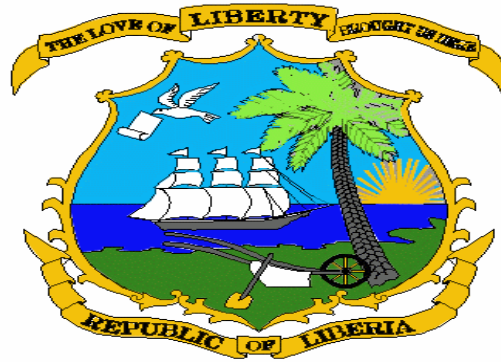


REPUBLIC OF LIBERIA



Public Expenditure Tracking Survey

Agriculture and Security Sectors

**MINISTRY OF FINANCE & DEVELOPMENT PLANNING IN
COLLABORATION WITH UNDP – C4DE**

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Foreword

Liberia has made significant progress since its transition to democratic governance under the leadership of Her Excellency, Madam Ellen Johnson Sirleaf, especially in ensuring effective public spending monitoring, as well as evaluation of fiscal operations of government and development partners. The Government of Liberia (GoL) has set targets to make Liberia a middle income country by 2030, characterized by inclusive economic growth and development. To achieve that goal, the Agenda for Transformation (AfT, 2012-2017) and National Vision (NV) 2030; and the Medium Term Expenditure Framework (MTEF), were launched. Together, these policy instruments facilitate the stronger alignment of the budgeting process to Government's medium and long term development strategy.

To ensure the success of the AfT and NV 2030, GoL is compelled to heed lessons learned from the implementation of the Poverty Reduction Strategy (PRS, 2008-12) and the unfavorable results from the Public Expenditure & Financial Accountability (PEFA) Assessment and Human Development Public Expenditure Report (PER) (World Bank) conducted by development partners in 2012. These reports require the government to take further steps and ensure that national resources allocated to implement development strategy directly benefit the Liberian people. Government, therefore, seeks to track budget execution against AfT interventions, going forward; scrutinize the processes by which they are achieved; and heed the PEFA and PER's recommendation to conduct a PET Survey on each sector periodically with in the ambiance of available resource.

Overseeing this initiative is the Expenditure Monitoring Unit (EMU), which was created within the Department of Fiscal Affairs in 2014 as part of the reform process leading to the establishment of the Ministry of Finance & Development Planning (MFDP), in line with the PFM regulation (Section K.7). The unit is mandated to conduct PET surveys on budget execution by Spending Institutions (SI) and determine the extent of leakages when resources allocated to service delivery

units are disbursed. These leakages result from inadequate 'hard allocation rules' to guide the allocation and distribution of resources to counties and service delivery points, unwanted bureaucracy, dishonesty and, above all, state of infrastructure. Meanwhile, service delivery units are most challenged with the opportunity of preparing and planning their own budgets for adequate and effective operations. Additionally, resource transfers from central office to service delivery units are not disaggregated. The survey is needed, therefore, to determine the current variance between allocation and execution at service delivery units.

The EMU is guided in part by the challenges highlighted in the PEFA Assessment, particularly the limited information available on how resources are utilized, and the process through which funds reach service delivery units as a result of producing a complete and organized document filling process. The entities revealing the most concern given the huge level of activity surrounding the preparations and planning for elections and food security were the Ministry of Justice (MoJ), and the Ministry of Agriculture (MoA). Neither entity provides reports to the MFDP on resources received at entry points and agricultural programs centers. The previous survey outcome and strategy derived improved GOL score from D to B¹ for PEFA performance indicator 23, which measures the 'availability of information on resources received by service delivery units.'

The Security and Agriculture sectors were therefore chosen as targets for the inaugural Public Expenditure Tracking Survey. We selected 6 strategic counties with the most security and agriculture outputs, through representative sampling – Montserrado, Cape Mount, Lofa, Grand Gedeh, Nimba and Bong – and developed a questionnaire along with the affected sector ministries. The process leading to the survey lasted for six months, and the actual survey, which lasted for almost a one month, was designed to illustrate the basic security and economic realities concerning public safety and food security, as well as the constraints, faced by the ministries, county authorities, heads of service delivery units and beneficiary communities in each county. The Fiscal Year 2015/2016 was reviewed for the both sectors.

As indicated earlier, this report highlights the challenges faced in ensuring that resources are adequately transferred from county authorities to service delivery units and the impact on the economy. The findings include personnel issues, ranging from major capacity gaps, lack of logistics, to low compensation and new techniques, resulting into low motivation and performance. Service delivery institutions highlighted that necessary agriculture and security service materials were not properly supplied, thereby hindering performance. Institutions also highlighted occupational and natural risks, as some rehab, correction and training centers had dismally limited access to insurance of all kinds, full protection against rioters and violators, compensation from over-time work and operational funding. In addition, ethical concerns were raised by some members of the public against agriculture and security institutions as they relate to services rendered, including limited information on programs.

This survey was timely, as Ministries, county authorities and service delivery units have recently begun to adopt a reporting and oversight culture, and were amazed by the continuous concern and determination exhibited by government to ensure the efficient and appropriate use of public funds to the benefit of its citizens.

¹ PEFA 2016 report System Final Report – July 2016 an assessment by AECOM, jointly supported by WB, IDA, AfDB, USAID and Sida

The success of the first PET Survey in the Education and Health sectors provides impetus for the annual conduct of this exercise, with an ultimate goal of a bi-annual publication reporting on PETS for the various sectors, given available resources from government and partners. Upcoming surveys will cover the Infrastructure and Energy sectors.

We would like to express our profound appreciation to Hon. Benedict Sannoh, and Hon. Fredrick Cherue, past and current Ministers of Justice, and also to Hon. Moses Zinnah and Hon. Seklau E. Wiles, past and current Ministers of Agriculture, respectively, for their continuous dedication to providing quality basic services to the Liberian people. Liberia has seen a relative increase in public safety and agriculture programs for the benefit of farmers and the society at large, under their respective leadership, among other significant indicators of progress in both sectors. Their fullest support to our survey team, and the active involvement of the selected county authorities and service delivery units, ensures the success and accuracy of the survey. We look forward to utilizing the data gathered to enhance the quality the Government service to the Liberian people. We also look forward to the full support of Government, our Development Partners (UNDP) and the Liberian people, as we reach out to other sectors and conduct further surveys of this nature.



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Republic of Liberia

Acronyms

| | | |
|-------|---|---|
| AFT | - | Agenda for Transformation |
| AMA | - | Assistant Minister for Administration |
| BIN | - | Bureau of Immigration and Naturalization |
| BPNs | - | Budget Policy Notes |
| C | - | Civilian |
| CARI | - | Central Agricultural Research Institute |
| CDA | - | Cooperative Development Agency |
| CSOs | - | Civil Society Organizations |
| DDU | - | Direct Deposit Unit |
| EMU | - | Expenditure Monitoring Unit |
| FY | - | Fiscal Year |
| GDP | - | Gross Domestic Product |
| GoL | - | Government of Liberia |
| IFMIS | - | Integrated Financial Management Information System |
| LDEA | - | Liberia Drugs Enforcement Agency |
| LIGIS | - | Liberia Institute for Statistics and Geo-Information Services |
| LIS | - | Liberia Immigration Service |
| LNFS | - | Liberia National Fire Service |
| LNP | - | Liberia National Police |
| LNPTA | - | Liberia National Police Training Academy |
| LPMC | - | Liberia Produce Marketing Corporation |
| LPO | - | Local Purchase Order |
| LRDA | - | Liberia Rubber Development Authority |
| MAC | - | Ministry or Agency or Corporation |
| MFDP | - | Ministry of Finance & Development Planning |
| MOA | - | Ministry of Agriculture |
| MOF | - | Ministry of Finance |
| MOJ | - | Ministry of Justice |
| MTEF | - | Medium Term Expenditure Framework |
| NV | - | National Vision |
| PEFA | - | Public Expenditure & Financial Accountability |
| PER | - | Public Expenditure Report |
| PET | - | Public Expenditure Tracking |
| PETS | - | Public Expenditure Tracking Survey |
| PFM | - | Public Financial Management |
| PI | - | Performance Indicator |
| PRS | - | Poverty Reduction Strategy |
| PSIP | - | Public Sector Investment Program |
| SI | - | Spending Institutions |
| SP | - | Security Personnel |
| UNDP | - | United Nations Development Program |
| UNMIL | - | United Nations Mission in Liberia |

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Executive Summary

The Government of Liberia, through the MFDP, has embarked on its second Public Expenditure Tracking Survey (PETS), which focuses on the security and agriculture sectors. The survey specifically targets the tracking of resource flows from central government to service delivery units, border entry points, service stations, farm-to-market activities, and others.

The institutional and legal basis for expenditure tracking is stipulated in Section K.7 of the Public Financial Management Regulations, 2009, which provides for the Minister of Finance to establish an Expenditure Tracking Unit to undertake Public Expenditure Tracking Survey. These efforts contribute immensely to Performance Indicator 23 (PI-23) of the Public Expenditure and Financial Assessment (PEFA) which measures the availability of information on resources received by service delivery units.

In lieu of this survey, the MFDP, through the Expenditure Monitoring Unit (EMU), carried out a Public Expenditure Review (PER) process of the above concerned sectors, establishing the foundation of understanding performance activities affecting these concerned sectors, all the purpose of understanding how money has been spent, where money is mostly spent, and for what purpose are these funds disbursed before carrying out the survey. Additionally, the PER seeks to understand the flow of resources requested by service delivery units from central government through their respective disbursing authorities.

The intent of this report is to understand the practical reality on how funds have been received and used by service delivery units/end users, including detecting the likelihood of bureaucracy and bottom necks for the use of public funds. This report seeks to understand the potential constraints and progress level of the various sectors and their impact on the economy for economic security, sustainability, development, and growth. This is particularly necessary as a way of understanding the level of impact that both government and donor spending are making in these sectors.

Liberia is perceived to have a poor management practice of public resources, as indicated by 2014 Transparency International's rating. This research which uses various economic analyses, seeks to provide information on public expenditure in these two sectors. Research outcome is expected to provide specific information on where resources are most spent, challenges in maintaining a proper

resource flow, risk issues, and funding gaps. The survey result will enable Government of Liberia adequately address potential concerns and develop strategies to obtain the most efficient use of public financial resources.

Having understood all the resource flow of these funds and their executional activities from the PER process, the MFDP, via the EMU, using K.7 of the Public Financial Management Regulation applied strategic and nationally representative sampling methodology selecting six (6) counties with the most security and agriculture output, – Montserrado, Cape Mount, Lofa, Grand Gedeh, Nimba and Bong and strategy to carry out the 2015/2016 PET survey, targeting areas that have been discovered to be of major potential concern and benefit to these sectors for the purpose of assessing the quality of service delivery through standard assessment tools; investigating the extent to which allocated resources are used for intended purposes; investigating the level of compliance with and the impact of public financial management regulations and policies and to make policy recommendations based on the results of the survey.

CHAPTER ONE

INTRODUCTION AND OBJECTIVES

1.1. Introduction

Liberia is transitioning from post-conflict reconstruction to long term economic development. Despite its strong growth and relative peace and stability since the end of the conflict in 2003, considerable challenges remain, with an infrastructure challenges and considerable governance, institutional and capacity constraints, with relative peace so far. The Government's development agenda for the next five years is expressed in its Agenda for Transformation (AfT) for 2012-2017, which supports the country's long term vision to become an inclusive middle income country by 2030.

The Government of Liberia (GoL), through the launch of the Agenda for Transformation (AfT) has endorsed its commitment to human development. The GoL has embarked on an ambitious target to improve equity and quality of service provision in the security and Agriculture sectors. This has been supported by the GoL, development partners and civil society organizations (CSOs).

The Public Expenditure Tracking Survey (PETS) of the Security and Agriculture sectors of Liberia covering FY 2015/2016 was built on its on-going portfolio and earlier achievements to selectively address the challenges facing said sectors.

As part of the MTEF process it is important to agree upon a medium term resource mobilization strategy for these sectors. This should ensure that available resources from GoL and development partners are targeted to priority areas.

This public expenditure Tracking Survey report highlights findings from the field survey that was conducted on public expenditure in the agriculture and security sectors. The report also shows resource flow from central administrations of various Ministries and Agencies under review to it end users.

The Public expenditure tracking survey report has been organized into chapters. Chapter one introduces the entire work and chapter two illustrates the research objective, methodology and sample size. Chapter three give an overview of financing for security and agriculture institutions through GoL and Donors. Chapter four displays analysis on the survey findings, chapter five give the summary result of the survey and way forward.

1.2 Objectives

1.2.1 Public Expenditure Tracking Objectives

The overall objective of this public expenditure tracking survey is to improve the overall performance of public expenditure by identifying leakages and bottlenecks in the flow of resources from central government to end users service delivery levels.

The specific objectives include:

- I. To assess the quality of service delivery through standard assessment tools
- II. To investigate the extent to which allocated resources are used for intended purposes
- III. To investigate the level of compliance with and the impact of public financial management regulations and policies.
- IV. Evaluate the efficiency of resource flow from MFDP to sector institutions and their service delivery units
- V. Assess whether service delivery units have set and achieved goals for their activities and outputs
- VI. Measure the quantity and quality of services delivered by sector institutions
- VII. To make policy recommendations based on the results of the survey

CHAPTER TWO

OVERVIEW OF FINANCING FOR SECURITY AND AGRICULTURE

2.1 Security

For FY15/16, the Ministry of Justice (MoJ), including the Liberia National Police (LNP), Liberia National Police Training Academy (LNPTA), Bureau of Immigration and Naturalization (BIN), Liberia National Fire Service (LNFS), and Liberia Drug Enforcement Agency (LDEA), received total original appropriation of \$52.9 million. About 62% of this total appropriation (\$32.7 mil) was appropriated for the recurrent budget, and the other 38% (\$20.2 mil) was appropriated for the PSIP budget to finance expenditures in the UNMIL Transition Plan.

The original appropriations were subsequently revised downwards from \$52.9 mil to \$45.6 mil, a downward adjustment of \$7.3 million. The PSIP budget decreased from \$20.2 mil to \$12.3 mil, while the recurrent budget actually increased slightly from \$32.7 mil to \$33.3 mil. The effect of the revised appropriations was not even across institutions/departments or economic classifications. For example, the LNP and LDEA had their original appropriations increased, due to increases in both compensation and goods and services. However, the BIN and LNFS had their original appropriations decreased, due to reductions in compensation which outweighed increases in goods and services.

About 94% of the revised recurrent budget (\$31.1 mil) was disbursed in FY15/16 (Table 1). About 84% of this gap between revised appropriation and disbursement could be explained by unissued allotments, while the remaining 16% could be explained by issued allotments that were not disbursed. Expenditure lines where allotments, as a percentage of revised appropriations were relatively low included consumption of fixed capital for LNFS (0%), compensation for Rehabilitation Department (73%) and for Administration and Management Department (79%), and goods and services for Administration and Management (78%) and for LNPTA (81%).

Table 1: Recurrent Budget Appropriations, Allotments, and Disbursements in Ministry of Justice, by Economic Classification

| Institutions and Economic Classification of Expenditure | Original Appropriation | Revised Appropriation | Allotment | Disbursement |
|---|------------------------|-----------------------|-------------------|-------------------|
| 202 - Ministry of Justice | | | | 31,142,791 |
| | 32,687,126 | 33,270,198 | 31,493,648 | |
| 2020100 - Liberia National Police | 15,531,849 | 16,320,942 | 16,164,189 | 15,960,568 |
| 21 - COMPENSATION OF EMPLOYEES | 13,306,090 | 13,853,008 | 13,751,657 | 13,574,010 |

Public Expenditure Tracking Survey in Security and Agriculture sectors' Resource flow

| | | | | |
|---|------------------|------------------|------------------|------------------|
| 22 - USE OF GOODS AND SERVICES | 2,225,759 | 2,467,934 | 2,412,532 | 2,386,558 |
| 2020200 - Bureau of Immigration and Naturalization | 4,959,679 | 4,505,458 | 4,370,182 | 4,364,438 |
| 21 - COMPENSATION OF EMPLOYEES | 3,971,141 | 3,374,588 | 3,359,162 | 3,359,162 |
| 22 - USE OF GOODS AND SERVICES | 988,538 | 1,130,870 | 1,011,020 | 1,005,276 |
| 2020300 - National Fire Service | 2,044,061 | 2,159,061 | 1,512,482 | 1,505,178 |
| 21 - COMPENSATION OF EMPLOYEES | 1,392,014 | 1,478,514 | 1,151,104 | 1,151,104 |
| 22 - USE OF GOODS AND SERVICES | 252,047 | 480,547 | 361,378 | 354,074 |
| 23 - CONSUMPTION OF FIXED CAPITAL | 400,000 | 200,000 | - | - |
| 2020400 - National Police Training Academy | 912,002 | 886,203 | 740,416 | 608,707 |
| 21 - COMPENSATION OF EMPLOYEES | 192,315 | 167,516 | 159,915 | 159,915 |
| 22 - USE OF GOODS AND SERVICES | 719,687 | 718,687 | 580,501 | 448,792 |
| 2020500 - Drug Enforcement Agency | 1,248,688 | 1,509,448 | 1,376,986 | 1,376,353 |
| 21 - COMPENSATION OF EMPLOYEES | 743,328 | 829,467 | 697,005 | 696,995 |
| 22 - USE OF GOODS AND SERVICES | 505,360 | 679,981 | 679,981 | 679,358 |
| 2020601 - Palace of Correction | 244,071 | 328,930 | 320,905 | 320,882 |
| 21 - COMPENSATION OF EMPLOYEES | 10,000 | 94,859 | 90,537 | 90,537 |
| 22 - USE OF GOODS AND SERVICES | 234,071 | 234,071 | 230,368 | 230,345 |
| 2020602 – Rehabilitation | 1,126,366 | 1,528,716 | 1,180,440 | 1,180,338 |
| 21 - COMPENSATION OF EMPLOYEES | 840,945 | 1,243,295 | 903,726 | 903,629 |
| 22 - USE OF GOODS AND SERVICES | 285,421 | 285,421 | 276,714 | 276,708 |
| 2020700 – Codification | 45,643 | 62,970 | 56,967 | 56,967 |
| 21 - COMPENSATION OF EMPLOYEES | 32,250 | 49,577 | 46,273 | 46,273 |

Public Expenditure Tracking Survey in Security and Agriculture sectors' Resource flow

| | | | | |
|--|------------------|------------------|------------------|------------------|
| 22 - USE OF GOODS AND SERVICES | 13,393 | 13,393 | 10,694 | 10,694 |
| 2020800 – Prosecution | 3,373,440 | 3,965,438 | 3,846,454 | 3,844,974 |
| 21 - COMPENSATION OF EMPLOYEES | 2,518,309 | 2,870,307 | 2,841,943 | 2,841,935 |
| 22 - USE OF GOODS AND SERVICES | 355,131 | 595,131 | 542,739 | 541,267 |
| 26 – Grants | 500,000 | 500,000 | 461,772 | 461,772 |
| 2020900 - Economic Affairs | 47,754 | 54,865 | 40,190 | 39,956 |
| 21 - COMPENSATION OF EMPLOYEES | 7,300 | 14,411 | 8,217 | 8,217 |
| 22 - USE OF GOODS AND SERVICES | 40,454 | 40,454 | 31,973 | 31,738 |
| 2021000 - Administration and Management | 3,153,573 | 2,387,420 | 1,884,436 | 1,884,430 |
| 21 - COMPENSATION OF EMPLOYEES | 2,018,166 | 1,420,584 | 1,129,156 | 1,129,155 |
| 22 - USE OF GOODS AND SERVICES | 1,135,407 | 966,836 | 755,280 | 755,275 |

Of the disbursed recurrent funds in the MoJ, LNP accounted for more than half with \$16.0 million, followed by the BIN (\$4.36 million), the Prosecution Department (\$3.84 million), and Administration and Management Department (\$1.88 million). The LNFS and LDEA had recurrent disbursements of \$1.51 million and \$1.38 million, respectively. For most MoJ institutions and departments, the vast majority of recurrent disbursements went toward compensation rather than goods and services. Compensation as a percentage of overall disbursement was particularly high among institutions and departments that directly deliver services to people: LNP (85%), BIN (77%), Rehabilitation Department (77%), LNFS (76%), and Prosecution Department (74%). One exception was the Palace of Correction, where goods and services accounted for 72% of the overall disbursement.

As for PSIP spending on the UNMIL Transition Plan, 83% of the revised appropriations (\$10.25 mil) were disbursed. In preparation for UNMIL transition the Justice and Security Joint Programme (JSJP) proposes a catalytic initiative to enhance access to justice and security at the regional and county levels with the development of five regional justice and security hubs, in addition to the provision of justice and security services that are urgently required. The vision behind the hubs is to provide a decentralized and holistic approach to security and justice service delivery and a means by which national agencies can provide effective security in preparation for UNMIL's transition. The holistic approach to the hubs envisions a balanced strengthening of justice and security institutions - law enforcement, the courts, state prosecution and defense, and

corrections - both in terms of capacity and infrastructure; the enhancement of linkages between these institutions; and the development of relationships between the institutions and the communities they serve.

The engagement between the Government of Liberia and the international community is based on the following principles: national ownership and leadership; international partnership in support of national efforts; and joint responsibility. The implementation of the outputs contained in this programming document will, in all cases, be led by the Government of Liberia. The Government assumes the core responsibility for implementing strategic action plans, achieving the outcomes and outputs identified in this document, and carrying out monitoring and evaluation activities to ensure adequate progress, oversight and adjustment of projects as may be needed.

The Justice and Security Programme hopes to achieve four main outputs:

- Infrastructure, equipment, and other logistics for the effective performance of the regional hubs put in place;
- Justice and security service providers able to provide fair and accountable professional services;
- Justice and security service providers are responsive to local community concerns; and
- Legal and policy frameworks in place that enable national authorities to better perform their duties in the justice and security sector.

This discrepancy between revised appropriation and disbursement could be attributed entirely to unissued allotments as indicated in Table 2. All but \$250,000 of the disbursement went toward goods and services. According to a copy of the UNMIL Transition Plan shared by the MoJ Project Implementation Unit, the GoL contribution would have financed a wide range of institutions and public services such as static guards and advisory services (LNP), border security and management (BIN), and prison security (LNP and BCR). The extent to which this Transition Plan budget was executed as planned, however, could not be verified because the IFMIS system does not show the institutions and/or activities corresponding to disbursed funds.

Table 2: PSIP Spending in Security

| FY 15/16 PSIP Spending in Security | | | | | | |
|------------------------------------|-----------------|----------------|------------|------------|------------|------------|
| Row Labels | ORIGINAL_APPROP | REVISED_APPROP | ALLOTMENT | Obligation | Commitment | ACTUAL |
| Ministry of Justice | 20,250,000 | 12,328,605 | 10,250,000 | - | - | 10,250,000 |
| UNMIL Drawdown | | | | | | |
| Unspecified | 20,250,000 | 2,078,605 | - | - | - | - |
| USE OF GOODS AND SERVICES | - | 10,000,000 | 10,000,000 | - | - | 10,000,000 |
| CONSUMPTION OF FIXED CAPITA | - | 250,000 | 250,000 | - | - | 250,000 |

Table 3: Planned Allocation of GoL Contribution Toward UNMIL Transition PSIP project

Public Expenditure Tracking Survey in Security and Agriculture sectors' Resource flow

| Expenditure Category | Institution | Amount (in USD) |
|---|--------------------|------------------------|
| Static Guards & Advisory Services | LNP | 2,330,738 |
| Border Security and Management | BIN | 1,660,738 |
| Explosive Ordinance Disposal + Bomb Disposal | MOD | 1,487,700 |
| VIP Protection | EPS | 1,319,224 |
| Prison Security | LNP | 1,148,753 |
| VIP Protection | LNP | 428,172 |
| Prison Security | BCR | 407,776 |
| Small Arms Management + Importation | LINSCA | 392,695 |
| Drug Enforcement | LDEA | 386,685 |
| Fire Services | LNFS | 163,000 |
| Human and Community Security | NSC, MIA | 148,112 |
| Salaries and Logistics | PIU | 103,300 |
| Police Training | LNPTA | 22,469 |
| Miscellaneous | Multiple | 637 |
| Total | | 10,000,000 |

2.2 Agriculture

This sector unlike others, is highly funded by Donor (about 91%) on average against GoL contribution. For FY15/16, the agriculture sector, inclusive of Ministry of Agriculture (MoA), Central Agricultural Research Institute (CARI), Cooperative Development Agency (CDA), Liberia Produce Marketing Corporation (LPMC), and Liberia Rubber Development Authority (LRDA), received total original appropriation of \$6.0 million. About 92% of this appropriation went toward the recurrent budget and the remaining 8% toward a PSIP project on rice and cassava market development, including storage and processing.

The original appropriations were subsequently revised downwards from \$6.0 mil to \$5.5 mil, a downward adjustment of \$0.5 million. Almost all of this adjustment could be explained by elimination of the PSIP project in the revised budget. Therefore, the revised budget for the agriculture sector became entirely recurrent. There were some slight changes to the recurrent

budget allocations for the MoA, likely in response to classification errors during the formulation of the original budget. Namely, the original appropriations for compensation in Regional Development & Extension, Technical Services, Planning and Development, and National Fisheries had been set to zero; in the revised budget, compensation was appropriated to these Departments, with nearly matching reductions in the appropriated compensation for the

Administration and Management.

About 91% of the revised recurrent budget (\$5.5 mil) was disbursed in FY15/16. As in the Security Sector, most of the gap (93%) between revised appropriation and disbursement could be explained by unissued allotments, rather than issued allotments that were not disbursed. Allotments as a percentage of revised appropriations were relatively low for some expenditure lines under Ministry of Agriculture: Administration and Management consumption of fixed capital (50%), Planning and Development use of goods and services (69%), and Technical Services use of goods and services (80%).

Table 4. Recurrent Budget Appropriation, Allotment and Disbursement in Agriculture Sector by Economic classification

| Institutions and Economic Classification of Expenditure | Original Appropriation | Revised Appropriation | Allotment | Disbursement |
|--|-------------------------------|------------------------------|------------------|---------------------|
| AGRICULTURE TOTAL | 5,995,810 | 6,060,201 | 5,259,802 | 5,036,328 |
| 401 - Ministry of Agriculture | 4,652,462 | 4,716,853 | 4,018,206 | 3,794,735 |
| 4010102 - Regional Devt and Extension | 113,404 | 882,904 | 102,381 | 102,311 |
| 21 - COMPENSATION OF EMPLOYEES | - | 769,500 | -0- | 160,194 |
| 22 - USE OF GOODS AND SERVICES | 63,404 | 63,404 | 52,381 | 45,051 |
| 26 – Grants | 50,000 | 50,000 | 50,000 | 50,000 |
| 4010200 - Technical Services | 32,278 | 32,277 | 28,555 | 25,960 |
| 22 - USE OF GOODS AND SERVICES | 32,278 | 32,277 | 28,555 | 25,960 |
| 4010300 - Planning and Development | 22,365 | 22,365 | 19,365 | 15,375 |
| 22 - USE OF GOODS AND SERVICES | 22,365 | 22,365 | 19,365 | 15,275 |
| 4010400 - Central Agricultural Research | 1,040,862 | 965,861 | 1,032,418 | 1,031,294 |
| 22 - USE OF GOODS AND SERVICES | 1,040,862 | 965,861 | 1,032,418 | 1,031,294 |
| 4010500 - National Fisheries | 16,004 | 16,004 | 14,042 | 13,993 |
| 22 - USE OF GOODS AND SERVICES | 16,004 | 16,004 | 14,022 | 13,993 |
| 4010600 - Administration and Management | 3,427,549 | 2,717,603 | 2,821,445 | 2,657,353 |

Public Expenditure Tracking Survey in Security and Agriculture sectors' Resource flow

| | | | | |
|---|-----------|-----------|-----------|-----------|
| 20 – Public Investment | 500,000 | -0- | -0- | -0- |
| 21 - COMPENSATION OF EMPLOYEES | 1,761,352 | 1,761,352 | 1,761,351 | 1,635,136 |
| 22 - USE OF GOODS AND SERVICES | 937,950 | 778,004 | 882,469 | 844,592 |
| 23 - CONSUMPTION OF FIXED CAPITAL | 101,247 | 101,247 | 50,625 | 50,625 |
| 26 – Grants | 127,000 | 77,000 | 127,000 | 127,000 |
| 405 - Cooperative Development Agency | 315,953 | 315,953 | 282,827 | 282,827 |
| 4050100 - Cooperative Development Services | 36,701 | 36,701 | 25,934 | 25,934 |
| 21 - COMPENSATION OF EMPLOYEES | 27,888 | 27,888 | 17,421 | 17,421 |
| 22 - USE OF GOODS AND SERVICES | 8,813 | 8,813 | 8,513 | 8,513 |
| 4050200 - Gender, Youth Promotion and HI | 4,668 | 4,668 | - | - |
| 21 - COMPENSATION OF EMPLOYEES | 4,668 | 4,668 | - | - |
| 22 - USE OF GOODS AND SERVICES | - | - | - | - |
| 4050300 - Administration, Finance and Au | 274,584 | 274,584 | 256,893 | 256,893 |
| 21 - COMPENSATION OF EMPLOYEES | 238,700 | 238,700 | 223,584 | 223,584 |
| 22 - USE OF GOODS AND SERVICES | 35,884 | 35,884 | 33,309 | 33,309 |
| 414 - Liberia Produce Marketing Corp | 377,251 | 377,251 | 364,946 | 364,946 |
| 4140100 - Administration and Management | 377,251 | 377,251 | 360,146 | 360,146 |
| 21 - COMPENSATION OF EMPLOYEES | 364,404 | 364,404 | 352,399 | 352,399 |

Public Expenditure Tracking Survey in Security and Agriculture sectors' Resource flow

| | | | | |
|---|---------|---------|---------|---------|
| 22 - USE OF GOODS AND SERVICES | 12,847 | 12,847 | 7,747 | 7,747 |
| 23 - CONSUMPTION OF FIXED CAPITAL | - | - | - | - |
| 423 - Liberia Rubber Development Authority | 650,144 | 650,144 | 593,823 | 593,820 |
| 4230100 - Administration and Management | 650,144 | 650,144 | 593,823 | 593,820 |
| 21 - COMPENSATION OF EMPLOYEES | 74,740 | 74,740 | 74,735 | 74,735 |
| 22 - USE OF GOODS AND SERVICES | 475,404 | 475,404 | 419,089 | 419,087 |
| 23 - CONSUMPTION OF FIXED CAPITAL | 100,000 | 100,000 | 99,999 | 99,999 |

Of the disbursed recurrent funds in the agriculture sector, MoA accounted for more than three quarters with \$3.8 million. This amount, however, included the \$1.03 million for CARI, which as of FY16/17 is a separate spending entity from MoA. Aside from CARI, the vast majority of disbursements to MoA went to the Administration and Management Department (\$2.3 million). By comparison, the Regional Development & Extension and Technical Services Departments had disbursements of \$262,495 and \$123,295, respectively, which even when combined, was less than 17% of the Administration and Management disbursement. It is unclear whether this pattern reflects a genuine discrepancy in resource allocation or merely an accounting / classification error. The latter seems plausible, given that the \$1.03 million for CARI included no compensation; the compensation disbursement for CARI may have been classified under Administration and Management, in which case the \$2.3 million figure would be inflated. Additional information is needed to determine whether compensation or goods and services going toward the Regional Development & Extension and Technical Services Departments were classified under Administration and Management. A similar query arises when examining the disbursements to CDA and LPMC. About 91% of the disbursements to CDA went to the Administration and Finance Department (\$256,893), leaving only \$25,934 for Cooperative Development Services. The entirety of disbursements to LPMC (\$364,946) and LRDA (\$593,820) were classified under the Administration and Management Department.

The distribution of disbursements across economic classifications varied across the agriculture sector. Compensation accounted for more than 85% of total disbursements to the CDA and LPMC, with goods and services accounting for the remainder. For MoA, goods and services accounted for slightly more than half the disbursements, and compensation was the next largest with 43% of disbursements. For the LRDA, the largest expenditure item was by far goods and services (71%), followed by consumption of fixed capital (17%) and compensation (13%).

CHAPTER THREE

METHODOLOGY

3.1 Survey Methodology

The main method of the Public Expenditure Tracking was survey. A survey was carried out by means of comprehensive and well-tailored questionnaires. The questionnaires were designed to obtain both quantitative and qualitative data. The following steps were taken for the successful implementation of the Survey:

A Concept Note was produced as a guide;

A Public Expenditure Review of targeted counties, Ministries, or Agencies, as a pilot study was conducted

A Validated questionnaire was developed as per the institutions;

A sample and scope for the survey was established;

A Work plan was developed and approved in order to conduct the survey;

Identify sources of information that are available in-house and that can help answer the questionnaire (ex: BPNs, SSPs, and IFMIS). Begin collecting & analyzing these sources.

Form teams who will go into the field, and train these teams on proper enumeration techniques.

Do a quantitative and qualitative analysis of the survey data collected from the field;

Carry out Peer review;

Disseminate the findings to stakeholders through the preparation of a report, a synthesized briefing paper, and presentation to concerned grouping and parties.

3.2 Sample Size

Considering all the areas of public spending in the fifteen counties and across the eleven sectors of the economy, the population will be huge. Therefore, the Survey conducted was based on a national geographically representation of region and sample of the sector/county concerned. The samples were drawn by means of a purposive sampling method which was appropriate given targeted population of the survey and produced twenty (20) institutions under Agriculture Institutions, Eight Hundred and Eighty-four (884) under Agriculture Public; Two Hundred and Ten (210) under Security Institutions and One Thousand, Two Hundred and Three (1,203) under Security Public. In the wake of achieving these numbers, six out fifteen counties were strategically

chosen for the survey namely: LOFA; BONG; NIMBA; CAPE MOUNT; G. GEDEH and MONTSERRADO for the following reasons:

Resource constraint; Critical borders and potential security concern regions, areas and cities; Counties and regions with major agriculture activities.

Meanwhile, information from the Liberia Institute for Statistics and Geo-Information Services (LISGIS) and perhaps concerned institutions, will be used to inform the sample selection from these concerned counties.

3.3 Survey Implementation and Data collection

The survey employed structured questionnaires, personal and group interviews, and field/site verifications. The questionnaire for the survey was developed in partnership with the ministries concerned, and administered by trained enumerators. For accuracy and efficiency, the data was encoded through a customized mobile device which subsequently transferred data to an online server. The data was then pulled and analyzed after the survey.

The data analysis was done by means of various qualitative and quantitative tools. The two main software packages that were used for analyzing the data were Microsoft Excel and CSEntry. While the former was used for various graphing, tabulation, and central tendency analysis and the latter was used for empirically appealing statistical analyses.

CHAPTER FOUR

TRACKING PUBLIC SPENDING

4.1 Resource Flow analyses

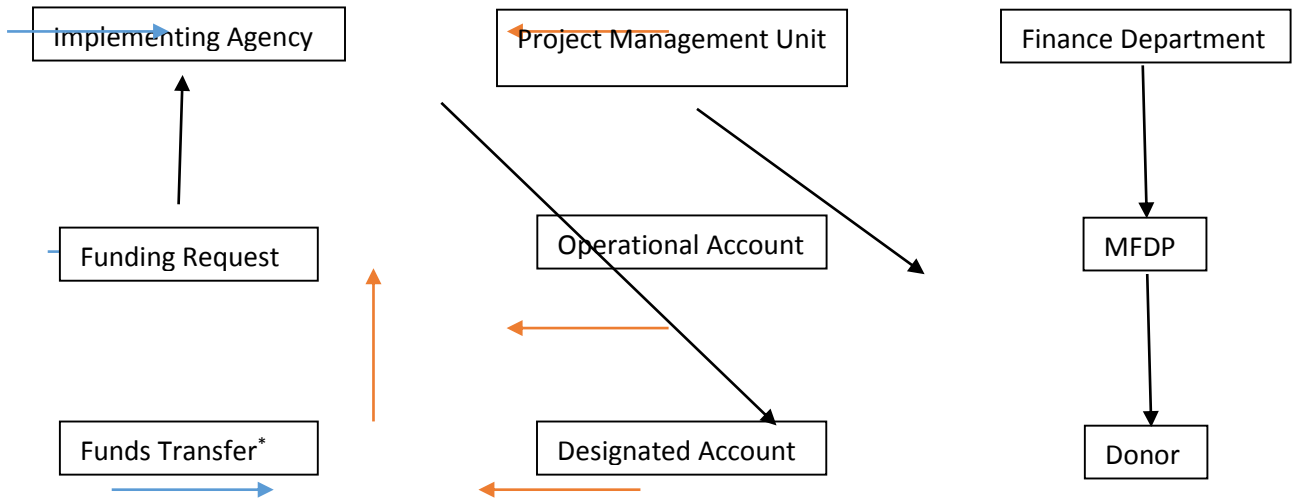
This component of the research will give you an insight of the process resources that are requested, acquired and distributed across the survey sectors. See attached Annex - 1

Agriculture Institutions

The request to the Ministry of Finance and Development Planning is initiated from Ministry of Agriculture headquarters, in the office Assistant Minister for Administration. (AMA) in the meantime, resource flow analysis from information provided has proven that generally there are documentation of delivery to end users from their financial records. However, The Administration is responsible for the distribution goods and services to the various departments/Units in the various counties and other Agriculture Institutions within the territorial limit of Liberia. Additionally, the beginning of the resource flow with respect to planning request made has also proven to be a challenge from data capturing, meanwhile, resource flow tracking between concerned institution and MFDP is on the average of a six (6) weeks, that is, when allotment request leaves concerned institution to MFDP for allotment approval average of a six (6) weeks. Resource tracking as per this research for goods received by vendor, on average is about a month. Notwithstanding, allotment request for fuel in the second quarter of FY 15/16, after using few weeks between MoA and MFDP took about three (3 1/2) months before being received by vendor. This can be attributed to resources availability and Administrative procedure, documentation requirement, bureaucracy etc, **but the point to note is that**, these delay are clear indication of service gap by service providers, and if this is true there is a corresponding gap to the public, who look up to the Ministry of Agriculture. An instance during the season/planting of crops period the MoA seeding for the various farmers and Agricultural Institutions may be given at the time the crops may not yield substantial outputs could be greatly affected because untimely delivery and unavailability of crops; this is no way of effectively providing service to the farmers. Meanwhile, the other auxiliary institutions and other specialized institutions other funding which MoA is not in the know, this make it difficult for effective coordination and Operations for further development and Specializations. Center for Agriculture Institute and other Specialized Institution eg. Tumutu, Corporate Development Agency including other higher Institutions only have a resource flow from MFDP and no trace of involvement of neither MoA the end users.

Donor Financing: Financing Agreements are signed between the Government of Liberia (with representation from MFDP) and the donor(s). Predicated upon the signing of the Financing Agreement and with reference to the provision with the Financing Agreement; funds are

transferred to a designated account at CBL. Transfer is made from the designated account into an operation account for payment purposes. Requests are sent to the project Coordinator through the finance office based upon the activities that stipulated in the annual work plan. When these requests are approved by the project coordinator, they are sent back to the Finance for disbursement of cash or financing of procurement. Expenditure report in the form of Statement of Responsibility (SOE) goes to donor through MFDP, donors reviews the report and make next payment in the form of replenishment, to maintain a certain or constant balance. The project coordinator, head of finance and M&E officer are signatories to the project's designated account.



Cooperatives Development Agency Resource Flow

| Quarter | Line Items | Requested Amt. | Actual Pymt. | SE TO MFDP | LPO Approval | Voucher Pymt | Pymt. Processing time |
|---------|---------------------------------|----------------|--------------|------------|--------------|--------------|-----------------------|
| FIRST | Office Building/Rental & Lease | 21,000 USD | N/A | 1.5 months | 134 days | 1.5 months | 224days |
| SECOND | Fuel and Lubricants | 1432 | N/A | 3 weeks | 27 | 1 month | 78 days |
| | Original Stationery requested | 150 USD | N/A | 26 days | 39 days | 1 month | 95 days |
| THRID | Printing, Binding & Publication | 600 USD | N/A | 60 days | 130 days | 1 month | 220 days |

Key Findings

The total duration of the resource flow can vary widely depending on the good or service. Office Building Rental and Lease seems to take the longest, due to the bottleneck in conducting the physical audit. It consistently takes about 1 month for MFDP to issue the check after the voucher is submitted to MFDP. Other bottlenecks are (1) consolidation of sub-national requests by central office of MAC and (2) allotment approval by MFDP.

Liberia Produce Marketing Corporation

The planning process is done centrally since it has no substation/Unit outside Montserrado County. There is a serious challenge in establishing initial request made from requesters; meanwhile, information gathered from the level of MFDP shows the following

Public Expenditure Tracking Survey in Security and Agriculture sectors' Resource flow

| Quarter | Line Items | Requested Amt. | Actual Pymt. | SE TO MFDP | LPO Approval | Voucher Pymt | Pymt. Processing time |
|---------------|--|---------------------|--------------|------------|--------------|--------------|-----------------------|
| FIRST | Fuel and Lubricants vehicles | No trace of payment | N/A | N/A | N/A | N/A | N/A |
| | Original Stationery | | N/A | N/A | N/A | N/A | N/A |
| | Original Printing Binding & Publication service | No trace of payment | N/A | N/A | N/A | N/A | N/A |
| | Original Repair and Maintenance | No trace of payment | N/A | N/A | N/A | N/A | N/A |
| SECOND | Fuel and Lubricants | \$3,786.00 | 3,786 | 12/16/15 | 01/1/16 | 01/13/16 | About 26 and 32 days |
| | Original Stationery | No trace of payment | N/A | N/A | N/A | N/A | N/A |
| | Original Repair and Maintenance | No trace of payment | N/A | N/A | N/A | N/A | N/A |
| THRID | Fuel and Lubricants requested (Allotment was Requested and made) | No trace of payment | 2,843 | 02/25/16 | N/A | N/A | N/A |
| | Original Stationery requested (Allotment was Requested and made) | No trace of payment | 1,118 | 02/29/16 | 03/17/16 | 03/21/16 | About a month |
| | Original Printing Binding & Publication service (No Allotment request) | No trace of payment | N/A | N/A | N/A | N/A | N/A |
| | Original Repair and Maintenance (Allotment was Requested and made) | No trace of payment | N/A | N/A | N/A | N/A | N/A |
| | Repair and Maintenance amount discovered at MFDP (No trace of payment) | No trace of payment | N/A | N/A | N/A | N/A | N/A |

Key Points: Other expenditure were made in support of Liberia Produce Marketing Corporation operation for the period under review including materials supplied for both office and field that are lengthy. Meanwhile, the total duration of the resource flow varies widely depending on the good or service, followed by lubricant. Processing time in the last half of the fiscal period especially the last quarter was shorter than the previous quarters. Other bottlenecks are (1) available of good for the smooth operation, access to the Public for other activities. Resource tracking as per this research for goods received by vendor, on average is about a month. Notwithstanding, allotment request for fuel in the second quarter of FY 15/16, after using few weeks between LPMC and MFDP took about three (2) months before being received by vendor. This may be attributed to resources availability, bureaucracy and others.

4.2 Resource flow Analyses – Securities Institutions

This component of the research will give you an insight of the process resources are requested, acquired and distributed; meanwhile, tracking resource flow information within the central arm of the Justice ministry still remains a serious challenge. MOJ central record with other security institutions has not been able to develop perfect understanding on actuals, pure gaps to prioritize resource distribution. One thing true is that, there is inadequate supply of resources even without record. These securities institutions carry out the same pattern of sourcing funds as Agriculture from both GoL and Donor for spending purposes. See attached Annex - 2

Liberia Immigration Service

Like Fire service, most of the planning process is done centrally. There is a serious challenge in establishing initial request made from requesters; meanwhile, information gathered from the level of MFDP shows the following.

| Quarter | Line Items | Requested Amt. | Actual Pymt. | SEND TO MFDP | LPO Approval | Pymt. Processing time |
|----------------|--|-----------------------|---------------------|---------------------|---------------------|------------------------------|
| FIRST | Fuel & Lubricants | N/A | N/A | N/A | N/A | N/A |
| | Stationery | 1,000 | 1,000 | 3-Sep-15 | 21-Sep-15 | 20 Days |
| | Printing, Binding and Publication Services | 3,000 | 3,000 | 28-Sep-15 | 20-Oct-15 | 22 Days |
| | Repair & Maintenance | N/A | N/A | N/A | N/A | N/A |
| | Intelligent Services | N/A | N/A | N/A | N/A | N/A |
| | Special Operation Services | 10,000 | 10,000 | 3-Aug-15 | N/A | 28 Days |
| | Cleaning Material & Services | N/A | N/A | N/A | N/A | N/A |
| | Water & Sewage | N/A | N/A | N/A | N/A | N/A |

Public Expenditure Tracking Survey in Security and Agriculture sectors' Resource flow

| | | | | | | |
|---------------|------------------------------|-----------|--------|-----------|-----------|---------|
| SECOND | Fuel & Lubricants | 66,328.52 | N/A | N/A | N/A | 38 Days |
| | Stationery | N/A | N/A | N/A | N/A | N/A |
| | Repair & Maintenance | 10,000 | 10,000 | 22-Nov-15 | 26-Nov-15 | 32 Days |
| | Special Operation Services | N/A | N/A | N/A | N/A | N/A |
| | Cleaning Material & Services | 3,000 | 1,000 | N/A | N/A | 81 days |
| | Intelligent Services | 11,000 | 11,000 | 3-Oct-15 | N/A | 25 Days |

Key Points: Other expenditure were made in support of LNP operation for the reviewed period including materials supplied for both office and field that are challenging to captured. Meanwhile, the total duration of the resource flow can vary widely depending on the good or service Office Building Rental and Lease seems to take the longest, due to the bottleneck in conducting the physical audit, followed by lubricant. Processing time in the last half of the fiscal period especially the last quarter was fast forward than previous quarters. Other bottlenecks are (1) consolidation of sub-national requests by central office of MAC and (2) allotment approval by MFDP.

Liberia National Fire Service

The entire request done is initiated from central office, specifically department of Administration. Meanwhile, resource flow analysis from information provided has proven that generally there is no documentation of delivery to end users from their financial record. However, the Operation unit is responsible for the distribution to sub divisions and offices in the various counties. Additionally, the beginning of the resource flow with respect to planning request made has also proven to be a challenge from data capturing, meanwhile, resource flow tracking between concerned institution and MFDP is on the average of a month, that is, when allotment request leaves concerned institution to MFDP for allotment approval, it takes one month. Resource tracking as per this research for goods received by vendor, on average is about a month. Notwithstanding, allotment request for fuel in the second quarter of FY 15/16, after using few weeks between LFS and MFDP took about three (3) months before being received by vendor. This can be attributed to resources availability, documentation requirement, bureaucracy and others, but the point to note is that, these delay are clear indication of service gap by service providers, and if this is true there is a corresponding gap to the public, who look up to service provider for these service. For instance, a house on fire that needs LFS service could be greatly affected because of fuel availability; this is no way of effectively providing service to the public. Meanwhile, Special Operation which is the highest funding line only has a resource flow from LFS to MFDP and no traces on the originator neither the end users. While LFS tries to justify little or no involvement of local authorities, which

Public Expenditure Tracking Survey in Security and Agriculture sectors' Resource flow

in their view is due to the fact that determination of budget ceiling due to revenue generating ability is with done with little or no input from their end.

Liberia National Police

Like Fire service, most of the planning process is done centrally. There is a serious challenge in establishing initial request made from requesters; meanwhile, information gathered from the level of MFDP shows the following

| Quarter | Line Items | Requested Amt. | Actual Pymt. | SE TO MFDP | LPO Approval | Voucher payment | Pymt. Processing time |
|---------|-----------------------------------|----------------|--------------|------------|--------------|-----------------|-----------------------|
| FIRST | Fuel and Lubricant | 108,333 | 83,333 | 2 MONTHS | 110 DAYS | NA | 110 days |
| | Stationery | NA | NA | NA | 1 month | na | 1 month |
| | Electricity | NA | NA | NA | A moth | NA | 1 month |
| | Repair and Maintenance | NA | NA | 62 DAYS | 62 DAYS | 16,666 | 2 MONTHS |
| | cleaning materials services | 1.25 | 1250 | 225 | 3 days | NA | 228 |
| | Telecommunication | NA | NA | NA | NA | NA | NA |
| | cleaning materials services | NA | NA | NA | NA | NA | NA |
| | Water & Sewage | NA | NA | NA | NA | NA | NA |
| | Newspapers, Books and Periodicals | NA | NA | NA | NA | NA | NA |
| SECOND | NO TRANSACTION CAPTURED | | | | | | |
| THRID | Fuel and Lubricants | 100,163 | 100,163 | 2 MONTHS | 63 | NA | 63 |
| | Stationery | 6,000 | 6,000 | NA | 68 | NA | 68 |
| | Repair and Maintenance | 13,000 | 13,000 | 66 DAYS | 4 | NA | 66 Days |
| | Cleaning material and services | 1250 | 1250 | 40DAYS | 3 days | NA | 40 days |
| | special operation Service | NA | NA | NA | NA | NA | NA |
| FOURTH | Fuel and Lubricants | 322,041 | 322,041 | 25 | NA | NA | 25 |
| | Stationery | 3,000 | 3,000 | 33 DAYS | 3 6DAYS | NA | 33 DAYS |
| | Cleaning material and services | 2,250 | 2,250 | 49 DAYS | 7 DAYS | NA | 49 DAYS |
| | Special Operation | NA | NA | NA | NA | NA | NA |

Key Points: Other expenditure were made in support of LNP operation for the reviewed period including materials supplied for both office and field that are challenging to captured. Meanwhile, the total duration of the resource flow can vary widely depending on the good or service Office Building Rental and Lease seems to take the longest, due to the bottleneck in conducting the physical audit, followed by lubricant. Processing time in the last half of the fiscal period especially the last quarter was fast forward than previous quarters. Other bottlenecks are (1) consolidation of sub national requests by central office of MAC and (2) allotment approval by MFDP

Drugs Enforcement Agency Resource Flow

| Quarter | Line Items | Requested Amt. | Actual Pymt. | SE TO MFDP | LPO Approval | Voucher Pymt | Pymt. Processing time |
|---------|----------------------------------|----------------|--------------|------------------|--------------|--------------|-----------------------|
| FIRST | Fuel and Lubricants | \$9,100 | \$11,516 | 1month and 2days | 14 days | Three weeks | 67 days |
| | Original Stationery requested | \$1,000 | \$1,666 | 26 days | 21 days | 15days | 62 days |
| | Intelligence | \$50,000 | \$186,456 | 38 days | | 15 days | 42 days |
| SECOND | Fuel and Lubricants | \$9,100 | \$11,516 | 14 days | 70 days | 88 days | 137 days |
| | Original Stationery requested | \$1,000 | \$1,666 | 26 days | 6 days | 15 days | 58 days |
| | Intelligence | \$65,000 | \$187,758 | 41 days | | 15 days | 73 days |
| THRID | Fuel and Lubricants requested | \$9,100 | \$6,872 | 90 days | 73 days | 14 days | 120 days |
| | Original Stationery requested | \$1,500 | \$1,500 | No trace | No trace | No trace | No trace |
| | Intelligence | \$70,000 | \$40,000 | 30 days | | 15 days | 79 days |
| | Office Building Rental and Lease | \$40,000 | No trace | 90 days | | 14 days | 130 days |
| FOURTH | Fuel and Lubricants requested | \$9,100 | \$4,000 | 30 days | 32 days | Unknown | 79 days |
| | Original Stationery requested | \$1,500 | \$3,000 | 30 days | 14 days | 90 days | 6 months |
| | Intelligence | \$50,000 | \$80,000 | 30 days | No trace | 20 days | 135 days |

Key Findings

The total duration of the resource flow can vary widely depending on the good or service. Office Building Rental and Lease seems to take the longest, due to the bottleneck in conducting the physical audit, followed by lubricant.

It consistently takes about 1 month for MFDP to issue the check after the voucher is submitted to MFDP. Other bottlenecks are (1) consolidation of sub-national requests by central office of MAC and (2) allotment approval by MFDP. Meanwhile, in actuality, only intelligence was process in the 4th quarter, the rest were roll over.

CHAPTER FIVE

FINDINGS FROM END USERS

5.1 Security Institutions

As UNMIL continue to draw down, coupled with the pending 2017 presidential elections, improving the security sector is a major priority to the Liberian Government. Over the period of time, the Liberian government has put several strategies to help tackle the arising challenges within the system. The Security Sector Reform was one of the many measures taken by the government to strengthen and tighten the system. Even though these measures have been put in place by the government, report shows that there are still challenges that need to be dealt with before the presidential elections. Some of these challenges include internal wrangling amongst various security heads, insufficiency of funds due to global decline in the prices of Liberian major commodities affecting the Gross Domestic Products. Apart from that the gap in human capacity and dearth of infrastructure remains alarming factors that's poses serious threats to the security system².

The table below gives a clear description on the resources flow from central government and that of the end users. The explanation will be based on the impact each of the following items has on the performance of institutions, the threats it poses and that of the benefits for citizens across the country.

Findings from the survey shows that majority of the funding comes from the government with a little portion from Donor and other sources. The above table shows that 87% of the institutions are not aware of the allocated amount and do not participate in the budget planning across the country. Decisions are made on a general basis from the head office not having an idea as to what really occurs across the country. Institutions across the country face huge gaps in manpower, training and equipment.

On the overall security personnel representing LNP, DEA, LIS and NFS are 8,180 across the fifteen counties. With this number of security personnel as compare to Liberia overall population of approximately 4.5 million it is prudent to say that there exist a major human capacity challenge.

² African defense News on Liberia Security Vacuum after UNMIL Departure

The LNP is used as a case study to access the security per capital ratio. Standard practice shows that there should be at least 3.5 security personnel to a thousand civilian or less (meaning 1 security Personnel to 333.3 civilian). In the case of Liberia, currently the ratio of LNP to the public is 1SP to about 1,000C, this is a clear indication that 2/3 of the population have no access to LNP officers and to the extent they could be vulnerable to all form of threat.

Even though government provide most of the funding's, the problems continues to exist and the security strength across the country is very low. With all these limitations, it possesses serious problem for security institutions to carry out their day-to-day task and the level of job satisfaction remain at an average level. Some of the problems discovered may exist because activities are not decentralized and more support is not provided for security personnel. The above issues may lead to low performance on the job an demotivation will play a major role in carry out official duty which will give rise to high security risk.

And with the huge gaps in security forces, the border lines, rapid response, fire outbreak and others, become vulnerable which poses threats to the citizens as well. However, with these surrounding circumstances security personal on an average of 62% received their salary on time and majority of these institutions make it their duty to do their report be it monthly or quarterly.

Table 5. Security Institutions Respond

| | | | | | | | |
|--|----------------------|------------------------|---------------|--------------------|--------------------------|--------------------------|--|
| Source of Fundings | Gol | Donor | others | | | | |
| | 93% | 5% | 10% | | | | |
| Budget Planning | Yes | No | Total | | | | |
| | 13% | 87% | 100% | | | | |
| Fundings | Head Quarters | County | others | Group Heads | Banks | Cash | |
| Requesting of funds | 44% | 39% | 11% | 13% | 0% | 0% | |
| Receiving of funds | 35% | 20% | 45% | 0% | 35% | 4% | |
| Make report on time³ | Yes | No | others | | | | |
| | 98% | 2% | 0% | | | | |
| Receive Salary on time | 62% | 38% | 0% | | | | |
| | High | Medium | Low | | | | |
| Job Satisfaction | 26% | 51% | 23% | | | | |
| Output Gaps | Manpower | Training | | Equipment | | | |
| | 87% | 70% | 19% | 94% | 0% | 62% | |
| Types of threats experienced | External | Internal | | 0% | 0% | | |
| | 57% | 65% | 0% | 0% | 0% | 0% | |
| Kinds of external threats | Invasion | Illegal entries | | Disease | Drugs trafficking | Human Trafficking | |
| | 24% | 34% | 44% | 22% | 46% | 16% | |

³ This 98% favorable outcome is not applicable to LIS, as report making from counties still remains a challenge.

Public Expenditure Tracking Survey in Security and Agriculture sectors' Resource flow

| | Arm Robbery | Harassment | | Kidnapping | Nature | Riots | Fire outbreaks |
|--|--------------------|-------------------|-------|-------------------|---------------|--------------|-----------------------|
| | 13% | 35% | 42% | 15% | 21% | 53% | 15% |
| Foreign entries and exit weekly | 10s | 20s | | 30s | 40s | 50s | Not applicable |
| Entries | 17% | 6% | 6% | 1% | 1% | 3% | 66% |
| Exits | 20% | 5% | 71% | 1% | 1% | 2% | 0% |
| | Yes | No | Other | | | | |
| Use of firearms | 12% | 88% | 0% | | | | |
| Illegal entries of drugs | 18% | 9% | 74% | | | | |



Table 6: Number of security personnel assigned by institutions

| | Number of security personnel assigned by LIS | Number of security personnel should be assigned by LIS | Number of security personnel assigned by LNP | Number of security personnel should be assigned by LNP | Number of security personnel assigned by DEA | Number of security personnel should be assigned by DEA | Number of security personnel assigned by NFS | Number of security personnel should be assigned by NFS |
|-------------------------|--|--|--|--|--|--|--|--|
| Bong | 242 | 586 | 162 | 806 | 15 | 35 | 17 | 145 |
| Grand Cape Mount | 428 | 562 | 64 | 382 | 15 | 35 | 27 | 72 |
| Grand Gedeh | 152 | 152 | 150 | 190 | 12 | 38 | 5 | 5 |
| Lofa | 304 | 238 | 152 | 185 | 19 | 46 | 16 | 100 |
| Montserrado | 972 | N/A | 3230 | 4258 | 115 | 175 | 516 | 636 |
| Nimba | 402 | 0 | 246 | 714 | 18 | 42 | 9 | 80 |
| Liberia | 2040 | 3000 | 4742 | 8000 | 326 | 600 | 620 | 1500 |

This session of the report intends to give you an insight of the overall security strength and gaps in Liberia.

Conclusively, the concerned counties have a total number of security personnel assigned in these selected counties excluding Montserrado of 2,876 security personnel against what should be 4,909 leaving a security gap of 2,033 personnel in these selected counties.

These counties were selected based on sector concerned, therefore applying Montserrado figure which is a general representation of the entire country, will show that the current security all over Liberia in the security sector, especially institutions that have direct interaction with the public, has a security gap of 4,920 personnel all across the country.

Meanwhile on summary for the entire country by institutions, LIS has a gap of 960; LNP has a gap of 2800; DEA has a gap of 280; while LFS has a gap of 880 personnel. These figures are representation of national demand all across the fifteen (15) counties. See Annex - 2 for additional graphical analyses on survey findings of Security activities outcome.



5.2 Security Public

This session represents the view from the public. These respondents were mostly inhabitants and transient, including inmates. These views were solicited under normal atmosphere and with the consent of the interviewee understanding the purpose of the survey.

Findings show that 88% of the community dwellers are in the know-how of the security service stations within the various communities. Also, the public have proven that they have a very good relationship with the security institutions. However, due to the level of capacity gaps the institutions faced there can be delayed at times in responding to crisis or arising crimes.

Table 7 Security Public Respond

| Description | Yes | No | Other | | | |
|---------------------------------------|-------------|---------------|---------------|---------------|----------------|--|
| knowledge on security service station | 88% | 12% | 0% | | | |
| Civilian Safety | 76% | 24% | 0% | | | |
| Man power Adequacy | 28% | 72% | 0% | | | |
| If Facilities are Equipped | 34% | 66% | 0% | | | |
| Criminal Activities | 76% | 24% | 0% | | | |
| Relation b/w Public & Security | 81% | 19% | 0% | | | |
| Effectiveness of Justice System | 56% | 44% | 0% | | | |
| Vocational Training for inmates | 6% | 94% | 0% | | | |
| | Once | Twice | Others | Weekly | Monthly | |
| Feeding of inmates | 29% | 6% | 65% | | | |
| Medical Checkups for inmates | 14% | 2% | 78% | 2% | 5% | |
| | High | Medium | Low | Never | | |
| Responsiveness of Security to Public | 37% | 40% | 22% | 1% | | |



5.3

Agriculture Institutions

For many developing countries, agriculture is the largest sector in terms of its share in Gross Domestic Product (GDP) and employment. More importantly, the majorities of the world's poor live in rural areas and depend upon agriculture for their livelihood. Agriculture is therefore critical both for economic development and poverty reduction. It follows that in developing countries spending to agriculture is one of the most important government instruments for promoting economic growth and alleviating poverty in rural areas (Fan and Saurkar, 2006) and Liberia is of no exception to developing countries who squarely depends on agriculture to improve its citizen's livelihood.

There have been many studies of the relationship between government expenditure and economic growth. Some of these studies have looked specifically at the link between government spending and agricultural growth and poverty reduction (Elias 1985; Fan, Hazell, and Thorat 2000; Fan, Zhang, and Zhang 2000). These studies show positive growth and poverty reduction effects from public spending in agriculture. Yet, in the majority of developing countries aid and public expenditure to agriculture is stagnant or declining.

This survey reviews the implementation of Public Expenditures on Agriculture institutions in Liberia and to the extent to which funds provided and received from those institutions affect the

Public Expenditure Tracking Survey in Security and Agriculture sectors' Resource flow

public through the service delivery level and how government can come out with strategic policy tools for improvement within said sector. The public expenditure tracking on the Agriculture is also aimed at identifying the efficient and effective used of government resources from agricultural institutions to the service delivery level and the public. The review will also seek to strengthen the government policy on agricultural allocations, disbursements and the execution of government funding on the various specific within the sector.

| | | | | | |
|---|----------------------------|----------------------------|---------------------------|-----------------------------|----------------------------|
| Budget Planning | Yes | | No | | |
| | 68% | | 32% | | |
| Budget allocation for 2015/16 | Below 100,000 | 100,000 to 300,000 | 300,001 to 500,000 | 500,001 to 1,000,000 | 1,000,001 and above |
| | 60% | 6% | 2% | 0% | 33% |
| Means of Requesting funds | Through Institution | Through Association | Through Group Head | Other Specify | |
| | 75% | 0% | 25% | 10% | |
| Means of Receiving Funds | Banks | County Heads | Send by Cash | Other Specify | |
| | 69% | 2% | 0% | 39% | |
| Classification for funding operation | Logistics | Equipment | Other Specify | | |
| | 93% | 74% | 14% | | |
| Means of Receiving goods | County Association | County Head | Physical Delivery | Other Specify | |
| | 6% | 19% | 73% | 11% | |
| Institutions by their output gaps | Manpower | Cash | Training | Equipment | |
| | 97% | 58% | 68% | 56% | |
| Goals & objectives realized with allocated funding | Yes | No | | | |
| | 24% | 76% | | | |
| if research are carry out by Institutions | Yes | No | | | |
| | 58% | 42% | | | |
| If Institutions involve with research | Yes | No | | | |
| | 78.95 | 21.05 | | | |
| Preserving of goods | Yes | No | | | |

60%

40%

This document presents findings from the field from the survey that was made through visit to the various institutions of service delivery in those concerned counties with their direct beneficiaries which is the public who benefit from their services they provide. The survey findings cover the entire country.

Table 8 Agriculture Institution Responses

The above statistical table from the Agriculture institutions of which the survey was conducted indicates that of the various Agriculture institutions, 68% of those institutions are fully aware of how their budget is like because they do their own planning and 32% of them do not planned their Budget but rather, the Central Administration plan on their behalf. The portion of them that do not plan their budget faced a major challenged in their functions in achieving their desire goals and objectives because their needs and wants were limited in their operations.

The budget allocations for those institutions are very low if we intend to have some vigorous agriculture institutions that will help in the alleviation of poverty and increased the wave of employment in Liberia. The survey shows that 60% of the agricultural institutions in Liberia budget allocation is below 100,000, 6% is between 100,000-300,000, 2% 300,000-500,000 and 33% between 1,000,001 and above. With 60% of those institutions below 100,000, this means that more allocations need to be done to enable the various agriculture institutions be more efficient and effective and more allocations need to be made in the sector.

The finding shows that 75% of the institutions request their funding through institution, 25% through Group Head and 10% other specify. The 10% other specify either request their funding from different means other than the association and the group head. With these findings, the level of bureaucracy in those institutions and thereby causing the delay in productivity and effectiveness.

The study reveals that 69% of the institutions do received their funds through Banks, 2% through County Heads and 39% other specify, that is they received their funds by different means through the banks and county heads. The findings clearly tell us that yes the Government is doing well

with the presence of Banking in the various counties to ensure the smooth operations within the agriculture sector is carried on amicably.

Findings from the survey shows that 93% of the institutions funding classification are done for logistics, 74% equipment and 14% other specify. This speaks that more logistics have been procure for effective use to enable efficiency with an appreciable equipment purchase. With these appreciable percentages, the agriculture institutions need to focus more now on other funding classifications and limit the classification for logistics and equipment. Meanwhile, agriculture tools are technically from the agriculture perspective different from equipment when it comes to production, and agriculture tools on the overall was not an issue of challenge for the farmers.

Much has been done in the sector as regards to how their goods are received. 73% shows that the institutions goods are received by means of physical delivery, 6% county association, county head representing 19% and 11% other specify. The finding shows, with the 73% physical delivery, it means that the institution goods stand a low risk of bureaucracy in receiving their goods in a timely manner.

The survey also reveals that 97% of the institutions have manpower gap, 58% cash, 68% training And 56% equipment. This stamps from the limited allocations been provided to those institutions by central administration to be effective, including managing capacity. More needs to be done in terms of the allocation to ensure all of these gaps being close at a substantial level so as to improve the level of productivity for these institutions.

Because of these gaps, the goals and objectives with the allocated funding have not been realized by these institutions evidence by the findings showing 24% that said they are realizing their goals and objectives on the overall. Majority do carry out research and are involved with research but with the gaps, the essence of the research will be meaningless.

As regards the preservation of goods, much has been done but more needs to be done so as to increase the current 60% to a little more than the current percentage.

5.4 Agriculture Public

| Agriculture Public Performance Indicator | | | | | |
|--|--------------|---------------|----------------|------------------|---------------|
| Respondent according to whether they have heard about Agriculture activities | Yes | No | | | |
| | 69% | 31% | | | |
| Respondent according to whether they feel safe within this community | Yes | No | | | |
| | 82% | 18% | | | |
| Respondent according to whether the facilities are equipped to handle work of the entry/service stations by means of providing equipment to farmers | Yes | No | | | |
| | 29% | 71% | | | |
| Respondents according to whether they think goods kept for consumption are safe | Yes | No | | | |
| | 40% | 60% | | | |
| Respondents according to whether there is good working relationship between the Agriculture institutions and the public. | Yes | No | | | |
| | 47% | 53% | | | |
| Respondents according to if they feel the Agriculture system is effective. | Yes | No | | | |
| | 37% | 63% | | | |
| Respondents according to if they have heard any market activity in the area | Yes | No | | | |
| | 68% | 32% | | | |
| Respondents according to frequency of Market Activity | Daily | Weekly | Monthly | Quarterly | Yearly |
| | 33% | 62% | 2% | 1% | 2% |

The above chart indicates that an appreciable awareness has been created by the various agriculture institutions evidenced by the 60% of the respondents who said they have heard about the agriculture activities with 31% saying they have not heard about it. More needs to be done to increase the awareness so as to allow the level move to its normal stage.

The findings from the survey show that health wise and relative to disposals from agriculture institutions around the country, much have been done for the citizen to be safe from hazardous effect. This is seen above as 82% indicating that yes they feel safe and 18% saying no, they don't feel safe.

In contrast to the Classification of the Funding operations by the Agricultural institutions which the institutions accounted for 93% and 74% on Logistics and Equipment, the Public had a descending view that the facilities are not equipped to handle work of the entry/service station by providing equipment to farmers, either in real time or no time. The respondents accounted for 71% meaning that the service station is not equip to handle work. One may suggest that funds have been given to the institution but the intended purpose of which those funds have been given has not been utilized.

Again, another dissimilarity to the Preservation of goods by the Agricultural institutions which the institutions accounted for 60%, the Public had a plunging view that the way their goods are kept for consumption are not safe. The respondents accounted 40% showing the opposite of the Preservation of goods by the institution. Again, one may also suggest that funds have been given to the institution but the intended purpose of which those funds have been given has not been utilized.

Findings from the survey show the relationship between the agriculture institutions and the public is not very favorable. 53% of the respondents from the public said their relationship between the institution and the public is not cordial why the remaining 47% said there exist a cordial relationship. This finding can be traced against the background of the standard ratio set that, One (1) Extension worker equals Sixty (60) to Seventy (70) famers regarding focus concentration. The effectiveness of this ratio, resource constraint, including expectation in agriculture supply are

major determinants to the relationship gap between agriculture institutions and the public. The findings show that more needs to be done with the current omen on the relationship if Liberia will use the Agriculture sector to improve GDP (Food security) and reduce unemployment.

The survey also indicates that the agriculture institutions are not effective. 63% of the respondents said the institutions are not effective why 37% said they are effective. One may raw a conclusion that because of the low budget allocation and the unfavorable relationship couple with their gaps in Manpower, Cash, Training and equipment. The Central administration needs to do more to close those various gaps so as the effectiveness of the agriculture sector can be in tight if Government will depend on the agriculture sector for increase in GDP and other growth.

Much Market activities have been heard in the country evidence by the survey findings. 68% of the respondents from the public said yes, they have heard about market activity why 32% said they haven't reason is because 62% of the respondents said they visit their various market places weekly, 33% daily, 2% Monthly, 1% quarterly and 2% Yearly. Meanwhile, MOA has reactivated its program with farmers, establishing connect with hotels, hospitals, restaurants and etc. to alleviate farmers burden in finding buyers. See Annex - 3 for additional graphical analyses on survey findings of Agriculture activities outcome.



CHAPTER SIX

CONCLUSION AND POLICY RECOMMENDATIONS

6.1. Conclusion

In conclusion, the Public Expenditure Tracking Survey (PETS) had a sample size of six counties out of the fifteen with each forming part of the five regions in Liberia. The sample was selected based on the national geographic representation of region and due to limited resources. The overall objective of the public expenditure tracking survey was to improve the performance of public expenditure by identifying leakages and bottlenecks in the flow of resources from central government to end users service delivery levels. The survey focused on two main sectors the Agriculture and Security. Due to the pending 2017 elections and UNMIL drawdown, there existed an urgency of identifying the major challenges in order to use strategic methods in improving the security sector. On the other hand, the decline of global commodities had a major effect on the Liberian economy in so doing, the government of Liberia deems it necessary to shift the economy to the agriculture sector for food sustainability and improve the GDP growth.

The report highlights findings on the various institutions. It shows major challenges in delivering resources from central authority to the service delivery units. Furthermore, the report is divided six chapters. Chapter one introduces the report, the second chapter highlights the objectives, methodology, sample size and the implementation. The third chapter entails the over view of the financial aspect with relations to the Security and Agriculture Sectors. Moving forward the fourth chapter of the report elaborate on the resources flow analysis and how public funds are being tracked. This chapter basically discusses the resources flow and the expenditure pattern for each of the sectors under review for the FY 2015/2016. In chapter five, the comparative analysis of the outcome of the survey is being discussed focusing on the similarities and differences within the institutions across the country. Chapter six and seven speaks to the various recommendations and references.

Findings from the survey show that there is a gap in the resource flow of both the security and agriculture sectors. The gap comes in two forms, man power and that of financial gaps. Across the regions, resources from central government has been centralized and the output gap in man power in the security sector is approximately one thousand (1,000) civilian to one security personnel.

Moreover findings show that security institutions lack logistics to carry out their day-to-day activities. Additionally, both the public and security institutions are vulnerable to internal and external threats. Similarly for the agriculture public, respondents view that there is insufficient equipment to carry out agricultural activities.

6.2 Policy Recommendations

The following points are key to be noted for active consideration based on survey findings:

- Sectors should cross cut spending programs to accommodate the achievement of sector's goal. For instance, the farm to market road project is the heart of Agriculture activities but can only be achieved by the intervention of Public and the inclusion of their major programs. Security apparatus should include into their spending programs, retreat and workshop with local authority that are directly under MIA (Municipal sector). These cross pollination in program spending are very important.
- Donors and Spending Entities should reconciled projects/programs and operational materials during the budget preparation stage and not during execution for the purpose of understanding sustainability in the event of project termination and eradicating the public from spending pressure at various service station as a result of limited or no supply.
- For improvement, Spending Entities should be the custodian of determining ceiling or else planning is incomplete and Local offices should be aware of budget planning and preparations. In order words, planning should be decentralized.
- There should be a total decentralization of bureaucracy as it relates to requesting, processing and receiving of good and services
- Government should have local banks as to make it easier for institutions in receiving salaries or better institute Mobile Money service in the counties.
- Intelligence payment should be predominantly captured or made in foreign currency for the purpose of securing, maintaining and preserving National security.

- Even though, about 76% of the public do feel safe, however, to maintain or boost this safety all of the concerned securities institutions except for LFS have demanding need for the use of fire arms
- Under the Integrated Border Management Custom Program, there should be the presence of LIS, DEA, Customs, Plant quarantine, Port Health & Animal quarantine, which the GoL needs to observe. In furtherance of this, the government needs to identify centralized legal point of entry so that all other unidentified points for entry can be considered illegal.
- There should be more DEA officers deployed in each county especially border lines due to the huge entries of drugs into the country. This is most important for Cape Mount.
- DEA should be supported by other security institutions, particularly police or usually through Joint security, during their operation.
- Serious attention should be placed on the closure period of border point, except for specific reason that can be considered security, entry should not be made after 6 PM
- Cash collected at border points should be deposited immediately into government account, in this light government should have cash centers at every point.
- There is a serious need for government to improve the witness protection program, as this has a very high propensity of undermining justice if not adequately structured.
- There is a need to provide insurance for security officers (Occupational Injury), especially for front liners including, Correction officers, who execute their duties without the use of arms and governing criminals, some of whom, that have idea on lethal weapon and fire arm.
- Government need to invest more on the rehabilitation program so as to make inmates useful to the society after serving their terms.
- Inmates' medical check – up and supply should not be seen as an opportunity but as civil liberty and right.
- Regarding soup kind for inmates' consumption, the MOJ should try to develop talk with the Liberia Marketing Association (LMA) for pre-financing as in the case of vendor for rice supply, so as to legitimize their reimbursement claim.
- While growth and development of the Liberian economy is undisputed, LFS needs to develop plan to mitigate future fire risk, owing to the fact that, more power will be supplied

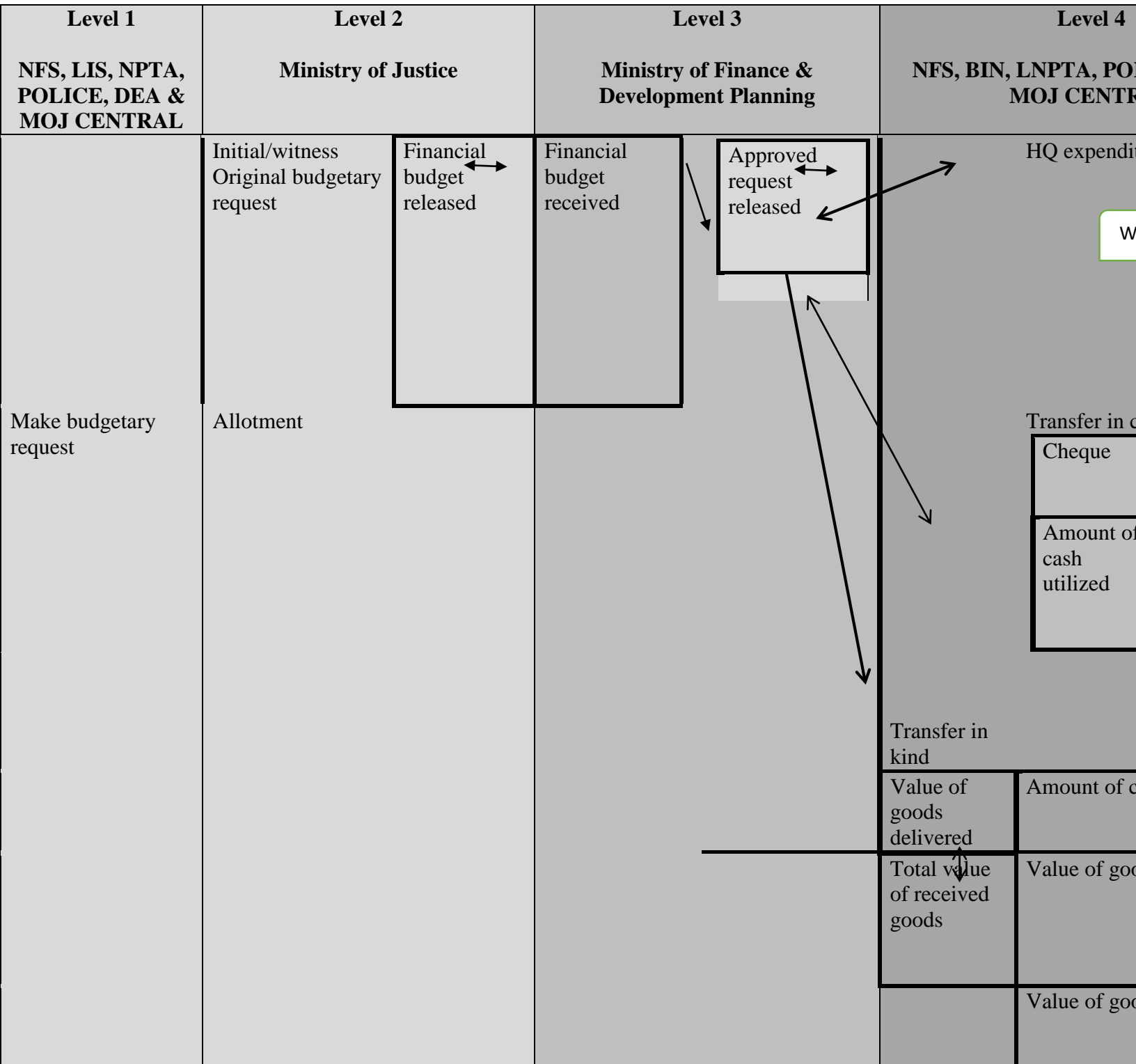
to areas that are current without power, more structural development, energy consumption and modern technology that will required electricity will involve.

- Every district in a county should have agriculture center
- There should be agricultural bank established, that will provide loans to local farmers for the purpose of increase agriculture activities, if Agriculture is to be the next line of economic growth and sustainability. Additionally, Liberians should be trained to have specialties in agriculture.

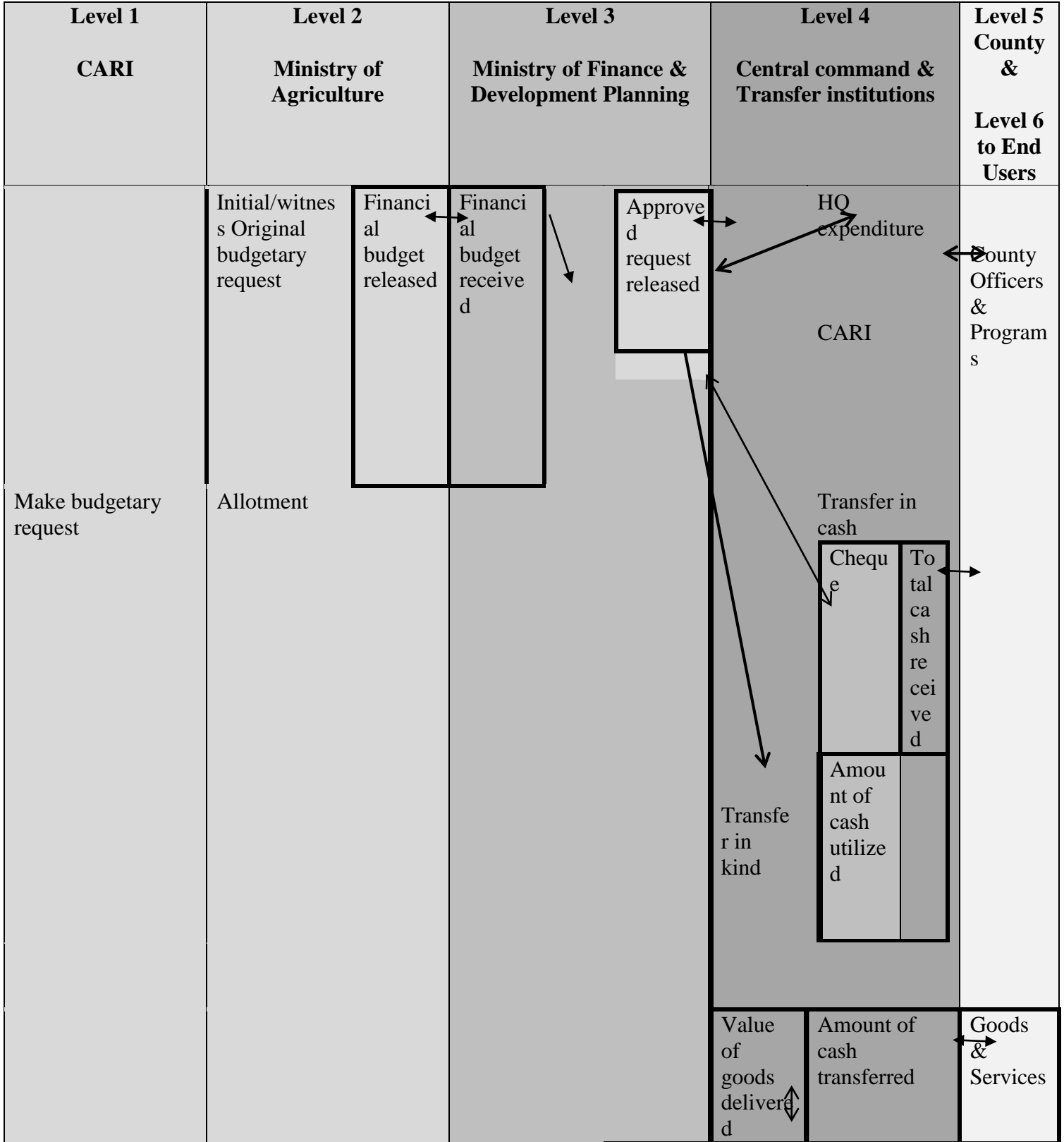
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- Sierra Leone - (2001) Public Expenditure Tracking Survey in Agriculture

Annex – 1



Public Expenditure Tracking Survey in Security and Agriculture sectors' Resource flow

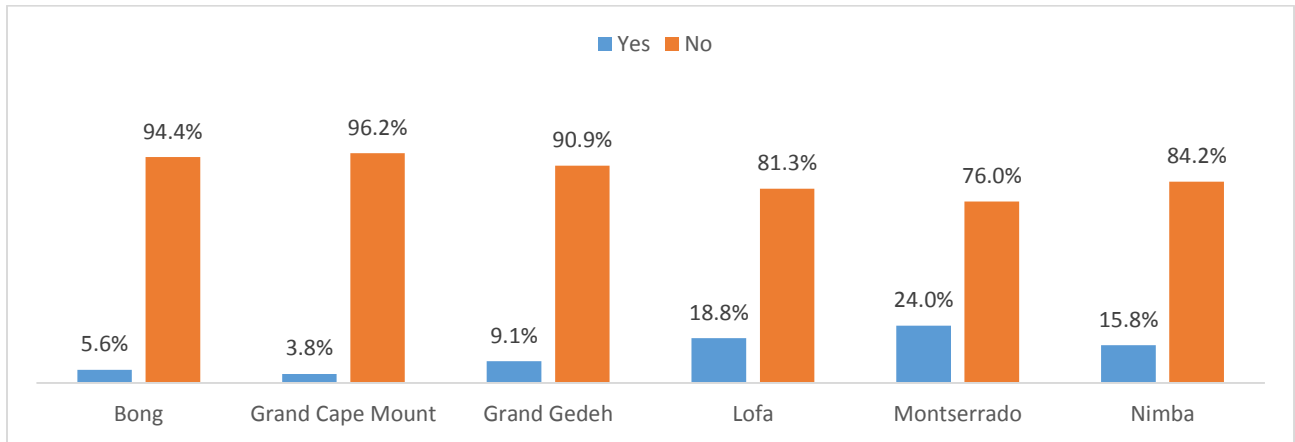


| | | | | | |
|--|--|--|-------------------------------|----------------------------|-------------------------------|
| | | | Total value of received goods | Value of goods utilized | |
| | | | | Value of goods transferred | Total value of received goods |

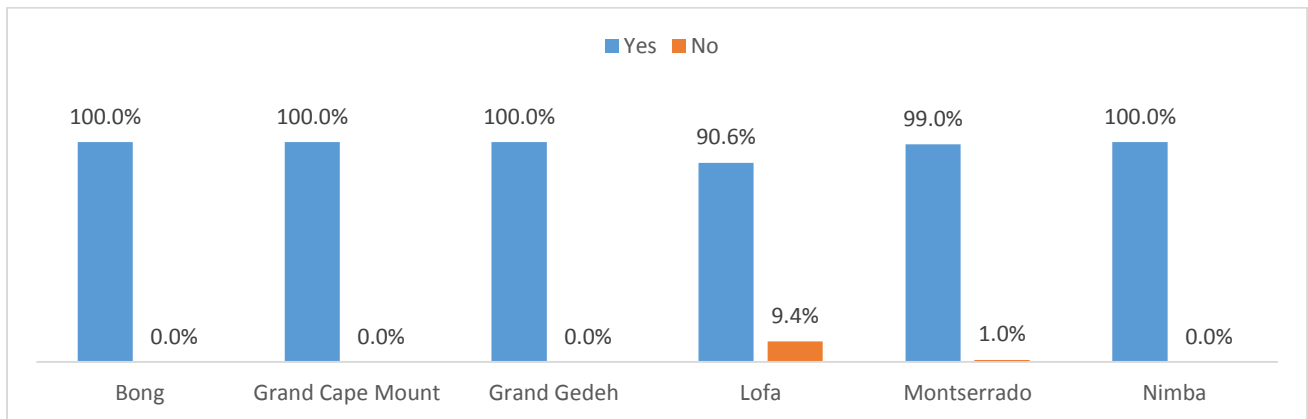
Annex – 2

Security Institutions

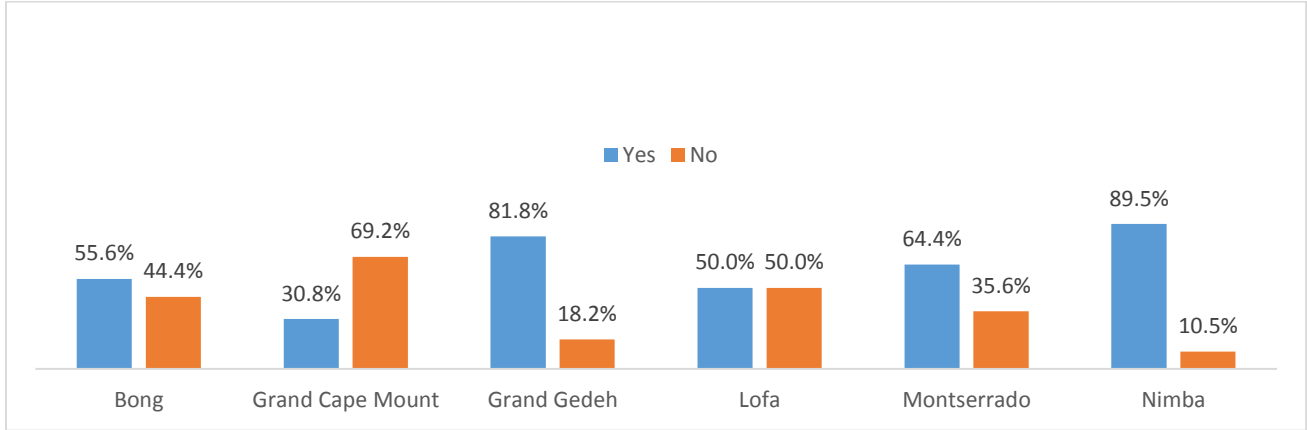
Institutions according to whether or not they plan their budget



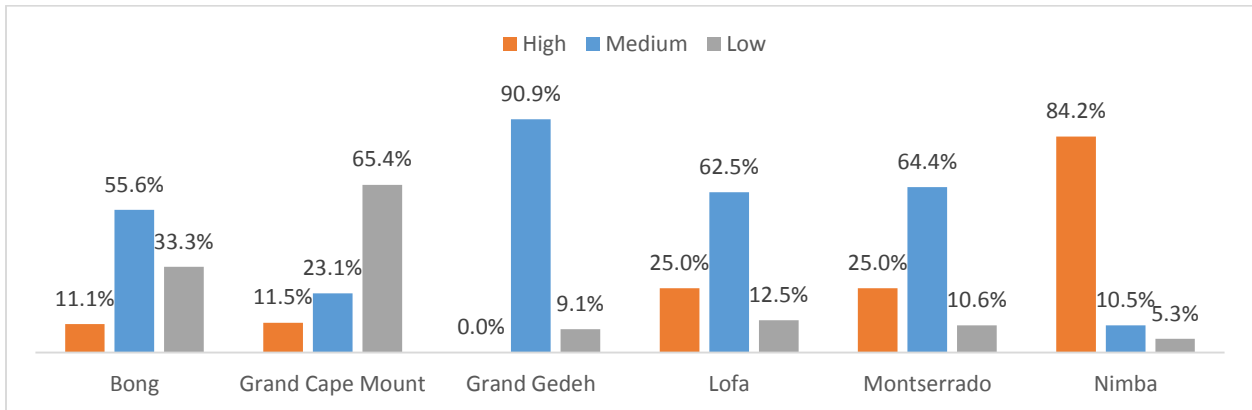
Institutions according to whether or not they make report



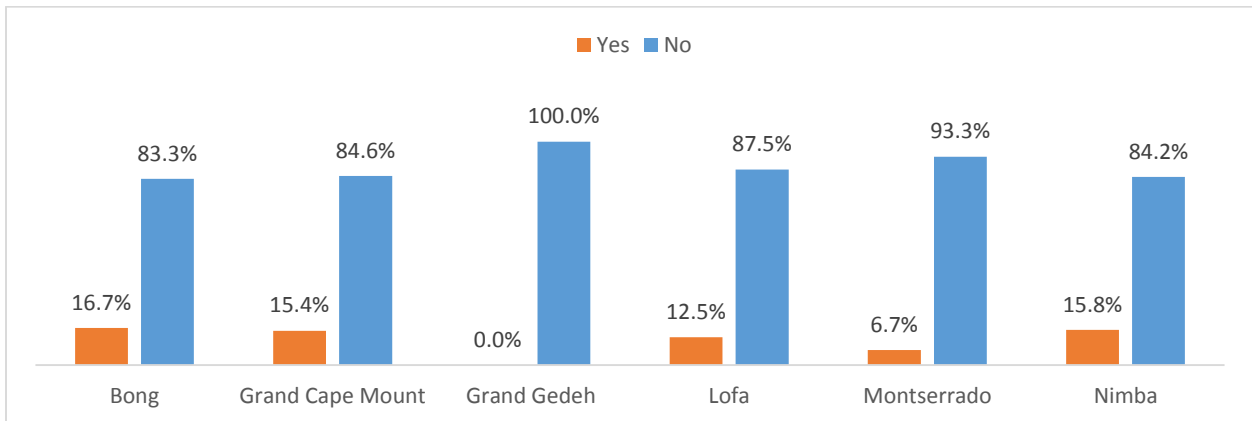
Institutions according to whether they receive salary on time



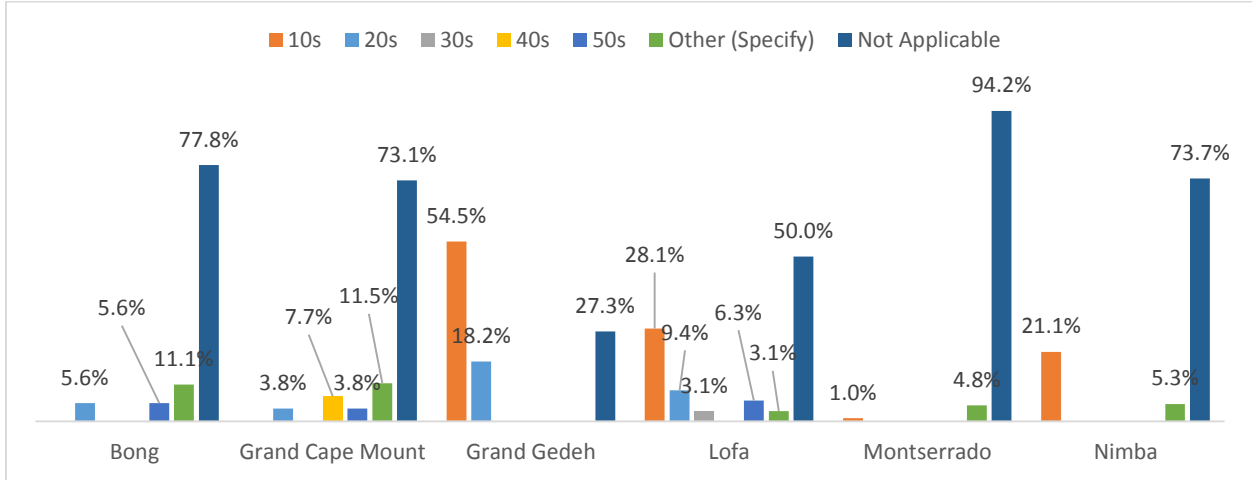
Institutions according to their satisfaction level with the job



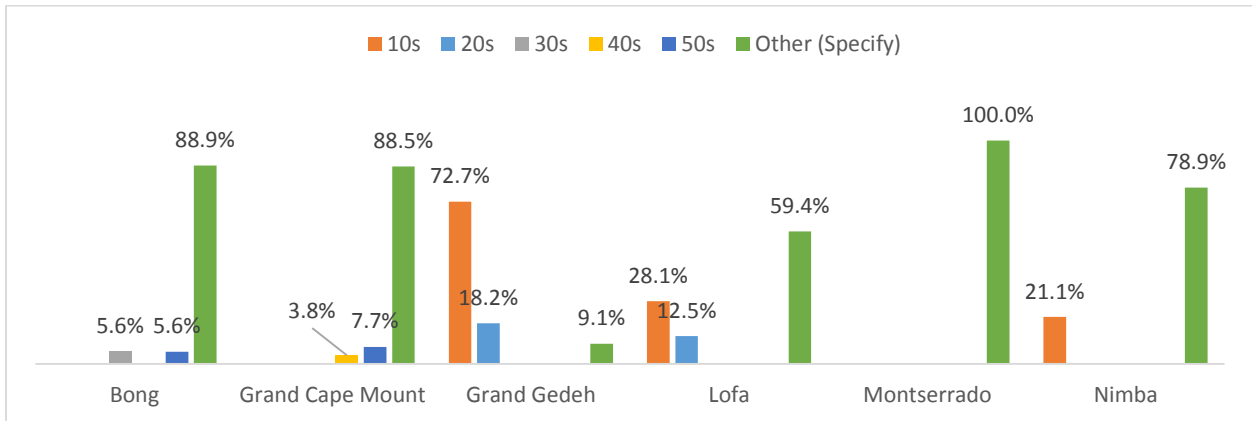
Institutions according to whether there has been any use of fire arms



Institutions according to average of foreign entry a week

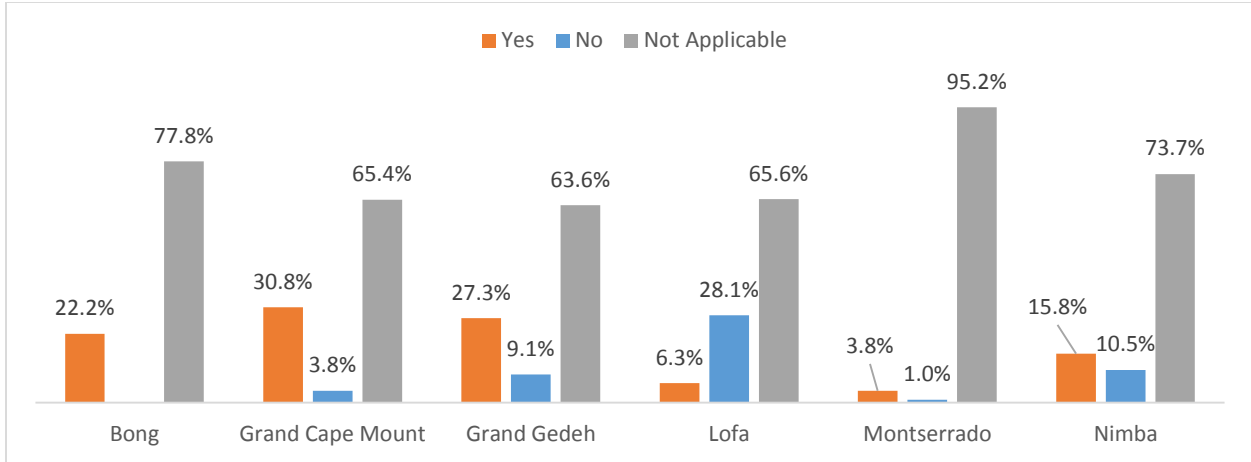


Institutions according to average of Foreign exit a week by county



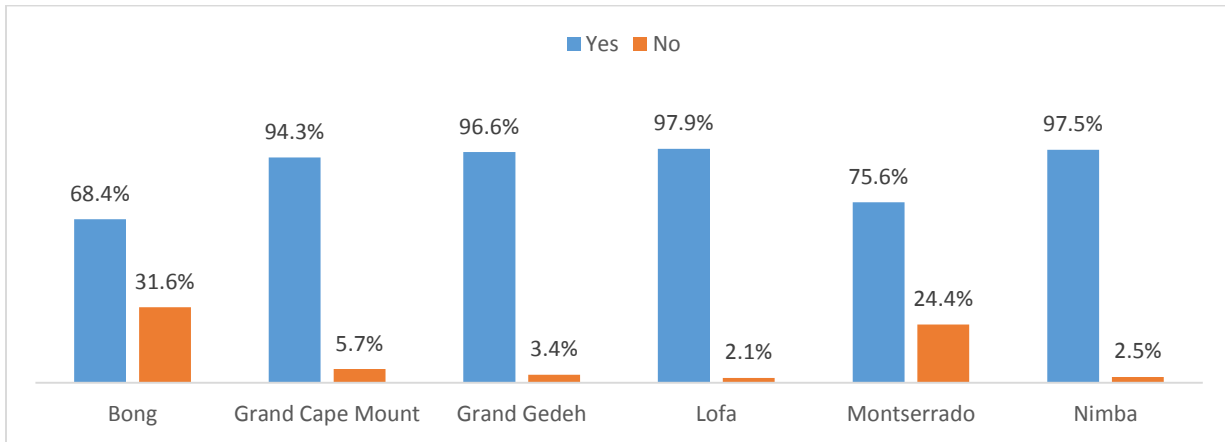
Institutions according to whether there have been any illegal entries of drugs

Public Expenditure Tracking Survey in Security and Agriculture sectors' Resource flow



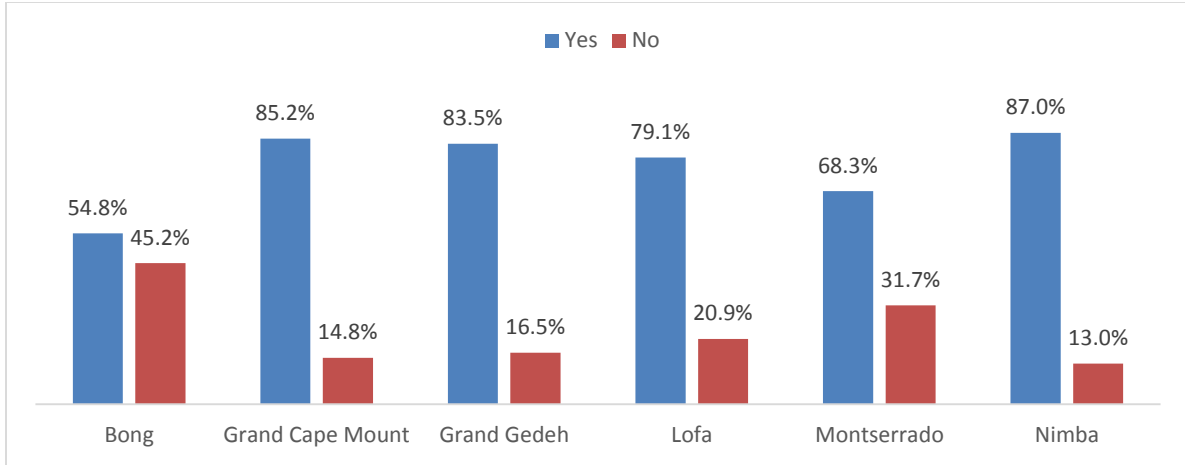
Security Public

Respondent according to whether they have heard about the work of the Security service station/Entry station here by county

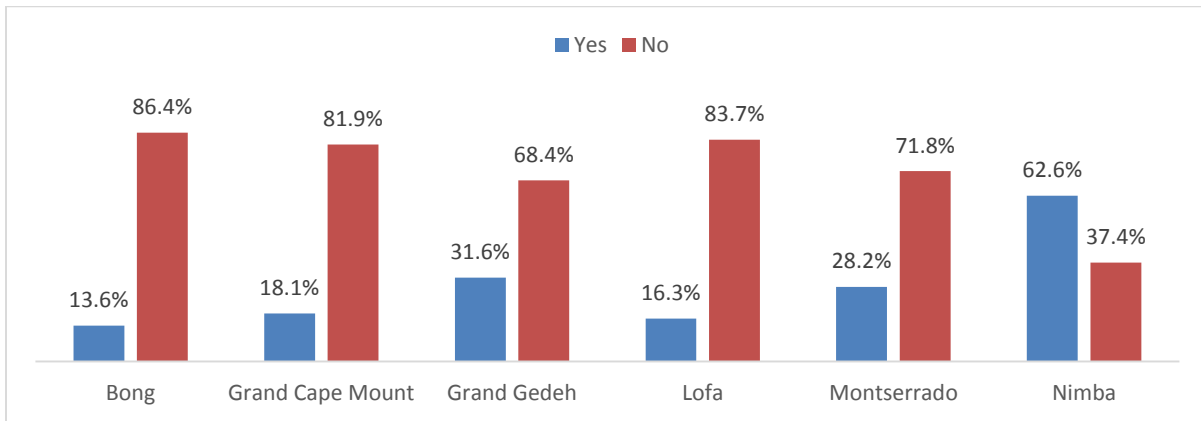


Respondent according to whether they feel safe within this community by county

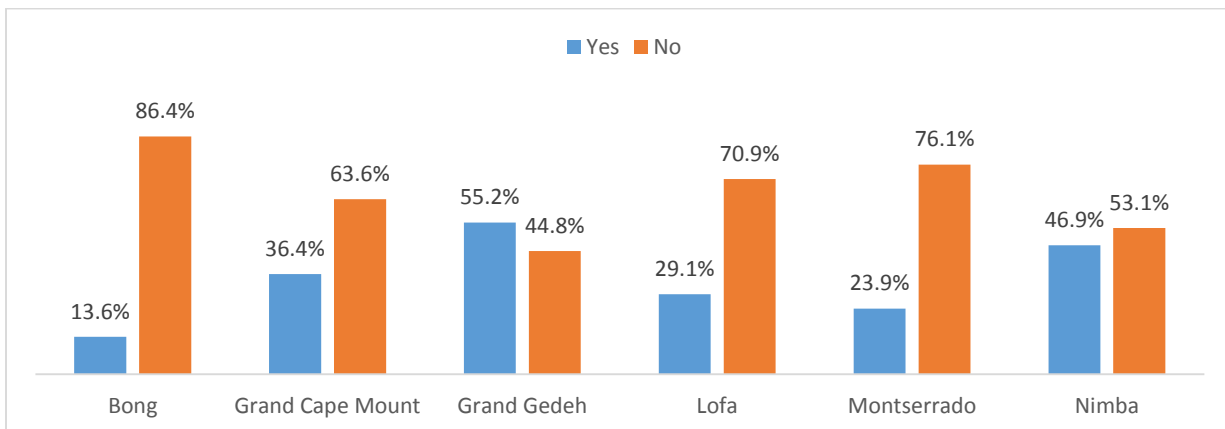
Public Expenditure Tracking Survey in Security and Agriculture sectors' Resource flow



Respondent according to whether they think man-power is adequate by county

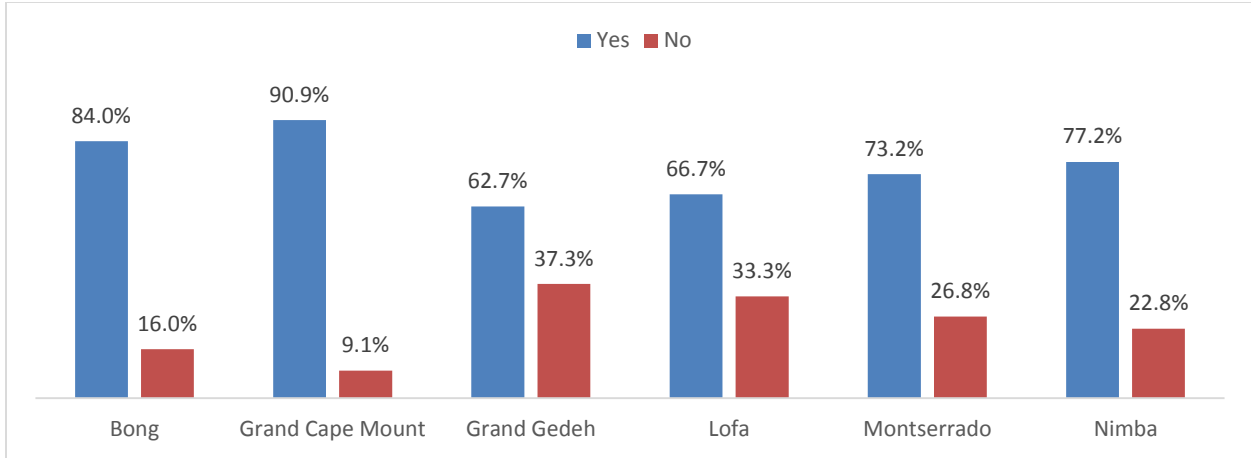


Respondent according to whether the facilities are equipped to handle work of the entry/service stations by county

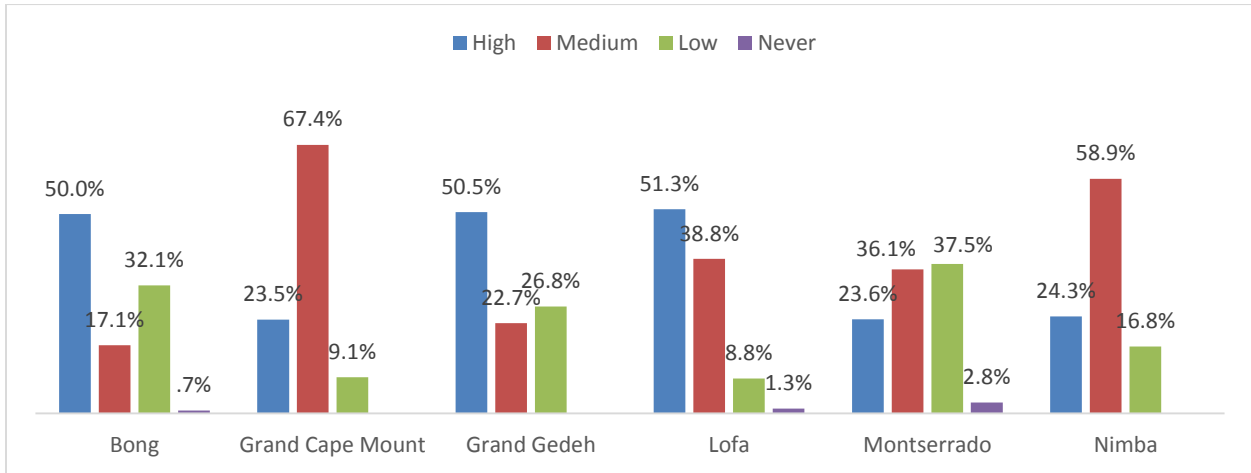


Respondent according to whether there are there any criminal activities by county

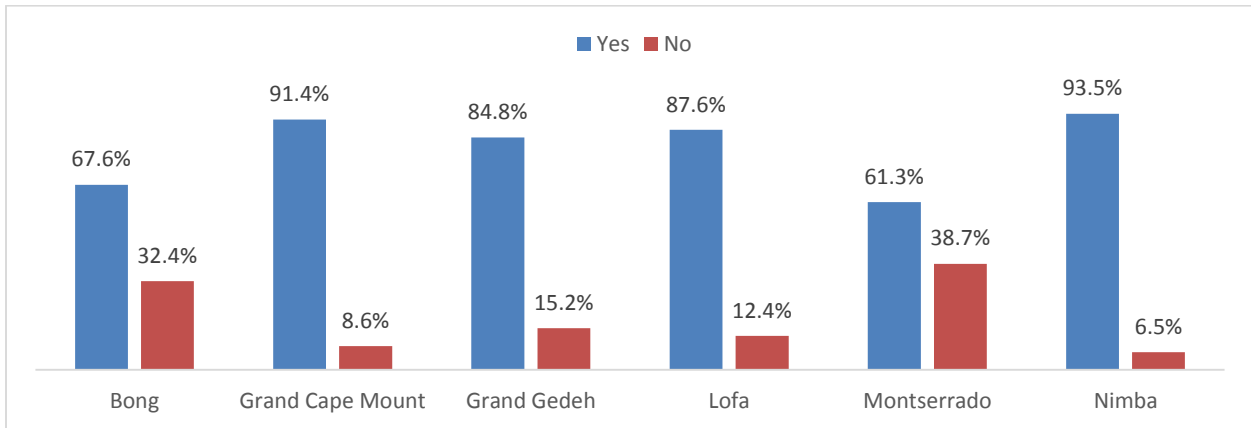
Public Expenditure Tracking Survey in Security and Agriculture sectors' Resource flow



Respondent according to their level of responsiveness by county

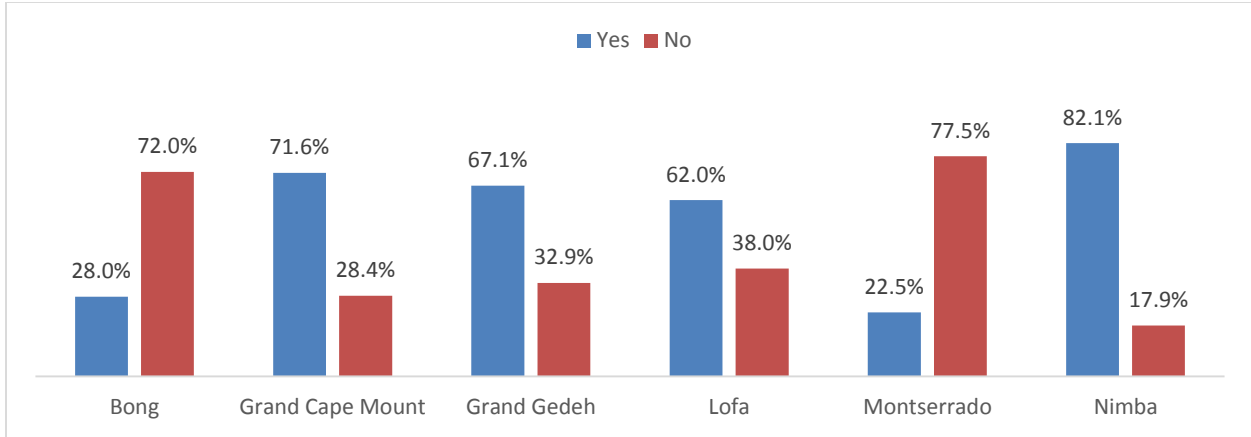


Respondent according to whether there is good working relationship between the securities and the public by county

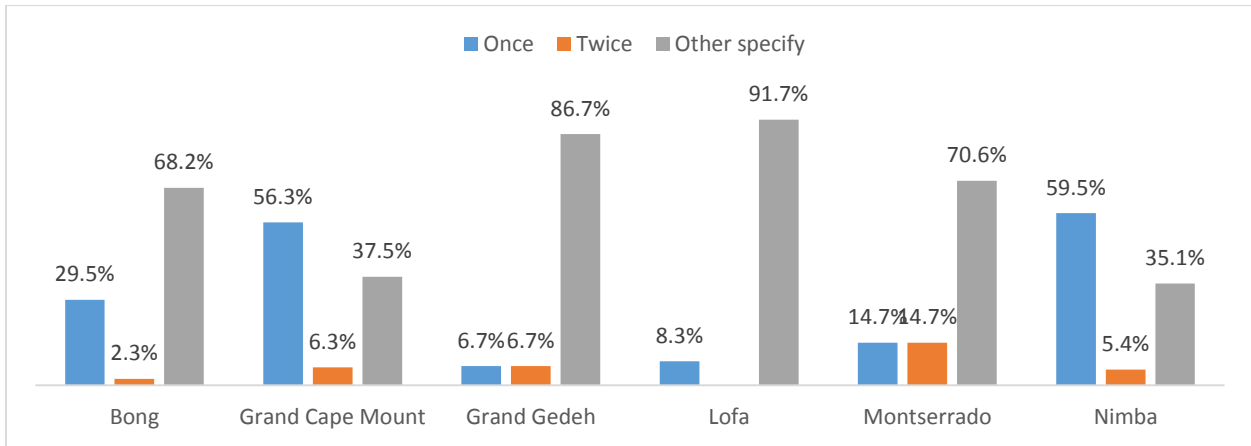


Respondents according to whether the Justice system is effective by county

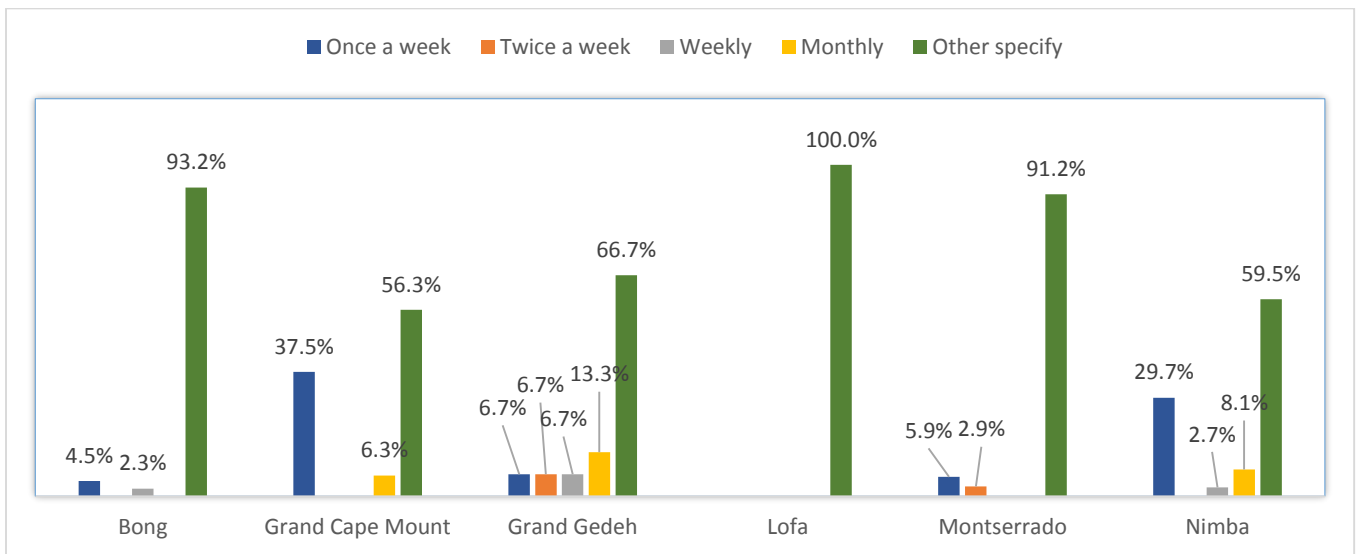
Public Expenditure Tracking Survey in Security and Agriculture sectors' Resource flow



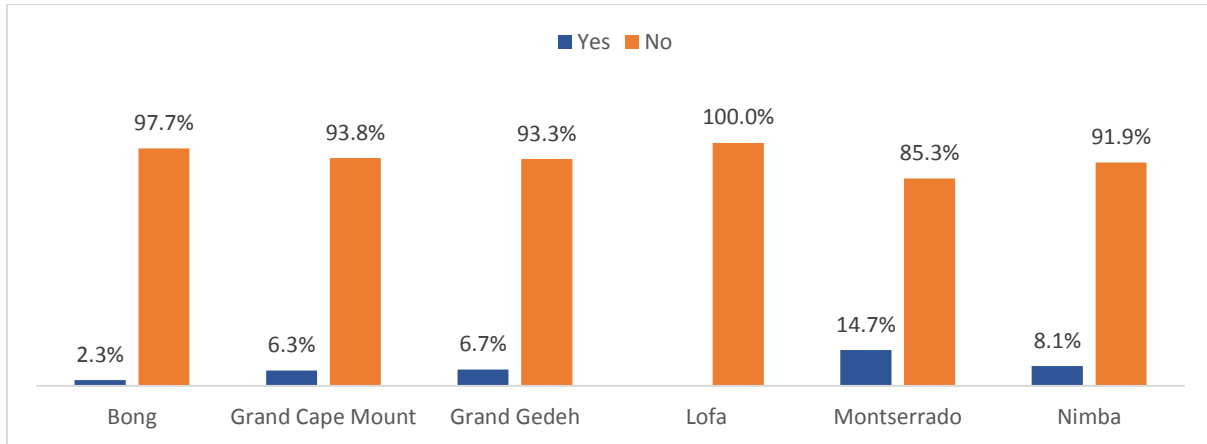
Respondents according to how often they are fed daily by county (Inmates)



Respondents according to how often they do medical checkup by county (Inmates)



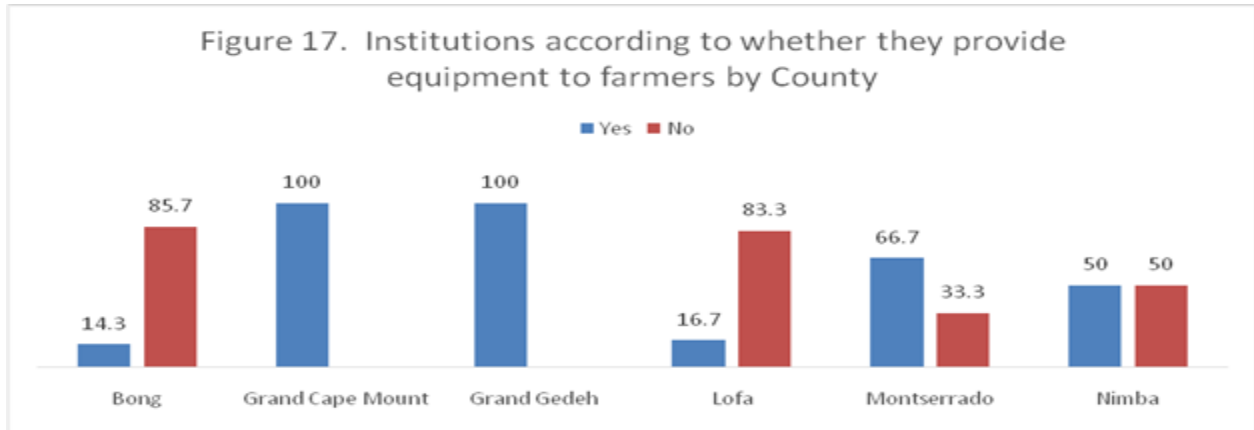
Respondents according to whether they receive vocational training by county



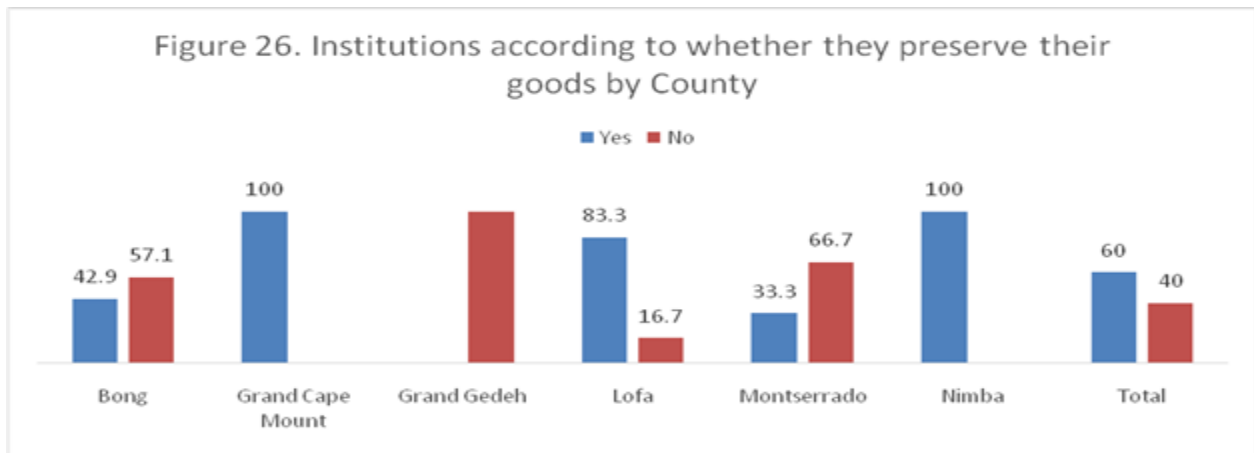
Annex – 3

Agriculture Institutions

Institutions according to whether they provide equipment to farmers



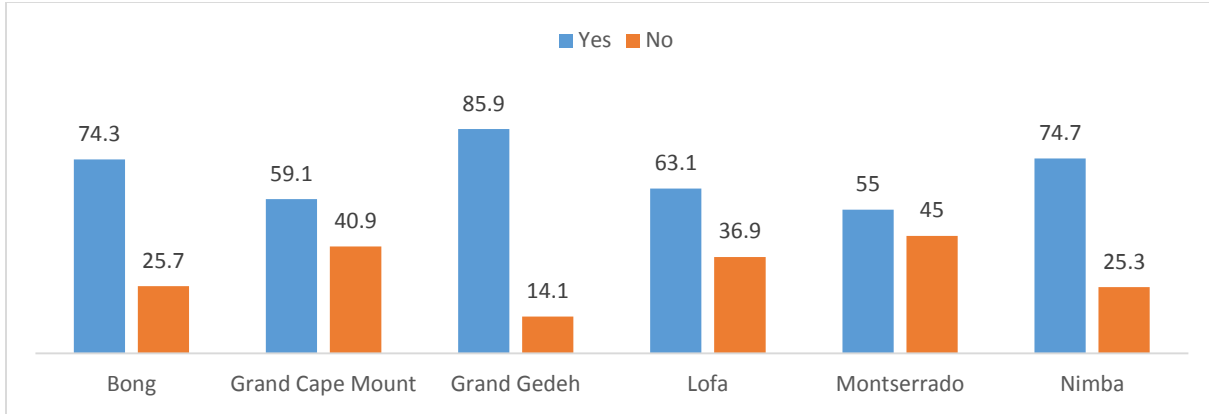
Institutions according to whether they preserve their goods by county



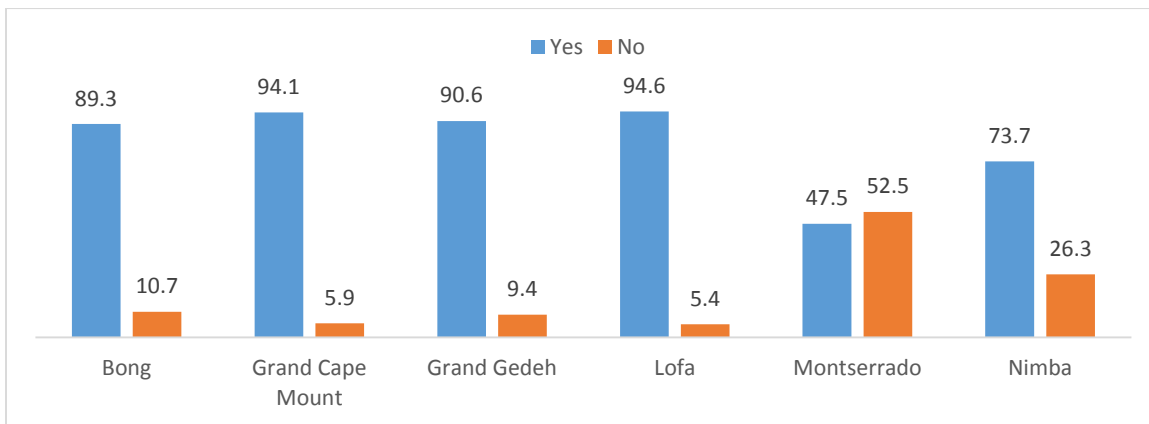
Agriculture Public

Respondent according to whether they have heard about agriculture activities by county

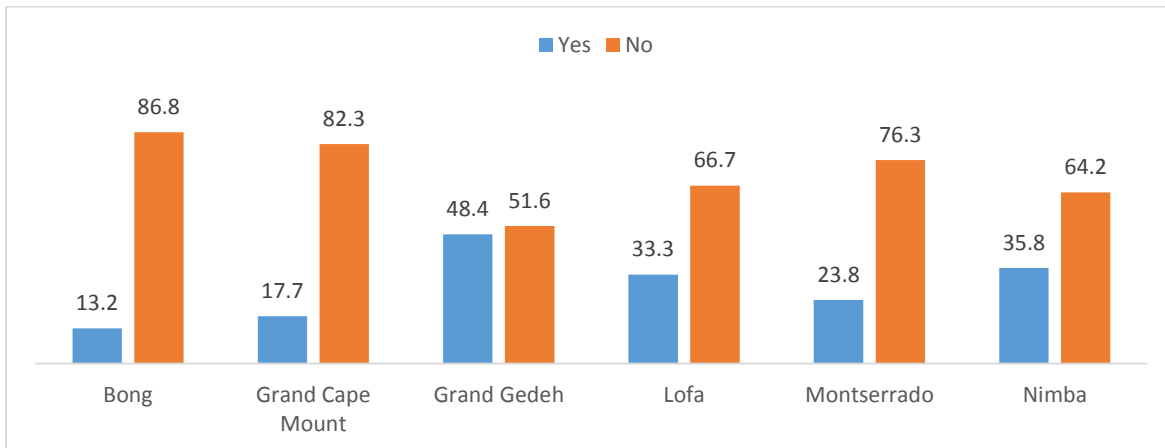
Public Expenditure Tracking Survey in Security and Agriculture sectors' Resource flow



Respondent according to whether they feel safe within the community by county

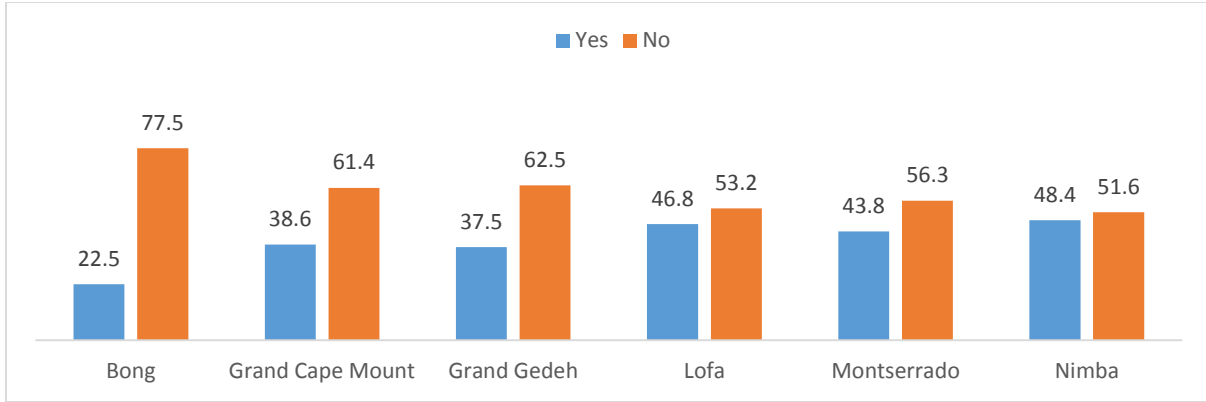


Respondent according to whether the facilities are equipped to handle work of the entry/service stations by means of providing equipment to farmers and other means by county.

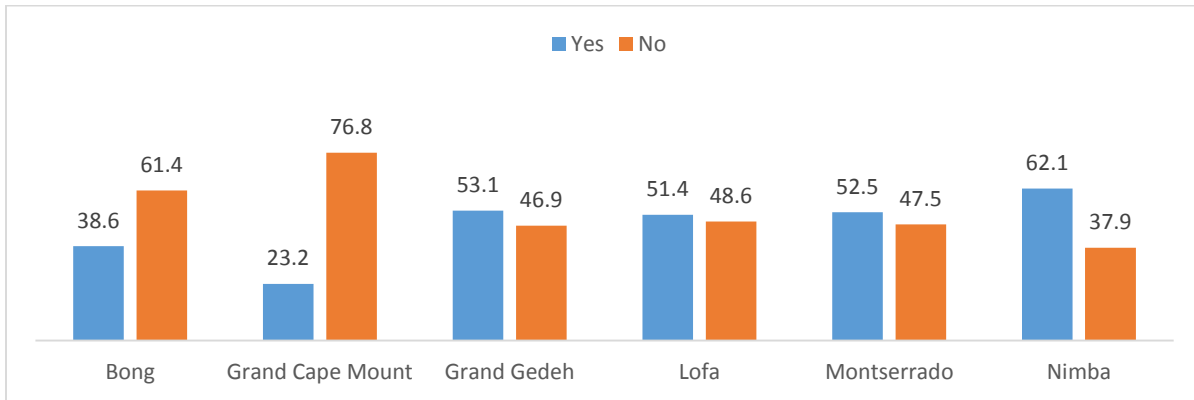


Respondents according to whether they think goods kept for consumption are safe by County

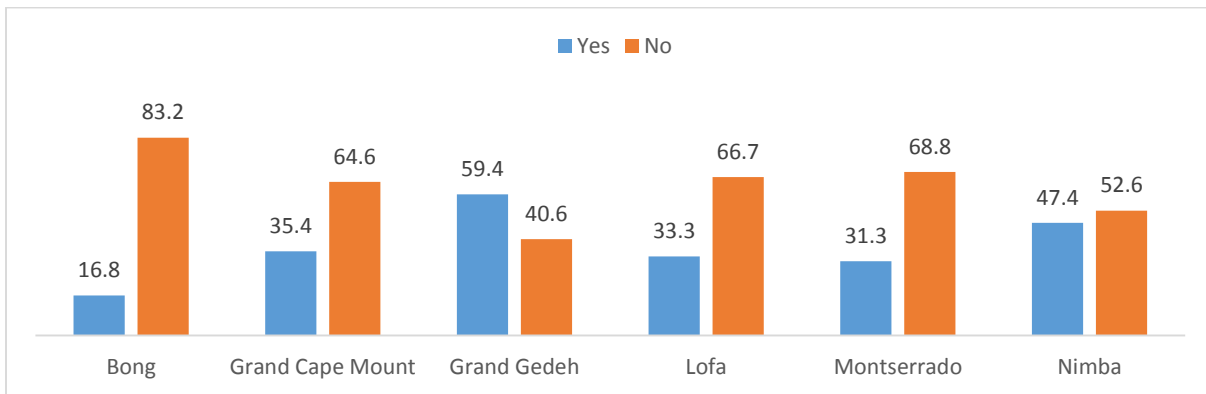
Public Expenditure Tracking Survey in Security and Agriculture sectors' Resource flow



Respondents according to whether there is good working relationship between the Agriculture institutions and the public by County.

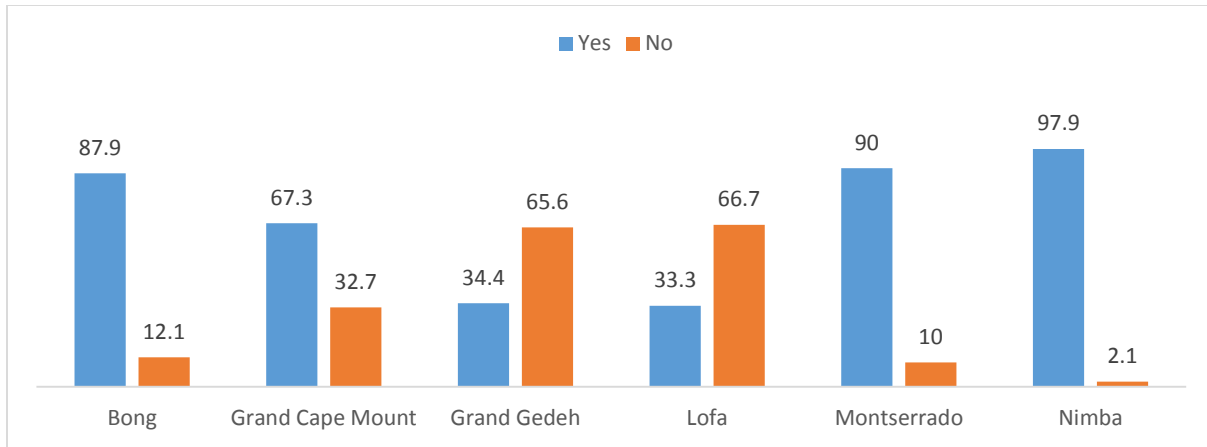


Respondents according to if they feel the Agriculture system is effective by County.



Respondents according to if they had any market activity in the area by County

Public Expenditure Tracking Survey in Security and Agriculture sectors' Resource flow



Respondents according to frequency of Market Activity by County

