

Historical Perspective of Governance Reforms in Liberia: An Incisive Review of Major Progress and Challenges

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Abstract

This research paper expatiates the major progress and challenges of Liberia's post-war governance reforms from 2003 to 2021. The overarching goal of this paper is to highlight major achievements associated with Liberia's governance reforms, as well identify challenges and advance recommendations for the overall improvement of the governance outlook of Liberia. It remains a limpid verisimilitude that Liberia has been haunted by bad governance from its incipency which has spanned little over two centuries now. The effect of Liberia's bad governance degenerated into a prolonged civil conflict with a cataclysmic impact on the political, social, and economic facets of Liberia. In a concentrated effort to reshape the governance structure of Liberia, good governance reforms were posited by political actors and stakeholders that convened in Accra, Ghana in August 2003, at the famous Comprehensive Peace Accord which ended the elongated years of the civil imbroglio. Since the discontinuance of the internecine conflict, multiple post-war governance reforms have been implemented and managed in Liberia through multi-donor support. Though the Government of Liberia has assumed ownership of the multiple governance reform interventions in Liberia, it is salient to intimate that the financial, technical, and implementation aspects of these governance reform interventions have largely been managed and supported by Liberia's international development partners including the World Bank, the United States Agency for International Development, the African Development Bank, European Union, and more. The development of the National Policy on Decentralization, the passage of the Local Government Act, the new Land Rights Act as well as the establishment of anti-graft institutions in Liberia are some of the major accomplishments made in Liberia's governance reforms. Melancholically, this paper found and expatiated that efforts tailored to the transmogrification of Liberia through governance reforms have been strongly militated against by ubiquitous corruption, lack of political will to fight against corruption, and inadequate financial support to the country's anti-graft institutions. This paper recommends leadership positions for all anti-graft institutions in Liberia should be tenured and financial autonomy should be granted to these institutions as safeguards against threats to their independence; and that that World and Economic Crimes Court should be established in Liberia as a disincentive for corruption. Keywords used are corruption, governance, good governance, universalism, decentralization, and multilateral.

Index Terms: Corruption, Decentralization, Governance, Good Governance, Multilateral, and Universalism

I. Introduction

This research article was developed with the impetus to ameliorate good governance in Liberia bearing in mind that good governance is sinequanon to the overall development of Liberia through cutting-edge research, appropriate policy prescriptions, implementation, evaluation, and sound economic decision-making processes by state institutions and actors regarding the management of the resources that Liberia is endowed with. Arguably, the governance structure from the founding of Liberia in 1822 was characterized by grave missteps. It failed to create room for inclusiveness and broad-based citizens' participation in the fiscal, political, and administrative governance processes of Liberia which are some of the key principles of governance. It is widely argued that this structural governance gap is equated to bad governance. Many Liberian contemporary intellectuals, scholars, and academics believe that this exclusion is the major factor that stagnated the country's local development for over one hundred years until the emergence of the National Policy on Decentralization and Local Governance in 2012

which became an antecedent to the Local Government Act of 2018. This belief is further ignited and underpinned by the World Bank's assertion that the preponderance of development challenges in Africa has been supported by the governance crisis as contained in its 1989 report [1]. Notably, Liberia experienced untold carnage that lasted for virtually three decades and claimed many lives. Historically, the conflict stemmed from the decadence in the governance structure of Liberia with systemic corruption, nepotism, and lack of broad-based citizens' participation in the political and economic governance processes of Liberia being the key conflict drivers. The development as well as implementation of the National Policy on Decentralization and the Local Government Act as well as the establishment of anti-graft institutions in Liberia present an opportunity to leverage in remediating these governance challenges. The garnering of firm political willpower to sincerely implement and support the National Policy on Decentralization and the Local Government Act in conjunction with an intransigent fight against corruption will yield massive results in reshaping the country's governance outlook. Moreover, adequate funding and guaranteeing the autonomy of all the existing anti-graft institutions in Liberia will likewise prove worthwhile in this regard. The lack of political will to fight corruption as well as ample financial resources dedicated to strengthening anti-graft institutions present limitations to Liberia's governance reforms. Some of the achievements attained in mitigating these challenges are civil societies' growing advocacies revolving around the fight against corruption, whistle-blowing activities bent on exposing corruption, the international community's stance on reporting corruption in Liberia, and the recent sanction of three former government officials in Liberia by the U.S. Government for their alleged complicity in corruption. This research paper is the first work of the author on Liberia's governance reforms. The objectives of this research article are to review the progress made in institutionalizing these reforms as well as identify the existing challenges thereof. The aim is to proffer recommendations to mitigate the challenges to the advancement and institutionalization of the governance reform processes in Liberia.

This research paper is structured into six (6) sections encompassing an introduction, materials and methods, results and discussion, conclusion, acknowledgment, and references. In terms of methodology, this research article draws on the review of several reports related to governance, especially governance reforms in post-war Liberia. For the review of academic literature, the author consulted multiple research and scholarly articles and journals across a variety of areas of governance as well as good governance.

II. Literature Survey

The phraseology governance emanates from the Greek word "kubernaein" and the Latin verb "gubernare" which denotes "to steer". The multi-dimensional, multi-faceted, and complex nature of governance makes it impossible to derive a consensus on its definition when building up the literature on governance. In organizing and synthesizing the literature on governance, it is expedient to distinguish governance from good governance. There are many definitions ascribed to the term governance. According to the [2], governance is 'the exercise of economic, political, and administrative authority to manage a country's affairs at all levels, which 'comprises mechanisms, processes, and institutions through which citizens and groups articulate their interests, exercise their legal rights, meet their obligations, and mediate their differences. In the view of the IMF, it is 'the process by which public institutions conduct public affairs and manage public resources' [3]. While the Organization for Economic Cooperation and Development (OECD) defines governance as 'the use of political authority and exercise of control in a society about the management of its resources for social and economic development,' which 'encompasses the role of public authorities in establishing the environment in which economic operators function and in determining the distribution of benefits as well as the nature of the relationship between the ruler and the ruled' [4] According to [5], the concept of governance involves institutions, processes, and agreements in a society that forms the basis for exercising power, determining how critical decisions that impact society and the way how different interests are synchronized to make up those decisions. Based on some of the key principles of governance such as accountability, transparency, predictability, and participation, the International Social Security Administration (ISSA) defines governance as how the vested authority uses its powers to achieve the institution's objectives, including its powers to design, implement and innovate the organization's policies, rules, systems, and processes, and to engage and involve its stakeholders. Generically, the concept of governance has over the years evolved from discourses revolving around issues of development involving political, administrative, and economic institutions and decision processes. From a historical perspective, the history appertaining to the development of governance originates with the history of human civilization which began in the Nile Valley. It is inferred that the incipient historical evolution of governance springs from the civilization history of mankind. There are different types of governance that subsist at different levels. At the organizational

level, the types of governance include public governance, global governance, non-for-profit governance, corporate governance, and project governance. In the context of activity or outcome, the types of governance are environmental governance, internet governance, and information technology governance, while the model of governance derived from an empirical or normative theory encompass regulatory governance, participatory governance, multilevel governance, Meta governance, and collaborative governance. In a quest to decomplexify the understanding of governance at various levels, it is important to laconically shed light on the different types of governance.

- ❖ Public governance involves the mechanisms for administering and managing the public sector to ensure the effective and efficient delivery of public good and services. This type of governance is done through public-private partnerships (PPP) or the association of community organizations, the use of market mechanisms to allocate resources through competition, and the use of government and state bureaucracy.
- ❖ Private governance occurs when non-governmental entities, including private organizations, dispute resolution organizations, or other third-party groups, make rules and/or standards which have a binding effect on the "quality of life and opportunities of the larger public.
- ❖ Global governance- is the complex of formal and informal institutions, mechanisms, relationships, and processes between and among states, markets, citizens and organizations, both inter- and non-governmental, through which collective interests on the global plane are articulated, right and obligations are established, and differences are mediated.
- ❖ Nonprofit governance has a dual focus: achieving the organization's social mission and ensuring the organization is viable involving a fiduciary responsibility that a board of trustees to exercise of authority over the explicit actions the organization takes.
- ❖ Corporate governance- consists of the set of processes, customs, policies, laws and institutions affecting the way people direct, administer or control an organization.
- ❖ Project governance- is the management framework within which project decisions are made and outcomes of a project are realized.
- ❖ Environmental governance- is a concept in political ecology which promotes environmental policy that advocates for sustainable human activity.
- ❖ Internet governance was defined by the World Summit on the Information Society as "the development and application by Governments, the private sector and civil society, in their respective roles, of shared principles, norms, rules, decision-making procedures, and programmes that shape the evolution and use of the Internet.
- ❖ Information Technology governance- deals with connections between business focus and IT management. The goal of clear governance is to assure that investment in IT generates business value and mitigates the risks that are associated with IT projects.
- ❖ Regulatory governance- reflects the emergence of decentered and mutually adaptive policy regimes which rests on regulation rather than service provision or taxing and spending.
- ❖ Participatory governance- focuses on deepening democratic engagement through the participation of citizens in the processes of governance with the state.
- ❖ Multi-level governance is the concept and study of the fact that many intertwined authority structures are present in a global political economy.
- ❖ Meta governance- concerns with the established ethical principles, or norms, that shape and steer the entire governing process.
- ❖ A collaborative governance- uses a relationship management structure, joint performance and transformation management processes and an exit management plan as controlling mechanisms to encourage the organizations to make ethical, proactive changes for the mutual benefit of all the parties.
- ❖ Security sector governance (SSG)- is a subpart concept or framework of security governance that focuses specifically on decisions about security and their implementation within the security sector of a single state.
- ❖ Contract governance- is the process and framework by which an organization manages its contractual relationships. It involves the identification, assessment, and mitigation of risks associated with contracting, as well as the optimization of benefits.

Similarly, there is a plethora of definitions suggested by different institutions including multilateral agencies regarding how good governance is being perceived. Few of these definitions are presented in this research article. [6] defines good governance as "legitimate, accountable, and effective ways of obtaining and using public power and resources in the pursuit of widely accepted social goals". Furthermore, [7] posited that good governance refers to "all kinds of institutional structures that promote both good substantive outcomes and public legitimacy". It is also suggested that good government is also associated with impartiality [8], ethical universalism [9], and open-access orders [10]. Some of the multilateral agencies consider good governance in the following respects. The United Nations defines good governance as "Good governance promotes equity, participation, pluralism, transparency, accountability, and the rule of law, in an effective, efficient and enduring manner. In translating these principles into practice, we see the holding of free, fair, and frequent elections, representative legislatures that make laws and provide oversight, and an independent judiciary to interpret those laws" [11]. By the same token, the United Nations Development Programme sees good governance as "Good governance refers to governing systems which are capable, responsive, inclusive, and transparent. All countries, developed and developing, need to work continuously towards better governance [12]. In the context of the World Bank's definition, good governance is "the manner in which power is exercised in the management of a country's economic and social resources for development". [13]. Also, contributing to the definition of good governance, African Development Bank refers to it as "Good governance is defined in several ways. According to the 2000 Bank Group Policy on Good Governance, governance is "a process referring to how power is exercised in the management of the affairs of a nation, and its relations with other nations". The policy identifies the key elements of good governance as accountability, transparency, participation, combating corruption, and the promotion of an enabling legal and judicial framework' [14]. The International Monetary Fund (IMF) views good governance as "Good governance is important for countries at all stages of development. IMF's approach to good governance is to concentrate on those aspects of good governance that are most closely related to our surveillance over macroeconomic policies- namely, the transparency of government accounts, the effectiveness of public resource management, and the stability and transparency of the economic and regulatory environment for private sector activity. [15] Finally, European Commission defines good governance as "Governance" means rules, processes, and behavior that affect how powers are exercised at the European level, particularly as regards openness, participation, accountability, effectiveness, and coherence. Fundamentally, there are five principles that underpin good governance which are openness, participation, accountability, effectiveness, and coherence. Each principle is important for establishing more democratic governance. They underpin democracy and the rule of law in the Member States, but they apply to all levels of government- global, European, national, regional, and local [16].

The relevance of good governance being a critical development tool has given it great attention from a wide audience including economists, politicians, lawyers, as well as international and regional development institutions. The good governance concept is an issue of novelty relatively. Its first appearance was in the World Bank Group 1989 report on Sub-Saharan Africa. This report noted the conflict in this part of Africa as one that is governance-related [1].

[17] noted that the good governance concept has evolved from the evolutionary system to the contemporary most complex system. The extensive use of this concept in development discourses, public policy, and international relations dates back to the 1990s despite it being considered to serve as a nexus between the late 20th-century call for good governance to the good governance movement that took place in the United States in the latter parts of the 19th and 20th centuries. Contextually, the World Bank Group's thought about good governance is to respond to poor service delivery in public institutions.

From all indications, the principles underlying good governance are the same ones that underpin anti-corruption. This has contributed to the strong nexus between good governance and anti-corruption. Theoretical literature points to the characterization of good governance of political systems that are premised on participation, consistency with the rule of law, transparency, responsiveness, consensus-orientedness, equitability and inclusiveness, effectiveness, and efficiency as well as accountability [18]. Objectively, the institutional capacity to deliver public services for the attainment of societal welfare is critically catalyzed by strict adherence to the core principles of governance. These essential principles of good governance are elucidated below.

- ❖ Participation -denotes a political system that promotes active involvement by all sectors of the society in the decision-making process bordering on all interest-related issues. Ideally, participation is enhanced by bolstering the ambiance for the propagation of information that facilitates the free projection of peoples' opinions and voices [19].
- ❖ Rule of law is the process through which state power is exercised with guidance and acceptable standards that encapsulate social values and popular public support [6]. This suggests that legal frameworks subsist, there is law and order, the justice system is independent and effective, property rights and contracts are enforced, human rights norms are implemented, and there are constitutional constraints on the power of the executive. In addition, laws need to be responsive to the needs of society, fair, and impartially enforced. In his study, [20] provided a distinction between the "rule of law" and "rule by law". "Rule by law" refers to the executive use of law and bureaucracy as an instrument of power, while "rule of law" is when the executive itself is constrained by the same laws that apply to everyone else.
- ❖ Transparency- is defined as the process by which those in authority make decisions and can be dissected by members of the public or society. Transparency is considered one of the most important principles underlying the fight against corruption. On the premise of this, article 10 of the United Nations Convention Against Corruption (UNCAC) makes it obligatory for State parties to take the necessary measures to enhance transparency in their public institutions. In order to ensure that transparency is deeply rooted in society, a great deal of resources is needed along with a system that provides for the free flow of relevant and easily accessible information to stakeholders in a manner that is understandable so that decisions and their implementation can be easily monitored.
- ❖ Responsiveness- refers to the existence of institutions and processes that readily serve all stakeholders in an expeditious and proper fashion that protects the interests of all citizens. Basically, this term involves the identification and management of societally entrenched discriminations that affect less privileged such as ethnic or minority groups as well as gender sensitivity and the role of gender in governance.
- ❖ Consensus orientation- this principle of good governance nurtures the systems that serve the optimum interests of the society. This principle is of complex and difficult nature as policies and actions taken have the tendency to affect different people in many different opposing ways. As such, diverse views must be considered in deriving a decision by ensuring a compromise through a strong, impartial, and flexible mediation process to serve the best interests of the entire community.
- ❖ Equity and inclusiveness- are defined as the governance process that engenders an enabling environment that ensures that everyone has the same and equal opportunities to improve or maintain their well-being. Under these principles, all members of society, especially the most vulnerable class are mainstreamed into all policy-making processes to preclude the situation of alienation and disenfranchisement. This principle is highly supported by Rawl's principle of fairness. According to [21], social and economic policy ought to satisfy two conditions: firstly, that offices and positions are open to all under conditions of fair equality of opportunity, and, secondly, that they provide the greatest benefit to the least-advantaged members of society. The adoption of a progressive tax regime in Liberia coupled with the National Policy on Gender which articulates gender parity, non-discrimination against physically challenged people, and the promotion of equal employment opportunities in the labor sector, and a lot more are clear examples of equity and inclusiveness in Liberia.
- ❖ Government effectiveness and efficiency- the processes and institutions by which resources are optimally employed to meet the needs of society. These governance principles demand the betterment of quality and standardization of public services delivery, the professionalization of the bureaucracy, strategizing government efforts on key functions, and the eradication of redundancies in functions and operations. Importantly, the effectiveness and efficiency of governance also require that individual performance goals are aligned with the programmes and objectives of the agency. Adequate remuneration and non-monetary compensation may likewise be necessary to sustain competence and boost morale.

- ❖ **Accountability-** this principle refers to the situation where every person, group, or institution is held accountable for their actions, mainly where their actions affect the public interest. Furthermore, it speaks to answerability or accountability for one's actions that systems exist for decision-makers in government, the private sector, and civil society organizations to answer to the public, as well as to institutional stakeholders. Johnston (2002) describes it as partly a matter of institutional design, implying that formal checks and balances can and should be built into any constitutional architecture.

With good governance being of paramountcy, in 2008, the Council of Europe adopted a strategy for innovation and good governance at a local level. The Council of Europe identified key principles that form the core of good governance. These principles of good democratic governance include fundamental values that define a common vision of democratic governance in Europe. The Council identified twelve (12) principles that serve as a reference point to help public authorities at any level to measure and improve the quality of their governance and enhance service delivery [22].

According to the Council of Europe, the twelve (12) principles of good governance encapsulate participation, representation, and fair conduct of elections, responsiveness, efficiency, and effectiveness, openness and transparency, rule of law, ethical conduct, competence and capacity, innovation and openness to change, sustainability and long-term orientation, sound financial management, human rights, cultural diversity, social cohesion, and accountability.

Despite the complexity and multi-dimensionality of governance, several institutions have strived to provide global indicators for the measurement of governance. Prominent amongst these institutions is the World Bank which provides worldwide governance indicators that capture six dimensions of governance from 1996 to present. These governance indicators include voice & accountability, political stability and lack of violence, government effectiveness, regulatory quality, rule of law, and control of corruption. Pellucidly, the Worldwide Governance Indicators are a compilation of the perceptions of a very diverse group of respondents, collected in a large number of surveys and other cross-country assessments of governance. Some of these instruments capture the views of firms, individuals, and public officials in the countries being assessed. Others reflect the views of NGOs and aid donors with considerable experience in the countries being assessed, while others are based on the assessments of commercial risk-rating agencies [23].

Another important institution that is involved with the issues of governance is the Mo Ibrahim Foundation. This foundation defines governance as the provision of political, social, and economic public goods and services that every citizen has the right to expect from their government, and that a government has the responsibility to deliver to its citizens. This institution developed the Ibrahim Index of African Governance (IIAG) to monitor governance performance in African countries. Since the publication of this index in 2007, the IIAG assesses governance performance in fifty-four (54) African Countries over the latest available 10-year period. This index makes available a framework and dashboard for any individual or institution desirous of evaluating the delivery of public goods and services and public policy outcomes in African countries. The IIAG constitutes the most comprehensive dataset measuring African governance, providing specific scores and trends at the African continental, regional, and national level, on a whole spectrum of thematic governance dimensions, from security to justice to rights and economic opportunity to health [24]. Dating from 2007, Mo Ibrahim Foundation has been working with Afrobarometer, a Pan-African, non-partisan survey research network that has been conducting public attitude surveys on democracy, governance, the economy, and society since 1999. On a two- to three-year cycle, its national partners in about 35 African countries carry out face-to-face interviews with nationally representative samples, then analyze the data and disseminate the findings [25]. Transparency International and Global Witness are other institutions involved in the area of governance measurement. As a way of exposing and fighting corruption, Transparency International provides a corruption perceptions index by ranking 180 countries by their perceived levels of public sector corruption [26]. Global Witness is an international NGO established in 1993 that works to break the links between natural resource exploitation, conflict, poverty, corruption, and human rights abuses worldwide [27]. Additionally, the Index of Public Integrity (IPI) seeks to assess "a society's capacity to control corruption and ensure that public resources are spent without corrupt practices" as well as "to hold its government accountable" [28]. Furthermore, the World Values Survey constitutes an important means for assessing good governance. It involves a worldwide ranking of countries based on how citizens perceive the governance quality in their own countries [29].

III. Review of Governance Reforms in Liberia: Major Progress and Challenges

As a sequel to the Comprehensive Peace Accord (CPA) which ended the nearly three decades of the Liberian civil war, the National Transitional Government of Liberia (NTGL) was borne in 2003. However, it became lucid that the transitional government failed to control public expenditures, generate adequate revenues, or utilize the country's resources judiciously and transparently. Given the importance of sound economic policies and governance in peacebuilding, a consortium of regional and international stakeholders embarked on a consultative process with the NTGL to develop a mechanism for the efficient and effective usage of national and donor resources. These engagements led to the coming into effect of the Governance and Economic Management Assistance Program simply known as GEMAP on September 9, 2005, barely eight (8) months after former President Ellen Johnson Sirleaf rose to state power. At the onset of GEMAP, others believed that GEMAP was an infringement on Liberia's sovereignty. Not too long, this perception changed as a result of the unearthing of systemic corruption in Liberia from the release of a comprehensive audit report on the Central Bank of Liberia and four state-owned enterprises (SOEs) which included the National Port Authority (NPA), Liberia Petroleum Refining Company (LPRC), Roberts International Airport (RIA) and Forestry Development Authority (FDA) by the European Commission in 2005 regarding financial mismanagement and the investigation of corruption within the office of the NTGL Chairman by ECOWAS and threats of major donors to withdraw all support to the NTGL. These control weaknesses point to the necessity of GEMAP. [30].

The purpose of GEMAP is to ensure that all Liberian revenues will be available for the benefit of all Liberian people, to ensure that the Liberian Government will have the appropriate fiscal instruments to capture the revenue required for the development of the country, and to strengthen Liberian institutions so that they can take responsibility for reversing decades of deficiencies in economic and financial management. The program was designed by and funded by the IMF, World Bank, the U.S. Treasury Department, and USAID. The United States Government-funded GEMAP activities were implemented by IBI, Segura, and TRAWOCO. It involved embedding non-Liberian financial controllers within Liberian institutions. These advisors had co-signatory authority over major financial transactions. In order to actualize the purpose of GEMAP, the program was structured into six components which cover Financial Management and Accountability, Improving Budgeting and Expenditure Management, Improving Procurement Practices and Granting Concessions, Establishing Processes to Control Corruption, Supporting Key Institutions of Government, and Capacity Building.

Following the inauguration of Madam Ellen Johnson as Liberia's President in 2006, the Sirleaf administration, demonstrating its commitment to governance reforms, engendered substantial progress in many areas of the GEMAP target. The below presents a summary of the progress recorded under this program:

- ❖ Spending Controls- involved the recruitment and deployment of international experts to key financial institutions such as the Central Bank of Liberia, the former Ministry of Finance in support of the inter-ministerial Cash Management Committee, and the Bureau of Budget among others, helped to put in place rigorous internal controls over public spending. These experts served as co-signature authorities in public expenditure processes which reduced corruption, waste, and abuse [30].
- ❖ Transparency-one of the notable achievements of GEMAP is the transparentization of the financial processes across the public sector. Specifically, the national budget process has involved more engagement with civil society organizations and ordinary citizens. Additionally, as a way of promoting transparency, the national budget as well as quarterly and annual financial reports are posted on the Ministry of Finance's website and in local dailies.
- ❖ Revenue increase- the reforms implemented by GEMAP such as the establishment of tax identification numbers, the use of ICT to create an automated bill payment system, and the passage of critical budget legislation reduced revenue leakage to a more considerable degree. In 2006, this intervention saw an upward trend in fiscal revenue with a recorded rise of 135% over previous years.

Lucidly, the achievements of GEMAP cannot be referenced without mentioning the challenges encountered. Notable among these challenges are:

- ❖ Capacity Building- the expectations surrounding the recruitment of international experts did not fully materialize, mainly as it relates to skills transfer via on-the-site job training and effective teamwork.
- ❖ Communication Strategy- despite civic education and publicity regarding the role of GEMAP, there was politically motivated criticism that GEMAP was imposed on Liberia by the international community.
- ❖ Judicial Reform- initially, the GEMAP agreement proposed to recruit and deploy international legal experts. This eventually became unattainable because it is prohibited for foreign lawyers to practice in Liberia. As a result, efforts to fight corruption were challenged.
- ❖ Speed of Reform- It was perceived by scores of Liberians that the expectations brought by GEMAP had not fully matched with results. In the view of the former Finance Minister of Liberia, Dr. Antoinette Sayeh, there were “difficulties in expediting the involvement of the diaspora Liberians, not only to participate in GEMAP by serving in leadership positions but also to provide enterprise skills to jumpstart the economy”.
- ❖ Addressing Corruption- in line with a comprehensive strategy to optimize transparency and enforce accountability in the public sector of Liberia, GEMAP played a contributory role in the fight against corruption in Liberia. In that respect, Dr. Sayeh noted that “under the leadership of President Sirleaf, the Liberian government reviewed the legality of contract award, appropriateness and value-for-money of contracts signed by the NTGL administration; enforced pre-shipment inspection processes to improve revenue collection and passed legislation restricting the latitude of executive authorities to reallocate among budgetary categories”. Despite these measures, major loopholes continue to undermine Liberia's economic governance [30].

In continuance of governance reforms, with the phasing out of GEMAP, the Government of Liberia continued to prioritize public financial management (PFM) in its medium and long-term development strategies. For example, Liberia's poverty reduction strategy for 2008–11 argued that sound PFM was crucial to achieving the nation's central economic goal of rapid, inclusive, and sustainable growth and development. In a bid to enhance the implementation of a poverty reduction strategy, the government of Liberia developed a comprehensive PFM reform agenda in tandem with its development partners. To ensure that the PFM agenda becomes effectual, it was informed by the 2008 Public Expenditure Management and Financial Accountability Review (Liberia 2008), which was the first comprehensive assessment of public expenditure and financial management systems in Liberia, along with the International Monetary Fund Fiscal Affairs Department's Technical Assistance Report 2009 [31]. Furthermore, the passage of the PFM Act in 2009 set the basis for regulatory and institutional reforms in this area. In 2011, the government approved a comprehensive PFM reform strategy to advance the PFM reform agenda (Ministry of Finance 2011). The overarching objective of the Public Finance Management Act of 2009 is to govern all matters related to the management of the public finances of the Republic of Liberia. It lays out fundamental procedures for the preparation, adoption, execution, and final accounts of the National Budget and related matters including, internal control, accounting, and auditing of public finances, assets as well as the arrangements for public debt and government guarantees. It is important to note that Liberia's PFM reforms have been heavily driven by multiple donor support. And one of the major development partners in this regard is the World Bank Group which has been playing a leadership role in these endeavors to coordinate the PFM reform activities. Through its leadership role, the World Bank began seeking ways to support the government in implementing the comprehensive PFM reform strategy and aligning the resources of development partners. Before 2011, development partners supported PFM reform through individual institutional initiatives [32].

As a corollary of the institutionalization of a sound public financial management system in Liberia, the government of Liberia attained a landmark achievement in meeting the completion point of heavily indebted poor countries (HIPC). Liberia fully implemented eleven out of twelve completion point triggers and has made significant progress in implementing the remaining trigger, i.e. a new public financial management law, for which the authorities had requested and obtained a waiver. The triggers that have been fully implemented include the preparation of a full Poverty Reduction Strategy Paper and its satisfactory implementation for at least one year; the maintenance of macroeconomic stability as evidenced by the satisfactory implementation of the IMF-

supported program/s; the strengthening of economic governance through improved public financial management; the implementation of social sector reforms to improve the delivery of health services and harmonize the education payroll; the development and implementation of a debt management strategy; and ensuring a high degree of transparency and accountability in the extractive industries in line with the Extractive Industries Transparency Initiative criteria and the establishment of an independent anti-corruption commission (IDA/IMF: Liberia –Enhanced Heavily Indebted Poor Countries (HIPC) Initiative: Completion Point Document and Multilateral Debt Relief Initiative (MDRI), June 9, 2010). Following Liberia’s attainment of the HIPC completion, the country was granted a total debt relief of US\$4.6 billion in 2010 by the International Development Fund [33].

Still, in the pursuit of PFM reform, the Liberia Integrated Public Financial Management Reform Project (IPFMRP) subsequently came into effect. This project was restructured in 2016. The project development objective was to improve the budget coverage, fiscal policy management, financial control, and oversight of the government finances of the recipient. The project was restructured in 2016, but the project development objective remained unchanged. Four sub-objectives are assessed for this review: (i) improve budget coverage, (ii) improve fiscal policy management, (iii) improve financial control, and (iv) improve oversight of government finances. The objective of the IPFMRP was to support the comprehensive implementation of the country’s public financial management (PFM) reform agenda by aligning the resources of development partners. The IPFMRP was financed by a grant through (i) a multi-donor trust fund supported by the Swedish International Development Cooperation Agency and the United States Agency for International Development, (ii) International Development Association credit, and (iii) an African Development Bank grant. In addition, the European Union supported the project with a trust fund arrangement. This technical assistance project sought to strengthen the policies, functional processes, procedures, and information systems required to support PFM governance. The IPFMRP had five components and 21 subcomponents. The five components include (i) enhancing budget planning systems, coverage, and credibility; (ii) strengthening the PFM legal framework, budget execution, accounting, and reporting; (iii) revenue mobilization and administration; (iv) enhancing transparency and accountability; and (v) program governance and project management [32].

This project recorded some achievements that are worth mentioning.

Firstly, this project bolstered the enabling environment for the establishment of the Liberia Revenue Authority (LRA) in July 2014 as a semi-autonomous institution clothed with the authority to administer the tax law of Liberia. With multi-donor support, the LRA led a series of tax policy reforms that improved the operational effectiveness and efficiency of the tax administration which gave rise to a significant increase in government revenue with custom revenue constituting 50% and internal revenue amounting to 30% between Fiscal years 2010-2011 and 2018-2019 [32].

Secondly, this project facilitated quality and timeliness of financial reporting- under the project, the capacity of the Ministry of Finance and Development Planning (MFDP) was honed in preparing quality and timely financial statements/reports on a quarterly and annual basis which are being submitted to the Auditor General of the Republic of Liberia within in six months at the elapse of the fiscal year for audit as required by the PFM Act of 2009.

Thirdly, this project created a transparent/open budget process- to ensure that the national budget process is more transparent and people-centric, under this project, civil society has been involved in the budgeting process through the engagement mechanism established for the first time in Liberia. The project provided training for more than 100 nonstate actors in public financial management [32].

Fourthly, this boosted public sector capacity building in financial management and procurement- with the need to optimize service delivery in financial management and procurement across the public sector of Liberia, this project provided a capacity-building opportunity for Liberians in financial management and procurement. With Support from the World Bank, the Financial Management Training Program (FMTP) in partnership with the University of Liberia was established. This institution trained a good number of Liberian Professionals in Financial Management and Procurement leading to the award of master’s degrees and professional certifications. The awardees of these degrees and professional certifications were deployed in ministries, agencies, and commissions of Government and took charge of public financial management [32].

Fifthly, this spurred the use of the Integrated Financial Management Information System (IFMIS)- As part of the public sector modernization of the financial management system, IFMIS was introduced at the MFDP to improve internal control by automating the government financial management process and system in order to produce real-time information. Currently, IFMIS has been rolled out to more than fifty (50) ministries, agencies, and commissions within Liberia's public sector [32].

However, this project failed to achieve the following which becomes its challenges arising from political constraints:

- ❖ Weakening in Budget reliability-it became apparent that budget reliability dwindled following the end of this project. Notably, the medium-term expenditure framework is far from being an optimal tool for budgeting in the public sector of Liberia. Though there is continuous multiyear budgeting, however, there have been inaccuracies in projections, the costing of budget items, and changes in the projections. The resulting differences between revenue forecasts and actual collections have more than doubled since project closure, attaining 16.7 percent in fiscal year (FY)18/19 [32].
- ❖ Lack of improvement in Treasury and cash management- improvement has not been made in these areas due to the failure to establish a treasury single account (TSA) owing to political constraints. There has been little progress in establishing county treasuries because of the lack of resources and operational support. Pilot county treasuries have been underused, making a payment only a few times a year (World Bank. 2021. Liberia-Integrated Public Financial Management Reform Project. Independent Evaluation Group, Project Performance Assessment Report 153799. Washington, DC: World Bank).
- ❖ weakening of Internal Control- it was found that after the project closed, internal controls began to decline as a result of the under-utilization of IFMIS. As a matter of fact, in the last three quarters of the fiscal year 2018-2019, only 14 representing 13% of the 106 budget-spending units submitted quarterly financial reports resulting in a decline from 46% [32].

Before the design and implementation of the Public Financial Management Reforms for Institutional Strengthening Project (PFMRISP) in 2019, the Revenue Generation for Governance and Growth (RG3) reform project came into effect with support from the U.S. Government through the United States Agency for International Development (USAID) under Liberia's Public Sector Development Initiative (PSDI) [34]. Prior to the implementation of this project, it became conspicuous that the Government of Liberia's ability to mobilize domestic revenue was constrained by tax evasion, poor tax policy, and ineffective enforcement [35].

With the design of the RG3 being adequately informed by these gaps in the tax administration system of Liberia, the RG3 project ideally built the capacity of strategically targeted government institutions to improve domestic revenue mobilization. The project provided support to the Ministry of Finance and Development Planning (MFDP) to develop the capacity to formulate sound, predictable, and fair revenue policies. From the angle of fiscal policy, the project's interventions involved building tax-related institutional capacity in policy design, organizational structure, and drafting of legislation, facilitation of stakeholders from the private sector, civil society organizations, and the Government of Liberia for the development of fiscal compact and facilitating understanding bordering on the social contract theory of taxation, development, and implementation of tax awareness campaigns, and the establishment and operationalization of toll-free call center to route and resolve taxpayers' queries [35]. Furthermore, it supported the LRA to enhance its ability to implement those policies and carry out a revenue collection mandate effectively, efficiently, and transparently. The resultant effect became an increase in revenue of \$12.5 million in taxes through e-filing during the fourth quarter of 2018, an increase in taxpayers' inquiries to the LRA call center, the establishment of a data processing center at LRA, the establishment of the taxpayer advocate's office that supports taxpayers' rights in areas such as customs clearance and verification of tax compliance, the payment of taxes through commercial banks and their branches, developed revised draft of excise tax and introduced mobile money for tax payments thus reducing the burden of tax payment and eliminating the risk associated with a cash transaction [35]. Finally, this project fostered strong collaboration among MFDP, LRA, the private sector, and civil societies to strengthen consultation, education, and engagement on taxes and their benefits with an aim to build tax morale, increase voluntary compliance, and foster greater trust between taxpayers and the government [34].

In furtherance of the PFM Reform, the Public Financial Management Reforms for Institutional Strengthening Project (PFMRISP) for Liberia was approved by the World Bank's Board of Directors on July 16, 2019, and became effective in September 2019. As part of its development objective, the Public Financial Management (PFM) Reforms for Institutional Strengthening Project for Liberia is to improve domestic revenue mobilization systems and strengthen financial control and accountability in public finances. The project has five components as follows:

- ❖ **Enhancing Domestic Revenue Mobilization Sources and Systems-** is designed to improve taxpayer service and compliance to mobilize sufficient resources for the delivery of public services. It has the following two subcomponents: (i) Improve Tax Policy; and (ii) Capacity Development and Strengthening the Technological Basis of Tax Administration.
- ❖ **Stabilizing and Strengthening Performance of Financial Controls and Systems-** is designed to finance the introduction of the integrated financial management information system (IFMIS). It has the following four subcomponents: (i) IFMIS Improvement and Rollout Support; (ii) Enhancing the Budget Framework; (iii) Preparing for modernization of Procurement Systems in the Public Sector; and (iv) Open Data.
- ❖ **Improving Public-Sector Capacity for Enhanced Oversight and Accountability-** aims to boost internal and external oversight by strengthening core accountability and integrity institutions, as well as providing support for the ability of civil society to participate in evidence-based policy discussions. It has the following two subcomponents: (i) Improving Parliamentary, and Internal and External Oversight Effectiveness; and (ii) Institutional Capacity Building.
- ❖ **Improving Upstream and Downstream PFM Systems in Selected Sectors-** was designed to reduce the extent of existing core PFM-related bottlenecks within the chosen sectors that significantly impede the goal of improved service delivery systems, a necessary precondition toward improving Liberia's human capital. It has the following two subcomponents: (i): Strengthening Foundations for Improved PFM Systems in the Health and Education Sectors, and (ii) Improving PFM Systems in the Health and Education Sectors.
- ❖ **Project Management-** is designed to ensure the effective, proper management, and results-driven implementation of the project, as well as to provide the just-in-time interventions that may arise. It has the following subcomponent: Project Management and Establishment of the project management unit (PMU) [36].

Interestingly, PFMRISP has to some extent improved the fiscal space of Liberia. Under Component 1: Enhancing Domestic Revenue Mobilization Sources and Systems, the procurement of a firm to design, build and implement the Integrated Tax Administration System (ITAS) was concluded and rightsized to fit the existing budget. Also, Information technology (IT) related hardware and accessories were procured and delivered to LRA to support SIGTAS and subsequently the new ITAS implementation. Additionally, through technical assistance, value-added tax (VAT) preparation for implementation has commenced including the validation of the draft White Paper, draft VAT law, and VAT implementation strategy. The Government of Liberia has also hired an Economic Governance Consultant (EGC) to support the implementation and rollout of the VAT reform beyond the Ministry of Finance and Liberia Revenue Authority.

The major challenge under this component is the support and maintenance costs associated with ITAS. As a consequence of budgetary constraints, the government of Liberia contracted an ITAS package of USD 5.6 million by omitting support and maintenance costs worth USD 3.3 million dollars which have now been shifted to the LRA. To shoulder this cost, the LRA is now constrained to use its internally generated funds to address the funding gap. In terms of Component 2: Stabilizing and Strengthening Performance of Financial Controls and Systems, Integrated Financial Management Information System (IFMIS) Connectivity has been completed at the MFDP and the same is being rolled out to fifty ministries, agencies, and commissions (MACs). One of the major functions of IFMIS is that it facilitates the provision of basic fiscal data with which to manage a fragile economy. However, the completion of the rollout of IFMIS to the remaining MACs hinges on the stabilization of the infrastructure and network connectivity. Another challenge affecting the implementation of IFMIS is that it is being rolled out without approved IFMIS recovery and disaster recovery strategies. Moreover, online payment platform such as electronic funds transfer (EFT) has been introduced to effect timely payments of taxes. The project has reviewed and validated the EFT technical and functional requirements with the Central Bank of Liberia

(CBL), LRA, FreeBalance, INLAKS (solution provider), and other key stakeholders, prepared the justification for acquiring a BBAN validation application to support the implementation of EFT, and tested the MFDP/CBL fiber connectivity to confirm readiness for EFT implementation. The challenge is the EFT is yet to go live. It was expected to go live by June 30, 2021. Though there is currently an interface of the EFT between the Ministry of Finance and Development Planning (MFDP) and the Central Bank of Liberia (CBL), there is no interface of the EFT between the Liberia Revenue Authority (LRA) and MFDP [36].

With respect to the achievement or progress made under Component 3: Improving Public-Sector Capacity for Enhanced Oversight and Accountability, the Government of Liberia (GoL) signed a contract to migrate payroll data from the legacy payroll system to the Civil Service Module (CSM) of IFMIS in December 2020. Pursuant to that, a series of meetings were held with the IT provider team on issues relating to dual currency, currency split, and decimal points. The government team provided data on 67,389 employees for migration. The singular challenge to this project component is that verification established that of the 67,389 employees submitted for migration, the IT provider reported that 219 employees did not have gender specified in the data [36]. Under Component 4: Improving Upstream and Downstream PFM Systems in Selected Sectors (MoH & MoE), an independent verification report under World Bank sponsorship indicates that the Ministry of Health (MoH) met all the agreed protocols with respect to the participation of units within the MoH in the planning and budgeting processes. The report also verified MoH met all the agreed protocols with respect to the development and existence of a Human Resources (HR) database with twelve (12) critical fields. Finally, the report further established that an Inter-Ministerial Coordination Committee (IMCC) was established and approved by the Liberian Cabinet and that monthly meetings of the Committee are being held, and decisions taken documented. However, the timely submission of quarterly financial reports to the MoH by county health teams (CHTs) still remains a challenge [36].

Intriguingly, the administration of Madam Ellen Johnson Sirleaf is credited with fighting against corruption as part of its governance reform process. In its anti-corruption quest, the Sirleaf-led Government granted independence to the General Auditing Commission (GAC) which is the Supreme Audit Institute of Liberia. Moreover, her administration created the Liberia Anti-Corruption Commission (LACC) and its strategies, promoted transparent financial, public procurement, and budget processes, and made sure that Liberia established the Extractive Industries Transparency Initiative (EITI) and complies with the EITI laws [37]. While the fact remains undebatable that Liberia's performance in several areas of governance is significantly beneath the world and regional averages, most of the indicators show positive governance trends from the inception of the presidency of Madam Ellen Johnson Sirleaf. Nonetheless, the amalgamated efforts of the Sirleaf-led administration in tackling corruption helped in reducing the prevalence of corruption in Liberia. These assertions are underpinned by several indicators. Firstly, Transparency International's 2011 Corruption Perception Index rated Liberia 91 out of the 183 countries and territories that were evaluated with a score of 32 with 0 representing high corruption to 10 representing a very clean scale. In 2005, the country recorded a dismal performance by obtaining 137th place out of the 158 countries surveyed thereby emerging with a score of 2.2. Secondly, in the context of controlling corruption, in 2010, the World Bank's Worldwide Governance Indicators pointed out that Liberia scored 36.4 on a scale ranging from 0-100 in comparison to the 14.1 scores obtained in 2005. In the area of political stability, the country attained 29.7 compared to 10.1 in 2005, and for regulatory quality, Liberia got 16.7 compared to its low score of 4.9 in 2005 and attained 17.1 as compared to 8.1 in 2005 for rule of law [37].

In further corroboration of Liberia's strides in battling corruption and anti-corruption, the 2011 Ibrahim Index of African Governance depicts that there have been steady achievements in the country's governance scores dating from 2006 [38]. As it pertains to participation and human rights subcategory, Liberia ranked third out of 53 countries assessed, thus indicating relatively good performance above the regional average. Finally, the 2012 Index of Economic Freedom divulged that Liberia scored 4.6 out of 100 reflecting an increase of more than two (2) points as compared to the previous year and higher scores in 6 of the 10 economic freedoms assessed [37]. Without argumentation, the rise of President George Weah to power marked an important eon in Liberia's historical existence. This period is generically referred to as Liberia's first democratic transition of power in more than 70 years. What became of great interest to well-meaning Liberians and the world at large is that his inaugural address delivered in 2018 was inundated with hope indicative of his promise to uncompromisingly tackle corruption in Liberia. Dolorously, fighting corruption in Liberia has become a daunting task as corruption has

allegedly become prevalent in the public sector. It is widely alleged that the independence of Liberia's judicial system is brittle. Moreover, it is popularly alleged that political patronage, cronyism, nepotism and petty corruption have risen in Liberia. It is also perceived that public integrity institutions are given modicum moral and financial support. As important as the Liberia Anti-Corruption Commission (LACC), leadership gap is yet to be filled at that institution. In addition, [39] pointed out that the Liberian economy is in bad shape. The early stages of this current regime were troubled by macroeconomic disturbances which led to further depreciation of the Liberian Dollars against the US Dollar and inflation went up to 28% [40]. As a ramification of the macroeconomic crisis coupled with the allegation of corruption, In June 2019, the public took to the streets and carried out a mass protest recorded in the Liberian history as "SavetheState" [41]. Nevertheless, the current regime is making some strides in changing the narratives. With technical and financial support from the International Monetary Fund (IMF), World Bank, African Development Bank, European Union, USAID and others, the Government of Liberia has taken measures to tackle inflation, increase Gross Domestic Product (GDP), improve business climate in Liberia, build farm to market-roads, expand financial inclusion and more.

Post-war governance reforms in Liberia have greatly affected other key thematic areas of the country's governance such as effective and transparent institutions, rule of law, civil society and media, land governance, and elections and democracy. As prelusively indicated, these reforms have been mainly driven by multi-donor support. One of the leading multilateral donors that have hugely funded these reform initiatives in Liberia is the United States Agency for International Development (USAID). USAID has worked with the government of Liberia to improve performance and strengthen public sector management capacity. This has improved the human and institutional capacity within targeted ministries, agencies, and commissions (MACs) [42]. The Government of Liberia has been supported by USAID in the implementation of its public financial management reform strategy, modernization of public and civil service, improvement of connectivity, and information sharing across MACs, and the implementation of the National Policy on decentralization which was launched in 2012 and Local Government Act of 2018 leading to the broad-based citizens' participation in the political, fiscal, and administrative governance processes of Liberia. [43] defined decentralization as the process by which the agents of central government control are relocated and geographically dispersed. As a way of engendering a robust rule of law in Liberia, USAID has closely collaborated with both legal and regulatory institutions in Liberia in consolidating their abilities by sharpening the expertise of legal professionals to dispense justice, enhancing access to justice, using traditional leaders in dispute resolutions, and fostering strong nexus between the formal and informal justice systems. One of the Remarkable contributions of the U.S. Government to Liberia's governance reform is the passage of the Freedom of Information Act in 2010 which has facilitated access to independent and reliable information by the public. Also, USAID improved the skills of civil society organizations to get involved with reforms that are driven by issues. Along similar reform trends, USAID supported media institutions to become more professional in mediatization by ensuring that media institutions and professionals adhere to and uphold the standards and ethics that govern journalism. With the media being critical to democratic governance, USAID bolstered an ambiance that promoted a free media landscape [42]. Years ago, it was conspicuous that land became a major source of conflict in post-war Liberia. In order to address this threat, USAID remarkably designed and implemented policy and legal reform activities and programs that prioritized institutional capacity development. This intervention led to the setting up of the Land Authority which now manages all related land matters in Liberia. In terms of democratic governance reforms, the outstanding achievements through USAID interventions are supporting the National Elections Commission to adequately organize and conduct credible elections in Liberia and strengthening the capacity of civil society organizations to amplify voter and civic education programs to ginger citizens' mass participation in electoral processes to exercise their political franchise. Moreover, USAID has been tailoring some of its efforts to address gender inequality in Liberia's electoral processes by lending support to programs aimed at advancing women's political participation in key elections in Liberia. Finally, in order to ensure that elections conducted in Liberia are gauged by international observers against the parameters of international standards as defined by the democratic tenets, USAID has been financing and facilitating international elections observation activities in Libera [42].

This research paper highlights the following about Liberia’s post-war governance reforms:

- ❖ External debt relief- Liberia accrued an enormous external debt relief from multi-lateral donors as a benefit of its governance reform initiatives. Upon Liberia’s completion of HIPC evidenced by the development of the country’s poverty reduction strategy in 2008, the establishment of the Liberia Anti-Corruption Commission, and a lot more, the IMF waived a total external debt of US\$4.6 billion to Liberia.
- ❖ Increased domestic resource mobilization-With domestic resource mobilization being considered the most credible and reliable source of revenue generation in the face of the continuous global financial meltdown, development partners greatly strengthened the institutional and human capacity of the Ministry of Finance and Development Planning and the Liberia Revenue Authority to significantly mobilize domestic revenue. As a result of this, the total revenue collected during the 2020/21 fiscal year was US\$695.1 million against a revised revenue forecast (recast budget) of US\$594.4 million which empirically points to revenue growth. Revenue reported in the Tax Administration System (TAS) is US\$683.3 million; the remaining US\$11.9 million was in transit to the system as of the end of 2021. The transit revenue is made up of US\$10 million in consolidated cash brought forward from FY 2019/20, and US\$1.9 million in revenues from the Forestry Development Authority (FDA). Actual revenues collected during the fiscal year include US\$529.7 million in domestic revenues and US\$138.1 million in external resources. When compared to the previous fiscal year (FY2019/20), domestic revenues grew by US\$94 million or 14 percent. The Domestic Tax Department contributed US\$331.7 million or 63 percent of domestic revenues, while the Customs Department contributed the remaining US\$198.0 or 37 percent [44].

Table 1: Gross Revenue Collection Summary (in Million quoted in USD)

Gross Revenue Collected	Actual FY 2020/21
Grand Total Revenue	695,142,546
Tax Revenue	683,276,368
Revenue in Transit	11,866,178
Cash brought forward- FY 2019/20	10,000,000
Forestry Revenues-FDA	1,866,178

Source: Revenue Authority FY2020/2021 Annual Report, published December 31, 2021).

- ❖ Optimization of service delivery in the public sector- the training of professionals in public financial management and procurement as well as the deployment of these professionals across key ministries, agencies, and commissions had strengthened the capacity of the government in service delivery to an optimal level.
- ❖ Promotion of broad-based citizens’ participation in the governance processes of Liberia- the implementation of the Local Government Act has promoted the decentralization of political, fiscal, and administrative functions in Liberia. Presently, the Civil Service Agency of Liberia has continued to decentralize some key functions of government by creating local offices in the rural parts of Liberia and deploying staff to effect these functions. Moreover, with donor support, service centers have been created in nearly all of Liberia's fifteen (15) political subdivisions. One of the major aims of the center centers is to render services to the rural dwellers of Liberia. Even though a majority of these service centers are not adequately responsive to the service delivery needs of the local dwellers due to the lack of the supply of constant electricity or power outage, lack of internet facilities, and office supplies.
- ❖ Increased Freedom to access public information- in today’s technological epoch, access to public information has become highly vital in every democratic setting. In order to address this information need, President Ellen Johnson Sirleaf signed the Freedom of Information Act in 2010 (FOI) with support from USAID. The effect of this act has revolutionized public access to public information by removing all impediments and promoting openness regarding governance processes in Liberia.
- ❖ Land Reform- with land crises being previously rampant in Liberia, on September 19, 2018, President George signed into law a land bill that extends land rights to millions of rural Liberians. In an unprecedented manner, the land act has recognized, protected, and guaranteed the land rights of rural Liberians. This laudable achievement has significantly reduced conflicts bordering on land in Liberia.

- ❖ Judicial reform-with the rule of law being impinged by the Liberian civil crisis, major reforms were carried out in this thematic area of Liberia's governance reform. With support from the United States Government, magistrates were trained under the James A.A. Pierre Program and deployed across the country using both traditional and non-traditional approaches to dispense justice and resolve conflicts.
- ❖ Electoral reform- freedom, fairness, credibility, and transparency are key tenets of every democracy. In order to ensure that regular elections are conducted in Liberia in consonance with these democratic values, and to attain gender parity in elections, USAID has worked with the National Elections Commission which is the electoral management body of Liberia to strengthen its capacity in achieving these core values.
- ❖ Poor Treasury and cash management at the county level- limited progress has thus far been made in establishing treasury single accounts in various counties in Liberia. Efforts to achieve this milestone under the PFM reform have been seriously undermined by political constraints and the lack of adequate resources.
- ❖ Systemic corruption remains the overall major challenge to governance reforms in Liberia- under the George Weah-led administration, Liberia has continued to experience a relapse in its fight against corruption with limited moral and financial support to anti-graft institutions [39]. For instance, the recently enacted Liberia Anti-Corruption Law dissolved all tenured positions of Commissioners without the due expiration of their tenures with no justification and creates room for the commissioners to reapply for previously occupied positions. This act of the government has been largely criticized as a political maneuver to weaken the fight against corruption in Liberia.

IV. Conclusion

With the breakdown and paralysis of the fundamental governance structure of Liberia due to the civil strife, radical governance reform interventions have glaringly become the panacea for the country's post-war recovery. Though a large sum of money has been spent and enormous sacrifices made by the Government of Liberia and its development partners in implementing and institutionalizing governance reforms across Liberia, this paper concludes that the optimal desired outcomes have not been fully achieved due to pervasive corruption which has unendingly undermined all governance reform interventions to resuscitate and transmogrify the country. Corruption by virtue of its nature, is insidious. Corruption affects the political, economic, social, legal, and ethical facets of the society. It debilitates the development of international trade by twisting competition, raising transaction costs, compromising the operation of free and open markets, and distorting the allocation of resources at the international level. Corruption is a disincentive to investment causing investors to shy away from countries where it is rife.

Another major obstacle to the flourishing of the country's reform endeavors is the persistent lack of political will to lend the moral and financial support needed to strengthen Liberia's anti-graft institutions such as the Anti-Corruption Commission (LACC), the General Auditing Commission (GAC), the Internal Audit Agency (IAA), the Financial Intelligence Unit (FIU), and the Public Procurement and Concession Commission (PPCC). It is recommended by this paper that the leadership positions for all anti-graft institutions in Liberia should be tenured and financial autonomy should be granted to these institutions as safeguards or cushions against threats to their independence. This paper further recommends that World and Economic Crimes Court should be established in Liberia as the most reliable and effective way to end corruption in Liberia by indicting corrupt individuals or institutions, adjudicating corruption cases and prosecuting culprits of corruption. This will create a long-lasting disincentive for corruption. Finally, this paper recommends that the Government of Liberia should see it as a priority to make the Governance Commission (GC) a vibrant institution in order to adequately plan, manage and lead Liberia's governance reforms. The appointment of individuals in leadership and other key positions at the GC should be void of political patronage and cronyism, but rather it should be based on meritocracy. In addition to that, as part of its annual governance programs, the GC should be given adequate budgetary support in order to groom professionals in all spheres of governance at reputable international schools of governance who will conduct cutting-edge governance research, develop, and drive governance initiatives across the public and private sectors in Liberia.

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Conflict of Interest

The author declares no conflict of interest for this research publication. The author is a Ph.D. candidate who is studying Management with a specialization in Finance at the Texila American University in tandem with the University of Central Nicaragua.

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