volunteers assigned in various counties.	\$2,500.00	\$ 3,000.00	\$ 5,000.00	\$ 5,000.00	\$ 3,000.00	
	Conduct regular monitoring and evaluation meetings with school officials to determine the impact of the volunteers' teacher's intervention in the classroom where they are assigned.	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	
	Ensure ECOWAS Grant for Technical Vocational Education Training program.	—	—	—	—	—	—
ECOWAS Human Capital Development Strategy--HCDS	Ensure Liberia has a Human Development Strategy consistent with from the ECOWAS Commission Grant.	\$75,000	—	—	—	—	\$ 75,000.00
	Constitute a Human Capital Focal Points to identify a National Consultant for the development, validation, and delivery of the National human capital strategy in Liberia. Capital Strategy Development	—	—	—	—	—	—
ECOWAS External Trade Levy (ETL) enforced.	Facilitate periodic visits of Technical Delegations of the ECOWAS Trade Levy from the Department of Budget and Treasury of the ECOWAS Commission visit to Liberia	—	—	—	—	—	—
Office Staff Capacity Enhanced.	Provide basic technical skills for staff of the ECOWAS National Office.	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 50,000.00
	Undertake experience sharing tours to expose staff to how other jurisdictions conduct National Office affairs.	\$ 15,000.00	\$ 15,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 60,000.00
Subtotal:		\$165,000	\$ 113,500.00	\$ 81,500.00	\$ 72,500.00	\$ 57,000.00	\$ 448,500.00

PROJECT FINANCIALS MANAGEMENT UNIT

Intended Outputs	Indicative Activities	Year 1	Year 2	Year 3	Year 4	Year 5	Yearly Total
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PFM Projects objectives are timely achieved.	Accountants prepare Financial Management Report (FMR) Based on withdrawal applications types						
	Upload the withdrawal applications onto the World Bank's client connection system.						
	Approved signatories from GoL signed, and pursue the World bank's team to approve for disbursement.		\$ 97,932.62	\$ 107,725.88	\$ 123,884.73	\$ 148,661.71	
Sub-Total			\$ 97,932.62	\$ 107,725.88	\$ 123,884.73	\$ 148,661.71	\$ 478,204.94
Well-articulated government's policy position on critical macroeconomic issues and strategic options.	Preparation and completion of monthly Bank reconciliations						
	Preparation and completion of quarterly interim Financial Reports		\$ 97,932.62	\$ 107,725.88	\$ 123,884.73	\$ 148,661.71	
Sub-Total			\$ 97,932.62	\$ 107,725.88	\$ 123,884.73	\$ 148,661.71	\$ 478,204.94

Leveraged cooperation with key regional, continental and international partners for the mobilization of needed resources for the implementation of the AAID.	Prepared the Interim Financial Report based application and submit same to the donor		\$ 97,932.62	\$ 107,725.88	\$ 123,884.73	\$ 148,661.71	
Sub-Total			\$ 97,932.62	\$ 107,725.88	\$ 123,884.73	\$ 148,661.71	\$ 478,204.94
Partners (GoL & Donors) are able to make informed decision on the implementation of the projects.	Raised payment vouchers, enters daily transactions into accounting software, post these transactions, prepare monthly bank reconciliations, etc.		\$ 97,932.62	\$ 107,725.88	\$ 123,884.73	\$ 148,661.71	
Sub-Total			\$ 97,932.62	\$ 107,725.88	\$ 123,884.73	\$ 148,661.71	\$ 478,204.94
Project managers are enabled to access potential risks that may impact implementation. Reports are used for external reviewers conducting project review, etc.	Review project implementations sites, visit PIUs to assess risks, etc.		\$ 97,932.62	\$ 107,725.88	\$ 123,884.73	\$ 148,661.71	
Sub-Total			\$ 97,932.62	\$ 107,725.88	\$ 123,884.73	\$ 148,661.71	\$ 478,204.94
A prepared Project team to handle project related financial reporting.	Provide hands on training to PIUs finance Officers.						



Enhanced PIUs understanding of donor reporting system, processes and procedures.	Facilitate and introduce new project staff to use the donor's online platforms.		\$ 97,932.62	\$ 107,725.88	\$ 123,884.73	\$ 148,661.71	
Fostered trust and coordination amongst project team.	Provide technical assistance in preparing financial report, budget preparation, etc.						
Sub-Total			\$ 97,932.62	\$ 107,725.88	\$ 123,884.73	\$ 148,661.71	\$ 478,204.94
Grand Total							\$ 2,869,229.64

PROJECT MANAGEMENT UNIT

Intended Outputs	Indicative Activities	Year-1	Year-2	Year-3	Year-4	Year-5	Yearly Total
Improved stakeholders' coordination and project management.	Hold quarterly project steering committee meetings						
	Hold monthly project technical committee meetings						
Sub-Total		\$ 14,500.00	\$ 14,500.00	\$ 14,500.00	\$ 14,500.00	\$ 14,500.00	\$ 72,500.00



Effective procurement in line with PPCA and Donor Partners' rules and regulations.	Conduct annual workshops on the PPCC guidelines and Banks procurement regulations							
Sub-Total		\$ 22,300.00	\$ 22,300.00	\$ 22,300.00	\$ 22,300.00	\$ 22,300.00	\$ 111,500.00	
Improved Financial Management in accordance with the PFM Act, Regulations and the DP's Disbursement Guidelines.	Conduct refresher workshop on the PFM Act, Regulations and Banks Disbursement guidelines		22,300.00					\$ -
Sub-Total		\$ 22,300.00	\$ 22,300.00	\$ 22,300.00	\$ 22,300.00	\$ 22,300.00	\$ 111,500.00	
Enhanced internal controls and external audits of the project activities.	Conduct short term training course for four (4) internal auditors on internal controls procedures and processes for donor funded projects							\$ -
Sub-Total		\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	\$ 190,000.00	
Improved monitoring and evaluation and reporting on project results.	Conduct annual workshop for M&E focal persons							
	Support the work of data collection processing and reporting							
Sub-Total		20,760.00	20,760.00	20,760.00	20,760.00	20,760.00	\$ 103,800.00	
Enhanced Capacity of project beneficiaries.	Train two staff in Donor Funded Project Management.							



	Train staff in Financial Management for Donor Funded Projects.						
	Procurement for Donor Funded Projects.						
	Conduct Local trainings in PFM, Public Procurement and M&E						
Sub-Total		\$ 63,850.00	\$ 63,850.00	\$ 63,850.00	\$ 63,850.00	\$ 63,850.00	\$ 319,250.00
PMU staff retained	Pay salary of PMU contractual staff						
	Support the operational cost of the PMU in the budget						
Sub-Total		\$ 114,400.00	\$ 114,400.00	\$ 114,400.00	\$ 114,400.00	\$ 114,400.00	\$ 572,000.00
Grand Total			114,400.00				\$1,480,550.00

MILLENIUM CHALLENGE COMPACT OFFICE							
Intended Outputs	Indicative Activities	Year 1	Year 2	Year 3	Year 4	Year 5	Yearly Total



<p>Successfully designed, negotiated, and coordinated multi-million-dollar development grants with the U.S. government's Millennium Challenge Corporation (MCC) to secure critical growth investments for Liberia.</p>	<p>Facilitate Constraint Analysis Report: Complete 1 diagnostic economic study identifying primary binding constraints to Liberian market growth.</p>						
	<p>Develop Sector Concept Notes: Develop 3 finalized project concept notes mapping specific reforms in energy infrastructure, governance, and workforce upskilling.</p>						





	Hold Stakeholder Consultations: Facilitate national-level workshops capturing input from civil society, private companies, and Line Ministries						
	Ensure Scorecard Compliance: Sustain a passing score on at least 11 out of 20 MCC Scorecard indicators, clearing the mandatory corruption and civil liberties hurdles.						
	.	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 50,000.00





	<p>Seek Cabinet Endorsement: Obtain formal legislative and presidential authorization for all proposed infrastructure and policy commitments</p>						
	<p>Draft Compact Document: Produce 1 fully negotiated multi-year bilateral grant text aligned with U.S. and Liberian legal parameters.</p>						





	Ensure Accountable Entity (MCA) Framework: Draft the operational bylaws and legal charter to establish Millennium Challenge Account (MCA)-Liberia II.						
	Design Procurement and Fiscal Plans: Finalize 1 comprehensive procurement and anti-fraud financial plan matching international auditing expectations.						

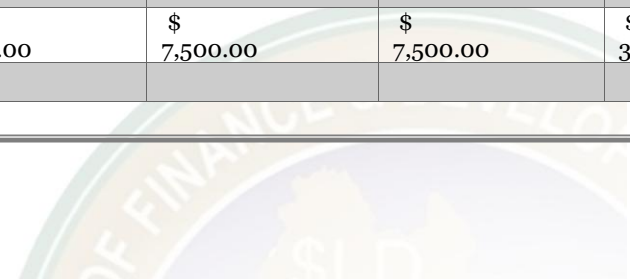




	Negotiate Formal Signing Ceremony: Conclude negotiations to sign a five-year binding agreement to inject multi-million-dollar grants into Liberia's economy.						
Sub-Total		\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 100,000.00
Grand Total							\$ 150,000.00

LEGAL UNIT

Intended Objective	Indicative Activities	Year 1	Year 2	Year 3	Year 4	Year 5	Total (USD)
Coordinate and facilitate capacity-building initiatives, including the sourcing of specialized training programs for Unit staff, to strengthen technical expertise, improve productivity, and ensure compliance with current professional standards and best practices.	conduct Training need assessments to identify competency gaps, biannually	\$27,500	\$27,500	\$27,500	\$27,500.00	\$27,500.00	\$137,500.00
Strengthened Integrity and ethical standards within the MFDP.	Work with All Directors on a biannual basis by reviewing	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 37,500.00



	the all MFDP internal business policies						
To strengthen the Legal Unit's capacity to provide effective legal advisory, compliance, legislative drafting, contract review	Procurement and acquisition of legal reference materials, including Liberian statutes, regulations	\$35,000	\$3,500	\$3,500	\$3,500	\$3,500	
Identify and assess legal risks associated with Ministry programs and projects	Establish a digital case dashboard for the Government of Liberia financial cases at various Circuits around the Liberia	\$10,000	\$10,000	\$-	\$-	\$10,000.00	\$30,000.00
							\$-
Subtotal		\$ 80,000.00	\$ 48,500.00	\$ 38,500.00	\$38,500	\$ 48,500.00	\$ 205,000.00

LIBERIA MACROECONOMIC POLICY ANALYSIS CENTER (LIMPAC)							COSTING
Intended Output 57: To strengthen the capacity of public servants across government in the area of policy design, implementation, and research.	Computer training in basic MS Word, Excel, Advanced Excel, and other software for smooth operation	Year 1 3,000	Year 2 3,000	Year 3 3,000	Year 4 3,000	Year 5 3,000	
							US\$ 15,000

Intended Output 58: Assessing the Impact of School Infrastructure Investments on Learning Outcomes.	Desk review, Design Questionnaires Data Collection, and Analysis	35,000					US\$ 35,000
Intended Output 59: Investigating the Determinants of Poor Academic Performance in the WASSCE for Secondary Schools in Liberia	Desk review, Design Questionnaire Data Collection, and Analysis		53,500				US\$ 53,500
Intended Output 60: Evaluating the Effectiveness of Public Financial Management Implementation in Liberia	Design Questionnaires Data Collection and Analysis		\23,796				US\$ 23,796
Intended Output 61: Evaluating the effectiveness of healthcare policy in promoting Biomedical development in Liberia	Design Questionnaires Data Collection and Analysis			46,400			US\$ 46,400
Intended Output 62: Research on the effectiveness of the local content policy in promoting Liberian Participation in concessions	Desk review, Design Questionnaire, Data Collection, and Analysis			31,350			US\$ 31,350

Intended Output 63: The impact of net remittances on the exchange rate evaluated.	Design Questionnaires Data Collection and Analysis				18,750		US\$ 18,750
Intended Output 64: Effectiveness of internal control and financial reporting in the SOEs evaluated.	Design Questionnaires Data Collection and Analysis				25,250		US\$ 25,250
Intended Output 65: Economic Fact Sheet produced periodically.	Reviewing reports, Data Collection & Analysis,	2,625	2,625	2,625	2,625		US\$ 10,500
Intended Output 66: To be in constant engagement with the African Capacity Building Foundation (ACBF)	Regular Consultations	150,000	150,000	150,000	150,000	150,000	US\$ 750,000
Intended Output 67: A comprehensive data repository that serves as a one-stop shop for both non-fiscal and fiscal indicators, facilitating research and enabling stakeholders to observe trends and better understand the dynamics of Liberia's economic activities developed.	Data Identification & Collection, Database Development, Integration & Standardization	8,650	8,650	8,650			US\$ 25,950

Intended Output 68: A new National Development Strategic Plan Developed.	Legislative engagement	8,125	8,125	8,125	8,125		US\$ 32,500
Intended Output 69: Policy dialogue & Peer Review conducted.	Completed research papers	15,167.50	15,167.50	15,167.50	15,167.50		US\$ 60,670
Intended Output 70: Liberia's eligibility under the Millenium Challenge Compact achieved.	Establish an inter-ministerial task force within 3 months to identify and address specific scorecard data gaps.	2,500	4,000				US\$ 6,500
	Complete updates with international data agencies within 6 months to ensure Liberia's score reflects real-world progress.						
	Ensure Liberia achieves a passing score on the official MCC scorecard by the next annual						



	release cycle.						
	Secure formal selection by the MCC Board of Directors to develop or sign the compact.						
TOTAL							US\$ 978,666

FISCAL AFFAIRS

Intended Objective	Indicative Activities	2026	2027	2028	2029	2030	Total (USD)
Identify all Tax exemptions from the revenue code to develop Regulations	Liberia Revenue Code Review Technical Working Session to identify all Tax exemptions from the revenue code to develop Regulations	\$ 31,030.00	-	-	-	-	\$ 31,030.00
Develop Concession Negotiation Strategy to ensure fiscal provisions are in alignment with the Liberia Revenue Code (LRC)	Data Collection and Impact Assessment on concession companies	\$ 32,000.00	-	-	-	-	\$ 32,000.00
	Development of a Financial Model to inform concession negotiation process	\$ 700.00	-	-	-	-	\$ 700.00
Comprehensive Policy Developed related to Income Taxes from Concessions and other taxes affecting Direct taxation	Stakeholder Engagements to, a) evaluate the effectiveness of implemented policies and b) Identify challenges faced during implementation and enforcement.	\$ 11,330.00	-	-	-	-	\$ 11,330.00



	Study Tour to review and/or benchmark taxation policies on digital services on communication and other transactions	\$12,420.00	-	-	-	-	\$12,420.00
Strengthen Staff Capacity in Climate change Financing (Carbon Credit Market)	Activity Name: Training in Climate change Financing, software programming and data collection for Climate Change Financing and related topics	\$18,450.00	-	-	-	-	\$ 18,450.00
Enhance Real Property tax compliance and inter ministry and agency coordination	Stakeholder Engagements to, a) evaluate the effectiveness of ongoing RPT administration, b) Identify challenges faced during implementation and enforcement, c) explore avenue for coordination and collaborations with stakeholders (LRA, LLA, MPW, LIGIS, MIA, etc.)	\$ 13,050.00	-	-	-	-	\$ 13,050.00
Migration from GST to VAT	Strategic review of VAT law and training session on VAT for MFDP Senior Mngt., VAT Stakeholders and relevant staff	\$ 14,800.00	-	-	-	-	\$ 14,800.00
	VAT Steering Committee Engagement Meetings to communicate clear functions and rationale for transition	\$ 625.00	-	-	-	-	\$ 625.00
	Plan and execute Donors' Coordination Meetings	\$ 1,250.00	-	-	-	-	\$ 1,250.00
	VAT Guide and FAQ development & Validation workshop	\$ 12,625.00	-	-	-	-	\$ 12,625.00
	VAT National Awareness and rollout Activities	\$ 1,754,139.85	-	-	-	-	\$ 1,754,139.85
	STUDY TOURS (4 study tours, 1 week/ study tour):	\$ 187,500.00	-	-	-	-	\$ 187,500.00
	VAT TRAININGS (1 trainings, 2 weeks/training):	\$ 147,500.00	-	-	-	-	\$ 147,500.00
	LOCAL WORKSHOPS/SEMINARS :	\$ 212,500.00	-	-	-	-	\$ 212,500.00

Enhance Management of Tax Expenditures	Identify all Tax exemptions related to Indirect taxes from the revenue code to develop Regulations	\$ 250.00	-	-	-	-	\$ 250.00
	Monitoring and Evaluation of current tax incentive holders to enhance compliance	-	-	-	-	-	-
Enhance the Internal and operational Capacity of the Unit	Internal Training - enhance staff capacity in VAT Policy and related implementation activities	-	-	-	-	-	-
	Utility Vehicle purchase for Indirect Tax Unit	\$ 25,000.00	-	-	-	-	\$ 25,000.00
Enhance the Assistant Ministers' engagements with key Tax payers and stakeholders	Develop and Implement a Taxpayer Communication & Outreach Plan for the Division	\$ 4,375.00	-	-	-	-	\$ 4,375.00
	Host focused consultations (2-3) with high-impact sectors, such as mining, telecommunications, banking, and manufacturing, to understand sector-specific tax concern.	\$ 7,750.00	-	-	-	-	\$ 7,750.00
	Collaborate with universities, economic societies, and research institutes to hold joint policy discussions and publish research briefs on emerging tax issues.	\$ 20,750.00	-	-	-	-	\$ 20,750.00
Coordinate the Assessment of the Current Tax Expenditure and Incentive Regime to Inform Effective Management and Policy Reforms Going Forward.	Revive the existing Technical Steering Committee	\$ 7,800.00	-	-	-	-	\$ 7,800.00
	Facilitate Stakeholder Validation and Policy Endorsement	\$ 11,330.00	-	-	-	-	\$ 11,330.00
	Provide Oversight and Quality Assurance	\$ 7,280.00	-	-	-	-	\$ 7,280.00
Staff Capacity Building and	Conduct Quarterly In-House Training and	\$ 4,700.00	-	-	-	-	\$ 4,700.00

Technical Development of Office staff	Knowledge-Sharing Sessions						
	Facilitate Staff Participation in Advanced Regional and International Technical Trainings and workshops to enhance the Division's capacity	\$ 39,000.00	-	-	-	-	\$ 39,000.00
Creation of additional Units (VAT, Research, Legislative Drafting, and Monitoring & Evaluation)	Conduct Research and analysis to inform the development of Concept Notes to inform the development of new specialized Units within the Division	\$ 7,625.00	-	-	-	-	\$ 7,625.00
	Staff recruitment, Development of Operational TOR and SOPs and Staff Capacity Building	\$ 14,300.00	-	-	-	-	\$ 14,300.00
Enhance Division-Wide Coordination and Supervision across all Units and Supporting Consultants to Improve Planning, Accountability, and Timely Delivery of Outputs.	Institutionalize Weekly Coordination and Progress Review Meetings	\$ 4,950.00	-	-	-	-	\$ 4,950.00
	Establish a Quarterly Division Performance Review and Planning Session	\$ 14,000.00	-	-	-	-	\$ 14,000.00
Enhance the Internal and operational Capacity of the Office	Utility Vehicle purchase for RTPD (Assistant Minister's Office)	\$ 25,000.00	-	-	-	-	\$ 25,000.00
Institution of a Quarterly Business Prospective Survey	Business Prospective Survey to Large & Medium Taxpayers, SOEs, and Stakeholders	\$ 307,600.00	-	-	-	-	\$ 307,600.00
Annually Revenue Engagement Activities	Distribution of Revenue Circular to line ministries and agencies and Large Tax Payers	\$ 375.00	-	-	-	-	\$ 375.00
	Develop medium term forecasting framework	\$ 1,250.00	-	-	-	-	\$ 1,250.00

	Develop forecasting modules for sectors specific	\$ 3,700.00	-	-	-	-	\$ 3,700.00
Production of The National Revenue Budget Annually	Gather data from LRA Tax Administration System and organize them into economic classification for the revenue budget.	\$ 20,000.00	-	-	-	-	\$ 20,000.00
	Engagement to line ministries and agencies including key tax payers across the country	\$ 4,950.00	-	-	-	-	\$ 4,950.00
	Workshop on the Consolidation of Revenue Data to the Pre-designed Sectoral Templates	\$ 1,900.00	-	-	-	-	\$ 1,900.00
	Printing of Draft National Revenue Budget Book	\$ 10,125.00	-	-	-	-	\$ 10,125.00
National Revenue Hearing	Provide technical support to the Minister and Deputies at the House of Legislature for the national budget debates	\$ 3,750.00	-	-	-	-	\$ 3,750.00
Technical development and Capacity building	Participate in regional tax modeling workshops (ATAF, IMF, ECOWAS, etc.)	\$ 5,750.00	-	-	-	-	\$ 5,750.00
	Integrate AI and predictive analytics tools for modelling and forecasting	\$ 13,800.00	-	-	-	-	\$ 13,800.00
Revision of all non-tax revenue fees structure been implemented by fees collecting ministries & agencies of government	Harmonize Non-Tax Revenue fees structure are developed and implement	\$15,000.00	-	-	-	-	\$15,000.00
Comprehensive listing of all taxes and fees that are currently in effect in Liberia for publication in the Liberia Tax Guide	Second edition of Liberia Tax Guide to be printed and distributed to various ministries, agencies and commission of government as well as the business community.	\$ 15,000.00	-	-	-	-	\$15,000.00

Compiling a comprehensive listing of all existing Non-Tax Revenue Administrative Regulations and Transitory Account Memorandum of Understanding.	Unhindered Access to all existing Non-Tax Revenue related Administrative Regulations and Transitory Account Memorandum of Understanding.	\$ 12,000.00	-	-	-	-	\$12,000.00
	Ensuring government taxes/duties are collected at the point of entry from the importer/consignee	\$ 15,000.00	-	-	-	-	\$15,000.00
Enhance Policy for taxes/duties collection at source	Develop and implement a collection policy that ensures importer/consignee pay their taxes/duties on goods at the port of entry.	\$8,000.00	-	-	-	-	\$8,000.00
Improve Non-Tax Unit's Operations	Procuring of one vehicle (double cabin pickup) for non-tax unit operations and field work	\$ 25,000.00	-	-	-	-	\$ 25,000.00
Non-Tax Unit Staff Training	Conduct training in Regulation Drafting and revision of Fees structures	\$ 8,000.00	-	-	-	-	\$8,000.00
Strengthen Staff Capacity in Climate change Financing	Training in Climate change Financing	-	\$50,000.00	-	-	-	\$50,000.00
	Training in software programing and data collection	\$ 45,000.00	-	\$60,000.00	-	-	\$105,000.00
	Public Expenditure Monitoring Study Tour	\$ 30,000.00	-	-	-	-	\$ 30,000.00
Improve in Accountability and Transparency	Conduct regular monitoring and tracking of public expenditures in the IFMIS system to include ad-hoc monitoring	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$ 75,000.00
	Monthly and quarterly reviews of expenditure data	-	-	-	-	-	-
	Quarterly Expenditure trend analysis report	-	-	-	-	-	-
	Annual Expenditure Review	-	-	-	-	-	-
	Conduct Annual Public Expenditure Tracking Surveys	\$98,000.00	\$ 98,000.00	\$ 98,000.00	\$98,000.00	\$98,000.00	\$490,000.00
	Evaluation of the Public Expenditure Monitoring Framework	-	-	-	-	-	-

	Development of recommendations for budget policy improvements	-	-	-	-	-	-
	Evaluation of the Public Expenditure Monitoring Framework	-	-	-	-	-	-
Enhance the knowledge of Fiscal agents on the GOL's Revised Travel Ordinance and Fiscal Rules	Review of Revised Travel Ordinance and Fiscal Rules	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00	\$90,000.00	\$90,000.00	\$450,000.00
	Engagement with spending entities and other stakeholders on GOL Revised Travel Ordinance and Fiscal Rules	-	-	-	-	-	-
Enhance Capacity of staff of Financial Regulations Unit	Study Tour (Local and International)	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$80,000.00	\$80,000.00	\$400,000.00
Improve efficiency and effectiveness of the FRY	Formulate Terms of Reference (TORs) and publish vacancies.	-	-	-	-	-	-
	Work with administration to recruit staff	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 90,000.00
Financing flows aligned with fiscal and national development priorities and improved monitoring of fiscal development and risks	Develop and roll out action plan to shift resources from current to capital spending	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$ 750,000.00
	Inspection and verification visits to ensure compliance of spending entities	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$1,000,000.00
Strengthened Cash Management and fiscal policy	Setting realistic budget targets that reflect expected cash inflows and outflows.	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 1,000,000.00
	Implementing expenditure controls to prevent overspending and ensure liquidity	\$ 100,000.00	\$100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 500,000.00
	Conduct spending reviews to identify inefficiencies, redundancies, and non-priority expenditures.	\$100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 500,000.00
Counties with assess to treasury services	Awareness raising to increase citizens interest and participation	\$ 36,200.00	\$ 18,900.00	\$ 20,250.00	\$ 18,900.00	\$ 18,900.00	\$ 113,150.00

increased from 4 to 15	Follow-up assessment of selected structures in each county to be used to host these treasuries' offices	\$ 36,200.00	-	\$ 36,200.00	-	-	\$ 72,400.00
	Review of performance and risks associated with the four pilot schemes and update guidelines	\$ 22,500.00	-	-	-	-	\$ 22,500.00
	Renovate facilities, Recruit and train staff	\$ 589,500.00	\$ 278,400.00	\$ 358,200.00	\$ 126,000.00	\$ 126,000.00	\$ 1,478,100.00
Budget Disaggregation implemented for all MACs that are receiving subsidies from central Government in the 15 county treasuries	Stakeholders' engagements, training of Accountants/ Comptrollers, Awareness raising, development of policies/ guidelines	\$ 49,350.00	\$ 49,350.00	\$ 49,350.00	\$ 49,350.00	\$ 49,350.00	\$ 246,750.00
Elevate the position of the head of FDU to Executive Director	Review and expand mandate of FDU and Develop ToR for proposed ED	\$ 1,500.00	-	-	-	-	\$ 1,500.00
	Salaries adjustments	\$ 121,200.00	\$ 121,200.00	\$ 121,200.00	\$ 121,200.00	\$ 121,200.00	\$ 606,000.00
Improve coordination with FDU, Rev. Tax Policy Forestry Development (FDA) Agency and Liberia Revenue Authority (LRA) to ensure real time data is available for decision making purposes	Meeting, trainings and stakeholders' engagements	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 14,000.00
Implementation of the Revenue Sharing Laws and Regulation	Awareness raising to increase citizens interest and participation	\$ 101,250.00	\$ 101,250.00	\$ 56,250.00	\$ 56,250.00	\$ 56,250.00	\$ 371,250.00
	Training and enforcement of the regulations	\$ 72,550.00	\$ 71,950.00	\$ 71,950.00	\$ 71,950.00	\$ 71,950.00	\$ 360,350.00
Support review and update of GoL's decentralization strategy	Hire Technical Assistants (2 consultants) to review and revise the GoL's de-concentration strategy and conduct yearly refresher trainings	\$ 51,350.00	-	-	-	-	\$ 51,350.00

Strengthen institutional capacity for effective operationalization and implementation of Fiscal Decentralization programs and initiatives	Study Tour (Local and International)	\$ 104,025.00	\$ 104,025.00	\$ 104,025.00	\$ 104,025.00	\$104,025.00	\$ 520,125.00
	-	-	-	-	-	-	-
Subtotal A	-	\$5,429,654.85	\$1,848,875.00	\$1,931,225.00	\$1,601,475.00	\$1,601,475.00	\$12,412,704.85

DEPARTMENT OF ECONOMIC MANAGEMENT

NGO Unit

Activity Description	Inputs (What will you need to undertake the activities?)	Year 1 (2026)	Year 2 (2027)	Year 3 (2028)	Year 4 (2029)	Year 5 (2030)	Total (USD)
Upgrade NGO Online Accreditation Platform to Include Additional Features	Assess current platform, identify new features, develop, test and launch platform	20,000.00	21,000.00	22,050.00	23,152.50	24,310.13	110,512.63
Capacity Development Program	Training materials, trainers, capacity-building programs, external opportunities, venue, DSA, catering	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	35,000.00
NGO Project Monitoring and Assessment	Monitoring tools, assessment framework, trained personnel, vehicle, DSA & fuel	21,960.00	21,960.00	21,960.00	21,960.00	21,960.00	109,800.00
Study Tour	Travel funds, logistics, accommodation, DSA, host country coordination	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	105,000.00
NGO Sector Annual Portfolio Review	Venue, catering, meeting materials, documentation	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	30,000.00
NGO Unit and MACs Annual Retreat	Venue, facilitation materials, accommodation, meals & DSA, team-building	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	200,000.00

Sub-total		115,960.00	116,960.00	118,010.00	119,112.50	120,270.13	590,312.63
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Economic Policy Unit & Macroeconomics Unit

Intended Objective	Indicative Activities	2026	2027	2028	2029	2030	Total (USD)
To deliver timely macro-fiscal analysis to inform the annual national budget.	Macro-fiscal analysis for the preparation of annual national budgets	\$ 45,092.52	\$ 46,918.30	\$ 47,852.42	\$ 40,000.00	\$ 8,022.00	\$ 187,885.24
To complete quarterly and annual fiscal performance reviews to guide decision-making.	Quarterly and annual cumulative analysis of fiscal performance	\$ 63,443.88	\$ 66,012.70	\$ 67,326.98	\$ 30,000.00	\$ 37,556.00	\$ 264,339.56
To provide clear, actionable economic reviews each reporting cycle.	Economic Reviews	\$ 48,193.56	\$ 50,144.90	\$ 51,143.26	\$ 49,000.00	\$ 2,400.00	\$ 200,881.72
To update macroeconomic models and forecasts to enhance planning accuracy.	Updating of Macroeconomic Modeling and Forecasting	\$ 49,682.00	\$ 51,475.10	\$ 52,392.50	\$ 45,000.00	\$ 7,559.00	\$ 206,108.60
To design and recommend policies that drive sustainable economic growth.	Design public policy that promotes sustainable economic growth and development	\$ 25,570.00	\$ 25,978.50	\$ 26,187.50	\$ 16,000.00	\$ 10,225.00	\$ 103,961.00
To ensure regular, reliable updates of key fiscal and economic data.	Periodic data updates	\$ 6,540.20	\$ 6,805.51	\$ 6,941.25	\$ 3,960.00	\$ 3,050.00	\$ 27,296.96
To conduct and report on annual debt sustainability assessments.	Conduct Annual Debt Sustainability Analysis (DSA)	\$ 35,372.20	\$ 36,807.11	\$ 37,541.25	\$ 27,000.00	\$ 10,647.00	\$ 147,367.56
To analyze climate change impacts on fiscal and economic stability each year.	Conduct climate change analysis	\$ 1,881.50	\$ 1,957.83	\$ 1,996.88	\$ 1,000.00	\$ 2,003.98	\$ 8,840.18

To implement collaborative policy programs with regional and international partners.	Policy programs with regional and international organizations	\$ 16,493.60	\$ 17,162.68	\$ 17,505.00	\$ 12,000.00	\$ 5,567.00	\$ 68,728.28
To efficiently coordinate EMT meetings and actions to support economic governance.	Coordinate the affairs of the national Economic Management Team (EMT)	\$ 9,010.00	\$ 9,375.50	\$ 9,562.50	\$ 4,500.00	\$ 5,096.00	\$ 37,544.00
To strengthen staff capabilities through targeted training each quarter.	Capacity Building	\$ 80,957.50	\$ 84,241.63	\$ 85,921.88	\$ 43,000.00	\$ 43,227.00	\$ 337,348.00
To expand economic outreach activities to engage and inform stakeholders.	Economic Outreach	\$ 437,038.00	\$ 454,766.90	\$ 463,837.50	\$ 200,000.00	\$ 265,500.00	\$ 1,821,142.40
To develop and maintain a user-friendly macro-fiscal dashboard for real-time insights.	Create dashboard for macro-fiscal indicators	\$ 142,839.00	\$ 159,099.45	\$ 167,418.75	\$ 68,000.00	\$ 100,931.00	\$ 638,288.20
To prepare and publish the MFDP annual report with comprehensive fiscal analysis.	MFDP Annual Report	\$ 73,917.55	\$ 76,961.63	\$ 78,519.06	\$ 38,000.00	\$ 40,802.00	\$ 308,200.24
To facilitate policy deep-dives and forums to foster dialogue and innovation.	Policy Deep Dives/Forum	\$ 58,350.00	\$ 59,317.50	\$ 59,812.50	\$ 30,000.00	\$ 29,909.00	\$ 237,389.00
To conduct routine affairs of AAID Pillar One (Economic Transformation)	Conduct the affairs of AAID Pillar One (Economic Transformation) coordination and reporting	\$ 22,764.20	\$ 23,155.50	\$ 23,355.70	\$ 1.00	\$ 23,392.10	\$ 92,668.50
Subtotal A		\$ 1,117,145.71	\$ 1,170,180.73	\$ 1,197,314.92	\$ 607,461.00	\$ 595,887.08	\$ 4,687,989.44

DEBT MANAGEMENT UNIT

Intended Objective	Indicative Activities	2026	2027	2028	2029	2030	Total (USD)
To periodically update the MTDS framework to enable the GoL to achieve the optimal debt portfolio and ensure that periodic information sharing is carried out	Update of Medium-Term Debt Management Strategy (MTDS)	\$ 32,171.00	\$ 33,476.05	\$ 34,143.75	\$ 34,265.15	\$ 34,265.15	\$ 168,321.10
To finalize the ABP of \$270 million and IC (100% renewal document secured) by Dec. 30, 2025	Preparation of Annual Borrowing Plan (ABP) & Issuance Calendar (IC)	\$ 32,231.70	\$ 33,536.75	\$ 34,204.45	\$ 34,325.85	\$ 34,325.85	\$ 168,624.60
To complete the quarterly debt management report and share final copy with the Senior Management Team for informed decision-making by the end of each quarter	(Meridian Training): Preparation of Quarterly Debt Management Report	\$ 38,136.42	\$ 39,680.55	\$ 40,470.57	\$ 40,614.21	\$ 40,614.21	\$ 199,515.96
To prepare SOEs mid-year debt management report and produce about 10 copies and share with relevant stakeholders by the end of June in each year	(SOEs Debt Data Validation): Preparation of Mid-year Debt Management Report	\$ 30,744.90	\$ 31,989.75	\$ 32,626.65	\$ 32,742.45	\$ 32,742.45	\$ 160,846.20
To develop and prepare analytical DSA report and make it available to relevant	(DSA): Preparation of Annual Debt Sustainability Analysis Report	\$ 40,727.70	\$ 42,376.75	\$ 43,220.45	\$ 43,373.85	\$ 43,373.85	\$ 213,072.60

stakeholders by December 30							
To prepare debt management report and make it available to stakeholders by the end of each year	(Achieving): Preparation of Annual Debt Management Report	\$ 10,248.30	\$ 10,663.25	\$ 10,875.55	\$ 10,914.15	\$ 10,914.15	\$ 53,615.40
To provide insights on SOEs debt portfolio and validate same to enable them monitor their obligations for quarterly debt servicing	Quarterly SOEs debt awareness and data Validation	\$ 106,465.02	\$ 107,592.05	\$ 108,168.67	\$ 108,273.51	\$ 108,273.51	\$ 538,772.76
To update and validate public debt bulletin for routine monitoring and informed decision-making by GoL	Update Public Debt Bulletin	\$ 1,529.28	\$ 1,591.20	\$ 1,622.88	\$ 1,628.64	\$ 1,628.64	\$ 8,000.64
To train Directors, Assistant Directors, TFPs, and Senior/Junior Technicians in understanding the relevance of Capital Markets yearly	Conduct Training on Capital Markets (Public Debt and Financial Markets) Operations	\$ 36,511.56	\$ 37,989.90	\$ 38,746.26	\$ 38,883.78	\$ 38,883.78	\$ 191,015.28
Subtotal A		\$ 328,765.88	\$ 338,896.25	\$ 344,079.23	\$ 345,021.59	\$ 345,021.59	\$ 1,701,784.54

AID MANAGEMENT UNIT

Intended Objective	Indicative Activities	2026	2027	2028	2029	2030	Total (USD)
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To develop a clear roadmap to establish a single PIU at MFDP to effectively coordinate all donor funded projects at the end of Q1 in 2026	Establish a single PIU on donor funded projects	\$ 45,931.50	\$ 47,791.25	\$ 48,742.75	\$ 48,915.75	\$ 48,915.75	\$ 240,297.00
To organize a high-level portfolio review session with relevant stakeholders to provide status updates on donor funded projects by the end of each year	To conduct annual high level portfolio review session with Sector leads/ MACs, DPs, Civil Society, Organizations and MFDP on donor funded projects	\$ 18,478.80	\$ 19,227.00	\$ 19,609.80	\$ 19,679.40	\$ 19,679.40	\$ 96,674.40
To present the implementation status of the existing National Aid & NGO Policy to stakeholders for alignment in FY2026	Organize high level Dialogue to review the implementation status of National Aid & NGO Policy - DPs and sector leads on NAPL	\$ 8,124.30	\$ 8,453.25	\$ 8,621.55	\$ 8,652.15	\$ 8,652.15	\$ 42,503.40
To organize technical review of the Draft National Development Cooperation Policy with Aid Stakeholders by the end of Q3 in 2026	Organize technical review of the Draft National Development Cooperation Policy with Aid Stakeholders	\$ 18,478.80	\$ 19,227.00	\$ 19,609.80	\$ 19,679.40	\$ 19,679.40	\$ 96,674.40
To carry out a field visit to conduct assessment of existing projects and document implementation issues once a year	Plan a high-level field visit to selected DP's Projects by policy makers - MFDP, Sector leads, DPs and AMCU	\$ 7,805.70	\$ 7,805.70	\$ 7,967.40	\$ 7,996.80	\$ 7,996.80	\$ 39,572.40
To conduct quarterly and annual conference on Aid Coordination Mechanisms with key stakeholders	Conduct Quarterly and Annual Conference on Aid Coordination Mechanisms	\$ 18,478.80	\$ 19,227.00	\$ 19,609.80	\$ 19,679.40	\$ 19,679.40	\$ 96,674.40

To arrange quarterly and annual development assistance technical working session with stakeholders for the 11 budget sectors to enhance data integrity	Organize Quarterly and Annual Development Assistance data review and validation on DPs, PIU/PMU for the 11 budget sectors to ensure accurate and consistent data reporting	\$ 31,860.00	\$ 33,150.00	\$ 33,810.00	\$ 33,930.00	\$ 33,930.00	\$ 166,680.00
To enhance staff capacity in project management, technical report writing, project negotiation and other aid-related training at the end of Dec 2026	Capacity Building on Project Management & Implementation for Technical Report Writing, Project Negotiation and other Aid-related training	\$ 33,346.80	\$ 34,697.00	\$ 35,387.80	\$ 35,513.40	\$ 35,513.40	\$ 174,458.40
To conduct a thorough and focused analysis involving the 11 budget sectors once a year	Conduct project Deep Dive Involving 11 Budget Sectors	\$ 4,779.00	\$ 4,972.50	\$ 5,071.50	\$ 5,089.50	\$ 5,089.50	\$ 25,002.00
To conduct Global Partnership for Aid Effectiveness Survey in 5 counties to determine the Aid impact in Q4 of 2026	Conduct the Global Partnership for Aid Effectiveness Survey	\$ 53,896.50	\$ 56,078.75	\$ 57,195.25	\$ 57,398.25	\$ 57,398.25	\$ 281,967.00
To carry out routine field supervision and assessment to document implementation issues of DPs projects for informed decision-making	Routine field supervision and assessment on DPs projects performance	\$ 26,337.60	\$ 24,590.90	\$ 25,136.50	\$ 25,235.70	\$ 25,235.70	\$ 126,536.40
To acquaint the DPs, PIUs/PMUs and Desk Officers with the requisite skillset on a regular basis to easily use the LPD	Regular coaching and mentoring on the Liberia Project Dashboard (LPD) for DPs, PIUs/PMUs and Desk Officers	\$ 6,690.60	\$ 6,961.50	\$ 7,100.10	\$ 7,125.30	\$ 7,125.30	\$ 35,002.80
To enhance the staff capacity to improve productivity; to learn gain new experiences and promote personal and professional development	International trainings and South-South Cooperation (Study Tour) for the External Resource division on aid effectiveness	\$ 20,815.20	\$ 21,658.00	\$ 22,089.20	\$ 22,167.60	\$ 22,167.60	\$ 108,897.60
To collect regular real-time project updates for informed decision-making	Roll out of M&E system of the Liberia Project Dashboard and Trainings to aid stakeholders	\$ 27,776.61	\$ 28,901.28	\$ 29,476.69	\$ 29,581.31	\$ 29,581.31	\$ 145,317.18

Subtotal A		\$ 322,800.21	\$ 332,741.13	\$ 339,428.14	\$ 340,643.96	\$ 340,643.96	\$ 1,676,257.38
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NATIONAL AUTHORIZING OFFICE

Intended Objective	Indicative Activities	Cost Component	2026	2027	2028	2029	Total (USD)
Closure of all 11th EDF Commitments/Projects	Mid-year validation of projects Workshop	DSA and Hall rental	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 20,000.00
Projects completed within acceptable deadline	Field mission to Buchana, Greenville and Grand Kru project sites	DSA	\$ -	\$ 10,000.00	\$ 10,000.00		\$ 20,000.00
Enhanced communication and visibility of EU Funded Projects	Media coverages for projects commissioning	Media Advisory for print and broadcast	\$ 15,000.00	\$ 15,000.00	\$ 10,000.00	\$ -	\$ 40,000.00
Improve work environment & sustain NAO operations	Provision and installation of equipment and appliances	Internet, printers, laptops, stationery, air conditioners, antivirus, projector, office desks, chairs, conference table and pipe borne water	\$ 25,000.00	\$ 8,000.00	\$ 8,000.00	\$ 2,500.00	\$ 43,500.00
All staff reassigned/transferred to MFDP units according to qualifications/ experience	Conduct capacity scan, training, retreat	Facilitators, DSA and hall rental	\$ -	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00
Subtotal A			\$ 40,000.00	\$ 43,000.00	\$ 43,000.00	\$ 12,500.00	\$ 138,500.00

NGO COORDINATION UNIT

Intended Objective	Indicative Activities	2026	2027	2028	2029	2030	Total (USD)
To organize annual retreat for the NGO and MACs aimed at improving coordination in order to enhance service delivery to all NGOs each year	Organized annual retreat and improve coordination and collaboration	\$ 29,311.20	\$ 30,498.00	\$ 31,443.15	\$ 32,612.40	\$ 32,612.40	\$ 156,477.15

To conduct annual sector portfolio review of local and international NGOs to ensure that all projects and initiatives being undertaken within a specific sector are aligned with the GOL AAID and to optimize the use of resources	Conduct annual sector portfolio review of all NGOs operating in Liberia	\$ 28,249.20	\$ 29,393.00	\$ 30,064.30	\$ 30,330.60	\$ 30,330.60	\$ 148,367.70
To conduct a nationwide head count of active NGOs operating in Liberia to update the national data base of NGOs operating in Liberia by locations annually	Conduct a national head count of active NGOs operating in Liberia by locations	\$ 24,957.00	\$ 25,967.50	\$ 26,873.00	\$ 27,688.50	\$ 27,688.50	\$ 133,174.50
To enhance staff capacity in project management, technical report writing, and other NGO-related training at the end of FY2026	Train Directors, Assistant Directors and Senior/Junior Technicians in project management, technical report writing, and other NGO-related training	\$ 10,620.00	\$ 11,050.00	\$ 11,270.00	\$ 11,310.00	\$ 11,310.00	\$ 55,560.00
To carry out NGOs' project monitoring and assessment to document compliance issues of NGOs for informed decision making on a semiannual basis	Carry out monitoring and assessment of NGOs' projects and activities to document compliance issues semiannually	\$ 21,717.90	\$ 22,962.05	\$ 24,179.95	\$ 25,375.35	\$ 25,375.35	\$ 119,610.60
To organize coaching and mentoring on the Liberia Project Dashboard (LPD) for DPs, PIUs/PMUs and Desk Officers seven times in 2026	Organize coaching and mentoring on Liberia Project Dashboard for DPs, PIUs/PMUs and Desk Officers	\$ 6,690.60	\$ 6,961.50	\$ 7,100.10	\$ 7,125.30	\$ 7,125.30	\$ 35,002.80
To support 16 staff to undertake international study tour on NGO Sector Coordination in South Africa in FY2026 Q1	Undertake international study tour to learn from other country on how they manage NGOs operations	\$ 33,304.32	\$ 35,174.16	\$ 36,961.68	\$ 38,678.64	\$ 38,678.64	\$ 182,797.44

	Sub Total	\$	154,850.22	\$	162,006.21	\$	167,892.18	\$	173,120.79	\$	173,120.79	\$	830,990.19
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DEPARTMENT OF BUDGET & DEVELOPMENT PLANNING

PLAN DEVELOPMENT & COORDINATION UNIT

Intended Objective	Indicative Activity	2026	2027	2028	2029	2030	Total
Intended Output 1. Division of Development Planning capacity strengthened to lead, coordinate, monitor, report on national and subnational as well as international development frameworks (including Agenda 2063, Agenda 2030, ECOWAS Agenda, etc.)) developing plan implementation and the national budget formulation	Activity 1.1: Provide continuous guidance on the strategic phase of the national budget preparation	-	42075	49500	38500	44000	174075
	Activity 1.2: Lead in the preparation of long, medium and short-term planning and Planning frameworks for the country	-	35000	20000	16000	14000	85000
	Activity 1.3: Undertake research on development and sector policy issues	-	21000	22500	15000	15000	73500
	Activity 1.4: Develop national human capacity building strategy	-	200000	75000	-	-	275000
	Activity 1.5: Coordinate the implementation of the national development plan.	-	54000	60000	90000	120000	324000
	Activity 1.6: Coordinate implementation monitoring, and reporting on progress of the SDGs (Agenda 2030), African Union's Agenda 2063, ECOWAS agenda 2050, and other global and regional frameworks	-	60000	30000	30000	15000	135000
	Activity 1.7: Conduct periodic monitoring and write reports for AAID	-	4000	6000	7000	10000	27000
Sub-Total		0	416,075	263,000	196,500	218,000	109,3575

PROJECT IMPLEMENTATION UNIT

Intended Output 1: PIM policy and operational manual developed and rolled out to MACs and counties	Activity 1.1: Develop and roll out PIM policy and manual to MACs and counties	279000	84000	-	-	-	363000
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	Activity 1.2: Develop and track PSIP Plan	11900	11900	11900	11900	11900	59500
	Activity 1.3: Build MACs and counties project staffs' capacity to develop and implement climate-smart, gender-sensitive, sustainable projects	79750	79750	79750	79750	79750	398750
	Activity 1.4: Train MACs and counties project staffs in best practices in project formulation, appraisal, and selection processes	68750	68750	68750	68750	68750	343750
	Activity 1.5: Prepare annual PSIP report	5500	5500	5500	5500	5500	27500
Sub-Total		444,900	249,900	165,900	165,900	165,900	1,192,500

REGIONAL AND SECTORAL PLANNING UNIT

Intended Output 1: Development of the County Implementation Plan (CIP) for the CDAs	Activity 1.1: Conduct consultations and participatory planning in each of the fifteen (15) Counties.	28875	-	-	-	-	28875
	Activity 1.2: Facilitate data collection and situation analysis at the county level	51800	-	-	-	-	51800
	Activity 1.3: Implementation of the National and Sub-National Development Plan	6880	6880	6880	6880	6880	34400
Intended Output 2: Monitoring and reporting on CDA and AAID at both National and Sub-National levels	Activity 2.1: Update and maintain a database of all projects in the county and County's Directories	3000	3000	3000	3000	3000	15000
	Activity 2.2: Regional and sectoral staffs capacities enhanced in program planning, strategic plan development, result based management, and policy analysis	43790	43790	43790	43790	43790	218950
	Activity 2.3: Procure Logistics for (National and Sub-National level Coordination) Procure	90000	-	-	-	-	90000
Sub-Total		224,345	53,670	53,670	53,670	53,670	439,025

MONITORING & EVALUATION UNIT

Intended Output 1: M&E Policy and operational manual developed and rolled out	Activity 1.1: Develop and roll out M&E policy and manual to MACs and counties	739,750	-	-	-	-	739,750
Intended Output 2: Periodic M&E training conducted	Activity: Conduct customized periodic M&E trainings for government agencies and local government officials and technicians	182500	182500	182500	182500	182500	912500
Intended Output # 3: Indicators (NKIs) progress updated, published, and reported	Activity: Develop M&E System to showcase Progress on Indicators and published National Key Indicators (NKIs) annually Publish quarterly updates on the NKIs	9800	9800	9800	9800	9800	49000
Intended Output # 4: National Evaluation Committee (NDP) Midterm performance evaluation conducted	Activity Name: Establish the National Evaluation Committee	255200	255200	255200	255200	255200	1276000
Intended Output # 5: Periodic AAID monitoring conducted and report written and disseminated	Activity Name: Conduct periodic monitoring and write reports for AAID	147000	147000	147000	147000	147000	735000
Intended Output # 6: CDAs implementation monitored and reports written and disseminated.	Activity Name: Monitoring, reporting & dissemination on the Implementation of the CDA.	44000	44000	44000	44000	44000	220000
Sub-total		1,378,250	638,500	638,500	638,500	638,500	3,932,250

BUDGET POLICY UNIT

Intended Output 1: Credible National Budget developed, approved and implemented.	<p>Prepare and submit Budget Calendar for approval</p> <p>Develop BCC-One and communicate tentative ceilings and guidelines for budget preparation</p> <p>Develop BCC-Two and transmit final ceilings for detailed budget preparation by spending entities spending entities prepare and submit spending and procurement plans</p> <p>Ministries and agency prepare and submit allotment requests for processing</p> <p>Roll out Gender Responsive budgeting</p>	2,500	2,500	2,500	2,500	2,500	12,500
Intended Output 2: Climate-responsive public finance system institutionalized within the Department of Budget and Development Planning, ensuring climate change is systematically	Provide continuous guidance on the strategic phase of the national budget preparation	20,000	20,000	20,000	20,000	20,000	100,000

<p>mainstreamed into Liberia’s national development frameworks, annual budgets, and financing mechanisms, while mobilizing resources for climate-resilient projects.</p>	<p>Lead in the preparation of long, medium and short-term planning and Planning frameworks for the country</p> <p>Undertake research on development and sector policy issues Develop national capacity building framework</p> <p>Coordinate the implementation of the national development plan.</p> <p>Conduct periodic monitoring and write reports for AAID</p> <p>Develop National Planning framework</p> <p>Develop and roll out the County Implementation Plan for the CDAs.</p> <p>Conduct sub-national coordination meetings</p> <p>Build local actors’ capacities in Monitoring, reporting & dissemination on the Implementation of the CDA. Collaborate with line ministries and counties to integrate climate-smart priorities into development and budgetary frameworks. Establish a Climate Finance Mobilization Taskforce to coordinate fundraising with donors, climate funds (e.g., GCF, AF, GEF), and private sector actors.</p> <p>Develop bankable project proposals aligned with Liberia’s NDC 3.0 and ARREST Agenda for submission to international climate finance windows.</p>						
<p>Intended Output 3: Sustained Gender-Responsive Budgeting within the Department of Budget and Development ensuring Liberia by identifying and addressing the distinct needs of women, men, boys, and girls,</p>	<p>Ensuring that fiscal policies and revenue expenditures are adjusted to correct gender gaps in health, education, and agriculture to benefit the most marginalized and vulnerable.</p>	<p>15,000</p>	<p>15,000</p>	<p>15,000</p>	<p>15,000</p>	<p>15,000</p>	<p>75,000</p>

ensuring an equitable, fair distribution of public resources.							
		Empowerment of Gender Focal Points in every ministry, agencies and commissions to review policy formulation, budget ceilings, and budget implementation.					
		Quantify the impact of government projects and policies on both sexes and identify areas requiring further intervention.					
Sub-total							187,500
DEPARTMENT OF ADMINISTRATION							
GRAND TOTAL			2026	2027	2028	2029	Total (USD)
			\$ 1,788,137.00	\$ 12,702,880.00	\$ 12,924,949.00	\$ 12,821,158.00	\$ 40,237,124.00
COMMUNICATION UNIT			-	-	-	-	-
Intended Objective	Indicative Activities	Cost Component	2026	2027	2028	2029	Total (USD)
Enhanced strategic communication through multimedia	Develop & Validate a Strategic Communication and Multimedia plan.	Consultancy, Validation, Printing, and Administrative Support Costs.	\$ 27,000.00	-	-	-	\$ 27,000.00
	Procure and install multimedia equipment and software	Acquisition of Multimedia Equipment and Software	\$ 17,000.00	\$ 20,000.00	\$ 23,000.00	\$ 27,000.00	\$ 87,000.00
	Produce and disseminate multimedia content	Production and Broadcast of Media Content	\$ 3,500.00	\$ 3,900.00	\$ 5,200.00	\$ 7,500.00	\$ 20,100.00
	Update and manage digital		\$ 2,500.00	\$ 3,700.00	\$ 4,500.00	\$ 5,500.00	\$ 16,200.00

	communication platforms	Management and Maintenance of Website and social media					
	Build staff capacity in communication & multimedia	Capacity Development in Communication and Multimedia	\$ 12,000.00	\$ 13,600.00	\$ 14,500.00	\$ 5,850.00	\$ 45,950.00
	Implement feedback & audience engagement mechanisms	Public Feedback, Surveys, and Engagement Activities	\$ 3,500.00	\$4,700.00	\$ 5,000.00	\$ 5,370.00	\$ 18,570.00
	Monitor and evaluate communication performance	Monitoring and Evaluation of Media Coverage and Public Perception.	\$ 2,100.00	\$ 2,500.00	\$ 6,700.00	\$ 5,775.00	\$ 17,075.00
Strengthened media, public relations and outreach activities	Logistics for Field and Outreach Activities	Logistics, Printing, and Promotional Materials	\$ 45,700.00	\$ 16,000.00	\$ 8,200.00	\$ 9,700.00	\$ 79,600.00
Develop and implement a comprehensive Digital and Social Media Strategy	Drafting, validation, and approval of the strategy document	Facilitator Fees, Strategy Document Drafting & Printing	-	\$ 19,500.00	\$ 10,000.00	\$ 15,700.00	\$ 45,200.00
Efficient and effective management of MFDP website	Maintain and regularly update the MFDP website	Website redesign, Security Upgrades & Staff Training	\$ 9,000.00	\$ 13,850.00	\$ 14,450.00	\$ 16,600.00	\$53,900.00
Communication crises managed		Consultancy Services – Crisis Management	\$ 17,500.00	\$ 9,500.00	\$ 11,900.00	\$ 14,200.00	\$ 53,100.00

proactively through effective and robust media engagements	Manage communication crises in a timely manner	Protocol, Communication Tools & Emergency Media Outreach					
A widely publicized MFDP's programs, projects and activities on improved public service delivery by the government	Develop a Comprehensive Communication Strategy	Consultancy Services – Stakeholder Engagement, Site Visits & M&E	-	\$ 19,500.00	\$ 12,000.00	\$ 17,000.00	\$ 48,500.00
Subtotal A			\$ 139,800.00	\$ 126,750.00	\$ 115,450.00	\$ 130,195.00	\$ 512,195.00
BUDGET AND FINANCE							
Intended Objective	Indicative Activities	Cost Component	2026	2027	2028	2029	Total (USD)
Enhanced organizational and staff capacity development	Conduct a Capacity Needs Assessment (CNA) to identify gaps in staff skills and organizational systems.	Capacity Enhancement Workshop and Development of SOPs and Budget Management Tools.	\$ 14,000.00	-	-	-	\$ 14,000.00
	Training in Financial Planning, Advanced Budgeting, IPSAS Financial Reporting & Audit Readiness	Training Cost, Air Ticket, DSA and Incidental	\$ 16,746.00	\$ 16,747.00	\$ 16,748.00	\$ 16,749.00	\$ 66,990.00
	Upgrade financial and budgeting systems.	Procurement, Implementation, and	\$ 35,400.00	\$ 16,400.00	\$ 18,000.00	\$ 18,350.00	\$ 88,150.00

		Maintenance of Financial and Budgeting Systems.					
	Training in Financial Management & Budgetary Control	Training Cost, Air Ticket, DSA and Incidental	\$ 15,746.00	\$ 15,747.00	\$ 15,748.00	\$ 15,749.00	\$ 62,990.00
	Training in Donor and Government Accounting	Training Cost, Air Ticket, DSA and Incidental	\$ 15,747.00	\$ 15,748.00	\$ 15,749.00	\$ 15,750.00	\$ 62,994.00
	Training in Office Management (Record keeping, Document Handing, Filing)	Training Cost, Air Ticket, DSA and Incidental	\$ 14,246.00	\$ 14,246.00	\$ 14,246.00	\$ 14,246.00	\$ 56,984.00
	Strengthen coordination and communication between Budget and other MFDP departments.	Coordination Meetings & Communication Platform Upgrade and Monitoring System	\$ 4,100.00	\$ 4,175.00	\$ 5,300.00	\$ 5,450.00	\$ 19,025.00
Reviewed and revised MFDP's Business Process and Work Flow for efficiency and accountability.	Establish a Business Process Review Task Team and develop Business Process Maps (BPMs) for critical functions.	Business Process Review Team & BPM Development for Core Functions	\$ 12,500.00	-	-	-	\$ 12,500.00
	Conduct an institutional process	Institutional Process Audit – Identification of	\$ 15,000.00	-	-	-	\$ 15,000.00

audit to identify inefficiencies, duplication, and accountability gaps.	Inefficiencies, Duplications & Accountability Gaps					
Technical Working Section or Retreat	Stakeholder Consultations & Validation Workshops, Catering, Logistics	\$ 35,250.00	-	-	-	\$ 35,250.00
Revise and document Standard Operating Procedures (SOPs) and workflow charts for all departments.	Revision & Documentation of SOPs and Workflow Charts for the Unit	\$ 7,000.00	-	-	-	\$ 7,000.00
Introduce or upgrade digital workflow tools or management information systems (MIS) for approvals, reporting, and data sharing.	Digital Workflow/MIS Upgrade for Approvals, Reporting & Data Sharing	\$ 13,500.00	-	\$ 16,000.00	-	\$ 29,500.00
Pilot the new business process framework in selected departments and refine based on feedback and and subsequently roll out	Pilot Implementation and Full Rollout of Revised Business Process Framework Across MFDP	\$ 5,000.00	-	-	-	\$ 5,000.00

	Monitor and evaluate the process performance improvements.	Comprehensive Business Process Performance Assessment	-	\$ 9,500.00	-	-	\$ 9,500.00
Strengthened Effective Financial Management	Employ effective administration of financial management frameworks and procedures.	Administration of Financial Management Frameworks and Procedures	-	\$ 8,000.00	-	\$ 12,000.00	\$ 20,000.00
	Final validation of MFDP Accounting Manual	Hall Rental, DDSA, Transportation Reimbursement, Catering and Logistics	\$ 61,500.00	-	-	-	\$ 61,500.00
	Training in Advanced Compliance	Training Cost, Air Ticket, DSA and Incidental	\$ 14,746.00	\$ 14,747.00	\$ 14,748.00	\$ 14,749.00	\$ 58,990.00
Subtotal B			\$ 280,481.00	\$ 115,310.00	\$ 116,539.00	\$ 113,043.00	\$ 625,373.00
INFORMATION AND COMMUNICATION TECHNOLOGY UNIT							
Intended Objective	Indicative Activities	Cost Component	2026	2027	2028	2029	Total (USD)

Business Continuity and Disaster Recovery Site Established	Engage in discussions between LIBTELCO and CBL on the option of colocation of the National Disaster Recovery Center (NDRC) in the CBL DRC.	Comprehensive Consultation and Feasibility Assessment for NDRC Colocation.	\$ 35,000.00	-		\$ 20,000.00	\$ 55,000.00
	Install backup systems and test recovery plan.	Procurement, Installation, and Maintenance of Backup and Disaster Recovery Systems.	\$ 90,000.00	\$ 55,000.00	\$ 40,000.00	\$ 25,000.00	\$ 210,000.00
	Identify and secure off-site disaster recovery location	Identification, Setup, and Operationalization of Off-Site Disaster Recovery Facility	\$ 40,000.00	\$ 75,000.00	\$ 22,000.00	\$ 35,000.00	\$ 172,000.00
	Install and configure backup systems and redundancy servers.	Procurement, Installation, and Maintenance of Redundancy and Backup Server Systems	\$ 65,000.00	\$ 28,900.00	\$ 50,000.00	\$ 85,000.00	\$ 228,900.00
	Conduct simulation and testing of business continuity plan	Simulation and Testing of Business Continuity Plan (Consultancy, Staff Training, Exercise Execution Evaluation, and Contingency)	\$ 21,000.00	\$ 15,000.00	\$ 19,000.00	\$ 30,000.00	\$ 85,000.00

IFMIS and EDMS Rolled out to remaining MACs	Site readiness assessment, site preparation including network connectivity and computer workstations procurement and rollout of the system	Site Readiness, Infrastructure Setup & System Roll-Out	\$ 77,000.00	\$ 15,000.00	\$ 5,000.00	\$ 4,700.00	\$ 101,700.00
	Develop and implement cybersecurity policy and protocols.	Comprehensive Cybersecurity Policy Development, Risk Assessment, Tooling, Training & Implementation	-	\$ 21,500.00	-	\$ 24,000.00	\$ 45,500.00
	Training of end users to use the system	End-User Training & System Adoption – Curriculum Design, Materials, Licensing & Logistics	\$ 15,000.00	-	\$ 20,000.00	-	\$ 35,000.00
	Install firewalls, antivirus, and monitoring systems.	Cybersecurity Infrastructure & Implementation – Firewalls, Endpoint Protection, Monitoring, Services & Training	\$ 35,000.00	\$ 36,500.00	\$ 37,000.00	\$ 37,500.00	\$ 146,000.00
	Conduct regular security audits and user awareness sessions.	Comprehensive Security Audits & User Awareness Program – Auditing, Tools, Training & Materials	-	\$ 17,500.00	-	\$ 21,000.00	\$ 38,500.00
Strengthened Cybersecurity measures for the protection of sensitive data and information	Conduct regular cybersecurity training for all MFDP employees and IFMIS users.	Cybersecurity Training Program – Needs Assessment, Development, Delivery, and Support	-	\$ 17,500.00	-	\$ 20,000.00	\$ 37,500.00



IFMIS integrated and interfaced with key PFM systems and Modules (LITAS & E-GP)	Implementation and completion of IFMIS interface with LITAS and E-GP systems interfaces.	IFMIS-LITAS-E-GP System Integration: Analysis, Design, Development, Testing, Training, Deployment & Ongoing Support.	\$ 60,500.00	\$ 15,000.00	\$ 70,000.00	\$ 21,500.00	\$ 167,000.00
ICT Staff Trained to Manage the MFDP and IFMIS ICT Infrastructure	Complete training needs assessment and development training plan.	Training Needs Assessment & Plan Development: Analysis, Curriculum Design, Stakeholder Consultation	\$ -	\$ 27,000.00	\$ 15,000.00	\$ -	\$ 42,000.00
	Provide on-the-job training and mentoring	On-the-Job Training & Mentoring Program: Needs Assessment, Design, Delivery, and Evaluation	\$ 5,000.00	\$ 5,700.00	\$ 6,000.00	\$ 6,500.00	\$ 23,200.00
	Develop ICT skills enhancement plan	Development & Implementation of ICT Skills Enhancement Plan: Needs Assessment, Planning, Training, and Infrastructure	\$ 11,000.00	\$ -	\$ -	\$ 21,000.00	\$ 32,000.00
Subtotal C			\$ 454,500.00	\$ 329,600.00	\$ 284,000.00	\$ 351,200.00	\$ 1,419,300.00
ADMINISTRATION UNIT							
Intended Objective	Indicative Activities	Cost Component	2026	2027	2028	2029	Total (USD)
A fully upgraded, integrated, and user-friendly inventory	Conduct a needs assessment with all key users.	Comprehensive User Needs Assessment & Stakeholder Validation	\$ 12,500.00	\$ -	\$ -	\$ -	\$ 12,500.00



management software with enhanced reporting capabilities	Research and evaluate potential software solutions/vendors.	Vendor Solution Evaluation & Selection: Requirements Review to Final Recommendation	\$ 6,500.00	\$ -	\$ -	\$ -	\$ 6,500.00
	Procure and implement the selected software.	Comprehensive Software Procurement & Implementation – Licensing, Infrastructure, Customization, Deployment, and Support	\$ -	\$ 2,100.00	\$ 1,500.00	\$ 1,000.00	\$ 4,600.00
	Migrate existing data to the new system.	End-to-End Data Migration: Assessment, Cleansing, Execution, Testing & Change Management	\$ -	\$ 7,900.00	\$ 3,500.00	\$ 5,000.00	\$ 16,400.00
	Conduct comprehensive training for all users.	Comprehensive User Training Program: Needs Assessment, Curriculum Development, Delivery, eLearning, and Post-Training Support.	\$ -	\$ 13,000.00	\$ -	\$ -	\$ 13,000.00
An end-to-end automated system for tracking fixed assets throughout their lifecycle (acquisition to disposal) using barcode/RFID technology instituted	Conduct a physical verification and audit of all existing fixed assets.	Fixed Asset Verification & Reconciliation: Planning, Tagging, Field Audit, Data Entry & Reporting.	\$ 9,000.00	\$ 2,500.00	\$ 11,500.00	\$ 3,000.00	\$ 26,000.00
	Procure hardware (scanners, tags, printers) and software.	Asset Tracking Infrastructure: Hardware & Software Procurement.	\$ 35,000.00	\$ -	\$ 10,000.00	\$ 7,500.00	\$ 52,500.00

	Develop and implement standard operating procedures (SOPs) for asset management.	Consultancy, stakeholder workshops, documentation, printing, training, and monitoring.	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
	Tag all assets and populate the new database.	Asset Tagging and Database Population for Asset Management System.	\$ -	\$ 12,500.00	\$ 20,000.00	\$ -	\$ 32,500.00
	Train assets officers and budget holders on the system.	Curriculum design, facilitator fees, venue and logistics, training materials, participant allowances, ICT support, and post-training evaluation	\$ -	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00
A comprehensive policy that governs all aspects of inventory and asset management developed, approved and disseminated.	Form a policy drafting committee with key stakeholders (Procurement, Finance, IT).	Policy Drafting for Asset Management Procedures	\$3,000.00	\$ -	\$ -	\$ -	\$3,000.00
	Conduct stakeholder consultations for feedback.	Stakeholder Consultation and Feedback Sessions for Policy Development	\$ -	\$ -	\$ 21,000.00	\$ -	\$ 21,000.00
	Finalize, seek legal review, and obtain approval from senior management. Launch and conduct organization-wide awareness sessions.	Policy Finalization, Legal Review, Approval, and Organization-Wide Awareness Campaign	\$ -	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00

Improved storeroom's capacity layout and organization to accommodate current and future inventory needs.	Clearing and Renovation of the MFDP's Vault; including repair leakages in the roof of the Storeroom.	Vault Renovation and Roof Leak Repair at MFDP	\$ 25,000.00	\$ 5,000.00	\$ -	\$ 3,500.00	\$ 33,500.00
	Modernize and equip the storeroom with aluminum and glass encased shelves.	Modernization of MFDP Storeroom with Aluminum and Glass Shelving.	\$ 7,500.00	\$ 15,000.00	\$ 5,000.00	\$ 5,000.00	\$ 32,500.00
	Ensure boost in audit compliance, efficiency and transparency.	Audit Compliance, Efficiency, and Transparency Enhancement Initiative.	\$ 10,500.00	\$ 12,000.00	\$ 14,500.00	\$ 15,000.00	\$ 52,000.00
A robust customer service desk developed.	Provide multichannel support (phone, email, chat, in-app). Hire qualified customer service representatives (CSRs).	Multichannel Customer Support System Implementation & Staffing	\$ 12,000.00	\$ 8,000.00	\$ -	\$ 10,000.00	\$ 30,000.00
	Analyze customer feedback monthly to identify trends and gaps.	Customer Feedback & KPI Tracking System – Analysis, Reporting & Action Planning	\$ -	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00
A new MFDP Complex constructed.	Conduct needs assessment to determine space, functionality, and future expansion requirements.	Space & Functionality Needs Assessment for Future Expansion	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 50,000.00
A new MFDP Complex constructed.	Acquisition of Land	Land Acquisition for MFDP – Purchase, Legal & Transfer Costs	\$ 75,000.00	\$ -	\$ -	\$ -	\$ 75,000.00

Engage consultants to develop architectural, structural, and engineering designs.	Consultant Services – Architectural, Structural & Engineering Design Development	\$ -	\$ 80,000.00	\$ -	\$ -	\$ 80,000.00
Secure land title and obtain necessary urban planning and environmental permits.	Land Title Registration and Urban Planning/Environmental Permits Acquisition.	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00
Develop a detailed cost estimate and secure funding through government allocation or development partners.	Cost Estimate Development & Funding Mobilization for Capital Project	\$ -	\$ 60,000.00	\$ 75,000.00	\$ -	\$ 135,000.00
Prepare bidding documents (BoQs, TORs, designs) in line with procurement laws.	Document Preparation for Procurement (BoQs, TORs, Designs & Compliance).	\$ -	\$ 125,000.00	\$ 60,000.00	\$ -	\$ 185,000.00
Begin site clearance, excavation, and foundational works.	Site Clearance, Excavation & Foundation Works – Mobilization to Foundational Construction	\$ -	\$ 155,000.00	\$ 120,000.00	\$ -	\$ 275,000.00
Implementation of Actual civil work.	Ground work and construction process	-	\$ 11,040,000.00	\$ 11,040,000.00	\$ 11,040,000.00	\$ 33,120,000.00

	Monitor ongoing construction activities through regular site inspections and supervision reports.	Construction Project Monitoring: Oversight, Quality Assurance, and Reporting	\$ -	\$ -	\$ 450,000.00	\$ 600,000.00	\$ 1,050,000.00
Sub-total D			\$ 276,000.00	\$ 11,583,000.00	\$ 11,852,000.00	\$ 11,690,000.00	\$ 35,401,000.00
INTERNAL PROGRAM COORDINATION UNIT							
Intended Objective	Indicative Activities	Cost Component	2026	2027	2028	2029	Total (USD)
Legal and administrative framework of the MFDP strengthened.	Facilitate technical session for the review and revise of the MFDP Act of 2013. Coordinate with the relevant legal authorities for the amendment and restatement of the MFDP Act of 2013.	Technical expert engagement, stakeholder consultations, documentation and drafting of the revised Act, communication and dissemination activities, and monitoring and reporting	\$ 53,956.00	\$ -	\$ -	\$ -	\$ 53,956.00
	Conduct nationwide awareness and sensitization on the MFDP Amended and Restated Act 2013.	Production of communication materials, media and public outreach, regional awareness workshops and town hall meetings, stakeholder engagement and mobilization, and monitoring, documentation, and reporting of campaign activities.	\$ 21,000.00	\$ -	\$ -	\$ -	\$ 21,000.00

	Redesign the organizational structure of the MFDP to accommodate the Department of Comptroller and Accountant General and the proposed Department of Development Planning.	Institutional assessment and planning process, change management and coordination activities, capacity building and staff orientation, office setup and logistics support, communication and stakeholder engagement, documentation, and reporting.	\$ 7,000.00	\$ -	\$ -	\$ -	\$ 7,000.00
Enhanced mechanisms for effective and successful implementation of the MFDP 2025-2029 Strategic Plan.	Build collaboration, synergy, and inter-departmental relationship to strengthen internal coordination with stakeholders.	Development of a coordination framework, organization of internal meetings and inter-departmental workshops, stakeholder consultations and partnership forums, communication and information-sharing initiatives, capacity building and change management activities, as well as monitoring, documentation, and reporting	\$ 7,000.00	\$ 7,900.00	\$ 8,200.00	\$ 8,500.00	\$ 31,600.00



	<p>Conduct midterm review of the MFDP 2025-2029 Strategic Plan to identify weaknesses and propose mitigation strategies to address the pitfalls.</p>	<p>Consultancy, Research Assistants, Administrative & Finance Support, Stakeholder Consultations, Logistics & Operations, Reporting, Dissemination & Validation</p>	<p>\$ -</p>	<p>\$ 47,900.00</p>	<p>\$ -</p>		<p>\$ 47,900.00</p>
	<p>Conduct a final 2025-2029 Strategic Plan review and initiate a drafting of successor plan to the MFDP Strategic Plan following the final review.</p>	<p>Formulation and Development of the Successor Strategic Plan for the MFDP</p>	<p>\$ -</p>	<p>\$ -</p>	<p>\$ -</p>	<p>\$ 53,270.00</p>	<p>\$ 53,270.00</p>
	<p>Reintroduce the IPCU M&E dashboard for effective monitoring, evaluation and reporting.</p>	<p>Consultancy, Data Analyst / M&E Specialist, Software Licenses, Server Hosting, Hardware, Staff Training Workshops, Testing, Launch & Dissemination.</p>	<p>\$ 17,000.00</p>	<p>\$ 10,000.00</p>	<p>\$ 10,200.00</p>	<p>\$ 10,500.00</p>	<p>\$ 47,700.00</p>





Enabled environment for robust policy development and formulation.	Build capacity in technical reporting writing. Build capacity in data collection, analysis, and presentation.	Training Design & Consultancy, Training Workshops, Monitoring & Follow-up Support, Post-Training Support, and Evaluation & Reporting	\$ 15,000.00	\$ -	\$ 21,000.00	\$ -	\$ 36,000.00
	Train staff in annual work and periodic activity planning.	Training Design & Consultancy, Training Delivery, and Monitoring & Follow-up Support	\$ 5,300.00	\$ 5,550.00	\$ 6,000.00	\$ 6,100.00	\$ 22,950.00
Re-structuring of IPCU (Integrated Project Coordination Unit) to reflect current demands (programs, policies, and monitoring & evaluation)	Conduct institutional assessment of MFD. Develop restructuring and reform proposal to include new organizational structure, mandate, and staffing plan	Consultancy & Expert Support, Stakeholder Engagement & Workshops, and Reporting & Documentation	\$ 6,700.00	\$ 7,500.00	\$ 7,900.00	\$ 8,000.00	\$ 30,100.00
	Revise job descriptions and roles to align roles with the new IPCU functions (programs, policies, M&E).	Consultancy & Expert Support, Stakeholder Engagement & Workshops, and administrative support	\$ 12,000.00	\$ -	\$ -	\$ -	\$ 12,000.00





	Update operational and management frameworks to revise SOPs, reporting lines, and communication flow.	Lead Management Consultant, Validation Workshops, Draft & Final Framework Documents, and Printing & Dissemination	\$ 12,500.00	\$ -	\$ -	\$ -	\$ 12,500.00
	Recruit or redeploy staff to fill critical gaps identified in the new structure.	HR/Recruitment, Recruitment Process & Advertising, and Onboarding & Orientation	\$ 2,500.00	\$ 2,700.00	\$ 3,000.00	\$ 3,400.00	\$ 11,600.00
	Conduct capacity-building training to include session on project management, policy analysis, and M&E tools.	Consultant, Training Workshops, Post-Training Support, and Evaluation & Reporting	\$ 6,500.00	\$ -	\$ 15,000.00	\$ -	\$ 21,500.00
	Monitor and evaluate restructuring progress to track implementation milestones and performance outcomes.	Lead M&E Consultant, Data Collection & Fieldwork, Draft & Final M&E Reports, and Printing & Dissemination	\$ 1,500.00	\$ 2,100.00	\$ 2,500.00	\$ 2,700.00	\$ 8,800.00
Subtotal E			\$ 167,956.00	\$ 83,650.00	\$ 73,800.00	\$ 92,470.00	\$ 417,876.00
HUMAN RESOURCE UNIT							
Intended Objective	Indicative Activities	Cost Component	2026	2027	2028	2029	Total (USD)



A standardized Continuous Learning & Development (L&D) Framework.	Conduct a need assessment to identify gaps.	Needs Assessment for Gap Identification	\$ 7,000.00				\$ 7,000.00
	Facilitate Workshops, Seminars, And Conferences: Undertake organized, shorter-form educational experiences designed to share knowledge and skills on specific topics.	Workshops, Seminars, and Conferences for Knowledge Sharing and Capacity Building	\$ -	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00
	Provide focused, in-depth learning that can lead to a non-credit certificate or enhance one's professional standing.	Specialized Professional Development and Certification Training	\$ 7,500.00	\$ -	\$ 10,500.00	\$ 8,000.00	\$ 26,000.00
	Develop programs aimed at Professionals to improve specific work-related skills, provide leadership development, or meet licensing requirements.	Professional Skills Development and Leadership Programs	\$ 12,000.00	\$ 15,000.00	\$ 20,000.00	\$ 22,500.00	\$ 69,500.00

	Conduct in-service training for client service professional, technical analysts, and specialized training designed.	Capacity Building for Client Service and Technical Personnel	\$ -	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00
	Facilitate certification training that ensure professionals maintain the required knowledge and skills to keep their licenses or certifications current.	Professional Certification and License Renewal Training	\$ 2,700.00	\$ 3,000.00	\$ 3,500.00	\$ 3,650.00	\$ 12,850.00
	Introduce intensive programs designed to quickly equip employees with technological skills for in-demand roles focused	Intensive Technological Skills Development Program for In-Demand Roles	\$ -	\$ -	\$ 15,000.00	\$ 17,500.00	\$ 32,500.00
	Encourage employees to access a vast array of courses available on various platforms that can be accessed at any time and often at one's own pace.	E-Learning and Self-Paced Online Training Program	\$ 2,500.00	\$ 4,000.00	\$ 4,200.00	\$ 5,000.00	\$ 15,700.00

	Utilization of live or recorded online presentations that allow for flexible, on-demand learning.	Web-Based Learning and On-Demand Training Sessions	\$ 4,500.00	\$ 4,900.00	\$ 5,500.00	\$ 6,000.00	\$ 20,900.00
	Utilization of audio and video resources that provide educational content through flexible, often asynchronous, formats.	Audio-Visual Learning Resources and Asynchronous Training Program	\$ 10,000.00	\$ 11,200.00	\$ -	\$ -	\$ 21,200.00
	Subscription to reading professional articles and publications to stay informed about developments in one's field.	Subscription to Professional Journals and Industry Publications	\$ 500.00	\$ 550.00	\$ 590.00	\$ 700.00	\$ 2,340.00
	Support conduct of research on a chosen topic, potentially leading to publications, as a way to deepen expertise and advance employees' career.	Employee Research and Publication Support Program	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00

	Peer Learning Tours that combine travel with educational experiences.	Peer Learning and Educational Exchange Tours	\$ -	\$ 12,000.00	\$ -	\$ 15,000.00	\$ 27,000.00
	Learning opportunities offered by community associations or other organizations for personal and civic development.	Community-Based Learning and Civic Development Programs	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00
	Promote mentorship that leverages learning from experienced individuals who can provide guidance and act as a role model.	Organize, schedule, track progress, and report.	\$ -	\$ 1,500.00	\$ 2,200.00	\$ 3,000.00	\$ 6,700.00
	Organize groups to discuss specific topics or learn new skills related to personal interests.	Facilitated Discussion and Interest-Based Learning Groups	\$ -	\$ -	\$ -	\$ 17,500.00	\$ 17,500.00
Digitalized all HR Systems, processes and procedures.	Procure and implement the HRMIS fully.	Procurement and Full Implementation of HRMIS	\$ 25,000.00	\$ 3,500.00	\$ 4,000.00	\$ 5,000.00	\$ 37,500.00
	Digitized all HR records and information.	Digitization of HR Records and Information Management	\$ 5,500.00	\$ 12,000.00	\$ 14,500.00	\$ 14,000.00	\$ 46,000.00

	Launch an online portal for recruitment and leave request/ approval.	Development and Launch of Online HR Portal for Recruitment and Leave Management	\$ 16,000.00	\$ -	\$ -	\$ -	\$ 16,000.00
	Routinely train staff on digital HR systems.	Ongoing Staff Training on Digital HR Systems.	\$ 5,000.00	\$ 5,250.00	\$ 5,600.00	\$ 6,000.00	\$ 21,850.00
Restructured Human Resource Unit	Internal HR Structure and Process Audit with Efficiency and Skills Assessment.	HR Structure, Process, and Capability Audit	\$ 6,900.00	\$ -	\$ -	\$ -	\$ 6,900.00
	Align the structure with both operational and strategic HR needs.	Integrated Human Resources Management and Development Budget	\$ 10,000.00	\$ -	\$ -	\$ 12,500.00	\$ 22,500.00
	Review and update all HR policies and standard operating procedures to reflect the new structure.	Consultant fees, policy review and analysis, validation workshops, documentation and design, printing, and staff orientation sessions.	\$ 21,500.00	\$ -	\$ -	\$ 7,500.00	\$ 29,000.00
	Hold briefing sessions with staff and stakeholders to communicate changes and rationale.	Planning and coordination, venue and logistics, communication materials, refreshments, facilitation, and reporting.	\$ -	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00

	Integrate or upgrade HR Information Systems (HRIS) to support the new structure (e.g., e-recruitment, e-leave, payroll, performance management systems).	System needs assessment and design, software licensing, system integration and customization, ICT infrastructure, user training, and ongoing technical support.	\$ 19,500.00	\$ 7,500.00	\$ 8,000.00	\$ 11,000.00	\$ 46,000.00
Improved employee welfare benefits and motivation programs.	Comprehensive review of existing benefits policies and adaptation of new ones where applicable.	Policy review and benchmarking, consultant fees, validation meetings, documentation and design, printing, and staff orientation sessions.	\$ -	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00
	Introduce welfare programs (healthcare, counseling, wellness)	Welfare Program Consultant, Counseling & Mental Health Services, Wellness Activities, and Wellness Campaigns & Materials	\$ -	\$ -	\$ 10,000.00	\$ 14,000.00	\$ 24,000.00
	Conduct annual employee satisfaction surveys	Survey design, data analysis, visualization, software tools, printing, and reporting.	\$ 9,000.00	\$ 12,000.00	\$ 12,300.00	\$ 13,000.00	\$ 46,300.00

	Hold annual employees' recognition and award programs.	Coordination, logistics planning and execution, event materials and setup, staff recognition awards, souvenirs, and audio-visual coverage.	\$ 3,500.00	\$ 5,600.00	\$ 5,900.00	\$ 6,000.00	\$ 21,000.00
	Conduct health related information, education and awareness among employees.	Awareness plan design, material development, logistics and communication, workshops, and production of printed and digital content.	\$ -	\$ -	\$ 11,400.00	\$ -	\$ 11,400.00
	Introduce fitness awareness programs.	Inclusive of awareness plan design, material development, logistics and, workshop.	\$ -	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00
	Create space for a modern fitness club or gym for a healthy workforce.	Facility setup, equipment, and operational costs for maintaining a safe and motivating workout environment.	\$ -	\$ -	\$ 40,000.00	\$ 5,000.00	\$ 45,000.00
An enhanced and improved comprehensive Workforce & Succession Plan developed and implemented.	Analyze workforce demographics and retirement projections. Define critical roles and competency gaps.	Engagement of HR/Workforce Planning Consultant supported by departmental focal persons and administrative staff for data collection, validation, review, and coordination activities.	\$ -	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00

	Create and monitor individual development plans for successors.	Technical consultancy, capacity-building workshops, M&E activities, and administrative coordination.	\$ 5,000.00	\$ 3,500.00	\$ -	\$ -	\$ 8,500.00
A reviewed Compensation Structure	Conduct a job evaluation exercise.	Technical consultant, data collection and validation sessions, and administrative coordination.	\$ -	\$ 7,200.00	\$ -	\$ 8,000.00	\$ 15,200.00
	Benchmark compensation against market.	Market survey, validation workshop, and administrative coordination.	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
A cleaned payroll system introduced.	Conduct audit and identify discrepancy.	Engagement of auditors, validation session, administrative coordination	\$ -	\$ -	\$ -	\$ -	\$ -
	Implement biometric verification for payroll. Generate monthly pay slips with all deductions	Biometric payroll verification system, training, and administrative coordination.	\$ -	\$ -	\$ 50,000.00	\$ 22,000.00	\$ 72,000.00
Women leadership in the ministry increased to 35% (from a baseline of 22.2%).	Conduct gender gap and leadership analysis. Develop and implement a Gender and Leadership Advancement Plan.	Gender and Leadership Advancement Plan (GLAP) Implementation	\$ -	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00

	Review and update HR and recruitment policies to Integrate gender equity principles in recruitment, promotion, and appointment processes.	Stakeholder consultations, validation workshops, and administrative coordination.	\$ -	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00
	Implement leadership and capacity-building programs for women staff. Promote awareness and advocacy on gender equality in leadership.	Capacity Building and Awareness Program on Gender-Responsive Leadership	\$ 2,000.00	\$ 2,600.00	\$ 2,900.00	\$ 3,000.00	\$ 10,500.00
	Establish a Women Leadership Forum within the ministry to facilitate peer support, and mentorship among women professionals.	Launch and mentorship activities and administrative coordination.	\$ -	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00
	Monitor and report progress on gender balance in leadership to track progress against the 35% target quarterly.	M&E Specialist, quarterly review sessions, and administrative support.	\$ 1,500.00	\$ 1,650.00	\$ 1,800.00	\$ 2,000.00	\$ 6,950.00



MFDP organogram reviewed and revised.	Conduct an organizational review of the current organogram, roles, and reporting lines. Identify overlaps, gaps, redundancies, and outdated functions.	Data collection, stakeholder consultations, reporting, and administrative coordination	\$ -	\$ -	\$ -	\$ -	\$ -
	Disseminate the approved organogram across the Ministry. Update internal systems, HR records, payroll, and organizational charts accordingly.	HR/ICT specialist, update HR records, payroll system, and internal databases, and administrative support for coordination.	\$ -	\$ 16,500.00	\$ 5,900.00	\$ -	\$ 22,400.00
A standardized and centralized training process implemented.	Conduct a comprehensive Training Needs Assessment (TNA) across all MFDP departments.	Departmental workshops, analysis, reporting, and administrative coordination	\$ -	\$ -	\$ -	\$ -	\$ -
	Develop a Training Policy and Implementation Framework outlining procedures, approval processes, and reporting requirements.	Stakeholder consultations, validation workshop, dissemination, and administrative coordination.	\$ -	\$ -	\$ 9,000.00	\$ -	\$ 9,000.00





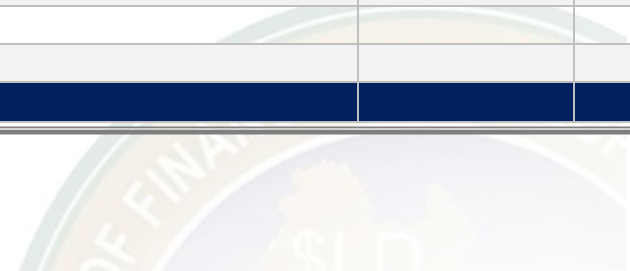
Establish or strengthen a Centralized Training Coordination Unit within the HR or Administration Department.	Consultancy support, office setup, staff orientation, development of SOPs, stakeholder engagement, and administrative coordination.	\$ -	\$ 17,500.00	\$ 10,000.00	\$ -	\$ 27,500.00
Develop standardized training modules (e.g., financial management, procurement, IT systems, M&E, leadership, etc.).	Curriculum design, validation, pilot testing, production, and administrative support.	\$ -	\$ -	\$ -	\$ 26,000.00	\$ 26,000.00
Set up a digital database or Learning Management System (LMS) for tracking training participation and outcomes.	Consultancy, software licensing, staff training, and administrative coordination.	\$ -	\$ -	\$ -	\$ 32,000.00	\$ 32,000.00
Prepare and approve an Annual Training Plan aligned with institutional priorities.	Stakeholder consultations, validation workshop, and administrative coordination.	\$ 12,000.00	\$ -	\$ -	\$ -	\$ 12,000.00
Identify and partner with recognized training institutions and experts for capacity-building delivery.	Market research, stakeholder consultations, partnership framework development, validation, and administrative coordination.	\$ -	\$ -	\$ 9,500.00	\$ -	\$ 9,500.00



	Conduct periodic in-house and external trainings based on identified needs.	Facilitation, coordination, materials development, monitoring, and administrative support.	\$ 3,000.00	\$ 3,700.00	\$ 4,000.00	\$ 4,100.00	\$ 14,800.00
	Conduct training evaluations and impact assessments to measure effectiveness.	Consultancy support, data collection, analysis, validation, reporting, and administrative coordination	\$ -	\$ -	\$ 4,300.00	\$ -	\$ 4,300.00
	Produce and disseminate training progress and performance reports quarterly and annually.	Data analysis, validation, report design, and administrative support	\$ 6,000.00	\$ 6,150.00	\$ 6,400.00	\$ 6,500.00	\$ 25,050.00
A centralized recruitment system maintained and strengthened.	Ensure integration with other HR systems (e.g., payroll, onboarding, performance management).	Consultancy, software configuration, data migration, staff training, and administrative support	\$ -	\$ 15,500.00	\$ -	\$ -	\$ 15,500.00
	Review and update recruitment policies and standard operating procedures to align with best practices and legal requirements.	Consultant, stakeholder, validation workshop, policy finalization, dissemination, and administrative coordination	\$ -	\$ 7,500.00	\$ -	\$ -	\$ 7,500.00



	Standardize job descriptions and selection criteria across departments.	Data collection, stakeholder consultations, validation workshop, documentation, and administrative coordination	\$ -	\$ -	\$ -	\$ -	\$ -
	Train HR personnel and hiring managers on system use, recruitment best practices, and bias-free hiring.	Consultancy support, workshops, training materials, monitoring, and administrative coordination.	\$ 2,100.00	\$ -	\$ -	\$ -	\$ 2,100.00
	Provide refresher courses on behavioral interviewing and competency-based recruitment.	Training materials, workshops, assessment, and administrative coordination.	\$ 3,500.00	\$ -	\$ 4,500.00	\$ -	\$ 8,000.00
	Collaborate with departments to develop annual and quarterly workforce plans.	Workforce Planning and Development	\$ -	\$ -	\$ -	\$ -	\$ -
	Maintain a recruitment calendar to anticipate and streamline hiring needs.	Recruitment Software & tools, New hire welcome kits, training materials.	\$ 5,000.00	\$ 5,750.00	\$ 6,000.00	\$ 6,100.00	\$ 22,850.00
Subtotal F			\$ 208,700.00	\$ 279,050.00	\$ 300,490.00	\$ 312,550.00	\$ 1,100,790.00
PROCUREMENT UNIT							



Intended Objective	Indicative Activities	Cost Component	2026	2027	2028	2029	Total (USD)
Strengthened compliance with PPCC and internal procurement procedures	Conduct institutional assessment of the Procurement Unit	Internal expert, stakeholder consultations, validation meetings, and administrative support.	\$ -	\$ -	\$ -	\$ -	\$ -
	Develop a restructuring and reform proposal in consultation with SMT, CSA, PPCC.	Internal Technical experts and HR specialists. Meetings with SMT, CSA, PPCC, and other stakeholders	\$ -	\$ -	\$ -	\$ -	\$ -
	Revise job descriptions and roles and seek approval from CSA for implementation	Review of documents, interviews, and role analysis. Meetings with SMT, departments, and CSA representatives.	\$ -	\$ -	\$ -	\$ -	\$ -
	Update procurement policies and operational procedures including SOPs, manuals, and compliance reporting templates.	Consultant, Workshops & Validation Meetings, Orientation for staff on updated policies and procedures	\$ 25,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 31,000.00
	Establish a digital or semi-automated procurement reporting and contracts management system	Procurement of software, System design, configuration, and development, Planning and testing workshops with Procurement and Finance staff	\$ -	\$ -	\$ 31,500.00	\$ -	\$ 31,500.00

	Recruit or reassign staff as needed	Advertising & Recruitment, HR Staff Time, Interview & Assessment	\$ -	\$ -	\$ -	\$ -	\$ -
	Conduct capacity-building training on on compliance reporting, e-procurement, and contract management.	Training Facilitators, Rental of training venue, Manuals, handouts, templates, and stationery	\$ -	\$ -	\$ 9,500.00	\$ 5,000.00	\$ 14,500.00
	Monitor and evaluate restructuring implementation	Internal support for developing framework, meetings with departments, SMT, CSA, and PPCC to validate findings.	\$ -	\$ -	\$ -	\$ -	\$ -
Enhanced transparency and accountability using digital transformation	Publish procurement plans, bid notices, and contract awards via e-procurement portal.	Procurement team, evaluation committee, admin support	\$ -	\$ -	\$ -	\$ -	\$ -
	Establish a digital procurement records system.	E-procurement software, Training sessions, Maintenance & Support	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00
	Review and refine procurement procedures to remove obstacles and inefficiencies.	Internal expert review, Staff workshops & training, Software/Automation Tools	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00

Improved efficiency and timeliness of procurement activities.	Develop annual procurement plans aligned with the budget implementation and e-procurement platform.	Technical Support, Planning and Validation Workshops, Monitoring and Quality Assurance, Administrative Support platform.	\$ 8,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 14,000.00
	Purchase of a utility vehicle to facilitate timeliness in procurement activities	A Pick-up truck	\$ 38,000.00	\$ -	\$ -	\$ -	\$ 38,000.00
Increased staff capacity and professionalism in procurement.	Conduct annual training workshops.	Facilitator Fees, Training Needs Assessment and Design, Training Materials and Supplies	\$ 5,000.00	\$ 5,220.00	\$ 5,500.00	\$ 6,000.00	\$ 21,720.00
	Facilitate professional certification (CIPS, etc.)	Training and Coaching Sessions, Certification Examination Fees	\$ 15,000.00	15700	16000	16400	\$ 63,100.00
	Facilitate staff training at LIPA	Training Materials and Supplies, Course Fees	1000	1100	1320	1500	\$ 4,920.00
	Develop succession plans to ensure continuity and reduce talent risks	Technical Support, Validation and Approval Session	\$ -	\$ -	\$ -	\$ -	\$ -
Enhanced supplier relationship and risk management value-for-money procurement.	Facilitate the training of staff in contract and risk management.	Facilitator Fees, Venue and Logistics, Training Materials and Supplies	\$ 15,000.00	\$ 15,500.00	\$ 15,750.00	\$ 16,000.00	\$ 62,250.00

	Design engagement plans to maintain communication, foster innovation, and encourage feedback.	Expert Facilitation, Staff Surveys and Feedback Mechanisms, Workshops, Administrative Support	\$ -	\$ -	\$ -	\$ -	\$ -
	Analyze supplier risks—financial, operational, or geopolitical—and develop contingency strategies.	Internal expert, Stakeholder Workshops, Development of Risk Assessment Tools	\$ -	\$ -	\$ -	\$ -	\$ -
	Establish a supplier code of conduct.	Engage internal legal expert, Stakeholder Workshops, Administrative Support	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal G			\$ 119,000.00	\$ 41,520.00	\$ 83,570.00	\$ 48,900.00	\$ 292,990.00
TRANSPORT UNIT							
Intended Objective	Indicative Activities	Cost Component	2026	2027	2028	2029	Total (USD)
Enhanced capacity of staff of the transport unit.	Conduct a Training Needs Assessment (TNA) for Transport Unit staff.	Stakeholder consultations, validation, and administrative support.	\$ 3,500.00	\$ -	\$ -	\$ -	\$ 3,500.00
	Develop a capacity development plan based on the identified gaps.	Stakeholder consultations, and administrative support.	\$ 1,500.00	\$ -	\$ -	\$ -	\$ 1,500.00

	Design and deliver training workshops on Fleet and transport management	Facilitator Fees, Logistics, Training Materials and Supplies	\$ 4,500.00	\$ -	\$ -	\$ -	\$ 4,500.00
	Design and deliver training workshops on preventive vehicle maintenance	Facilitator Fees, Logistics, Training Materials and Supplies	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00
	Design and deliver training workshops on fuel and logbook management	Facilitator Fees, Logistics, Training Materials and Supplies	\$ 6,500.00	\$ -	\$ -	\$ -	\$ 6,500.00
	Design and deliver training workshops on safety and defensive driving	Facilitator Fees, Logistics, Training Materials and Supplies	\$ -	\$ 4,500.00	\$ -	\$ -	\$ 4,500.00
	Design and deliver training workshops on record keeping and reporting	Facilitator Fees, Logistics, Training Materials and Supplies	\$ -	\$ 4,500.00	\$ -	\$ -	\$ 4,500.00
	Develop and implement Standard Operating Procedures (SOPs) for vehicle requests, usage, and maintenance.	Internal expert, stakeholder consultations, validation meetings, and administrative support.	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00

	Conduct on-the-job coaching and mentorship for drivers and administrative transport staff.	Coaching sessions, assessment of skills improvement	\$ -	\$ -	\$ -	\$ -	\$ -
	Provide certification or refresher courses in collaboration with relevant institutions (e.g., CSA, Ministry of Transport).	Course Materials and Supplies, Course Fees	\$ -	\$ 2,000.00	\$ -	\$ 2,500.00	\$ 4,500.00
	Procure or upgrade training aids, manuals, and safety materials.	Training Materials and Supplies, Administrative support	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
	Monitor and evaluate training outcomes and improvements in staff performance.	Internal M&E expert, Stakeholder consultation	\$ -	\$ -	\$ -	\$ -	\$ -
	Conduct quarterly review meetings to assess operational challenges and training needs.	M&E expert, Stakeholder consultation, administrative coordinator	\$ 1,500.00	\$ 1,700.00	\$ 1,900.00	\$ 2,500.00	\$ 7,600.00
	Procure mobile air-pressure machines for emergency tire repairs.	Portable inflator, Premium / heavy-duty inflator	\$ -	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00

	Conduct basic periodic preventive maintenance training for staff of the transport unit.	Trainer, Administrative coordinator and support	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,300.00	\$ 6,300.00
	Conduct awareness and educational sessions with MFDP staff on fleet management policy.	Facilitator, Training Materials, Stationery & Printing,	\$ -	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00
All MFDP vehicles monitored and tracked in real-time using GPS Technol	Conduct an assessment of current vehicle fleet to determine GPS tracking requirements.	Stakeholder consultations, and administrative coordination.	\$ -	\$ -	\$ -	\$ -	\$ -
	Develop technical specifications and procurement plan for GPS tracking devices and software.	Internal expert, stakeholder consultations, and administrative support.	\$ -	\$ -	\$ -	\$ -	\$ -
	Procure and install GPS tracking devices in all official MFDP vehicles.	GPS Device Hardware, Professional Installation, Annual Subscription / Monitoring Service, Staff Training	\$ -	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00



	Establish a Vehicle Tracking and Monitoring Center equipped with necessary ICT infrastructure.	Procure ICT Hardware, Fleet Management Software license	\$ -	\$ -	\$ 8,500.00	\$ 2,500.00	\$ 11,000.00
	Train Transport Unit staff and relevant supervisors on the use of GPS tracking systems and data analysis.	Facilitator, Training Materials, Stationery & Printing,	\$ -	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00
	Develop standard operating procedures (SOPs) for GPS monitoring, reporting, and response actions.	Internal expert, stakeholder consultations, and administrative support.	\$ -	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00
	Conduct routine monitoring and maintenance of the GPS tracking system to ensure functionality.	Maintenance inspection, Annual software updates and troubleshooting, One-day refresher training	\$ -	\$ 1,000.00	\$ 1,200.00	\$ 1,500.00	\$ 3,700.00
	Generate and analyze monthly reports on vehicle movements, usage, and fuel consumption.	Monthly report compilation and analysis,	\$ -	\$ -	\$ -	\$ -	\$ -



	Conduct review and evaluation meetings to address operational issues and improve system efficiency.	Meeting Facilitation, Monitoring & Evaluation Report Compilation	\$ -	\$ -	\$ -	\$ -	\$ -
	Integrate GPS data with fleet management and fuel control systems for enhanced accountability.	Develop integration framework, Link GPS system with fleet & fuel software, Software Licenses / API Access Fees	\$ -	\$ -	\$ -	\$ 21,000.00	\$ 21,000.00
Subtotal H			\$ 22,500.00	\$ 34,700.00	\$ 13,600.00	\$ 32,300.00	\$ 103,100.00
MAINTENANCE UNIT							
Intended Objective	Indicative Activities	Cost Component	2026	2027	2028	2029	Total (USD)
Optimized functionality and efficiency of equipment and facilities.	Provide a safe, clean and sanitized work environment and maintenance of the MFDP building.	Cleaning & Sanitation Materials, Waste Management & Disposal, Pest Control & Fumigation, Minor Repairs	\$ 8,500.00	\$ 9,200.00	\$ 10,000.00	\$ 10,300.00	\$ 38,000.00
	Procure and install fire extinguishers, smoke detectors and fire alarms at all MFDP facilities.	Extinguishers for offices, and electrical rooms and ICT center, Foam extinguishers for fuel/vehicle area, Smoke Detectors	\$ -	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00
Optimized functionality and efficiency of equipment and facilities.	Procure and erect work hazard signs during civil works and cleaning.	Signage & Safety Labels	\$ 3,500.00	\$ -	\$ -	\$ -	\$ 3,500.00

	Procure safety gears and appropriate clothing for all maintenance workers.	Hard hats, safety glasses, gloves, steel-toe boot, fall protection harnesses, flame-resistant clothing, chemical-protective equipment	\$ 7,800.00	\$ -	\$ 5,000.00	\$ -	\$ 12,800.00
	Mark parking lot with reserved signs aligned with appropriate titles of Senior Management.	Customized reserved parking signs, Ground Paint, Posts & Mounting Hardware	\$ 2,500.00	\$ -	\$ 1,500.00	\$ -	\$ 4,000.00
	Conduct periodic preventive maintenance on the generator and elevators.	Inspect and lubricate moving parts, Elevator Lubricants, Generator Oil & Filters	\$ 3,500.00	\$ 4,800.00	\$ 5,000.00	\$ 5,700.00	\$ 19,000.00
	Ensure periodic fueling of generator and pumping of water in all bathrooms' in the MFDP.	Fuel for Generator, Water Pumping Electricity / Pump Operation,	\$ -	\$ -	\$ -	\$ -	\$ -
	Coordinate annual civil works on the main structure of the MFDP building and other facilities.	Inspect main structure with focus on cracks, foundation, load-bearing elements. Document completed works & update maintenance records	\$ -	\$ -	\$ -	\$ -	\$ -
							\$ -
Subtotal I			\$ 25,800.00	\$ 29,000.00	\$ 21,500.00	\$ 16,000.00	\$ 92,300.00
Department: Administration							

SECURITY UNIT							
Intended Objective	Indicative Activities	Cost Component	2026	2027	2028	2029	Total (USD)
Improved capacity of the MFDP Security to reduce systemic issues	Conduct a security capacity and needs assessment Train security in security protocols and ethics.	Security expert for assessment & training	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 3,000.00
	Develop and implement a Security Capacity Development Plan	Security Expert, Training Materials, Simulation / Drill Equipment	\$ 5,500.00				\$ 5,500.00
	Train security personnel in access control, crowd management, conflict resolution, and emergency response.	Security Expert, Training Materials, Simulation / Drill Equipment	\$ -	\$ 7,800.00	\$ -	\$ -	\$ 7,800.00
	Upgrade security infrastructure and equipment (CCTV systems, alarms, access control gates, communication radios, uniforms, flashlights, and protective gear).	Procure CCTV systems, handcuffs, handset radios, Uniforms, Flashlights	\$ 10,000.00	\$ 17,500.00	\$ -	\$ -	\$ 27,500.00
	Develop and disseminate Security Policy and SOPs	Consultant Fees, Security policy & SOP development, Printing & Binding	\$ 8,500.00	\$ -	\$ -	\$ -	\$ 8,500.00



	Establish coordination mechanisms to link up with other national security agencies	Task Force Liaisons, Advisors, Secure Communication System, Centralized Intelligence Database	\$ -	\$ -	\$ -	\$ -	\$ -
	Conduct regular security awareness and emergency drills with Staff	Security Awareness Coordinator, Drill Observers / Evaluators, Monitor and record staff performance	\$ -	\$ -	\$ -	\$ -	\$ -
	Monitor and evaluate implementation progress quarterly	Oversees quarterly monitoring, reporting, and evaluation. Verify implementation.	\$ -	\$ -	\$ -	\$ -	\$ -
A digitized surveillance security system instituted at all MFDP facilities.	Procure and install CCTVs on all major floors and surrounding of the MFDP main building and its extended premises.	Procure fixed dome cameras, high-resolution cameras, centralized storage for all cameras,	\$ -	\$ 11,500.00	\$ 15,000.00	\$ 5,000.00	\$ 31,500.00
	Reactivate the MFDP's command center to monitor movement in and out of the ministry's premises.	Security operators, administrative support	\$ -	\$ -	\$ -	\$ -	\$ -



	Install digital body scanners at all security entry points at the main building of the MFDP and its external facilities to deter eminent security threats.	Walk-through Body Scanners, Handheld Metal Detectors, Integrated Screening Software	\$ 5,000.00	\$ 28,500.00	\$ -	\$ -	\$ 33,500.00
	Reinforce the use of the access pass system.	Security Staff Training, Staff Awareness Campaign	\$ -	\$ -	\$ -	\$ -	\$ -
	Introduce digital registration of visitors and guests to the ministry, as well as weekend visit by staff.	Visitor Registration Kiosks, Staff Check-in Terminals, Barcode / QR Code Scanners	\$ -	\$ -	\$ -	\$ 21,000.00	\$ 21,000.00
A step by step guideline designed for the behavior and conduct of security	Design a standard operating manual to guide the operations of the MFDP security unit as well as the conduct and behavior of personnel within the unit.	External security expert, stakeholder consultations, validation and administrative support.	\$ 9,000.00	\$ -	\$ -	\$ -	\$ 9,000.00
	Hold technical session of stakeholders on security operations and protocols.	1-day technical session	\$ 2,500.00	\$ -	\$ -	\$ 3,000.00	\$ 5,500.00



	Create awareness on the SOP.	Printed SOP Manuals, Posters & Signage, Digital Content, Flyers / Quick Reference Cards	\$ 1,500.00	\$ -	\$ -	\$ -	\$ 1,500.00
Subtotal J			\$ 45,000.00	\$ 65,300.00	\$ 15,000.00	\$ 29,000.00	\$ 154,300.00
Department: Administration							
Unit: Proposed Travel Unit							
Intended Objective	Indicative Activities	Cost Component	2026	2027	2028	2029	Total (USD)
A travel unit to facilitate MFDP's travels established.	Draft and submit a proposal for establishing the Travel Unit, including structure, mandate, staffing, and budget.	Proposal for Establishing the Travel Unit at MFDP	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00
	Secure management approval and allocate physical space and resources.	Validation of Proposal, Meeting with SMT	\$ -	\$ -	\$ -	\$ -	\$ -
	Designate or recruit personnel with relevant experience in travel and logistics.	Staffing & Personnel, Office Setup & Equipment, Other Administrative Cost	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 5,500.00	\$ 35,500.00



	Develop and approve a comprehensive travel policy, including eligibility, entitlements, per diem rates, booking procedures, and approval workflows.	Travel Policy Consultant, Internal Staff Workshops to provide inputs	\$ 12,500.00	\$ -	\$ -	\$ -	\$ 12,500.00
	Draft standard operating procedures (SOPs) for local and international travel processing.	Consultant / SOP Expert To draft SOPs based on best practices and regulations.	\$ 5,000.00	-	-	-	\$ 5,000.00
	Ensure alignment with government/public service regulations	Review travel unit operations and policy. Identify gaps and best practices.	-	-	-	-	-
	Set up a travel management integrate travel into the existing ERP/HR system.	Travel Management Software, Technical integration with existing ERP/HR modules, Capacity Building	-	-	\$ 25,000.00	-	\$ 25,000.00
	Enable electronic approval workflows and notifications.	Electronic workflow module compatible with existing ERP/TMS	-	-	\$ 9,000.00	-	\$ 9,000.00
Subtotal J			\$ 22,500.00	\$ 15,000.00	\$49,000.00	\$5,500.00	\$ 92,000.00

Department: Administration							
Unit: Proposed Positions Fiscal Analysis							
Intended Objective	Indicative Activities	Cost Component	2026	2027	2028	2029	Total (USD)
Fiscal Analysis for all proposed positions conducted	Collect and review proposed positions. Gather relevant financial and budget data. Estimate cost implications (salary, benefits, and associated costs).	Staff Consultation & Meetings, Historical Salary Data Review, Data Validation & Reconciliation, Draft Report Preparation, Presentation to Management	-	-	-	-	-
	Conduct fiscal impact assessment	Planning & Scoping, Data Collection & Analysis, Reporting & Review, Training	-	-	-	-	-
	Validate findings with relevant departments with budget, HR, and payroll	Coordination Meetings, Data Validation & Verification, Workshops, Administrative support	\$ 15,000.00	-	-	-	\$ 15,000.00
	Prepare fiscal analysis report summarizing key findings, financial implications, and recommendations	Budget for Fiscal Analysis Report Preparation, Data Compilation, Data Validation & Verification	\$ 4,900.00	-	-	-	\$ 4,900.00
	Submit final report for approval and record for future reference	Final Report Formatting, and Compilation of Supporting Documents	\$ 6,000.00	-	-	-	\$ 6,000.00



Sub - total K	\$ 25,900.00	-	-	-	\$ 25,900.00
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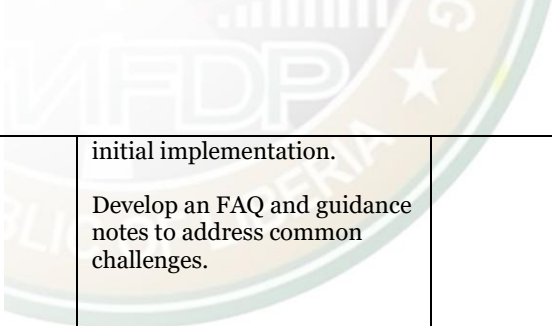
DEPARTMENT OF COMPTROLLER & ACCOUNTANT GENERAL

Intended Objective	Indicative Activities	Cost Component	2026	2027	2028	2029	Total (USD)
An Improved Automated budget execution and payment processes	Increase the number of MACs being paid through the EFT and the CSM Rollout IFMIS and EDMS to additional MACs.	\$30000.00	\$ 15,000.00	\$ 10,000.00	\$ 5,000.00	\$ -	\$ 30,000.00
A well-developed policy for the professionalization of comptrollers and accountants within the public sector.	Conduct a Situational Analysis / Needs Assessment Engage Stakeholders & Form a Technical Working Group (TWG) Benchmark International Best Practices Define Policy Objectives and Scope Draft the Professionalization Policy	\$150,000.00	\$ 75,000.00	\$ 40,000.00	\$ 35,000.00	\$ -	\$ 150,000.00

A professionalized Corp of comptrollers and accounting officer within government	Enroll comptrollers and accounting officers in various professional programs (CA, ICCA, CPA, API etc.) Conduct Training for comptrollers and accounting officers within the public sector	\$ 180,000.00	\$ 60,000.00	\$ 50,000.00	\$ 40,000.00	\$ 30,000.00	\$ 180,000.00
Developed a roadmap for the Migration from Cash Basis IPSAS to the Accrual Basis IPSAS	Development of a migration plan Training of relevant staff to serve as TOT Usage of the Accrual basis IPSAS at the Consolidated level Rollout of the Accrual basis IPSAS to MACs	\$75,000.00	\$ 25,000.00	\$ 30,000.00	\$ 20,000.00	\$ -	\$ 75,000.00
An Enhanced Integrated Automated Financial Management Information system	Hiring of Consultant Technical Session	\$70,000.00	\$ 35,000.00	\$ 20,000.00	\$ 15,000.00	\$ -	\$ 70,000.00

Improved quality of In-year and Annual Consolidated fund Statements	Conduct training workshops on: 1. Public sector accounting standards. 2. Use of financial reporting tools and templates. 3. Data validation and reconciliation processes. 4. Revise and standardize reporting templates: 5. Ensure consistency in chart of accounts and classification.	\$ 65,000.00	\$ 25,000.00	\$ 25,000.00	\$ 15,000.00	\$ -	\$ 65,000.00
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A developed and unified National Accounting Manual	Planning and Stakeholder Engagement						
	Establish a multi-stakeholder steering committee to oversee manual development.						
	Conduct consultations and needs assessments with key stakeholders (e.g., MACs, Auditor, General, Accountant General).						
	Review existing accounting guidelines/manuals.						
	Benchmark against international standards (e.g., IPSAS) and good practices from comparable countries.						
	Validate and Approve						
	Organize technical review workshops with relevant stakeholders.	\$220,000.00	\$ 75,000.00	\$ 60,000.00	\$ 55,000.00	\$ 30,000.00	\$ 220,000.00
	Submit for official endorsement by the Ministry of Finance or equivalent authority.						
	Print and distribute hard and digital copies of the manual.						
	Conduct national and regional training workshops for accountants, finance officers, and internal auditors.						
Develop e-learning modules for continuous learning and onboarding of new staff.							
Set up a helpdesk or support team to assist MACs during							



	<p>initial implementation.</p> <p>Develop an FAQ and guidance notes to address common challenges.</p>						
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<p>An updated Chart of Accounts</p>	<p>Review organizational structure, functions, and reporting requirements</p> <p>Identify internal and external reporting needs (e.g., donor, regulatory, audit)</p> <p>Determine the chart's scope: organizational-wide, project-based, or sector-specific</p> <p>Assess current Chart of Accounts and its limitations</p> <p>Identify duplications, gaps, or non-alignment with current operations</p> <p>Ensure alignment with reporting structures like:</p> <ol style="list-style-type: none"> 1. Budget categories 2. GFS Classification 3. Donor requirements <p>Conduct Validation of COA with stakeholders</p>	<p>75000</p>	<p>\$ 30,000.00</p>	<p>\$ 25,000.00</p>	<p>\$ 20,000.00</p>	<p>\$ -</p>	<p>\$ 75,000.00</p>
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Improved overall service delivery and wage bill management	Consultations with CBL and providers of mobile money platforms on national coverage						
	Raising of Awareness and enrollment						
	Awareness raising to increase citizens interest and participation						
	Review of performance and risks associated with 4 pilot schemes and update guidelines, train staff						
	Develop phased rollout strategy	60,000.00	\$ 20,000.00	15000	\$ 15,000.00	\$ 10,000.00	\$ 60,000.00
	Review assessment reports, PFM Law						
	Review draft concept paper						
	Organize workshops and consultations; formulate implementation plans						
Commence rollout							

Transferred Cash Mgt. Functions to the CAGD	1. Consultation with FM, and Sr. Management of the MFDP 2. Implement formal transfer of the Cash Management Functions to the CAGD						\$ -
A Restructured CAGD	Assessment of the current workflows-processes, units Work with relevant stakeholders to develop policy document on the merger. Submit to senior management for action Awareness and training of staff	\$30000.00	\$ 10,000.00	\$ 20,000.00			\$ 30,000.00

A Semi-autonomous CAG – institution.	<p>Assessment of the current workflows-processes, units</p> <p>Coordinate with relevant stakeholders to develop policy document and legal framework for semi autonomy.</p> <p>Amend current operational manual</p> <p>Identify office space for possible relocation</p>	165,000.00	\$ 35,000.00	\$ 45,000.00	\$ 55,000.00	\$ 30,000.00	\$ 165,000.00
Subtotal			\$ 405,000.00	\$ 340,000.00	\$ 275,000.00	\$ 100,000.00	\$ 1,120,000.00