

**Liberia Land Administration Project (LLAP)
Liberia Land Authority (LLA)**



Final Report

**Analysis of Revenue Streams of Land
Services of the Liberia Land Authority
(LLA)**

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Acronyms, Abbreviations & Definitions

Business Plan	A document setting out a business's future objectives and strategies for achieving them
CAGR	Compound Annual Growth Rate
CBL	Central Bank of Liberia
CLOs	County Land Offices
COSO	Committee of Sponsoring Organizations of the Treadway Commission
CSC	Customer Service Center
DR	Desk Review
ED	Executive Director
FD	Finance Department
GAC	General Auditing Commission
GAAP	Generally Accepted Accounting Principles
GOL	Government of Liberia
HQ	Headquarter
IPSAS	International Public Sector Accounting Standards
KII	Key Informant Interview
LA	Land Administration
LAS	Land Administration System
LLA	Liberia Land Authority
LP&P	Land Policy & Planning
LRA	Liberia Lands Right Act
LUM	Land Use Management
PFM Act	Public Financial Management Act
PPC Act	Public Procurement and Concessions Act
Strategic Plan	Strategic planning is a high-leverage organizational strategy used in small and large companies, across nearly all professional sectors. All members of an organization can benefit from learning about it in more detail. Understanding the key aspects of the process and effective implementation of strategies is especially critical.
TOR	Terms of Reference

Executive Summary

Background

The LLA is experiencing difficulties in tracking land sales, leases or mutations of parcel boundaries (mergers, subdivisions, etc.) and associated revenue through its current system. Its land services delivery system is relatively poor and inefficient. One of the key issues associated with managing the land sector and providing efficient land service delivery is effective revenue generation that could sustain the LLA beyond funds received from the Government of Liberia (GOL) and donors. As part of this effort to increase revenue for financial sustainability, LLA hired the service of a consultant to explore all of the possible revenue streams for land service delivery.

Methodology

This assignment adopted a mixed methodology for effective triangulation of data. For qualitative data acquisition, this consultancy utilized a document / desk review, Key Informant Interviews (KIIs), Focus Group Discussion (FGDs), and review of accounting procedures. For quantitative data collection, survey questionnaires were developed to help gather very relevant information during our visits to the counties. Moreover, a diagnostic revenue stream assessment was used to identify which revenues and how revenue streams flow from the County Land Offices (CLOs) to the Headquarter and the amounts that flow to the Liberian Revenue Authority. Overall, a total of twenty persons were surveyed and all of the respondents provided varying proposals for increased revenue generation for LLA's sustainability.

Main findings

The main findings generated from the assignment revealed that:

- There are more than twenty revenue trends that were analyzed in this exercise. These twenty revenue streams generated the total amount of US \$ 486,384 over the period of three years, 2018/2019 to 2020/2021. Some of the key revenue earners were the Administrator Deed and the Warranty deed. The data reflects a rising growth trend amongst all revenue streams with an average annual growth rate of 17%.
- The data table for revenue generated by county shows that Montserrado County generated the highest amount of revenue over the period July to September 2021. The amount generated was US\$83,645 using 1834 units of services. During the same

period, Margibi County generated the second highest revenue in the amount of US\$11,530 using 463 units of services, while Nimba county generated the least amount of revenue in the amount of US\$350.00 using 35 units of services. There were only five counties in this report. Other counties did not submit any reports due to a multiplicity of challenging issues. Some of these challenging issues include but not limited to no office desks, no computers, no office space, no printers etc.

- The data table for Revenue generated by service shows that the Administrator deed pulled in the highest revenue in the amount of US\$190,098 over the period July to September 2021 followed by the Warranty deed which generated US\$143,768, which combined amounted to 68.64% of the total revenue.

Key Recommendation

The key recommendations derived from the findings are as follow:

- The formulation of new pricing policy predicated on a market segmentation strategy.
- Amendment of the LLA Act reflecting the removal of the not-for profit language.
- Ensure that LLA is run by its directors, mainly its Executive Director instead of the Board of Directors. This is in keeping with the Associations Law of Liberia.
- Engagement of the LLA with the Ministry of Finance and Development Planning (MFDP) and the Liberia Revenue Authority (LRA) regarding adjustment to the provision that all monies generated by the LLA should be deposited in the GOL account at the LRA. There are other GOL agencies that have been accommodated on this issue.
- Finally, that well-defined processes for fund management, recording, protection and reporting that are in the Financial Manual be copied and given to every CLO County Administrator to be used by the cashier.

Background/Introduction

It is generally accepted fact that land is a critical resource that is central to sustainable socio-economic activities and one of the most vital drivers in the economic development of every country. Land is essentially linked to housing and human settlements, agriculture and food production, cultural and social identities, and the preservation of natural resources and protection of the environment. In the Liberia Land Rights Act, the Land sector is characterized by insecurity of land tenure, inequality in land distribution, and the lack of access to land.

The land ownership history of Liberia is replete with constant clashes of customary and statutory rights over the management of natural resources including land, minerals, forest, etc. There has been difficulty in tracking land sales and leases through the registration system, particularly after the civil war and an institutional framework that was fragmented with decision making spread across several agencies of the Government thereby resulting to inefficient land services delivery (*Tahir & Cooper, 2021*).

The above untenable situation provided a strong case for urgent reforms to address these potentially destabilizing forces to ensure lasting peace and prosperity in the country (Kaba & Mada, 2014). As part of these reforms, the Liberia Government set up the Land Commission in 2009, with a general mandate to “propose, advocate and coordinate reforms of land policy, laws and programs in Liberia”. The Land Commission, a transient organisation developed the Land Rights Policy of 2013, which categorized land ownership in Liberia into four categories: Private Land, Government Land, Public Land, and Customary Land, and the Land Administration Policy of 2015, which laid the foundation for the establishment of the Liberia Land Authority (LLA) in 2016.

Establishment of the Liberia Land Authority

The Liberia Land Authority (LLA) was established by an Act of the Legislature in October 2016. The LLA consolidates the land related functions previously performed by key land administration agencies, such as the Department of Lands, Survey and Cartography (DLSC) under the former Ministry of Lands, Mines and Energy, and the Deed and Title Registry of the Center for National Document Record Agency (CNDRA). Based on relevant provisions of the LLA Act, the LLA has now assumed responsibility for providing a range of land related services to the public in order to generate revenues both for LLA's operations and placement in the consolidated account of the Government of Liberia.

In 2018, the LLA received a grant of US\$7 million from the World Bank to strengthen the institutional capacity of the Liberia Land Authority (LLA) and establish a land administration system. The Liberia Land Administration Project (LLAP) was declared effective on March 22, 2018 and is expected to close October 31, 2022. The project has four components namely: (1) Support to the Liberia Land Authority, (2) Piloting of registration of customary land, (3) Development of a Land Administration System, and (4) Project Coordination, Monitoring and Evaluation. Component 2 was introduced after the passage of the 2018 Land Rights Act, which calls for the registration of customary land.

LLA's land delivery services comprise survey of both government and private land, registration of deeds and other interests in land, alternative dispute resolution (ADR), and vetting of public land deeds. These services are provided to the public on a regular basis and generate revenue while the Authority is in the process of including other services such as zoning, land use permits, etc. in order to increase revenue to complement funds received from the government for the sustainability of the agency and support from donors to implement program activities.

The availability of information on revenues generated from each of these services in a comprehensive manner has been difficult due to several factors, including the lack of coordination between the Customer Services Center, which maintains revenue records, and the flow of revenue information into the mainstream financial reporting system of the LLA. This situation has constrained the Finance Division from providing such information on revenue streams on a regular and timely basis. Against this backdrop, there is a need to conduct an analysis of the revenue streams and trends to provide crucial financial and technical information required as a first step in the development of a Business Plan for land services delivery for the LLA.

Legal Framework of the LLA

The legislation that created the LLA resultantly amassed a governance and organisational structure, which generally seeks to harmonise the systems of the previous land management and administration organisations into an integrated organisational mechanism that should deliver the core mandate envisaged under the Act.

The key elements of this governance and organisation structure are as follows:

- 1) Section 15.1 of the Act established a Commission as the governing board of the Authority. The Commission is composed of five Commissioners including a chairperson and a vice chairperson appointed by the President with the consent of

the Senate. At the apex of the Board structure is the Chairman of the Commission – who is the executive head of the Authority.

- 2) As provided in Section 37.0, an Executive Director (ED) shall be appointed and shall be the head of Administration of the Authority under the direct supervision of the Chairperson of the Commission of the Authority.
- 3) Section 29.0 of the Act provides that all the Commissioners shall devote full time to the Authority and shall each have oversight responsibility for at least one of the mandate areas of the Authority listed in Section 35.
- 4) The Chairman and Executive Director positions in addition directly supervise some cross cutting business processes whose roles require some operational/administrative independence.¹
- 5) Section 45.0 of the Act provides for the establishment of the County Land Offices (CLO) to administer the affairs of the Authority in the County.
- 6) As regards organization design, Section 35 of the Act divides the Authority into four specialized departments each headed by an oversight Commissioner. These are:
 - ✓ Land Policy and Planning
 - ✓ Land Administration
 - ✓ Land Use and Management
 - ✓ Administration and Customer Services

The Land Policy and Planning; Land Administration and Land Use and Management departments perform technical roles aligned with the core *Land governance, Land administration, and Land use and management functions* envisaged under the Act whilst the auxiliary /support roles are performed by the Administration and Customer Services department. Each department is divided into divisions corresponding roughly to the department's key tasks.

Methodology and Approach

Methodology

Predicated upon the range of actors from whom data was be collected, the Consultant employed a mixed research methodology of both qualitative and quantitative data collection. Qualitative data focused on the assessment of the capacity of the staff in the Customer Service Center (CSC) & the Finance Division (FD) in analyzing the skill gaps. In addition, an assessment of the working relationship between the CSC and the Finance Division was carried out as well as an assessment of the process, pattern and trend of financial information flow between these departments. Quantitative data included the use of a short survey to assess personal and demographic information. Specifically, the mixed method included:

Qualitative Data

Qualitative data for this assignment was utilized using the following data collection methods:

- ❖ Document/Desk Review: (Extensive document review was carried out to gauge proper understanding of the objectives of the exercise. This included but was not limited to the assessment of all aspect of the revenue system to clearly identify all LLA's revenue streams. All related documents for this exercise that were provided were reviewed by the consultant. (i.e. documented financial manuals, quarterly and financial reports, internal control policies, voucher payment records etc.).
- ❖ Key Informant Interviews (KIIs): The consultant conducted KIIs i.e., one-on-one & semi-structured discussions with key stakeholders) and collected mainly qualitative data. These meetings were held with targeted stakeholders including LLA's Senior Executive Team members and other directors such as the Financial Comptroller.
- ❖ Focus Group Discussion (FGDs): Based on semi-structured guides, the consultant conducted 8 FGDs (at least two in each of four targeted counties with land offices which were, Gbarnga, Bong County, Kakata, Marghibi County, Buchanan, Grand Bassa County and Tubmanburg, Bomi County). Investigations were carried out to understand the challenges in collecting, protecting and reporting revenue to the head office.

- ❖ Review of accounting procedures: For the recording and reporting of revenue and determining whether the procedures and the implementation of those procedure were consistent with Generally Accepted Accounting Procedures and compliant with all government of Liberia accounting procedures, a review of the accounting procedures was conducted
- ❖ Assessment of the relationship of the Customer Service Center: An assessment of the relationship between the Finance Division and the Customer Service section was carried out not only through interviews with the heads of these departments, but also through discussions with some of the staff.

Quantitative Data

For quantitative data, the following were used:

- ❖ Survey: Standardized questionnaires were developed to collect quantified data from CLOs to reflect personal and demographic information of the respondents. This helped in understanding some of the current challenges that LLA faces with its revenue streams at the county level.
- ❖ Diagnostic Revenue Stream Assessment was used to determine the overarching purpose of the exercise. Specifically revenue generated by location and revenue generated by service were analysed. Also reviewed were the pattern and trends of revenue flow from the CLOs to the HQ.

Approach

During the consultancy, the following approaches were utilized:

Desk review

Under this activity, all relevant documents submitted by LLA were reviewed in detail to obtain a general insight into the contextual variables (policy, legal and regulatory framework underpinning the current operations of LLA) as well as the strategic direction of the Authority¹.

The desk review approach used a simple THREE STEP process consisting of (a) Classification of the documents (b) Analysis of the documents, and (c) preparation of a

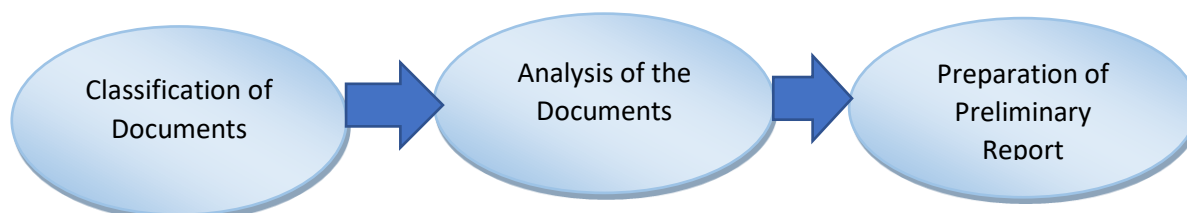
¹ LLA ACT

² Heavy emphasis will be placed on financial related documents

preliminary report containing a *matrix of issues* likely to impact on objectives, scope and deliverables expected from the TOR. The Desk review is augmented with KII.

Diagram of the three-step Process is

Fig. 1: Three Step process for Desk Review



- (i) Classification of the documents: The documents were classified according to their relevance to the scope of assignment (as indicated in the TOR). Other documents that were required depended on the information and issues identified during the desk review process.
- (ii) Analysis of the documents: The primary purpose of this analysis was to examine the information, investigate which structures are in place, and identify the challenges and opportunities.
- (iii) Matrix of Issues: This contains a detailed listing of all the documents gathered from the analysis of the issues relevant to the terms of reference and the expected deliverables. The information from this review formed the basis of issues matrices *contained in the findings of the Consultant's analysis of the documents*.

Diagnostic Revenue Stream Assessment

The overarching goal of the analysis was the identification of which revenues and how revenue streams flow from the CLOs to the Headquarter and the amounts that flow to the Liberian Revenue Authority. An assessment of the types of services that are offered at the HQ versus those that are offered by the CLOs was highlighted. This segment also identified the better performing CLOs and indicated the services that are creating the least and most revenues. During this phase, data was on the policy, legal and regulatory frameworks; operational practices and procedures; management systems, governance and organizational systems and institutional assessments. In collecting the required data for the assignment, four (4) major activities were carried out including:

- ✓ Desk review of relevant documents.

- ✓ KII with LLA Executive Management and other senior staff;
- ✓ Review of accounting & finance processes & procedures and conduct revenue stream analysis ,and
- ✓ Assesement of the relationship and information flow between the Customer Service Center, CLO and the Finance Division. Finally the capacities and competencies of the staff in in these departments were assessed, and if necessary, recommendation for staff development training was made.

Key Findings

Overview

The general overview of the findings is that revenue grew at an annual growth rate of 17% over the three period 2018/2019, 2019/2020 and 2020/2021. It was observed that coastal counties like Montserrado, Margibi and Grand Bassa performed significant better in terms of revenue generation than those counties that are further from the coast, like Nimba County and Grand Gedeh County. It is important to note that even within the coastal counties like Montserrado County, it was the economically empowered urban centers that showed the most growth and the most revenue. Cultural factors may be the primary impediment to the expansion of LLA services in the non-coastal counties like Bong County.

The services that brought in the most revenue were the registration and processing of Administrator and Warranty deeds. It was revealed that administrator and warranty deed brought in 68.64% of the total combined revenue over the three year period of the report. Other significant findings indicate that LLA has a very good Financial Manual, but the failure to follow the tenets of the manual cuts across all levels of management.

Total Revenue Generated including Trend

The overarching objective of this section was the identification of total revenues and how many revenue streams there are in the LLA. Moreover, the consultancy sought to know how revenue flowed from the CLOs to the Headquarter and the amounts that flow to the Liberian Revenue Authority (LRA). An assessment of the types of services that are offered at the HQ versus those that are offered by the CLOs is highlighted. This segment also identified the better performing CLOs, and the services that generated the most and least revenue streams.

It was observed that in each year, the amount of revenue generated for each service expanded overtime. For example, income for Administrator deeds grew at an annual rate of 13.73% from 2018/2019 to fiscal year 2019/2020. Revenue also expanded for the same period at 19%, the compound annual growth rate is 16%. See that this phenomenal growth trend is true for all of the services. Table 1 showed the calculated compounded annual growth rate at which the revenue for each service grew over the three-year period.

Table 1: Compound Annual Growth Rates

Revenue Sources	YEARS			Compound Annual Growth Rate (CAGR)
	2018/19	2019/20	2020/21	
<i>Administrator Deed</i>	54435	61908	73756	16%
<i>Warranty Deed</i>	40953	46579	56240	17%
<i>Court Decree of Sale</i>	1507	1714	2070	17%
<i>Court Decree of Lease</i>	1216	1383	1670	17%
<i>Curator Deed</i>	714	812	980	17%
<i>Executor Deed</i>	175	199	240	17%
<i>Mortgage Deed</i>	6237	7093	8565	17%
<i>Sheriff Deed</i>	36	41	50	18%
<i>Land Dispute Service</i>	10304	11718	14150	17%
<i>Lease Agreement</i>	2712	3085	3725	17%
<i>Survey Permit</i>	1719	1954	2360	17%
<i>Quit Claim Deed</i>	153	174	210	17%
<i>Search</i>	1110	1263	1525	17%
<i>Investigative Survey</i>	9385	10673	12888	17%
<i>Public Land Sale Deed</i>	226	257	310	17%
<i>Certify Copy</i>	401	455	550	17%
<i>Aboriginal Deed</i>	7	8	10	20%

Revenue Generated by Service

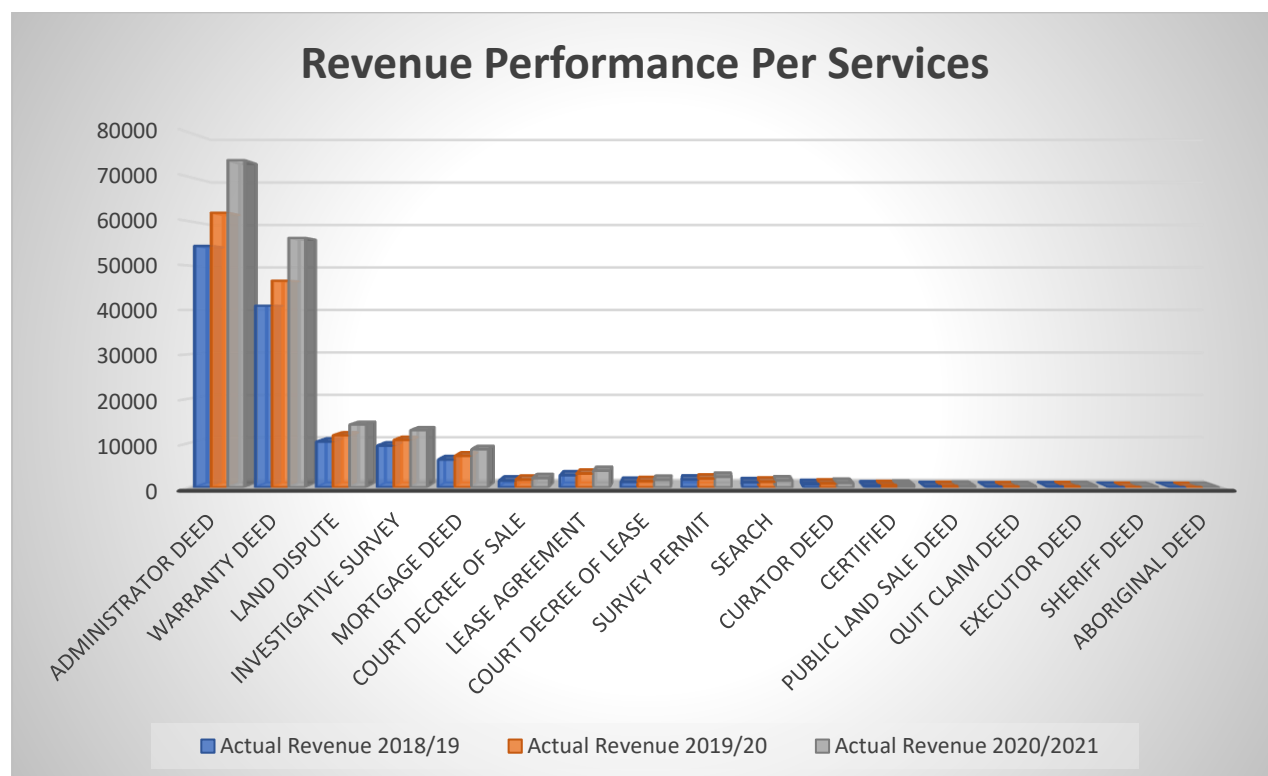
The total revenue generated by all services was USD \$ 486,384. The services that were used the most were Administrator Deed, Warranty deed, Land Dispute resolutions, Investigative survey and Lease Agreements. The Aboriginal Deed showed the least revenue amount. Table 2 below provides total revenue generated by services and the depiction of these regeneue streams are reflected in Figure 2 below as well.

Table 2: Revenue Performance per Services Provided

Revenue Source	Actual Revenue 2018/19 (US\$)	Actual Revenue 2019/20 (US\$)	Actual Revenue 2020/2021 (US\$)	Total Collection The Three Fiscal Years (2018-2021) (US\$)	Percentage Ratio (%)
Administrator Deed	54,435	61,908	73,756	190,098	39.08
Warranty Deed	40,953	46,579	56,240	143,768	29.56
Land Dispute	10,304	11,718	14,150	36,172	7.4
Investigative Survey	9,385	10,673	12,888	32,946	6.67
Mortgage Deed	6,237	7,093	8,565	21,895	4.5
Court Decree of Sale	1,507	1,714	2,070	5,292	1.09
Lease Agreement	2,712	3,085	3,725	9,522	1.96
Court Decree of Lease	1,216	1,383	1,670	4,269	0.88
Survey Permit	1,719	1,954	2,360	6,033	1.24
Search	1,110	1,263	1,525	3,898	0.80
Curator Deed	714	812	980	2,505	0.52
Certified	401	455	550	1,406	0.29
Public Land Sale Deed	226	257	310	792	0.16
Quit Claim Deed	153	174	210	537	0.11
Executor Deed	175	199	240	614	0.13
Sheriff Deed	36	41	50	128	0.03
Aboriginal Deed	7	8	10	26	0.01
Total	138,834	157,892	179,299	486,384	100

From Table 2 above, Revenue Provided by Services, the combined revenue from Admin Deed, Warranty deed, Land Dispute Services, Investigative Survey and Mortgage deed service accounted for more than 75% of all income generated over the three-year period 2018/2019 to 2020/2021. In 2018/2019, this combination accounted for more than 81% of that fiscal year's income; in 2019/2020, it accounted for more than 81% ,and in 2020/2021, it accounted for 83%. A further depiction of revenue performance per services is reflected in figure 2 below:

Fig.2: Revenue Performance per Services



From a strategic marketing perspective, perhaps LLA will do well promoting these services to get the highest return on their limited marketing investment dollars. Note the insertion of Mortgage deed services. The demand for rental residential and non-residential services continues to expand as the population expands at a geometric rate. As the population expands so is the demand for housing services. Lessees of residential and commercial properties will demand that lessors provide a legal and verifiable land deeds for the properties being leased to avoid any future legal complications.

Revenue Generated by Location

An analysis of data collected showed that Montserrado County generated the highest reported income of USD \$ 83,646 during the reporting period, followed by Margibi County which generated USD \$11, 530 and Grand Bassa County that generated an income of USD \$2,000. Nimba County is the least performing county which generated a meager USD \$350. Again, the Administrator Deed is the service that generated the most come. There are five counties reflected in this report. However, the Financial Comptroller for LLA revealed that there was no revenue reported from all of the other 10 counties from 2017 to 2020. (The other ten counties of Liberia are Cape Mount, Nimba, Sinoe, Lofa, River Gee, Grand Kru, Grand Gedeh, Maryland, Gbarpolu and Riverces.) The Comptroller

further stated that other counties failed to submit financial report due to the fact they were not generating any income at all or do not have means of transmitting revenue and other supporting reports. He listed Grand Gedeh County as one of these counties generating income but not transmitting reports. Table 3 showed revenue performance by location.

Table 3: Revenue Performance by locations

Liberia Land Authority: Internal Collection for the period July 2021 to September 2021		
DETAILS	INSTRUMENT COUNT	Total Amount (US\$)
BONG COUNTY		
Administrator deed	26	260
Letter of Administration	14	140
Public land sale Deed	4	40
Warranty Deed	20	200
Court Decree of Sales	2	20
Sub_Total	66	660
GRAND BASSA COUNTY		
Administrator Deed	43	1175
Other legal instrument	1	40
Public land Sale Deed	1	30
Warranty Deed	29	755
Sub_Total	74	2,000
MARGIBI COUNTY		
Administrator Deed	289	7,225
Complaint Form	2	50
Executor's Deed	1	25
Government Grant Deed	1	25
Lease Agreement	1	25
Letter of Administration	1	25
Public Land Sale Deed	1	25
Reconnaissance Survey	3	30
Warranty Deed	164	4,100
Sub_Total	463	11,530
MONTSERRADO COUNTY		
Montserrado County	1834	83645
Administrator Deed	830	8,345
Bill of Sale Real Estate	1	10
Certified Copy	5	250
Court Decree of Sale	15	150
Court Decree of Lease	1	10
Curator Deed	6	60

Executor Deed	3	30
Land Dispute Form	78	3,849
Lease Agreement	11	110
Letter of Administration	78	780
Mortgage Deed	43	430
Other Receipt	9	2,293
Public land Sale	1	10
Quit Claim Deed	4	40
Salary Advance	2	520
Search Fee	24	600
Survey Permit	41	820
Warranty Deed	655	6,595
Survey	27	58,742
Sub_Total	1,834	83,645
NIMBA COUNTY		
Administrator Deed	17	170
Warranty Deed	18	180
Sub_Total	35	350
TOTAL	2,472	98,185

Our KIIs findings for the CLOs further shared more light on this issue. Answers from questionnaires highlight that some counties have no banking facilities at all. Moreover, some other counties with banking facilities have no LLA accounts with those banks. In those instances where there are banking facilities but the LLA has no account relationship with those banks, the Cashier keeps LLA money in her private bank account. For example, cashiers in Buchanan, Grand Bassa County are keeping LLA's finances in their private homes. As a result of this situation, the LLA engaged Ecobank Liberia for the use of its Banker Agent Service program, (see Annex: Experimental program in four counties).

In some counties there are no office facilities for the staff to work so the preparation of reports is a challenge. This issue is especially true of Bomi County where the LLA operates out of the Superintendent's office. The LLA County Administrator has to continuously request for permission from the county Superintendent's office to allow him to use their conference room to conduct business. His cashier carries around monies with him in his knapsack for storage. This approach is one way of protecting the revenue.

In terms of performance by various CLOs, it was revealed that some CLOs performed better than others. There are multitude of factors that influenced performance including:

- *Cultural factor*

The customary landholders of the counties of Bong, Nimba, Grand Gedeh, Barpolu, Grand Cape Mount, Lofa etc, have deep seated traditional beliefs regarding the use of

land, including some very strong restrictions on the sale of communal or community land. Hence, the purchase of land in fee simple or absolute ownership (private land) which requires registration is not so wide spread in these counties. As the reports reviewed covered private land ownership in these counties, the consumption of LLA services is not as wide spread. See the Nimba County numbers as compared to that of Montserrado county.

On the other hand, the indigenous citizens or traditional people of the coastal cities of Monrovia, Buchanan, Robertstport, Greenville, Harper, Kakata etc. have strong desire for private land purchases. This “acquired” taste of private land ownership is a spillover from the “settlers” class. Citizen’s resident in these coastal cities quickly learned via their social and political interaction with the “settlers class” that land ownership is a path to wealth creation, political power and the enjoyment of the better things of life. In fact in under the 1847 constitution of Liberia one could not become a member of the House of Representatives, a Senator or the President of the Republic if he/she were not a land owner. It also stated that before a person could register to vote he also had to be a land owner as well. It was the new 1986 constitution that removed all these land owning requirements as they were unjust and unfair to the larger population of the country. This class of citizens naturally appreciate the establishment of the LLA and all of the services that it provides. Hence, the demand for and consumption of LLA services is expected to be higher for this category of citizens than for those citizens in the interior counties who live on and use communal/community land, which can not be sold or otherwise permanently alienated to a private person until after a period of fifty (50) years, as provided in Article 49 section 3 of the Land Rights Act.

- *Revenue leakages*

The KII revealed that most “Land Agents” have no connection in any manner or form with the LLA. The Land Agents are in the business of collecting fees for land services and issuing tribal certificates for farmland. What makes this revenue siphonage problematic is that there are several other land agents throughout Zwedru and other places. For example, there are eight electoral districts in Grand Gedeh to include Tchien, Gbao, Cavala etc. However, no one currently knows how many land agents are in these districts.

An investigation regarding revenue leakages discovered that heads of the county land offices conduct dispute resolutions, but this service is provided free of charge in the counties or monies are paid to authorities not associated with the LLA. No explanation was given on whose instruction this service is being provided freely. At the central

office this service is not provided freely. A case form titled “Intake form” is used to register the Case for a fee of US \$50 (fifty US dollars). Surprisingly no one in the counties that were visited had any knowledge of this form.

Another important revenue siphonage example was provided by the head of the Bong County LLA’s office who mentioned the constant habit of the City Mayor of Gbarnga, Bong County, awarding land lease contracts or land rental contracts to various businesses in the city. These lease agreements are not entered into with the input of the LLA and none of the revenues generated are reported to the LLA. In the presence of the consultant, the head of the county office attempted to halt a specific lease contract that was in the process of being consummated. In fact, the whole issue of leasing of government land is not in the authority of the mayor of any city in Liberia. The LLA Act gives exclusive authority of government land management to the LLA. All those leases issued by the Gbarnga City Mayor and all other Mayors need to be reviewed as a first step in dealing with this issue.

- *Revenue generation problems arising out of the ADR process*

The process of registering a land dispute case with LLA requires that a form called land dispute “intake form” be filled and filed for a fee of US \$50.00 per case. The cost of investigating the case requires a fee but that fee is not a standard amount due to a number of variables. However, when the cost of the services is finally determined, twenty percent (20%) of that fee is supposed to be withheld as administrative cost for the authority.

The analysis of the land dispute revenue captured by the Customer Service Center reported below shows that it is only the revenue amount of \$17,950 USD and the LRD 40,000 amount from the dispute resolution intake form that were captured during the period in question. The 20% fee that was generated from the investigation of the cases is not reported anywhere on the Excel spreadsheet. Given that there are 311 cases reported, the revenue lost from the failure to report income from the “intake form” was estimated at US \$15,550. The failure of the Surveyors to report this 20% that was given to them by the courts for LLA represents a ,serious leakage in the system. Moreover, as has already been stated, the land dispute resolution intake form is not being used in any of the four counties that were visited. See the annex for a copy of this form.

- *Impact of awareness program*

LLA launched a “massive” awareness program in the various counties which was intended to educate the general public about the Land Rights Act and the LLA Act including the services LLA provides to the public. The objective of educating the public on the types of services provided by the Authority offer was to increase the demand for and the use of LLA services. When this issue was raised during our KII with three LLA’s County Land Administrators, Montserrado, Bassa and Marghibi County Administrators confirmed that such a program was implemented in their counties. Perhaps the better performances of Montserrado, Marghibi and Bassa vis-à-vis the other counties may be partly attributed to this awareness program.

- *Cadastral mapping*

It is interesting to note that all of the services listed in the tables above are not mentioned in the LLA ACT. It is only the cadastral mapping service that is specifically mentioned in the ACT and the ACT states that this service must be provided commercially. Unfortunately, this service is not a revenue generator for the Authority. To date, it is only certain government agencies that demand this service. The cost of production of these maps is covered by those agencies therefore there is no revenue that is being generated for LLA

Overview

Since its inception the LLA has been plagued by a number of legal and regulatory issues. Some of these issues are rooted in the LLA's Act. The section below goes in depth in describing some of these issues and suggested possible remedies.

Legal and Regulatory Analysis

The legal construct of LLA is that it is a corporation; it can sue and be sued and it operates independently of the government. It is a non-for-profit company. The Board of Commissioners/ Board of Directors is given the responsibility of the daily management of the corporation and each person on the board is an independent director. All funds generated by the company must be deposited into the Government of Liberia bank account held at the Liberia Revenue Authority. Finally, the Act defined only one stream of revenue—the production and commercial sale of cadastral maps.

Not-for-profit: The language that LLA must not be a profit taker has the potential of impacting revenue generating effort of the Authority. That language is confusing. Here is why. All corporations in Liberia are established under the Association Laws as Amended through April 2020. There are three components to this Associations Law. The first component is the Corporations Law. Companies formed under this law are profit takers. The second component is the Limited Liability Law. Also, companies formed under this law are profit takers. The third component is the Private Foundation Law. Companies formed under this law are NOT profit takers. In fact, they are prohibited from undertaking any commercial activity.

Now, LLA as we know is not a Limited Liability Company. And equally, LLA is not a private foundation. LLA was not established under the Private Foundation Law of Liberia. LLA therefore must have been established under the Corporations Law. The question that begs to be answered is why did the drafters of the LLA Act insert the not-for-profit language in the Act while simultaneously stating that cadastral maps should be sold commercially. Non-for-profit institutions are prohibited from undertaking any commercial activity. LLA currently sells all of its services to generate revenue. So

LLA's commercial practice is not consistent with the not-for-profit language in the ACT. This a violation of the ACT.

Breakeven financial position: In furtherance, if LLA were to abide by the not-for-profit language in the ACT, then the best financial position LLA can endeavor to achieve is a breakeven position. The long-term strategic financial planning of prudently managed corporations is not to generate a breakeven position year after year. Profit must be made; the excess of which goes into reinvestment, expansion, growth and perhaps dividend payments.

Operate independently of the GOL: In furtherance, the ACT also states that LLA is to operate independently of the government. *"The phrase Independent Corporate Existence of the Company means that the Company will have a distinct legal identity from that of its shareholders. It will not be having the same identity as that of its shareholders and a new body in law in the eyes of law is created"*Meaning of Independent Corporate Existence of a Company / Tilak Marg). This also means that the corporate decision making of LLA is independent of the dictates of the shareholders. Hence, when the government of Liberia/single shareholder dictates that all funds generated by LLA must be deposited in the GOL's account, as per the ACT, LLA is deprived of its independent corporate decision making.

Deposit of all monies into GOL Account: Additionally, when the ACT demands that all monies generated should be deposited into the GO'L accounts, that language is highly unusual, an abnormal business practice and a quasi-dividend declaration. It is not the role of the shareholders to dictate when and how dividends should be declared and paid.

Violation of Associations Law: Also, the Act gives the responsibility of the daily management of LLA to the Board of Commissioner/Board of Directors. That portion of the LLA's ACT is in violation of the Associations Law of Liberia. The law states that corporations formed in Liberia are managed by their officers and not their directors. The practice in Liberia in consonant with this law is that an incorporated company is managed by a Managing Director or an Executive Director, President, Chief Executive Officer etc. and his/her supportive team of managers.

Budget Preparation: Since it is the Board of Commissioners who have the right to manage the executive daily affairs of the corporation according to the Act, then it stands to reason why LLA's Financial Manual requires that the Board of Directors prepare the budget of the company. But again, this is not normal.

The standard financial corporate management practice is that the preparation of the budget is an executive function. But in fact, Section 3.1 of LLA's Financial Manual states that Members of the LLA's Budget Committee shall include:

- i) Chairman
- ii) Commissioners
- iii) Executive Director
- iv) Directors and Comptroller
- v) Head of Procurement

"An independent director, in corporate governance, refers to a member of a board of directors who does not have a material relationship with a company and is neither part of its executive team nor involved in the day-to-day operations of the company."(Independent Director - Definition, Listing Requirement, Pros and Cons (corporatefinanceinstitute.com)


Consistent with the statement above, the budget should be prepared by the Executive Director, along with his executive management team and submitted to the Board of Commissioners for approval. In violation of several GOL financial management regulations and other international protocols to which Liberia is a signatory like the IPSAS, the PFM LAW, GAAP, the PPC ACT and the COSCO Protocols, the Board of Commissioners is the budget preparer and simultaneously the budget approver. This issue is illegal and confusing.


Institutional Responsibilities

CNDRA: When the LLA was established, land functions that were once performed by the CNDRA such as the issuance of Letters of Administration were halted automatically. Sections 52.2, 52.3 and 52.4 of the LLA ACT are very clear as to which institution has all the authority to deal with land administration issues. We have no information that Executive Orders were issued in subsequent years that extended the issuance of the Letters of Administration to CNDRA. Therefore all efforts must be made by LLA in engaging the officers at CNDRA to have their county representatives halt the issuance of Letters of Administration.

Tribal certificates: During our KII discussion with Mr. Josephus Burgess, Commissioner for Land Administration, he related to me that during their visit to Grand Gedeh County, along with Augustine Zobombo, the Coordinator for LLA County Offices, they saw a large poster that read "LAND AGENT." Upon their direct conversation with this Agent, they discovered that this "Land Agent" has no connection in any manner or form with the LLA.

This Land Agent was in the business of collecting fees for land services and issuing tribal certificates for farmland. What makes this revenue siphonage problem really bad is that there are several other land agents throughout Zwedru city. How wide spread is this practice in other cities like Tchien, Konobo, Putu, Gboe-Ploe, Cavala and Gbao? What is not clear is whether these “land agents” are even aware of the creation of the LLA and the authority that the LLA’s wield over all land issues. An in-depth investigation is required here.

 **Lease of public lands:** The head of the Bong County LLA’s office brought to our attention the constant habit of the City Mayor of Gbarnga, Bong County awarding land lease contracts or land rental contract to various businesses. These lease agreements are not legal nor are they entered into with the input of the LLA. None of the revenues generated are reported to the LLA. In our presence, the head of the county office attempted to halt a specific lease contract that was in the process of being consummated. In fact, the whole issue of leasing of government of Liberia Land is not in the authority of the mayor of any city in Liberia. The LLA ACT gives exclusive authority of government land management to the LLA. All these leases issued by the Gbarnga City Mayor and all other Mayors need to be reviewed as a first step in dealing with this issue. A side benefit of this effort is LLA exerting its authority on such land issues.

 **Administrative procedures:** During our research it was discovered that the Financial Comptroller at the HQ at the time failed to conduct bank reconciliation and also failed to prepare the legally required financial statements over a protracted period of time. This failure by LLA was not consistent with GAAP, PFM ACT, IFRS and IPSAS regulations and because of this failure, it was determined that revenue was not properly captured, documented, monitored or reported. This consultant concur with the GAC auditors report dated February 2019 that LLA Management was in breach of financial discipline consistent with Regulation A.20 of the PFM ACT of 2009.

At the CLO level, the key issue was failure to prepare proper financial reports. This is because some offices do not have any computers or type writers that would be used to prepare financial reports. One CLO has no office space at all. The other issue is the failure to provide adequate protection of the Authority’s funds. In some CLOs, there are no cashiers. Because of this, the Deed Registrars doubled as cashiers-- a function for which they have no training. In some CLOs, there are no banks. Then there is the issue of inadequate means of transferring funds from the CLOs to the HQ. There is no new process

that need to be developed except that the current process needs some adjustment dealing with the transfer of cash to Monrovia. The process outlined in the Financial Manual is quite sufficient.

We will add that the CLO County Officer should bear the burden of having the cashier submit the monthly financial reports timely and insist that the cashier uses a very safe means of transferring the funds to Monrovia. With the introduction of the ECO Bank Agency Program, that risk of physical transfer of monies to Monrovia should be significantly reduced. The monitoring of the financial processes of the Authority and the implementation of the financial management rules and regulation are the responsibility of LLA's Financial Comptroller assisted by the CLO County Officers. The primary method of communication between the CLOs and departments at headquarter is the predominant use of memos and the use of some email at the HQ. In the counties, the availability of internet access is very poor or nonexistent. This has resulted to staff travelling to Monrovia at least once a month to bring reports, money and pick up staff payroll.

Risk

In the accounting industry, failure to prepare bank reconciliations could lead to untimely detection of errors, omissions, deliberate fraudulent financial activities, unauthorized expenditure, wasteful spending etc. in the financial activities of a company. PFM regulation A.15 states that "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risks associated with these processes and institute effective internal control to mitigate these risks."

Pricing Policy

Another factor that impacts the amount of revenue generated is the pricing structure or pricing policy. During our KII with the senior officers of the LLA, everyone without agreed that the prices that are currently being assessed for the services provided are too low. In recognition of this reality, the Board of Commissioners in the past few months established a committee to undertake a vigorous review of the pricing structure. Against this backdrop, the price table listed below has been proposed and is awaiting approval by the Board for implementation. While this revised price list is a good effort, it does not cover the prices of other services that are being provided by the LLA. For example, land vetting form and price of that form is missing; the production and sales of cadastral map is also not included; prices of zoning services; land dispute survey cost and annual licensed

surveyor fees are not covered in this price list. etc. Moreover, how the prices were arrived at was never disclosed to us. In our discussion with Chairman of the Board of Commissioners, he intimated to us that prices cannot be high.

The Chairman further mentiuned that prices must be set at a level that poor people can afford them. In short, the pricing policy is predicated up the concept of “what the market can bear”. In other words, LLA should not set prices based on our cost considerations. For LLA, cost is not a factor in its price determination because all of its operating costs are covered by the Government of Liberia. The problem with this line of thinking is markets are comprised of various personalities and companies with varying financial ability and varying willingness to pay. “Charge what the market will bear” implies a single price for a large group of companies or people. The Chairman’s argument may be rooted in the not-for-profit language in the LLA ACT. It is clear that the Chairman’s intentions are honorable and good but there are alternative pricing policies.

Recommendations

In light of the various analysis above, the following are recommendations under the below listed heading:

Pricing Policy

While the Authority is in the process of drafting a new price structure, the price structure needs to highlight those services that generate the most income. Many of the services listed on the pricing list are not in heavy demand, therefore LLA should make concerted efforts in promoting those services. Certainly, some services should just not get offered like the Aborigine Deed and Sheriff Deed because their contribution to the Authority's revenue is extremely negligible. There are some services that are just about to be offered by LLA like demolition and building permit services. The pricing policy for this service needs to be studied properly because these services are not mentioned in the suggested pricing structure.

In furtherance, following the argument above in "Findings" about the formulation of pricing policy based on what the market can bear, this consultant has a divergent view. It is our recommendation that LLA formulates its pricing policies predicated on market segmentation. Why? Economics teaches us that profit maximization is not exclusively a function of price but also a function of market segmentation and product or service differentiation.

By definition market segmentation, it is the practice of dividing one's target market into approachable groups. It creates subsets of a market predicated on demographics, needs, priorities, common interests and other behavioral criteria used to better understand the target audience.

From the report, "Revenue generation by Location", coastal counties with significantly developed urban cities generated more revenue than other counties that are deep into the interior with very limited economic activities. Coastal areas could be considered one segment while the interior areas could be considered another segment. Based on the foregoing, those coastal markets that are more economically empowered, the price say, for Administrator Deed should perhaps be slightly higher. Price elasticities must also be considered in crafting the new pricing policy. In this regard, the best market segmentation strategy that is recommended for LLA is Geographic Segmentation combined with Behavioral Segmentation.

Geographic segmentation refers to the bifurcation of the market based on the location or the geography where the target audience or consumers are located. Other factors that are considered under this segment include but not limited to climatic conditions and population growth rates.

Behavioral Segmentation: Behavioral market segmentation talks about the segmentation of the market based on the behavior of the consumer interacting with the product or service like the budget of the consumer, etc. In a nutshell, behavioral

segmentation is all about the attitude of the consumer towards the product or service and their buying habits. (www.educba.com/market-segmentation-process/)

For those counties in the interior where most people live and carry out livelihood activities on communal/community land, Price elasticities may suggest a further lowering of the current price of services. The objective is to make pricing so attractive that some of these people might be wooed away from the traditional communal land use into the purchase of their own private land and may consume more of LLA's services.

Legal challenges

There are some legal challenges that LLA confronts. The question that needs to be asked is what can LLA do about these legal challenges? The key legal challenges that LLA must deal with are predicated upon our findings to include but not limited to (A) challenges arising out of the LLA ACT. (B) Challenges arising from some CNDRA officers' failure to acknowledge that CNDRA no longer has the right to issue Letters of Administration. (c) Challenges about the continuous issuance of Tribal Certificate, whose issuance has been terminated, and (D) the failure of City mayors to acknowledge that they no longer have the rights to manage public and government land and issue lease rental contracts.

LLA ACT

As discussed above, this ACT is riddled with contradictions and inconsistencies and it also violates other laws. The consultant recommends that this ACT gets amended. The areas that will need amendments are the areas that grant the daily management of the company to the Board of Commissioners. The specific correction should be that the Executive Director of the Authority is given the authority to conduct the daily executive affairs of the company. Also, the language that LLA should not be a profit-taker should be removed and the mandate that all monies generated by the Authority should also be amended. These are not difficult adjustments to make.

CNDRA Intransigencies

The senior management of LLA should have an in-person meeting with the senior management of CNDRA to address this issue of the continuing sale of Letters of Administration by CNDRA staff.

Issuance of Tribal Certificate

LLA should run a one-month radio ad in Grand Gedeh county stressing that the granting of Tribal Certificates is illegal and that perpetrators and recipients of those certificates should both be dealt with using the full force of the law. The enforcement of this warning will require that LLA engages the police in Grand Gedeh. Also, the LLA County Officer must be the driver of this effort. It will be unrealistic to have personnel from the Monrovia Office go to Zwedru to enforce this warning.

City Mayors and Lease Contracts

It is a blatant disregard of the LLA Act for city mayors to usurp the LLA's full authority to manage public or government lands. The LLA management should give this issue a very high priority, and as such the discussion between the LLA and the Council of City Mayors should include a member of the Board of Commissioners. The revenue implications are very serious. LLA should request to have its lawyers review all existing lease contracts tracking the termination dates of each contract. For contracts terminating over the next twelve months, a revenue sharing contract that offers 30% to LLA is entered into. For contracts terminating for more than a year from now the terms of the revenue contract may be 80/20. 80% goes to LLA in recognition of LLA's jurisdiction over these government lands.

This argument also goes to the issue of the numerous bill boards situated on government land sanctioned by the City Corporation of Monrovia for which LLA receives no income. The bottom line is that LLA has to fight to exert its authority over the land under its authority to increase its revenue position.

Court Ordered Survey

With reference to Court ordered surveys, there is an administrative procedure that is followed that leads to the execution of the court order but there is problem with this procedure. Consistent with an old practice inherited from CNDRA, a 25 % administrative cost should be held on fees assessed for this service. But according to the new Comptroller, whenever the courts order for a survey to be done, revenue is generated from that exercise but again that 25% administrative revenue is not reported into LLA's account nor into the GOL consolidated account by the surveyors who received the money from the court.

An assessment of the failure of Management to collect this 25% administrative fee stems from an excessive unproductive bureaucratic red tape. When a customer raises an issue with the court, a fee is assessed. The client is directed by the court to pay that assessment at the LLA. In order for the survey to be executed the Land Administration Director (LAD) puts in the request for the funds to conduct the survey. The financial and administrative process that must be followed is as follows (1) request for funding comes from the Director of LAD (2) the request goes to his boss, the Commissioner for LAD for **approval**, (3) the document is then sent to the Executive Director for another **approval** (4) from the Executive Director the request goes to the Vice Chair of the Board of Commissioners for another **approval**, (5) from the Vice Chair the request goes to the Department of Internal Audit Department for another **approval** (6) when the Internal Audit gives the all clear signal the request then goes to the Chairman of the Board of Commissioners for a final **approval** (7) who sends it to the Comptroller for payment. (8) The Comptroller may or may not raise issues with the document. If there are no issues the funds are provided and the 25% fee is retained. (9) If there are issues the requested money is not paid and the requesting process is reinitiated. This is not a one hour process. The original approval process takes more than a week up to two weeks. If the process gets stalled by the Comptroller, the Director for LAD gets frustrated and the client gets frustrated.

Customers Reaction: New customers who have been given heads up on this bureaucratic delay are now dodging the LLA and instead pay the fee for the survey directly to the

courts. The courts write the LLA to have a surveyor seconded to the court to execute the survey. The court pays to the surveyor fees for the execution of the survey including the 25% administrative fee for LLA, but which fee is never deposited into the LLA's account by the surveyors. The new Comptroller in collaboration with the internal auditor are now attempting to rein in this process so that LLA gets the 25% administrative fee.

We are recommending a three-step short process to cure this long administrative process including:

- ✓ The client pays the fee for the survey at the cashier in the Customer Services Section.
- ✓ The Director of LAD sends for approval the request for funding to his boss, the Commissioner of land Administration.
- ✓ The Commissioner approves then sends it directly to the Comptroller for payment. After a review by the Internal Auditor, the Comptroller pays to the Surveyor for the execution of the work. An advisory memo is sent to the Chairman and Executive Director not for any signing and approval, just for information purposes to keep them abreast of what is going, as they have to attest and approve payments by checks.

The financial management processes for recording revenue, monitoring reporting at the HQ is fully documented in the Financial Manual. In Section s 7.1, 7.1.1, and 7.1.2, 7.2, and 7.3 these processes are clearly defined. Because these sections are very lengthy, a rewrite of the details here will be time consuming and unnecessary. The very basic process is that funds are received by the Cashier in the Customer Service Section. Records of this transaction along with the funds are turned over to the Comptroller who hands over to the chief accountant. Deposit slips are prepared by the accounting clerk and the clerk takes the money to the Bank. The use of any funds from the accounts must carry the signature of the Chairman of the Board of Commissioners (*see the Financial Manual in the Annex*)

The financial management process of recording revenue, monitoring, reporting and management of funds at the CLO level is also defined in the Financial Manual. This process however is not documented and sent to the County officers. The very basic process for funds management in the CLOs is simple. The cashier receives the cash, he/she is supposed to deposit the funds in an LLA bank account. This deposit process is not always available given that there are no banks in some of the CLOs. In the instance where there aren't any banks, the cashier physically brings the funds to the Monrovia office for deposit. No CLO County officer has the authority to expend the Authority's funds. The cashier month-end financial report is signed by the CLO County Administrator.

Description of how funds flow from CLOs to HQ

The method of transfer of funds from the CLOs to the HQ is very primitive , risky and unsafe. Funds are transferred by way of motor vehicles to the HQ because some CLOs

have no banking facilities. LLA needs to engage the GSM companies for use of their mobile money platforms.

Capacities at HQ and CLO level to manage revenues

There is a robust training program at the HQ for upgrading the skills of the employees in the Finance Department, the Customer Service Department and other departments. Training of the staff in the CLOs needs to be seriously addressed. Cashiers need to be trained in the utilization of the processes outlined in the Financial Manual.

Appendices

Appendix A: Matrix to Conduct Key Informant Interview

Date	Personnel	Position
10/04/2021	Aieseyo Saylee	Assistant Director, Customer Service Center
10/04/2021	Jamesetta Woods-Garway	Supervisor
10/04/2021	Nester Holder	Assistant Supervisor
10/05/2021	Hon. Kula Jackson	Commissioner, Land Policy & Planning
10/06/2021	Hon. Josephus Burgess	Commissioner, Land Administration
10/07/2021	Mr. Stanley N. Toe	Executive Director
10/04/2021	Hon. Ellen O. Pratt	Commissioner, Land Use Management
10/05/2021	Mrs. Daniela Gray-Johnson	Project Director
10/06/2021	Mr. Aryee K. Williams	Director, Administration/HR and Training
10/04/2021	Comm. Philomena B. Sayeh	Vice Chair/Commissioner for Administration and Customer Services
10/06/2021	Mr. Augustus Passawe	Former Financial Comptroller
10/08/2021	Mr. Howard Morris	Acting Financial Comptroller
10/07/2021	Hon. J. Adams Manobah	Chairman, Board of Directors

Appendix B: Workplan for the Assignment

Activities / Tasks	Responsi ble	Sept 2021		Oct. 2021				Deliverabl es
		W3	W4	W1	W2	W3	W4	
Phase I: Planning & Inception Activities								
Conduct Initial Desk Review	Consultant supported by Liberia Land Authority							Inception Report
Conduct initial inception meetings including sending out meeting agenda								
Checklist of required documents								
Finalize Inception Report								
Phase 2: Assessment of Current Financial Environment and Field Visit								
Conduct an assessment of the present environment and analyze revenue performance of services	Consultant supported by Liberia Land Authority							Inputs to Final Report
Assess generated incomes against services offered and compare revenue incomes from all LLA locations (central and CLOs) to								
Assess the current structure of the LLA to improve the revenue space of								
Conduct SWOT Analysis								

Conduct Field Visits								
Phase 3: Assess & Review Accounting Procedures								
Assess Accounting Procedures for Conformity	Consultant							Input to Final Report
Review the accounting procedures for the recording and reporting of revenues								
Phase 4: Reporting								
Compile Draft Report	Consultant supported by LLA							Compile Final Report
Submit Report for Feedback and Inputs								
Prepare Final Report								



REPUBLIC OF LIBERIA
LIBERIA LAND AUTHORITY



Terms of Reference

**Consultancy to analyse the revenue streams of land services of the
Liberia Land Authority (LLA)**

Background

The Liberia Land Authority (LLA) was established by an Act of the Legislature in October 2016. The LLA consolidates the land related functions previously performed by key land administration agencies, such as the Department of Lands, Survey and Cartography (DLSC) under the former Ministry of Lands, Mines and Energy, and the Deed and Title Registry of the Center for National Document Record Agency (CNDRA). Based on relevant provisions of the LLA Act, the LLA has now assumed responsibility for providing a range of land related services to the public in order to generate revenues both for LLA's operations and placement in the consolidated account of the Government.

In 2018, the LLA received a grant of US\$7 million from the World Bank to strengthen the institutional capacity of the Liberia Land Authority (LLA) and establish a land administration system. The Liberia Land Administration Project (LLAP) was declared effective on March 22, 2018 and is expected to close October 31st, 2022. The project has four components namely: (1) Support to the Liberia Land Authority, (2) Piloting of registration of customary land, (3) Development of a Land Administration System, and (4) Project Coordination, Monitoring and Evaluation. Component 2 was introduced after the passage of the 2018 Land Rights Act, which calls for the registration of customary land.

LLA's land delivery services comprise survey of both government and private land, registration of deeds and other interests in land, alternative disputes resolution (ADR), and vetting of public land deeds. These services are provided to the public on a regular basis and generate revenue while the Authority is in the process of including other services such as zoning, land use permits, etc. in order to increase revenue to complement funds received from the government for the sustainability of the agency, and support from donors to implement program activities. However, the availability of information on revenues generated from each of these services in a comprehensive manner has been difficult due to several factors, including, specifically, the lack of

coordination between the Customer Services Center, which maintains revenue records, and the flow of revenue information into the mainstream financial reporting system of the LLA, which has constrained the Finance Division from providing such information on revenue streams on a regular and timely basis.

Against this backdrop, there is a need to conduct an analysis of the revenue streams and trends to provide crucial financial and technical information to be used as a first step in the development of a Business Plan for land services delivery for the LLA. The World Bank is supporting the Liberia Land Authority under component 1 of the Liberia Land Administration Project to develop business systems, plans and processes. The Liberia Land Authority therefore seeks the services of an experienced consultant to provide consultancy services to analyze the revenue streams of land services currently provided by the LLA to inform the development of a business plan for land service delivery.

Objective of the Assignment

The objective of the consultancy is to provide technical support to the Liberia Land Authority to analyze the revenue streams of land services at the LLA to inform the development of a Business Plan for land services delivery.

The specific objectives are to:

- Conduct assessment of all aspects of the revenue system of the LLA to clearly identify LLA's existing revenue streams; assess the quality of existing revenue management strategies (including pricing models for services), and assess adequacy of system for documentation of revenue streams;

- Review the existing revenue streams, including actual revenues generated over the last X years, at the LLA headquarter and County Land Office (CLO) level and constructively analyze strengths and weaknesses, and provide recommendation for changes to existing revenue streams and/or new types of services for new revenue streams.

- Assess the coordination between the revenue generating units of the LLA and whether the units are fully capacitated to enhance revenue generation at both the central and CLO levels.

- Compare revenue levels generated at different locations of the LLA (central and CLOs)

Scope of Services

The tasks to be undertaken by the consultant include:

- Conduct desk review of relevant policies and laws including the LLA Act and Land the Rights Act (LRA); Issues and Options Paper to inform the preparation of a business plan for the LLA; LLA's: five-year strategic plan, annual work plans and reports of the LLA and its different departments; prior analyses and reports on

institutional assessment of the LLA, including the final LLA's organizational development and management report and five-year training; and relevant literature on the focus of the assignment, ,

Conduct meetings with LLA Executive Senior Management (Chairperson, Vice Chairperson, Commissioners, and Executive Director) as well as relevant technical staff, including the Comptroller, Assistant Director for Customer Services, Directors of Land Administration, Land Use and Management, and Land Policy and Planning, and relevant agencies/institutions in both the public and private sectors including the Liberia Revenue Authority and the Ministry of Finance and Development Planning, as well as Civil Society;

Conduct an assessment of the present environment and analysis of revenue and performance of services in order to provide key insights of the potential impact of the performance of the revenue streams as it relates to trends and growth factors to enable LLA make future plans and projections;

Assess generated incomes as compared to services offered to identify the most and least lucrative services and compare revenue incomes from all LLA locations (central and CLOs) to compare well- and under-performing offices.

Assess the accounting procedures to determine whether the revenues are properly captured, documented and reported in line with the Generally Accepted Accounting Principles (GAAP) and the established government reporting standards, and to further establish how well the revenue generating system is protected from leakages and fraud.

Conduct sample field review of revenue records maintained at the Customer Services Center as well as from all County Land Offices (CLOs); and the flow of revenue information into the mainstream financial reporting system of the LLA;

Review the accounting procedures for the recording and reporting of revenues and determine whether they fulfill the legal requirements and conform to government accounting system and standards; +

Assess the relationship of the Customer Services Center, CLOs and the Finance Division, and make recommendation on how to improve financial revenue streams and monitoring thereof and new skills sets for the processing of transactions for billing and collection of revenues guided by previous consultancies conducted for the LLA.

Reporting Requirements

The Consultant will report to the Comptroller on technical matters but will liaise with a Technical Staff in Customer Services Centre, the Departments of Land Administration, Land Use and Management and Land Policy and Planning, the Executive Director, relevant Commissioners, and the Project Coordinator of the PIU on administrative matters.

Deliverables

The Consultant will be required to deliver the following Reports:

An Inception report, including a work plan and the proposed methodology for the study within 5 days of contract effectiveness (signature or Advance payment)

A comprehensive Draft Report which shall include all the findings with regard to the Terms of Reference. This Draft Report shall be presented within 20 days after receiving LLA's comments on the Inception Report. The Draft Report shall have sections on assessment of current services offered by the LLA, analysis of the revenue streams, documentation and accounting of revenue, and customer relations

Final Report which shall include the analysis of the revenue streams to be presented within 35 days after receipt of LLA's comments on Draft Report.

Each Report shall be four (4) hard bound copies and a soft copy on USB.

Duration of Assignment

The consultancy is expected to last for 30 days.

Appendix D: List of documents to be requested for the assignment

Below are list of documents requested for the assignment

- Financial and Accounting Manual
- Annual Financial Reports of LLA for the period 2018, 2019, 2020
- Annual Audit reports for the periods 2018, 2019, 202
- Internal Control Procedures
- Liberia Land Rights Acts
- Liberia Land Rights Policy
- Liberia Lands Authority Act
- List of Selected NGOs dealing with land issue
- LLA Annual Reports
- LLA Strategic Plan
- M&E Report Samples (check M&E Officer Lincoln Flomo)
- Organizational Chart of Counties / Departments / Divisions
- Records and Document Control Procedures
- Risk Register
- Risk Assessment Reports
- Sample of Annual Financial / Budget Performance Report
- Sample of Departmental and Divisions Report
- Staff List and functions of County Land Offices (CLOs)
- Training Plans for LLA and Departments especially Customer Service and Finance Department

- Pricing Policy

Appendix E: List of Documents Previously Reviewed

Title & Date	Author	Source/ Publication
Liberia Land Authority : Inception Report: Organizational Development, January 2020	Mahmoud Tahir and Beageorge Cooper	Liberia Land Authority Inception report
Factors Affecting Revenue Collection in Local Government Authorities: The Case of four Recognized Local Government Authorities In Morogoro Region by Dietrich Bonaventure Nuluva, 2015	Dietrich Bonaventure Nuluva	scholar.mzumbe.ac.tz/bitstream/handle/11192/1010... · PDF fil
Zanzibar Land Administration and Revenue Generation System (Large) (4620), Jan 2020	Jukka NIEMINEN and Tuomo HEINONEN, Finland, Jan 2010	https://www.researchgate.net/publication/281235934 .
Analyzing Revenue Streams that Impact Your Business, Posted July 12 2017	Stephen Bullard, Marine Consultant Sales Director at PierVantage	https://www.piervantage.com/tag/revenue-streams
Liberia Land Authority ACT, Published 2016	Government of Liberia	https://landinfoSHOP.crsflr.org/repository/land-authority-act-of-liberia/
Liberia Lands Right ACT, 2018	Liberian Government	www.ilo.org/dyn/natlex/natlex4.detail?p_isn=108719
Land Administration Service Delivery and Its Challenges in Nigeria: A case study of 8 states, Published Dec. 2016	Hosaena Ghebru and Austen Okumo	https://www.canr.msu.edu/fs/p/publications/research-papers/Land_administration_service_delivery_and_its_challenges_in_Nigeria_A_case_study_of_eight_states.pdf
The Costing and Financing of Land Administration Services, posted Dec 6 2017	Tony Burns	https://africalandpolicy.org/eu-programme/node/276
LAND ADMINISTRATION REFORM IN GHANA	DR W.ODAME LARBI	https://www.fig.net/resources/proceedings/2008/verona_am_2008_comm7/ppt/13_sept/10_1_larbi.pdf
FINAL NATIONAL LAND POLICY OF SIERRA LEONE	August 1 2015	http://extwprlegs1.fao.org/docs/pdf/sie155203.pdf

Appendix F: List of Documents Culled from International Sources

Title & Date	Author	Source/ Publication
Analyzing Revenue Streams that Impact Your Business, Posted July 12 2017	Stephen Bullard, Marine Consultant Sales Director at PierVantage	https://www.piervantage.com/tag/revenue-streams
(PDF) DEVELOPMENT AND CHALLENGES OF LAND ADMINISTRATION IN ALBANIA, 2015	Bozena LIPEJ1	mmm-gi.geo-see.org
Factors Affecting Revenue Collection in Local Government Authorities: The Case of four Recognized Local Government Authorities In Morogoro Region by Dietrich Bonaventure Nuluva, 2015	Dietrich Bonaventure Nuluva	scholar.mzumbe.ac.tz/bitstream/handle/11192/1010... · PDF fil
FIG-World Bank Declaration on Fit-for-Purpose Land Administration, March 2014	The World Bank	www.fig.net 2014 wb_fig_forum_mMarch
FINAL NATIONAL LAND POLICY OF SIERRA LEONE	FAO.Org	http://extwprlegs1.fao.org/docs/pdf/sie155203.pdf
Land Administration Service Delivery and Its Challenges in Nigeria: A case study of 8 states, Published Dec. 2016	Hosaena Ghebru and Austen Okumo	https://www.canr.msu.edu/fsp/publications/research-papers/Land_administration_service_delivery_and_its_challenges_in_Nigeria_A_case_study_of_eight_states.pdf
Land Administration System: Functional and Efficiency Implications, May 2008	Congressional Planning and Budget Department House of Representative (of the Philipines)	www.academia.edu
LAND ADMINISTRATION REFORM IN GHANA, 2008	DR W.ODAME LARBI	https://www.fig.net/resources/proceedings/2008/verona_am_2008_comm7/ppt/13_sept/10_1_larbi.pdf
The Costing and Financing of Land Administration Services, posted Dec 6 2017	Tony Burns	https://africalandpolicy.org/eu-programme/node/276
Zanzibar Land Administration and Revenue Generation System (Large) (4620), Jan 2020	Jukka NIEMINEN and Tuomo HEINONEN, Finland, Jan 2010	https://www.researchgate.net/publication/281235934.

Appendix G: Customer Service Department Report for the Period 21/07/2020 to 15/09/2021

Table VI: Payment made for land dispute resolution intake form only

Case #	Fee payment date	Reciept #	Amount Paid USD	Amount Paid LRD
354	21/07/2020	3575		\$10,000
355	17/07/2020	3491	\$50.00	
356	20/07/2020	3575	\$50	
360	20/07/2020	3579	\$50.00	
348	03/09/2020	4695	\$50.00	
349	03/09/2020	4712	\$50.00	
350	03/09/2020	4713	\$50.00	
351	04/09/2020	4733	\$50.00	
352	04/09/2020	4747	\$50.00	
353	04/09/2020	4745	\$50.00	
357	07/09/2020	4765	\$50.00	
358	08/09/2020	4801	\$50.00	
359	08/09/2020	4809	\$50.00	
361	08/09/2020	4813	\$50.00	
362	08/09/2020	4814	\$50.00	
363	08/09/2020	4820	\$50.00	
364	11/09/2020	4909		\$10,000.00
365	11/09/2020	4914		\$10,000.00
366	14/09/2020	5002	\$50.00	
367	14/09/2020	5011	\$50.00	
378	15/09/2020	5076	\$50.00	
368	16/09/2020	5112	\$50.00	
369	16/09/2020	5146	\$50.00	
373	22/09/2020	5218		\$10,000.00
372	22/09/2020	5219	\$50.00	
374	22/09/2020	5225	\$50	
371	22/09/2020	5226	\$50.00	
370	18/09/2020	5270	\$50.00	
375	23/09/2020	5303	\$50.00	
376	23/09/2020	5305		
377	24/09/2020	5346	\$50.00	
1	24/09/2020	5348	\$50.00	
2	29/09/2020	5445	\$50.00	
3	29/09/2020	5446	\$50.00	
4	30/09/2020	5450	\$50.00	
5	30/09/2020	5451	\$50.00	
6	01/10/2020	5490	\$50.00	

7	01/10/2020	5495	\$50.00
8	01/10/2020	5519	\$50.00
9	01/10/2020	5536	\$50.00
10	02/10/2020	5537	\$50.00
11	05/10/2020	5559	\$50.00
12	05/10/2020	5562	\$50.00
13	05/10/2020	5560	\$50.00
14	05/10/2020	5567	\$50.00
15	07/10/2020	5609	\$50.00
16	07/10/2020	5610	\$50.00
17	08/10/2020	5635	\$50.00
18	09/10/2020	5675	\$50.00
19	09/10/2020	5677	\$50.00
20	09/10/2020	5681	\$50.00
21	12/10/2020	5719	\$50.00
22	13/10/2020	5742	\$50.00
23	13/10/2020	5758	\$50.00
24	13/10/2020	5759	\$50.00
25	14/10/2020	5798	\$50.00
26	14/10/2020	5800	\$50.00
27	15/10/2020	5826	\$50.00
28	15/10/2020	5839	\$50.00
29	16/10/2020	5882	\$50.00
20	19/10/2020	5936	\$50.00
30	19/10/2020	5902	\$50.00
31	19/10/2020	5903	\$50.00
32	19/10/2020	5905	\$50.00
33	20/10/2020	5951	\$50.00
34	21/10/2020	5985	\$50.00
35	21/10/2020	5989	\$50.00
36	22/10/2020	5998	\$50.00
37	23/10/2020	6030	\$50.00
38	23/10/2020	6043	\$50.00
39	23/10/2020	6047	\$50.00
40	26/10/2020	6068	\$50.00
41	27/10/2020	6127	\$50.00
42	27/10/2020	6132	\$50.00
43	28/10/2020	6164	\$50.00
44	28/10/2020	6176	\$50.00
45	29/10/2020	6204	\$50.00
46	30/10/2020	6244	\$50.00
47	02/11/2020	6299	\$50.00

48	03/11/2020	6336	\$50.00
49	03/11/2020	6337	\$50.00
50	03/11/2020	6338	\$50.00
51	03/11/2020	6339	\$50.00
52	03/11/2020	6341	\$50.00
53	03/11/2020	6357	\$50.00
54	03/11/2020	6358	\$50.00
55	04/11/2020	6392	\$50.00
56	04/11/2020	6378	\$50.00
57	04/11/2020	6397	\$50.00
58	09/11/2020	6473	\$50.00
59	10/11/2020	6481	\$50.00
60	10/11/2020	6503	\$50.00
61	10/11/2020	6510	\$50.00
62	10/11/2020	6513	\$50.00
63	11/11/2020	6540	\$50.00
64	11/11/2020	6559	\$50.00
65	13/11/2020	6613	\$50.00
66	16/11/2020	6642	\$50.00
67	16/11/2020	6584	\$50.00
68	12/11/2020	6584	\$50.00
69	17/11/2020	6668	\$50.00
70	17/11/2020	6670	\$50.00
71	17/11/2020	6683	\$50.00
72	17/11/2020	6684	\$50.00
73	18/11/2020	6729	\$50.00
74	18/11/2020	6730	\$50.00
75	18/11/2020	6731	\$50.00
76	18/11/2020	6733	\$50.00
77	18/11/2020	6734	\$50.00
78	18/11/2020	6758	\$50.00
79	19/11/2020	6762	\$50.00
80	19/11/2020	6771	\$50.00
81	19/11/2020	6772	\$50.00
82	20/11/2020	6801	\$50.00
83	20/11/2020	6805	\$50.00
84	20/11/2020	6807	\$50.00
85	20/11/2020	6812	\$50.00
86	20/11/2020	6824	\$50.00
87	23/11/2020	6839	\$50.00
88	26/11/2020	6895	\$50.00
89	26/11/2020	6898	\$50.00

90	27/11/2020	6929	\$50.00
91	02/12/2020	6967	\$50.00
92	02/12/2020	6964	\$50.00
93	03/12/2020	7008	\$50.00
94	03/12/2020	7014	\$50.00
95	11/12/2020	7180	\$50.00
96	11/12/2020	7179	\$50.00
97	14/12/2020	7211	\$50.00
98	14/12/2020	7212	\$50.00
99	14/12/2020	7216	\$50.00
100	15/12/2020	7249	\$50.00
101	15/12/2020	7231	\$50.00
102	15/12/2020	7248	\$50.00
103	15/12/2020	7247	\$50.00
104	22/12/2020	7383	\$50.00
105	22/12/2020	7386	\$50.00
106	22/12/2020	7394	\$50.00
107	22/12/2020	7400	\$50.00
108	23/12/2020	7420	\$50.00
109	30/12/2020	7517	\$50.00
110	04/01/2021	7539	\$50.00
111	05/01/2021	7567	\$50.00
112	05/01/2021	7568	\$50.00
113	11/01/2021	7704	\$50.00
114	12/01/2021	7744	\$50.00
115	06/01/2021	7574	\$50.00
116	06/01/2021	7575	\$50.00
117	1/12/21021	7756	\$50.00
118	13/01/2021	7791	\$50.00
119	13/01/2021	7804	\$50.00
120	18/01/2021	7925	\$50.00
121	15/01/2021	7875	\$50.00
122	14/01/2021	7951	\$50.00
123	14/01/2021	7951	\$50.00
124	14/01/2021	7848	\$50.00
125	18/01/2021	7924	\$50.00
126	25/01/2021	8120	\$50.00
127	25/01/2021	8145	\$50.00
128	28/01/2021	8238	\$50.00
129	01/02/2021	8316	\$50.00
130	25/01/2021	8137	\$50.00
131	01/02/2021	8317	\$50.00

132	01/02/2021	8319	\$50.00
133	03/02/2021	8396	\$50.00
134	05/02/2021	8487	\$50.00
135	14/01/2021	7839	\$50.00
136	09/02/2021	8542	\$50.00
137	09/02/2021	8543	\$50.00
138	10/02/2021	8577	\$50.00
139	23/02/2021	8902	\$50.00
140	16/02/2021	8717	\$50.00
141	09/03/2021	9095	\$50.00
142	09/03/2021	9099	\$50.00
143	16/03/2021	9187	\$50.00
144	16/03/2021	9198	\$50.00
145	16/03/2021	9197	\$50.00
146	19/03/2021	9247	\$50.00
147	19/03/2021	9249	\$50.00
148	19/03/2021	9259	\$50.00
149	23/03/2021	9278	\$50.00
150	12/03/2021	9153	\$50.00
151	19/03/2021	9260	\$50.00
152	22/03/2021	9307	\$50.00
153	22/03/2021	9317	\$50.00
154	22/03/2021	9318	\$50.00
155	24/03/2021	9416	\$50.00
156	29/03/2021	9585	\$50.00
157	30/03/2021	9643	\$50.00
158	25/03/2021	9510	\$50.00
159	30/03/2021	9635	\$50.00
160	31/03/2021	9701	\$50.00
161	30/03/2021	9627	\$50.00
162	25/03/2021	9460	\$50.00
163	17/03/2021	7278	\$50.00
164	01/04/2021	9781	\$50.00
165	01/04/2021	9779	\$50.00
166	05/04/2021	9817	\$50.00
167	05/04/2021	9818	\$50.00
168	05/04/2021	9849	\$50.00
169	05/04/2021	9848	\$50.00
170	06/04/2021	9918	\$50.00
171	06/04/2021	9930	\$50.00
172	07/04/2021	9936	\$50.00
173	07/04/2021	9943	\$50.00

174	07/04/2021	9968	\$50.00
175	06/04/2021	9895	\$50.00
176	08/04/2021	9994	\$50.00
177	15/04/2021	1	\$50.00
178	07/04/2021	9971	\$50.00
179	14/04/2021	2	\$50.00
180	14/04/2021	6	\$50.00
181	14/04/2021	4	\$50.00
182	14/04/2021	5	\$50.00
183	15/04/2021	7	\$50.00
184	15/04/2021	9	\$50.00
185	15/04/2021	10	\$50.00
186	15/04/2021	11	\$50.00
187	15/04/2021	12	\$50.00
188	19/04/2021	13	\$50.00
190	19/04/2021	14	\$50.00
189	19/04/2021	15	\$50.00
191	20/04/2021	16	\$50.00
192	20/04/2021	17	\$50.00
194	22/04/2021	18	\$50.00
193	22/04/2021	20	\$50.00
195	21/04/2021	52	\$50.00
196	22/04/2021	19	\$50.00
197	23/04/2021	21	\$50.00
198	23/04/2021	22	\$50.00
199	26/04/2021	23	\$50.00
200	21/04/2021	24	\$50.00
201	28/04/2021	25	\$50.00
202	28/04/2021	26	\$50.00
203	28/04/2021	27	\$50.00
204	29/04/2021	28	\$50.00
205	29/04/2021	29	\$50.00
206	30/04/2021	30	\$50.00
207	30/04/2021	31	\$50.00
208	03/05/2021	32	\$50.00
209	03/05/2021	33	\$50.00
210	04/05/2021	34	\$50.00
211	04/05/2021	35	\$50.00
212	06/05/2021	36	\$50.00
213	06/05/2021	37	\$50.00
214	06/05/2021	38	\$50.00
215	06/05/2021	40	\$50.00

216	07/05/2021	41	\$50.00
217	12/05/2021	42	\$50.00
218	13/05/2021	43	\$50.00
219	17/05/2021	44	\$50.00
220	17/05/2021	50	\$50.00
221	17/05/2021	46	\$50.00
222	17/05/2021	45	\$50.00
223	17/05/2021	49	\$50.00
224	17/05/2021	48	\$50.00
225	17/05/2021	47	\$50.00
226	18/05/2021	53	\$50.00
227	18/05/2021	55	\$50.00
228	18/05/2021	54	\$50.00
229	19/05/2021	56	\$50.00
230	19/05/2021	58	\$50.00
231	17/05/2021	57	\$50.00
232	24/05/2021	59	\$50.00
233	24/05/2021	60	\$50.00
234	24/05/2021	61	\$50.00
235	26/05/2021	62	\$50.00
236	26/05/2021	63	\$50.00
237	27/05/2021	64	\$50.00
238	27/05/2021	66	\$50.00
239	02/06/2021	67	\$50.00
240	02/06/2021	65	\$50.00
241	03/06/2021	69	\$50.00
242	07/06/2021	70	\$50.00
243	10/06/2021	73	\$50.00
244	10/06/2021	74	\$50.00
245	11/06/2021	75	\$50.00
246	14/06/2021	77	\$50.00
247	15/06/2021	78	\$50.00
248	15/06/2021	79	\$50.00
249	16/06/2021	80	\$50.00
250	17/06/2021	81	\$50.00
251	24/06/2021	82	\$50.00
252	24/06/2021	83	\$50.00
253	24/06/2021	84	\$50.00
254	28/06/2021	85	\$50.00
255	29/06/2021	86	\$50.00
256	30/06/2021	87	\$50.00
257	05/07/2021	88	\$50.00

258	07/07/2021	89	\$50.00
259	08/07/2021	91	\$50.00
260	09/07/2021	92	\$50.00
261	12/07/2021	94	\$50.00
262	12/07/2021	93	\$50.00
264	14/07/2021	97	\$50.00
265	14/07/2021	96	\$50.00
266	15/07/2021	98	\$50.00
267	19/07/2021	99	\$50.00
263	07/07/2021	90	\$50.00
268	21/07/2021	100	\$50.00
269	21/07/2021	103	\$50.00
270	21/07/2021	102	\$50.00
271	21/07/2021	101	\$50.00
272	27/07/2021	104	\$50.00
273	30/07/2021	110	\$50.00
274	29/07/2021	106	\$50.00
275	29/07/2021	108	\$50.00
276	29/07/2021	107	\$50.00
277	29/07/2021	109	\$50.00
279	03/08/2021	111	\$50.00
280	03/08/2021	112	\$50.00
229	21/01/2021		\$50.00
281	05/08/2021	116	\$50.00
282	05/08/2021	115	\$50.00
283	04/08/2021	114	\$50.00
284	13/08/2021	117	\$50.00
285	17/08/2021	118	\$50.00
301	13/09/2021	138	\$50.00
303	13/09/2021	142	\$50.00
302	10/09/2021	137	\$50.00
300	10/09/2021	136	\$50.00
299	10/09/2021	134	\$50.00
298	10/09/2021	135	\$50.00
297	07/09/2021	133	\$50.00
295	02/09/2021	127	\$50.00
296	07/09/2021	131	\$50.00
293	02/09/2021	129	\$50.00
294	02/09/2021	130	\$50.00
288	25/08/2021	121	\$50.00
290	02/09/2021	128	\$50.00
290	25/08/2021	124	\$50.00

287	17/08/2021	119	\$50.00
286	20/08/2021	120	\$50.00
838	23/08/2021	34	\$50.00
289	25/08/2021	122	\$50.00
262	02/09/2021	126	\$50.00
291	30/08/2021	125	\$50.00
304	13/09/2021	140	\$50.00
304	13/09/2021	141	\$50.00
305	13/09/2021	139	\$50.00
306	15/09/2021	143	\$50.00
307	15/09/2021	146	\$50.00
308	07/09/2021	132	\$50.00
309	15/09/2021	144	\$50.00
310	15/09/2021	147	\$50.00
330	27/09/2021	166	\$50.00
329	27/09/2021	165	\$50.00
327	24/09/2021	163	\$50.00
328	22/09/2021	162	\$50.00
312	16/09/2021	152	\$50.00
313	16/09/2021	157	\$50.00
314	16/09/2021	158	\$50.00
315	16/09/2021	155	\$50.00
316	15/09/2021	148	\$50.00
317	16/09/2021	150	\$50.00
318	16/09/2021	151	\$50.00
319	20/09/2021	158	\$50.00
320	16/09/2021	154	\$50.00
321	16/09/2021	149	\$50.00
322	21/09/2021	161	\$50.00
323	21/09/2021	159	\$50.00
324	16/09/2021	153	\$50.00
325	21/09/2021	160	\$50.00
311	15/09/2021	145	\$50.00

Appendix H: Questionnaire used to interview County Field Offices

LIBERIA LAND AUTHORITY

QUESTIONNAIRE FOR CLO'S

1. Name of city and County_____
2. Name of person completing form or being interviewed_____
3. Form completion date_____
4. Does this person have an official Cashier?_____Yes_____NO (Circle one)_____
5. Name of cashier if the ans to Q#4 above is Yes_____
6. If the answer to Q #4 above is NO, the who performs the duties of the cashier? Give name and position of this person_____
7. Does the cashier or the person performing the duties of the cashier have documented instructions of procedures on how to collect cash, save it and finally report it to the Finance Department at the Central Office? Circle one: YES or NO.
8. If the answer to Q #7 above is YES, then please give me a copy of said instructions or procedures.
9. If the answer to Q #7 above is NO then please provide an expalanation of how cash is collected, saved and finally rrmitted to the Central Office.
10. Does the cashier or person or person performing the duties of the cashier prepares financial report for submission to the Finance office in Monrovia? Circle one: YES or NO_____
11. If the answer to @ #10 is YES, how often is the financial report prepared? Weekly, Biweekly, Monthly or quarterly?
12. If the the answer to Q #10 is YES, then would you kindly show me sample copies of said reports for the periods 2018, 2019, 2020 and 2021.
13. If the answer to Q #10 above is NO, then would you kindly explain to me why financial reports are not prepared.

14. When payments are received for services performed, do you offer official LLA receipts? Circle one Sometimes or All the times.
15. If the answer to Q #15 is "Sometimes", could you explain to me the prevailing circumstances at the time that prevented you from writing an official LLA receipt_____
16. How do you protect the cash that you collect? Circle one Deposit into LLA's bank account or USE other methods of protection?
17. If the answer to Q #16 is "USE OTHER METHODS" would you kindly explain to me the prevailing conditions or constraints that prevented, you from depositing the money into LLA's account_____
18. If your situation is such that there is no bank available in your area of operation, how then do you transmit your cash collection to Monrovia? Circle one: Transport it by taxi or motor bikes. Or USE mobile money facilities.
19. If you prepare monthly or quarterly financial report, does the computer that you use belongs to LLA, does it belong to you personally or does it belong to someone else?
20. May I see your receipt books.
21. Training: Have you ever been given Cashier training by LLA? Circle one YES or NO.
22. What are some of the difficulties or challenges that you confront in executing your duties as a cashier or as a Land Administrator?
23. Marketing awareness: This question was not on the original questionnaire, but it was developed as a result of my conversation with the various Land Administrators in the counties. It is reported that a massive awareness campaign was launched in the counties to get people to become aware of LLA activities and services. One expected result of that campaign was to have the public to buy LLA services and thus increase the revenue of LLA and to also prevent the public from going to unscrupulous "Land Agents" who are in no way connected to LLA. Are you personally knowledgeable of any such awareness program that was conducted in your county?

Appendix I: Eco Bank: Bank Agents

County	Agent name
Lofa	
Foya	Bagaly Bangura
Zorzor	Wologizie Credit Union
Zorzor	Jep Guest House
Maryland	Grace to Gracious Center
Pleebo	Lawrence Business Center
Harper	New Creation Mobile Money
Pleebo	James Mah Filling Station
Grand Kru	Washington Senyon Business Center
Barclayville	KRF Business Center
Barclayville	Anthony Vorkpor Business Center
Grand Geseh	Zwedru Zion Business Center
Zwedru	Favor Marketing
Zwedru	Ana Business Center
Zwedru	Bw2 Group of Companies
Nimba	Oscar Labala Business Center
Ganta	Alvino Hotel
Sinoe County	Favor Marketing
Greenville	Jerry Sheebo Business Center
Bong County	
Gbarnga	Passion Hotel
Gbarnga	Favor Marketing
Margibi County	OMB Business center
Kakata	Tenco Group of Companies
Kakata	Sun Medicine Store
Rivergee County	New Day medicine Store
Grand Bassa County	OPD Bashir Business
Buchanan	Favor Marketing
Buchanan	Goodrate Business Center