

NATIONAL ENDOWMENT FOR DEMOCRACY

Final Narrative Report (including Evaluation Report)

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EXECUTIVE SUMMARY

As part of the National Accountability's Public Education, Awareness Raising, and Coalition Building Program the organization worked with Religious Leaders on the identification of the causes and ill effects of corruption to encourage religious leaders to take a leadership role in the campaign against corruption, using their religious places of worship.

As part of its activities, NAG conducted Leadership Trainings on Corruption and Local Governance for Pastors and Imams from Sierra Leone, Guinea and Liberia in June/July 2005. However, from an evaluation conducted by NAG it was discovered that the number of religious leaders trained from Sierra Leone was small in relation to the number of districts and chiefdoms in the country. Therefore, in recognition of the importance of fighting corruption and the substantial impact already made by the first group of religious leaders, the organization extended the training to one hundred and eighty-eight (188) religious leaders from eighty-six chiefdoms and eight wards of Sierra Leone. Within a space of three years three hundred and fifty (350) religious leaders and one hundred and ten (110) traditional leaders were trained to disseminate the message of the anti-corruption campaign across the nation.

In 2007, after an evaluation on the work of the religious leaders in the districts NAG came to the realization that in order to test the loyalty and commitment of the people in the anti-corruption campaign they should work with civil society and key local governance actors in the area of revenue process

In a bid to fulfill the above, NAG embarked on the project "Strengthening the Anti-Corruption Campaign" in 2008. The project was geared towards ensuring effective interaction among key local governance actors such as Members of Parliament, Traditional / Religious Leaders and Local Council Members, and to enhance integrity, accountability and transparency in the local tax process in the three districts of Pujehun, Kailahun and Port Loko. It was geared towards monitoring the whole local tax process and to put in place mechanisms that will enhance Integrity, Accountability and Transparency in the district councils.

This report is based on the proceedings of the whole project activities, which include focus group meetings, training programs, assembly/community meetings, radio discussion programs and monitoring and evaluation exercises.

INTRODUCTION

After thirty years of centralization in Sierra Leone, a decentralization policy was reintroduced following the enactment of legislation on Local Government (Local Government Act 2004). This process formerly ushered in an era of re-establishment of local council structures in the administrative districts and towns of the country. This was translated to the consequent transfer of authority and functions once performed by central government, to local administrative structures.

Implementation of the Decentralization Program invited significant support from the United Nations Development Program (UNDP) and a number of donor agencies, including World Bank, European Community and DFID through technical and budgetary support to develop the capacity of local councils.

The present local councils have responsibility for providing a wide range of services, including education and health. However the devolution of responsibility from central to local government became slowed down, given the extreme shortage of qualified staff, buildings and equipment at local level. Therefore the councils were given the mandate to raise revenues through local tax, market dues and licenses. The process itself has been very fundamental to the development of the chiefdoms and running of the local councils. Local tax collection for example is the most fundamental yet the chief obstacle to the functioning of the councils for chiefdom development. Among some of the problems faced in the process the local councils have difficulties collecting taxes from hard-pressed citizens and even when successful, the councils are compelled to split revenues with the chiefdom authorities.

Also there is the issue of the lack of transparency. Most people in the chiefdoms are of the opinion that traditional authorities fail to report the total revenues collected.

More over, within the development community there is a strong focus on results and this helps explain the growing interest in monitoring and evaluation. Monitoring and Evaluation of development activities provide government officials, developing managers, and civil society with better means for learning from past experiences, improving service delivery, planning, allocating resources and demonstrating results as part of accountability to key stakeholders.

GOAL

To reduce corruption in the chiefdoms and throughout society, in order to promote the healthy economic and democratic development of the chiefdoms, contributing to the country's stability and prosperity

OBJECTIVES

- To ensure effective interaction among key governance actors – Members of Parliament, Traditional/Religious Leaders and Local Council Members
- To establish mechanisms for the collection of local taxes and to use these in a way that would benefit the people
- To foster openness, transparency, and accountability throughout the chiefdoms and to help governance actors - Members of Parliament, Paramount chiefs, Religious Leaders and Members of the Local Councils - to be more committed to the anti-corruption campaign

- To make chiefdoms become more open to public scrutiny in accordance with the decentralization and democratic process in Sierra Leone
- To improve communication and make for the release of information about chiefdom activities, including future development plans
- To provide civic education for the public and to build capacity of chiefdom leaders taking part in the anti-corruption campaign

ACTIVITIES

1 Focus Group Meetings

A one day Focus Group Meeting was held by NAG on the theme “Enhancing Integrity, Accountability and Transparency in the Local Revenue System and Ensuring Interaction among Key Local Governance Actors” as follows:

Pujehun Town, 14th May 2008
 Kailahun Town, 17th May 2008
 Port Loko Town 19th May 2008

A total number of eighty (80) participants, including traditional and religious leaders, treasury clerks, councilors, civil society groups and the media attended all the three focus group meetings.

In the opening ceremonies the Program Assistant of NAG, Mrs. Saffie Koroma, said that because corruption is widespread in Sierra Leone and affects every aspect of the lives of the people, NAG had sought to embark on the project titled “Enhancing Integrity, Accountability and Transparency in the Local Revenue Process and Ensuring Effective Interaction among Key Governance Actors.” She appealed to the chiefdom authorities and council members to foster openness in the execution of their duties. She said as guardians of morality and actors of local governance, the council and chiefdom authorities should be able to use their leadership positions to promote the anti-corruption campaign.

Brainstorming Exercises

Through out the focus group meetings participants were engaged in brainstorming exercises to bring out the idea of transparency and accountability in local governance. At times they converged in separate group discussions with recommendation emanating thereafter. Also task force groups that will sensitize the communities on the importance of the fight against corruption were established.

Pujehun District

Mr. Dauda Fawundu, Deputy Council Chairman of Pujehun district commended the effort of NAG in its quest to ensure effective interaction among the key

governance actors and promised to give his total support. He added by describing integrity as a state of honesty with strong moral principles and dedication to service and that Public servants, whether in senior or junior positions, should be ready to account for their services to the people they serve. Thus he said, a good tax collection system must be transparent and ensure that correct receipts are issued for monies paid.

In a discussion that followed participants spoke about problems in the local revenue process. The deputy Chairman started by stating that political interference, inadequate sensitization, lack of cooperation among the local governance and the flaws in the Local Governance Act are the some of the main factors responsible for poor local tax collection in the districts. These problems, he said, have undermined the democracy and good governance in the districts. Therefore he said the meeting held by NAG was quite timely.

Chief John S. Rogers alluded that there is lack of accountability, transparency and integrity in the local revenue collection. One main problem, which he stated is the late arrival of receipt books. He said local tax receipt books for previous years are most times issued out for current year's payment, which makes it difficult to get the tax payers to pay their local tax.

Civil society activist, Madam Sadiatu Kemokai, talked about poor interaction among the local council authorities and the chieftdom authorities. She said the roles of the local councils and those of the chieftdom councils are most times confused because it is difficult to know which authority is doing what. She also spoke about the power struggle, especially in the area of money sharing, between council members and the chieftdom authority. She said that while the traditional rulers are of the opinion that their power is above that of the local council authority, the local council members believe they are only answerable to the central government, who had assigned them to work in their communities.

Treasury Clerk, Mr. S. M. Kamara, remarked that due to the high level of illiteracy in the chieftdoms the people, including some traditional rulers, refuse to understand why they should pay the local tax, especially when there is the sudden increase in the tax rate from five hundred (Le.500.00) to five thousand (Le.5, 000, 00).

Mr. S. M. Kamara, Treasury clerk for Pujehun Town, explained that revenue collected from the local tax is delivered to the local councils for the payment of salaries to workers and revenues from the bush and plantation assessment is given to the paramount chiefs.

Mr. John Sama, Chief Administrator, in closing he gave the following as guide in setting up a good accountability system:

- 1) Clearly define roles and responsibilities of each staff worker
- 2) Identify the span of control for each worker in order for him to effectively supervise and lead
- 3) Establish a communication system
- 4) Discuss with and train staff on external controls

He also advised all participants to ensure integrity, accountability; transparency and anticorruption in their work by apply the "3 R's" as follows:

- 1) Report
- 2) Resist
- 3) Reject

Kailahun District

In Kailahun District, Mr. Melvin John, said that the Local Government Act has a whole section on transparency, accountability and participation, and Section 103 – 106, incorporate the intervention of the Anti-Corruption 2001 to ensure checks and balances in local governance. Therefore he said they found the focus group meeting to be relevant to their effort in regularizing local governance and traditional administration, especially in the grey area of revenue collection. He described transparency as the rights created for citizens to access public documents for information in order to be able to raise queries, institute administrative and legal actions in cases of official misconduct.

Port Loko

The Councilor in Port Loko, A. M. Bangura, in his statement said that it is compulsory and mandatory for all Citizens that have attained the age of 18 to pay the local tax. He said that is a matter of "tax and task." He added that failure to establish punitive measures for local tax evaders, sudden increase in the tax rate, youth unemployment, differences in the tax rate collected from district to district and the sudden inclusion of women among those who should pay the local tax are the principal reasons for the poor local tax collection in the district..

A representative of the Islamic body, Mr. Foday Kabba, defined integrity as honesty, credibility and sincerity. He said the Bible and the Koran clearly state that who ever evades tax should face judgment from God. He advised therefore those guilty of financial misappropriation in revenue collection to desist from the act.

According to Paramount Chief Bai Kamara Bombalie of Koya Chiefdom, political interference in revenue collection is one of the serious problems that hinder the accountability and transparency process. He said traditional rulers are no longer respected by their subjects, local tax collectors sent by traditional leaders are most times molested and the money collected from the weekly market dues is shared among those sent to collect it. He thus recommended that politics should be separated from chieftaincy affairs and paramount chiefs are to be seen to as authority in their chiefdoms.

The paramount chief of Marampa Chiefdom, Kobolo Queen II, said that urban migration, especially by the youths, has reduced the number of tax payers in the chiefdoms. Therefore he said the government should create employment opportunities in the rural areas.

The focus group meetings were climaxed with group work. Participants were divided into three groups to discuss the problems in the local tax process and at the end of the discussions they came up with recommendations¹.

2. Trainings

As a follow up to the Focus Group Meetings held in the districts NAG organized three trainings for the District Local Councils on the theme “Enhancing Integrity, Transparency and Accountability in the Local Tax Process and Ensuring Interaction among Key Governance Actors” in the same districts as follows:

- Port Loko District: – 16th September 2008
- Pujehun District: Wednesday 21st September 2008
- Kailahun District: Friday 19th September 2008

The trainings brought together one hundred and twenty (120) participants from the chiefdom councils. These included treasury clerks, traditional rulers, religious leaders and representatives from the civil society. The trainings addressed major issues such as the amendment of the Local Government Act of 2004, Accountability in the Decentralization Process, Causes, Prevalence and Effects of Corruption, Local Government and Sierra Leone Budget, and Principles of Monitoring and Evaluation. In all the trainings the District Council Chairman acted as local trainer. There were discussions, presentations and contributions from various council authorities.

Statement from the District Council Chairman

The District Councils Chairman in each district informed participants about the reformation of the local councils which were formerly abolished in 1972.

The critical and highly debated issue of funding for local council was addressed by each District Council Chairman. Even though district councils receive government grants, allocations, and monies from local revenue, there are still not enough funds to run the councils and develop the chiefdoms. Therefore participants were informed that the current focus of every council is stepping up mechanisms for the collection of local revenue to enable them to fund their activities. Therefore they said the councils will empower all treasury clerks to collect all revenues in their chiefdoms.

The Chairman of Pujehun District Council, Mr. Sadiq Sillah, treasury clerks should be made to receive their salaries at the end of every month. He said the people must be sensitized and encouraged to pay their local tax and market dues. Also that local tax payment must go in line with the Voter Registration Exercise. Because, as Mr. Sillah puts it, ‘as long as one can vote, one is qualified to pay

¹ See Appendix A

local tax'. With this kind of action, he said, even the problem of over voting during national elections will be discouraged.

Moreover, the chairman informed participants that monies collected in the chieftdom in the 2008 local tax process would be lodged into one separate account. The district local council would carry out a verification exercise of the total tax receipts given out and the number of local tax payers assessed in the beginning of the year. These he said will be verified with total amount of monies collected in the chieftdom for the year. He ended by stating that modalities are being put in place for the payment of all arrears and monthly salaries of the Native Administrative workers, such as the police.

Presentations

Corruption

In a bid to adequately bring out the idea of accountability, transparency and integrity, Mrs. Saffie Koroma led a brief discussion in the area of corruption. She stated clearly that there is no single, comprehensive, universally accepted definition of corruption due to legal, cultural and political problems that vary from country to country. She led participants to give the meaning of corruption using their local languages. At the end of the session the following interpretations were derived:

- Violation of standards of law
- Betrayal of public trusts, hence the use of entrusted position, power or title for private gain
- Bad systems in public and private sectors and bad people in power

Mrs. Koroma gave the general definition of corruption as the abuse of power for private gain.

Categories of Corruption

1. Petty Corruption

The kind of Corruption that exists in everyday life, involving exchange of small amounts of money, preferential treatment/employment of friends or relatives in minor positions, greasing palms to get the wheels of bureaucracy moving. E.g. corrupting a public officer such as paying a 'dash' to a police officer so you don't receive a fine, paying a 'dash' to a school official to obtain placement for your child,

2. Grand or elite Corruption

This means Corruption involving big companies that bribe or use influence for contracts. Soliciting or accepting advantage.

3. Systematic or Administrative Corruption

This was given as the type of corruption that pervades the highest levels of national government leading to erosion of confidence in good governance, the rule of law and economic stability. It is that type of corruption that is associated with the systems and institutions of administration and governance

Participants also gave other interpretations of Corruption as follows:

- Unfair distribution of goods and services
- Giving unmerited assistance to relatives or associates
- Delay of justice or partial rulings for financial gain
- Clientism – promoting the interest of the family or social work through nepotism
- Nepotism – for example giving a job to someone less qualified because of personal relationships or tribal affiliation
- Conflict of interest – using official power for personal benefit, for example a public office granting a contract to his brother's firm
- Extortion – demanding kickbacks from contracts, services or wages
- The collection of illegal taxes
- Cheating the nation, e.g. by tax fraud or evasion

In another discussion, participants described alleged corrupt practices in the councils as follows:

- Decisions are taken not for the public benefit but to serve private interests
- Lack of transparency in dealing with chieftom's money matters
- Diversion of monies collected from local tax
- Little information flow
- Council/ward meetings are held in venues not able to accommodate many ward members

General causes of corruption discussed

- Poverty
- Poor salary
- Immorality
- Ignorance
- Religious secularism
- Wicked/ Bad Governance
- Ungodliness

Effects of Corruption

The participants explained effects of corruption as follows:

- The community is threatened. When the chieftom and council functionaries are corrupt, the very foundations of sustainable chieftom development are eroded
- Human rights abuse flourishes
- As corruption increases, the councils become more secretive, and basic social and economic rights are threatened

- Corruption makes it impossible for development projects to come in the chiefdoms
- Chiefdom workers are dissatisfied and corrupt due to lack of sufficient salary pay

Presentation 2

Principles of Integrity and Transparency in Local Revenue Collection:

The thrust of the training centered on this topic. The chairman of each of council emphasized the essence of integrity and transparency in local revenue collection. They noted that local councils have had difficulties in collecting taxes from citizens, most of whom hold the view that the monies collected by the councils are not properly utilized and accounted for. They maintained that even when some amount of money is collected, the councils in the provinces face the issue of sharing revenues with the paramount chiefs. Therefore they said, enhancing integrity and transparency in local revenue collection will be one of the main solutions to the problem.

The meaning of integrity was given by Mr. Sadiq Sillah, Chairman of the Pujehun District Council as that of honesty, truthfulness, honour, uprightness and reliability. He said integrity is centered on one's attitude and behaviour. According to him integrity has certain pillars which include the following:

- Political will.

He said there should be a strong political will in all leaders irrespective of which stratum of the society they find themselves. Leaders should endeavor to do that which is good for the benefit of all, so that when they pass away they would be pleasantly remembered.

He said a government with a strong political will, should not only provide preventive measures to fight against corruption but should also deliver services to its people and provide punitive measures for those who are found guilty of corrupt practices.

- Political and Administrative Accountability

Mr. Sillah gave the second pillar of integrity as that of political and administrative accountability. He told the participants that accountability is not some thing that those in authority can give easy. He said it must be demanded from political representatives. According to him, people should not be afraid to ask their leaders to give them answers concerning the services they provide because they were elected to serve the people. He said gone are the days when those in local councils were not transparent in the day to day operation of the councils. He said in his administration as district council chairman he will make sure that the council demonstrates integrity and transparency by posting its income and

expenditure on its notice board and using the Ward Committees to transmit council's work to local residents.

Presentation 3

Accountability and Transparency in Local Governance and Monitoring and Evaluating the Local Tax System

During her presentation, Mrs. Koroma said that for any country to achieve its goal for the delivery of services three main concepts must be taken into account:

- Good governance
- Integrity
- Accountability and Transparency

She said NAG has as one of its major components, Awareness Creation and Public Education on the causes, prevalence and effects of corruption in the country and one of the identified channels for achieving this is enhancing integrity, Accountability and Transparency in Local Revenue Collection.

She added that the Decentralization Process in the country is one key to achieve rapid economic growth. To achieve this he said the process must maintain effective transparency, accountability and participation, and work with an active civil society that contributes to policy formation and monitoring the delivery of services.

She noted that like corruption, accountability has many related interpretations. It can be defined as 'the demand to answer for' - To provide an account for ones actions or services. In other words accountability is the requirement to record, report, explain and justify actions, as the case may be, to a superior officer. It is an authoritative relationship where in one person (the holder of accountability) demands that another (the giver of accountability) answers or account for actions/services.

Why Accountability?

According to Mrs. Koroma, the main reason for accountability is to prevent or reduce the abuse of power by those who cannot be trusted to do what they are obliged to do. Where individuals and communities feel that their needs are not met and no effective accountability mechanisms are present, dissatisfaction and frustration are often expressed through protest. But where accountability mechanisms are effective, people are more likely to feel that their needs and wishes are being taken into account.

Mrs. Koroma cited the numerous complaints about local tax evasion, pointing out the need to address the problem of the ultimate benefit of monies collected from such taxes. One way she said this can be addressed is for the councils to begin to apply mechanisms that will build trust in not only the local tax process but also in the whole local revenue process. She advised key actors in local

governors in the chiefdoms to observe the following in order to ensure not only accountability but interaction among them:

- Applying greater transparency in decision-making issues
- Building feedback loops into decision making processes by learning from communities affected by those decisions
- Learning from past mistakes and actions in order not to repeat them
- Taking corrective action

Benefits of accountability

- Accountability mechanisms makes for greater involvement by the people, who are most affected by the decisions
- It fosters greater ownership. The people see themselves as the ones who own projects implemented such as the local tax system. When they are more involved in decision making, they are more happy to pay their taxes
- It shows justice and builds trust in systems and leaders. Because they are in the decision making plan and have paid their taxes, the leaders will be compelled to apply justice by using the monies to bring benefit for the general good.

Types of Accountability

Mrs. -Koroma highlighted the two types of accountability as Horizontal Accountability and Vertical Accountability. Vertical Accountability, she said, is that exercised by society (Non-state actors) with respect to public officials. It is a situation where citizens individually or collectively require the state to account for its actions. It connects citizens and politicians. She said this type of accountability is what civil society and communities should demand from the governance actors. It has many formal and informal processes, including voting and electoral processes. On the other hand Horizontal Accountability is exercised within the state by different state agencies

Citizen's Accountability.

According to Mrs Koroma, while accountability is an important feature of any government, people tend to pay more attention to the government, and less to the citizens. She said the role of civil Society should be promoting good governance by holding not only government accountable, but also the citizens for their actions to the state they have vowed to be loyal to. She said the change of attitude means that accountability must start from the home and from oneself. A population cannot sit idly and expect change. Each individual she said must be responsible for his/her actions. Participation in national elections for example, cannot take place only on the Election Day however important that election is; participation she maintained must be a consistent part of everyday life. Citizens must know who their leaders are, what decisions they are making and whether those decisions are being implemented on the ground.

She said people must be able to ask the following:

- Is the council doing its job, and is it doing it well?
- Do council programmes work, and if so how well?
- Are monies collected from local revenues such as local taxes, market dues etc. being spent wisely and effectively, and if not why not?

Next is for them to question any shortcomings detected and call for remedial action. (This can mean visiting the council/chiefdom authority to get information, attending ward meetings to have an opportunity to ask questions)

Whistle-blowers

Mrs. Koroma explained that civil societies, under the protection of the law, should take on the job of whistle-blowers regarding disclosures of illegality, abuse of authority, gross waste, gross mismanagement, substantial and specific danger to public health and safety. She added that for a post war country like Sierra Leone, Civil Society should be the vanguard in making the government and non-government institutions accountable to the people. But she warned that for civil society to be effective in whistle-blowing they must avoid being too partisan so as not to endanger the whole concept of accountability.

Role of the Press in providing information for the public

The Coordinator informed participants that the council should work with the press to keep the people informed about activities in the chiefdom. She emphasized that even though the press has freedom to offer additional source of public information and check on government activity, the freedom given to it must not be an end in itself. She said the press bears a great responsibility in taking this freedom seriously. It must act responsibly by ensuring that information printed or broadcast is well-researched and accurate.

In highlighting the importance of the press, Mrs. Koroma said that the press can serve as a check on government, as a tool for education, and as a voice for the population. However, she said the press can only do this when it does its job well by checking its facts and reporting and responsibly. Speaking to the media represented in the training, Mrs. Koroma advised the radios to broadcast to inform and educate their public factually so that those concerned could be called to account for their actions and not to libel and slander anyone.

Mrs Koroma concluded by saying that in a small, emerging and post war country, like Sierra Leone, a culture of responsibility and accountability should be the hallmarks of grassroots democracy acting in the best interest of all and sundry. She said this includes as follows:

- Parliamentarians reporting to their constituents
 - Civil society holding councils or chiefdom administration accountable
- She said accountability talks about enforcement and requirement.

3. Training on Monitoring and Evaluation

A One day training exercise on the Principles of Monitoring and Evaluation on the Local Tax Process was conducted by NAG for all the monitors in the three districts.

Presenting the topic Mrs. Koroma stated that there should be a strong focus on results and a demand for impact within the development community. She told participants that even though there is growing interest in Monitoring and Evaluation (M&E) yet there is often confusion about what M&E entails. Therefore she said training on monitoring and evaluation was necessary for the participants.

She said M&E provides government officials, developing managers, and civil society with better means for learning from past experiences, improving service delivery, planning and allocating resources, and demonstrating results as part of accountability to key stakeholders.

Role of Civil Society in Monitoring Process

According to Mrs. Koroma, it is very difficult to monitor the impact/implementation of projects, programs, and policies on an individual basis. That is why it is important to have strong civil society organizations. She said the work of civil society has to be coupled with the existence of an independent and free press to assist the public in becoming better informed about government activities. Information, as she puts it 'is the key to understanding government/council's policies, priorities and spending practices.' She said information provides the basis for assessing government performances. It is clearly important for it is the key to anti-corruption efforts and civil society and the press offer the main public venues for obtaining information.

Participants were also trained on the principles and methods of monitoring as follows:

Performance Indicators

She said Performance Indicators are measures of inputs, processes, outcomes, and impacts for development projects, or strategies. When supported with sound data collection, indicators she said, enable one to track progress, demonstrate results, and take corrective action to improve service delivery. The above indicator can therefore be used for the following:

- Setting performance targets and assessing progress toward achieving them
- Identifying problems through an early warning system to allow corrective action to be taken
- Indicating whether an in-depth evaluation or review is needed

Formal Surveys

Mrs. Koroma informed participants that the formal surveys can be used to collect standardized information from a carefully selected sample of people or households and provide baseline data against which the performance of the project or strategy can be compared.

Moreover, she said, this kind of indicator can be used to assess levels of poverty or local tax payment, as a basis for preparation of poverty reduction strategy or structure for tax payment.

A great advantage of it also is that it can make for samples from the findings from the sample of people interviewed to be applied to the wider target group or the population as a whole.

Impact Evaluation

Describing impact evaluation, Mrs. Koroma said it is the systematic identification of the effects – positive or negative – on individual households, institutions, and the environment caused by a given development activity such as a program or project. Impact Evaluation, she said helps for the better understanding of the extent to which activities reach the poor and the magnitude of their effects on peoples' welfare.

Mrs. Koroma taught participants that the above indicator can be used for the following:

- To measure outcome and impact of an activity and distinguishing these from the influence of other external factor
- Helping to clarify whether costs for an activity are justified
- Informing decisions on whether to expand, modify or eliminate projects, programs or policies
- Drawing lessons for improving the design and management of future activities
- Comparing the effectiveness of alternative interventions
- Strengthening accountability results

A major advantage given is that the above provides answers to some of the most central development questions – to which extent are we making a difference? What are the results on the ground? How can we do better?

In conclusion Mrs. Koroma advised the civil society representatives to be agents that promote good practices and set good examples of integrity in the community in which they live.

4. Monitoring and Evaluation Exercises

Two monitoring exercises were carried out on the 2008 local Tax process by NAG in the three districts in October and February 2008. The purpose of these exercises was to fulfill as follows:

- To monitor the Local Tax System through the creation of a Civil Society Monitoring Group for the fulfillment of the objectives of local tax collection in a proper and fairly manner

- To create an effective mechanism through which the public can voice their opinions and concerns about the ultimate benefit of the Local Tax system
- To simultaneously develop the monitoring capacity of the National Accountability Group and its affiliate members

During all the exercises the monitors interviewed the treasury clerks and distributed questionnaires to know the perception about the conduct of the local tax process in their chiefdoms.

NAG and the monitoring team also interviewed the district council chairman and staff of each district council. This was meant to compare information received from the district council to that given by the treasury clerks in the chiefdoms.

Monitoring at the Central District Councils

At the Central District Councils the Chairman welcomed the Program Coordinator, Mrs. Saffie Koroma and her team of monitors and commended the team for embarking on a monitoring exercise in the council. He also expressed hope that the exercise would help to prevent corruption in financial activities of the councils.

At the Port Loko District Council the Chairman, Mr. Munirr Fofana described the exercise as a way to strengthen the democratic process. He said because the council is in strong support of the national government's declaration of Zero tolerance to Corruption they would work with NAG to enhance greater accountability and integrity in the councils. He also promised to provide information that the team would require during their monitoring exercise at the council.

In Kailahun District, even though NAG made a pre-contact with the council authorities the District Council Chairman, Mr. Tommy Nyuma was at first reluctant in letting the monitors speak with him. The program coordinator therefore reminded him that the purpose of the monitoring exercise was not a witch-hunt but rather an intervention made by NAG to help the councils carry out their functions in a transparent manner. At this the chairman thanked NAG for their initiative to monitor the activities in the local tax process and stressed the need to fight against corruption in society. Mr. Nyuma strongly expressed his support for what he called the 'internal auditing system'. Also he pointed out that surveys conducted in the district revealed that some people only paid two thousand five hundred Leones (Le. 2,500) which is half the stipulated amount of the local tax. He therefore pledged his commitment to accountability by promising to bring those responsible to account for their actions.

At the end of his remark the chairman spoke about the need to sensitize the community people on the payment of local taxes.

The Chairman in the three councils accepted the fact that there is problem with record keeping in the District Councils. This was confirmed by the team when

they were told that there were no records for the 2007 Local Tax process. In every district council they visited the team was taken to the office of the Central Finance Clerk who gave them a summary list of total monies collected in the 2008 local tax process. In Pujehun District the chairman, Sadik Sillah spoke about the problem to harmonize names of tax payers. Therefore he requested for workers in his district councils to pursue training on record keeping. The Chairman in Pujehun also expressed dismay over the lack of proper records in the district which he said is a sign of corruption and lack of frequent monitoring exercise.

Mrs. Koroma thanked the officials for the warm reception accorded the monitoring team. She gave the reason for the monitoring exercise as a way to strengthen the combating of corruption and promote accountability and transparency in the local councils, particularly in the area of the local tax process. She said the monitoring exercise was a continuation of the series of trainings conducted by NAG to promote the campaign against corruption in the district. Also she said NAG has identified Community Education Centers in the districts where the public, including key governance actors, could go and read about governance issues.

She added that the past trainings on integrity organized by NAG were in a bid to help bring the credibility and trust lost in the local tax process. She said the reason why people refuse to pay the local tax principally stems from the fact that councils and chiefdom authorities have failed to show how monies collected are used. Therefore she said NAG would work with the councils to promote not only integrity and accountability but interaction among key governance actors as well.

Interview with the District Council Chairman

At the end of the opening remarks in the councils the monitoring team was led to the office of the Central Finance Clerk, who brought out a pile of papers believed to be records of the local tax collection. The team later discovered that there is no proper record keeping for financial activities going on in the councils. They decided to interview the chairman as follows:

1. Monitors: What is the total number of tax payers recorded in the last assessment conducted for local tax payers in the District?

Mr. Fofanah replied that information that normally gets to his desk is not raw data but it is information that had gone through lot of stages. The chairman therefore invited the Central Chiefdom Finance Clerk (CCFC), Mr. Patrick Turay, whom he said is directly responsible for chiefdom matters in the council to give information about the raw data. Mr. Turay informed the group that the people are still paying the local tax and that the process would be completed in December. But the team requested to be given information as to the total amount collected as at November 2008.

2. Monitors: How many people were recorded in the last assessment for the payment of local tax?

Ans: We cannot provide total number of local tax payers because local tax payment is on-going. This shows that even the assessment was not properly carried out and recording not proper.

3. Monitors: What was the total number of receipts books received from the Ministry of Local Government Internal Affairs and Rural Development?

Ans: There were one thousand (1000) books received from the Ministry.

5. Monitors: How many leaves are there in one receipt book?

Ans: Each book contained one hundred (100) leaves.

6. Monitors: What is the total number of receipts issued out to tax payers and what is the age range of the tax payers?

Ans: We do not look at the age range because the law says everybody who is eighteen and above should pay local tax. The Finance Clerk only looks at the number of Males and Females paying the local tax.

7. Monitors: Do you think it will be a good idea to know how many people paid from eighteen years and above to ascertain whether the number is increasing or decreasing?

8. Ans. Yes it will be a good idea. Therefore we request that NAG helps us get provide proper record keeping

9. Monitors: Can you give the number of males and females that paid the local tax in 2008?

Mr. Turay said he could do so later. At this point, Mrs. Koroma noted that NAG was going to get that information in the second monitoring.

10. Monitors: Do you have a record of total amount of money collected as local tax in the district in 2007?

Mr. Turay said he could not give that as at that time, but has the record for 2008. Again Mrs. Koroma said they had asked for the records in 2007 local tax process in order that they could compare with that of 2008.

11. Monitors: What is the total amount of money collected as local tax in the chiefdoms?

Mr. Turay gave the monitors the same information they received from the chiefdoms

12. Monitors: Why is it that monies collected from the local tax in amalgamated chiefdoms like BKM and TMS is low? Is it that these chiefdoms do not have enough population or are the children more children than adults?

Ans: The amalgamated chiefdoms do have great population but the problem is that those chiefdoms are a bit stubborn in paying their local tax. In fact the paramount chiefs and section chiefs are still holding on some of the money they have been instructed to return.

13. What chiefdom paid the highest local tax?

Ans. Kaffu Bullom which houses the country's only international Airport at Lungi and also has a large number of fishermen.

14. Monitors: What do you think should be done to address the problem of non-payment of local tax?

Ans. More sensitization should be done. NAG should work with the council and the chiefdom authorities to sensitize the chiefdoms and educate the people about the essence of paying taxes.

15. Monitors: From what other areas you are getting local revenues?

Ans. Market dues and Local Court fines are two major areas. Licenses that were under the Chiefdom Administration are now under the District Council.

16. Monitors: Do you have records to show total amount of market dues and local court fines collected so far?

Ans. Mr. Turay said the records were not available at that time.

17. Monitors: What have you done with the money collected from the local tax?

Ans. The monies are in the respective bank accounts (each chiefdom has an account) at the Marampa Community bank in the Port Loko District. He said the instruction of the Minister of Local Government is that they should not withdraw any amount of money until they finish collecting the local taxes when they will then be told what to do.

18. Monitors: Did you make it known to the communities that their monies are in the bank?

Ans. According to Mr. Turay everybody knows the monies are in the respective bank accounts.

19. Monitors: Are there any plans to include the communities in planning for the use of monies collected?

Ans: Mr Turay said one of the first things the Local Government Minister told them was that after the completion of the local tax collection, they should inform the chiefdoms about the total amount of money collected and they will receive further instructions on what to do.

20. How do you wish to work with NAG in order to minimize or prevent corruption in the local revenue process?

Ans. District Council Chairman, Mr. Fofanah said there are a lot of challenges in revenue collection. He said he has come up with some new initiative to improve the councils' accounting systems.

Mr. Fofanah called on NAG to work with them to ensure a transparent and accountable council in the public domain. He said NAG should also help them print out ledgers for record keeping that will be distributed to each chiefdom particularly to the treasury clerks to be used in reporting financial transactions in their chiefdoms.

Mr. Fofanah asked NAG to have record keeping in the councils as a major project. He pointed out that the question of getting books from the government will delay the improvement of the systems. He said even though the local government provides books for the councils to make returns those who are still benefiting from the old corrupt and unaccountable system delay to provide the books for proper reporting.

Mr. Fofanah suggested that NAG print the books in a tripartite form and make the printing of the material security bound.

Rosaline Bangura, NAG Monitor- commended the new Chairman of the Port Loko District Council for access to information on the work of the council. She said that was not the case with the last council.

Alimamy Sisco Conteh, another monitor asked the chairman on how best the council can source out record keeping from line ministries in the council?

The District Council Chairman said he is trying to ensure that returns from the various line ministries are properly reported.

5. Presentation of Reading and Record Keeping Materials

In all the three district councils, the Program Coordinator presented ledgers, handbooks on the United Nations Convention against Corruption, Citizen Handbook on Public Finance and Training Manual on Fighting Corruption.

6. Identification of Civic Education Centres

In a bid to foster openness, transparency and accountability among communities in the chiefdoms and to help local governance actors to be more committed to the Anti-Corruption campaign, NAG identified Civic Education Centres in the three districts of Port Loko, Kailahun and Pujehun. The Centres were equipped with various reading and education materials.

NAG believes that education is one of the most active social sectors, where concrete system and reforming steps can prove and influence anti-corruption. The willingness of preventing corruption and the support for a transparent society would not be possible without community awareness and public education reaching as far down to every sector of the society such as chiefdoms. The identification of Civic Education Centres in the districts aims to create public awareness on national issues thereby helping communities to inculcate values that promote good governance, anti-corruption attitudes and development.

From time to time the Centres are equipped with newspapers, magazines, handbills and posters. Also the Centres act as hubs to report cases of corruption and bad governance for the attention of NAG and ACC.

7. Distribution of Questionnaires

Questionnaires were distributed to community members in the districts to give their perception about the local revenue process. This was analyzed by NAG using the pie chart and graph².

8. Radio Discussion Programs

In a bid to disseminate information concerning affairs of the chiefdom and councils, after every activity in the chiefdoms, both NAG and civil society members engaged members of the local councils in interactive talk shows in the targeted communities that have radio stations. The talk shows are always carried out in the three main languages. Due to the frequency of the programs and the commitment of the civil society task force holding the radio discussions this has motivated the local councils in the chiefdoms to organize a weekly radio program that will keep the people informed about the work in the district local council.

9) Monthly Chiefdom Meetings

Three chiefdom meetings were conducted in each district headquarter town that brought together stakeholders, such as women's head, representatives of youth groups, trade, drivers unions, members of the local councils and traditional/religious. The meetings were geared towards reporting on the local tax process and making known and describing the new operations of the local councils to the chiefdom communities; the main objective being to bring adequate information to the people.

Conclusion

The transfer of central government authority to district administration was carried out by law in a bid to address the problem of need and convenience. Putting the law into operation at the local council level has been very challenging according to a recent performance scoring conducted by the Decentralization Secretariat and also the report card scoring conducted by NAG.

The problem was that, the overall Decentralization agenda of the Government of Sierra Leone was not pre-tested/experimented to help prepare for apparent defects in localizing the procedures and processes that are now emerging. Rather the people and the government are left to look back and take stock on what has worked well and what has not.

It is hoped that the work of NAG in the councils, especially in the area of monitoring on the local tax, will influence future direction and overall programming for the strengthening of accountability and transparency in the local revenue process in the chiefdoms and thus the Decentralization Process

Appendix A

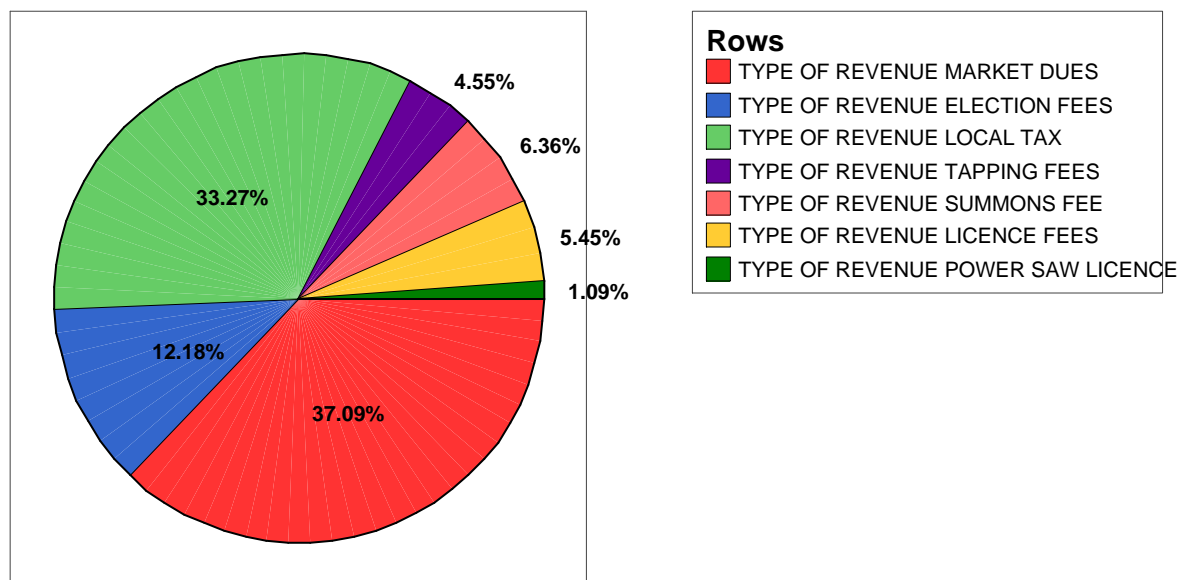
GROUP Work and Recommendations

- 1) The Local Councils should be allowed collect the local tax, licenses and fees at a rate to be negotiated by the council, the people and the chiefdom authority
- 2) The council should be given enough of the revenue collected to be able to undertake development programmes in the chiefdoms
- 3) The Chiefdom Councils and Local Councils must dialogue over the issue of revenue sharing and distribution of precepts, taking into consideration the population and size of chiefdoms
- 4) There should be adequate sensitization exercises for tax payers on the importance of the local tax payment
- 5) The national government should provide a form of identification such as uniforms for the local tax collectors, especially for the native administrative police officers.
- 5) There should be legally established local tax bureaus at district level, which will be charged with the responsibility of collecting all local revenues, and a monitoring tax force that will monitor all activities.
- 6) There should be development in the chiefdoms to show for the monies collected for taxes
- 7) To provide capacity trainings and regular source of salary for the native administrative police, treasurers and court clerks
- 8) To have a comprehensive register of all tax collectors and tax payers
- 9) The government should print tax payer's receipt books and submit them to the local authorities in time for the exercise
- 10) Sierra Leoneans who are staying abroad and who want to contest the national and local government elections should be regular local tax payers.
- 11) People with credibility such as religious leaders should be involved in revenue collection, starting from the planning stage to the monitoring stage, to foster accountability and transparency.
- 12) Local revenue collected should be audited and the reports published
- 13) To conduct a house to house check to register number of occupants for the establishment of a tax payers' register
- 14) The national government should put in place disciplinary measures against tax evaders.
- 15) The local police should be adequately provided with materials and transport facilities for the local tax collection
- 16) To increase the number of Local Courts (Barrays) to avoid illicit court sessions in homes of traditional rulers

- 17) A monitoring team should be established to monitor the whole revenue collection process beginning from the planning stage on to the use of the monies collected as follows:
- Monitor the number of people registered as tax payer in each of the chiefdoms by doing a house to house on the spot check
 - Cross check with the results of the census on the total number of people especially youths that are within the age eighteen (18) to pay tax
 - Monitor the assessment stage of properties owned in the villages
 - Work with the tax collectors to know the amount paid for taxes, licenses, dues and fines
 - Monitor what is being done with the monies collected and follow up development projects in the chiefdoms
 - To make more use of the media as a tool to pass on council reports and information of national importance to the people, and at the same time reporting on the out come of stakeholders meetings

Appendix B

ANALYSIS OF LOCAL COUNCIL QUESTIONNAIRE DISTRIBUTED TO COMMUNITY MEMBERS IN THE KAILAHUN AND PUJEHUN DISTRICTS ON THE LOCAL REVENUE PROCESS IN THOSE DISTRICTS

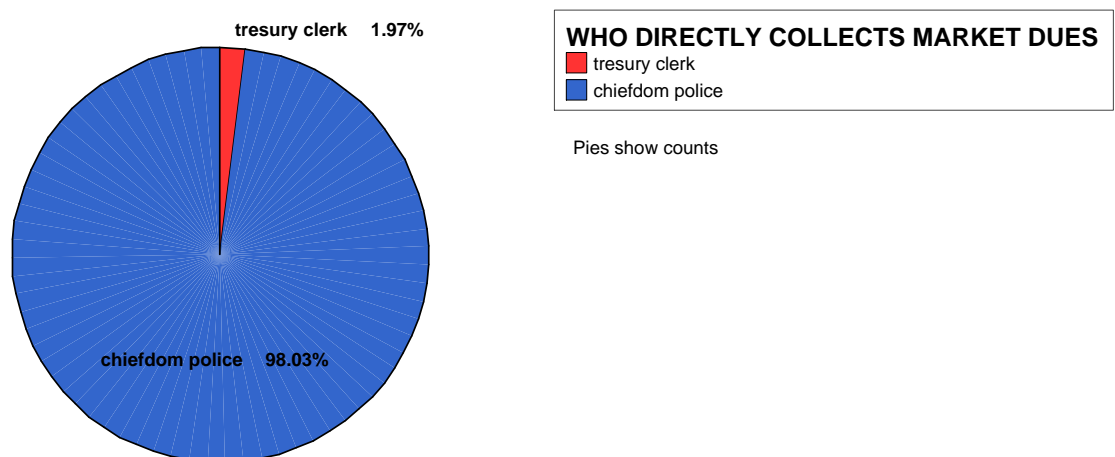
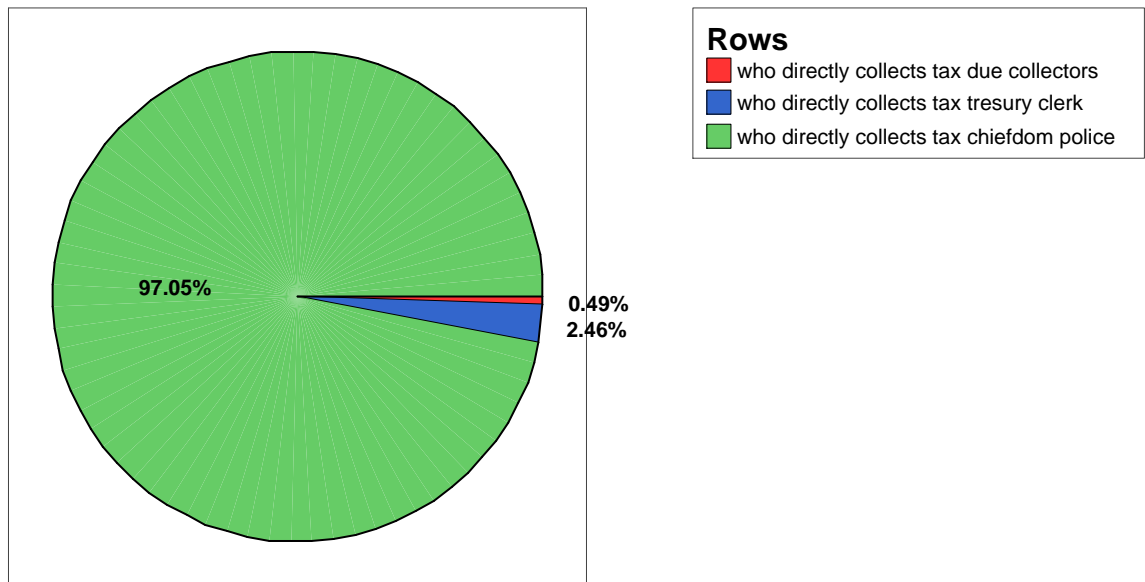


The pie chart above shows the kind of local revenue collected in various chiefdoms in Pujehun and Kailahun Districts. 33.27% of the revenue collected is local tax. 37.09% is market due, 12.8% is election fees, 4.55% is fees for tapping palm wine, 1.09% is power saw license where as 6.36% is summons fee.

Market dues and local tax are the most common and most collected types of revenue and together they constitute 70.36% of the local revenue collected. According to the Local Government Act of Sierra Leone, the treasury clerks in the chiefdoms are supposed to collect local tax. But due to the loss of credibility of

these by the public, chiefdom police were sent to collect taxes from the people. Therefore one of the reasons for holding the trainings was to enhance integrity in the system.

The pie chart below shows local tax collected in 2007. 97.05% of that tax was collected by the chiefdom police. 2.46% is collected by treasury clerks and 0.49% of the local tax is collected by due collectors.



The pie chart above shows which authority directly collects market dues in 2007. Again 98.03% of the market dues was collected by chiefdom police. 1.97% is

collected by treasury clerk. It is worth noting that the chiefdom police are now involved in the collection of market dues because even the Market due collectors have lost their credibility in the system and so were not involved in the collection process. The minimum age of paying tax is 18 years as seen in the study.

Most of those interviewed said they start their revenue collection in January. Most of the respondents also say that March, June and July is when they start revenue collection. Very few of the respondents say that they start their revenue collection in November.

No revenue collection starts in December even though it is the harvest season. It was suggested by participants at the training therefore that local tax collection should start in December when farmers would have got money from their sale of crops.

