Local Government Discretion and Accountability in Sierra Leone

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Abstract

Sierra Leone is a small West African country with approximately 6 million people. Since 2002, the nation has made great progress in recovering from a decade-long civil war, in part due to consistent and widespread support for decentralization and equitable service delivery. Three rounds of peaceful elections have strengthened democratic norms, but more work is needed to cement decentralization reforms and strengthen local governments. This paper examines decentralization progress to date and suggests several next steps the government of Sierra Leone can take to overcome the remaining hurdles to full implementation of decentralization and improved local public service delivery.

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1. Introduction

Sierra Leone is a small West African country with approximately 6 million people. Between 1991 and 2002 a brutal civil war infamous for its "blood diamonds" left thousands dead. When the conflict finally ended in 2002, Sierra Leone found itself ranked second from the bottom in the UN Human Development index. The post-conflict recovery process has been as much about re-establishing state capacity and legitimacy as about rebuilding the livelihoods of people, especially in rural areas (Zhou 2009).[1] Stakeholders from all sides of the conflict selected decentralization as a post-war state building strategy in order to avoid the mistakes of the past: exclusion and deprivation of the rural masses and exclusionary patronage politics (Zhou 2009). The post-war government, led by Ahmed Tejan Kabbah's Sierra Leone Peoples' Party (SLPP), committed itself to decentralization in 2002, beginning by re-establishing elected local councils (LC), which had been abolished 30 years earlier.[2] The Local Government Act ("LGA", "the Act") was enacted in March 2004 and inaugural local council elections were held three months later.[3]

The LGA put in place a sequence of decentralization reforms and specified the first four years as the transition period for the implementation of a new intergovernmental system. As an initial step, the LGA aimed to achieve political decentralization by re-establishing democratically elected local councils. The Act established 19 local councils including 13 District Councils and 6 Town/City Councils (Bo, Freetown, Kenema, Koidu and Makeni). Local councils are divided into wards and each ward has a Ward Development Committee (WDC). In addition to political decentralization, the Act aimed to achieve administrative decentralization by devolving functions and power over 80 sectoral activities to the LCs. The third schedule of the LGA provides a comprehensive list of functions to be devolved to councils by ministries, departments and agencies over a four year time period. Finally, the Act aimed to achieve fiscal decentralization by establishing a formula-based intergovernmental transfer system and granting local council powers to raise own revenues.

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[1] There is extensive literature on the war and its causes which links it closely to the collapse of the central state (Richards, 1996; Abdullah, 2004; Truth and Reconciliation Commission, 2004; Gberie, 2005; Keen, 2005).

[2] The district councils were abolished by President Siaka Stevens in 1972 as they were said to be highly corrupt and politicized.

[3] The implementation of the LGA 2004 was entrusted to the Inter-Ministerial Committee on Decentralization, chaired by the vice president, and donors subsequently coalesced around the LGA as a post-conflict state building strategy. In this context, the World Bank's Institutional Reform and Capacity Building Project (IRCBP) in 2004 established a Decentralization Secretariat (within the Ministry of Local Government and Rural Development) and a Local Government Finance Department (within the Ministry of Finance and Economic Development), to help guide the decentralization process.

This paper examines local government discretion and accountability in Sierra Leone by employing a local governance framework developed by Yilmaz, Beris and Serrano-Berthet (2010). The diagnostic framework is based on the argument that decentralization reforms grant local governments new powers and responsibilities in three dimensions: political, administrative, and fiscal.[4] As decentralization reforms enlarge the discretionary space of local governments in these dimensions, these reforms should also ensure appropriate use of such discretionary space by introducing effective accountability systems: within their discretionary space, local governments should be accountable to higher levels of government (upward accountability) as well as to their citizens (downward accountability).

The discussions and analyses in this paper are based in part on observations and empirical data collected during focus group discussions and semi-structured interviews with central and local government authorities in Sierra Leone during field trips conducted in 2013.

2. Evolution of the Local Government System

When Sierra Leone emerged from its decade-long civil war in 2002, support from the international community played an important role in ensuring a non-violent transition to multi-party democracy at central and local levels. Since the end of the civil war, Sierra Leone has held three rounds of competitive multiparty national and local elections: national (2002, 2007, 2012) and local (2004, 2008, 2012).

At the end of the civil war, there was effectively no presence of the state outside of Freetown, and institutional and social memory of local government systems was buried under 30 years of central rule. Moreover, in many locations, documents critical for effective governance were destroyed in the fighting, including property registries and tax records. In 2004, the new local councils came into existence at a time when the country was still in recovery from the destruction of nearly all governance institutions at the local level.

After its election victory in 2007, the incoming government, led by Ernest Bai Koroma's All Peoples Congress (APC) party, confirmed its commitment to the decentralization process begun under SLPP rule. A formal National Decentralization Policy (NDP) was launched in April 2011, calling for the full devolution of human resource and payroll management to local councils by the end of 2016.[5] However, these attempts to establish a functioning local government system coincided with the revitalization of traditional authorities. The NDP, for example, describes a local council as the "highest development and service delivery authority" in its locality, not the "highest political authority" as stated in the LGA of 2004. The explanation at the time was that the local councils are for development while the traditional authorities are for law and order.

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[4] The same methodology has been used to assess decentralization in Kerala, India (Venugopal and Yilmaz, 2009), Tanzania (Venugopal and Yilmaz, 2010), Burkina Faso (Mahieu and Yilmaz, 2010), Ethiopia (Yilmaz and Venugopal, 2010), Philippines (Yilmaz and Venugopal, 2011), Ghana (Yilmaz, 2009), Pakistan (Aslam and Yilmaz, 2011) and Turkey (Yilmaz and Guner 2013).

[5] The government's publication of the NDP coincided with announcement of reviving the post of District Officer, which was the point person for field administration in the old system.

Since the re-establishment of local councils in 2004, the traditional authorities, known as Chiefdom Administrations, have operated side by side with the formal local government structures.[6] The important role of Chiefdoms was reconfirmed by the adoption of the Chieftaincy Act of 2009. The Chieftaincy Act of 2009 institutionalized the power of traditional authorities, acquired during the colonial era, and "… froze the institution in the form it had existed at the end of the colonial period" (Acemoglu, Chaves, Osafo-Kwaako and Robinson 2013: 5). According to Larizza and Glynn (2012), the adoption of this Act was a deliberate attempt to re-legitimize the institutions of traditional authorities, as their popularity and legitimacy had been greatly weakened during the civil war. Robinson (2010) presents the government's efforts "to re-legitimize the chiefs as a conscious effort to create a dysfunctional and quite incoherent set of institutions with local councils under-resourced, dependent on central state for funding and in conflict with the paramount chiefs (PCs) or other elements of the chieftaincy institutions" (Robinson 2010 as cited in Larizza and Glynn 2012).

Despite the efforts to re-legitimize traditional authorities, a new disposition to local governance has taken root in Sierra Leone. Local councils are increasingly becoming embedded in sociopolitical life as evidenced by the three peaceful rounds of democratic elections. More importantly, there is evidence of the growing legitimacy of local councils in the eyes of the population (Larizza and Glynn 2012). The direct accountability channels established with the population via competitive elections have had a positive impact on the quality of electoral representation. One indication of this is the increase in competition for local council seats: the number of uncontested wards dropped from 84 in 2004 to 38 in 2008 to none in 2012. Moreover, evidence from the longitudinal National Public Service (NPS) Household Survey reports a positive trend in the accountability of local councils. In the 2007 survey only 37 percent reported believing that their council cared about the needs of the community; this number increased to 64 percent in 2008.[7] Local councils have made gains in trust relative to other political institutions over the years. The NPS Household Survey results indicate that local political institutions are more trusted by citizens than are national institutions; and are also perceived as being more responsive to citizens' needs (Larizza and Glynn 2012).

3. Political Decentralization and Accountability

Analyzing the political setting is a crucial first step in understanding the factors that drive discretion and accountability in decentralization (Yilmaz et al., 2010). An appropriate political setting for downward accountability requires the vertical separation of power as well as institutional arrangements at the local level to separate powers among executive,

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[6] Sierra Leone's 149 chiefdoms are the creation of colonial "indirect rule" and they remained post-colonial governments' choice for maintaining social order in rural areas. Each of the chiefdoms is ruled by a paramount chief whose responsibilities include: (i) upholding and maintaining traditions, customs, and practices of the chiefdom; (ii) serving as custodians of land for the people; (iii) settling disputes; (iv) maintaining law and order; and (v) dealing with land and customary and traditional matters. The qualifications and election processes for Paramount Chieftaincy are laid down in laws and regulations and supervised by the Ministry of Local Government and Community Development. Paramount Chiefs rule through a network of sub-chiefs and a chiefdom bureaucracy. Each paramount chieftaincy has a chiefdom treasury clerk, a civil servant hired and paid by the central government, to manage chiefdom accounts, assets and resources.
[7] According to the unofficial initial results of the 2011 NPS, this figure has since declined again to 37 percent.

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legislative and judicial bodies, in additional to a local electoral system that guarantees political competition.

Institutional separation of powers
The elected local council is the corporate legal authority in a geographic area for the development and implementation of plans and budgets. Each council is headed by a chairman and supported by a deputy; both are remunerated posts. In local councils the executive branch is separate from the legislative. Executive power is shared with councilors and all major decisions are subject to council approval.

Council chairpersons are directly elected by the people. The LGA mandates council chairpersons to report to the local council every month on the activities of the council within the past month, and to ensure that decisions of the councils are implemented. Local councils must elect a deputy chairperson by a simple majority from among themselves. The deputy chairperson assists the chairperson in carrying out daily functions.

Council chairpersons are subject to term limits. Their term of office is four years and they are limited to two terms. Local councils have the power to remove a chairperson with the support of two-thirds of the councilors.[8] The LGA mandates local councils to hold ordinary meetings at least once a month. The chairperson determines the time, place and agenda of meetings and must inform councilors and the public at least one week in advance.

At the ward level, Ward Development Committees are intended to facilitate grassroots participation in development planning and to assume the chiefdoms' responsibility in organizing communal labor for public works; this was perceived as WDCs replacing chiefdoms (Fanthorpe 2006). Thus, the Chiefdom and Traditional Administration Policy of 2011 establishes paramount chiefs, not local councilors, as chairs of WDCs.[9] In addition, the LGA sets out the establishment of provincial coordinating committees for wards, chiefdoms and districts, led by a central government regional minister.

The electoral system and political competition
Candidates for local council elections may present themselves to the electorate either as a candidate of a political party or as an independent candidate. The party affiliation of many local councilors is seen as limiting their downward responsiveness and accountability. Council members are elected directly by the people with a first-past-the-post electoral system on a ward-by-ward basis.

Local council oversight of the executive
In Local Councils, the council is the decisionmaking political body. To facilitate the execution of its functions, the councils work through a standing committee system. In

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[8] According to the LGA Section 12, two-thirds of the council must submit a letter to the Minister of Local Government and Rural Development to state their intention to remove the chairperson, setting out the charges against him together with supporting documents. The minister must then inform the chairperson and the Chief Justice of Sierra Leone in seven days. The Chief Justice shall constitute a panel of investigation on the allegations within seven days. If the panel determines that there is a *prima facie* case against the chairperson and if the council passes a resolution by two-thirds of the votes, the chairperson will be removed. In case of removal, the deputy chairperson assumes the responsibilities of chairperson.

[9] Perhaps for these reasons, WDCs have achieved little success in assuming responsibility for organizing local labor and voicing development priorities.

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conducting council business, departmental plans go through the standing committees before reaching the full council. There are standing committees to oversee certain areas and service delivery sectors (e.g. development planning and budgeting and finance). Besides these standing committees, councils may decide to appoint sub-committees under the standing committees or ad hoc committees with specific mandates.

In terms of the council oversight of service delivery, improvements in the quality of service delivery are positively associated with perceptions of local councillors as trustworthy political agents: as councillors exert their power to oversee the service delivery and interact with their constituents, the likelihood for a councillor being perceived as trustworthy increases (Sacks and Larizza 2012). In fact, this impact is significantly higher for the most remote areas, suggesting the success of the decentralization process in addressing one of the root causes of popular discontent and distrust toward the government. Others, however, raise concerns about the representation capacity of local councils and their susceptibility to elite capture (Jackson 2007). Some argue for expansion of NGO-led programs in order to build the capacity of citizens to hold local elites accountable (Labonte 2012). In the post-war period, NGOs' success in service delivery has convinced others that chiefs' despotic style of governance cannot be trusted (Fanthorpe 2006).

The LGA allows chairpersons and deputy chairpersons to be paid remuneration determined by the local council. On the other hand, local councillors are only paid transportation and sitting allowances determined by the full council. The lack of remuneration for councillors is perceived as a hindrance to their ability to carry out their responsibilities effectively.[10] Although the LGA mandates councillors to attend council sessions regularly, local councillors do not necessarily attend meetings regularly, citing the lack of any remuneration as a contributing factor in their absences.[11]

Citizens demanding political accountability
The LGA provides a framework for downward accountability. Council meetings are required to be open to the participation of residents and community stakeholders. Furthermore, the Act mandates minutes of council meetings to be made public within fourteen days. Part XV of the LGA includes provisions for transparency and participation. It mandates entry and exit asset declarations for all local councilors. The legislation further requires notice boards in all wards to display financial and other important documents, such as development plans, tender documents and contracts. However, there are reports that local councils are slow to erect notice boards and that information on revenues and expenditures is posted only haphazardly.[12] Furthermore, during field visits there was no evidence that minutes of council meetings were posted on information boards.

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[10] Because they are not remunerated, councillors often hold regular jobs, and profess not to have time to attend council meetings, or to meet with constituents.

[11] Councillors who are absent from more than three consecutive sessions of the council without a reasonable excuse and without informing the Chairperson can be dismissed from office.

[12] On October 31, 2013, in an open letter to the Chairman of the Association of Local Councils in Sierra Leone, the Executive Director of the Centre for Accountability and Rule of Law (CARL) expressed concern over the reported lack of transparency by many local government councils throughout the country. Ibrahim Tommy writes that contrary to the provisions of the Local Government Act of 2004, his organisation has received several complaints about the failure of councils to erect notice boards in their communities and update their constituents with revenues generated and how they are expended.

Social accountability does not exclusively rely on local information provided through notice boards. Following the enactment of the LGA in 2004, the government, with support from donors, initiated a national public sensitization campaign. As part of these efforts a weekly radio program, called *New Salone*, was initiated in 2005. In addition, civil society organizations, such as the Coalition of Civil Society and Human Rights Activists, were supported with the goal of improving accountability linkages, including training in procurement monitoring. These efforts have had some impact on the ground. In the Makeni City Council, for example, a procurement issue forced the city's mayor to resign in 2006.

In terms of vulnerable groups in local politics, there are no quotas for women or other disadvantaged groups. However, political decentralization has opened up space for more inclusive political participation, allowing direct participation of ethnic minorities in local governance: despite Temne domination in the north or Mende domination in the south, smaller ethnic groups such as Kono, Loko and Sherbo were successfully elected to leadership positions in their localities. Political decentralization has also opened up the political process to women and youth. However, existing research does not find much positive impact of their participation in local governance. According to Casey, Glennerster and Miguel (2012: 1760), in the Sierra Leonean context "…requiring women and young adults to take on leadership positions, participate in project meetings and sign off on project finances does not have any persistent effect on their participation in local decision making or attitudes regarding their leadership ability."

In terms of downward accountability toward citizens, an important issue is the tension between formal and informal institutions.[13] Although political accountability institutions and frameworks for participation are firmly in place, they sit uncomfortably along seemingly entrenched traditional authorities.[14] In the past, the central government allowed the chiefs to indulge in unaccountable governance practices in exchange for their support to control the countryside (Zhou 2009).[15] The Sierra Leonean local governance system involves a complex array of institutions that draw their legitimacy from customary, colonial and modern

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[13] Traditional authorities were favored under colonial rule. The British established a strong administrative divide between the colony (Freetown and the Western Area) and the protectorate (represented by three provinces). The colony was ruled by a locally elected council and a governor representing the monarch. The protectorate was subject to "indirect rule" whereby a district commissioner was responsible for the district administration in close collaboration with traditional authorities. From the early days of colonial rule traditional authorities were given influence over the population. The traditional authorities grew stronger during the colonial period due to their close relationship with the SLPP (Chaves and Robinson 2011). At independence, the SLPP created a political strategy deeply rooted in colonial institutions (Chaves and Robinson 2011). The modern administrative arrangements established by the colonial power were strengthened by assigning additional tasks to district councils, while the system of "indirect rule" was kept largely intact (Larizza and Glynn 2012). After the 1967 elections, the APC government continued with the same model of local governance, and the chieftaincy became the preferred instrument for the national elites to maintain control of the countryside (Larizza and Glynn 2012).

[14] Traditional authorities derive their resiliency from social embeddedness in an environment of agrarian poverty, not necessarily from formal institutional capacity. According to Acemoglu, Chaves, Osafo-Kwaako and Robinson (2013: 24) "… the persistence of indirect rule after independence of Sierra Leone was initially caused by the fact that those empowered by indirect rule were able to capture and indeed to structure the post-colonial state."

[15] Chiefs used their power to grant their supporters access to residence and land use. In addition local customary courts operated on the basis of uncodified customary law and made arbitrary rulings. As a result, most of the chiefs were in exile in Freetown during the civil war (Zhou 2009).

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heritage.[16] The "traditional" authorities operate alongside the "modern" institutions, local councils, reinstated in 2004 after 30 years.[17] The relationship between the "traditional" and "modern" local authorities is not necessarily antagonistic; it is rather a complex and dynamic one.[18] The traditional system is very much ingrained with recognition and respect for authority, leadership and elders. Communities, particularly in rural areas, are happy to tolerate the complexities and apparent contradictions of having two separate systems (Manning 2009).

4. Administrative Decentralization and Accountability

The second component of any local governance framework is the administrative autonomy and accountability of local governments (Yilmaz, Beris and and Serrano-Berthet 2010). Administrative autonomy is achieved when a local government can make and enforce regulatory decisions (ability to manage); when it can control and manage its workforce; and when it can engage in its own procurements.

Ability to manage
In order to initiate regulatory action on critical issues affecting their jurisdictions, local authorities need to have a minimum set of administrative powers and capacities as part of their administrative autonomy. In addition, local government legislation should give wide-ranging regulatory powers to local authorities pertaining to local economic development, land-use planning and cultural and social development.

Part XII of the LGA empowers local councils to enact bylaws, ordinances, raise revenues and prepare development plans and budgets. In addition, the Act gives local councils the power to impose penalties in case of non-compliance.

Discretion over civil service
In Sierra Leone, the devolution of human resource management is an important stumbling block in the path to meaningful administrative decentralization. Currently, local councils deal with two distinct sets of staff: (i) their core staff, who are appointed by the Local Government Service Commission (LGSC);[19] and (ii) local staff responsible for service delivery, or sector-specific staff. The council does not have direct control over either set of local staff.

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[16] In 1924, the British allowed the chiefs to sit on the Legislative Council. As they promulgated a new constitution in 1951, the British opened the Council to locals. The first political party to have seats on the Council was the Sierra Leone People's Party (SLPP), established by Milton Margai, a doctor and a longstanding adviser to paramount chiefs. Of the 14 elected representatives to the Council, 8 were paramount chiefs; and the other 6 came from ruling families (Chaves and Robinson 2011). When Milton Margai was elected the first president of Sierra Leone at independence, his power base was almost entirely the paramount chieftaincy (Acemoglu, Chaves, Osafo-Kwaako and Robinson 2013).

[17] According to Acemoglu, Chaves, Osafo-Kwaako and Robinson (2013: 17) "[t]he obvious implication of this system is that it made it very difficult for a national identity to emerge, which has been part of the problem with the military remaining ethnically based and thus a potential source of instability."

[18] Acemoglu, Reed and Robinson (2013) argue that paramount chiefs are more powerful in locations where they face less competition and when there are fewer ruling families. They show that localities with fewer ruling families have significantly worse development outcomes in terms education health and non-agriculture employment.

[19] The Local Government Service Commission, established by the LGA, is responsible for the human resource management services for local councils. In addition, the Chiefdom and Traditional Administration Policy (November 2011) assigned LGSC human resource management responsibilities for the 149 Chiefdom Councils.

Each local council's core staff is headed by a Chief Administrator (CA).[20] The CA is the administrative head of the council, and is appointed by the Local Government Service Commission. The responsibilities of the CA include supervising and coordinating the activities of other staff and departments of the local council. Local councils are direct employers of their remaining "core staff", including a deputy CA, a finance officer, an accountant, a procurement officer, a monitoring and evaluations officer, a development planner, an HR officer, an engineer, and an internal auditor.[21]

Sectoral staff operating at council level are posted and managed not by the local council, but rather by their respective parent ministries. As such, local councils have no control over the staff responsible for service delivery within their local jurisdiction. This highly centralized approach to human resource management (HRM) perpetuates considerable inefficiencies and inequalities. Local sectoral staff are often not posted to the local councils where needs are greatest. This has resulted in an inequitable situation where in some districts, for instance, the student-teacher ratio is twice greater than in other districts.[22] This mismatch between the demand and supply of basic pro-poor local public services is a major obstacle in preventing Sierra Leone from making more substantial progress on its human development objectives.

In this context, there are four important HRM challenges:

1. Strengthening local councils' ability and authority to manage local staff: With respect to council core administrative staff, the LGA envisions a framework within which LCs have the autonomy to hire, manage, and, if necessary, fire administrative staff, thus making these personnel directly accountable to locally elected representatives. Within this framework, the LGSC would be responsible for providing policy guidance to LCs, and continually evaluating LC capacity to undertake human resources management. When the LCs were reestablished in 2004, however, it was clear that capacity to manage human resources at the local level would need to be developed gradually, and for this reason, the LGSC was tasked with staffing council core administrative positions as described above. Along with other functional responsibilities, it was envisioned that human resource management functions would be transferred to the LC level gradually, but with a deadline of 2008. To date, the LGSC retains responsibility for appointing core administrative staff, rotating them from LC to LC every two years (or at the request of LC chief administrators, in the event a staff member is underperforming), and hiring new staff to replace those who leave office. Although LCs are permitted to sit in on candidate interviews for core staff positions, the decisionmaking power and responsibility remains with the LGSC. As a result, core administrative staff are accountable primarily to the LGSC, and to a lesser extent to the Chief Administrator, rather than to the elected council.

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[20] These core staff are managed by the HR Officer, who reports to the CA, according to the manuals and regulations issued by the LGSC.

[21] Though these staff are employees of the Local Councils, they too are managed, hired, promoted, and at times fired by the LGSC.

[22] From the data available during our field visits, student-teacher ratios continue to be inequitable, ranging from 20 students per teacher in Bo Township to over 50 students per teacher in Kambia District. The situation is similar in the health sector: the number of health professionals per 100,000 population varies from 10.1 in Kailahun to 148.3 in Freetown. The number of health professionals per clinic also varies extensively, from fewer than 1 for every two clinics in Kailahun to more than 26 per clinic in Freetown.

2. Strengthening LGSC as a regulatory body: In addition to the "temporary" support provided by the LGSC in managing the human resources of local councils, policy responsibility for local human resource management resides with the Commission, which provides local councils with policy guidance (in terms of developing and approving HRM guidelines) and operational support (in preparing job advertisements, short-listing and interviewing candidates on behalf of local councils). In carrying out these responsibilities, the LGSC needs to coordinate with several other MDAs, including:

- Ministry of Local Government and Rural Development, an ex-officio member of the LGSC, is responsible for monitoring and inspection of the local councils;
- Public Sector Reform Unit is responsible for the coordination of public sector reforms;
- Public Services Commission, an ex-officio member of the LGSC, is responsible for HRM policy in the public service;
- Human Resource Management Office, an ex-officio member of the LGSC, is responsible for HRM in the civil service; and
- Local Government Finance Department of the Ministry of Finance is responsible for the local government payroll.

Although the LGSC has the mandate and authority to carry its mandate under the LGA 2004, its capacity is deemed to be inadequate. In 2007, in partial fulfilment of its mandate, the LGSC issued the Local Council Human Resource Management Guidelines and supported local councils in recruiting their own technical and professional staff. The skill sets of the newly recruited staff were far below those of staff assigned by the Office of the Establishment Secretary in 2004 (Kanu 2009), and subsequent capacity building exercises have not been highly effective. Many of the staff assigned in 2007 have since either returned to Freetown or joined the private sector after receiving training. Moreover, the Commission's meetings do not take place regularly[23] and it does not coordinate its work with the institutions listed above (European Union 2013). The Commission is in urgent need of strengthening its technical capacity to develop HRM policy and oversee HR practices at the local council and chiefdom administration levels. It faces major human, physical and financial capacity challenges, which are preventing the Commission from functioning effectively.[24]

3. Integrating sectoral staff into the local council administrative system:[25] Compared to the LC's core administrative staff, local councils have even less control over the local human resource situation in the social services sectors within their local jurisdictions. Although staffing and human resource management within key areas of social service delivery—such as education, health services, agriculture extension and so on—are among the functions to be devolved to the local councils, the various central ministries have retained full control over the establishment, hiring and replacing staff, setting wage rates, and other aspects of human resource management. As a result, sectoral staff are accountable upwards to their parent ministry.

In contrast, the LGA envisions a framework within which all sector staff report to council subcommittees via their sector administrators (District Medical Officer, District Education

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[23] According to the LGA, LGSC must meet 4 times per year.

[24] See European Union (2013) for a detailed description of capacity challenges LGSC faces.

[25] Sectoral staff comprise the professional, technical and supervisory staff of MDAs, who are responsible for implementing and delivering sectoral services and programs, within those sectors for which the LGA mandated devolution to local councils.

Officer, etc.), who are managed by core council administrative staff, thereby ensuring downward accountability through elected council members. In practice, however, these officers report to their parent ministries. This has the effect of shifting accountability upwards, away from service consumers (local citizens). It also has the effect of disrupting service coordination at the local level: although sector officers have detailed service provision data and records (including data about service delivery at the clinic or school level), these data are not necessarily shared with the local councils. This makes it nearly impossible for councilors to hold local department heads accountable. As a sign of this weak coordination, it is often the case that Local Council Development Officers lack accurate information on the physical infrastructure for which they are tasked with creating a development plan.

As such, Sierra Leone faces a distinct set of challenges in devolving the sectoral staff to local councils, including: (i) attracting and retaining required skills at local council level, particularly in rural councils far from Freetown; (ii) ensuring competence and capacities of local councils to manage staff; (iii) ensuring effective, performance-focused and meritocratic management of staff by local councils; (iv) ensuring responsiveness of devolved staff to local citizens; and (v) ensuring sustainable financing of devolved staff.

4. Achieving effective coordination: Although a wide range of actors play a role in the human resource management aspect of decentralization, there is no central authority responsible for the coordination of HRM reforms. In the absence of a champion who is able to bring together all the necessary stakeholders to achieve successful devolution of human resource management, it is unlikely that the statutory commitment to HRM decentralization will be achieved in the foreseeable future.

Accountability for administrative processes
Although the LGA envisions and provides a framework for downward accountability to citizens as consumers of administrative services at the LC level, many of the current practices reframe accountability upwards, toward the sector ministries and the LGSC. Among others, as a result of the lack of decentralized control over local staff, the present state of practice in Sierra Leone breaks the accountability links between elected council members and appointed administrative staff, both within the core admin structures and within the various social sectors conducting activities at the LC level.

5. Fiscal Decentralization and Accountability

The third component of the local governance framework is fiscal/financial autonomy and accountability of local governments (Yilmaz et al., 2010). Meaningful decentralization requires functions and expenditure responsibilities to be devolved to the local government level, together with the financial resources to fund them. Local financial resources should include own local revenue sources, but also the provision of intergovernmental fiscal transfers (or grants) as well as the establishment of rules for borrowing, as appropriate.

The LGA created a Local Government Finance Committee (LGFC)[26], which is supported by a technical unit within the Ministry of Finance, known as the Local Government Finance

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[26] The LGFC has 7 members: 4 representing the regions and nominated by the chairs of all councils and 3 ex-officio members.

Department (LGFD). The LGFC is an advisory body with the responsibility to review transfer formulas and transfer releases and assess local council plans and fiscal performance. The LGFC makes recommendations to the Finance Minister who has the power to decide on the recommendations. The LGFC has proven to be effective in providing advice; however, there has been little impact on timely release of funds (predictability) and increasing the total volume of funds.

Expenditure assignment

The third schedule of the LGA provides a comprehensive list of functions to be devolved to councils by ministries, departments and agencies. In order to operationalize the Act, Statutory Instrument No. 13 (Assumption of Functions) provided a detailed list of activities by 16 MDAs, and assigned a timeline for devolution of each activity and sub-activity.[27]

The statutory instrument devolved service delivery responsibilities for primary and junior secondary education, primary and secondary health care, rural water supply, sanitation, waste management, agriculture, youth services, social assistance, and firefighting to local councils. Central ministries and agencies retain the responsibility for strategic planning, setting standards, quality control and monitoring. Despite the *de jure* devolution of these responsibilities, the central government continues to play an important *de facto* role in the delivery of these functional responsibilities. As already noted above, the central government continues to retain the responsibility for human resource management functions (and salary payments) for sector staff. In addition, central line ministries continue to play an important role in funding and procuring local sectoral infrastructure, as well as procurement of certain priority items such as textbooks, school materials and drugs.

Unlike some other countries, the LGA (2004) does not provide for a specific share of budgetary resources to be set aside for the local government level. However, the LGA mandates that for each devolved function, expenditures should total no less than what the central government spent in the year prior to devolution, and that the sharing of transfer resources among local councils should be based on a transparent allocation formula.

In Sierra Leone, local council expenditures account for less than seven percent of public sector expenditures. Local council expenditures chiefly consist of core local administration expenditures as well as operation and maintenance expenditures for local health, education, agriculture and a few other local activities. However, the level of devolved expenditures alone gives an incomplete picture of the resources spent on local service delivery, as the bulk of local wage expenditures (as well as spending on local sectoral infrastructure development) continue to be funded directly by the central line ministries. According to Edwards and Boex (2013), a total of 46.3 % of all public expenditures in Sierra Leone are dedicated to funding local service delivery.[28]

Revenue assignment

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[27] Statutory Instrument Assumption of Functions No. 13 is a legal and regulatory instrument that was prepared with the objective of facilitating devolution of power, authority, functions and resources to local councils.

[28] This estimate covers both devolved expenditures as well as central line ministry expenditures that are not yet devolved but that are spent in support of local services, most of which are to be channelled through local councils in the near future according to the Decentralization Policy and Hill Valley Declaration.

The LGA empowers local councils to collect own-source revenue from various sources, including property taxes, licenses, receipts from local taxes, user fees and charges, and a share of central mining revenues. The Act provides LCs with the ability to set their own local tax rates.

However, there is a critical lack of clarity between the law and other legal and regulatory instruments that constrains the effective collection of local revenues. For example, the LGA empowers local councils to exercise general supervision over chiefdom finances while recognizing chiefdoms as the primary revenue collecting agency in rural areas and establishing a revenue sharing system between chiefdoms and local councils. A ministerial decree issued by the Minister of Local Government in 2009, however, overrode the provisions of LGA by allowing the chiefs to keep all of the proceeds of local taxes. The government later formalized this provision in its Chiefdom and Traditional Administration Policy of 2011. As a result of this policy, local councils are constrained in their ability to collect and retain property taxes, the largest local revenue source.

Although the legal assignment of revenues is uniform across urban and rural councils, there is a dichotomy in practice in terms of own source revenue mobilization between urban and urban jurisdictions. The percentage of own source resources is considerably higher in urban areas. Urban councils are able to generate a significant amount of revenues from property tax despite problems, such as the limited existence of property cadasters (Kargbo 2009). On the other hand, the property tax base in rural areas is much smaller and there is strong public opposition against property taxes in rural areas; therefore, rural councils are very reluctant to collect it.[29]

Intergovernmental transfer system
The LGA guides the determination of both the vertical allocation and the horizontal distribution of transfer resources. As stipulated in the law, the initial vertical allocation of financial resources was determined based on the pre-devolution level of central government expenditures.[30] However, this proved difficult to estimate as central line ministries did not have activity-based budgets prior to decentralization. This left considerable discretion in the hands of central line ministries to devolve their functions without all of the corresponding budget resources. Furthermore, at the outset of devolution, local public services were significantly underfunded. As such local councils have been systematically underfunded.

In terms of horizontal distribution, the law requires that grant funds should be distributed equitably among local councils to reflect local council expenditure needs and revenue raising ability. In compliance with the requirements of the law, 26 transfer formulae were developed, resulting in a highly fragmented and complex transfer system.[31] The law also provides that the transfers should be paid to local councils on a monthly basis. However, because the

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[29] Even within urban areas, property tax collection is politically contentious: Jibao and Prichard (2013) find that urban areas that have seen greater in-migration (e.g. Bo or Kenema) can collect substantially higher per capita property taxes, as taxable property is not necessarily concentrated in the hands of historically politically connected families. They also find, however, that migrant property holders (as opposed to families with stronger historical ties) are more likely to be prosecuted for not paying.

[30] This applies only to operation and maintenance expenditures, as wage expenditures and most development responsibilities continue to be retained by the central line ministries.

[31] A downstream problem is the proliferation of bank accounts at the council level, as each council is requested to open a separate bank account for each type of transfer revenue.

Ministry of Finance makes payments to MDAs on a quarterly basis, it makes payments to local councils on quarterly basis as well. The timeliness and completeness of transfer payments has been a key challenge, as the Ministry of Finance will only release the next grant payments when LCs have provided reports documenting the spending of the previous grant releases. This has made it difficult for local councils to predict the timing of transfers in order to plan procurements and service delivery expenditures accordingly.

During the initial push for devolution, the distribution of financial resources between central and local governments was based on a negotiated solution between different stakeholders, where central line ministries were heavily motivated by the desire to keep control over funds. The "finance follows politics" approach has resulted in vertical imbalances in Sierra Leone's intergovernmental grant system. Recognizing this vertical imbalance problem, the MOFED has embarked on a new fiscal decentralization strategy exercise. The cornerstone of the new fiscal decentralization strategy, which is in the process of being finalized by the MOFED, is the so-called "second generation grant system." The new grant system aims to link finance to function through a system of client-based expenditure norms and affordable service delivery standards. It envisions improving the efficiency and equity of resource allocation and increase financial autonomy of local councils.

Making Local Finances More Accountable
The LGA requires local councils and wards to post information on public notice boards about their financial accounts, assets, tax rates, development plans and minutes of meetings. However, 2011 Auditor General's report argues that transparency and reporting on different aspects of local government operations (both to central authorities as well as to local constituents) tends to be weak. Field visits have confirmed the findings of the report: while all local councils have public notice boards, the information posted on these boards varies in quality, content, relevancy and age. In many case, procurement and budget information posted on these boards is out-dated.

Although local councils seek to be responsive to the needs of their communities in their planning and budget processes, council level planning efforts fall short in several areas. For instance, because a large portion of service delivery budget (namely civil servants' salaries) is not included in the planning exercise, the role of communities in planning and budgeting is almost perfunctory. Similarly, there does not seem to be much evidence that ward level gatherings (which are intended to discuss the composition of the budget or service delivery needs) meaningfully inform local budget priorities.

These weaknesses notwithstanding, following the introduction of the LGA and the implementation of the devolution process, there have been consistent service delivery improvements (Foster and Glennester 2009). However, there is some indication that the gains in service delivery improvements seem to be levelling off. Table 1 below summarizes key indicators across different sectors from the National Public Services (NPS) Survey.[32]

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[32] National Public Services (NPS) Survey carried out in 2005, 2007, 2008 and 2011, covering a nationally representative sample of more than 6,000 households with a minimum of 40 households in each local council.

Table 1: Access and Quality of Public Services, 2005-2011 (%)

	2005	2007	2008	2011
Education				
Access to school within 30 minutes walking	68.4	73.9	73.7	78.8
Access to school within 60 minutes walking	87.0	87.5	87.8	90.0
Satisfaction with primary schools	87.7	94.4	91.3	89.8
Health				
Access to health clinic within 30 minutes walking	29.9	34.2	39.3	43.6
Access to health clinic within 60 minutes walking	48.4	53.7	61.6	58.3
Satisfaction with health clinic	81.2	90.9	84.5	94.5
Registration of births and deaths				
Births registered	44.8	43.4	49.5	29.8
Deaths registered	23.4	23.7	24.7	25.0
Agriculture				
Spoken to an extension worker in the past year	23.1	17.6	11.0	NA
Storage, access to enough space	8.2	11.6	18.3	NA
Drying floor space, access to enough space	12.1	19.6	14.4	NA
Transport/Roads				
Drivable road within 30 minutes walking	65.8	73.2	77.8	78.5
Nearest drivable road passable all year	56.4	68.1	71.1	87.5
Transport at least once a day on nearest drivable road	57.1	60.0	55.3	60.8
Markets				
Market area within 60 minutes walking	32.7	45.6	54.8	44.6
Water				
Water source within 15 minutes walking	61.0	73.4	80.8	79.1

6. Conclusion

Sierra Leone has made great progress over the past decade in decentralization, graduating from a society torn by strife and violence to one of the more stable democracies in the region. This progress is threatened, however, by the lingering ailment of inequitable distribution of critical social services, by elements within the central government that are reluctant to comply with the Local Government Act, and by the limited capacity and autonomy of the local councils. In order to preserve the great strides the nation has made to date, champions of decentralization must ensure that local councils continue to receive the fiscal resources and technical support they need to govern effectively. At the same time, however, these champions must challenge the central government to finish the process it began in 2004 by devolving full responsibility for service provision to the local councils. Without the authority to make important service delivery decisions locally, it is unlikely that local councils will be able to deliver on the promise of decentralization: broad-based, equitable development that begins to erase the damage of thirty years of deprivation and a decade of war.

The hallmark of decentralization in Sierra Leone is the devolution of service delivery functions to local councils together with service delivery agents, enshrined within a relatively progressive and modern legal framework. The incomplete implementation of this framework continues to hinder the delivery of services. In terms of human resources, a number of crucial local government positions are still centrally hired, thus hindering the institutionalization of local democracy within local governments. In addition, local service delivery agents need to be fully integrated in the local council administrative system in order to be accountable to

them. Though there is a clear, simple legal framework for transferring the management of these staff to the local councils, they remain under central authority due to the limited capacity of the LGSC and the non-cooperation of sector ministries.

Local political discretion and accountability structures are growing stronger in Sierra Leone. Local councils are increasingly playing a strong role in local governance. However, there is a need for strengthening their downward accountability. Local councils bear the responsibility to foster downward accountability by embracing an open and transparent approach to local decisionmaking and administration, and at a minimum, by complying with the legal requirement to make basic council administrative data available to the public via notice boards.

In terms of fiscal decentralization, the Ministry of Finance embraced the LGA as a way to bypass the leaky pipes of sectoral ministries, as studies have shown major leakages of funds allocated to ministries for service delivery purposes (Zhou and Zhang 2009). Tied grants are allocated to local councils to finance decentralized functions to avoid potential leakages and diversion of funds. The key challenge for Sierra Leone is not only spending more on local public services, but also devolving more autonomy to local councils through an untied grant system to improve effectiveness, accountability and transparency of the funds for front-line service delivery. Moving forward, instituting a second generation grants system and establishing client-based expenditure norms and service delivery standards will be key factors in bolstering fiscal autonomy of the local councils. In addition, strengthening own source revenue mobilization capacity and incentivizing own-source revenue mobilization together with making sure that revenues accrue to local council budgets are critical factors for fiscal sustainability

In this context, the government of Sierra Leone needs to address the tension between traditional authorities and local councils. The LGA failed to recognize the strategic role of chiefs in local governance and did not provide them a meaningful role in the overall decentralization program. Though the LGA recognizes chiefdoms as the primary revenue collecting institutions in rural areas, and empowers local councils to supervise them, the chiefs are understandably reluctant to accept this hierarchy (Fofanah 2011). For an effective local government system to emerge, however, it is important to recognize that local councils rely on chiefs for revenue collection and mobilizing labor for community projects. Manning (2009) argues that local councilors can accomplish more by working with the chiefs rather than working against and around them. As it will be impossible to continue with parallel governance systems, finding ways to coordinate the roles and responsibilities of both sets of institutions is essential to improve local governance.

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