ABSTRACT

In March 1991, a civil war broke out in Sierra Leone and the conflict raged for 11 years ending in 2002. Following the end of the war, a ‘Truth and Reconciliation Commission’ was set up to examine the causes of the war. The government then commissioned two policy documents called: Poverty Reduction Strategy Paper I (PRSP I) and Poverty Strategy Reduction Paper (PRSP II). In both PRSPs decentralisation was identified as a core strategy to address the causes of the war. In 2011, the Department for International Development (DFID) commissioned a study into the Sierra Leone decentralisation programme. The study found that there is need to revise and expand the Local Government Act and that the constraint for an effective decentralisation system in Sierra Leone is political rather than technical. This research is undertaken on this backdrop to investigate further the factors affecting the implementation of decentralisation in Sierra Leone.

Based on the sensitive nature of the study, a case study with a fictitious identity is used where all the participants opted to be anonymous. The study is purely qualitative where elite interviews were conducted. The research participants are selected across the country’s decentralisation spectrum including key decentralisation actors from the locality of the case study and other relevant decentralisation institutions in Freetown, the capital of Sierra Leone.

In line with the findings of the DFID study this research identified additional factors affecting the decentralisation process in Sierra Leone. The identified factors relate to: fiscal, political, administrative and design issues. The study therefore proposes a revised institutional framework where Chiefdom Councils are integrated into Local Councils in locations where the institution of Chieftaincy exist. In this case Traditional Leaders become key part of the governance structure of Local Councils thereby mitigating the debilitating effect of partisan politics on decentralisation.
ACKNOWLEDGEMENT

I start my acknowledgement by thanking first and foremost Allah (SWT) for granting me the sustained courage with good health to undertake this research work. It would not have been possible without His Divine Support. So, I say thank you Allah!!

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DEDICATION

This thesis is dedicated to the memory of my late parents: Late Yeni Foday Sidiqi Fofanah and Late Yankoni Kamara and my maternal grandmother Yan Chernor Fatu Kamara. May their souls rest in perfect peace, Amen!
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<tr>
<td>AFRC</td>
<td>Armed Forces Revolutionary Council</td>
</tr>
<tr>
<td>APC</td>
<td>All People’s Congress</td>
</tr>
<tr>
<td>C&amp;C</td>
<td>Civil Engineering and Construction</td>
</tr>
<tr>
<td>CA</td>
<td>Chief Administrator</td>
</tr>
<tr>
<td>CADDAS</td>
<td>computer aided qualitative data analysis</td>
</tr>
<tr>
<td>CCT</td>
<td>Compulsory Competitive Tendering</td>
</tr>
<tr>
<td>CDF</td>
<td>Civil Defence Forces</td>
</tr>
<tr>
<td>CEDAW</td>
<td>Convention on the Elimination of all Forms of Discrimination Against Women</td>
</tr>
<tr>
<td>CFO</td>
<td>Chief Finance Officer</td>
</tr>
<tr>
<td>CG</td>
<td>Central Government</td>
</tr>
<tr>
<td>CLGPAS</td>
<td>Comprehensive Local Government Performance Assessment System</td>
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<tr>
<td>CLoGPAS</td>
<td>Comprehensive Local Government Performance Assessment System</td>
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<tr>
<td>COLPAS</td>
<td>Comprehensive Local Government Assessment System</td>
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<tr>
<td>CSI</td>
<td>Civil Society Index</td>
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<tr>
<td>CSO</td>
<td>Civil society organisations</td>
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<tr>
<td>DCA</td>
<td>Deputy Chief Administrator</td>
</tr>
<tr>
<td>DDE</td>
<td>The District Director of Education</td>
</tr>
<tr>
<td>DecCom</td>
<td>Decentralisation Commission</td>
</tr>
<tr>
<td>DecSec</td>
<td>Decentralisation Secretariat</td>
</tr>
<tr>
<td>DFID</td>
<td>Department for International Development</td>
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<tr>
<td>ECOMOG</td>
<td>The Economic Community of West African States Monitoring Group</td>
</tr>
<tr>
<td>ECOWAS</td>
<td>Economic Community of West African States</td>
</tr>
<tr>
<td>FO</td>
<td>Finance Officer</td>
</tr>
<tr>
<td>GoSL</td>
<td>Government of Sierra Leone</td>
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<tr>
<td>HDI</td>
<td>Human Development Index</td>
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<td>HR</td>
<td>Human Resource</td>
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<td>HR</td>
<td>Human Resources</td>
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<tr>
<td>IEC</td>
<td>Information, Education and Communication</td>
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<tr>
<td>IMC</td>
<td>Inter-Ministerial Committee</td>
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<tr>
<td>IMC</td>
<td>Inter-Ministerial Committee for Decentralisation</td>
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<tr>
<td>INGO</td>
<td>International Non-Governmental Organisation</td>
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<tr>
<td>LED</td>
<td>Local Economic Development</td>
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<tr>
<td>LG</td>
<td>Local Government</td>
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<td>LGA</td>
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<td>LGFC</td>
<td>Local Government Finance Committee</td>
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<tr>
<td>LGFD</td>
<td>The Local Government Finance Department</td>
</tr>
<tr>
<td>LGSC</td>
<td>Local Government Service Commission</td>
</tr>
<tr>
<td>LRCon</td>
<td>Local Representative Council</td>
</tr>
<tr>
<td>MDA</td>
<td>Ministries, Departments and Agencies</td>
</tr>
<tr>
<td>MIALG&amp;RD</td>
<td>Ministry of Internal Affairs, Local Government and Rural Development</td>
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<tr>
<td>MoFED</td>
<td>Ministry of Finance and Economic Development</td>
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<tr>
<td>NaCSA</td>
<td>National Commission for Social Action</td>
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<tr>
<td>NDP</td>
<td>National Decentralisation Policy</td>
</tr>
<tr>
<td>Acronym</td>
<td>Description</td>
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<tr>
<td>NGO</td>
<td>Non-governmental organisation</td>
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<tr>
<td>NPPA</td>
<td>National Public Procurement Authority</td>
</tr>
<tr>
<td>NPRC</td>
<td>National Provisional Ruling Council</td>
</tr>
<tr>
<td>OHCHR</td>
<td>Office the High Commissioner for Human Rights</td>
</tr>
<tr>
<td>PAC</td>
<td>Public Accountability Committee</td>
</tr>
<tr>
<td>PANAFU</td>
<td>Pan African Union</td>
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<tr>
<td>PCC</td>
<td>Provincial Coordination Committee</td>
</tr>
<tr>
<td>PHU</td>
<td>Primary Health Unit</td>
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<tr>
<td>PRSP (I)</td>
<td>Poverty Reduction Strategy Paper I</td>
</tr>
<tr>
<td>PRSP (II)</td>
<td>Poverty Reduction Strategy Paper II</td>
</tr>
<tr>
<td>RTF</td>
<td>Resident Technical Facilitator</td>
</tr>
<tr>
<td>SLPP</td>
<td>Sierra Leone People’s Party</td>
</tr>
<tr>
<td>SMC</td>
<td>School Management Committee</td>
</tr>
<tr>
<td>TA</td>
<td>Tribal Authorities</td>
</tr>
<tr>
<td>TRC</td>
<td>Truth and Reconciliation Commission</td>
</tr>
<tr>
<td>ULIMO</td>
<td>United Liberian Movement for Democracy</td>
</tr>
<tr>
<td>UN</td>
<td>United Nations</td>
</tr>
<tr>
<td>UNDP</td>
<td>United Nations Development Programme</td>
</tr>
<tr>
<td>UNICEF</td>
<td>United Nations Children Funds</td>
</tr>
<tr>
<td>WATSAN</td>
<td>Water and Sanitation</td>
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<tr>
<td>WDC</td>
<td>Ward Development Committee</td>
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<table>
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<tr>
<th>Terms</th>
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<tr>
<td>Bank</td>
<td>World Bank</td>
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<tr>
<td>Parliament</td>
<td>The Parliament of Sierra Leone</td>
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<td>PETFORM</td>
<td>Public Expenditure Tracking Form</td>
</tr>
<tr>
<td>The Act</td>
<td>The Local Government Act 2004</td>
</tr>
<tr>
<td>The Constitution</td>
<td>The Sierra Leone Constitution of 1991</td>
</tr>
<tr>
<td>The Council</td>
<td>The Rotifunk District Council</td>
</tr>
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<td>The Country</td>
<td>Sierra Leone</td>
</tr>
<tr>
<td>The Local Authority</td>
<td>The Rotifunk District Council</td>
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<tr>
<td>The Local Council</td>
<td>The Rotifunk District Council</td>
</tr>
<tr>
<td>The Minister</td>
<td>The Minister of Local Government</td>
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<tr>
<td>The Ministry</td>
<td>The ministry responsible for decentralisation</td>
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<tr>
<td>The Policy</td>
<td>The National Decentralisation Policy 2010</td>
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<tr>
<td>Ward</td>
<td>The geographical unit politically represented by a councillor</td>
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1 INTRODUCTION

This study aims to explore the factors that affect the implementation of decentralisation in Sierra Leone. Decentralisation is not a phenomenon that can be defined easily as it ‘...takes many forms and has several dimensions’ (Litvack et al., 1998, p. 4). Owing to the definitional complexity of decentralisation, the main policy principle of the Sierra Leone decentralisation is:

[T]he transfer of power, authority and resources from the centre to democratically elected local councils anchored within the national Constitution and articulated in law, promoting autonomy without prejudice to the sovereignty of the national government’ (Government of Sierra Leone, 2010, pp. 3-4).

However, for the purpose of this study, a definition is sought in chapter two. In 2002, Sierra Leone emerged from a civil conflict that took place from 1991 to 2002. The war continued for over a decade (Fanthorpe, 2003; Betancourt et al., 2010; Bender, 2011; Labonte, 2011; Jackson, 2011; Millar, 2011; Collier andDuponchel, 2012; Sierra Leone, 2013; Tom, 2014; Kanyako, 2016); However, over a decade on, the country has made substantial progress in the area of reconciliation but poverty and unemployment still remain serious challenges for the country (Edwards and Yilmaz, S.; and Boex, 2015). As studies noted, the key factors responsible for the outbreak of the war was bad governance which resulted to an unacceptable level of poverty in the country (International Monetary Fund, 2005; International Monetary Fund 2011).

With the official declaration of the end of the ‘...war on 18th January 2002’ (International Monetary Fund, 2005, p. 2) by the late former President –Alhajie Dr Ahmed Tejan Kabbah, his government and successive governments have initiated efforts to combat poverty and institute good governance. These initiatives resulted in the creation of three policy documents: the Initial Poverty Reduction Strategy Paper (Government of Sierra Leone, 2001), the Poverty Reduction Strategy Paper 1 (PRSP I) (International Monetary Fund, 2005) and Poverty Reduction Strategy Paper 2 (PRSP II) (International Monetary Fund, 2011), progress on which is monitored every 3 years (International Monetary Fund, 2011). The PRSP II is popularly known as the ‘Agenda for Change 2008-2012’ (Government of Sierra Leone, 2010). In both the PRSP I and PRSP II, decentralisation was identified as the vehicle
and core strategy for the achievement of their strategic outcomes (International Monetary Fund, 2005; International Monetary Fund, 2011).

In the introduction to the National Decentralisation Policy, the president of Sierra Leone, His Excellency Dr Earnest Bai Koroma stated that:

‘In order to maintain the progress, we will make, we must ensure sustainable human development through the provision of improved social services. Effective delivery of basic social services is essential for ensuring economic growth and poverty reduction. We are committed to bring the service delivery closer to the people, by pushing forward our policy of decentralisation and devolution of service delivery functions to local councils’ (Government of Sierra Leone, 2010 pp.1-2).

It can be seen from the quote that the government led by His Excellency Dr Earnest Bai Koroma is determined to pursue the decentralisation policy aspirations inherited from the late president. Following this introduction, the researcher progressed to stating the rationale of the research in section 1.1.

1.1 RATIONALE OF THE STUDY

At the pilot phase of the research, an interview with the most senior civil servant in the ministry of local government and rural development observed that the war was the result of the over-centralisation of government (Mr Sani, 2010). At the end of the war in 2002, one of the recommendations of the PRSPs was for Sierra Leone to adopt a policy of devolution through decentralisation (International Monetary Fund, 2005). Following the PRSPs, the government in 2004 passed an Act called ‘the Local Government Act 2004’ (International Monetary Fund, 2005). Since the adoption of decentralisation, the country has made some progress (Edwards et al., 2014) as the country is now peaceful and stable in support of the research that indicates that the adoption of the policy of decentralisation reduces the propensity of internal conflict (Ezcurra, 2015). It is therefore no surprise that ‘…decentralisation is under way almost all over the world’ (Karlof and Lovingsson, 2005, p. 122) in one form or the other.

With the support of the international partners of Sierra Leone, decentralisation was identified as the vehicle through which the government could achieve reform and development (International Monetary Fund, 2005). Decentralisation as a government reform policy has attracted much attention because:
‘...it is often a cross-cutting reform that can relate to such important Bank concerns as the relation between fiscal and financial development; macro-economic stability; poverty alleviation and the social safety net; institutional capacity, corruption, and governance; investment in infrastructure; and the provision of social services’ (Litvack, et al. 1998, p. 2).

Despite the virtues associated with decentralisation as set out above and its inherent worldwide adoption, there is a debate that decentralisation is neither “good” or “bad” (Litvack et al., 1998, p. 2). Owing to this debate, the World Bank is interested in investing in resources with the aim of understanding decentralisation (Litvack et al. 1998).

Considering the size of the local government sector in Sierra Leone (46.3%) (Edwrads and Boex, 2013), a well-managed public sector is of utmost importance for the wellbeing of the general populace as well as setting up the framework for a thriving local business environment. For instance, in the U. K. a strong argument for the rationalisation of the public sector intervention in the economy has been that ‘...the public sector should provide services where the market fails to do so, and the goods or services are required collectively, a decision made through the political process’ (Flynn, 2002, p.13). This has also been the key argument of Mark Moore, the father of public value (Moore, 1995). This is also complementary to the decentralisation principle of subsidiarity, which states ‘...that no level of government should carry on an activity which could be done at the level below’ (Flynn, 2002, p. 26).

As the management of the public sector is a political process, the development of the sector is affected by politics both in terms of policy and management (Flynn, 2002). In the case of developing countries, the management of the sector to a large extent is influenced by international pressure (Crawford, 2008). As a policy aspiration and as part of the national decentralisation agenda in Sierra Leone, local councils under the umbrella of local governments constitute a major part of the public sector in the country and they are empowered to exist as the highest development and service delivery authorities in their localities and shall be responsible generally for the promotion of local development and for improving the welfare of the people with the resources at their disposal (Government of Sierra Leone, 2010). In principle, local governments in Sierra Leone have been legislatively granted powers of general competence (Flynn, 2002) in tandem with the principle of subsidiarity.
On the design of decentralisation, the World Bank report noted that: ‘...we do not know enough empirically to make definitive recommendations about which types of decentralisation are best for which institutional settings’ (Litvack et al., 1998, pp. 2-3). Therefore, with Sierra Leone re-introducing decentralisation (International Monetary Fund, 2005, 2011) with the aims of enhancing local development and improving the welfare of its citizens, ensuring national stability and security (Government of Sierra Leone, 2004, 2010), the design of the programme is crucial for the achievement of the policy objectives. In this connection, a recent study commissioned by the UK Government’s Department for International Development (DFID) in it concluding statement stated that there is a danger by policy makers in Sierra Leone to misread the political current in the provinces which is detrimental to the hard earned peace and an obstacle to the prosperity of the country (Fanthorpe et al., 2011). In light this concluding commentary referred to above and due to the “ambivalence” on the outcome of decentralisation (Litvack et al., 1998; Regmi et al., 2010; Ssonko, 2013), the researcher has deemed it expedient to embark on this intellectual venture to explore the factors that affect the implementation of decentralisation (Grewal, 2010) in Sierra Leone.

The above motivation is propelled by the fact that more work is needed to make the decentralisation agenda a success in Sierra Leone (Edwards et al., 2014). As one with first-hand experience of the war; the researcher enjoys an epistemologically-privileged position regarding this study and hence understands fully the importance of the successfully implementation of decentralisation in Sierra Leone as it has the potential to enhance good governance and deal with the issues relating to the mal-administration of state affairs which led to the war in Sierra Leone in 1991 (International Monetary Fund, 2005).

1.2 **Problem Statement**

In 2011 DFID commissioned a research into the Sierra Leone decentralisation programme. One of the fundamental issues that emerged from the research was the institutional choice adopted in local governance based on which the study noted that:

*There has been talk in GoSL [Government of Sierra Leone] circles for several years about the need to revise and expand the LGA [Local Government Act], but the main constraints on the development of an effective local government system in Sierra Leone are political rather than technical* (Fanthorpe et al. 2011, p. 60).

In the light of this finding and in view of the potential danger should the decentralisation programme in Sierra Leone fails; the researcher decided to embark on this intellectual project.
to further explore the factors affecting the implementation process of the Sierra Leone decentralisation policy.

1.3 **Positionality of the Research**

Sierra Leone is at crossroads between advancing democracy at the national government level and building local governments at the local level. This is marked by efforts aimed at the instauration of good governance and making the government responsive to its citizens both at the central and local levels. The public sector in many countries of the world, including the United Kingdom (UK), have undergone and are still undergoing restructuring and reforms (Flynn, 2002; Karlof and Lovingsson, 2005)

In the developed and developing countries alike, decentralisation has been identified and relied upon as the backbone of almost all forms of government reforms. This has been a result of the a priori notion of the benefits associated with decentralisation and the belief that central governments have often failed to provide effective services (Litvack *et al.*, 1998). In a pre-research interview with a former mayor of Southwark Council in the UK, he said: ‘…governments cannot rule from the centre’ (Blango, 2013). It is therefore the right policy direction that Sierra Leone has decided to embark on a programme of decentralisation through devolution (Government of Sierra Leone, 2004).

In Sierra Leone, the country decided to revive its decentralisation policy following the end of the brutal civil war that cost so many lives and brought the country’s deplorable infrastructure to a more ruinous state (Fanthorpe, 2003). In order to prevent a future conflict and to demonstrate the country’s determination to address the causes of the war, it is but fitting that, efforts are made to ensure that the country enjoys a functional decentralised system. As identified in the PRSP I and PRSP II, decentralisation is clearly a vehicle for economic development and poverty reduction (Litvack *et al.*, 1998; Government of Sierra Leone, 2010). With this in mind, it is clear why the World Bank is actively involved with decentralisation programmes in many developing countries, including Sierra Leone (Litvack *et al.*, 1998; Fanthorpe *et al.*, 2011).

Despite the attractiveness of the potential benefits associated with decentralisation especially in case of developing countries, it adoption does not come without pressure of one form or another (Fenwick and Bailey, 1999; Byrkjeflot and Neby, 2008; and Brackertz, 2013). In
view of the attractiveness of decentralisation, consideration should be given to the claim that there has been little or no conclusive evidence that these benefits are actually realisable (Crawford, 2008). As the World Bank is one of the key proponents of decentralization in developing countries, it attests that: ‘...much of the discussion of decentralization reflects a curious combination of strong preconceived beliefs and limited evidence’ (Litvack et al. 1998, pp. 2-3).

The 1998 World Bank report also stated that: ‘...we do know that the best design will vary depending on circumstances and institutions, and that this complexity has sometimes been overlooked in the haste to offer policy advice’ (Litvack et al., 1998, p.3). The report further stated that: ‘...if a common framework can be established, we can begin to assemble documented case studies of decentralisation, so within a few years we may be able to identify with precision patterns of success and failure’ (Litvack et al., 1998, p.3).

Despite the fact that decentralization is being implemented throughout the developing world (Crawford, 2008) and the developed alike (Kluvers and Tippett, 2011) yet there is the debate that ‘...decentralisation is neither good nor bad...’ (Litvack et al., 1998, p. vii). As the outcome of decentralisation is still debatable due to lack of adequate empirical evidence and a common framework, one of the researcher’s objectives is to examine the current institutional framework of the Sierra Leone decentralisation programme with a view to proposing a revised model. The researcher now turns to the aim and objectives of the study in the subsequent sections of this chapter.

1.4 RESEARCH AIM
The aim of this research is to explore the factors that affect the implementation of decentralisation in Sierra Leone based on a pseudonymous district council as a case study in order to construct an empirically grounded model of felt needs fulfilment in line the current institutional framework of decentralisation in Sierra Leone.

1.5 RESEARCH OBJECTIVES
The following research objectives have been developed to help in the achievement of the research aim set out in section 1.4:

a. To undertake a systematic review of the relevant literature covering the evolutionary trend of events leading to the reintroduction of decentralisation and the theoretical
concepts of decentralisation using the evolutionary theory of path dependency and the sequential theory of decentralisation as the basis of the analytical framework.

b. To explore the factors affecting the implementation of decentralisation in the Rotifunk district council in particular and by extension the decentralisation programme in Sierra Leone in general in light of the current institutional framework.

c. To develop an empirically induced felt needs engineering model to guide the operations of the Rotifunk local council in particular and local councils in Sierra Leone in general.

d. To propose a revised institutional framework that is integrative, inclusive and self-enforcing.

e. To formulate propositions based on key participants’ perception to form the basis for future research of the Sierra Leonean decentralisation model.

1.6 RESEARCH QUESTION
The following research question has been developed to engineer the achievement of the aim and objectives of this research:

Based on the case study, is the Sierra Leone decentralisation programme effective enough to address the felt needs of its local population?

The scope and focus of this thesis is guided by the above formulated research question. This is important in terms of the literature reviewed in chapter three and the methodological considerations adopted in chapter five of this study.

1.7 THESIS LAYOUT
The diagram below represents the layout of the thesis illustrating the sequential flow in terms of chapters starting from the point of departure of the research to the point of closure with opportunity for future research as shown by a straight connector between the point of closure and the point of departure.
As this chapter is concluded, it is important to shed light on the contextual intricacies of the study. This is laid out in chapter two as titled ‘Evolutionary Trend of Decentralisation in Sierra Leone’. The chapter highlights and analyses the historical events before and after the passing of the LGA 2004 in Sierra Leone. It covers a critical assessment of the issues that emerged from the war and looks at the relationship between traditional leaders and local councils taking the case study as a case example. As the case study council is highly anonymised a critical illustration of it characteristics is considered expedient.
2 CONTEXTUAL AND EVOLUTIONARY TREND OF DECENTRALISATION IN SIERRA LEONE

2.1 INTRODUCTION

The introduction of this chapter will be incomplete without a contextual background to Sierra Leone and the evolution of decentralisation from colonial period to date. Sierra Leone is a small country in West African sharing borders with Guinea in the north, Liberia in the south and south-east and the Atlantic Ocean on the south-west with a total area of 27,925 sq. mi (Conteh, 2003) with Freetown as it capital. In 1787, Freetown, which is a coastal area became a home to freed slaves (Conteh, 2003) and blacks discharged from the British army under an arrangement with the British (Sandbox Networks Inc n.d.). In 1808, Freetown became a British colony and in 1896 the hinterland of Sierra Leone was declared a British protectorate (Sandbox Networks Inc n.d.; Corradi, 2010). By 1792, 1,200 Maroons from Nova Scotia had joined the original settlers from Britain and in 1800, another batch of slaves who rebelled in Jamaica travelled to Freetown. Sierra Leone gained independence from Britain on the 27th April 1961 (Jackson, 2011; Corradi, 2010) and then became a Republic on the 19th April 1971 (International Monetary Fund, 2005). Since independence, the country has experienced a series of political and economic instability.

Before becoming a Republic in 1971, the civilian government in 1967 was overthrown by a coup but was replaced by a civilian government a year later in 1968. After becoming a republic, the All People’s Congress (APC) government suspended the elective aspect of local government (Government of Sierra Leone, 2010). This was the start of the establishment of a path (Peters and King, 2005; Trouvé et al., 2010; Awortwi, 2011) to over-centralisation. In the same period, an attempted coup on the government of Prime Minister Siaka Stevens led to the government requesting military support from Guinea. The Guinean military stayed for two years and in April 1978, late President Siaka Stevens’ APC turned Sierra Leone into a one party state (Network Sandbox Inc, n. d.; Bender, 2011). This decision led to the over-centralisation of government which was then blamed for the outbreak of the war in 1991 (Mr Sani, 2010).

This chapter covers the decade long war and its implications on the democratisation process in Sierra Leone. This is covered in section 2.2. In section 2.3, the thesis deals with the democratic trajectory in Sierra Leone since the first democratic elections in 1996 to the
signing of the Lomé Peace Accord between the Sierra Leone People’s Party (SLPP) and the Revolutionary United Front (RUF) to the interregnum of the Armed Forces Revolutionary Council (AFRC). In section 2.4, the thesis sets out the issues that emerged from the war such as the peace building interventions by the international community which then led to the identification and adoption of decentralisation. This is covered in section 2.5 followed by an analysis of the decentralisation policy along its legal framework in section 2.6 and the institutional profile of the programme in section 2.7. In section 2.8, the thesis examines the neo-liberal and the oversight infrastructure components of the programme. The case study is analysed along its local power networks in section 2.9. The last section (section 2.10) of the thesis examines the decentralisation programme in view of felt needs engineering as the measure of decentralisation in Sierra Leone.

Reflecting on the situation in Sierra Leone prior to the war, Rotberg (2004, cited in Bah, 2011) identified three types of states in developing countries: ‘collapsed, failed, and weak’ states (p. 200); Sierra Leone being a developing country and based on its state of affairs at the time, the country was regarded a failed state. The country was unable to provide basic security, political freedom, and social services (Labonte, 2011). In view of the above, most of the commentators on the causes of the war point to the following: ethnic favouritism, corruption, and political patronage as rooted in the British colonial legacies; a situation that gave rise to elites spreading their political tentacles to advance their narrow political interests (Labonte, 2011). These developments culminated to the erosion of the rule of law, a breakdown of plebiscital democracy, the emergence of the military and the demise of multiparty politics all of which provoked the war in 1991 (Bah, 2011).

The war broke out on the 23rd March 1991 in Kailahun district by a Revolutionary United Front (RUF) rebel attack on a small village called Bomaro and the war lasted for 11 years (Fanthorpe, 2003; Betancourt et al., 2010; Bender, 2011; Labonte, 2011; Jackson, 2011; Millar, 2011; Collier and Duponchel, 2012; Sierra Leone, 2013; Tom, 2014; Kanyako, 2016). The war which was led by Corporal Foday Sankoh rapidly escalated when the APC government took sides with the United Liberian Movement for Democracy (ULIMO) who were fighting against Charles Taylor's forces (Rashid, 2013; Zack-Williams and Riley, 1993).
Charles Taylor was a Liberian war lord who is partly blamed for the civil war in Sierra Leone (Fanthorpe, 2003; Arowosegbe, 2011; Bender, 2011; Bah, 2015). The behaviour of the then APC government in Sierra Leone suggested that their effort in ending the war was unconstructive. The RUF on the other hand were not committed to their revolutionary rhetoric as their brutality against innocent civilians was deliberate from the onset as evidenced by the execution of Rashid Mansaray and Abu Kanu whose areas of control were largely peaceful as they both reached out to the peasant to tell them about what the RUF stood for (Abdullah, 1998). This state of affairs was a fact confirmed by Foday Sankoh’s second-in-command I. H. Deen-Jalloh, the onetime RUF intelligence boss (Abdullah, 1998). As the war intensified under the gaze of the then APC, the military putsch them of power (Fanthorpe, 2003).

The war in Sierra Leone was blamed on corruption, bad governance and state decadence (Bellows and Miguel, 2009; Millar, 2011; Bah, 2011; Oxford Policy Management & Social Development Direct, 2008) as presided over by the then All People’s Congress (APC). However, the study of Bellows and Miguel (2009) found other reasons for the war which was mainly the Revolutionary United Front’s (RUF) aim to gain control of the diamond mines to promote the illicit blood diamond trade. According to Edwards and Boex (2013), the causes of the war were: lack of adequate public services, widespread corruption, and the politicised inequitable distribution of public resources. As the extant literature proffers competing reasons for the cause(s) of the war, corruption seems to be agreed upon as the common cause.

As transparency falls within the purview of good governance, Millar (2011) argues that bad governance was the main cause of the war as corroborated by the admission of guilt by the then President Joseph Saidu Momoh of the APC who said ‘...his presidency and the APC regime had failed the nation’ (Rashid, 2013, p. 4). This admission of failure could be interpreted as the main cause of the war. However, the APC government led by the late President Joseph Saidu Momoh labelled the war as the handy work of Charles Taylor, thereby justifying the spill-over effect (Abdullah, 1998). Developments following the declaration of a one-party state in 1978 made the APC government to become highly centralised (Mr Sani, 2010) and thereby making access to resources for non-party members impossible (Zack-Williams and Riley, 1993; Abdullah, 1998; Bah, 2011).
Under the one party rule of the APC, the economic situation in the country deteriorated so badly that by the late 1990, a year before the war, the unsuccessful implementation of the conditionalities of the International Monetary Funds (IMF) credit to the country was suspended and this resulted to massive currency devaluation, cuts in public spending, and massive increases in the price of basic commodities (Zack-Williams and Riley, 1993). This period coincided with local pressure for the return of multiparty democracy (Datzberger, 2015) but those benefiting from the spoils of a decayed system threatened violence on those calling for change under the pretext that the one party system has delivered on political stability (Zack-Williams and Riley, 1993). However, as the call for change became louder, the then President Momoh and his ethnic ‘cabal’, the 'Ekutay'; in 1990 (Zack-Williams; Riley, 1993; Kandeh, 1999) appointed a Constitutional Review Committee composed of lawyers, academics and business leaders to consider the case for constitutional change (Wai, 2014). The committee recommended that a return to multi-party democracy was necessary (Zack-Williams and Riley, 1993).

Following the conclusion of the constitutional review committee, corruption and media repression intensified leading to the military overthrow of the APC government on the 30th April 1992 (Bender, 2011). The coup saw in place the National Provisional Ruling Council (NPRC) which was led by Capt. Valentine Strasser who promised the people of Sierra Leone a quick end of the war, a fight against corruption and the creation of a safe environment for the media to operate freely (Rashid, 2013). As the reasons for the war were almost the same as those for the NPRC overthrow, it is common sense to assume that the NPRC was better place to have ended the war through peaceful means as at the time of the military takeover of power, the war was just under two years.

Following the military coup in 1992, the National Provisional Ruling Council (NPRC) sought the services of foreign mercenaries from Nepal- Gurkhas and South Africa- the Executive Outcomes (Jackson, 2011) to take on the fight to the rebels. As the NPRC continued its military rule, they became as corrupt and heavy handed on the media as their civilian predecessors (Rashid, 2013) and were also accused of taking decisions influenced by a ‘Kailahun Mafia’, an accusation they dreaded (Zack-Williams and Riley, 1993). As Abdullah noted, the initial intransigence of the NPRC coupled with their refusal to end the war peacefully was responsible for the exacerbation of mayhem during the war (Abdullah, 1998). It could therefore be observed that the NPRC were interested to perpetuate themselves in
power as the February 1996 elections were only possible due to international and local pressure (Jackson, 2011; Wai, 2014).

2.3 THE DEMOCRATIC TRAJECTORY OF SIERRA LEONE

The atrocities did not come to an end following the 1996 elections that saw the civilian government of the Sierra Leone People’s Party headed by late President Ahmed Tejan Kabbah (Jackson, 2011). However, President Ahmed Tejan Kabbah was able to follow up on the peace process initiated before the elections and a peace accord was signed on the 30th November 1996 even though some intermittent breaches of the accord continued (Bender, 2011). Before the accord was signed, the RUF was observed to be pressurised to extinction on two distinct periods - in 1993 when the NPRC took over power from the APC. During this period, in 1993 the NPRC managed to militarily suppress the RUF and in 1996 the RUF was also on the run following rampant violations of the permanent cease-fire reached in 1996 during which period the country experienced a lull of hostilities (Abdullah, 1998). However, in both episodes (1993 and 1996) of RUF suppression, their capability was wrongly interpreted or misread as being on the verge of extinction and that the logical thing to do at the time as perceived by the democratically elected government of late President Ahmed Tejan Kabbah was to press on for their full extinction.

As highlighted inter alia, especially after the 1996 elections but before the November 1996 accord, military success was prospective on two grounds: firstly, the late Foday Sankoh while in Yamoussoukro for peace talks with his educated elites was deemed not to be in contact with his battle field commanders and the lumpens; and secondly, an offensive by the Kamajors [the civil defence forces] in October 1996 saw the destruction of Camp Zogoda [the RUF Headquarters] and the extermination of their commander-in-chief, Mohamed Tarawallie AKA Zino.

This apparent military gain coupled with efforts by the Ivorian government and a London based peace resolution group called International Alert prevailed on the hard-lined position of the RUF to enter into a peace agreement with the newly elected government which led to the Yamoussoukro Communique in March 1996 (Abdullah, 1998). This prospect for peace was ironically opposed by a section of the rebels who were mainly battle-field commanders and lumpens as they believed that their future only depended on military success (Abdullah, 1998). Therefore, both the Abidjan Accord and the election of President Tejan Kabba failed
to end the war (Rashid, 2013). However, the destruction of Camp Zogoda, the RUF headquarter was seen to have given President Kabba the upper hand in the peace negotiations and a peace deal was signed on the 30\textsuperscript{th} November 1996 called the Abidjan Peace Accord (Abdullah, 1998).

The peace accord led to the appointment of Peace Commissioners to help with the implementation of the accord which was affected by two major factors - firstly, Foday Sankoh's reluctance to co-operate with the peace process and secondly, the continued assaults on RUF positions (Abdullah, 1998). In addition to these two factors, there was disagreement between Foday Sankoh and Ahmed Tejan Kabba on the number of UN troops to monitor the demobilisation process as Foday Sankoh insisted on limiting the number of peace peacekeepers to 70 while the Kabba administration insisted on 720 troops (Abdullah, 1998).

The deadlock was broken when Capt. Philip Palmer issued a press release on 15\textsuperscript{th} March 1997 announcing the expulsion of Foday Sankoh from the RUF while denouncing and accusing him for:

'...persistently refusing to hold talks with the UN and members of the Peace Commission as stipulated in the peace accord. ...refusing to nominate members to join the monitoring and demobilisation committees; provoking ethnic war by referring to the Kamajor activities as Mende programmes directed against the Temnes; neglecting the RUF combatants by his reluctance to allow humanitarian agencies to supply them with much needed food and medicine; and using his communication sets in Abidjan and Danane to urge commanders to continue the war instead of promoting peace' (Abdullah, 1998, p. 229).

Reading from above, Capt. Philip Palmer’s claims were serious if not dangerous especially based on the researcher’s epistemological privilege position that the war in Sierra Leone was never about ethnicity.

However, as the war was viewed differently by the battle field commanders and the lumpens, they contradicted the press release of Palmer while it was welcomed by the Kabba administration. Two weeks prior to the alleged expulsion of Sankoh from the RUF, he was arrested at Lagos Airport where he had gone to consult with the Nigerian head of state (Abdullah, 1998). It was evident that those who applauded the RUF putsch failed to understand that the few who released the press statement had no influence over the battle field commanders. This was demonstrated when in his prison cell in Nigeria, Foday Sankoh
labelled the RUF plotters as criminals trying to advance their self-interests and as such determined to cause problems with the peace accord (Abdullah, 1998).

The absence of Foday Sankoh and with the division in the RUF leadership, the continuation of peace negotiations were made impossible (Abdullah, 1998). Therefore, an attempt was made to unite the RUF leadership which ended in disaster as the elite plotters were kidnapped including the then Sierra Leone Ambassador to the Republic of Guinea, Rtd. Col. Diaby and were all presumed dead (Abdullah, 1998). On the 25th May 1997, subaltern soldiers overthrew the newly democratically elected government and setup a junta called the Armed Forces Revolutionary Council [AFRC] (Bah, 2011; Rashid, 2013). As the new junta tried to capitalise on the missed opportunity of the NPRC to peacefully end the war, they invited the RUF into government as an incentive for them to give up arms. The AFRC junta invitation of the RUF into government was then dubbed ‘sobel’ [soldiers and rebels] collaboration (Kandeh, 1999, 2003; Godwin and Haenlein, 2013). The AFRC coup was announce by Corporal Gborie and Major Johnny Paul Koroma announced as head. At the time Major Jonny Paul Koroma was in prison for an alleged coup attempt in August 1996 and Foday Sankoh who was named as number two was also in prison in Nigeria (Abdullah, 1998).

Contrary to their expectation, the move for a unity government earned them no recognition both locally and internationally (Kandeh, 2003) and after nine months of interregnum, in 1998 the democratically elected government of President Ahmed Tejan Kabba was reinstated with the efforts of the Economic Community of West African States Monitoring Group (ECOMOG) forces supported by the Civil Defence Forces (CDF). The war raged on and the SLPP government was eventually forced to negotiate and signed a peace deal with the RUF in Lomé in July 1999 (Arnold, 2005, du Rand, 2010, cited in Bender, 2011). The Accord paved the way for a seven year deployment of 17,000 multinational UN troops, a good number of which were ECOMOG forces who succeeded to deter the West Side Boys [a combined force of remnants of the AFRC and the RUF] (Godwin and Haenlein, 2013). The international force supported the organisation of the 2002 elections which saw the re-election of President Ahmed Tejan Kabba under the SLPP (Rashid, 2013).

As the war in Sierra Leone subsided, the West African sub-region countries came to the realisation that their ‘sluggish integration’ move was under threat and hence considered the extension of the remit of sub-regional organisation’s (the Economic Community of West
African States – ECOWAS) dream beyond market integration to include security and governance components (Rashid, 2013). To this end, the ECOWAS regional organisation formulated a new protocol that includes:

‘...a broad set of constitutional principles that should be shared by member states, including the guarantee of the freedoms of expression, association and representation; the separation of powers, decentralization of state authority, and popular participation in politics; and the establishment of regular elections as the legitimate vehicle to power’ (Rashid, 2013, p. 8).

As ECOWAS tried to ensure peace and stability in the sub-region, it is interesting to note that the 2001 protocol as set out above incorporates decentralisation which is the thrust of this research and core to the reformulated ECOWAS Protocol of 2001. At this stage it is necessary to look into the issues that emerged from the war which has implication for the case study and other local councils in the country thereby, justifying the critical importance of the adoption of a decentralisation policy based on devolution.

2.4 Post War Ramifications
With the return of peace in the country and as part of the issues that emerged from the war a Truth and Reconciliation Commission (TRC) was set up to look into the human right violations that took place during the war (The Sierra Leone Truth and Reconciliation Commission, 2004a; Paulson, 2006; Shaw, 2007). The genesis and rationale of the commission was articulated as follows:

‘Sierra Leone’s Truth and Reconciliation Commission was mandated by Article XXVI of the 1999 Lomé Peace Agreement and was established when Sierra Leone’s Parliament passed the Truth and Reconciliation Act in 2000. Since the Lomé Accord gave all combatants in Sierra Leone’s war a blanket amnesty, the TRC was intended to provide an alternative form of accountability. Although this was a national commission, OHCHR [Office of the High Commissioner for Human Rights] was closely involved in its establishment, helped to draft its legislation, recommended the three international Commissioners, approved the secretariat and was responsible for fundraising and cash flow’ (Shaw, 2007, p. 184).

As highlighted above, the basis of the creation of the Commission was built into the framework of the Lomé Peace Accord.

In light of the international commitment to see Sierra Leone turn to a new page and coupled with government’s readiness to implement the terms of the accord, an Act of Parliament was passed in 2000 enshrined with the following remit:
‘...to create an impartial historical record of violations and abuses of human rights and international humanitarian law related to the armed conflict in Sierra Leone, from the beginning of the conflict in 1991 to the signing of the Lomé Peace Agreement; to address impunity, to respond to the needs of the victims, to promote healing and reconciliation and to prevent a repetition of the violations and abuses suffered’ (The Sierra Leone Truth and Reconciliation Commission, 2004b, pp. 3-4; Paulson, 2006)

As the basis of the work of the commission was based on a ‘model of redemptive verbal memory’ which was greeted with scepticism at the beginning and outcome regarded productive as it helped to achieve the intended purpose (Shaw, 2007).

In summary, the TRC report catalogued ‘...violations [to] include forced displacement, abduction, arbitrary detention, killing, destruction of property, torture, rape, sexual slavery, amputation, cannibalism, and drugging’ (Bah 2011, p. 208). However, the list of the inhumane crimes of the war is inexhaustive based on the researcher’s epistemological privilege position. According to the TRC 40,242 violations were recorded and apportioned as follows: 59.2% by the RUF, 9.8% by the AFRC, 6.7% by the SLA (i.e. AFRSL), 5.9% by the CDF, and 0.7% by ECOMOG’ (The Sierra Leone Truth and Reconciliation Commission, 2004; Bah, 2011, p. 208). In addition to the TRC, the PRSPs were also important documents that emerged from the war as they highlight the causes of the war.

The academic community has also been active in helping to unearth the causes of the war and to study post war interventions aimed at peace building. In a stark criticism to these efforts, Cubitt (2012) noted that the international mission in Sierra Leone was more about state building rather than the local politics of peace building. She therefore proposed a ‘paradigmatic shift’ to address what she called the ‘democratic deficit’ as she highlights that post war reconstruction was mainly internationally focused thereby rendering local participation difficult and producing ‘resistance’, ‘adaptation’ and ‘distortion’ thereby affecting the realisation of good governance (Cubitt, 2012). On the design of such interventions, she went on to note that ‘[n]o meaningful change has come for the governed; and no breakthrough in institutional design which might create the difference that is needed’ (Cubitt, 2012, p. 112), especially in meeting the needs of local people along those of the international community as set out in the millennium development goals.
In response to the causes of the war and as part of the peace building strategy, the country embarked on a decentralisation drive the design of which is regarded to be prone to elite capture even though the policy is believed to be built on an approach of ‘co-opt elite’ as a way to mitigate against elite capture (Labonte, 2011). The co-opt elite strategy was seen to be divided into two components – reforming elite-elite relations and transforming elite-non-elite dynamics (Labonte, 2011). All the issues that emerged from the war have implications on human rights and corruption as influenced by power dynamics, a factor that is critical to the achievement of lasting peace (Tom, 2014).

So, it is important that the decentralisation programme in Sierra Leone delivers on addressing the uneven power relations in the country in terms of access to justice (Corradi, 2010) especially as it affect youths who continue to see gerontocratic dominance in every spheres of governance (Boersch-Supan, 2012). The concept of justice in the case of Sierra Leone is multi-dimensional including a focus on poverty reduction, powerlessness, vulnerability, lawlessness and fear of crime (Narayan, 2000, cited in Corradi, 2010). The effects of these post war issues are not only limited to the case study of this research, it is nationwide in scope. So, it is expected that the adoption of decentralisation will be instrumental in addressing them in view of the dangers that confront the policy implementation (Labonte, 2011; Edwards et al., 2015).

2.5 THE RE-BIRTH OF DECENTRALISATION IN SIERRA LEONE
The doctrine of local governance is not new to Sierra Leone. It was a fundamental element of governance in the country during the British colonial rule (Kanu, 2009; Labonte, 2011). However, the elective aspect of local councils was suspended in 1971 by the APC government, 10 to 11 years after the colonial era (Government of Sierra Leone, 2010). As a result, district councils ceased to operate with the exception of the Freetown City Council, the Bonthe Municipal Council and the urban councils of Bo, Kenema, Makeni, Koidu, and New Sembehun under the management of appointed committees. In the 1980s, the APC Government again decided to revive local governance at district level but this was not successful as councils soon became appendages to the central government as their responsibilities were gradually absorbed into central government (Government of Sierra Leone, 2010). Also, the National Provisional Ruling Council (NPRC) under the leadership of Retired Brigadier Julius Maada Bio who was impressed with the Ghanaian decentralisation model hired the services of a consultant to look into the reactivation of decentralisation in
Sierra Leone but like the then APC, they failed to actualise decentralisation (Fanthorpe et al., 2011) probably because his term in office as head of state was short lived—about three months.

According to an interview with the most senior civil servant at the Ministry of Internal Affairs, Local Government and Rural Development - the Permanent Secretary, intimated that the phenomenon of ‘over-centralised’ form of governance that engulfed the country from 1971 to 1992 was responsible for the decade long war (1991 – 2002) in Sierra Leone (Mr Sani, 2010). After the brutal civil war in the country (Bellows and Miguel, 2009), the then democratically-elected government led by the late President Alhajie Dr Ahmed Tejan Kabba responded to the issues that caused the war in order to prevent a future one (International Monetary Fund, 2005). With the help of the international community, the first version of the Poverty Reduction Strategy Paper (PRSP 1) was developed. This strategy paper identified decentralisation as a vehicle to poverty reduction (International Monetary Fund, 2005). However, the main reason for the re-introduction of decentralisation according to the policy was to promote good governance and democracy, accountability and transparency, improvement in service delivery and the development of the local economy (Gaima, 2009b; Government of Sierra Leone, 2010).

However, with the end of the war the elective form of local councils was re-introduced by the enactment of an Act of Parliament (Edwrads and Boex 2013) and this gave rise to 19 local councils (Gaima, 2009b). Following the Act of parliament in 2010, the Sierra Leone National Decentralisation Policy which was meant to guide the operationalisation of the Act was brought into effect. The policy was supported by the country’s development partners especially the World Bank, the Department for International Development (DFID), the European Commission (EC), and the United Nations Development Programme (UNDP) (Government of Sierra Leone, 2010). The Sierra Leone National Decentralisation Policy was then developed to guide the implementation of the Act. The 2004 Local Government Act with the National Decentralisation Policy of 2010 constitute the legal framework for decentralisation in Sierra Leone.

2.6 DECENTRALISATION AND THE LEGAL FRAMEWORK
The 1991 constitution did not provide for decentralisation in Sierra Leone (Government of Sierra Leone, 1991). However, with the end of the war, Parliament enacted an Act called the
Local Government Act 2004 which re-established the Elective form of Local Councils (Edwrads and Boex, 2013). As a result, the decentralisation programme in Sierra Leone gained its legal existence through the enactment of the above Act of Parliament and a policy document was formulated to guide the implementation. In order to help with the smooth implementation of the Act, a policy document was formulated called the ‘Government of Sierra Leone National Decentralisation Policy 2010’ which aimed to guide the implementation process in the country. Central to the National Decentralisation Policy is the assignment of functions and responsibilities or competencies to local councils based on the principle of subsidiarity (Edwrads and Boex, 2013). The subsidiarity principle is critical to the successful implementation of any decentralisation programme especially in Sierra Leone where the domination of central government has been perpetuated for so long.

The general aim of the Act was to consolidate with amendments the law on local government, and to provide for the decentralisation and devolution of functions, powers, and services to local councils and for other matters connected to the Act (Government of Sierra Leone, 2004). In line with the Local Government Act 2004, a policy document called the National Decentralisation Policy 2010 was developed through nationwide consultation with the aim to help guide the operationalisation of the Act. The Act stipulates the laws that govern the establishment and operations of all 19 local authorities in Sierra Leone.

The Act constitute the following elements: ‘a. Establishment of Localities and Local Councils; b. Composition of Local Councils and Election of Councillors; c. Meetings and Committees of Local Councils; d. Functions of Local Councils and Councillors; e. Staff of Local Council and Establishment of Local Government Service Commission; f. Financial Provisions; g. Property Rates; h. Accounts and Audit; i. Internal Audit; j. Development Planning; k. Bye-Laws; l. Ward Committees; m. Responsibilities of the Ministry; n. Transparency, Accountability and Participation; o. Inter-Ministerial Committee on Decentralization; p. Miscellaneous; q. Transitional Provisions; r. Regulations; and s. Repeal’ (Government of Sierra Leone 2004, pp. i-v). These elements are critically discussed in appendix 1. Critical to the operationalisation of the Act, is the National Decentralisation Policy.

As inter alia noted, decentralisation is not new to Sierra Leone. Following the re-introduction of decentralisation in 2004, the government put together a policy document in order to
harmonise all policy issues (Government of Sierra Leone, 2010). The policy states that in order to operationalise the Act, the national decentralisation policy was formulated to:

‘...ensure that the local people and their communities are empowered and fully involved in political and socio-economic development processes and actually formulate and implement development plans, while governments working in collaboration with the private sector and civil society provide the enabling environment, oversight and effective management of national and local development’ (Government of Sierra Leone, 2010, p. 3).

It is ironical to note in the above policy objective that no reference is made to the Act, albeit the fact that the policy is meant to help its operationalisation. In the background to the policy, the relationship between the Act and the Policy is made explicit. It states that ‘...the decentralisation process has so far been implemented with no single laid down policy to guide it. It has been largely based on policy statements contained in several official documents.’ (Government of Sierra Leone, 2010, p. 2). The motivation for the development of the policy can be seen as a strategic move to support the Sierra Leone decentralisation agenda. Notes relating to the legal framework are added as appendices 1 and 2. Another important element of the devolution process in Sierra Leone is the institutional framework.

2.7 THE INSTITUTIONAL PROFILE OF SIERRA LEONE LOCAL GOVERNMENT
The institutional framework is the structure that supports the decentralisation programme in pursuit of the devolution of activities or objectives (Argimon and Cos, 2012). In line with the policy, for the goals and objectives of decentralisation to be achieved, a strategic framework has been established to ensure the effective and efficient implementation of decentralisation. Alongside the strategic framework is the institutional framework which is designed to guide the implementation process through adequate laws, guidelines and well defined organisational, institutional and functional relationships (Government of Sierra Leone, 2010).

The policy highlights the theoretically-agreed elements of decentralisation which include: political, administrative, and fiscal decentralisation. So, the establishment of the framework is to enhance the implementation of each of the elements of decentralisation (Government of Sierra Leone, 2010). However, critical to the smooth implementation of decentralisation are cross-cutting or governance factors such as: ‘capacity building, gender, information, education and communication (IEC), and monitoring and evaluation’ (Government of Sierra Leone, 2010, p. 4).
The public sector in Sierra Leone is composed of three levels as follows: national, district, and chiefdom levels. The re-establishment of local councils brought about the creation of 19 councils as follows: 13 district councils, 5 town councils, and the Freetown City Council. The 19 councils are divided into wards to form the smallest political units of local governments. The figure below represents the institutional framework of the Sierra Leone decentralisation programme illustrating the three levels: the central level, district level and the chiefdom level as subsequently elaborated.

The three levels are elaborated below:

a. Institutional Framework at the Central Level
At the top of the central level is the office of the president. The Act provides that the vice president be in charge of decentralisation as he/she heads the Inter-Ministerial Committee.
(IMC) for decentralisation. To support the operations of the IMC, a secretariat is created called DecSec, meaning the decentralisation secretariat.

The central level comprises of the following stakeholders: a. the ministry responsible for local government; b. ministries, departments and agencies (MDA); c. the parliament; d. the judiciary; e. the auditor general’s office; f. commissions and committees - the inter-ministerial committee for decentralisation (IMC); the local government finance committee (LGFC); and the local government service commission (LGSC) (Government of Sierra Leone, 2010). In order to understand the intricacies of their involvement with the implementation process, it is expedient to briefly discuss them below in turn:

The ministry responsible for local government is the key central stakeholder responsible for the successful implementation of decentralisation in Sierra Leone. In support of this, the policy states that ‘...the ministry responsible for local government will be charged with the responsibility for supervising and coordinating the implementation of the entire decentralisation process including fiscal decentralisation’ (Government of Sierra Leone, 2010, p. 5). Locally, the minister will be officially represented by the district officer in three of the regions of Sierra Leone but not the western region (Government of Sierra Leone, 2010).

MDAs refers to the government ministries, departments and government agencies that are required under the ‘Local Government Act 2004’ to devolve functions to local councils. Under the Act, MDAs will continue to be responsible for sectoral policy matters, technical guidance to the councils and monitoring the execution and performance of the devolved functions (Government of Sierra Leone, 2010). This policy requirement can be detrimental to the empowerment of local council if not exercised cautiously.

With respect to parliament, the policy states that: ‘Parliament shall play a key role in the successful implementation of the decentralisation process’ (Government of Sierra Leone, 2010, p. 6). The policy further states that: ‘Parliament shall continue to enact and amend legislation relating to decentralisation and also hold local councils accountable for their actions’ (Government of Sierra Leone, 2010, p. 6). In order to legitimise parliamentary intervention on accountability matters, the policy illustrates that: ‘...they may request a local council functionary to appear before Parliament to answer questions or make clarifications’
(Government of Sierra Leone, 2010, p. 6). The execution of the above is a powerful responsibility. However, as the highest legal authority in the country, the successful execution of the above responsibilities will depend on the approach parliament takes as this creates the option of being involved with the micro management of councils and deprive them top-down accountability which is essential for the successful adoption of decentralisation.

The judiciary, as part of their traditional national responsibility; shall ensure compliance with the provisions of the laws relating to decentralisation and the dispensation of justice. It is also expected of the judiciary to help with matters of interpretation or clarification of the laws relating to decentralisation (Government of Sierra Leone, 2010). This is also an important responsibility as the successful implementation of the process will depend on all actors involved in the process as intended by the laws of the land and where there are defaulters the judiciary is expected to fairly dispense justice.

The auditor general’s office according to the policy, is charged with the responsibility of auditing all local councils and sending the audited reports to the ministry pointing out any irregularities (Government of Sierra Leone, 2010). This is an important responsibility if carried out transparently and in a timely manner, it will make local councils transparent and accountable. The role of the office of the auditor general therefore questions the involvement of parliament in the micro management of local councils.

The Inter-Ministerial Committee for Decentralisation (IMC) as a committee is the highest body within the decentralisation programme in Sierra Leone. As a committee, the body will monitor the implementation process with technical support from the ministry to ensure that the implementation process is on track as intended (Government of Sierra Leone, 2010). Hierarchically, with support from the ministry, the IMC should be able to ensure that the overall objective of decentralisation is achieved. However, this will only be the case where there is political will at the top for the same.

The Local Government Finance Committee (LGFC) is a committee within the Ministry responsible for decentralisation. The policy makes clear that the LGFC will continue to provide advice to the ministry on the equitable distribution of Local Economic Development funds and on the allocation of grants to local councils in accordance with the provisions of
the Act (Government of Sierra Leone 2010). This is an important committee however the challenge in the fulfilment of their responsibilities will depend on the quality of their advice to the ministry on the one hand and the ministry’s readiness to listen to and act accordingly on the other.

The Local Government Service Commission (LGSC) shall be responsible for the provision of regulatory services, performance and the human resource management functions to local councils based on guidelines from the ministry. This commission is answerable to the ministry who shall report to the president on the implementation process. The commission shall generally support councils in espousing ownership in the dispensation of their democratic and service delivery function through effective personnel management and capacity building (Government of Sierra Leone, 2010). This commission is crucial for the effectiveness of local councils based on the quality of support it provides them which should be apolitically.

b. Institutional Framework at the District Level
At the district level, the following structures make up the institutional framework: a. the provincial co-ordinating committee (PCC) b. local councils. They are briefly discussed below:

The Provincial Coordinating Committee (PCC) is a committee that functions as a deconcentrated entity of the Ministry and shall continue to: ‘...set standards for service delivery, LED promotion and natural resource management based on the principles of equity of access and quality of service’ (Government of Sierra Leone, 2010, p. 6). It is presumed that the PCC should play an active role in the monitoring of the operations of local councils at the district level. As noted in the institutional framework, the PCC is a structure overseeing local councils at provincial level.

According to the Act, councils shall be the highest development and service delivery authority in their areas of jurisdiction. In this respect, they shall be regarded as legal entities with legislative and deliberative powers exercised in accordance with the Act or any other enactment. As the highest development authority, their main responsibility is to promote local development and the amelioration of the welfare of locals with the resources at their disposal (Government of Sierra Leone, 2010). So, as the frontline structure of decentralisation, the
successful implementation of the programme will depend entirely on the effectiveness of local councils. As part of the institutional framework, the figure below represents a generic structure of a local council in Sierra Leone:

*Figure 2-2: The Generic Structure of a Local Council Organogramme*

As observed in the organogram above, councils are composed of councillors, the political representatives of the grass-root who are assigned to council committees as heads. Councils are empowered to form committees as necessary in the execution of their mandate (Government of Sierra Leone, 2010). The committees cover all aspects of council activities including those of devolved sectors. Councils are broadly divided into two wings: the political wing headed by the chairman or mayor and the administrative wing head by the chief administrator. At the sub-local level, councils are represented by ward committees and paramount chiefs are also represented in district councils and it will be interesting how their representation impact on the relationship between the district councils and the chiefdom councils.
c. Institutional Framework at the Chiefdom (Sub-Local) Level

The Institutional framework at the chiefdom level which is the sub-local level is constituted of chiefdom councils headed by traditional leaders or paramount chiefs and ward committees headed by councillors.

Traditional authorities as suggested by their nomenclature are very traditional. The policy and the Act state that they shall continue to undertake their traditional role of initiating local development and be responsible for local governance. So, as intimated in the policy, there shall be extensive interaction between traditional authorities and local councils in the enhancement of the socio-economic development of their localities (Government of Sierra Leone, 2010). It is therefore imperative that for a smooth implementation, the relationship between traditional authorities and local councils must be cordial to be productive.

There are 149 chiefdoms in Sierra Leone overlapping district and town councils and they are governed by Paramount Chiefs who are heads of Chiefdom Councils. Paramount Chiefs are drawn from eligible families called Ruling Houses, the equivalent of royal families in some countries. The overlap of chiefdom councils with district councils make certain responsibilities to be shared such as local tax collection (Edwrads and Boex, 2013).

Ward committees in Sierra Leone are the smallest political unit (Edwrads and Boex, 2013) at the sub-local level. Ward committees are headed by councillors as the political representatives constituting the political wing of the district council. As ward committees exist at the sub-local level, paramount chiefs are normally encouraged to be members of some ward committees.

2.8 Neo-Liberal Environment and Oversight Infrastructure

To promote local economic development (LED) through the promotion of private sector activities is one of the objectives of the Sierra Leone decentralisation programme. However, it also encourages the creation of space for civil society activities to enhance the oversight of the activities of both central and local governments (Government of Sierra Leone, 2010). The two peripheral structures are discussed below based on the Sierra Leone legal framework of decentralisation. The development of the local private sector is one of the reasons for the re-introduction of decentralisation in Sierra Leone which is to help promote local economic
development (Government of Sierra Leone, 2004). In this light, the policy states that: ‘…councils shall create the enabling environment that facilitates LED [local economic development] for the private sector and in appropriate cases outsource activities to the private sector’ (Government of Sierra Leone, 2010, p. 7). The involvement of the private sector is helpful as local councils will not have the capacity to directly implement certain projects. So, a healthy interaction will be useful in such circumstances.

The involvement of civil society organisations in the decentralisation process in Sierra Leone is deemed very important. For the achievement of the general goal of the Sierra Leone decentralisation programme, the involvement of civil society and non-governmental organisations is necessary based on the following:

‘a. shall cooperate with local councils to ensure integration of their activities within the council’s development plan; b. shall be encouraged to hold local leaders accountable with the view to build trust in the local councils; c. may attend local council meetings and deliberations, and may be permitted to make statements on critical issues affecting their localities but shall have no voting rights. They can also report on Council’s activities to the people to enhance greater participation; and shall have access to and be allowed to monitor and track Council’s activities such as bid openings, contract agreements, development plans, etc. from the inception to the end’ (Government of Sierra Leone, 2010, p. 8).

Considering the immense development and social services needs prevalent in the country coupled with the desperate socio-economic situation, the involvement of donors through civil societies and NGOs is highly welcome for the fulfilment of the decentralisation objectives.

In order to enrich the context of the study and in light of the sensitive nature of the research, the case study is anonymised, and this anonymity is compensated for by highlighting the specific idiosyncrasies of the case study with further analysis of the impact of the war on the case.

2.9 THE CASE STUDY AND ITS LOCAL POWER NETWORK

This section of the thesis outlines the features of the case study in the light of the issues that came out of the war and the relationship between the council and paramount chiefs in the light of the legal and the institutional framework of decentralisation. The council under investigation is one of the 13 district councils (Government of Sierra Leone, 2004) established by the Act and part of the 12 district councils in the provinces (Harnett, 2010) and is located in the north of Sierra Leone. The impact of the war on the country and in particular
the rural areas was devastating especially for the case study council (Fanthorpe, 2003). The case study council suffered about 80 to 90% destruction to it housing infrastructure (Fanthorpe, 2003). The locality under investigation has some of the poorest communities in the country due the destruction the war caused on livelihood (International Monetary Fund, 2005). The locality exhibits one of the highest student teacher ratio of about 50 pupils per teacher (Edwards et al. 2014). So, it is important to assess the impact of decentralisation in the case study council.

The district where this local council is located was one of the areas in the country that last witnessed the disarmament process and as a result was a centre of focus of the Disarmament, Demobilisation and Reintegration (DDR) programme and aid agencies during the peace building period. As the locality suffered a sustained period of rebel occupation, the district as a result suffered from military attacks from neighbouring Guinea which created additional destruction to lives and property (Fanthorpe, 2003). These cross border incursions are not well documented even though they caused many deaths and inflicted the locality with serious property damage (de Jong et al., 2000). The prolonged rebel occupation of the locality meant that the area suffered from sustained infrastructural destruction. This created enormous infrastructural development needs for the council following the end of the war. At the end of the war and the reintroduction of decentralisation the council did not even have a building to house the council.

With the enactment of the Local Government Act 2004, the first local government elections in the country were held in the same year of the Act. The first term of the elected local officials to run local councils was known as the transitional period (Government of Sierra Leone, 2004). The local elections in the district during the transitional period led to a district council with equal number of councilors from the two major parties in the country- The SLPP and the APC. However, due the prevailing local political dynamics at the time, the leadership of the district council went to the SLPP (Conteh, 2003). This was an interesting political development as the APC in opposition was not expected to do well at the first local council elections after they had abolished it in the past. This is however an indication that under the SLPP, local politics has a tendency to thrive even though there are claims to the contrary (Fanthorpe and Sesay, 2009, cited in Fanthorpe et al., 2011). As the APC triumphed in opposition at the 2004 local elections, it was expected that the 2008 and 2012 local elections were going to be dominated by them as the ruling party.
As already noted, paramount chiefs have been influential at the local political and governance landscape prior to colonisation. With the reintroduction of decentralisation and the revival of district councils, it means that district councils have to interact with paramount chiefs who are heads of chiefdom councils. This interaction affects the most important remit of chiefdom councils which is revenue collection as stated in article 58 of the Local Government Act 2004 as follows: ‘Revenue raised from local taxes and from mining revenues, other than those collected by the Government, shall be shared between the local councils and the Chiefdom Councils’ (Government of Sierra Leone, 2004, p. 33). This significant change is inevitably expected to raise structural tension between the district councils and chiefdom councils. The notion that chiefs are struggling with the power given to local councillors while emphasising the loyalty directed towards chiefs by the same councillor is a pointer of the structural issues affecting the implementation of decentralisation in Sierra Leone (Datzberger, 2015).

The decentralisation agenda in Sierra Leone as a peace building and development mechanism has only been made possible due to the immense eclectic international donor support by the international donor community (Kanyako, 2016). However, the extensive consultancy work undertaken by Fanthorpe Consultancy Ltd, indicates that there was tension between the donors who were critical of making paramount chiefs closer to local councils on one hand and the governing elites who were perceived to be keen on preserving their central control at the local level by making sure they preserve the authority of paramount chiefs on the other (Fanthorpe et al., 2011).

This contextually important matter about paramount chiefs should not be taken for granted. Paramount chiefs since the colonial era have seen the systematic reduction of their powers as kings to paramount chief (Christian Aid Sierra Leone, no date; Conteh, 2003). The legacy of the British colonial authorities has not helped the situation regarding paramount chiefs (Conteh, 2003). Paramount chiefs are not a central political tools, they have only been made so historically by the British colonial masters, a precedent emulated by the APC government post-independence through the use of the British colonial policy of paramount chief deposition for reasons of preserving the central political establishment (Christian Aid Sierra Leone, no date; Conteh, 2003).
As decentralisation was re-introduced to enhance local self-governance (Government of Sierra Leone, 2004, 2010) and to guard against elite capture (Labonte, 2011), the SLPP government in 2004 ensured that district officers who were the local representatives of central government were excluded from the local governance structures but in hindsight did not legally dissolve the position. In light of the historical developments of decentralisation under previous APC governments, they are more amenable to the ideology of central control. So, they are path dependent on that trajectory (Awortwi, 2010; Trouvé et al., 2010). The APC government of Dr Ernest Bai Koroma on gaining power in 2007 were quick to reinstate the district offices and the positions of district officers based on the antiquated Provinces Act (Cap 60). The announcement below followed the said re-instatement:

‘...the administration of the provinces’ and that ‘the authoritative stature that District Commissioners and District Officers once projected in the colonial days and the immediate post-independence era has been considerably weakened over the years, perhaps much to the detriment of effective administration of the provinces’. District Officers ... will take back their duties from “overstretched” Provincial Secretaries, including security coordination and intelligence gathering. ‘Paramount Chiefs should at all times regard the District Officers the Chief Administrators of the Districts’ and that ‘all matters pertaining to the administration of the chiefdoms should be channelled through District Officers and on no account should Paramount Chiefs bye-pass District Officers’ (Fanthorpe et al., 2011, pp. 61-62).

The authoritarian language of the above announcement cannot be over-emphasised. It can also be easily analysed that the above announcement will have a detrimental impact on relations at the local and sub-local levels. This development serves the most risk to decentralisation because all the legal instruments that were used to suspend or destroy decentralisation are still in existence though antiquated (Gaima, 2009a). In light of the evolutionary theory of path dependency (Kay, 2003; Awortwi, 2010; Gómez and Atun, 2013) the future of the decentralisation agenda in Sierra Leone is in grave danger.

With reference to the colonial and post-colonial administrations, it can be seen that the historical path that totally destroyed local councils is evolving. This is an explicit case for central government to entrench central authority over chiefdom councils by indirectly making them subjected to their deconcentrated agents - the district officers. This development directly or indirectly implicates on the effectiveness of district councils which are empowered by law to engineer local development. Looking at the critical significance of traditional leaders, the above quote is yet another manifestation of the inherited legacy of the British colonial misuse of paramount chiefs (Conteh, 2003). It will be interesting to see how this
complicated relationship coupled with other factors affect the engineering of local felt needs – the ultimate measure of decentralisation.

2.10 **Felt Needs Engineering: A Measure of the Sierra Leone Devolution?**

The Sierra Leonean decentralisation programme is predicated on local socio-economic development and service delivery to localities (Government of Sierra Leone, 2004). This is in line with one of the principles of the National Decentralisation Policy which is about: ‘...bringing political, administrative and fiscal control and responsibility over services closer to the people where they are actually delivered, in line with the principle of subsidiarity...’ (Government of Sierra Leone, 2010, p. 2). By reference to political decentralisation, it is done as a means to enhancing service provision to local communities by locally elected local officials. In setting out the functions of local councils in Sierra Leone, the Act stipulates in section 2 (c) that local councils will ‘...initiate and maintain programmes for the development of basic infrastructure and provide works and services in the locality...' (Government of Sierra Leone, 2004, p. 16). This function in totality is an embodiment of what is expected of local councils.

The case for the measure of the effectiveness of local councils based on the effective and efficient service provision cannot be under-estimated. A comparative study between disabled adults and non-disabled adults’ access to reproductive health showed the need for equitable access to health services in the provinces as Sierra Leone embarks on post war reconstruction (Trani et al., 2011) through its policy of devolution. The finding of a study on maternal and new-born care services in Sierra Leone also indicated the severity of maternal health needs in remote places (Oyerinde et al., 2011) where the effectiveness of councils can be tested.

It can therefore be seen that service provision is central to the Sierra Leone decentralisation programme. In the Sierra Leonean context, this can be extended to internal security provision as the a sense of feeling safe and secure is part of the enjoyment of basic human right (Corradi, 2010). Local councils as well as chiefdom councils are charged with the responsibility to pass bylaws (Government of Sierra Leone, 2004); however, the power to pass bylaws can be meaningless if they are not enforced as law enforcement (Baker, 2006) is a crucial aspect of internal security service provision. Studies conducted in 2006 indicated that ‘...the government of Sierra Leone still does not exert effective control over, nor is it able
to deliver state policing services to, significant parts of its own territory' (Baker, 2006, p. 26). This is mainly because the 7,000 active police officers who are highly under resourced are not able to make their presence felt in the entire country thereby negatively impacting on crime. This is critical for keeping the peace in a fragile country like Sierra Leone (Baker, 2006).

Service delivery in the context of decentralisation is about building social capital (Porter, 2002) through community participation and community involvement in social programs. Referring to their ‘tarmac bias’ Porter (2002, p. 297) symbolically notes that even with the wide spread implementation of decentralisation in Africa, people in off-road localities that form a good percentage of the rural population experience minimal contact with decentralisation authorities (Porter, 2002). Sierra Leone is no exception to the aforesaid finding as shown in the following statistics derived from the Integrated National Public Service Survey (INPSS) that revealed only 7% of the people have visited a local council noticeboard. The finding of the survey further stated that only 9% have visited a Ward Development Committee (WDC) noticeboard and that only 27% have heard of the WDC (Restless Development, 2013) pointing to the fact that people at the grass-root level exhibits minimal contact with the decentralisation programme in Sierra Leone. This finding is supported by a report that stated that people not even far from council headquarters expressed minimal understanding of local councils operations as opposed to the operations of international non-governmental organisations (INGO) (OPM and Social Dev. Direct, 2008).

In Sierra Leone, the government has done well in the reconstruction of township roads but people living in communities out of towns and who collectively form a large proportion of the rural population are yet to benefit from improved roads. This is affecting their access to services such as health care and the like with adverse impact on their socio-economic situation. As decentralisation is considered by some ‘...as a panacea for reforming the public services in developing countries’ (Regmi et al., 2010, p. 362), the success of the Sierra Leonean decentralisation programme can be evaluated on the basis of how positively it affects the lives of the rural poor in terms of service delivery in fulfilment of the ‘principle of universal coverage’ (Regmi et al., 2010, p. 363).

In view of the importance of felt needs fulfilment, the body responsible for decentralisation in Sierra Leone constructed a framework called the ‘Comprehensive Local Government
Performance Assessment (CLoGPAS) (OPM and Social Dev. Direct, 2008). CLoGPAS is a framework that is used to incentivise local councils for good performance in the area of project implementation in response to the much needed local felt needs. The significance of an effective service delivery in the context of the Sierra Leone decentralisation programme cannot be underestimated as demonstrated by the government determination in 2004 to devolve service delivery to local councils (Government of Sierra Leone, 2004, 2010). Therefore, it is important that the aspect of felt needs engineering is given the attention that it deserves as it serves the basis of the measure of the effectiveness of the decentralisation programme in Sierra Leone (Gaima, 2009b).

2.11 SUMMARY
In summary, events prior to both colonialism and post colonialism had influence on the outbreak of the war (Wai, 2014). In a similar way, both pre-colonial and post-colonial developments affect the implementation of decentralisation in Sierra Leone in light of the evolutionary theory of path dependency (Kay, 2003; Awortwi, 2011). Decentralisation is not a new phenomenon to Sierra Leone. It was a fundamental part of the governance system during the British colonial era. However, with the country gaining independence in 1961 and republican status in 1971, the APC government led by late President Siaka Stevens suspended the elective aspect of local governance (Government of Sierra Leone, 2010). This decision led to the over-centralisation of power in Freetown, the seat of central power, a decision widely blamed for the war-1991 to 2002 (Mr Sani, 2010). A war that had devastating consequences on the country and in particular, this case study.

After the war in 2002, the government of late President Ahmed Tejan Kabbah re-introduced decentralisation by the enactment of the Local Government Act 2004 that ushered in 19 elected local authorities across the country. As a demonstration of the country’s determination and show of political will for decentralisation, in 2010 the government developed a National Decentralisation Policy to guide the implementation process. The policy included an institutional framework showing the different actors and structures and how they interact with one another in furtherance of the policy aspirations of decentralisation which is measured by local councils’ ability to fulfil local felt needs.
3 LITERATURE REVIEW

3.1 INTRODUCTION
Sierra Leone as a post conflict country decided to re-introduce decentralisation as a strategy to address the causes of the war (International Monetary Fund, 2005). Decentralisation has been a topical subject for a while, as a result the concept has gradually evolved to take different forms. The concept is highly supported and promoted by the international development community (Faguet et al., 2015; D’Arcy and Cornell, 2016). This is based on the assumption that decentralisation is: ‘...expected to enhance ... opportunities for participation by placing more power and resources at a closer, more familiar, more easily influenced level of government’ (United Nations, 2004, p. 9). As a way of defining the concept, Jütting et al. (2004) consider decentralisation as the transfer of power and responsibility from central government to local government. This phenomenon has been on the rise since the last two decades (Karlof and Lovingsson, 2005).

The above descriptions of decentralisation depict the definition of decentralisation. Regmi et al. (2010), referring to the work of Rondinelli (1973) restated the definition of decentralisation ‘...as a socio-political process that transfers authority and responsibility in planning, management and decision-making from central government (CG) to local authorities (LA)’ (p. 361). As shown in their definition, decentralisation is a socio-political process in the sense that, through a political process central government tries to build social capital at the grass-root level to address matters of common local concern.

The concept of decentralisation takes different forms. Scholars and practitioners mostly agree that the concept can take the following forms: devolution, deconcentration, delegation or privatisation (United Nations, 2004). In view of the modes of decentralisation as highlighted, there are three agreed elements of decentralisation and they are: political, administrative, and fiscal decentralisation (Rondinelli, 1981; Regmi et al., 2010; Awortwi, 2011; Chhetri, 2013). Based on the adoption of decentralisation in other parts of the world where implementation is sequenced (Falleti, 2005; Awortwi, 2010, 2011) based on the underlying motive in line with path dependency theory (Kay, 2003), the Sierra Leone case followed a concurrent implementation of all the three elements (Gaima, 2009b; Kargbo, 2009). This poses the difficulty of discerning whether the programme is aimed at genuine local empowerment or
promoting central government control. This is the subject of focus in chapter four, the conceptual framework.

The figure below, illustrates the different forms of decentralisation which are discussed in sections 3.2, 3.3, 3.4, and 3.5.

*Figure 3-1: Types of Decentralisation with the Elements of Decentralisation*

Despite general agreement on the types of decentralisation as noted above, some studies acknowledge only three types: deconcentration, delegation, and devolution (Litvack *et al.*, 1998). In synthesising these categorisations, the researcher considers delegation to be an element involving both deconcentration and devolution and hence does not deserve to be regarded as a separate category of decentralisation. This view is supported by Jütting *et al.* (2005). The rationale for this is that the principles underlining both devolution and deconcentration are based on delegation. However, the difference between devolution and deconcentration is determined by the extent of delegation. With devolution there is a high level of delegation whereas deconcentration is associated with controlled and limited delegation.
In view of the controversies over the types of decentralisation as shown above, most of the decentralisation literature consider two main types of decentralisation: deconcentration, and devolution (Jütting et al., 2005). This is supported by a study that intimates the two main types of decentralisation are: devolution or democratic decentralisation and deconcentration or administrative decentralisation (Crawford, 2008). Thus, devolution and deconcentration are considered as the most preferred forms of decentralisation (Johnson, 2001). In stressing the importance of devolution and deconcentration, the lower tier entities assume responsibilities that were once undertaken by central government. As a reform strategy, the level or extent of decentralisation can be measured using two main variables: ‘...the share of decentralized revenues and expenditures in [relation to] total fiscal activities...and...the degree of autonomy of local bodies or the absence of interference by the government’ (Kee, 1977, pp. 80-81). These two variables can be measured quantitatively and qualitatively respectively where this study is concerned with the latter which is more subtle (Kee, 1977).

Decentralisation is based on five principles according to the classic decentralisation model developed by Mawhood and Davey (1980). They are as follows: 1. Local governments should be institutionally separated from central government and take over responsibility for a significant range of local services; 2. Local authorities should have their own funds and budgets and should raise a substantial part of their revenue through local direct taxation; 3. Local governments should employ their own staff in the long run but be supported by regular civil servants from the centre in the short term on a temporary basis; 4. Local authorities to be mainly constituted by locally elected representatives to look after the affairs of the council; and 5. Central government officials to withdraw from executive roles in local councils to advisory and supervisory ones.

The five principles above depict decentralisation in its true sense. For decentralisation to be considered complete, it must fulfil the five classic principles above. It will be interesting to see how the decentralisation programme in Sierra Leone in light of the case study complies with the five classic criteria above. It is obvious that some of the types of decentralisation shown in figure 3-1 cannot stand the test of the aforementioned five classic principles of decentralisation. Therefore, it is doubtful if some of them constitute true decentralisation by any measure.
For the purpose of this study, decentralisation is defined ‘...as embracing the transfer of power and resources from higher tiers to lower tiers of government’ (Jütting et al., 2005, p. 629). Considering the implications of central government agents losing power to lower level governments as suggested by the above definition, the view of Azis is conciliatory noting that ‘... decentralisation is not about weakening central government authority’ (Azis, 2008, p. 22); but ensuring that central government through local governments becomes more responsive to the needs of local people (Jütting et al., 2005).

In the light of the above, this study aims to explore the implementation of decentralisation in Sierra Leone. This is in view of a World Bank study that ambivalently found that ‘...decentralisation is neither good nor bad for efficiency, equity, or macroeconomic stability, but rather that its effects depend on institution specific design’ (Litvack et al., 1998, p. vii). Design being an important factor for the successful implementation of decentralisation, the intellectual puzzle of this study as stated in section 1.4, borders around the design paradigm. At this juncture, it is important to explore the different types of decentralisation for a better understanding of the concept vis-à-vis the decentralisation programme in Sierra Leone. The explanation of the different types of decentralisation would follow an examination of the elements of decentralisation viz: political, administrative and fiscal decentralisation.

As illustrated in figure 3-1, there are mainly four types of decentralisation (Regmi et al., 2010) as discussed in the decentralisation literature. This shows that countries pursuing decentralisation adopt different types of decentralisation policies. Decentralisation has been a policy aspiration for many countries around the globe - both developed and developing ones (Canaleta et al., 2004) based on the principle of subsidiarity. According to the literature, there are different reasons why countries adopt one form of decentralisation or the other. In the case of Sierra Leone the rationale for the re-adoption of decentralisation was to deal with the general malaise associated with over centralisation, a root cause of the 11 years brutal civil strife (Mr Sani, 2010).

It is also noted that the most common types of decentralisation include: deconcentration, devolution, and neo-liberalism. Neo-liberalism tends to embrace privatisation which is followed mostly by industrial countries. However, neo-liberalism tends to be an element of most decentralisation policies as it is the case in Sierra Leone according to the Sierra Leone Local Government Act (Government of Sierra Leone, 2004). The most common types of
decentralisation practiced as noted include deconcentration and devolution. As there is no consensus on the types of decentralisation policies, there seems to be agreement on the elements of decentralisation as follows: political, administrative, and fiscal decentralisation as depicted in figure 3-1.

The study by Canaleta et al. (2004) as initially stated by Musgrave indicate that the role of the public sector covers three key areas: the efficient allocation of resources; income redistribution; and macroeconomic stability. Accordingly, public economists consider that the role of allocation of resources can best be undertaken by lower level governments (Canaleta et al., 2004) guided by the principle of subsidiarity. The functions of income redistribution and macroeconomic stability can best be fulfilled by the central government (Canaleta et al., 2004).

As there are mainly four types of decentralisation as shown in figure 3-1, the best type would be the one that ensures the efficient allocation of scarce resources with limited or no central government intervention (Jütting et al., 2004). Martinez-Vazquez and Timofeev (2010, p. 15) in their effort to revisit the decentralisation measures, note that the nature or type of decentralisation can be determined by three factors: ‘...the scope of authority, the degree of autonomy, and the direction of accountability.’ This relates to the argument that the extent of decentralisation is determined by the level of delegation granted to local authorities. The types of decentralisation are discussed below.

3.2 Devolution
Devolution is also known as democratic decentralisation. According to Chhetri (2013), devolution is the real form of decentralisation as it involves the process of transferring decision-making and implementation powers, functions and responsibilities and resources to legally constituted local governments. The system gives local authorities autonomy within clearly demarcated areas of decision making through constitutional rights (Chhetri, 2013).

In order for devolution to be meaningful, Rondinelli (1981) states that the process must have the following characteristics which are in a way similar to the five classic principles of decentralisation: a. Local government must be given autonomy and independence and to be seen as separate level over which central government exercises little or no control.; b. Local bodies must have clear and legally recognised geographical boundaries over which they
exercise jurisdiction; c. Local government units must be given corporate status and power to raise sufficient resources to perform specified functions; d. Local government through devolution is a system that provides services that satisfy the needs of local citizens and allow their participation in matters affecting them; e. Devolution must establish reciprocal, mutually beneficial and coordinative relationships between central and local governments. The five characteristics above agree with the five principles of decentralisation postulated by Mawhood and Davey. These five principles seem to be the litmus test for any policy of decentralisation to be regarded as true decentralisation.

Akudugu (2012) intimates that ‘[d]ecentralisation has been pursued with the aim of bringing governance and development decision-making process closer to the ordinary citizen at the sub-national level’(p. 1403). Devolution would be difficult if not impossible without some elements of the above characteristics as implied by Rondinelli (1981). In a similar way, the successful implementation of decentralisation will be difficult without the five classic principles of decentralisation identified by Mawhood and Davey. As the aim of this research is to explore the implementation of decentralisation in Sierra Leone, it is interesting to see that to some extent, the above characteristics are in line with the devolution principles in Sierra Leone as stated in appendix 2 paragraph 21.

Considering the fact that devolution is viewed as the best form of decentralisation, the successful implementation of decentralisation reform is not possible without the mutual interaction of all the elements of decentralisation viz: political, administrative, and fiscal. These elements are discussed in subsequent sections in this chapter.

As devolution is viewed as the best form of decentralisation it has attracted different definitions. In a recent publication, devolution has been defined as: ‘...decentralization of program authority and responsibility to achieve greater administrative efficiency or program standards’ (Kurland, 2013, p. 33). This definition could be regarded as a form of devolution towards market orientation, otherwise referred to as privatisation; a tendency of neo-liberal thinking. On the other hand, the UK House of Lords stated the motive of the UK devolution as a means: ‘...to bring government closer to the people... ’ (House of Commons, 2009 cited in Sparer et al., 2011, p. 47).
Devolution entails the ‘...transfer of power, authority and resources to lower levels of government’ (Akudugu, 2012, p. 24). The Sierra Leonean decentralisation programme aims to achieve full devolution by re-establishing elective local councils thereby fulfilling political decentralisation; identifying and transferring over 80 functions to elected local councils in pursuit of administrative decentralisation; and fiscal decentralisation by transferring to local councils the associated resources of the over 80 functions transferred. In addition, local councils are granted the power to raise additional resources from within their jurisdictions (Edwards et al., 2015). However, the power to local councils to harness local revenue is observed to be confronted with serious challenges to a point that it is considered to be the second most serious risk facing the implementation process (Gaima, 2009b).

3.3 DECONCENTRATION
Deconcentration is defined as the transfer of responsibility from central line ministries to regional or district offices (Peckham et al., 2005; Martinez-Vazquez and Timofeev, 2010; Regmi et al., 2010; Wang, 2013). Similar to the preceding definition, deconcentration as a means of decentralisation is described as involving the transfer of responsibilities to geographically dispersed arms of government under the hierarchy of the central state authority. The most important feature of deconcentration is that there is no distinct legal existence from the central government (Jütting et al., 2005). This is observed to be the main contrast between devolution and deconcentration. However, both devolution and deconcentration involve some level of subsidiarity although the extent varies.

Deconcentration as a form of decentralisation can be defined in many different ways based on its design. According to Chhetri (2013), deconcentration is a means of administrative decentralisation whereby the central government designs a structure that enables its agents to work close to the people in the field. The term ‘agents’ can refer to many different structures such as voluntary and private organisations as well as government departments and agencies.

Deconcentration can take the following 3 forms according to Siedentopf as follows: ‘a. A mere shifting of workload from a central government ministry to its offices outside of the national capital. In this case the local staff are not empowered to take decisions. They are only meant to do as they are told by central government through the relevant line ministry; b. The transfer of some decision-making authority to a system of field administration with some authority to plan, to take routine decisions; c. The establishment of subordinate levels of
government to perform local functions but under the technical supervision and mandate of
the central ministry’ (Siedentopf, 1985, cited in Chhetri, 2013, p. 65).

Deconcentration, according to Siedentop’s classifications of its forms can be seen to entail
some degree of delegation of authority and responsibilities. However, the extent may vary
from one circumstance to the other. However, there is no transfer of authority and so the
process does not accrue the benefits associated with devolution nor it shortcomings (Litvack
et al., 1998). Therefore, given certain conditions this form of decentralisation can be regarded
as the safest form of decentralisation.

3.4 DELEGATION
Delegation, as a type of decentralisation involves the transfer of authority and responsibility
for public functions by central government to voluntary and private organisations (Litvack et
al., 1998). Labonte (2012) describes delegation as involving the implementation of central
government functions through democratically constituted local authorities. Delegation
involves a situation ‘…where local officials may have some minor decision-making powers
(Crook and Manor, 1998 cited in Awortwi, 2011, p. 350). Delegation in some sense is part of
administrative decentralisation. The aim in this case as compared to other types of
decentralisation is to achieve allocative efficiency. Delegation is mainly done through
contracting out and outsourcing thereby resulting to principal-agent relationship (Březinová,
2012) mainly with through semi-autonomous bodies or private entities.

It seems that in trying to explain the decentralisation concept of delegation, there are issues.
According to Martinez-Vazquez & Yao (2009); Tambulasi & Kayuni (2007) and Galvin &
Habib (2003) delegation as a strategy of decentralisation is where central government
transfers power for the performance of certain functions and to raise finance but under
explicitly constraining norms and rules. In expansion of this definition, Ghuman & Singh
(2013) refer to the work of Cheema and Rondinelli (2007) noting that delegation normally
happens through semi-autonomous central government agencies. It is clear at this stage that
delegation as noted by Bannink & Ossewaarde (2011), is the sharing of central government
responsibility in the form of a task with a subject institution while withholding the relevant
power over the execution of the responsibility (Martinez-Vazquez & Timofeev, 2010;  
Balaguercoll et al., 2010).
3.5 **Privatisation**

Even though privatisation is accepted as one of the modes of decentralisation, some scholars believe that privatisation is not decentralisation (Ribot, 2002b; cited in Larson and Ribot, 2004) acknowledging that they are both routes to government downsizing (Larson and Ribot, 2004) otherwise regarded as de-statistation. However, those who consider privatisation as a form of decentralisation see it as a relatively new phenomenon and consider it as the transfer of public responsibility to voluntary or private organisations (Chhetri, 2013). In other words, it can be described as the transfer of responsibility for the economic production of public goods and services from the public sector to the private sector (Munga *et al.*, 2009) or to quasi-private establishments (Wang, 2013).

The involvement of private entities in the provision of public goods and services is particularly a new trend in the decentralisation agenda. However, with the developed economies’ affinity to neo-liberal policies (Labonte, 2011), it is now part of all donor-sponsored decentralisation programmes, as in the case in Sierra Leone (Government of Sierra Leone, 2004). Therefore, privatisation as a mechanism of decentralisation, is not only limited to developed economies because it has been associated with government reform programmes in developing countries since the 1980s (Akudugu, 2012).

The motivation for the introduction of privatisation in public goods production is based on the belief that de-bureaucratisation of public good production through the intervention of the private sector encourages competition thereby driving down the cost of public good production (Tambulasi, 2009). This may sound attractive but lacks evidence of real efficiency gains (O’Flynn, 2007); especially considering the fact that civil service reform in Britain has seen a decline in accountability (O’Flynn, 2007) and in some cases an increase in corruption engineered through rent-seeking behaviour (Tambulasi, 2009). Following discussion of the types of decentralisation which seem to attract controversies, the following sections focus on the three agreed elements of decentralisation.

For any of the decentralisation forms discussed above to be meaningful, their implementation must incorporate some or all of the three elements of decentralisation shown in figure 3-1 and as discussed below. These are the principles the Sierra Leone decentralisation policy is anchored on (Restless Development, 2013) as stated in the National Decentralisation Policy as follows: ‘*...bringing political, administrative and fiscal control and responsibility over*
services closer to the people where they are actually delivered, in line with the principle of subsidiarity...’ (Government of Sierra Leone, 2010, p. 2). These elements are discussed in line with the Sierra Leone decentralisation policy.

3.6 POLITICAL DECENTRALISATION

As decentralisation is a democratic socio-political process, it creates room for local democratisation. As the name suggests, political decentralisation is where powers and responsibilities are transferred to elected local government officials. Chhetri (2013) notes that among the different dimensions of decentralisation, political decentralisation is the most important one. This is because it aims to give to devolved bodies and their elected representatives more power to take decisions on matters affecting local residents in their areas of jurisdiction. Thus, as a political process, Chhetri (2013) further notes that democracy is not a necessary part of decentralisation but stressed that it presence gives some legitimacy to the decentralised system. This view is also shared by Larson and Ribot (2004). The popular view is that with political decentralisation, decisions are made with greater local participation and have a tendency to better serve the diverse interests groups in a society than those made by national political authorities at the centre (Chhetri, 2013). With decentralisation, citizens’ participation (Gaima, 2009b; Labonte, 2011) in local governance is crucial and should be given due consideration (Litvack et al., 1998).

The dynamics of political decentralisation is so important that no decentralisation effort is considered complete without it (Crawford 2008; Morgan 2001; Chhetri 2013). With the death of decentralisation in Sierra Leone in the 1970s, the country created a generation of young people who felt marginalised and politically disenfranchised owing to the practice of gerontocracy in the rural parts of the country (Boersch-Supan, 2012; Restless Development, 2013). This practice was viewed as a key catalyst for the rapid escalation of the Sierra Leone civil war.

Nevertheless, with the end of the war and the re-introduction of decentralisation, the reform policy has been received with hope and optimism (Gaima, 2009b). This view is supported by a local study which indicates that the post war period saw the political will which was supported by popular demand for the re-adoption of decentralisation thereby making the re-introduction of the policy a reality (Restless Development, 2013). This dimension of decentralisation in Sierra Leone was seen as a key policy factor aiming at poverty reduction.
(Justice and Peace and Human Rights Commission, no date). This has helped the country to benefit from a high degree of political devolution (Edwards et al., 2013). It will be interesting to see how meaningful this has been for the country based on evidence relating to this study.

The political dimension of decentralisation is very important in dealing with the many factors relating to public mal-administration in particular elite capture. Elite capture is a very dangerous phenomenon in public policy implementation. The existence or presence of the phenomenon is described by Labonte as follows:

‘Elite capture occurs when elites control, shape, or manipulate decision-making processes, institutions, or structures in ways that serve their self-interests and priorities, typically resulting in personal gain at the expense of non-elite and community interests and priorities.’ (Labonte, 2012, p. 94)

The above scenario of elite capture is all encompassing. The decentralisation agenda in Sierra Leone makes provision for the creation of local authorities in the country. These authorities are further divided into wards (Government of Sierra Leone, 2004) which are the smallest democratic structures within the Sierra Leone local government system. In view of what is said to be elite capture above, it will be interesting to understand whether local council decisions are made based in view of ward development committee decisions.

In a true system of democratic decentralisation, non-elites would not be afraid to confront the behaviours of elites as the structures make it difficult for elites to take charge of the system. It is noted that political decentralisation is very important for decentralisation to succeed. This is mainly because the effectiveness of fiscal and administrative decentralisation rely on the political will by central players to relinquish power to lower level authorities (Labonte, 2011). The issue of political will is emphasised by Crawford (2008) noting that it must be considered a key factor for a successful decentralisation outcome. At the heart of political devolution is democratisation of lower-tier entities to enhance local participation, responsiveness to local needs and accountability to local residents (Blair, 2000, cited in Ryan, 2004).

In agreement with the importance of the element of politics and the political arrangement of any governance system, what is important to ordinary citizens is not the system itself but whether the dispensation live up to the promise of material improvement in their welfare and whether the system is responsive enough to their socio-economic situation. In Sierra Leone,
this notion was demonstrated by the overwhelming popular acceptance of the Momoh ascendancy to the presidency albeit in an unconstitutional manner (Bah, 2011). The same was the situation that followed the April 1992 military overthrow of the APC government which also did not live to the expectation of the people. It was principally this failure of the National Provisional Ruling Council (NPRC) that made the people of Sierra Leone reject the Armed Forces Revolutionary Council (AFRC) Junta in 1997, a reflection of the rejection of military rule in Sierra Leone (Wai, 2014).

However, the challenge for Sierra Leone is how to enhance democracy at the grass-root level when democracy at the national level is still fragile. The literature suggests that the implementation of decentralisation is not easy (Jütting et al. 2005) due to its complex nature and the multitude of actors involved with its implementation. Therefore, compounding this complexity with an immature democracy at the national level is truly challenging. Nevertheless, it is believed that decentralisation can only succeed with a strong political commitment in leading the process and by putting in place an effective monitoring system alongside democratic development at the national level.

As a political process, scholars over the last two decades have attempted to answer two main questions concerned with decentralisation. These are: what are the main motivations for decentralisation; how can its benefits be maximised (Manor, 1999)? Its impact is important on selected variables such as accountability (Edwards et al., 2015) and political stability (Nyendu, 2012; International Monetary Fund, 2005; International Monetary Fund, 2011). However, the narrative for the motivation of the Sierra Leone decentralisation programme is well documented (Edwards et al., 2015) and the main objective of this research is concerned with the second part of the question, which is to investigate the process of the implementation of decentralisation in order to identify the factors affecting the realisation of its potentials (Jütting et al., 2005; Gaima, 2009b).

However, this gap can only be bridged if the ‘will’ exists at the top as noted in the following quote: ‘...since decentralization by its very nature denotes a contest for power, policymakers must do well to address the location of power if the policy is to succeed’ (Nyendu, 2012, p 232). The successful implementation of decentralisation cannot only be limited to political commitment alone, rather a fine soufflé of the other elements as well is required. As suggested in the case of Costa Rica, the decentralisation agenda was described as tepid and
hence unsuccessful (Ryan, 2004). This failure was attributed to the resistance of the political class and the central level functionaries to transferring power and resources to devolved entities (Ryan, 2004).

The appeal for democratic decentralisation is popular mainly because of its democratic tenets (Ryan, 2004). In the study of decentralisation in Costa Rica, Ryan (2004) notes that decentralisation with an emphasis on democratisation, is popular in countries which are experiencing transition from authoritarianism or instability of some sort to democracy, a situation similar to the one in Sierra Leone. An important observation about democratic decentralisation is plebiscite at local level where local elections are staggered with national elections and most importantly, the following variables are keys for a successful democratic decentralisation policy viz: ‘...existing socio-political realities, the dynamic of the reform process, and the timing or sequencing of the proposed reforms’ (Ryan 2004, p. 82).

The socio-political realities relate to ensuring grassroots legitimacy, the dynamics of the reform process relates to the extent to which the reform promotes top-down dynamics such as accountability etc. and the timing relates to the conditions under which the reform is undertaken and the sequence of the transfer of power and resources from the centre to sub-national government. Considering the situation in Sierra Leone, for local legitimacy to accrue from decentralisation, the reform must take cognizance of pre-reform local governance system, the institutional arrangement should promote top-down governance with dynamics for local development and the sequencing of the devolution process should be done such that all three elements of devolution be present in a balanced manner.

Alongside the benefits of democratic decentralisation, Ryan (2004) identified four side effects which are likely to manifest themselves in any effort to adopt decentralisation. They are: political party fragmentation, inter-local authority polarisation, a new form of clientelism, and political instability. These factors are more likely to occur due to policy makers’ lack of consideration of the three contextual factors highlighted above. However, in trying to popularise political decentralisation, it is theoretically postulated that the ‘...ability of the political system to innovate and to carry out policy changes at the regional level is also stronger, and this could stimulate growth as well’ (Feld et al., 2004 cited in Azis, 2008, p. 22). Considering the fact that the Sierra Leone decentralisation agenda is motivated in part for political reasons, the country’s lower-tier level of government’s ability to be creative in
responding to the socio-political needs of the local people will promote downward growth and enhance political stability through effective policy modification.

Contrary to this theoretical proposition, empirical evidence suggests the opposite, particularly owing to institutional factors (Azis, 2008). Therefore, this study will look critically at the institutional intricacies of the case study in order to determine the factors critical to the implementation of decentralisation in particular local capture (Bardhan and Mookherjee, 2006; Azis, 2008; Martinez-Vazquez and Timofeev, 2010; Ghuman and Singh, 2013). Local capture can have both top-down and bottom-up manifestation with absolute impact on local accountability (Seabright, 1996; Johnson, 2001; Mitchell and Bossert, 2010; Yilmaz, Beris and Serrano-Berthet, 2010; Wang, 2013; Edwards et al., 2015); and governance; a factor that contributed to the war in Sierra Leone (International Monetary Fund, 2005) and; local participation (Kim et al., 2013; Lawton and Macaulay, 2014).

Azis (2008) links local capture to the principle that political contestability is limited at the bottom rather than at the central level. This situation can be worsened by the influence of party politics at the local level. Consequently, it is believed that group size and proximity (Azis, 2008) play a critical role in determining local capture, where it is observed that at the local level, most of the structures are populated with a minute number of members who are mostly close to one another. However, the extent of local capture can be influenced by the following factors: ‘…a. distribution of power at the local level…; b. lobby and campaign contributions by wealthier groups; c) fairness and regularity of elections; and d) transparency in local decision-making processes’ (Azis 2008, p. 26). Participation (Chhetri, 2013; Restless Development, 2013; Lawton and Macaulay, 2014) is stressed to be rudimentary for the successful implementation of decentralisation in terms of both local political and local developmental activities, which is a recipe for involvement (Balooni et al., 2008; Kim et al., 2013; Lawton and Macaulay, 2014).

In addition to institutional factors, a study in 2006 identified local leadership as key to the successful implementation of decentralisation particularly in the light of contributions by wealthy and powerful local elites. In managing such contributions, the study constructed three-leadership typology:

‘Type-A - is a leadership style where the additional local resources are managed for local benefits. This scenario is called ‘captured democracy’. This type of capture can
otherwise be described as benevolent capture. Type-B – is where local leaders fall short in converting any additional resources to public value. Lastly, Type-C is the worst decentralisation scenario where local leaders do not only abuse their authority but in addition to the additional local resources accruing from decentralisation draining local resources to make payment to elites’ (Acemoglu & Robinson, 2006 cited Azis, 2008, p. 28).

Type-C is a typology which the researcher refers to as bottom-top clientelism.

Studies claim that Sierra Leone has made progress in terms of political decentralisation (Edwards et., 2015). The question the researcher would ask is that is being able to vote the only benefit of political decentralisation? Do grassroots consider local democracy is only by the conduct of elections? Did they enjoy their right of franchise in past local elections? The answers to these questions rest in the following: The procedures for assessing and awarding party candidacy were said to be suspect, and most citizens in localities expressed the opinion that party candidacies were sold to people who were little known (Gaima, 2009b). So, it did not matter who the local people wanted as the choice of candidature is determined by the national parties in most cases. It can therefore be viewed that the political processes involved in the establishment of the 19 elected local government entities (Government of Sierra Leone, 2004; Gaima, 2009a) are just appendages to central political parties especially in the case of the ruling APC party. Therefore, more needs to be done for the fruits of decentralisation to realised (Gaima, 2009b; Edwards et al., 2014). As a country that has emerged from war, it is important that the factors that caused the war are addressed through decentralisation as a post war reconstruction strategy. As shown in a recent study, this is not possible through political gains alone.

In any case, voting local people into office is good but the country should make progress in local service delivery through local councils. This ambition cannot be achieved without commitment in fiscal and administrative decentralisation (Sosin, 2012; Kurland, 2013; Edwards et al., 2015). Therefore, despite the political stability that the country enjoys today following three rounds of peaceful elections, there is a risk of the country plunging back into another cycle of conflict if attention is not paid to the other dimensions of decentralisation (Edwards et al., 2015). These dimensions are administrative and fiscal decentralisation as discussed in turn below.
3.7 **Administrative Decentralisation**

With administrative decentralisation ‘...a set of policies creates or transfers local bureaucratic procedures and functions from the CG [central government]) to a local administration’ (Awortwi, 2011, p. 350). These bureaucratic procedures relate to the laws and regulations guiding local administration (Awortwi, 2011). In Sierra Leone, the process suffered a major setback at inception as the programme was formulated into law without a policy guiding the process thereby resulting to fundamental flaws (Gaima, 2009a). These flaws have caused a lot of problems for the programme. Administrative decentralisation is associated with deconcentration, that is the administrative dispersion of central government units to regional locations without granting them autonomous status (Peckham *et al*., 2005; Boex, 2012).

Administrative decentralisation is regarded as the sharing of policy capacity (sovereignty) between the centralised level and the decentralised levels in a material sense (Bannink and Ossewaarde, 2011). This explanation of the relationship between central and decentralised units is helpful in justifying the policy legitimisation as neither central government nor local governments see the other as inferior or superior to the other. Bannink and Ossewaarde (2011) believe that for a policy shift towards decentralisation to yield the intended benefits, responsibilities between central government and local governments must be clear and unambiguous.

Larson & Ribot (2004) describe administrative decentralisation as the transfer of managerial duties and decisions to local administrative bodies, in order to improve the quality of public services. It should be noted that with administrative decentralisation, strategic decision making powers are left with central authorities and this decentralisation strategy is more attuned to delegation (Martinez-Vazquez and Timofeev, 2010; Feidler and Staal, 2012; Kim, 2012).

The effect of administrative decentralisation on devolution cannot be underestimated. In a recent study conducted by Goel *et al*. (2017), they note that the actual amount of authority in the hands of local authority officials in terms of decision making depends on the extent of administrative decentralisation. This as noted by Bannink and Ossewaarde (2011) has an implied effect in terms of the efficacy of the structural elements of decentralisation especially in ensuring that responsibilities are clear and unambiguous. Without doubt, administrative
decentralisation is very important as greater administrative decentralisation is likely to reduce corruption and increase good governance (Goel et al., 2017).

Though there is a possibility of nepotism with increased administrative autonomy, local government’s control of hiring policies for local positions can lead to increased accountability (Goel et al., 2017). The conditions of administrative decentralisation include the power of local government to make and enforce regulations, control and manage its workforce and then engage in its own procurement activities (Edwards et al., 2015). The element of administrative decentralisation is critical to the implementation of decentralisation. This is because, this element is directly connected to the institutional arrangements that underpin decentralisation (Awortwi, 2011; Kuhlmann and Wayenberg, 2016).

However, in view of the elements of decentralisation and the decentralisation process itself, the sequencing of the elements of decentralisation is one that is very important (Awortwi, 2011). This is because the implementation of the decentralisation process vis-à-vis the elements of decentralisation has preferential implication for both central government and local authorities in terms of the order and the extent of autonomy granted to local authorities by central governments (Awortwi, 2011). In this connection, the study conducted by Goel et al. (2017) note that the more intense administrative decentralisation is by design, the more the tendency for corruption.

As noted above the element of administrative decentralisation is very important for the effectiveness of decentralisation. Considering that it implementation is a complex phenomenon; the adjustment of administration decentralisation is difficult. Therefore, the administrative design of the process should be given due consideration. The design should be such that central government grants local governments the autonomy they need in terms of recruiting staff and determining the effective and efficient take-up of local services (Helmsing, 2002).

The design of decentralisation has implications on the entire decentralisation framework especially in ensuring that the system provides for partially self-regulating networks by targeting delivery of services and the empowerment of local communities (Helmsing, 2002). Therefore, the administrative dimension of decentralisation is crucial to the overall
effectiveness of any decentralisation agenda and the decentralisation programme in Sierra Leone is no exception. The significance of administrative decentralisation is raised in the IMF inspired health devolution programme in sixteen (16) West African countries (Stubbs et al., 2016) including Sierra Leone where the studies found that the IMF conditionalities did not help the governments of Sierra Leone, Guinea and Liberia in responding effectively to the Ebola crises in 2014.

It is however noted that, for decentralisation to be complete, all the dimensions of decentralisation must be present in a proportionate degree (Litvack et al., 1998). On the contrary, it is believed that any shift of central government towards administrative decentralisation is a mere move to a neo-administrative state masked with increased central governments’ involvement (Durant, 2000, cited in Bannink and Ossewaarde, 2011). This view questions the true existence of devolution. Administrative decentralisation fits squarely with the diagnostic framework (Edwards et al., 2015) which intimates that legally-constituted local governments are granted responsibilities in all three dimensions of decentralisation where functions performed by central government are transferred to lower level entities. Such sharing of responsibilities is inevitable for subsidiary entities to be created that are able to govern themselves through the acquisition of civic virtues (Bannink and Ossewaarde, 2011; Helmsing, 2002).

Decentralisation is incomplete if administrative authority is not transferred from central government to lower levels of government. This is particularly relevant to the case in Sierra Leone where an over-centralised form of governance resulted in civil strife (International Monetary Fund, 2005; Mr Sani, 2010; Dr Blango, 2013). Decentralisation is now a global phenomenon; however, the adoption of the policy is more expedient for developing countries as noted below:

‘…economic growth and social modernisation depend in part on the ability of Third-World [governments] to diffuse responsibility for development planning and administration, to expand participation in economic activities, and to promote new centres of creativity within society’ (Maddick 1963, cited in Rondinelli, 1981, p. 595).

Maddick emphasises that over-centralisation leads to costs that countries like Sierra Leone cannot ‘afford’ (Maddick 1963, cited in Rondinelli, 1981, p. 595) particularly bearing in mind the 11 years brutal war that engulfed the country in 1991.
Decentralisation as a political phenomenon promises a lot but so far the outcome is disappointing (Litvack et al., 1998) owing to it ineffective implementation. This is therefore the motivation for the researcher to undertake this study so as to explore the implementation of decentralisation in Sierra Leone. One of the promises of decentralisation is to cut through intense bureaucratic practices, red-tape (Rondinelli, 1981) and reducing corruption (von Braun and Grote, 2000; Alexeev and Habodaszova, 2012; Asthana, 2012; Birney, 2014) within decentralised structures, particularly in developing countries like Sierra Leone. Through administrative decentralisation, nations practising decentralisation are able to preserve and enhance national unity and political stability through increased local stakes in public and civil matters (Rondinelli, 1981) thereby enhancing the administrative capacity of local communities.

The transfer of capacity enhances citizens’ participation (Kim et al., 2013; Ahenkan et al., 2013; Rajesh and Thomas, 2013; Birney, 2013; Ramulu and Ravinder, 2012) in local initiatives through effective information sharing (Restless Development, 2013; Faridi et al., 2012; O’Flynn, 2007) at the grassroots level, which serves as a deterrent to local elite capture (Jütting et al., 2005; Fanthorpe et al., 2011; Akudugu, 2013; Ghuman and Singh, 2013). With these potential benefits, central government agents are often reluctant to release power and resources to lower-tier governments in the guise of lack of capacity at the lower level thereby questioning ‘…the overall commitment of national bureaucracies to decentralisation...’ (Rondinelli, 1981, p. 599). This manifestation leads to the question of political will on the part of national governments to the implementation of decentralisation. Astoundingly, most of the issues that decentralisation aims to address, are evidently the main stumbling blocks to its successful implementation (Rondinelli, 1981).

On this note, it is obviously sad to note that the continent with the poorest outcomes of decentralisation is Africa (Jütting et al., 2004; Vedeld, 2003, cited Crawford, 2008). In their study, Jütting et al. (2005) point out that administratively for decentralisation to succeed, there has to be serious investment in local administrative structures with a clear distinction of responsibilities between central level structures and those of local authorities. Considering the case of West Bengal, the successful implementation of decentralisation has to be based on ‘…ideological commitment...’ (Crook, 2003, p. 85 cited in Crawford, 2008, p. 240) to the ideals of decentralisation.
Unlike in Sierra Leone, the delay in the devolution process is a clear manifestation of the mismatch between ideological commitment as stated in the Act and the reality on the ground as evidenced by lack of political will at the centre to achieve the long elapsed target to complete the devolution process by 2012 (Government of Sierra Leone, 2004; Grout-Smith et al., 2011; Government of Sierra Leone, 2016). This delay can mainly be attributed to the purported lack of faith in the capacity of local councils (Grout-Smith et al., 2011) to deliver. Instead of supporting the capacitation of local councils, the central government in their determination to ensure control at the grassroots level decided to re-introduce the position of district officers (DOs) (Government of Sierra Leone, 2010; Grout-Smith et al., 2011; Edwards et al., 2014). This brings to mind the situation in Ghana where a senior central government official alluded to their refusal to make the positions of district council executives electable saying ‘[w]e knew that electing DCEs would be the right thing but we couldn’t do it because we needed the DCEs to propagate our manifesto and also to solidify our hold on to power at the local level after being in opposition for that long (Awortwi, 2011, p. 365).

Similar to the Sierra Leonean situation, though structurally not like for like, the re-introduction of DOs could be seen as a strategy to intensify administrative decentralisation as a component of the devolution programme which is likely to affect the effectiveness of local councils (Jackson, 2007; Fanthorpe et al., 2011) in view to exert central government control (CG) over local governments (LG). This is evident of the situation that prevailed under the APC one party era of 1978 to 1991 (Conteh, no date). The thesis now progresses to examine fiscal decentralisation which is the third and final element decentralisation.

### 3.8 Fiscal Decentralisation

Stone (2015) defines fiscal decentralisation as ‘...the share of fiscal activities undertaken by local governments relative to the state government’ (p. 457). In line with Stone's (2015) definition, fiscal decentralisation is seen to encompass ‘...resource reallocation to sub-national levels of government’ (Eleccion, 2011, p. 85). In a similar perspective, fiscal decentralisation represents ‘...the fraction of total revenues collected, and current expenditures allocated, to local and regional governments (Kee, 1977, p. 80). It can be noted that fiscal decentralisation covers revenue and expenditure dimensions of decentralisation (Leonardo, 2005). It can be seen from above that there are different interpretations of fiscal decentralisation (Grewal, 2010). However, regardless of this interpretational issue; fiscal
decentralisation concerns the transfer of financial resources from central government to subnational governments in the form of grants at the same time granting local governments tax-raising powers (von Braun and Grote, 2000; Martinez-Vazquez and Yao, 2009; Bröthaler, J. and Getzner, 2011). It is believed that such sharing of authority engenders participatory decision making at the local level while enhancing the efficiency of public sector (Grewal, 2010).

With the implementation of decentralisation, ‘...the allocation of fiscal authority between central government and local governments is one of the fundamental issues (Ogawa, 2001, p. 141) confronting the design of fiscal decentralisation. In Sierra Leone fiscal decentralization took effect in 2005 following the re-introduction of decentralisation. Within the framework of the Local Government Act [LGA 2004], this was done by assigning expenditure responsibilities and revenue assignments to local councils with a fair and transparent basis for a grants system to support local council service delivery and development activities (Kargbo, 2009). Fiscal decentralisation is an important element for all types of decentralisation programmes. This is echoed by the fact that decentralisation programmes that focus exclusively on political and administrative factors without due consideration to the fiscal dimension do not succeed (Chhetri, 2013). In addition, it is noted that the design of decentralisation should take into account issues of autonomy and discretion in order to be successful in achieving '...efficiency, transparency, accountability...' (Gil-Serrate et al., 2011, p. 2645).

To illustrate the ‘soufflé’ nature of decentralisation (Litvack et al., 1998) in terms of the interaction of the elements of decentralisation, a study exploring the relationship between fiscal decentralisation and infant mortality rate in Colombia notes that the effectiveness of fiscal decentralisation cannot be achieved without the appropriate institutional capacity complemented by a political decentralisation element which grants subnational governments political independence from central government (Soto et al., 2012). Also, a study that examines the relationship between fiscal decentralisation and corruption reinforces the same view that for the beneficial impact of decentralisation to be realised; fiscal decentralisation has to be adequately complemented with an effective political and administrative arrangements (Altunbas and Thornton, 2012). This point is emphasised by Bird and Smart (2002) in the sense that fiscal decentralisation must take into account political factors when designing inter-governmental transfers.
When distributing fiscal resources, it is necessary to approve transfers to certain jurisdictions even though they may not need it. This will be for political reasons. However, caution should be exercised not to cause collateral damage to jurisdictions that are in need of economic stimulation to enhance economic productivity (Bird and Smart, 2002). As a bedrock of any decentralisation programme, Bird and Smart (2002) intimate that fiscal decentralisation creates the political advantage of enhancing local involvement, commitment, accountability, and responsibility for aided programme activities. On the other hand, economists like Prud’homme (2003); Bardhan and Mookherjee (2006) believe that local governments agents are susceptible to local capture by local elites (Grewal, 2010). However, this can be mitigated by design factors that embrace robust local monitoring and scrutiny.

On resource availability, Jütting et al. (2005) note that resource scarcity or the freedom to allocate them is a fundamental problem affecting the implementation of decentralisation. This indicates that even where resources are available to decentralised bodies but if they lack the autonomy to allocate them as local needs dictate will affect the outcome which can be multi-dimensional. According to the literature, decentralisation has been studied in different perspectives to reflect the multi-dimensional nature of the subject. Some of these perspectives include: poverty reduction (Crawford, 2008; Jütting et al., 2005); social inclusion (Chhetri, 2013); economic development (Rondinelli, 1981) investigating citizens’ trust in government institutions (Ligthart and Van Oudheusden, 2015) to name but a few. However, it is apparent that regardless of the motivation for decentralisation, the inadequate availability of financial and other resources cause serious ramifications (Rondinelli, 1981; Soto et al., 2012).

To ensure the adequate availability of resources for the successful implementation of decentralisation, the design of fiscal decentralisation should ensure that inter-governmental grants are ‘...transparent, readily verifiable and reasonably equitable’ (Mucollari and Katro, 2012, p. 93). Mucollari and Katro (2012) further note that the design of inter-governmental fiscal transfers should be stable and predictable as provided for in the Sierra Leone decentralisation programme (Government of Sierra Leone, 2010). These were factors that were highlighted as weaknesses of the Albanian decentralisation programme (Mucollari and Katro, 2012). The design related criteria relevant to inter-governmental transfers can be grouped into the following three categories: ‘a) transfers determined objectively and openly and not subject to any hidden political negotiations. This can be determined solely by central
government, by a quasi-independent expert body or by a system of formal central-local committees; b) transfers are to be relatively stable from year to year to ensure rational subnational budgeting while also making sure that the transfers are sufficiently flexible to allow national stabilisation by setting the level of transfers to a fixed proportion of total central revenues which should be subject to periodic renegotiation; and c) ...transfers based on transparent and credible factors using simplified formula’ (Litvack et al., 1998, p. 13).

In addition to the design criteria for inter-governmental transfers, subnational government must have absorptive capacity to effectively and efficiently execute devolved activities with the resources made available to them. The objective of inter-governmental transfers is to ensure fiscal equalisation at both vertical and horizontal levels. Vertical equalisation entails closing the gap between own source revenue mobilisation and own expenditures. Whereas, horizontal equalisation involves the transfer of revenue amongst local governments (Litvack et al., 1998; Mucollari and Katro, 2012). In light of principal-agent theory, central government should ensure that development and economic prosperity is evenly distributed across all levels of government and departments to address vertical and horizontal imbalances. As Sacchi and Salotti (2014) intimate, the design of inter-governmental fiscal transfers is crucial as they are particularly relevant in enhancing both vertical and horizontal fiscal imbalance in order to ensure fiscal stability; a fiscal ambition Bird and Smart (2002) regard as a mechanism geared towards addressing coverage gaps and averting allocative local distortions.

In light of a cautionary note on absorptive capacity, the institutional framework for a successful implementation of decentralisation should take into due consideration an appropriate regulatory infrastructure, a good service delivery organisation, an information based governance backed by fair inter-jurisdictional competition, resource distribution based on asymmetric conditionality, and policy synchronisation (Litvack et al., 1998). The regulatory framework should ensure that central government exercises its regulatory powers over local governments to enhance local revenue mobilisation while at the same time limiting or restraining their local borrowing behaviour to avoid bankruptcy and subsequent bailout situations. The exercise of such regulatory powers will enhance the allocative efficiency of subnational governments. In relation to service delivery, it is necessary to draw distinction between public delivery of services and public service provision in creating public value...
As such, public value can be created directly by local government agencies or indirectly through private sector organisations and organisations in the third sector.

3.9 CONSIDERATIONS FOR FISCAL DECENTRALISATION DESIGN

The means of public service delivery has implications on the size of government as central government shares responsibilities with local governments for certain governmental functions. As Shadbegian (1999) notes, fiscal decentralisation alone does not limit the controlling hands of leviathan governmental system. On this note, Zhang and Zou (1998) intimate that an increase in the degree of fiscal decentralisation negatively affects local economic growth citing the case of China. This view is observed to be contradictory to the a priori notion of decentralisation (Cauwenberge et al., 2016).

The revenue element of fiscal decentralisation covers mainly three sources such as own source revenue mobilisation, central government financial redistribution (Sacchi and Salotti, 2014; Jílek, 2015) and subnational borrowing (Government of Sierra Leone, 2004). Looking at own source revenue mobilisation, it is noted that two factors particularly affect tax assignment powers granted to devolved governments. They include ‘mobile and immobile factors’ (Litvack et al., 1998, p. 11) otherwise referred to as ‘...capital mobility’ (Chu and Yang, 2011, p. 177). Capital mobility is a factor that greatly affects local governments’ ability to generate own source revenue through taxation due to the effect of the deadweight loss of taxation (Bröthaler and Getzner, 2011).

In most countries, especially developing ones, inter-governmental transfers are a dominant part of local public finance (Kee, 1977; Bird and Smart, 2002; Leonardo, 2005). These transfers take two forms- conditional and unconditional or central government interest transfers and local government interests transfers (Kee, 1977; Bird and Smart, 2002; Mucollari and Katro, 2012). Highlighting the significance of inter-governmental transfers Bird and Smart (2002) note that inter-governmental transfers that are properly designed can achieve at least 90% of the fiscal objectives of decentralisation and likewise a poorly designed system can hardly achieve 10% of such objectives. On the basis of the national significance of conditional grants otherwise known as national interest transfers, Mucollari and Katro (2012) suggest that central government should finance 100% of devolved activities. Therefore, as already indicated the design of such a fiscal transfer system is critical (Litvack et al., 1998) in addressing regional disparity.
With regional economic disparity, it is believed that fiscal decentralisation cannot be appealing where economic disparity between jurisdictions is high to avoid agglomeration effect within local jurisdictions (Jílek, 2015). This suggests that in designing decentralisation, consideration should be given to the implementing country’s specific characteristics. Such consideration is crucial when determining the degree of revenue and expenditure devolution (Sacchi and Salotti, 2014). The degree of tax autonomy granted to local government vis-a-vis mobile and immobile factors should be given due consideration to avoid the exacerbation of regional economic disparity caused by local inter-jurisdictional competition to attract mobile factors (Jia et al., 2014; Jílek, 2015; Cauwenberge et al., 2016). The effect of such regional economic distortions (Jílek, 2015) deprive some local jurisdictions from the benefits of internalised spillovers (Grewal, 2010; Chu and Yang, 2011).

As the design of the overall decentralisation programme is seen to be important (Leonardo, 2005), Shadbegian (1999) using the United States as a case example stressed that attention should be paid to the following proven hypotheses: a) the Wallis hypothesis which suggests that fiscal decentralisation leads to more subnational spending and inversely low central government spending, b) the Brenan and Buchanan hypothesis suggests that fiscal decentralisation leads to less total government spending. The Brenan and Buchanan hypothesis is observe as extending the analysis of the Wallis hypothesis and c) the Brenan and Buchanan Collusion hypothesis. This hypothesis suggests that due to competitive forces within the context of decentralisation, the different levels of government collide leading to increases in overall government spending.

Though not seen as supporting the Brenan and Buchan hypothesis, a study of decentralisation and regional government size in Spain rejects the Wallis hypothesis on the basis that with decentralisation; there is a trade-off between scale economies associated with centralisation and the cost of regional heterogeneity associated with increased citizens’ well-being (Cantarero and Perez, 2012). Therefore, as inter alia noted; fiscal decentralisation on its own cannot limit the growth of monolithic or leviathan governments thereby emphasising the significance of a sound institutional infrastructure to ensure the fulfilment of the merits of decentralisation considering the ambivalence in the literature (Yeung, 2009). This is backed by the leviathan hypothesis which supports fiscal decentralisation noting that the ‘...overall intrusion of government into economy may be smaller, the greater the extent to which taxes
and expenditures are decentralized’ (Brennan and Buchanan, 1980 cited in Prohl and Schneider, 2016, p. 642). This hypothesis also supports the positive theory of public finance though contradicted by Leonardo (2005) who highlights that central government intervention in tax collection in unitary states with high population density is associated with cost effectiveness.

Fiscal decentralisation is crucial in determining the effectiveness of decentralisation. A recent study by Ligthart and Van Oudheusden (2015) find a positive relationship between fiscal decentralisation and citizens’ confidence in government. The research infers that a higher degree of fiscal decentralisation ensures government responsiveness to citizen’ needs as a result of local governments’ allocative efficiency in line with the subsidiarity principle (Huang et al., 2012). In view of local government’s allocative efficiency and in line with the principle of subsidiarity, Litvack et al. (1998) emphasise that ‘once expenditure functions are determined, revenues should be assigned to different levels of government to ensure that services can be financed and there are no unfunded mandates’ (p.15). This means that there should be clear demarcation between central government expenditures and those of local governments’ where all mandates are fully funded in response to local needs.

In practice such local responsiveness leads to improved social capital (Ligthart and Van Oudheusden, 2015; Cantarero and Perez, 2012). One of the reasons attributable to the enhancement of social capital is the positive effect of fiscal decentralisation on poverty and economic growth (Letelier-Saavedra and Sáez-Lozano, 2015). On another note Letelier-Saavedra and Sáez-Lozano (2015) intimate that fiscal decentralisation’s positive response to regional heterogeneity is a motivating factor for the popularity of the adoption of decentralisation (Ezcurra, 2015). As noted earlier, the effectiveness of fiscal decentralisation depends on the effectiveness of the administrative structures or framework supporting the programme (Bird and Smart, 2002) along with the level of funding available to local governments (Bröthaler and Getzner, 2010; Zhang and Chen, 2014; Letelier-Saavedra and Sáez-Lozano, 2015). The proportion of funds available to subnational governments is an important measure of the degree of subnational fiscal autonomy. This notion is emphasised when McCluskey and Bevc (2007) highlight that it is not a requirement that local governments undertake tax administration and collection rather what is critical is making the funds available to them for grassroots projects.
However, that the degree of fiscal autonomy granted to subnational governments should be conditioned to local governments’ fiscal capacity (Elecion, 2011). In a study that investigates fiscal decentralisation in Kyrgyz Republic, it is highlighted that it does not matter who administers local revenue mobilisation ‘...but it is important how, when, on what, and by whom the revenues get to be spent’ (Taranchieva 2007, p. 5). Therefore, making the necessary funding available to subnational governments can be rationalised by the fact that local governments are better placed to respond to local needs (Martinez-Vazquez and McNab, 2003; Bröthaler and Getzner, 2011) as compared to central government. Thus, it is expected that local governments can be easily held accountable than central government based on the principles of yard stick competition (Dincer, 2010). The level of fiscal support expected from central government to subnational entities is shown in the study undertaken by Mucollari and Katro (2012) which legitimises the pivotal role of central government vis-a-vis tax administration.

Another rationale in favour of central government’s involvement in harnessing local revenue is that fluctuation in revenue mobilisation at the local level is bound to affect fiscal stability at the national level (Taranchieva, 2007). So, for poor and transition economies, the design of fiscal decentralisation should consider centralised revenue collection and then get central government to redistribute the funds to local governments as it is the cases in Albania and Peru (Taranchieva, 2007) particularly bearing in mind regional disparities. In a nutshell, ‘...a higher degree of fiscal decentralization indicates ... a greater proportion of tax revenues...’ (Huang et al. 2012, p. 2) made available to local governments on one hand and a greater level of subnational government’s absorption of local expenditures on the other (Faridi et al., 2013).

It is noted that if resources made available to local entities and those resources are in turn aligned closely to local demands, local governments are likely to exhibit superior financial positions (Stone, 2015). Kee (1977) however notes that inter-governmental transfers are not complementary nor substitute to local tax efforts. The fact is that conditional transfers which represents national interests in the local sphere have the potential to enhance ‘...local involvement, commitment, accountability, and responsibility for ... aided activities’ (Bird and Smart, 2002, p. 905). It is therefore important that the above elements of political factors are guaranteed by grassroots structures rather than those of central government’s. In view of the malaise caused by local government dependency, inter-governmental transfers should not
affect local governments’ tax effort. It must be noted that decentralisation without adequate fiscal co-responsibility is like local governments acting as agents of central government (Schroeder, 2007). Therefore, section 3.10 looks at devolution and self-enforcing mechanism in relation to self-governance.

3.10 Devolution and Self-Enforcing Mechanism

Considering agency factor, it must be noted that money is fungible and therefore the implementation of fiscal decentralisation requires a robust monitoring mechanism (Bird and Smart, 2002). To facilitate transparency, Mucollari and Katro (2012) suggest that conditional and unconditional transfers should not be commingled as this may obfuscate accountability. They however acknowledge that this is somehow difficult to achieve in practice (Mucollari and Katro, 2012). According to the top-down nature of accountability in decentralisation, such monitoring system should be championed by grassroots agents. It is assumed that having such monitoring mechanism in place will reduce the potential of central government taking control of local governments (Bird and Smart, 2002). The degree of fiscal decentralisation can be assessed by the following factors ‘...own taxes, shared taxes, and non-earmarked grants with full discretionary power of sub-national governments to spend these funds...’ (Bröthaler and Getzner, 2011, p. 154). It can therefore be assumed that a reduction in any of these factors could lead to the dampening of local governments' autonomy.

The degree of fiscal decentralisation is measured by two indicators- expenditure decentralisation and revenue decentralisation (Ezcurra, 2015). As these measures relates to the normative theory of decentralisation, they demonstrate the optimum level of division of responsibilities between central government and local governments (Ezcurra, 2015). The key fiscal responsibilities of governments fall within the ambit of three mandates- fiscal stabilisation, fiscal redistribution and fiscal allocation (Martinez-Vazquez and McNab, 2003; Prohl and Schneider, 2016). As fiscal decentralisation has a dampening effect on government size with implications on inter-jurisdictional tax competition; it is important that central government gets involved in harnessing some local revenue sources to help enhance revenue mobilisation and prevent spillover effects owing to tax competition. However, if central government is not a ‘benevolent maximiser of social welfare’, there is a potential danger of central government converting these additional resources into discretionary ones by machinating a ‘tragic brilliance mechanism’ (Weingast, 2014, p. 14). The motivation behind
such a mechanism is to be able to reward or punish jurisdictions based on their support or non-support for ruling parties particularly during elections (Weingast, 2014).

Based on the three key fiscal roles of government, it is important that central government distributes locally sourced funds based on local preferences as supported by Musgrave’s view that:

‘...the allocation branch should be permitted to differ between states, depending on the preferences of their citizens. The objectives of the distribution and stabilization branches, however, require primary responsibility at the central level’ (Musgrave, 1959 cited in Prohl and Schneider, 2016, p. 641).

The quote above clearly sets the stage in determining the responsibilities between central government and local governments. Whilst the key fiscal responsibilities of central government involve the handling of fiscal stabilisation and distribution; central government intrusion in revenue mobilisation can be justified by its very responsibility to stabilise the economy (Taranchieva, 2007). However, this should not happen at the expense of stifling local expenditure autonomy.

So, as long as the autonomy of local governments is guaranteed, local government responsiveness to citizens preferences will also be guaranteed (Martinez-Vazquez and Yao, 2009; Bröthaler and Getzner, 2010; Brock et al., 2015; Prohl and Schneider, 2016) especially with the presence of the appropriate local oversight infrastructure such as civil society. This is exactly what the decentralisation dynamics denoted by Oates’ ‘decentralisation theorem’ focuses on. The theorem by extension encapsulates the potential trade-off between the internalisation of spillover resulting from local governments response to local heterogeneous preferences based on decentralisation; and central government intervention in public value creation (Prohl and Schneider, 2016). In other words, ‘...when differences in preferences across regions are large and spillovers are small decentralized authority over public goods is preferred’ (Weingast 2014, p.16).

Weingast (2014) however notes that the approach to decentralisation is still at it infancy as models in the literature are segregated rather than integrated. This adds to the complexity of decentralisation both in theory and in practice. It is important to note that local entities exhibit the element of self-enforcing systems to resist central government control over their affairs (Weingast, 2014). According to Weingast (2014), decentralisation can be self-enforcing
where political actors at every level of the decentralisation hierarchy play by the rules including respect for one another’s powers and authorities. Weingast (2014) further notes that this balance in powers is only possible where both central and local government officials guard the privileges of one another especially within a political context.

One of the underlying fiscal concepts promoting fiscal decentralisation is the theory postulated by Adolph Wagner, a German public economist. The theory which is regarded as law is known as the ‘Law of Growing Activities’ otherwise known as Wagner’s Law. The law indicates that with decentralisation, there is ‘...a positive income elasticity of public goods and services’ (Bröthaler and Getzner, 2010, p. 170). This means that as the economic situation of local citizens improve the demand for public goods and services increases. However, empirically the outcome of this theory is inconclusive. The inconclusiveness of the law was challenged by the finding of an Austrian case study that reflects some allocative efficiency emanating from design factors (Bröthaler and Getzner, 2010) thereby contradicting Wagner’s Law.

3.11 SUMMARY
In summary, the different types of decentralisation have been examined and has highlighted the generally accepted forms of the concept. The implementation of decentralisation in Sierra Leone has been examined in line with the literature and hence noted that the design of decentralisation should take into due consideration the country’s specific idiosyncrasies so as to avoid the design trap of one size fits all model as is mostly the case (Litvack et al. 1998). As noted, the design of decentralisation is ‘...likened to [a] soufflé where all ingredients must be present in the right amounts and prepared in the right way to achieve success’ (Parker 1995 cited Litvack et al., 1998, p. 25). Likening decentralisation to a soufflé denotes the complexity of the concept (Brinkerhoff and Johnson, 2009).

In this chapter, the evolutionary theory of path dependency is introduced along with Falleti’s sequential theory of decentralisation. These theories are the subject of discussion in chapter four of the conceptual framework which is an extension of the review of the literature. Critical to the adoption of an appropriate research methodology is the said development of a conceptual framework as informed by the literature in highlighting the factors and concepts to inform the data collection process. The benefit of the conceptual framework is also to
justify the choice of appropriate theory or theories for analytical purposes as applied in chapters 6, 7, and 8.
4 CONCEPTUAL FRAMEWORK

4.1 INTRODUCTION
As inter alia noted, this chapter is to some extent an extension of chapter 3 as it is inspired by the literature review. In research, the conceptual framework helps in the design of a model to enhance understanding of the phenomenon (Canda, 2002) of decentralisation in Sierra Leone. As already noted, the aim of this research is: to explore the factors that affect the implementation of decentralisation in Sierra Leone based on a pseudonymous district council as case study in order to construct a model that supports the fulfilment of local felt needs. Research in the social sciences is generally undertaken to gain a better insight into complex social phenomena (Marshall et al., 2016). A conceptual framework which is mostly in graphical or in textual form helps simplify the phenomenon under investigation by highlighting the key factors or concepts that are theoretically underpinning the study and showing the presumed relationships amongst them (Miles and Huberman, 1994). This conceptual framework is inspired by the concept of path dependency as introduced in chapter two and Falletti’s sequential theory of decentralisation in chapter three.

The conceptual framework seeks to simplify the phenomenon in its simplest form while demonstrating the quality of a systematic enquiry directed towards achieving result(s) or directed towards addressing social issues (Marshall et al., 2016). In this regard, Kaplan views the encapsulation of research in a conceptual framework as ‘…the reconstructed logic of science…’ (Kaplan, 1964 cited in Marshall et al., 2016, p. 65) The conceptual framework of this study is constructed such that it displays the cues for collecting data (Trouvé et al., 2010) relevant to achieving the research objectives.

This conceptual framework shows that the phenomenon under investigation has implications for both theory and practice; hence, it has a potential to contribute to knowledge (Marshall et al., 2016). As in all qualitative research, this conceptual framework is generated to serve as a guide on the theoretical factors underpinning the study (Miles and Huberman, 1994) which could be confirmatory (Yin, 2009) of a model. In a nutshell, the conceptual framework below is a graphical expression of the author’s topic as informed by the currents of thoughts on the topic as Schram (2006, cited in Marshall et al., 2016) puts it. It also shows the anticipated output of the research, which is the generation of felt needs engineering model.
As Yin (2014) notes, the conceptual framework is instrumental in generating models grounded in the data as induced by extant knowledge. In the case of this study, the researcher aims to develop a model that guides the engineering of felt needs at the grassroots level of the Sierra Leonean society as inspired by the implementation of decentralisation. However, based on the debate regarding the inclusion or non-inclusion of paramount chiefs in the operations of local councils, the researcher aims to develop a model called the Fanthorpean model. This model is in recognition of Fanthorpe’s conviction that traditional ruler are critical to the implementation of decentralisation (Sawyer, 2008). This conceptual framework is useful in informing the development of the relevant empirical framework grounded in the data (White et al., 2009). Below is the proposed conceptual framework (Molyneux et al., 2012) as deemed relevant to this study.

Figure 4-1: Conceptual framework

4.2 **Path Dependency Theory and Falleti’s Sequential Theory of Decentralisation**

As illustrated in the conceptual framework in figure 4-1, the concepts of evolutionary theory of path dependency and Falleti’s sequential theory of decentralisation are two important theories identified to help dissect the decentralisation process in Sierra Leone in order to develop a felt needs engineering model to support the inform the country’s implementation of decentralisation. In order to understand the motives of key actors of decentralisation,
Awortwi (2011) observes that: ‘...there is a need to establish first what type of decentralization policies are being implemented, when did those policies start, who initiated them, and how have those policies been sequenced’ (p. 349). This observation is crucial to understanding the Sierra Leone decentralisation process in the light of what has been achieved so far. Therefore, the co-adoption of path dependency (Awortwi, 2011; Hutchins, 2016; Yang et al., 2016) with Falleti’s sequential theory of decentralisation (Falleti, 2005; Awortwi, 2010, 2011) is important to reveal the underlying factors affecting the implementation of decentralisation in Sierra Leone.

Decentralisation is a public policy reform process which is linked to change (D’Arcy and Cornell, 2016). However, considering the notion of institutional theory and in particular historical institutionalism; resistant to change renders the evolutionary theory of Path dependency instrumental in the study of decentralisation in Sierra Leone (Peters et al., 2005). Path dependency theory according to Pierson (2000, cited in Hutchins, 2016) is relevant ‘...to analyse how institutions emerge, persist and resist change’ (p. 705). On this note, path dependency theory states that the longer an institution is in existence, the more resilient it becomes (Awortwi, 2011) due to the influence of entrenched interest groups (Hutchins, 2016). This is because, an institutional or organisational path is developed that becomes very resistant to change (Peters et al., 2005). Therefore, for such institutions to be unlocked, an exogenous factor has to be introduced (Awortwi, 2011; Peters et al., 2005; Trouvé et al., 2010; Bergek and Onufrey, 2013).

In Sierra Leone following the process of over-centralisation during the one party APC era of 1972 to 1991, the country was seen to be path dependent and locked in on the trajectory of centralisation (Peters et al., 2005; Hutchins, 2016) until the outbreak of the civil war in 1991 which served as the exogenous factor for change (Peters et al., 2005; Trouvé et al., 2010; Awortwi, 2011; Bergek and Onufrey, 2013). It is noted that even in the face of compelling exogenous factors, the political dynamics is such that the persistence of the bureaucratic machinery will mask it dissensus over the program by pursuing the path that serves entrenched interests (Peters et al., 2005). These interests can only be mitigated against if self-reinforcing mechanism is built around the new path (Peters, Pierre and King, 2005; Awortwi, 2011; Bergek and Onufrey, 2013). Therefore, the fundamental factors of path dependency include: ‘persistency and self-reinforcing mechanisms' (Bergek and Onufrey, 2013, p. 2).
Critical to the adoption of decentralisation, is the appropriate sequencing of the elements of decentralisation and hence the confluence of path dependency theory with Falleti’s sequential theory of decentralisation (Awortwi, 2011). This confluence has been deemed relevant in order to understand the underlying factors affecting the implementation of decentralisation in Sierra Leone. Sequential theory has been useful in revealing the underlying motives behind decentralisation programmes both in Uganda and Ghana (Awortwi, 2011). The cases of Uganda and Ghana show the critical importance of the design of decentralisation in achieving the objectives of decentralisation (Gaima, 2009a). As observed in the cases of Uganda and Ghana, the sequencing pattern of the elements of decentralisation reveal the contrasting results of decentralisation in the two countries (Awortwi, 2011).

This emphasises the significance of design factors in achieving the desired outcomes of devolution (Awortwi, 2011). In Uganda the decentralisation programme was sequenced as follows: political, administrative, and fiscal whereas in the case of Ghana, the sequencing was administration, political and fiscal with Uganda making more progress as compared to Ghana (Awortwi, 2011). An important point observed in both cases was that fiscal decentralisation came last even though political will and hence political decentralisation is viewed as the most crucial of the three factors. It is noted that in both countries the adoption has not followed an ideal sequence and so central government is observed to taking back devolved responsibilities (Awortwi, 2011). This is because, the initial path that was created benefited central government agents who are determined to continue on that path. Therefore, presenting a situation with the potential for recentralisation as the initial path is meant to benefit central government (Gaima, 2009b; D’Arcy and Cornell, 2016; Awortwi, 2011).

So, as the implementation evolves, it should evolve in line with self-reinforcing mechanisms to deter policy backtracking. This can be enhanced by the involvement of a strong civil society, donor agencies or a resilient local government structure that forces central government to commit to decentralisation (Awortwi, 2011). This tendency to backtrack on policy reform is more likely to happen in Sierra Leone (Gaima, 2009b). The concept of self-reinforcing mechanism can be influenced by both endogenous and exogenous factors. As decentralisation is seen to be a global phenomenon, the rationale for it adoption varies across countries (Fenwick and Bailey, 1999; Sarker, 2003).
In the case of Ivory Coast, the motivation was for the improvement of service delivery. This is exactly the case as in Sierra Leone. Considering the evolving nature of decentralisation, as the implementation process progresses new dimensions get added to the original impetus. Having noted the diverse reasons for the adoption of decentralisation, Olowu (2003, cited in Awortwi, 2011) notes that in Africa strategic focus is on devolution where '...the power to deliberate, make-decisions, plan and execute development programmes for localities is transferred from CG politicians to locally elected politicians, thereby promoting local self-governance' (p. 348) in line with the subsidiarity principle aided by a pro-local self-governance structure that has the potential to be self-enforcing.

According to Awortwi (2011) two-thirds of sub-Saharan African countries are presently implementing decentralisation reform of one type or the other mostly due to donor requirements (Crawford, 2008). However, it is noted that despite donor pressure, studies have found that African countries are reluctant to decentralise fully thereby depriving local governments the benefits of local empowerment (Helmsing, 2005, cited in Awortwi, 2011); hence the question 'why has progress in local self-governance stalled in many countries in Africa after almost two decades of implementing democratic decentralization reforms?' (Awortwi, 2011, p. 349). It can be seen that answers to this question will be very relevant to this study.

As a means of answering the above question, Falleti’s sequential theory of decentralisation is deemed relevant. The theory is based on three key propositions: i) 'Institutional design of decentralization policies is highly dependent on when those policies take place within the sequence of the reform.... ii) There are a set of preferences of national and sub-national actors with regard to types of decentralization.... iii) The origin or state context in which the decentralization process takes place and the timing of each reform are crucial' (Awortwi, 2011, p. 353). Falleti notes that setting off political and fiscal decentralisation at the early stage of the decentralisation process is bound to empower local governments (Falleti, 2005). In contrast, starting with administrative decentralisation tend to do the reverse by seeking to benefit mostly central government officials and hence central governments’ preference for administrative decentralisation (Awortwi, 2011).

It is noted that where central government is given the option to choose between political and fiscal decentralisation, it will relinquish fiscal decentralisation in preference to political
decentralisation (Awortwi, 2011). Therefore, the historical and political context within which decentralisation is taking place and the sequencing are crucial for the achievement of the objectives of decentralisation (Awortwi, 2011). On this note, Falleti identifies 6 sequences of decentralisation as shown in table 4.1 below to summarise the implications of the sequencing of decentralisation on inter-governmental balance of power.

Depending on the motivation for decentralisation and the sequencing of its elements and the type adopted; the policy objective will either be enhanced or inhibited by cross-cutting or governance factors as illustrated in the conceptual framework in figure 4.1. In section 4.3, the author elaborates on the implication of the principle of subsidiarity on devolution which will be followed by a narrative on the dynamics of devolution on traditional governance to highlight structural design factors.

Table 4.1: Falleti's Six Sequences of Decentralisation and their Impact on Local Autonomy

<table>
<thead>
<tr>
<th>Motivation for Dec.</th>
<th>1st Dec. Type</th>
<th>Feedback Mechanism</th>
<th>2nd Dec. Type</th>
<th>3rd Dec. Type</th>
<th>Grad. of Change in Inter-Governmental Balance of Power</th>
</tr>
</thead>
<tbody>
<tr>
<td>LG</td>
<td>P</td>
<td>Self-reinforcing</td>
<td>F</td>
<td>A</td>
<td>High</td>
</tr>
<tr>
<td>CG</td>
<td>A</td>
<td>Self-reinforcing</td>
<td>F</td>
<td>P</td>
<td>Low</td>
</tr>
<tr>
<td>LG</td>
<td>P</td>
<td>Reactive</td>
<td>A</td>
<td>F</td>
<td>Medium/Low</td>
</tr>
<tr>
<td>CG</td>
<td>A</td>
<td>Reactive</td>
<td>P</td>
<td>F</td>
<td>Medium</td>
</tr>
<tr>
<td>MI (LG/CG)</td>
<td>F</td>
<td>Reactive</td>
<td>A</td>
<td>P</td>
<td>Medium/Low</td>
</tr>
<tr>
<td>MI (LG/CG)</td>
<td>F</td>
<td>Self-reinforcing</td>
<td>P</td>
<td>A</td>
<td>High</td>
</tr>
</tbody>
</table>

Keys:
LG= Local Government; CG= Central Government; A= Administrative decentralisation; P= Political Decentralisation; F= Fiscal decentralisation; MI= Mutual Interest between CG and LG; and Dec.= Decentralisation.

Note: ‘High’ value in the degree of change in inter-governmental balance of power corresponds to a higher degree of autonomy or local self-governance whereas a ‘low’ value indicates that the degree of self-governance has remained practically unaltered.

Source: Adapted from Awortwi (2011, p. 355)
4.3 **Subsidiarity: The Bedrock of Decentralisation**

The implementation of any form of decentralisation should be based on the principle of subsidiarity. The principle of subsidiarity suggests that any function that can be performed by a lower-tier of government should not be performed by the central government (Wettestad 2009; Chhetri 2013; Orlov 2013). It must be emphasised that the operationalisation of the principle of subsidiarity is principally based on the ability of the lower-tier government to be able to perform such functions. Therefore, it should not be surprising that the interpretation of this principle be used as an excuse by central level players to thwart or inhibit the process of decentralisation where there is a lack of political will at the central level.

According to Litvack *et al.* (1998), it is paradoxical to have a situation within decentralisation where there is a growing regional disparity. However, they attribute this to mainly design issues rather than decentralisation itself. On a similar note, Litvack *et al.* (1998) highlight that decentralisation can not only lead to poor service delivery but can risk national stability, as was the case of Argentina in the 1980s. The concept of subsidiarity is important however, central government agents in most cases hide behind the claim that local government agents lack the capacity to undertake earmarked responsibilities when in fact the former should enhance the capacitation of the latter for a successful decentralisation outcome.

A study by Litvack *et al.* (1998) brings to light two competing hypotheses pointing out further the paradoxical issue regarding local governments’ capacity building. The competing hypotheses are: (a) some view capacity building as a hierarchical, supply-driven phenomenon and the policy implication for such a perspective is that capacity building should precede decentralisation (b) on the other hand, others consider that a more dynamic and demand-driven relationship between decentralisation and capacity building should be employed where creative initiatives are initiated to tap local resources in line with the principles of asymmetric decentralisation. In Sierra Leone, these paradoxes of decentralisation have implications for both design and structural factors. In a related matter therefore, the researcher explores the impact of decentralisation on local traditional governance in Sierra Leone in section 4.4 below.

4.4 **Devolution and Traditional Governance**

Prior to the British colonial rule in Sierra Leone in the 1800s, the country was divided into kingdoms and ruled by kings and queens as shown in table 4-2 (Edwards *et al.*, 2015). The
position of traditional leaders and traditional governance is still relevant and important today (Jackson, 2006, 2011; Sawyer, 2008; Logan, 2013). This has been stressed recently by the APC government passing into law ‘The Chieftaincy Act, 2009’ (Government of Sierra Leone, 2009). Traditional governance is a key source of authority and power in the hinterland of Sierra Leone (Jackson, 2006) and one most people prefer over formal structures in search for redress. However, the acknowledgement of this fact has not been reached without controversy (Sawyer, 2008) especially considering the fierce debate between Richard and Fanthorpe on the strategic importance of traditional governance in Sierra Leone (Sawyer, 2008).

Without taking sides in the debate, the methodological choice of Richard is problematic and hence his finding blaming paramount chiefs about the decade long war is misleading (Sawyer, 2008). Authors who are advocating for the annihilation of the institution of Chieftaincy do not seem to understand the traditional roles of paramount chiefs (Jackson, 2006) in view of the limitations the central government face in the areas of security and keeping the peace and land management in the hinterland. Traditional leaders are respected in Africa and the social contract between them and their subjects is seen to be valued and sacred. This is epitomised by an African-wide study that noted that ‘[l]arge majorities believe that the institution should still play a significant and increasing role in local governance; traditional authorities appear to enjoy a widespread popular legitimacy...’ (Logan, 2013, p. 355). The study of Logan (2013) is corroborated by several studies conducted in Sierra Leone (Christian Aid Sierra Leone, no date; Jackson, 2006, 2011; Sawyer, 2008).

Considering the importance of traditional governance, it looks paradoxical that the Chieftaincy Act passed in 2009 post the decentralisation Act of 2004 makes no reference to the Local Government Act 2004. As a matter of fact, the Local Government Act 2004 has direct effect on the office of Chieftaincy and chieftdom administration (Jackson, 2006, 2011). This shows that central government is not clear about the institutional relationship between councils and chieftdom administrations. However, looking at the historic importance of paramount chiefs coupled with their historic and present-day influence at the grassroots level, the successful implementation of decentralisation depends to a large extent on the cooperation between local councils and chieftdom administrations. It is helpful to refer to
table 4-2 to understand that any form of local governance that does not take into account or incorporates chieftaincy structures is likely to face problems which might lead to failure.

Before colonisation, traditional governance according to Fyfe (1962, cited in Bah, 2011) had central power over political, military and the cultural make-up of the ethnic groups of Sierra Leone. With the presence of British colonial power and as part of their strategy of indirect rule, Mamdani (1996, cited in Bah, 2011) notes that chiefs were co-opted to be part of the colonial administration. However, with the passage of time, paramount chiefs as they are now called were demoted to make up the local governance system where they were instrumental as agents of peace building on one hand and a resistance force against colonialism on the other (Bah, 2011). Post-independence, traditional rulers remained as the custodian of culture and architect for ethnic identity; a role that is seen today as the most important source of legitimacy amongst the grassroots population.

After all these developments, Bah (2011) notes that chiefs often find themselves in positions where they give support to corrupt and oppressive governments against their people. Even though many resisted, such awkward situations may have been responsible for their vilification by some locals as evidenced in some literature on chieftaincy. On this note, Fanthorpe et al. (2011) highlight that chiefs have often found themselves in the dilemma of their system being unduly interfered with causing an imposition of candidates by central government. With the end of the war, the chiefs are reorganising to maintain their relevance and primarily to instil their influence as cultural power brokers at the grassroots level with the establishment of the Council of Paramount Chiefs in January 2003 (Jackson, 2006).
<table>
<thead>
<tr>
<th>PERIOD</th>
<th>DURATION</th>
<th>CHRONOLOGY OF EVENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prior to</td>
<td>1800</td>
<td>The territory that would become Sierra Leone is a diverse array of Kingdoms and Chiefdoms ruled by Traditional, Hereditary Power structures in the equivalent of Kings and Queens.</td>
</tr>
<tr>
<td>1800–1896</td>
<td>96 years</td>
<td>British colonists lead incursions from Freetown into rural Sierra Leone, continuously expanding their area of influence by both diplomacy and via military force.</td>
</tr>
<tr>
<td>1808</td>
<td></td>
<td>Freetown becomes a British crown colony</td>
</tr>
<tr>
<td>1896</td>
<td></td>
<td>Areas outside the colony of Freetown declared British Protectorate, a distinct political entity governed remotely from Freetown via newly titled “Paramount Chiefs.” British Governor begins dismissing and appointing Chiefs at will. Judicial powers are moved from Chiefs to appointed District Commissioners.</td>
</tr>
<tr>
<td>1898</td>
<td></td>
<td>Hut Tax War fought between British forces and Temne and Mende chiefs over the issue of local house taxes.</td>
</tr>
<tr>
<td>1924</td>
<td></td>
<td>New constitution adopted, introducing elected members of government, and further codifying the distinction between Freetown Colony and the Protectorate.</td>
</tr>
<tr>
<td>1961</td>
<td></td>
<td>Sierra Leone granted independence from Britain. Siaka Stevens breaks with SLPP government to form APC party</td>
</tr>
<tr>
<td>1967</td>
<td></td>
<td>Siaka Stevens leads the APC to a narrow electoral victory. Stevens is immediately ousted by a military coup. Two more counter-coups take place before Stevens is restored to power in 1968.</td>
</tr>
<tr>
<td>1971</td>
<td></td>
<td>New republican constitution adopted, Siaka Stevens becomes president.</td>
</tr>
<tr>
<td>1972</td>
<td></td>
<td>Local governments are abolished, and their responsibilities are transferred to the central government.</td>
</tr>
<tr>
<td>1978</td>
<td></td>
<td>Constitution again revised, Sierra Leone becomes a one-party state led by the APC.</td>
</tr>
<tr>
<td>1985</td>
<td></td>
<td>Siaka Stevens retires from the presidency, replaced by Major General Joseph Momoh.</td>
</tr>
<tr>
<td>1991</td>
<td></td>
<td>Constitution again revised, re-establishing a multi-party system.</td>
</tr>
<tr>
<td>1991-2001</td>
<td>10 years</td>
<td>Civil war period.</td>
</tr>
<tr>
<td>2002</td>
<td></td>
<td>Following cessation of hostilities, Ahmad Kabbah leads the SLPP to electoral victory and becomes President.</td>
</tr>
<tr>
<td>2004</td>
<td>After 32 years</td>
<td>Seeing decentralization as a primary peacebuilding strategy, Kabbah’s administration passes the Local Government Act of 2004, re-establishing local governments in Sierra Leone.</td>
</tr>
<tr>
<td>2007</td>
<td></td>
<td>Ernest Bai Koroma leads the APC to electoral victory in a peaceful transition of political power.</td>
</tr>
<tr>
<td>2009</td>
<td></td>
<td>Chieftaincy Act is passed, formalizing the power of chiefdoms in many domains of local governance.</td>
</tr>
<tr>
<td>2010</td>
<td></td>
<td>National Decentralization Policy is announced, calling for full implementation of the 2004 LGA by 2016.</td>
</tr>
<tr>
<td>2012</td>
<td></td>
<td>Koroma is re-elected to the second of two constitutionally limited terms.</td>
</tr>
<tr>
<td>2012</td>
<td></td>
<td>The APC government Coupled national and local elections to enlarge its political base</td>
</tr>
</tbody>
</table>

Adapted from: Edwards et al. (2015)
In order to shed light on the critical importance of paramount chiefs, reference to their functions as enshrined in the Paramount Chief Act 2009 are stated as follows: ‘a. supervise the collection of local tax and assist the appropriate authority in the collection of other lawful taxes to which the members of his chiefdom are subject; b. use his best ability to prevent the commission of offences within his chiefdom and to maintain order and good government within his chiefdom; c. preserve or promote, as appropriate, and serve as, the guardian of the customs and traditions of his chiefdom; d. do all intents and purposes to serve as an agent of development in his chiefdom; and e. to supervise the election of sub-chiefs in his chiefdom’ (Government of Sierra Leone 2009, p. 14). The duty of tax collection alone is important enough to cause problem between the two sub systems if process is not properly harmonised.

However, the extensive study conducted by the consortium of NGOs and CSOs, revealed a more extensive list of roles and responsibilities of paramount chiefs than are provided for in the Paramount Chief Act 2009 as follows: ‘a. Head or leader in chiefdom matters; b. Maintain customs and traditions within the community; c. Custodians of the law; maintaining peace, law and order in the community; d. Interpretation and enforcement of customary (community) and national laws at local level; e. Settle disputes/conflicts among the people; f. Seek and protect the interest of the people; g. Representation of chiefdom people in various forums; h. Oversee the purposeful and judicious use of chiefdom funds; i. Manage sub-chiefs to work in the interest of their people; j. Crown sub-chiefs; k. Construct byelaws in consultation with the community; l. Ensure the collection of local tax; m. Bring developmental activities in communities; n. Mobilise resources for development programmes or activities; o. Custodians of the land’ (Christian Aid n.d., P. 9). It can be observed that the language used to express the above roles and responsibilities connote a legal basis which might be rooted in previous legislation.

Therefore, looking at the historical roots of chieftaincy, it will be interesting and worthwhile to examine the role of paramount chiefs in its entirety in view of the work of Jackson (2006) who suggests that the British colonial rulers empowered the chiefs vis-à-vis the views of others who suggest that the British colonial rulers actually disempowered chiefs by downgrading their position from kings and queens to paramount chiefs (Christian Aid Sierra Leone, no date). Reflecting on their pre-colonisation position, the governance and security of their territories was a key responsibility. So, with the declaration of the protectorate in 1896,
rural Sierra Leone saw a form of decentralisation where paramount chiefs and district commissioners worked closely in the dispensation of justice at the local level.

Following the view of Jackson (2006, p. 206) that: ‘Legal pluralism may be seen as a problem (elites manipulating the system) or as a potential solution (providing a choice between remedies) for those seeking justice’, the researcher utilising his epistemological privileged position considers legal pluralism as a potential solution by providing a judicial choice to the grassroots who enjoy a strong social contract with traditional leaders as compared to the ‘formal’ justice system. With the acknowledgement of their imbedded influence at the local arena, the researcher supports the view that: ‘[d]ismantling or reducing the power of the chiefs is impractical in the short-term and so programmes need to work with them’ (Jackson 2006, p. 207) and this view is supported by the local population (Fanthorpe et al., 2011). So, looking at their influence over land (Jackson 2006; Christian Aid n.d.) and their role as champions of local development and with their constitutional responsibility for revenue mobilisation (Government of Sierra Leone, 2009), the fiscal stability of local councils will be affected by the level of cooperation between local councils and chiefdom administrations.

Most importantly, based on the entrenched nature of chieftaincy in the Sierra Leonean context (Fanthorpe et al., 2011); altering their status quo has become even more complex because of the estimated 44% of the new breed of chiefs who were crowned after December 2002 are highly educated and widely travelled (Jackson, 2006). This is a phenomenon Jackson (2007) regards as positive. However, he notes that:

‘[t]he harnessing of this positive group requires urgent reform of the whole chieftaincy system, but also, more broadly, the Ministry of Local Government, which, to date, has failed in its task to provide a workable framework or an oversight system that could provide a positive framework for making progress in the countryside’ (Jackson 2007, p. 109).

Based on the findings of Jackson (2007), this research aims to develop a practical framework or model that is all encompassing considering the local dynamics in Sierra Leone which is seen to require urgent attention.

4.5 Governance Factors
One important feature known of decentralisation is its cross-cutting nature (Lecuna 2012; Boex 2013). In the extensive research undertaken by Litvack et al (1998), in the section
dedicated on ‘Rethinking Decentralisation in Developing Countries’ they highlighted the critical cross-cutting issues to include accountability and capacity within which other cross-cutting factors were dealt with as they cut across all the three elements of decentralisation—fiscal, political, and administrative.

As international effort for decentralisation, especially in developing countries intensifies (Galvin & Habib 2003; Jütting et al. 2004; Jütting et al. 2005; Crawford 2008; Fanthorpe et al. 2011; Akudugu 2013; Masanyiwa 2013); the World Bank, which is the greatest proponent of decentralisation has called for: ‘…a stronger focus on institutions…’ (Litvack et al. 1998, p. 26) that are responsible for the effective operationalisation and realisation of the cross-cutting factors associated with decentralisation in particular accountability and capacity.

With a plethora of anecdotal evidence regarding the disappointing outcome of decentralisation, especially in developing countries, the challenge has been designing a programme that ensures the accountability of each level of government; in the same way as making decentralised entities accountable to their local population or electorates while making explicit the institutional relationships that support implementation (Litvack et al. 1998). Politically, elected officials are expected to enhance and ensure a representative decision-making process. In so doing, elites get attracted and in the absence of an enforced systemic transparency and accountability structure (Narayan 1998, cited Litvack et al. 1998), the programme is likely to be hijacked, a phenomenon referred to as elite capture (Jütting et al. 2005; Chisinga 2011; Akudugu 2013; Ghuman and Singh 2013).

Fiscally, local governments should endeavour to facilitate community participation through participatory budgeting and instituting an open procurement system based on transparency and accountability thereby building trust (Litvack et al., 1998). Naturally, practising an open procurement system comes with increased community awareness as a demonstration of local accountability. Moreover, local entities are not only expected to involve communities in budget preparation, they should also be informed of the budget outcomes through performance budgeting (Litvack et al 1998). Administratively, the institutional arrangement should be such that they are transparently joined up with clear lines of responsibilities between entities of the different levels of government. Also, there should be structural facilities to point out abnormal behaviour such as whistle-blowing. In a way, this will serve as self-reinforcing mechanism for local governments.
When it comes to capacity, the following questions are asked as illustrated by Litvack et al. (1998, p. 27): ‘Does the public sector— that is, central and local governments- have the capacity to support and manage decentralisation? Does it have the political capacity to identify and respond to individual preferences? Does the central government have the administrative capacity to provide technical and financial support where appropriate? Do local governments have the capacity to deliver promised services at low cost?’ In the researcher’s view, answers to the above questions account for in part the track record of the implementation of decentralisation in developing countries.

It is a widely-held belief among Sierra Leoneans that one of the costs of bad governance was the civil war that raged from 1991 to 2001 (Campaign for Good Governance, 1996) and hence the motivation for decentralisation in most cases is a quest for good governance (Faguet, 2014). Following the end of the war, the two versions of the PRSPs identified decentralisation as the tool to address the causes of the war with a view to preventing a future one (International Monetary Fund, 2005, 2011). It is therefore, important to examine the theoretical views and findings to ascertain whether decentralisation is a panacea for good governance which according to Faguet (2014, p. 2) constitute: ‘...accountability, political competition, and participation in public decision-making...’ and Fukuyama (2012 cited Faguet 2014, p. 4) defines governance as: ‘a government’s ability to make and enforce rules, and to deliver services, regardless of whether that government is democratic or subject to the rule of law.’

In the research conducted by Orlov (2013) on the experience of implementing decentralisation in the Republic of Moldova, a country of the former USSR, it was noted that: ‘Decentralization cannot be seen as an end in itself, it is a complex process and how success will be achieved means the success of good governance’ (Orlov 2013, p. 86). This is a fascinating measure of decentralisation, where there is: ‘...participation and cooperation, ...transparency... and accountability to the governed acts as a binding constraint on public servants’ behavior’ (Faguet 2014, p. 2). The underlying principle of good governance is based on the disposition of good conduct where both elected local officials and local civil servants perform their duties with integrity and due respect for the legal and institutional framework governing the implementation of decentralisation with particular attention to avoiding conflict of interests (Orlov, 2013).
As local integrity management has recently come under intense scrutiny in relation to enhancing local participation and a shift from good governance to ‘good enough governance’ (Evans, 2012 cited Lawton and Macaulay, 2014, p. 75). It can be seen that integrity is an integral component of good governance (Orlov, 2013). The study by Lawton and Macaulay (2014) wanted to find out the impact of the abolition of the standards committees by the UK’s coalition government with the introduction of the ‘Localism Act 2011’. Their study focused on answering three key questions: ‘First, what were the statutory and nonstatutory roles that standards committees played in the local integrity framework? Second, in what sense were the standards committees a reflection of localism, that is, in what ways did independent members influence the local integrity agenda? Finally, what forms of political participation did the independent members correspond to?’ (Lawton and Macaulay 2014, p. 75).

Decentralisation is linked to radical democratic reforms (Department for Communities and Local Government, 2010) and the literature on democracy and democratic theory is long and honourable and an attempt to summarise it is impossible (Lawton and Macaulay, 2014) as the role of democracy in human social order dates back to prehistoric era (Fukuyama 2011 cited Lawton and Macaulay 2014). Lawton and Macaulay (2014) note that there is a correlation between participation and public trust which is higher in local or regional government as compared to central government. Considering the twin concepts by Bang (2005 cited in Lawton and Macaulay 2014, p. 78) of ‘expert citizen’ and ‘everyday maker’, the researcher agrees that true local participation should lead to good governance thereby helping the transition of local citizens from ‘everyday makers’ to ‘everyday experts’ (Lawton and Macaulay, 2014). This view is supported by the finding of Lawton and Macaulay (2014) which suggests that direct participation enhances accountability, trust and integrity in local governments thereby engendering good governance.

As good governance is a political process, a good balance between the ‘centripetal and fissiparous forces’ (Riker 1964 cited Faguet 2014, p. 4) is essential for ensuring a successful implementation of decentralisation. This can be achieved by ensuring that the local political process is neither dominated by local politicians nor by central political actors and it is argued that the prevailing political system is critical in this circumstance (Faguet, 2014). As good governance is more about participatory decision making which can be facilitated by some form of political competition in a political free-market; studies in Latin American
countries claim that non-party political competition is more likely to produce a high level of civic engagement than in a political party context where there is a tendency for elected officials to be more accountable to party leaders at both provincial and central levels instead of voters. This is a phenomenon that could be a recipe for local capture by provincial and central actors and an agency loss by local citizens (Faguet, 2014).

As good governance is about a government’s ability to create and enforce laws, this can be enhanced in a situation where power-limiting institutions are empowered to protect the rights of local people (Faguet, 2014). This helps to preserve political stability especially in immature democracies where political accountability is poor (Bardhan, 2014). It is clear that the ideals of decentralisation can be best achieved in democracies where officials in elected public positions can be incentivised to be accountable to locals for a chance of re-election- an opportunity that is non-existent in an election-less decentralisation (Faguet, 2014).

Decentralisation can be accompanied by democracy but if the democracy is influenced by partisan politics, there is the risk of a capture of the process which undermines local decision making and downwards accountability as seen in Mexico where municipal administrations operated through partisan politics. They were less efficient as compared to municipalities managed by community institutions of ‘…usos y costumbres’ which are observed to be more efficient (Faguet 2014, p. 10). Reflecting on the situation in Sierra Leone, good governance can be a measure of the relationship between decentralisation and corruption (Fanthorpe et al., 2011). Therefore, any discussion of good governance is incomplete without attention to corruption.

Fighting corruption through enhanced good governance is the motivation of many decentralisation programmes around the world (Jütting et al., 2004; Devas and Delay, 2006; Wang, 2013; Bardhan, 2014; Lawton and Macaulay, 2014). The literature states that decentralisation enhances accountability in all fronts if there are strong vertical and horizontal accountability structures (the absence of which can lead to ‘centralized corruption’ where local elites capture decentralisation to create ‘corrupt decentralisation’) (Véron et al. 2006, p. 1937). Corrupt decentralisation occurs where decentralisation agents distort accountability structures and the empirical evidence shows that such corruption is not always bad as empirically observed by Véron et al. (2006) in their study of an Employment Assurance Scheme of West Bengal in Eastern India. For the purpose of this study, corruption can be
defined as ‘…the abuse of public office for private, economic and political gain’ (Bardhan 1997 cited Véron et al. 2006, p. 1923).

Decentralisation can be a tool to eradicate or minimise corruption (Litvack et al., 1998). However, this desirable outcome, which is a measure of good governance depends on the design of the programme. This makes it easy to detect whether public officials have abused public office for private, economic or political gain. To confirm the importance of the design of decentralisation in dealing with corruption, Birney (2014) invoked that the rule of mandates as opposed to the rule of law in China is not helping in dealing with corruption in China. The findings of Birney (2014) suggests weak accountability mechanisms in China that undermine transparency and local participation. However, it must be noted that local participation can also be counter-productive if caution is not exercised. The study by Véron et al. (2006) suggest that popular participation can lead to a collusion of interest which could be a recipe for corruption.

Considering the negative impact of corruption and the implicit policy ambition of decentralisation to fight corruption (Joaquin, 2004), a study of 64 countries by Lessmann and Markwardt (2010) note that the trap of decentralisation in curbing corruption can only be avoided where there is robust accountability mechanism for monitoring decentralisation bureaucrats. In their study, they find that corruption was less prevalent in countries where the independence of the press is upheld as opposed to iron curtain countries of the former United Soviet Socialist States of Russia (USSR) and hence suggested an independent press as a pre-condition for decentralisation (Lessmann and Markwardt, 2010).

The study by Joaquin (2004) reveals the two strand notion of scholars on the relationship between decentralisation and corruption. Some researchers think there is a negative relationship while others think decentralisation exacerbates corruption (Joaquin, 2004). One can therefore say that the potential for decentralisation to curb corruption is based on how well the programme is designed considering factors impinging on transparency and civic engagement. This view is supported by the claim that ‘…the potential of decentralization as a weapon against corruption is hampered by the inability of governments to design and implement decentralization well’(Joaquin 2004, p. 208). This foregoing claim signifies the critical importance of decentralisation.

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Decentralisation through devolution should give authority and discretion to lower level entities as devolution should come with autonomy (Litvack et al. 1998; Yilmaz et al. 2010; Sosin 2012; Birney 2013; Edwards et al. 2014; Edwards et al. 2015). Given the nature and dimensions of decentralisation, the decision-making process should involve political decisions, administrative decisions and fiscal decision-making supported with an appropriate legal framework. As decentralisation can take many different forms (Balaguer-Coll et al. 2010; Jütting et al. 2005; Wang 2013), the process results in a principal-agent relationship (Litvack et al. 1998; Michael and Mendes 2012; Březinová 2012; Masanyiwa 2013) where the central government remains in the position of the principal and the lower tier governments or organisations being the agents. At the lower level, decentralisation decision making enlarges the space for local participation in local development (Litvack et al. 1998).

Fiscally, decision making can have some local implications. To ensure equity and parity in growth, taxation decision making should be divided between local governments and central government, where central government should be responsible for setting taxes on mobile assets and immobile assets by local governments. Also, central government has to exercise control over sub-national borrowing with particular reference to Argentina (Litvack et al., 1998) in order to prevent moral hazard.

Therefore, the decision making mechanism in local government has to be regulated to incentivise actors to behave in fulfilment of the motives of the decentralisation programme through enhanced capacity (Conyers, 2003; Stephen and Zef, 2004; Fanthorpe et al., 2011; Ghuman and Singh, 2013) at lower level of government. The implication inherent here is that regardless of the type of decentralisation in use, the level of autonomy exercised at a lower level can be influenced by central government especially if the decentralisation actors are not made accountable to the local people (Falleti, 2005). So, as a political process, the outcome of any decentralisation programme depends on central government behaviour which is responsible for ensuring a transparent and accountable political process. Locally in which case; there should be clear demarcation of functions between central government and lower level authorities and the transfer of all resources associated with the transferred responsibilities with the authority to generate their own resources through taxation, a phenomenon that has implications on pre-devolution local governance dynamics in Sierra Leone.
4.6 DESIGNING A DECENTRALISATION FRAMEWORK

Decentralisation, both in the developing world and the industrialised, has promised a lot in terms of the effective and efficient delivery of public service (Department for Communities and Local Government, 2010; Government of Sierra Leone 2010; Azis 2008; Crawford 2008; and Litvack et al., 1998). Consonant with this, Akudugu (2012) confirms the popular view for decentralisation by stating that decentralisation has been widely promoted across the globe and has become a common government reform strategy in most parts of the world. Despite this popularity, especially with the development community and international aid agencies, views about the outcomes of decentralisation are ambivalent. (Jütting et al., 2005).

As all countries in the world are tending towards democracy, decentralisation has become an element of democratic reforms (Akudugu, 2013). In a previous study of decentralisation Akudugu (2012) reiterates that the main aim of decentralisation is to bring governance and development decision-making closer to ordinary people at the sub-national level. According to a World Bank report by Litvack et al. (1998) decentralisation has attracted much attention in the past two decades on the grounds that it is a cross-cutting reform that reflects the concerns of the Bank in such important areas as: fiscal and financial development, macro-economic stability, poverty alleviation, institutional capacity, corruption, the provision of social services etc. In order to achieve decentralisation, the World Bank report (Litvack et al., 1998) indicates that countries everywhere are devolving political, fiscal, and administrative powers to sub-national governments.

Decentralisation is inherently a country specific phenomenon and so a thorough contextual understanding is required to design a model that takes into account the factors that may lead to a successful outcome (Litvack et al., 1998). The move towards a framework for decentralisation has been exacerbated due to the dearth of case studies dataset creating the dangers that: ‘...prove or disapprove, almost any proposition about decentralisation...’ (Litvack et al., 1998, p. 30). This problematic factor remains an issue requiring serious research. Therefore, in the case of Sierra Leone, this piece of research is expected to give insight into the contextual factors affecting the implementation of decentralisation. As part of one of the research objectives, the researcher aims to build on the framework developed by Litvack et al., (1998, p. 30) labelled as table 4-3. Following the construction of the conceptual framework, the researcher in chapter 5 turns to the methodology to set out the research strategy and research design underpinning this study.
<table>
<thead>
<tr>
<th>INSTITUTIONAL WEAKNESS</th>
<th>IMPACT</th>
<th>DESIGN FEATURE TO COMPENSATE</th>
</tr>
</thead>
</table>
| Weak democratic institutions and process | • Less local accountability through ‘voice’ mechanisms  
• Greater chance of local elites capturing benefits  
• Decision making less transparent, predictable, responsive | • Create channels for community participation  
• Initiate process of participatory budgeting  
• Legislate open, public procurement procedures |
| Weak legal and regulatory systems | • Less interjurisdictional mobility and less accountability through ‘exit’ mechanisms  
• Decision-making less transparent, predictable, responsive | • Diversify local service providers to give more choice (provide technical assistance to facilitate public-private partnerships)  
• Consider earmarking user fees to improve accountability |
| Weak markets for land, labor, and capital | • Less ‘hierarchical’ accountability  
• Decision-making less transparent, predictable, responsive | • Create more local incentive for compliance with central objectives  
• Improve information systems  
• Prioritise key regulations |
| Weak information systems | | |
| Weak regulatory system | | |
| Weak information systems | • Moral hazard  
• Soft budget constraint between levels of government  
• Potential central government bailout | • Establish transparent and internally consistent multi-tiered budgeting systems  
• Establish subnational debt reporting, monitoring, and rules for central government intervention  
• Legislate independence of central bank |
| Weak regulatory systems | | |
| Weak financial systems | | |
| Non-transparent fiscal systems | | |
| All of the above | • All of the above | • Encourage only modest decentralisation of certain local services |

Source: Adapted from Litvack et al. (1998, p. 30).
5 Research Methodology

5.1 Introduction
This chapter focuses on the strategies employed to find answer(s) to the research question formulated in section 1.6 in order to achieve the research outcomes in a robust and enlightened way by drawing on some methodological and philosophical concepts as applied in the conduct of qualitative research. As posited that knowledge about different research traditions helps a researcher to adopt a research design that is well suited to the research (Easterby-Smith et al., 2008), the researcher briefly discusses some relevant theoretical and philosophical concepts to inform the researcher’s choice of research design.

As the research methods’ section is an important part of every piece of research, it is vital that there is a justified basis for the chosen research strategy and the associated data collection method(s) used based on the underlining epistemology of the research. As noted in an article (A Researcher’s Dilemma– Philosophical and Methodological Pluralism) intimating that: ‘...the important issue is not necessarily the number of texts but that some texts misalign and mangle the research process’ (Knox, 2004, p. 121). This section will therefore cover only my chosen approach and the justification for the approach as against others.

This research will be based on a hybrid interpretivist philosophy using the inductive paradigm in line with a case study methodology. The researcher will therefore adopt a qualitative research using qualitative or unstructured interviews combined with other qualitative data collection methods. The resulting interview transcripts are transcribed with strict adherence to qualitative research principles. The transcripts are uploaded onto NVivo for analysis where tables, diagrams and charts (Mason, 2006) are used to help make sense of the raw qualitative data. NVivo is a qualitative research software package that helps with qualitative data analysis without affecting the underlying methodological and epistemological rigor of social research.

Research is ‘something that people undertake in order to find out things in a systematic way, thereby increasing their knowledge’ (Saunders et al., 2012, p. 5). To qualify the definition above, it is noted that ‘Research is based on reasoning (theory) and observation (data or information)’ (Blumberg et al., 2011, p. 16). Research in business and management is about one of two situations: academic theory, which is normally linked to what is regarded as pure
research or the creation of solution to practical problems otherwise referred to as applied research (Easterby-Smith et al., 2012). As research at doctoral level is based on achieving originality or novelty, it can include either pure research, applied research or a combination of both. According to Easterby-Smith et al. (2012), critical to every research is to make a contribution to the discovery of new insights, the creation of new procedures and methods, the replication of existing research in novel contexts or the application of new theoretical perspectives to existing research questions.

Research is always about theory and data as noted by Blumberg et al. (2011). However, in determining the design of a research project, due consideration should be given to certain underlying philosophical stances that guide the conduct of research as Blumberg et al. (2011) believe that: ‘some knowledge of research philosophies is beneficial for you as a researcher as it helps to clarify the research design and facilitates the choice of an appropriate one.’ With reference to research philosophies as discussed below, Easterby-Smith et al. (2012) note that each aspect of research philosophy is aligned to a particular method(s) to conduct research. At this juncture, it is important to explore some relevant research philosophies in line with figure 5-1 which represents the research design as applied in this thesis.
Research Questions: See section 1.6

Qualitative Approach – Case Study Methodology

Ontological & Epistemological stance - Induction

Hybrid Interpretivism

Symbolic Interactionism  Ethnomethodology  Hermeneutics

Data Collection Strategies

In-depth Interviews  Documentary Analysis  Direct Observation

Heterogeneous Purposive Sampling

Central Govt. Level  Local Govt. Level  Sub-Local Level

Research Data

Interview Transcripts  Contact Summary  Field Notes

Presentation & Analysis: NVivo

Content Analysis  Analysed Materials  Grounded Analysis

Source: Author (2017)
5.2 Ontological and Epistemology Consideration

The conduct of research is based on assumptions which are reflective of human knowledge and the nature of the phenomenon that underpins the research process (Saunders et al., 2012). However, in undertaking research, one will be asking: what practical use is an understanding of your philosophical position (Saunders et al., 2012)? Notably, Saunders et al. (2012) think that it is of practical benefit to understand the underlying philosophical assumptions we have about how the world works. They go on to say that it is only when we exhibit such understanding that we are able to evaluate and then adjust them. The assumptions underpinning research as far as philosophical considerations are concerned are governed by two positions: ontology and epistemology. These two concepts influence our philosophical positions to a greater extent and most of the philosophical debates among philosophers relate to matters of ontology and epistemology (Easterby-Smith et al., 2012).

For both scientific and social researchers the concepts of ontology and epistemology play an important role in our choice of research methodology (Easterby-Smith et al., 2012). Easterby-Smith et al. (2012) note that the philosophical assumptions that drive a researchers’ methodology can often be influenced by their training without due consideration to fundamental issues. However, Easterby-Smith et al. (2012) also consider this a shame simply because they believe that: ‘awareness of philosophical assumptions can both increase the quality of research and contribute to the creativity of the researcher’ (pp. 17 - 18). Therefore, as the significance of ontology and epistemology for the design of research cannot be underestimated, there seems to be confusion on their characteristics (Easterby-Smith et al., 2012).

The table below helps to clarify the apparent confusion that exists between epistemology and ontology by way of explicating the relationship between the following: ontology, epistemology, methodology, methods and the techniques that form the rudimentary basis of research design.

<table>
<thead>
<tr>
<th>CONCEPT</th>
<th>NARRATION</th>
</tr>
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<tbody>
<tr>
<td>Ontology</td>
<td>Philosophical assumptions about the nature of reality.</td>
</tr>
<tr>
<td>Epistemology</td>
<td>A general set of assumptions about ways of enquiring into the nature of the world.</td>
</tr>
<tr>
<td>Methodology</td>
<td>A combination of techniques used to inquire into specific situation.</td>
</tr>
</tbody>
</table>
An understanding of the relationship between the concepts above is helpful in the design of research of any nature. For a better understanding of research philosophies, the researcher examines ontological assumptions in research.

In social research, ontological assumptions include: subjectivism, constructionism and phenomenology. As this research falls into the social research category, the ontological assumptions here are based on social ontology where organisations are considered as social entities (Bryman and Bell, 2011). According to Bryman and Bell (2011), our ontological position in research can be influenced by two questions: ‘whether social entities can and should be considered objective entities that have realities external to social actors, or whether they can and should be considered social constructions built up from the perceptions and actions of social actors’ (p. 20). These assumptions are often referred to as objectivism and constructionism/subjectivism respectively. These two ontological assumptions are both able to produce valid findings as opined by many researchers (Saunders et al., 2012). However, the focus of this research is based on constructionism in line with the researcher’s philosophical stance.

Bryman and Bell (2011), define constructionism as: ‘an ontological position which asserts that social phenomena and their meanings are accompanied by social actors. It implies that social phenomena and categories are not only produced through social interaction but that they are in constant state of revision’ (p. 22). This assumption is completely antithetical to objectivism in the sense that it rejects the claim that social phenomena such as organisations and culture are pre-given and independent of social actors.

In consonance with the antithetical nature of objectivism to subjectivism, Bryman and Bell (2011) note that the factors that people employ in subjectivism to help them understand both the natural and social world are actually social products and that this tendency is seen in discourse analysis. Similarly, Saunders et al. (2012) agree with the view that social phenomena are constructed from the perceptions and actions of social actors and therefore believe that social interactions are a dynamic process, causing social phenomena to be in a constant state of dynamism.
Social actors being the subject of all social research may result in different interpretations of the dynamics of the different contexts they find themselves in. These are based on their individual views or experiences of the world and hence the reason why the underlying ontological assumption in social research is based on social constructionism. In social constructionism, reality is seen to be socially constructed (Saunders et al., 2012).

Phenomenology and subjectivism are other terminologies for explaining constructionism where phenomenology is explained as: ‘…how people experience the world around them’ (Arnold et al., 1992, p. 24). As indicated by others who are akin to this ontological philosophical position, they believe that our experience of the world as social actors is made up of our interaction between its objects and our mental faculties (Arnold et al., 1992) which lead us to explore the acceptability of knowledge.

As ontology deals with the nature of reality, epistemology concerns the application, methods and what is considered acceptable knowledge of that reality (Saunders et al., 2012). In a similar way, epistemology has been explained as a philosophical concept concerned with the different strategies about researching into the nature of the physical and social world (Easterby-Smith et al. (2012). Reflecting on the development of knowledge, Saunders et al. (2012) consider that a social researcher will be concerned either with ‘resources’ and hence called resources researcher or concerned with ‘feelings’ and hence called feelings researcher.

Considering the perspectives of the two types of researchers mentioned above, a resources researcher will be more inclined to be aligned to the position of the natural scientists who are more concerned with facts associated with objects that are deemed to be real. On the other hand, the feelings researchers will be looking at objects that do not have any external reality. Such objects are otherwise termed as social phenomena and they include factors such as feelings and attitudes which cannot be seen or measured scientifically (Saunders et al., 2012). Based on the aforementioned explanations of resources and feelings researchers, this study will be based on the epistemological position of interpretivism.

The idea of interpretivism or social constructionism focuses on the ways people view the world, the way people make sense of the world by sharing their experiences with others through the medium of language (Easterby-Smith et al., 2012). The tradition of interpretivism or social constructionism is rooted in the controversy that the social world is too complex to
be simplified as deemed by the positivist standpoint. According to Saunders et al. (2012), the social world of business and management is far too complex to lend itself to theorising by definite laws in the same way as the physical sciences and they particularly stressed that researchers who are sceptical of the positivist tradition believe that valuable understanding of this complex world is lost if such complexity is reduced entirely to a series of law-like generalisations. It is with this backdrop that this study of decentralisation in Sierra Leone is adopting a hybrid interpretivism as opposed to positivism.

Interpretivism relies on the subjective meanings and interpretations to make sense of social phenomena in order to understand what is happening in a given social situation (Blumberg et al., 2011). Following the subjective nature of interpretivism, Blumberg et al. (2011) further describe the data derived from interpretivism as a thick and rich description of the investigated, which in order to make sense of has to be interpreted so as to appreciate what is going on in the phenomenon. They also note that with interpretivism, there is less emphasis on generalizability and hence smaller sample sizes are sufficient, as is the case in this research. Having established the philosophical stance adopted in this research, the researcher considers it expedient to explore the different approaches available to the social researcher in line with his/her chosen ontological and epistemological position(s).

5.3 THE RESEARCH APPROACH- QUALITATIVE OR QUANTITATIVE?
There are generally two main approaches in the conduct of research: qualitative and quantitative. The distinction between the two is mainly based on the kind of information or data used to study a phenomenon. Quantitative studies rely on data such as numbers and figures, while qualitative studies rely on words and textual narratives (Blumberg et al., 2011). As the two approaches denote, quality is the essential character of something whereas quantity the amount. Qualitative research refers to the meaning, definition, analogy, model or metaphor characterizing a phenomenon; while quantitative assumes the meaning and attempts to measure the phenomenon (Blumberg et al., 2011).

As this study is about the implementation of decentralisation in Sierra Leone, the researcher views the study as a social phenomenon (Glasser and Strauss, 1995; Yin, 2009). As a social phenomenon the study requires critical and in-depth study in order to understand the operationalisation of decentralisation in Sierra Leone. However, the researcher is mindful of the criticisms levied against qualitative research as one that is unscientific and typically a
narrative (Mason, 2006). This is particularly owing to the fact that researchers who criticise qualitative researching do not seem to appreciate the virtues of the approach (Mason, 2006). Qualitative research is one that adopts methodologies that embrace and engender richness, depth, nuance, context, multi-dimensionality and complexity (Mason, 2006). As an approach: ‘...it cannot be done by rote or by recipe. It requires a highly active engagement from its practitioners, and a great deal of effort– intellectual, practical, physical and emotional’ (Mason, 2006, p. 1).

So, as this research is exploratory in nature the researcher is adopting a qualitative approach as opposed to a quantitative one. According to Bryman and Bell (2011), the operationalisation of qualitative research is based on the following underlying principles: i) an emphasis on induction in relation to theory and theory generation; ii). the rejection of the practices and norms of the natural scientific model and in particular positivism; iii). an encapsulation of the view that social reality is emergent. As we choose between ontological and epistemological positions, so we correspondingly decide on the type of reasoning to influence the interpretation. Since the researcher adopts a qualitative approach using a hybrid interpretivist tradition, the corresponding reasoning will be induction. For the benefit of further understanding of qualitative researching in a bid to adopt an informed position on the design of this research, the researcher explores the influence of grounded theory on the conduct of qualitative research as discussed below.

5.4 INFLUENCE OF GROUNDED THEORY
Grounded theory is a popular strategy in qualitative research and as such it has been influenced by many as noted as follows: ‘[g]rounded theory can be used as a methodological approach, a method of inquiry and the result of a research process’ (Bryant and Charmaz, 2007; Charmaz, 2005; Corbin and Strauss, 2008, cited Saunders et al., 2012, p. 185). Also, ‘...it involves the progressive identification and integration of categories of meaning from data. It is both the process of category identification and integration (as method) and its product (as theory) (Glaser, 2013, p. 70). As seen in the above, it can be a research methodology, a research method, and an outcome of a research process (Glaser, 2013). By being an outcome of research, ‘...it refers to a theory that is grounded in or developed intuitively from a set of data’ (Saunders et al., 2012, p. 185). Grounded theory as a strategy was first coined by Glaser and Strauss (1967); the rationale being that they perceived the typical task of research as being theory development through what they regarded as a
comparative method by way of examining the same situation or event in different context (Easterby-Smith et al., 2012).

It is interesting to note that grounded theory as a social research strategy was born out of a reactionary movement by Glaser and Strauss (1967) largely in response to the adoption of extreme positivism in social research at the time (Suddaby, 2006, p. 633 cited Saunders et al., 2012). It can be seen that this reactionary movement had some serious ontological and epistemological implications in the conduct of research. As the aim of grounded theory is about theory creation, Glaser and Strauss (1967) proposed two conditions that a theory must fulfil (Easterby-Smith et al., 2012): a. a theory should be sufficiently analytical so as to facilitate generalisation and b. a theory should be able to sensitise people’s perception. That is to say, people should be able to relate theory to their worldly experiences.

From the above two criteria of what constitute theory, it can be seen that grounded theory is used to arrive at theoretical explanations of social interactions and processes in a wide range of contexts involving the study of human behaviour (Saunders et al., 2012). Therefore, as the study of business and management is purely centred on human behaviour, it is not surprising that grounded theory is popular in studies in business and management. In terms of philosophy, grounded theory is regarded as inductive although looking at it in toto it can be seen that it also involves both induction and deduction according to Strauss and Corbin (1998) and Suddaby (2006, cited in Saunders et al., 2012).

This is due to the fact that the researcher collects and analyses data simultaneously, developing analytical codes in an emergent way from the data by way of reorganising the data into categories (Saunders et al., 2012). From the discussion on the philosophical flexibility underpinning grounded theory, Strauss and Corbin (1998, cited in Saunders et al., 2012) intimate that there are three coding stages as follows:

i.) Open Coding: this involves the reorganisation of data into categories,

ii.) Axial Coding: is the process of recognising and establishing relationships between categories, and

iii.) Selective Coding: as the final step is the integration of categories to develop a theory.
In addition to linking grounded theory to both induction and deduction, there is a third option referred to as abduction where theory, data analysis and data generation are generated dialectically (Mason, 2006). This is illustrated in the following philosophical position explicated by Mason (2006):

‘...theory, data generation and data analysis are developed simultaneously in a dialectical process. If you are developing theory in this way, you will devise a method for moving back and forth between data analysis and the process of explanation or theory construction’ (p. 180).

This strategy evolved and developed from an acrimonious debate between the originators of grounded theory as shown in the table below:

Table 5-2: The Debate between Glaser and Strauss on Grounded Theory

<table>
<thead>
<tr>
<th>ELEMENTS</th>
<th>GLASER</th>
<th>STRAUSS (and CORBIN)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Researchers’ Roles</td>
<td>Maintain distance and independence</td>
<td>Active interrogation of data</td>
</tr>
<tr>
<td>Theory</td>
<td>Emerges from data itself</td>
<td>Arises from theorist/data interaction</td>
</tr>
<tr>
<td>Ontology</td>
<td>World is ‘out there’.</td>
<td>Reality and experience are constructed.</td>
</tr>
<tr>
<td>Pre-understanding</td>
<td>Avoid literature from immediate area</td>
<td>Flexible approach. Insights from many sources.</td>
</tr>
</tbody>
</table>

Source: Adapted from Easterby-Smith et al. (2012).

The discussion about the research methodology above has been useful in designing the methodology relevant to answering the research questions of this research. The researcher now turns to the design of the research to justify the rigour and soundness of the research findings emerging from the research.

5.5 **The Research Design**

Research design is defined as a plan that ‘guides the investigator in the process of collecting, analysing, and interpreting observations. It is a logical model of proof that allows the researcher to draw inferences concerning causal relations among the variables under investigation’ (see Nachmias and Nachmias, 1992, cited in Yin, 2009, p. 26). This model is nothing but ‘...a plan of how a researcher will go about answering her or his research question. It is the methodological link between your philosophy and subsequent choice of methods to collect and analyse data’ (Denzin and Lincoln, 2005, cited in Saunders et al., 2012, p. 173). This definition is linked to the general definition of strategy which is a plan of action aimed at achieving a goal (Saunders et al., 2012). As noted, the main purpose of a
research design is to help prevent a situation where the evidence collected does not address the intellectual puzzle of the research (Yin, 2014).

Considering the ontological and epistemological position of the researcher which is coupled with the researcher’s axiological stance about the concept under investigation, the study will be inductive in approach conducted within a single case study. In induction, conclusion(s) can be drawn from one or more pieces of evidence from which the conclusion explains the facts, and the facts give credence to the conclusion (Blumberg et al., 2011). Research using inductive reasoning is likely to be context based within which events take place and is more likely to adopt a qualitative methodological tradition in order to obtain different views of the phenomenon under investigation (Bryman and Bell, 2011). By implication, adopting induction insinuates the application of a particular research strategy which is context based.

In view of the above and to achieve the aim of this research, the researcher is embracing the fact that ‘...there is considerable diversity in the different methods available to the researcher seeking to access the organizational world qualitatively’ (Duberley et al., 2013, p. 15). This diversity in qualitative research therefore has implications on the design of qualitative research. The process of methodological engagement has direct relationship to the corresponding philosophical commitments thereby influencing what we see as data, how we collect and analyse that data and so on (Duberley et al., 2013). This research is designed such that it will address the difficult issue of epistemological justification based on relevant empirical evidence, complying with the notion that ‘...empirical evidence is the ultimate arbiter’ (Duberley et al., 2013, p. 17).

The concept of decentralisation has attracted so much attention in recent years. However, the outcomes of it wide adoption around the globe do not seem to justify its popularity. Therefore, the ontological aspiration of this study is to investigate the factors that affect the implementation of decentralisation in Sierra Leone taking a district council as a case study including the relevant central and sub-local government structures relating to decentralisation. Considering the fact that decentralisation is a social phenomenon, it study refutes the principles of hypothetico-deductive methodology of reducing human behaviour into a readily measurable phenomenon by focusing on the subjective dimension of human behaviour especially focusing on the research context (Duberley et al., 2013). On the basis of
the researcher’s ontological and epistemological position, the research design will adopt a hybrid interpretivism.

The rationale for this approach is based on the following justifications as informed by Marshall and Rossman (2016):

i) The research seeks to understand multiple constructed realities involving the decentralisation process in Sierra Leone as studied holistically;

ii) The study seeks to reveal tacit knowledge and relative understandings and interpretations of what the participants make of the Sierra Leone decentralisation process;

iii) The research involves in depth scrutiny into complexities of the process of the implementation of decentralisation in Sierra Leone;

iv) The research seeks to understand key actors' perspectives of the Sierra Leonean devolution process.

Based on the above attributes of this study and its context specific importance, the study adopts a qualitative research methodology involving face-to-face interactions in a real-life situation. This element of qualitative virtue cannot be captured by the traditional positivist tradition of quantitative research. Therefore, undertaking qualitative research requires tact, flexibility and imaginative skills to tap into the tacit social minutiae of organisational life that cannot be captured by quantitative means (Marshall and Rossman, 2016).

5.6 ADOPTING HYBRID INTERPRETIVISM

The methodology adopted here is based on interpretivism which is a loose term that covers various qualitative approaches (Duberley et al., 2013). The essence for the adoption a hybrid methodology is rooted in a quote by Torrance (2007, p.73, cited in Altheide and Johnson, 2013, p. 381) which states that:

‘Assuring the quality of research, and particularly the quality of qualitative research in the context of policy making, must be conceptualized as a vital and dynamic process that is always subject to further scrutiny and debate. The process cannot be ensconced in a single research method or once-and –for –all set of standards’ (p. 73).

As this research is to explore the implementation of a policy matter, it is important that the researcher embraces some elements of ‘...symbolic interactionism, ethnomethodology and hermeneutics’ (Duberley et al., 2013, p. 21).
In its simplest form, symbolic interactionism is based on the notion that reality is socially constructed (Duberley et al., 2013) through human interaction. Hermeneutics has its roots in the techniques used to interpret biblical texts (Murray, 2008, cited in Duberley et al., 2013).

The underlying principle of hermeneutics is that the meaning of a part can only be understood if it is related to the whole (Duberley et al., 2013) based on the hermeneutic circle established by creating a link between the contextual model and the emergent data. Contrary to what is known in grounded theory, the hermeneutic assumption is that no one comes to interpretation with an open mind, rather there is the pre-understanding of the phenomenon that we already have (Duberley et al., 2013). In this case, the contextual framework as informed by the extant literature is iteratively matched against the data for a better understanding of both.

Also, the researcher adopts elements of ethnomethodology which is an approach that builds on phenomenology. Ethnomethodology explores people’s understanding of their everyday lives in organisations. Critical to this methodology is the exploitation of the social minutiae in a social setting to understand the nitty-gritty of organisational happenings in a retrospective way (Duberley et al., 2013) on the assumption that reality is inconstant and dynamic. To achieve this, the researcher focuses on every detail of the individual interviews and the contexts within which the study is undertaken. The technique to carry out this sort of study follows a conversational style to understand and interpret how people make sense of the social phenomenon within which they find themselves (Duberley et al., 2013). To this end, the researcher adopts a case study methodology.

Blumberg et al. (2011) define case study research as: ‘a research strategy that investigates the phenomenon in question in its context. It is the most suitable research if the number of variables that need to be considered is very large and if the phenomena and its antecedents cannot yet be clearly distinguished’ (p. 488). In line with the foregoing, Easterby-Smith et al. (2012) consider the use of case study as a strategy that takes an in-depth examination of one, or a small number of organisations, events, individuals, generally over time. With case studies research, it is observed that authors tend to converge into two categories: those who advocate for single cases are generally associated with the constructionist school whereas those who advocate for multiple cases are generally linked to the positivist epistemology (Easterby-Smith et al., 2012).
As a research strategy, a case study can be either of the following: a single organisation; a single location; a person; and a single event. Yin, who is the key exponent of case study methodology is mindful of the criticisms made against its adoption by positivist researchers (Yin, 2009). The positivists claim that a case study methodology lacks the rigour of positivism. They go on to further criticise case study methodology as one that rarely allows generalisations to be made from a specific case to a general population and that it produces an enormous amount of data that allows the investigator any interpretation s/he wants. In reaction to these inveighing criticisms; Yin, suggests that all case studies should have a clear research design before any data is collected and that such design should include: the main research question(s) or proposition(s), the unit of analysis, a clear relationship between data and the propositions established, and the systematic set of procedures determined for the interpretation of data (Yin, 2009).

As applied to this research, a single case study is identified wherein a holistic perspective of the case is sought with a view to understanding the implementation of decentralisation in Sierra Leone. In this case, the case study organisation is a typical representation of the devolution process in the country (Yin, 2009). As the study examines a contemporary social phenomenon studied within a real life context (Yin, 2009), the researcher has deemed it expedient to adopt a case study strategy in order to understand the operationalisation of decentralisation in Sierra Leone; an organisation the researcher has little or no control over (Yin, 2009).

Given the scenarios under which a case study strategy can be adopted, the researcher would like to state that to some extent the he enjoys an epistemologically privilege position as he experienced the war (International Monetary Fund, 2005; Jackson, 2006; and International Monetary Fund, 2011). However, the researcher will ensure that the research is unbiasedly influenced by strictly following the principles of qualitative researching (Mason, 2006). At this juncture, the researcher evaluates or sheds light on the unit of analysis.

5.7 THE UNIT OF ANALYSIS
The purpose of this study is articulated in the unit of analysis which according to Marshall and Rossman (2016), is ‘...the level of inquiry on which the study will focus’ (p. 78). This focus on the unit of analysis helps the researcher to decide on the data collection strategy
(Marshall and Rossman, 2016). The rationale for undertaking this research based on a case study genre is to benefit from the generally accepted merit of the approach which is to gain a ‘…contextualized deep understanding…’ (Marshall and Rossman, 2016, p. 19) of the implementation of decentralisation in Sierra Leone based on evidence from the case study. The case study approach advocates that the selection process is made clear particularly drawing on the two types of case study selection: ‘intrinsic case’ being interested in a particular case or ‘instrumental case’ where the researcher is interested in exploring a case illustrative of a larger phenomenon (Marshall and Rossman, 2016, p. 20).

In most cases, this approach can involve only one individual who can be a good and an exemplary student, a leader or an event thereby making this individual or the event as the unit of analysis (Yin, 2014). It is crucial in case studies that the definition of the case and its boundaries are determined (Yin, 2014). The case study under investigation is an instrumental case which is part of a larger social phenomenon (Marshall and Rossman, 2016). This is the exploration of the implementation of the Sierra Leonean decentralisation process using a pseudonymous case study.

The scope of the research is guided by the research questions which this study aims to answer. It is also worth mentioning that this study is concerned only with the decentralisation process in Sierra Leone as it aims to answer two research questions relating the Sierra Leone devolution process. The unit of analysis is anonymised for ethical reasons due to the political sensitiveness of the study. In this connection, a detailed ethical application process was followed based on the university’s regulations on the conduct of research. The ethical approval number for this research is enclosed as follow: ST07005376.25.11.10 and a template of participants’ information sheet and one for participants’ consent form are enclosed in the appendix of this thesis.

Although reference is made about the war and the causes of the war in the background of the research, this research is only concerned with the implementation of decentralisation which was re-introduced by an Act of Parliament passed in 2004. The data collection covers only the implementation of decentralisation since it re-introduction to the date.

The unit of analysis of this study is a local district council which is highly anonymised as earlier noted due to the perceived political sensitive nature of the study (Yin, 2009). This is
consistent with the ethical obligation of the researcher to the study participants as referred to above. Therefore, the case study organisation has been given the pseudonym Rotifunk. In a similar way the names of all participants have been codified and given fictitious names to maintain anonymity. The unit of analysis is a local district council empowered to provide public services as the highest development authority in its locality.

So, to make sure that the data emerging from the study is reliable and valid (Yin, 2009), the research participants are drawn from all the three levels constituting the governance structure in Sierra Leone. At the local council level, the participants are drawn from the political wing, the administrative wing, and the devolved sectors. Also, participants are drawn from the district office which is the local structure that represents the central government at the district level and from paramount chiefs at the sub-local level. Also included for data collection purposes at the local level are civil society organisations and local non-governmental organisations. The relevant central government structures were also incorporated in the study design. Therefore, the study participants are not only limited to the district council under investigation. This is to comply with the criteria of business and management research design so as to enhance the reliability, replication and validity of the study (Bryman and Bell, 2011).

However, due to the qualitative nature of the study, the findings and the conclusion will not be based on sample size generalisation rather it will be based on analytic generalisation (Miles and Huberman, 1994; Yin, 2009; Yin, 2014) otherwise known as theoretical generalisation which enhances the transferability of the findings (Saunders, 2012). To ensure that the researcher does not collect too much data than needed or to avoid the risk of collecting less data as required (Yin, 2014), the researcher made a careful selection of his research participants to cover the broad spectrum of the decentralisation process relevant to the case and other peripheral units both at the central level including the ministry responsible for decentralisation and the local level including the district office and chiefdom administrations. This was done through a carefully crafted sampling strategy which is the subject of discussion in section 5.8.

5.8 **Sampling Strategy: Heterogeneous Purposive Sampling**

Qualitative research is not easy to design as it involves eliciting complexities and so the sampling process may also depend on complex factors (Marshall and Rossman, 2016). Sampling is quite an important aspect of research in particular qualitative research. This is
because, the credibility and trustworthiness of the research findings is determined by the soundness of the sampling strategy (Marshall and Rossman, 2016). As a demonstration of the significance of sampling, Dobbert (1982, cited in Marshall and Rossman, 2016) notes that ‘...the best compromise is to include a sample with reasonable variation in the phenomenon, settings, or people’ (p. 109). As informed by this quote, the researcher has selected participants from different settings within the decentralisation programme in Sierra Leone as inter alia mentioned in the section 5.7 above.

As the researcher is adopting a case study methodology, the decision to select the case under investigation was made on practical and feasible grounds, mainly to do with access and that the case is a typical example of the phenomenon under investigation. That is, the Sierra Leone decentralisation programme. As noted above, the samples are drawn from a local district council in Sierra Leone that forms the unit of analysis. The participants are logically and systematically selected as reflected in the table below. The said table and the themes related to this study were thoroughly discussed with members of the supervisory team. The themes are captured in the conceptual framework in chapter three. The inherent variation in the selection of participant makes it easier for comparison between the varied participants (Marshall and Rossman, 2016). This element of comparison possibility enhances completeness and the possibility for saturation to be achieved (Saunders, 2012).

The sampling is based on these three factors: the ability to be able to collect the appropriate data from the sample; the use of an appropriate sampling strategy to meet the data demands of the research aim; and the number of participants required to ensure information adequacy (Saunders, 2013; Marshall and Rossman, 2016). To this end, the sampling strategy used is heterogeneous-purposive sampling. This technique is based on the researcher’s judgement of participants that would best enable him to elicit information that meet the research aim of this study (Saunders, 2012). The participants chosen for the study are considered non-statistically representative as illustrated in the table below. The participants are mostly heads of their respective units or key employees of their organisations thereby making logical generalisation possible (Saunders, 2012) by virtue of the quality of the participants.

The sampling strategy adopted in this research is non-probability in nature (Sakyi, 2010; Bryman and Bell, 2011; Easterby-Smith et al., 2012; Saunders et al., 2012), a strategy that is consistent with the research philosophy of the study. This study is focussed on a case that
requires an in-depth study of a handful of informants (Saunders et al., 2012) from the case study and across the spectrum of the Sierra Leone decentralisation landscape to provide the researcher with an information-rich case study.

The researcher explores in the case study his research question to gain theoretical insights (Saunders et al., 2012). Due to the complexity of the study, a heterogeneous purposive sampling strategy has been used. The rationale for this strategy is to facilitate the generation of data from a sample frame that is diversely representative (Saunders et al., 2012) and this is consistent with figure 2-1 - the Institutional Framework of the Sierra Leone decentralisation policy as incorporated in chapter 2.

In qualitative research, the question is not more on sample size but the concept of data saturation which is consistent with the principle of constant comparison method of grounded theory (Glasser and Strauss, 1995; Glaser, 2013; Scott and Andrews, 2013). Data saturation is considered to be reached when an effort to collect additional data provides fewer or no new themes from the process. As there are no rules on the sample size for qualitative research, Saunders suggests a minimum sample size for a heterogeneous population to range from a minimum of 12 to a max of 30 (Saunders, 2012, cited in Saunders et al., 2012). Considering Saunders’ minimum sample range of 12 to 30, Creswell intimates that 12 interviews are unlikely to yield sufficient data for a heterogeneous population and therefore suggests a sample size ranging from 25 to 30 interviews (Creswell, 2007, cited in Saunders et al., 2012).

Consistent with Creswell’s suggestion, the researcher conducted 28 unstructured interviews from 2010 to 2014; 25 proved to be useful but due to the principle of saturation on grounded theory methodology, 21 interviews are incorporated in the study. The decision to exclude the other 3 interviews was based on the principle underpinning the strategy adopted which is sometimes referred to as judgemental sampling as applicable to case study research (Easterby-Smith et al., 2012; Saunders et al., 2012). For details on participants’ heterogeneity see appendix 6 in the appendices.

In line with the principles of heterogeneous purposive sampling, the researcher selected his participants from a diverse group with diverse characteristics to provide maximum variation possible in the data collected. The researcher in so doing ensured that he fulfilled what is referred to as ‘taking a diagonal slice’ of the case organisation by interviewing members
across all departments in the case study organisation (Saunders, 2012). However, as the study is based on a local district council as a case, participants are also drawn from two local non-governmental organisations (NGOs) and a community youth leader within the locality of the study as members of civil society. In the implementation of any policy reform, the role of civil society is very important in terms of monitoring and oversight. Therefore, their views on the devolution is considered vital to the achievement of the research aim.

In addition to the civil society organisation participants at the sub-local level, the study also draws participants from two chiefdom councils within the locality. The two participants from the chiefdom councils are both paramount chiefs who are heads of their respective chiefdom councils. According to the institutional framework of decentralisation in Sierra Leone, chiefdom councils fall within the sub-local level- a level below local councils. At the central level, the researcher interviewed the following participants: a district officer- the central government’s representative in the district, the top most senior civil servant at the ministry responsible for decentralisation; two key members of DecSec- the body that oversees the decentralisation process in the country. The selection of these central actors is epistemologically important as they have experience with decentralisation across all local government entities in the country. Therefore, their views if congruent with actors unique to the locality under investigation, the research findings will have implications for analytical generalisation on decentralisation across the country.

As demonstrated in table 5-3 above, all those interviewed are heads of departments within the local council, heads of devolved sector institutions, heads of chiefdom councils, or key members of their representing organisations or sectors, thereby making participant heterogeneity evident. As Patton (2002; cited in Saunders, 2013) argues that this diversity is the strength of heterogeneous purposive sampling and goes on to note that ‘...any patterns that do emerge are likely to be of particular interest and value, representing key themes’ (p. 42) and hence making the findings theoretically or analytically representative (Saunders, 2013; Yin, 2014; Marshall and Rossman, 2016). Having established the sampling strategy, the researcher now turns to the methods of data collection techniques wedded to this hybrid interpretivist study.
5.9 **DATA COLLECTION STRATEGIES**

As it is the case with case study methodology, the main data collection method or technique for this research is interviews (Yin, 2014). In particular, the type of interview employed is referred to as ‘...intensive interview, in-depth interview, or unstructured interview’ (Weis, 1994, cited in Yin, 2014). In addition, to the use of unstructured interviews (Corbin and Strauss, 2015), the researcher also uses direct observation, and documentary analysis (Yin, 2009). The interviews are recorded under strict ethical considerations (Yin, 2014). The fact that case study research is undertaken in a real life situation, it gives the researcher the opportunity to capture information in the ‘inter-view’ situation revealed through verbal and paralinguistic cues (Wilson, 2014; Yin, 2014; Sonenshein et al., 2017). This gives additional information to enhance the richness of qualitative research data.

The rationale for the predominant use of unstructured interviews as against other methods is based on the facts that key participants perceptions can only be captured through face-to-face interviews (Wilson, 2014). To guide the face-to-face interactions, the researcher developed themes as presented in the conceptual framework as such a thematic interview protocol is developed. The aim of the thematic case study protocol is to help maintain a focused interview (Sonenshein et al., 2017) within the context of a professional atmosphere where participants could be converted from respondents to informants (Yin, 2009).

What is most important about this study is the fact that all of the 21 unstructured interviews used in this research are with elite interviewees (Marshall and Rossman, 2016). These are people who have extensive knowledge of the phenomenon of decentralisation and the context within which it is implemented. Due to the strategic significance of their positions with regards to the implementation of decentralisation and in view of their status in society, information derived from them valuable (Marshall and Rossman, 2016), thereby enhancing the credibility and reliability of the study.

This works well considering the perceived sensitive nature of the study as in such a situation, participants are easily converted into informants and are able to confirm other people to be interviewed (Yin, 2009). The researcher finds in-depth interviews useful in getting valuable case study information as this also helps to enhance the construct validity of the study (Yin, 2009). Conducting un-structured interviews require a lot of tact and flexibility (Corbin and
In addition, it involves a lot of cultural sensitivity and cultural awareness (Wilson, 2014) especially in making sense of the non-verbal aspect of oral communication.

Complementary to and in order to ensure corroboratory evidence, direct observation and documentation analysis are used alongside in-depth or unstructured interviews. Document analysis are used mainly to serve as pointer or clues for further investigation (Yin, 2009). This is particularly important to avoid the tendency of unmitigated truth and hence to corroborate evidence (Yin, 2009). In addition to document analysis, the researcher also adopts direct observation to help in the triangulation of the case study evidence and to build a chain of evidence to enhance reliability and validity (Yin, 2009). This is particularly important because it gives the investigator first-hand contextual evidence of things that cannot be unearthed in a conversational enquiry (Yin, 2009).

As part of the data collection methods, observation was an integral part during interviews and this is noted as an important part of qualitative data collection (Marshall and Rossman, 2016). This helps the researcher to capture complex social minutiae in the natural setting while capturing information revealed through body language, a method that requires a great deal of tact and quality in a fast paced situation (Marshall and Rossman, 2016). While observation is vital, it is a secondary source of data collection within the context of in-depth interviewing. Emphasising the importance of in-depth interviews, it is regarded as the main source of data collection in qualitative research strategy (Marshall and Rossman, 2016).

The value of the data generated through qualitative in-depth interview is likened to a miner assuming ‘...that ideas and knowledge exist within partner; the interviewer’s responsibility is to “dig nuggets of knowledge out of a subject’s pure experiences”, identifying the kernels or seams of priceless ore and mining them.’(Kvale and Brinkmann, 2009, cited in Marshall and Rossman, 2016). This research has used qualitative interviews predominantly to elicit answers in relation to the research questions. This meant that the researcher employs superior interpersonal skills to gain the trust of the research subjects with strict and explicit ethical boundaries.

Critical to a successful qualitative research, the researcher had identified an influential gatekeeper (Sonenshein et al., 2017) before setting out to the field for data collection. In order to tap into the advantages of in-depth interviewing, the researcher uses probing
extensively to achieve the following: open-ended elaborations, open-ended clarifications, and detailed elaborations as noted by Rossman and Rallis (2012, cited in Marshall and Rossman, 2016). Having explained the data collection methods, it is now important to elucidate on the elements of reliability, replication, and validity which are critical elements for the trust worthiness of the findings of any qualitative research.

5.10 **Ensuring Reliability, Replication, and Validity of the Findings**

The concepts of validity, reliability and replication are very important in the conduct of research. In order to ensure that the research exhibits construct validity, the researcher makes it a point of duty to interview a heterogeneous sample covering most of the spectrum of the Sierra Leonean decentralisation landscape as inter alia indicated in an emergent thematic manner (Foster et al., 2008). The heterogeneous nature of participants particularly helps to enhance reliability and validity. The representative interview of an executive member of the council of paramount chiefs with an ordinary member of the same council in the locality under investigation helps in the construct validity of the findings of the study. In a nutshell, elite interviewing is vital in achieving reliability, validity and hence replicability.

As already noted, the researcher employs mainly unstructured interviews where inferences through meticulous probing proved to be useful for follow up investigation with successive participants. The researcher documents all the key events including paralinguistic ones that occur in the field which is instrumental in maintaining a chain of evidence and enhance triangulation (Yin, 2009; Yin, 2014; Marshall and Rossman, 2016).

The interviews were recorded using multiple devices and the recordings are transcribed verbatim (Foster et al., 2008). The identity of the participants anonymised based on the ethical protocol of the study. This helps to enhance openness. As the identity of the participants are linked to the unit of analysis which is contextually well articulated, the researcher in accordance to his commitment to the approved ethical protocol also anonymised the unit of analysis (Marshall and Rossman, 2016). To ensure that the transcripts read as the audio recordings, the researcher makes several reiterations in transcribing the interview recordings. This exercise proved to be very laborious. After satisfactorily transcribing the interviews, the researcher sends hard copies to the research participants for verification. The request for participants’ verification of transcripts included the caveat that if they are happy with the level of accuracy of the transcripts, they do not need to do anything by getting in
touch. The researcher actually succeeded in turning participants into informants as he enjoys an appreciable level of engagement with participants. However, with the Ebola outbreak that hit Sierra Leone from April 2004 to November 7, 2015, the researcher was not able to undertake further follow up.

To complement the process of participants’ verification of the transcripts, the researcher recruits a number of peer researchers to help with the transcripts verification process. This layer of rigour of verification proves to be very reassuring as all transcripts are confirmed accurate. The researcher’s supervisor also made sure that the researcher regularly undertakes peer debriefing as the transcribing and analysis progresses (Marshall and Rossman, 2016). A critical aspect of this peer debriefing is to ensure that the richness of qualitative data is intuitively and logically presented thereby facilitating reflection (Symon and Cassell, 2012). To demonstrate evidence of the transcripts, all the excerpts from them are referenced in line with Harvard style.

As the issue of the reliability and validity of the research findings is paramount to the researcher and the research process, the researcher pays particular attention to three pertinent questions that affect the reliability and validity of research as observed by Marshall and Rossman (2016) as follows:

‘How can one design research so that findings are “true” or “right”? ...does the researcher just find what she wants to find? ...how can it look like research when there are no “hard data or the data are “just stories”? (p. 47).

This research is designed such that it builds on the advantage(s) of the different qualitative approaches and hence the approach of hybrid interpretivism. With the adoption of unstructured interviews, nothing is predetermined as the findings are evoked in a progressively emergent manner. At the data presentation and analysis stages, the research uses ‘thick data’ to present the research data so as to demonstrate the richness of the research findings and ensure the replicability of the research outcome.

In compliance with ethical considerations, the audio recordings shared with the peer researchers are destroyed and the original copies electronically stored in folders that are password enhanced. The participants before engaging with the research process are taken through a research protocol entailing the ethical considerations accorded the study and at the end all the participants opted to be anonymous and hence the use of pseudonyms.
After the transcribing pain, the transcripts are uploaded onto NVivo to facilitate a systematic analysis of the research data. NVivo is a computer-assisted qualitative data analysis software (CAQDAS). Although it is not straightforward to use NVivo, the benefit of learning how to use the software is far greater than the difficulty of learning it. The software is very instrumental as it helps the researcher to code and categorise large amounts of data (Yin, 2014; Marshall and Rossman, 2016) emerging from interviews in a systematic way thereby facilitating comparison across participants and also in confirming saturation. As noted, NVivo is very useful in the process of data organisation and presentation in view of finding answers of this research as presented in chapters 6, 7 and 8.

5.11 Presentation and Analysis of the Research Data
Data organisation is one of the greatest challenges in qualitative research (Easterby-Smith et al., 2008; Easterby-Smith et al., 2012; Easterby-Smith et al., 2015). This step is important such that it helps to enhance the credibility of the research. As there is a thin line dividing data creation and data analysis in qualitative research (Easterby-Smith et al., 2015), the research data is organised using NVivo such that data analysis and interpretation is done simultaneously. However, the process of data organisation is laborious and time consuming. The researcher spent considerable amount of time to achieve a systematic data organisation in order to make the analysis process as transparent and logical as possible.

To facilitate comparison across the study in line with grounded theory principles (Glasser et al., 1995; Glaser, 2008; Scott and Andrews, 2013; Charmaz, 2014), the data generated is organised and presented in a cross-sectional style using categorical indexing, diagrams and charts (Mason, 2006; Neale, Henwood and Holland, 2012). These are used throughout the analysis and discussion of the results. In so doing, the researcher is mindful of some of the criticisms of undertaking case study research especially that the strategy ‘...result in massive unreadable documents’ (Yin, 2009, p. 15). The logic of cross-sectional indexing is such that the same set of indexing categories is used in a cross-sectional way across the whole of the data set (Mason, 2006).

In other words, the researcher has used the same lens to explore the data to unearth patterns and themes which occur across the data (Mason, 2006). This practice is consistent with the doctrines of qualitative researching (Mason, 2006). However, this process can be undertaken
differently by different researchers. This process of organising data is referred to by some writers or researchers, as categorizing, coding, assigning nodes, and the rationale for such categorisation in this study is to ensure that the data set has been organised systematically, consistently and in a uniform manner (Mason, 2006; Easterby-Smith et al., 2015).

The entire process of data management and analysis has been done concurrently adopting the following processes: data reduction, data display and conclusion drawing and verification (Miles and Huberman, 1994). Data reduction has been done by ‘…selecting, focusing, simplifying, abstracting, and transforming the data that appear in written-up field notes or transcriptions’ (Mason, 2006, p 10). Data display has been done by the use of graphs, tables and networks, a method of presenting data that has been adopted considering the fact that ‘…extended text can overload humans’ information-processing capabilities’ (Faust, 1982, cited Miles and Huberman, 1994, p. 11) ‘…and preys on their tendencies to find simplified patterns’ (Miles and Huberman, 1994, p. 11). The third and final step of the analysis process is conclusion drawing and verification as discussed in the previous section.

The three-step procedure highlighted above has been facilitated by the use of categorical indexing (Easterby-Smith et al., 2015). The task of indexing and text retrieval or the slicing of the data set has been done by the use of a computer aided qualitative data analysis (CAQDAS) programme (Carcary, 2009; Carcary, 2011; Miles et al., 2014). The CAQDAS package used in this research is Qualitative Social Research (QSR) NVivo. CAQDAS packages like NVivo both facilitates and enhances data indexing and data retrieval processes. NVivo enables the indexing of a large number of categories, more efficiently than any manual system could deal with (Mason, 2006). The process of creating nodes and categories is a reiterative process and has been constructed based on the researcher’s ontological and epistemological stance of relativism and interpretivism respectively as determined by this research design.

The analysis of this research data is done using content analysis (Easterby-Smith et al., 2015). Content analysis is a strategy that ‘...aims at drawing systematic inferences from qualitative data that have been structured by a set of ideas or concepts.’ (Easterby-Smith et al., 2015, p. 188). Based on the ontological and epistemological stance of the researcher, he queries the research data by negotiating realities presented in the data to create knowledge (Easterby-Smith et al., 2015). The advantage of content analysis over other qualitative
techniques is that it adopts some elements of positivist quantification to address the political appetite for numbers to complement the richness and builds on the strength of rich descriptions of qualitative data (Easterby-Smith et al., 2015).

Principal to the interpretivist framework of content analysis, the researcher using his field note and contact summary records of participants’ interviews; the researcher in his analysis incorporates ‘...verbal utterances, silences and hesitations ... non-verbal dimensions of interaction, such as gestures’ (Easterby-Smith et al., 2015, p. 186) to capture the complexities of the research data. With the guide of the conceptual framework as the basis of pre-existing theory and the research questions; patterns are observed within the data to form themes. This process results to five broad categories of themes as follows: a. devolution, b. design and structural mechanism of decentralisation, c. good governance or cross cutting factors, d. felt needs assessment creation mechanism, and e. general participants’ perception on the implementation of decentralisation.

In addition to content analysis and in demonstration of the hybrid nature of the research; the researcher also adopts elements of grounded analysis. The rationale for this is for the research to benefit from the intuitiveness and openness associated with grounded analysis (Easterby-Smith et al., 2012; Easterby-Smith et al., 2015). Practically, there are overlaps between content analysis and grounded analysis and hence their joint adoption forms a sound basis for good qualitative research in order to enhance research credibility and rigour.

As the aim of the research is restated which ‘is to explore the factors that affect the implementation of decentralisation in Sierra Leone based on a pseudonymous district council as case study in order to construct an empirically grounded institutional framework or model to support the fulfilment of local felt needs’, the elements of grounded analysis approach complements content analysis by taking into consideration the following steps:

a. data familiarization where the relationship between the researcher and the participants is explicitly accounted for;

b. a reflection on the data vis-à-vis the extant literature which does not mean a religious imposition of a conceptual framework but a constant dialogue between data and the extant literature on decentralisation;

c. open coding to make sense of the messy and overwhelming research data generated from interviews;
d. conceptualization by helping to discover patterns via comparison, across data set;

e. focused re-coding is where further data reduction takes place. This is done to reduce
the number of codes that were generated initially;

f. linking is the process of connecting concepts through the use of quotations, diagrams
and the like. However, provision is made to scrutinise the research data that supports
the research conclusions;

g. finally, re-evaluation of the work based on supervisory comments and peer reviewing
(Easterby-Smith et al., 2015).

Based on the combined benefits of both content and grounded analyses techniques, an
empirical model grounded in the data is constructed to facilitate the discussion of the
empirically grounded research findings.

As the crux of this research is to explore the implementation of decentralisation in Sierra
Leone taking a case study approach, the researcher uses cluster analysis to demonstrate the
heterogeneous nature of the research findings. With the aid of charts and tables generated
from the research, the researcher demonstrates data saturation through the constant
comparison principle of grounded theory amongst participants across categories (Glasser and
Strauss, 1995; Zinn, 2002; Carcary, 2009; Neale et al., 2012). Considering the sensitive
nature of this research, the researcher has used ‘…pseudonyms to identify the research
participants…’ (Sonenshein et al., 2017, p. 9) throughout the thesis.

As the thesis progresses to the empirical elements of analysis, discussion and then conclusion
drawing, the researcher has used table 5-3 in section 5.7 above to replace participant coding
to pseudonyms so as to help with the flow and aid comprehension of the three empirical
chapters below- chapters 6, 7 and 8. The table is also used in chapter 9 as inferences are
drawn from participants to draw conclusion.
6 EMPIRICAL ANALYSIS OF ADMINISTRATIVE DEVOLUTION IN SIERRA LEONE

6.1 GENERAL OVERVIEW
As stated in section 1.4 in chapter one, this thesis aims to investigate the factors that affect the implementation of decentralisation in Sierra Leone. Administrative decentralisation as one of the elements of decentralisation, is mainly concerned with defining the inter-governmental relationship between actors and structures governing the devolution process (Falleti, 2005). According to Awortwi (2011), it is noted that with administrative decentralisation ‘…a set of policies creates or transfers local bureaucratic procedures and functions from the CG to a local administration (p. 350). In Sierra Leone, the Local Government Act 2004 and the Sierra Leone National Decentralisation Policy of 2010 set out the legal basis for decentralisation (Government of Sierra Leone, 2004; 2010).

The chart below is a snapshot of the analysis and discussion of the data relevant to the administrative decentralisation dynamics obtaining at the Rotifunk district council.

Figure 6-1: Administrative Decentralisation Participants Coding

Source: NVivo output (2017)
As noted in chapter 5, section 5.8 and on table 0-1 on appendix 6, the heterogeneity of the research participants is demonstrated. Therefore, table 0-1 is used in line with the pseudonyms to write up chapters 6, 7, 8 and 9. The table is used to replace the participant codes to participant pseudonyms (Sonenshein et al., 2017).

In trying to understand the administrative dynamics at the Rotifunk district council, the researcher asked the head of the health sector in the locality about the institutional arrangement governing the implementation of decentralisation. In response, he said: ‘...if it is a procurement issue, it’s usually the procurement unit ... that takes the lead in the implementation’ (Dr Sul, 2014). It can be seen that there seems to be some adherence to policy powers which is a key requirement of administrative decentralisation (Weingast, 2014). However, as the interview progressed, it became apparent that there are structural issues in his sector as he expressed concerns that ‘...I am in charge of the district health activities, but the hospital has its own administrative set up. I am not ... running the hospital. I supervise other primary health care activities such as: immunization, health education, nutrition issues and the peripheral health units’ (Dr Sul, 2014). The district medical officer (DMO) went on further to intimate that under the decentralised system, primary health and secondary health are separated with the DMO as the sector head. However, the DMO even though is the head of the sector in the local council, he has limited or no influence over what happens in the hospital. This is contrary to the expectations of local residents.

On the propensity of re-centralisation, the DMO responded saying that ‘...very recently I understood that some responsibilities of tertiary hospitals that were devolved to councils are being taken back by the ministry of health’ (Dr Sul, 2014). This was corroborated by the district officer in the district (Mr Foyah, 2014). Following further prompts in relation to inter-governmental balance of power, the DMO stressed that instead of the central government agents ‘...looking between the hospital and the council, what the problems are; try to identify ... and solve those problems. They don’t want that but they want to take back the responsibilities which is going to be worst because the ministry of finance is not happy that this responsibility has been taken away...’ (Dr Sul, 2014). With the central government’s lack of interest in dealing with factors impeding on the working relationship between the council and the health sector on this case, the DMO further stated that should central government consider re-centralisation ‘...it is going to be a very bad situation ... than we are facing’ (Dr
Sul, 2014). This can be viewed as a worrying factor that can potentially derail the Sierra Leone decentralisation programme all together if such a path is promoted and maintained (Hutchins, 2016).

In view of some of the structural issues and looking at the institutional relationship between Rotifunk district council on one hand and devolved sectors on the other, the DMO in relation to the Act, highlighted that ‘...incidentally, the Act cannot be exhaustive. It will only give a general framework of how the relation should look like. But the details of how the interactions should be is not very clear’ (Dr Sul, 2014). Addressing this gap is the thrust of this thesis. In this connection, the DMO further stated with some amount of frustration that ‘[a]n M and E officer will come from the council and say we are monitoring you guys ... I mean, even if I become part of the council, I am much more senior than you. So, at least there has to be clear ... organogram’ (Dr Sul, 2014). The DMO is obviously not pleased that the monitoring and evaluation office (M and E) as he regards him a junior colleague to be dealing with them in the manner described in the related quote above. Observing from the DMO’s paralinguistic cues, this is an indication of structural issues between core staff of the council and sectoral heads. Therefore, considering the complex nature of decentralisation (Litvack et al., 1998), there is need for clear lines of responsibilities between staff of the district council and those of devolved sectors.

In view of the importance of the institutional framework governing the implementation of decentralisation, an interview with a Technical Resident Facilitator (TRF), revealed that the role of TRF is not considered as a core member of a local council structure as he said ‘[t]he Resident Technical Facilitator is not a core staff of any council. He is posted to the council to provide them with technical support’ (Mr Saybanah, 2014). He goes on to justify that ‘...if you look at the organogram of local councils, you will not see a Resident Technical Facilitator. The Resident Technical Facilitator is a staff of the decentralisation secretariat’ (Mr Saybanah, 2014).

When asked about his line relationship in the council, in response he digressed to highlight the role of the TRF as follows: ‘...we support them in writing their development plans, in preparation of their annual budgets or annual work plan as it is called, and other administrative support like training of ward development committees to ensure that ward development committees adhere to the principles of good governance and even the council
administration. There should be ... synergy between the administrative wing and the political wing... You are serving as an adviser to both of them and you are a whistle blower (Mr Saybanah, 2014). It can be seen that the TRF is an important role which does not seem to be part of the organogram of the Rotifunk district council and all other councils in the country. Obviously, based on the job role highlighted above, it can help to strengthen the absorptive capacity of local councils and also help build the self-enforcing capacity (Falleti, 2005; Bergek and Onufrey, 2013) of local governments based on their whistle blowing role.

In relation to the highlighted structural issues, the DMO said in relation to his interactions with the Chief Administrator (CA) that they ‘...see themselves in the council as now having the powers and all the rights to ... just command you all over the place’ (Dr Sul, 2014). This structural issue needs to be put under control as this has the potential for elite capture (Labonte, 2011). On a similar note, the DMO emphasised that ‘[t]he reason why I am very passionate about this issue is ... we have a medical superintendent [with whom] we has a couple of problems...’ (Dr Sul, 2014) implying that he is helpless even though he is the sector head as a result of structural issues. In general, and in Rotifunk district council in particular, the health sector is in a difficulty situation and the lack of integration of the sector is a source of concern as expressed by the DMO.

Considering the express resentment on the part of the DMO, he was asked whether he sees himself as an integral part of the council. In response, he said ‘...well that is a bit of a difficult question. ... I want to consider myself to be part of the council but it is also difficult because you ... are not able to rhyme [relate] with the CAs’ (Dr Sul, 2014). On his working relationship with the council, the DMO said he prefers being considered a council staff. However, he is observed to be very critical about the entire devolution process as he said ‘...they are clamouring for devolution, but I don’t understand how you can devolve me. I am [a] medical personnel. How can somebody who is only knowledgeable in maybe financial management or things like that ... deal with my human resource issues? How can you even appraise me?’ (Dr Sul, 2014). These questions aby the DMO show that there are fundamental structural issues with the devolution process itself as revealed in the council under investigation.

With decentralisation, developing self-enforcing mechanism (Weingast, 2014) is very important. The RTF when asked about the possibility of collusion between the council and
devolved sectors, he notes that this is difficult because there are mechanisms to mitigate against such from happening by citing the role of civil society organisations on the ground (Mr Saybanah, 2014). On this note, the researcher asked the DMO about the role of the Decentralisation Secretariat in enhancing transparency. In response, the DMO referring to parliamentarians said ‘[m]y concern is sometimes when something is done at a small scale, it can be managed but when it is getting worse then I fear about the future of this decentralised system. ...because we have no protection, you cannot fight, those are big institutions. Those are the people that determine the laws and they determine our fate’ (Dr Sul, 2014).

This revelation from the DMO is in stark contradiction to the views of Mr Saybanah (2014), the RTF. Looking at the situation in Sierra Leone where most things are determined by political connections, it is very difficult to confront central level politicians based on their entrenched political position in the country. As a member of the decentralisation secretariat (DecSec), the RTF agreed that the secretariat is not adequately empowered to support the devolution programme but on the other hand he highlights the relevance of DecSec by intimating that ‘...it is because of the existence of the Decentralisation Secretariat that ... you see this council issue ... succeeding...’ (Mr Saybanah, 2014). As observed from the discussion, it can be said that the decentralisation programme in Sierra Leone lacks the necessary self-enforcing mechanism to resist powerful members of society.

With the passage of the 2004 Local Government Act, one of the structures that was provided for was committees in line with part IV, sections (15) to (19) of the Act (Government of Sierra Leone, 2004). These committees consist of sectoral committees each headed by a councillor. In my interview with Dr Sul (2014) the DMO, when asked about the role of councillors in sectoral committees, he said ‘[a]s a matter of fact, one thing if you observe in the decentralisation system is that the councillors are just pawns. The people who are in charge of ... decentralisation are the Chief Administrator, Procurement Officer, and the Finance Officer... They control everything...’ (Dr Sul, 2014). This view is confirmed in the interview with Cllr Fatu (2013), a councillor of the ruling APC party. Even though Cllr Fatu (2013) expressed discontent with the conduct of devolved sectors heads, one of which is headed by the DMO, the researcher resonates with his pessimistic view here. Councillors are supposed to be the most important actors within councils but since they cannot impose themselves in an effective way, there is a problem which will affect the entire implementation
process. At the end of the interview with Cllr Fatu (2013), it was worrying as she described their chairmanship role in sectoral committees as ‘...ghost chairpersons....’.

In view of comments from the DMO, the researcher probed further to find out the implications of local capture especially with his view that only the Chief Administrator, the Procurement Officer and the Finance Officer are in control. In response, the DMO confirmed saying; ‘...that is the case of course. In some councils I’ve worked [for], like when I was in Pujehu; there was a little bit of team work. But at the end of the day it is mainly the administrators, the procurement officer [and] the finance officer who are in control of ... councils. The other committees ... are not really functional to a large extend...’ (Dr Sul, 2014). The outlook above seems to reflect a national issue as the DMO referred to his experience in other councils around the country particularly citing Pujehun in the south. Also, his comments on committees confirms the general view that the council is not functional.

It suggested that there is lack of teamwork and poor inter and intra-departmental collaboration as shown in the interview transcript of the DMO and others. In view of the details covered in the interview, the researcher asked the DMO about whether he agrees with a claim in a report that indicated that Sierra Leoneans are now enjoying decentralisation. In trying to relate to the report, he cautiously highlighted some of the services that the local people are now enjoying but stressed that ‘...the pace is a bit slow’ (Dr Sul, 2014) as he referred to the devolution process. When asked about the threats to decentralisation, Mr Saybanah (2014) who is the TRF reiterated, ‘...like I said earlier ... the snail pace of the devolution process....; this issue is also highlighted in the government of Sierra Leone status report on the implementation of decentralisation (Ministry of Local Government and Rural Development, 2016).

As highlighted in chapter three, one of the major factors responsible for the failure of most decentralisation programmes in developing countries is the devolution of personnel (Kee, 1977). In this connection, the DMO confirmed that most of the staff at the central level are not devolved to councils (Dr Sul, 2014). To accentuate the seriousness of the situation, the DMO highlighted that the council itself is understaffed as he said ‘...you have one Finance Officer who is overburdened; [we have] agriculture, education etc.... That alone has implications on the speed of implementation’ (Dr Sul, 2014). On a similar note, the DMO recalled a meeting where it was suggested that ‘...the health sector ... should have a
Procurement Officer ... so that they can look at ... procurement and liaise with him... [a]nd they say no they don’t want that...’ (Dr Sul, 2014). And in the interview with Mr Saybanah (2014) - the TRF, when asked about the critical success factors for the implementation of decentralisation in Sierra Leone, he emphasised the reluctance of line ministries in releasing power and responsibilities to local councils by saying that ‘...like I said, the line ministries are supposed to devolve all their functions’ (Mr Saybanah, 2014). The prevailing situation in the country agrees with the study of Kee (1977), which could be deleterious for decentralisation in Sierra Leone.

Following on from the preceding paragraph, Staffing is an important factor for every decentralisation programme. During the interview with the Human Resources Officer of the Rotifunk district council, he was asked about the bureaucratic hurdles that impede the execution of his duties. In response, he registered his frustration over the level of bureaucracy in the council (Mr Ibro, 2013). This can be good and bad depending on the situation. As a follow up question, the researcher asked as HR Officer of the council as to whether he feels deprived of the merits of decentralisation such as autonomy. In response Ibro (2013), the HR Officer intimated that they feel deprived of some of the benefits of decentralisation pointing out for instance that the recruitment of core council staff is championed by the Establishment Committee rather than the local council.

The HR Officer also showed his dissatisfaction over the grading system in the council (Mr Ibro, 2013) and by extension as adopted by the decentralisation programme (Ministry of Local Government and Rural Development, 2016). This systemic flaw has negative implications for the whole nation as reported in the status report on the implementation of decentralisation (Ministry of Local Government and Rural Development, 2016). A key part of staffing within decentralisation is staff devolution which is observed to be a problem. The HR Officer during the interview despondently stated that ‘[u]nless they devolve; the decentralisation process, I believe cannot work’ (Mr Ibro, 2013). The HR Officer, therefore summed up that the key obstacle to decentralisation ‘...is the devolution of personnel’ (Mr Ibro, 2013). In addition to this factor, the head of Agriculture during his interview observed that there is high staff turnover in local council (Mr Medo, 2013).

On the issue of his loyalty to the council, the District Director of Agriculture (DDA) initially confirmed that he considers himself as part of the council. However, when probed further, he
admitted that he is responsible to his line ministry at the central level (Mr Medo, 2013). So, on the question of who he considers as his line manager, he said ‘[m]y immediate superior is my ministry because the Ministry of Agriculture is the ministry that I am working with. But we prepare two reports...’ (Mr Medo, 2013). Decentralisation is meant to be a local affair by local people and for local people. Contrary to this theoretical view, the chairman of Rotifunk District Council referred to central actors as being reluctant to devolve ‘...because... everything they release to the regions and the districts, they don’t have much to be doing in Freetown ... and then they will not throw their weights around’ (Cllr Sorrie, 2014). This indicates that there is likely to be power struggle between the central and local levels of government. Considering the staffing issues affecting the Rotifunk District Council, Mr Alpha (2013) noted that experience is crucial and therefore suggested exchange programmes between councils in the country and those of say in the UK as to capacitate local councils in Sierra Leone.

As in the case of the recruitment of core staff in the council, Cllr Fatu (2013) during her interview intimated that the recruitment and payment of teachers in primary and secondary schools is handled by central government albeit central government’s claim that there has been some expenditure devolution of primary and junior secondary school expenditures to local councils (Ministry of Local Government and Rural Development, 2016). According to Cllr Fatu (2013), this is affecting the quality of education in the district as most of the teachers especially those in off tarmac roads are staffed by volunteer teachers. This is the same situation as in the social welfare sector as inter alia highlighted by Ms Makalay (2013). When asked about the human resources situation in her sector, she said ‘...in general, we are under-staffed all over the country and for which Rotifunk District is not an exception. Now, can you imagine, I am operating in seven chiefdoms. Each of these chiefdoms has nearly thirty to thirty five villages and with only one base social worker...’ (Ms Makalay, 2013). This is a worrying national situation. On the issue of human resources devolution, Cllr Farah (2014) also revealed that ‘...the human resource is not with the council’. On this note, he made particular reference to the social welfare sector for which he is chairman. Cllr Farah (2014), corroborated the views of Ms Makalay (2013), the head of the social welfare sector as he said ‘[t]hey are completely handicapped. Go to their office ... only one computer, how many staff? They are understaffed (Cllr Farah, 2014).

Some of the issues highlighted were also confirmed during the interview with Mr Alhaji
(2013), a manager of a local radio station in the locality. This shows how acute the problem of human resources is especially in the case of the social welfare sector. As observed in chapter 2, this could be one of the reasons why Rotifunk District Council has one of the highest teacher pupil ratio in the country. In addition, the council is also observed to be powerless as new schools are built in their localities without the district council’s approval (Cllr Fatu, 2013). The fact that personnel devolution attracted a lot of attention in this research suggests the importance of the factor. In response to a question about the percentage of functions already devolved of the 80 earmarked, the Deputy Chief Administrator of the Rotifunk District Council said with some amount of frustration that ‘...sometimes we talk about capacity, some people at the central government level talk about the lack of capacity on the part of the local councils to undertake these functions but... as I made it clear inter alia, it is not only the functions but also the personnel’ (Mr Fudi, 2014). Referring to the behaviour of the actors at the central level, they undermine the principle of subsidiarity by stifling the devolution process through resistance on the pretext that local governments do not have the necessary absorptive capacity as confirmed in chapter three.

The Chief Administrator also confirmed the same situation concerning the devolution of personnel (Mr Santos, 2014). On this note, the Finance Officer also stated that ‘...the most pathetic area of ... decentralisation [in Sierra Leone]... is [that] ... the human resource is not decentralised’ (Mr Musa, 2014), a point he reiterated on several occasions and a view shared by PC Nafaya (2013). However, the Assistant Deputy Director of Education, stated during his interview that they were recruited from the ministry of education as part of the devolution process (Mr Banda, 2014). So, according to the research findings, the most devolved sector in terms of staff devolution seems to be the education sector.

In addition, Mr Sheriff (2014) who is a senior member in the capacity building department of DecSec added that local government staff get transferred to undesired locations should they refuse to dance to the tune of certain actors as he alluded that ‘[w]e have what we call the “Local Government Service Commission” which should be responsible for the transfer of staff, promotion and the like, the whole human resources elements. But this Local Government Service Commission, they do not have adequate capacity. At times, the commissioners are appointed based on Party lines and they are old people, retirees who are not up to speed, up to the task and there are a times, they are being manipulated to say the truth by these Chairmen or the CAs’ (Mr Sheriff, 2014). This arbitrary transfer of staff from
district councils is a problem affecting councils according to PC Nafaya (2013) and Mr Tolo (2013), a Paramount Chief and head of a civil society organisation respectively. PC Nafaya (2013) rationalised the problem by stating that the people in charge in the council prefer working with mediocre staff.

This is obviously a worrying development as devolution of staff is based on the effectiveness of the commission responsible for the staffing for local councils. In addition, there is high staff attrition at local councils (Mr Sheriff, 2014). Mr Sheriff (2014) who is a senior member in the capacity building department at DecSec went on to substantiate staff attrition as caused by motivational factors, saying that ‘...the element of progression on the job, for now, if you are ... Chief Administrator full stop. If you are Development Planning Officer that's the end, so there is not that much of motivation. So, we are ... linking them up with the civil service so that they can be able to climb the ladder’ (Mr Sheriff, 2014).

This factor was also raised during the interview with the HR Officer of Rotifunk District Council. In line with the literature as systematically presented in chapter three, during the interview with the most senior civil servant at the local government ministry, he noted that to support the implementation process, staff of the 19 local councils were given training in 2004. This training programme also included the elected councillors (Mr Sani, 2010) at the time. With all the issues highlighted above, the District Officer in the locality noted that he is not optimistic about the future of decentralisation (Mr Foyah, 2014).

Therefore, in line with the methodological strategy adopted as laid out in chapter five, the following administrative themes emerged as the administrative factors affecting the implementation of decentralisation. They are: staff autonomy and experience, the management of devolved sectors, councillors and staff welfare, protection of local staff and design factors. These are discussed and presented in sections 6.2 to 6.6.

**6.2 STAFF AUTONOMY AND EXPERIENCE**

Staff autonomy and experience emerged as a very important issue during interviews. As the ministry is faced with staffing issues (UNDP Sierra Leone, 2007), the emergence of this theme generated interesting discussions by participants across the research spectrum as discussed in section 6.1. Mr Sani (2010), the Director of Local Government and the most senior civil servant in the ministry at the time of the research noted that decentralisation faced
a lot of issues relating to staffing and staff experience and so they had to embark on massive sensitisation backed with training. PC Bai (2014) in his statement about the deteriorating situation intimated that in the council, they only want ‘mediocre’ staff who are easily manipulatable as noted by Mr Sheriff (2014).

Regarding devolved sectors, the participants raised the problem of being understaffed with a high rate of staff turnover. They also raised the issue of autonomy making their work very difficult. With regard to devolution of staff, it seems the ministry of education has done better. Basically, Mr Alpha (2013), who has some experience working for the council, stated that the council lacks experienced staff and it would be a good idea if they forge international partnership with overseas local government authorities for knowledge exchange.

6.3 MANAGEMENT OF DEVOLVED SECTORS
This theme was important in shedding light on the relationship between devolved sectors and Rotifunk District Council. Cllr Sorrie (2014), the head of the council, was categorical in attacking central agents as being responsible for the difficult relationship between the council and devolved sectors. He justified his claim by pointing out reporting issues. The view of Cllr Sorrie (2014) was supported by the HR Officer in the council Mr Ibro (2013). The HR Officer confirmed that the management of sector staff has not been devolved to them.

This is contrary to the policy that makes clarity on the devolution process (Government of Sierra Leone, 2010) and a study conducted on devolution which made the transfer of resources including the devolution of staff a prerequisite (Chhetri, 2013). PC Bai (2014) also confirmed that central government still controls devolved sector staff but noted that education, as a sector has done well in devolving staff to the councils. Cllr Fatu (2013), a councillor of one of the most influential wards said, as head of a sectoral committee, they have no involvement in the approval of anything and referred to their position as ‘ghost chairpersons’ a claim that violates the provisions of section 15 of the Act (Government of Sierra Leone, 2004).

6.4 COUNCILLORS AND STAFF WELFARE
The situation of councillors and staff welfare emerged as an important theme as it embodies some vital discussions relating to the welfare of staff and councillors including the chairman. Mr Santos (2014) who is the administrative head of the council noted with distress that their
working condition is very poor. He justified his claim by enumerating his pay package as follows: an allowance covering three major expenses - medical, housing and transportation amount to Le85,000 (approximately £9) with an approximate monthly salary equivalent to £150.

This information was corroborated by Mr Fudi (2014) who is the Deputy Administrative Head of the council. Mr Fudi (2014) added that they are not paid on a monthly basis but quarterly in arrears with severe delays in payments. Mr Musa (2014) also added that as local council staff they have no end of service benefits and he gave a holistic picture of the problem, Mr Fudi (2014) said this is a matter affecting both arms of the council, that is the political and administrative wings.

6.5 Protection of Local Staff

The emergence of protection for local staff was an important revelation. The most senior staff interviewed at DecSec while illustrating the challenges the devolution process is facing said local staff are vulnerable and that they can be transferred undesired locations at the whims of the council leadership. The most astounding revelation was the claim that the central body responsible for the HR management of local councils is incapacitated and that commissioners who head the commission are appointed along political party lines and are old and easily manipulable. These views were supported by Mr Musa (2014) who claimed that as local staff, they are not recognised by the government. PC Bai (2014) also confirmed the situation as once a very vibrant CA of the district council just transferred against his will.

While talking about whistle blowing Mr Tolo (2013) stated that it was very difficult for individuals within the council to reveal wrongdoing in the council because staff do not feel protected to do so. In this connection, Ms Makalay (2013) recalled the chairman of the Rotifunk District Council once saying ‘I will show you that I am a native born of this place you only stay here when I want you to’ (Ms Makalay, 2013). This is a terrible situation and Dr Sul (2014), the DMO also said that they are worried with the path this decentralisation is taking based on what they see happening in the council.

This worry was further highlighted when Mr Medo (2013), the DDA said they are worried about reporting wrong doings and stressed that ‘I am in danger. I may not want my name to be quoted as I am providing this information because if I provide the information; definitely,
I will be in danger’ (Mr Medo, 2013). This is a very serious problem affecting the implementation of decentralisation. At this point it became clear that the politicisation of local government along political party lines is not helping the implementation of decentralisation. In section 6.6 below, the thesis presents the analysis and discussion of administrative factors that are design based.

6.6 **DESIGN AND STRUCTURAL FACTORS**
As administrative decentralisation is mainly to do with the institutional framework, the analysis of the research data generated on design factors is in addition to the four factors discussed above. These design factors cover the legal and structural factors affecting the devolution process in Sierra Leone. According to a study by Birney (2014), the design of decentralisation is very important in order to achieve its objectives. In line with the aforesaid study, this research revealed structural themes that are important to the achievement of the objectives of the Sierra Leone decentralisation programme.

The figure below is a graphical representation of the research participants that cover these design factors. To link the codes in figure 6-2 with the pseudonyms used so as to ease reading and flow, refer to table 0-1 in appendix 6.

*Figure 6-2: Design Factors Research Participants*

![Figure 6-2: Design Factors Research Participants](image)

Source: NVivo output (2017)
The themes comprising of design and structural factors are analysed and discussed below.

a. Parliamentary Oversight Committee
During the data collection phase of this research, parliamentary committees emerged to be critical to the implementation of decentralisation. According to the Act (Government of Sierra Leone, 2004) parliament will be responsible for the formulation and interpretation of laws relating to decentralisation. They are also able to call decentralisation actors to testify before parliament. The research revealed that parliamentary committees concerned with decentralisation and corruption have been in regular contact with the Rotifunk District Council. As far as some heads of devolved sectors are concerned, such visits are not limited to this which is council under investigation.

On such high-profile visits by such powerful people, the empirical evidence suggests that the motive of parliamentary committees masquerading councils contradict their primary reason of ensuring transparency. As insinuated by the Chief Administrator in Rotifunk District Council, their visits are too frequent and that this is causing the council financial hardship. However, the Deputy Chief Administrator in his interview with the research he was observed to be defensive (Mr Fudi, 2014). Mr Fudi (2014) in defence said it is good that the committees visit councils however he stressed that the frequency of their visits is not helpful as they are too frequent. The researcher therefore wonders why he would complain about the frequency of their visits if this is not causing them financial burden. On this suspicion, the Finance Officer of the council in response to a probing question confirmed rumours of incidences financial irregularities involving parliamentary committees in some parts of the country (Mr Musa, 2014).

Following on from the Finance Officer’s confirmation above, Mr Sheriff (2014) who is the Capacity Building Manager of DecSec alluded that the issue of financial irregularity linked to parliamentary committee can only occur with collusion of interest otherwise their visits should be appreciated, a factor confirmed in the research of Birney (2014). The investigation also revealed that heads of devolved sectors are mortified by such visits. In one instance, the head of agriculture was observed nervous while talking about his experience relating to the visits of parliamentary committee (Mr Medo, 2013).
However, PC Bai (2014) was so unconvinced by the visits of parliamentary committees that he said ‘[t]hey are controlling the councils and they are the majority in parliament. I don’t know why they are given that name when they are controlling the parliament and the councils’ (PC Bai, 2014). It was surprising to note that despite Mr Fudi’s (2014) defence, he affirmatively confirmed that he has never read a report on these rampant parliamentary committee visits as they have nothing to report other than meeting their clandestine motives.

b. Inter-Ministerial Committee (IMC) for Decentralisation
The Inter-Ministerial Committee (IMC) is an important central structure of decentralisation not only because it is headed by the Vice President but by its very composition as detailed in the Act (Government of Sierra Leone, 2004), a synopsis of which is included in the appendix. On this very important structure of decentralisation, it was striking to learn that the IMC could not meet for the whole of 2013. This was highlighted as an issue of ineffectiveness as Mr Sheriff (2014) noted that ‘...some of these structures are very much ineffective. The IMC have not been able to meet throughout last year. You know, their meetings are infrequent and is headed by the Vice-President, some ministers feel so powerful that at times they just simply ignore attending those meetings when they are called. There was even a suggestion that it should be taken to the presidency’ (Mr Sheriff, 2014).

The revelation of such gross inefficiency on the part of the IMC could be seen as negligence for the implementation of decentralisation at the top and it was also observed to be symptomatic of a lack of political will facing decentralisation in Sierra Leone. If the most powerful structure that is supposed to be guiding the implementation process is observed to be this ineffective, how would the lower structures be any different? Mr Sheriff (2014), a senior member of DecSec went on to say that ‘I will not be saying that to my minister otherwise...’. This in a sense justifies the political sensitiveness of this research as all of these revelations were made in confidence. Another important structure that emerged during data collection was the role of the auditor general as discussed below.

c. Auditors
According to the Act, the auditor general is meant to be playing a critical role in enhancing transparency and accountability subject to section 81 of the Act (Government of Sierra Leone, 2004). However, evidence of their effectiveness is not convincing as noted by Mr Sheriff (2014). In a similar vein, particularly in view of the political dynamics in the council
PC Bai (2014) said based on the political nature of the position of the auditor general, they are controlled by the ruling party. Mr Medo (2013), the head of the agricultural sector in his explanation about project implementation said, it is hard not to do the right thing because of the oversight infrastructure. Contrary to Mr Medo's (2013) explanation, Ms Makalay (2013) noted that as a head of a devolved sector, she has never got into contact with the auditors. According to her, the auditors only contact the core council staff (Ms Makalay, 2013). Ms Makalay (2013) further intimated that there seem to be a hidden agenda as to why the auditors only come to the council and not to devolved sectors. This will become clearer as the discussion progresses to cross cutting and governance factors in chapter 8.

d. The Decentralisation Secretariat-DecSec
The ministry that is responsible for decentralisation is supported by the Decentralisation Secretariat (DecSec). The composition and mandate of the secretariat is addressed in section 111 of the Act (Government of Sierra Leone, 2004). Looking at the role DecSec plays, PC Bai (2014) in his criticism of the oversight infrastructure said, DecSec is powerless as a secretariat and they would make a good monitoring structure if they are transformed into a commission. PC Bai (2014) also noted that the director of DecSec would only do as he is told, or he is sacked. Mr Sheriff (2014), who is a senior manager of DecSec, agreed that they would do better if they were upgraded to a commission. Until this is done, they implore the bodies with the relevant mandates to do more to save decentralisation (Mr Sheriff, 2014).

e. Local Government Service Commission-LGSC
As discussed earlier, the Local Government Service Commission (LGSC) is an important structure within decentralisation as stipulated in the Act (Government of Sierra Leone, 2004). Mr Ibro (2013), who is the HR Officer of Rotifunk District Council and the local staff who is supposed to be working directly with the commission, confirmed that the commission has a good working relationship with the council. Mr Ibro (2013) also noted that as a council, they do not have autonomy in terms of recruiting local staff.

In his explanation of their involvement as a council in the recruitment process, Mr Ibro (2013) noted that they are seriously resource constrained especially with respect to the recruitment of core council staff. This suggests the political nature involving the filling of vacancies in local councils in the country as raised by Mr Medo (2013) who is head of the agriculture sector when he intimated that one cannot resist someone who gave you a job.
Considering the ineffective nature of this very important commission, Mr Sheriff (2014) a senior manager at DecSec intimated that they have suggested to the government ways to reorganise the commission. In the view of the researcher, until the advice of DecSec is heeded the implementation process is in danger. The researcher now looks at the empirical evidence relating to the district structures of decentralisation.

f. The District Council
At the local level, the district council is the centre of activities for the devolution process as enshrined in section 2 of the Act (Government of Sierra Leone, 2004) and confirmed by the administrative head of the council (Mr Santos, 2014). For the strategic objective of decentralisation to be achieved, it is important that the council enjoys a healthy working relationship with both central level actors and sub-local level actors alike. This theme attracted a lot of discussion. Mr Santos (2014), as the administrative head of the council explained the functional dynamics within the council in terms of the different committees. Mr Fudi (2014), the Deputy Administrative Head, talked about the two arms of the council- the political wing and the administrative wing. Cllr Farah (2014) also talked of the devolution process vis-à-vis the council. In the councillor’s view, he noted that with the way things are, limits the council’s autonomy.

Similarly, Cllr Fatu (2013) also talked about sectoral committees highlighting that when it comes to financial matters, it is only between the chairman and the core staff in the administrative wing e.g. the Chief Administrator, the Finance Officer thereby alluding to earlier claims. Mr Sheriff (2014) explained the different roles of the council and the district office. As observed, the devolved sectors are not impressed with the effectiveness of the council as revealed by the investigation. It is disappointing to note that even with the inclusion of members of the council of traditional leaders, the paramount chiefs who are heads of chiefdom councils; do not feel valued by the council. On this note and referring to the council of paramount chiefs, PC Nafaya (2013) said ‘…really if those people recognise us, recognise our role, we have a lot to do’. As intimated by PC Nafaya (2013), the relationship between the council and traditional leaders does not seem to be cordial and this is likely to have a negative impact on the implementation of decentralisation.

g. The District Office
The district office is the local structure representing central government at the local level. It was interesting to find out from Mr Fudi (2014) who is the Deputy Chief Administrator noted that the district council enjoys a good working relationship with the district office despite indications of tension in the past between the chief administrators and the district officers. Mr Fudi (2014) considered the district office as complementary to the district council. Cllr Farah (2014), who appeared to be a vibrant councillor, clarified the situation between the district council, the district office vis-à-vis chiefdom councils in the locality. His view was supported by Mr Saybanah (2014), the TRF who noted that the district office is superior to the district council. This comparison in the researcher’s view is quite detrimental to the devolution process.

Mr Sheriff (2014), the senior manager of DecSec talked about the potency for conflict between the council and the district office. However, he said that if the council and the district office could work cordially, then that will be good for the devolution process taking this council as a case example. On a similar note, Mr Foyah (2014), the District Officer lamented on the relationship between the council and the district office. He went on to clarified that the district office is the authoritative attention drawer and also monitors the council to ensure that they comply with the Act (Mr Foyah, 2014). The findings reveal that all the research participants under this theme agreed on the institutional arrangement between the council and the district office. The long-standing relationship between the district office and the chiefdom councils was also evident.

h. NGOs and Civil Society Organisations
In terms of service delivery, NGOs have been seen to be instrumental felt needs fulfilment and on the field their contribution to public value creation is quite visible and appreciated (PC Nafaya, 2013). On this important aspect of decentralisation, Mr Ibro (2013) explained the modalities of the intervention of NGOs. However, it seemed some devolved sector heads are not pleased with the arrangement regarding the intervention of NGOs at present. This is because Before the devolution process, the registration of NGOs was handled by a particular ministry which has now been devolved. On this note, the head of the social welfare sector feels that they should be involved in the process. Notwithstanding, PC Nafaya (2013) on behalf of his people is pleased with the intervention of NGOs as he note that they do even better the local council as far as his chiefdom is concerned.
i. Chiefdom Councils
Under the Sierra Leone decentralisation programme, chiefdom councils are the lowest governance structure in Sierra Leone. They constitute the sub-local government. As provided for in the Act (Government of Sierra Leone, 2004) and based on the grassroots’ perception of paramount chiefs (Christian Aid Sierra Leone, no date), the achievement of the decentralisation objectives in Sierra Leone are far-fetched if traditional leaders are not actively involved in the process. Mr Santos (2014), the Chief Administrator of Rotifunk District Council on this note observed that with the re-introduction of district officers, the loyalty of the paramount chiefs has returned to the district office. This was inevitable based on the historical links between the two institutions and as cemented by the policy statement of President Earnest Bai Koroma on the re-introduction of district officers. It was reassuring that Cllr Farah (2014) during the interview acknowledged that Paramount Chiefs are superior to them as councillors. This is contrary to the immediate post devolution confusion that led to serious status tension between the two structures.

On the status of paramount chiefs, Mr Sheriff (2014) said ‘...they have their own ways of doing things, the paramount chiefs, and then they are very critical to the governance of this country’. One has to visit the chiefdom councils to see the misery they undergo despite the important role they play. In justifying this, PC Bai (2014) said, ‘[n]o salaries for chiefdom police, court clerks, for paramount chiefs, speakers for other functionaries, health overseers’. This is corroborated by PC Nafaya (2013) who seemed to be hopeful of the indication of their inclusion in the consolidated funds to be paid salaries from 2014. So, apart from this development, it is clear that decentralisation has only worsened their plight. The paramount chiefs showed resentment during interviews that the district council does not recognise them. It was noted that the inclusion of the two paramount chiefs in the council has made no difference. The researcher discusses below the most important local political structure called ward committees. These committees operate at the sub-local level.

j. Ward Committees
A ward committee is the smallest unit within decentralisation in Sierra Leone. As stipulated in the Act (Government of Sierra Leone, 2004) ward committees are important to the achievement of the strategic objective of decentralisation. Looking at the perspectives of core council staff, they all agree that the working condition of councillors is not encouraging and hence confirm their lack of commitment to their responsibilities. They noted that a councillor
receives Le300,000 (approximately £50 a month), which is grossly inadequate. The two councillors interviewed confirmed the same with absolute disappointment.

One of the councillors interviewed correctly compared themselves to parliamentarians whom he said are doing nothing but to look after themselves by designing policies to improve their working conditions (Cllr Farah, 2014). When it comes to meetings, Cllr Farah (2014) said the council does not read ward committee minutes. He went on to assert that they therefore do not know what is going on in the wards. Another important matter lamented on was the election councillors. On this important factor, Cllr Farah (2014) thinks that partisan politics is not helping in this case. To confirm most of the above, both PC Bai (2014) and PC Nafaya (2013) questioned the effectiveness of ward committees and that their composition is based on party lines. As an important structural unit of decentralisation, the effectiveness of ward committees and the council as a whole depends on the effective utilisation of legal instruments as discussed below.

**k. Legal Instruments**
The enactment of the Act in 2004 provides in section 2 the creation of local councils as noted by Cllr Sorrie (2014). Mr Santos (2014) who is the administrative head of the council noted that the Act is being abused and misused, particularly citing the issue of revenue collection. Cllr Sorrie (2014) in his interview noted that one of the threats to decentralisation is the lack of adherence to the provisions of the Act. Similarly, the Deputy Chief Administrator, Mr Fudi (2014) stated that central government need to be clear on revenue collection in the Act. Mr Fudi (2014) further noted that there should be punitive measures in order to enforce the Act.

However, as the interview progressed, it became clear that as a council they have the mandate to formulate bylaws in line with the Act. This suggests that they are not exploiting that provision of the Act. The HR Officer, Mr Ibro (2013) in his interview intimated that the process involved in passing a bylaw is long and tedious but this view was contradicted by Mr Fudi (2014). In terms of legal provisions, Mr Ibro (2013) agreed with Mr Fudi (2014) that the Act is being misused by making reference to a policy from the ministry on the sharing of precepts in which case they believe the Act should supersede the policy. This shows local government actors’ disapproval of the excessive central government interference into local governmental affairs.
The competence of councillors, who are the political representatives of the local people in the council is viewed as a problem to the implementation of decentralisation as revealed in this case study. In characterising the general competence of councillors, Cllr Farah (2014) who proved to be a vibrant councillor highlighted two factors: knowledge of the Act and the use of English language with regard to the conduct of council and committee meetings. Cllr Farah (2014), however, clarified that the use of English is not mandatory but considering the fact that minutes of meetings are taken in English, it is imperative that the councillors have a reasonable understanding of the English language if they are to make sound contributions to the operations of the council. It is also worth mentioning that the Act is in English. Therefore, a good understanding of the language is a pre-requisite for councillors to understand their role as councillors. This lack of understanding of their role had been a source of tension between them and traditional leaders. However, it was a relief to hear from Cllr Farah (2014) that: ‘...looking at the whole issue, the paramount chiefs are the leaders...’. This admission justifies the strategic importance of traditional leaders in the local governance system in the country.

Mr Foyah (2014), who is the central government representative on the ground noted that the council is not keen on utilising the provisions of the Act especially to mobilise revenue. Mr Foyah (2014) also hinted on the friction between the council and traditional leaders in terms of revenue mobilisation and cited the resentment of the council towards the memo that clarified precept sharing as inter alia noted by Mr Ibro (2013). Mr Sheriff, a senior manager of DecSec also commented on the memo from the ministry and the issues it created. On this note, Mr Sheriff (2014) acknowledged the importance of traditional leaders stressing that: ‘...they are very critical to the governance of this country. So, most times ... political parties ... don’t want to ... enforce any law that goes against them...’ (Mr Sheriff, 2014).

As seen above, this is an indication of the importance of traditional leaders. In citing the challenges, Mr Sheriff (2014) also acknowledged that the system was rushed and that there are plans for the Act to be reviewed. Mr Saybanah (2014), the RTF in his interview was observed to be very eloquent and well versed in the provisions of the Act and most of the things he said about the legal infrastructure reflect the views of other research participants. With regard to heads of devolved sectors, Mr Medo (2013) in line with others independently highlighted issues that corroborate the views of others on the legal framework. As the
6.7 SUMMARY
Administratively, it was observed at the Rotifunk District Council that people exercise their policy powers in the sense that there is not much interference in the execution of their duties. However, this does not mean that they do not affected by issues of autonomy as lamented by the Human Resources Officer at the council. Another important factor that emerged from the study is that of structural factors as observed in the health sector where there is a head of the sector who does not have functional responsibility over the operations of the district hospital, but he is made responsible for what goes on there. Considering the evolutionary theory of path dependency, there is the propensity for re-centralisation as reported in the case of the two tertiary hospitals in the country that have been re-centralised.

Also, on structural factors, the role of the Resident Technical Facilitator emerged strongly as a strategic role for the successful operations of local councils, but they do not form part of the generic structure of local councils and as such, the role was not mentioned throughout my investigation at the Rotifunk District Council. The other structural factor that came out was the role of councillors in sectoral committees. Councillors are the local representatives of the local people and they are meant to oversee the operations of devolved sectors, but they are largely deemed to be ineffective and hence not functional. The structural relationship between chiefdom councils and the Rotifunk District Council was observed to be strained. As noted, the re-introduction of district officers has not been seen to be helpful in this regard.

Considering the strategic importance of administrative decentralisation, devolved staff still consider themselves to be part of their line ministries at the central level and this is causing problems of their loyalty to the council. As a result, this factor is causing problems for the decentralisation process at the Rotifunk district council as a microcosm of what obtains on a national scale. Another administrative factor that emerged is the grading system for staff in the local government system. This is affecting staff motivation as there is no system for staff progression within decentralisation, a factor viewed as a contributing factor to the high level of staff attrition at the council and in the local government system in its entirety. It was also noted that the pace of the devolution process is generally very slow.
7 Fiscal Devolution and Grassroot Development

7.1 General Overview
As studies suggest (Jütting et al. 2005; Chhetri 2013), the determination of a government to decentralise depend on the amount of resources allocated to the decentralised agents coupled with the level of autonomy granted them to raise additional resources. It also depends on the level of discretion granted them to spend the resources based on local dictates. In short and as critically reviewed in chapter three, the measure of the extent of decentralisation is determined by the level of authority granted local governments to mobilise revenue on one hand and the extent of autonomy granted them to spend on the other. Therefore, there are two measures of fiscal decentralisation viz: revenue decentralisation and expenditure decentralisation.

The chart below represents the research participants who commented on fiscal decentralisation. To reflect the importance of this element of decentralisation, almost every research participant made a contribution in relation to their epistemological understanding of this aspect of decentralisation. This is shown in figure 7-1 below. The participants are denoted by codes as shown in figure 7-1. The codes are represented by pseudonyms (Sonenshein et al., 2017) in table 0-1 in the appendix 6.
According to the recent status report on the implementation of decentralisation in Sierra Leone, the key objective of the fiscal element of the programme is restated as indicated below: ‘The primary objective of fiscal decentralization in Sierra Leone is to ensure that local councils are adequately funded to perform their functions; ensure decentralization does not result to deterioration in the quality and quantity of service delivery at the local level and ensure that local councils raise substantial amount of revenue from their local sources’ (Government of Sierra Leone, 2016, p. 13). The above stated fiscal objective of decentralisation is in line with the Local Government Act 2004 (Government of Sierra Leone, 2004).

On the ground, the above fiscal objective of decentralisation is practically translated into two types of allocations as transfers to local councils. The transfers include: tied grants and untied grants (Kargbo, 2009). Tied grants are those transferred to councils to fund the operations of devolved sectors whereas untied grants are those transferred to cover the administrative running cost of the councils. There is another type of untied grants called development grants (Kargbo, 2009). Development grants are to help councils with the funding of development projects as a means to support local governments with their revenue mobilisation capacity.
(Cllr Sorrie, 2014). The key difference between tied and untied grants is the exercise of discretion.

As stated above, the achievement of the decentralisation objectives is based mainly on the amount of money and resources that is made available to local councils. In relation to resourcing councils, the Deputy Director of Education during the interview with him said: ‘One of the areas is the finances they give to boost operations. Should there be accessibility like I told you earlier on, should there be vehicles, should there be bikes, and should there be remuneration those are the things that will motivate us because in the decentralisation process, you are coming down to the last man at the grassroots...’ (Mr Banda, 2014). In agreement with the views of others especially sectoral heads and key administrative staff at the council, the above suggests that access to sectoral funds is a problem and that there is a lack of logistical support to enhance the delivery of basic services in the locality. The research also found that both sectoral staff and core administrative staff are dissatisfied and demotivated (Mr Ibro, 2013). According to Mr Ibro (2013), the HR Officer at the Rotifunk District Council who noted that this is the key factor responsible for the high level of staff turnover in the council. In line with felt needs fulfilment, the HR Officer noted that ‘...the funds that they allocate to councils is not very encouraging’ (Mr Ibro, 2013).

In response to a question in relation to the fiscal dynamics at the Rotifunk District Council, the chairman during the interview with him elaborately exemplified that: ‘In case of development, since 2004 we have been having development grants from the central government. With development grants, it is the council that decides what to do with those grants. ‘...a typical example, we have built a resource centre between 2009 –2010 at the old field ... which was commissioned by His Excellency the President on Monday, 6th December 2010 and in the Resource Centre we have facilities there for computer training for our children [and] people who want to be literate in computer’ (Cllr Sorrie, 2014). With particular reference to development grants, the chairman went on to intimate that ‘...after 2010 we have not been receiving the annual development grants. We have even brought it to the attention of His Excellency the President when he invited the local councils’ (Cllr Sorrie, 2014).

It can be gathered from above that the situation on development grants is national in nature and one that questions central government’s commitment to the whole devolution
 programme. Considering central government’s objective of fiscal decentralisation, one can say that there is a desire and willingness to decentralise. In this connection, the head of finance at the council noted that the level of financial support transferred to them reflects political will (Mr Musa, 2014). However, contrary to the initial views of the head of finance, the Chairman further noted that ‘...from 2010 to now, no local council are in receipt of these development grants’ (Cllr Sorrie, 2014).

In response to the extent of the current state of the devolution process, Mr Santos (2014) who is the Chief Administrator of the council said fiscal devolution has taken place as he said ‘...fiscal devolution ... in terms of ... money and the asset has been done’ (Mr Santos, 2014). In view of the sequential theory of decentralisation (Falleti, 2005; Awortwi, 2011), the decentralisation process in Sierra Leone is by devolution wherein all the three elements of decentralisation are being implemented at the same time. When questioned about the political will on the part of central government to decentralise, he blamed the ministry responsible for decentralisation for the slow pace of the devolution process owing to lack of pressure on the ministries, departments and agencies (MDA) to devolve. He went on to highlight some of the issues as follows: ‘...we have witnessed instances wherein for a whole fiscal year, money was collected in the form of taxes for which councils never had any precepts. We have also witnessed instances wherein there has been communications regarding the sharing of revenue contrary to the provision. So, one would say ... in as much as there is ... political will ... from the point of the government, there are stumbling blocks along the way which are now impeding the process itself’ (Mr Santos, 2014).

Referring to the memo from the ministry of local government which specifically direct that precepts be shared by 80:20% ratio between chiefdom councils and the district council respectively. An arrangement that does not seem to be appreciated by the district council. Mr Santos (2014) was also observed to be disappointed that the traditional leaders are not honouring the terms of the memo as he claimed that the 20% collection by chiefdom councils is not being paid to them. But as the investigation continued, this proved to be debatable as the paramount chiefs interviewed confirmed their compliance to the terms of the memo but rather accused the council of not complying with the terms of the new arrangement as they collect revenue from their traditional sources without giving them a share.

In view with the problem of cooperation between the council and chiefdom administrations,
the Chief Administrator noted that ‘...there is absolute need for ... dialogue between ... councils and the chiefdom authorities, including the paramount chiefs’ (Mr Santos, 2014). This suggestion is a sign of hope for the Sierra Leone decentralisation programme especially coming from the Chief Administrator of the council. In trying to qualify the problem, Mr Santos (2014) observed that ‘I may want to describe it as personality conflict in the exercise of authority particularly regarding the collection of revenues’ (Mr Santos, 2014), a view the researcher considers valid. As the Chief Administrator referred to the term revenue, the researcher was interested in understanding the revenue streams linked to the said precepts. In response, he referred to the Act as follows ‘...if you went through section 56 of the Act, the various revenue areas of councils are clearly indicated...’ (Mr Santos, 2014). Having referred to the Act on the revenue sources, he went on to clarify that ‘...when this [revenue] ... is collected 20% should come to the council...’ (Mr Santos, 2014) as dictated by the memo from the ministry.

As already highlighted, it can be suggested that the council is not in full control of revenue mobilisation in the district. Looking at the case of the weekly markets locally called ‘louma’, it was clear that the council is at the mercy of the collectors who are contracted by the council. On this topic, the Chief Administrator went on to intimate that ‘[t]here is no strategy put in place to ensure proper accountability and transparency in terms of what comes in, what is collected and how it is distributed (Mr Santos, 2014). With great dismay, he went on further to say that ‘...you can’t imagine for the whole week, they will come and say we barely collected Le 400,000 wherein council is supposed to get 20%’ (Mr Santos, 2014). This amount converted to pounds sterling, the gross weekly collection in their main revenue source is less than £50 a week. This poor state of revenue mobilisation is shown on the data from the local government finance department (Local Government Finance Department, 2017a).

When asked about whether chiefdom councils have the capacity and technical know-how to mobilise revenue, responded saying repeatedly that ‘[d]efinitely no, definitely no...’ (Mr Santos, 2014). Inferring from an example, the Chief Administrator went on to justify his comment by saying that: ‘...when I was a Chief Administrator at the Makeni City Council, we had serious problems in collecting revenue. There were instances when I had to use the provisions in the Act by taking people to court and that is exactly what I intend doing here’ (Mr Santos, 2014). Considering the financial situation in the council, the resolve expressed by
this new Chief Administrator is definitely something that is needed for the advancement of own-source revenue mobilisation at the Rotifunk District Council. However, as he inter alia intimated, this requires the cooperation of traditional leaders (Mr Santos, 2014).

As the interview progressed and recognising the critical importance of own source revenue mobilisation, the chief administrator sets out some of the fiscal strategies he intends to put in place drawing on from his experience in Makeni City Council. The new strategy involves the development and institution of a cadastral system in the district (Mr Santos, 2014). The system was developed through the help of a VSO volunteer who helped to secure the relevant funding from an international NGO for the system (Mr Santos, 2014). The CA in trying to illustrate the viability of the system said: ‘...when I took over in Makeni what was coming in as revenue was just about Le 17,000,000. So, I developed strategies and in the first year that amount rose from Le 17,000,000 to Le51,000,000; in the second year, it was over Le 150,000,000 and by the third, fourth, and fifth years, had over Le300,000,000; Le 400,000,000; Le 500,000,000’ (Mr Santos, 2014). By all indications this was a remarkable achievement as shown in figure 7-2 in section 7.2 below as the second best performing local authority in the north where this case study is situated. Therefore, it will be great to see that such a success story is replicated in Rotifunk District Council which is one of the worst performing councils in the north.

The Chief Administrator in stressing the importance of own-source revenue mobilisation, alluded to a related question during the interview that as a council they try to deliver on what the people need by explaining the relevant needs fulfilment mechanism. In so doing, he emphasised that they are under considerable financial stress as he highlighted their limitations as a council as follows: ‘...when it comes to [the] question of ... [our] limitation... [I]ke I was saying the low level of revenue collected by council is a serious impediment. In fact, that is even affecting the output from the point of the staff. Because the core staff receive only a subvention from government covering up to about 75% of their salaries, the rest or let us say the remaining 25% is supposed to be paid by the council but because of the low level of income, the council cannot pay that and that is limiting factor’ (Mr Santos, 2014). From the researcher’s observations during field visits, staff morale in both the council and the devolved departments was observed to be very low. This is because, staff are believed to be seriously underpaid and the lack of adequate own-source revenue to supplement central government salary subvention is making a bad situation worst.
In response to a pertinent question, the Chief Administrator in an angry tone further said that: ‘...it might surprise you as chief administrator what is provided for by government as rent, medical fee, and transportation for the month is Le85,000 all put together. You may consider that an insult, if you are entrusting billions of leones through my hands as vote controller and you pay me Le85,000 a month covering three major aspects of my living, it’s bad ..., it’s bad... ’ (Mr Santos, 2014). For a decentralisation actor of such a high profile to receive such a ridiculous amount of allowance while he is entrusted with millions and millions of leones, is not only insulting as intimated by Mr Santos (2014), but rather a recipe for rampant financial misappropriation. A possibility that can be implied as the Chief Administrator claimed that ‘...with that kind of thing existing I may want to question the total commitment of the politician in ensuring that the devolution process succeeds’ (Mr Santos, 2014). A remark that questions the political will on the part of the government. Throughout the interview, this is a factor the Chief Administrator struggled to admit to.

Again, in order to stress the inadequacy of resources coupled with the lack of autonomy over the utilisation of central government transfers, the Chief Administrator clarified that central government transfers take two forms as explained below: What is given as funds as you may know is distributed as ... ‘Tied Grants’. Tied grants in the sense that if it is coming for agriculture, it should be used for agriculture... and there is no free-hand for council to decide. And again imagine government providing Le 14,000,000 for the council’s running cost for a period covering three months—grossly inadequate! (Mr Santos, 2014). As described above and as inter alia stated, there are two main types of grants- tied grants and untied grants. Allocations made to devolved sectors are referred to as tied grants as explained by Cllr Sorrie (2014). For example, the amount above sent to the council to cover their running cost is an example of untied grants. The Le 14,000,000 transferred to the council as running cost for three months works out at less than £500 a month. This is ridiculously inadequate.

In a separate instance, the chairman of the council also confirmed that even with the 95% support that the council is receiving as tied grants, the funds are still inadequate (Cllr Sorrie, 2014). Also, as the administrative head of the council went on further to reiterate that central government ‘...are hampering the collection of dues’ (Mr Santos, 2014) by way of reference to the memo from the ministry on precept sharing; the head of finance emphasised that the
funds transferred to the council as tied grants is normally not adequate (Mr Musa, 2014). So, he emphasised that the sector heads have to prioritise on which activity to undertake (Mr Musa, 2014). The advantage here is that devolved sectors seem to have discretion over their sectoral expenditure. However, the disadvantage is that prioritisation may not reflect what the people want at that time. When asked about the council asking devolved sectors to contribute 10% to cover the financial shortfall resulting from the underfunding of their operations, Mr Musa (2014) noted repeatedly that they are aware that tied grants transferred to devolved sector are inadequate. Therefore, they have to invigorate their own-source revenue mobilisation efforts (Mr Musa, 2014).

As the interview with the Chief Administrator drew to a close, he highlighted the inadequacy of funds for both core council operations and those of devolved sectors in view that he considers limiting factor which is a key threat to the implementation process (Mr Santos, 2014). As a case example, he went on further to single out the ‘...ministry ... [of] social welfare from whom much is expected and then giving them something like Le 7,000,000 or Le 8,000,000 for 3 months– quarterly’ (Mr Santos, 2014). On this particular note, the C. A then posed the question: ‘[w]hat would they be able to do?’ (Mr Santos, 2014). This situation was confirmed by the head of the social welfare sector herself during her interview (Ms Makalay, 2013). These are by all means very serious concerns especially with the fact that the social welfare needs of an average district council in Sierra Leone is huge and allocating less than £300 a month to such a sector for a whole local authority can be worrying. As the transfers should be based on local needs, the Chief Administrator revealed that transfers are based on the ministry setting ‘ceiling’ which has no link to the needs on the ground.

In addition, he further highlighted that the late disbursement of allocations and the lack of logistics on the ground to carryout council activities or to provide basic services as noted by others to be serious limitations affecting the council (Santos, 2014). In support of the aforesaid, Mr Santos (2014) concluded on this element that central government used to allocate ‘...development grants that is no longer forth coming since 2010’ (Mr Santos, 2014).’ Development grants are part of the untied grants allocated to local governments to undertake investment or other developmental activities for the council.

As a way to manage limited resources, Mr Musa (2014) who is the head of the finance department at the council said that ‘...you have to prioritise ... the important activities, so ...
like last year we are expecting a minimum of ... Le1,000,000,000 ... it was drastically reduced.’ The earmarked fund was estimated at £140,000 as the projected budget to cover the running cost of the council for 2013 but a ceiling was set below this amount as he said the ‘...ceiling ... comes down again’ (Mr Musa, 2014). This is obviously not a good indicator for the devolution process as the idea of ceiling seemed inexplicable.

On a similar note, the head of agriculture during his interviewed on the 29th December 2013 in relation to the variance between what they budgeted and what they actually received, he said: ‘...recently, we were supposed to receive the annual allocation of Le 829,000,000 for the agricultural sector for the third and fourth quarter. We received only Le 350,000,000 ... for [the] first and second quarter. Again, we receive something like Le 330,000,000... So, when we put [them] together it is Le 670,000,000 ... as against what was budgeted for... So, what has been allocated is not equal to what was budgeted and agreed... ’ (Mr Medo, 2013).

Putting the above into perspective, in 2013 fiscal year as a sector they were expecting to receive about £116,058 but in reality, they received about £93,798. The head of agriculture went on to further intimate that this situation ‘...cut across the other MDAs ...[as] they also cannot take care of what they planned to do’ (Mr Medo, 2013). This could affect the fulfilment of felt needs to a large extent.

As the researcher queried the data further and in line with the research objectives, the study revealed four fiscal factors affecting the implementation of decentralisation in the Rotifunk District Council as follows: own source revenue mobilisation, central government transfers, financial management, and donor finance. These factors are analysed and discussed in sections 7.2 to 7.5 below.

7.2 OWN-SOURCE REVENUE MOBILISATION
Own-source revenue mobilisation was observed to be a contentious factor as revealed by the investigation. Revenue mobilisation is an important aspect of fiscal decentralisation, as indicated in the Act (Government of Sierra Leone, 2004) and the relevant literature on fiscal decentralisation (Kee, 1977; Martinez-Vazquez and Yao, 2009; Sepulveda and Martinez-Vazquez, 2011; Stone, 2015). The element of fiscal decentralisation attracted comments from most of the research participants as reflected in the analysis and discussion of this theme. In order to ascertain the adequacy of financial resources at the disposal of the council and its devolved sectors, the head of finance in a related question responded in the affirmative
though cautiously noting that: ‘...though we are getting rumours that come 2014/15 government will cut ... part of the ... money to ... councils. Is like they want ... councils to stand on their own ... through revenue mobilisation...’ (Mr Musa, 2014). This situation as revealed by Mr Musa (2014) is a national expectation that looks worrying based on the revenue mobilisation capacity of most councils especially in the north of Sierra Leone as shown in figure 7-2.

Looking at the Rotifunk District Council structurally, such a move if pursued by central government will be detrimental to the extent that the standard of living of residents in the district will deteriorate, a situation the Sierra Leone decentralisation programme vows to prevent as stated in the fiscal objective of the programme. On this note, Mr Foyah (2014) who is the District Officer and the local representative of central government generally and pessimistically regarded such a situation as the end of these councils if central government were to pursue the policy of fiscal cut. Supporting the position of the District Officer, the interview with the head of finance revealed that transfers from central government are inadequate (Mr Musa, 2014). On this note, when asked as the head of finance in the council about their revenue mobilisation strategies, it became apparent that there is none according to the inept he explanation gave (Mr Musa, 2014).

Therefore, the newly deployed administrative head of the council has a huge task at hand as he plans an aggressive strategy of revenue mobilisation (Mr Santos, 2014). In response to a related question on revenue mobilisation, the head of finance further elaborated on their strategy which according him has seen the creation of revenue mobilisation committee comprising of eight members and headed by the Deputy Chief Administrator (Mr Musa, 2014). As initially intimated, only time will tell how this committee will perform. The chart below represents the revenue mobilisation data of local government authorities in the north of the country within which the case study is situated. The data cover 12 years period from 2005 to 2016. These are represented in series with series 1 representing 2005 and series 12 representing 2016. With further probing on this lifeline matter of revenue mobilisation, Mr Musa (2014) highlighted that: ‘...we have serious problem with that mobilisation which ... is how to mobilise ... because there are some other chiefdoms that have potential [for] revenue collection that we are unable to meet because of transportation. ...a whole council like this, we can only boast of one strong vehicle which we cannot even use’ (Mr Musa, 2014). This shows clearly the extent to which the Rotifunk District Council is under-resourced. As
intimated by the head of finance, lack of logistics is a serious constraint to revenue mobilisation that needs to be addressed to aid revenue mobilisation.

However, his attention was drawn to the that fact with their current logistically handicap situation, they could contract out revenue mobilisation, an idea he said they are currently implementing in some localities as they continue to roll it out to other chiefdoms in the district. In the localities where these revenue contractors are working, it became clear that there are no reasonable systems of checks and balances to ensure that the contractors work in a transparent and accountable manner. Admitting to this worrying and alarming situation, the head of finance stressed that they are short on personnel which makes this even more challenging (Mr Musa, 2014). When questioned about the sad prospect of bankruptcy if central government were to proceed with the proposed cuts, he said ‘*we have to stand very firm for our survival*’ (Musa, 2014).

On this lifeline matter, the most senior civil servant in the ministry responsible for decentralisation noted that due to the strategic location of the council, they should be in a position to influence the National Revenue Authority (NRA) to have a stake in revenue collection in their locality (Mr Sani, 2010) because as also noted by Mr Sheriff (2014) a senior manager at the Decentralisation Secretariat, who said that revenue mobilisation is crucial for the survival of the council. Looking at the chart labelled figure 7-2, we can see reason with the pessimistic view expressed by the District Officer in the district that any significant cut in central government transfers will mean the end of the councils; a view also supported by the senior manager at DecSec. As noted, the chart below represents a 12-year period of revenue mobilisation analysis for councils in the north of Sierra Leone. It is just worth restating that this study is conducted in one of the northern local authorities shown below. On reflection, the newly deployed administrative head at the time of the study vowed an aggressive revenue mobilisation strategy but the figures in the chart indicate that the Rotifunk District Council since the study in 2013 and 2014, the council has not been able to achieve not even UDS 2,000 annual own-source revenue. This is fiscally appalling and as indicated by some key stakeholders, any significant cut in central government transfers would mean the beginning of the end of decentralisation in the country not least the Rotifunk District Council.
Figure 7-2: Trend of Own Revenue Mobilisation for Councils in Northern Sierra Leone

As already demonstrated above, an important research participant on fiscal decentralisation was Mr Foyah (2014), the District Officer. When asked about the cause of tension between the council and traditional leaders, he said: ‘...before the coming of ... councils, the chiefdom administration was responsible to do a lot of things in the district like tax collection, etc. and this is the only source of income for the chiefdom administration and now with the coming of the councils, they are also being mandated to collect taxes... So the chiefdom administration is left with nothing’ (Mr Foyah, 2014). According to other participants, this has been the bedrock of the conflict between councils and chiefdom authorities, a situation that seems to have a national undertone according to the district officer who has experience in other district councils around the country.

To elaborate further on the above, the district officer went on to refer to a memo from the ministry responsible for local government that stipulates the sharing of precept between chiefdom councils and district councils. This was a grey area in the Act (Government of Sierra Leone, 2004). So, the ministry thought it expedient to clarify the situation by setting the ratio at 80:20% respectively. The memo from the ministry as it was meant to make an unclear situation clear rather unintentionally created more problems as the tension between
chiefdom councils and the district council intensified (Mr Ibro, 2013; Mr Foyah, 2014).

When asked as to what is being done to resolve the situation, Mr Ibro (2013) said ‘...we have decided to ... sit down and negotiate. We have just come into agreement that they will take 60% and we take 40%. I think that one is now working’. As a way to corroborate this information the Resident Technical Facilitator (RTF) in response to a related question on the perceived tension between the council and chiefdom administrations in relation to tax collection and precept sharing, said: ‘[t]hat’s where the problem was but I think that one has been resolved because now we know ... the Local Government Act strictly ... tells you that the chiefdom authority has the power, the mandate to collect revenue and precepts shall be paid to local council and we all agree on that’ (Mr Saybanah, 2014). This agrees with the views of the HR Officer and shows that the two lower structures need to consider working as a unified entity in order to maximise revenue mobilisation to improve on the current situation as shown in figure 7-2 above.

However, the executive member of the council of paramount chiefs when asked about whether they are in control of tax collection in the markets, he said rather angrily that they ‘...are trying, it’s very difficult to be in full control because the council is not really cooperating with us’ (PC Bai, 2014). The views of the paramount chief seems to be in stark conflict with the views of the H R Officer who had suggested the need for the council and chiefdom authorities to engage in some form of dialogue (Mr Ibro, 2013). Considering the view of PC Bai (2014), it is promising to note that they are open to dialogue as he stressed that ‘[w]e are not sitting for dialogue on those issues because that area is a grey area in the Local Government Act... ’ (PC Bai, 2014). On a related matter, it was also encouraging to hear from councillors interviewed that tax collection was the remit of chiefdom councils (Cllr Farah, 2014).

However, it was interesting to note that the precept arrangement is working well as far as the chiefdom councils are concerned. This can be depicted as indicated as follows: ‘[l]ast year, I paid Le 5,000,000 to them and this year I will be paying some amount to them. They paid nothing last year ...’ (PC Bai, 2014). Without going to the veracity of what the H R Officer has intimated, the fact that they have considered the need to negotiate with the chiefdom councils shows that they can work as an integrated team. He further explained the mechanism they have in place to collect tax revenue which in the research’s view lacks innovation and
ambition (Mr Ibro, 2013).

The most expressive on this theme was Mr Santos (2014) and most of what he had to say was about the council’s relationship with traditional leaders. On the local Government Act, he intimated that the Act provides for traditional leaders to be responsible for the collection of designated taxes and then pay precept to the district council. As Mr Santos (2014) claimed, since becoming the Chief Administrator; he has not received any money from the chiefdom councils in the locality. A claim that is in direct conflict with those of the Paramount Chiefs interviewed (PC Nafaya, 2013; PC Bai, 2014). However, considering the fact that he is new in the district council, he might not have looked in the books prior to his deployment as the paramount chiefs confirmed paying precepts for the preceding year and are planning to pay for the current year.

Looking at the legal entity concept granted to the council, Mr Santos (2014) stressed that he is determined to use the legal provisions in the Act to force traditional authorities to comply with the payment of precepts. However, traditional leaders interviewed seemed unhappy about the legal provision of paying precepts to the district council because they believe that the council is in receipt of a lot of funds as transfers from central government. This view is supported by Mr Foyah (2014), the District Officer who is accused by the council of being too close to traditional authorities as confirmed by both participating members of DecSec.

As the political head of the council, Cllr Sorrie (2014) stressed on the constraints they are facing as a district council in the provision of local services as they lack the requisite resources to promote their own-source revenue mobilisation drive. As a crucial factor, Mr Sani (2010) the most senior civil servant in the ministry intimated that the council should be innovative in order to engage in capital intensive investment projects like the construction of a toll road to connect viable agricultural towns and regions to the district head quarter which will help to boost regional trade. It was obvious that the council is in a precarious situation regarding revenue mobilisation as noted by Mr Medo (2013), Mr Tolo (2013) and Mr Foyah (2014). Mr Foyah (2014), even noted that the people do not trust the council and so they are reluctant to pay taxes. Mr Foyah (2014) also highlighted that the council is too dependent on central government transfers and donor funding which make them complacent about own-source mobilisation. A situation clearly revealed in figure 7-2 reflecting the poor state of the council’s revenue mobilisation for the past 12 years to 2016.
As councils’ own-source revenue mobilisation is divided into two categories as shown in figure 7-3, the interview revealed that the Rotifunk District Council is not doing enough about their own-source revenue mobilisation as they are too reliant on central government transfers (Mr Foyah, 2014). When asked about possible impediments to the council’s own-source revenue mobilisation, Mr Foyah (2014), the District Officer responded that: ‘[l]egally, they are given the mandate... They have a lot of other sources ... people should be paying rates for their houses. We have over 10 to 20 thousand houses in [Rotifunk] district. You just do your calculation, how much council should have got from that’ (Mr Foyah, 2014). As figure 7-3 shows a national trend of local governments’ revenue mobilisation from 2012 to 2016, during the study period in 2013 and 2014 there seemed to have been a national decline in non-tax revenue collection. It is possible that the district officer was privy to this information for him to be so pessimistic about the Rotifunk District Council in particular.

The district officer therefore noted that until they become serious about revenue mobilisation, the decentralisation programme is at risk apart from the city councils (Mr Foyah, 2014) who according to the figure 7-2 are doing relatively well. On this very important factor, the head of the agriculture sector also noted that ‘…looking at the decentralisation process, the way how our country is generating resources, the finances to implement projects is very slow (Mr Medo, 2013). During the interview with the head of civil society in the district, he also observed that one factor responsible for the sluggish mobilisation of revenue is that the people do not trust councillors and the council but went on further to indicate that they are helping the council to develop strategies to raise revenue.

On this basis, the Deputy Chief Administrator as he was observed to be defensive of central government was asked about what he considered as threats to this devolution process. In response, he said: ‘...the issue of finance, one of the things that are coming up is for us to strengthen our own-source ... revenue generation potentials as local councils. You know, there are challenges to own-revenue generation. In several localities in the country the money used to generate own-source revenue is even more than the revenue generated’ (Mr Fudi, 2014). As he admitted money as a serious constraint, he went on to illustrate the challenges to revenue mobilisation saying: ‘...you have to have logistics. You need to have the personnel and you pay the personnel... ’ (Mr Fudi, 2014). Most importantly, he stressed
that ‘...government has made ... clear that we should try and strengthen our own-source revenue generation’ (Mr Fudi, 2014).

As observed throughout the analysis, most of the key stakeholders gave viewpoints that are national in terms of coverage. The chart below labelled as figure 7-3 gives a national outlook of local authorities’ revenue mobilisation from 2012 to 2016 a picture that is not impressive at all and at this stage, any attempt to significantly cut transfers will be devastatingly detrimental to the devolution process.

**Figure 7-3: Local Governments' Annual Tax and Non-Tax Revenue Mobilisation**

<table>
<thead>
<tr>
<th>Year</th>
<th>Tax revenue</th>
<th>Non tax revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>8.1</td>
<td>5.77</td>
</tr>
<tr>
<td>2013</td>
<td>11.5</td>
<td>4.05</td>
</tr>
<tr>
<td>2014</td>
<td>9.68</td>
<td>7.09</td>
</tr>
<tr>
<td>2015</td>
<td>10.63</td>
<td>6.99</td>
</tr>
<tr>
<td>2016</td>
<td>16.6</td>
<td>7.60</td>
</tr>
</tbody>
</table>

Source: Adapted from Local Government Finance Department (2017)

### 7.3 CENTRAL GOVERNMENT TRANSFERS

The Act in section 51 provides for inter-government transfers and the conditions relating to such transfers. In this section, the Act provides that central government transfers local government allocations on a monthly basis subject to certain compliance criteria. Also, section 67 of the Act provides that every local council prepares budgets 3 months prior to the new financial year. The Act also states that the budgeted amount cannot be changed unless the grand total is altered based on advice from the ministry responsible for finance (Government of Sierra Leone, 2004). With all the legal provisions in the Act, evidence on the ground suggest the contrary even though Fudi (2014), the Deputy Chief Administrator believes that the transfers are based on the principle of equity.

Cllr Sorrie (2014) as the political head of the council was very vocal on this central government transfer theme. He stressed that the operations of the council are 95% funded by
central government through allocations. Without saying much, he emphasised that despite this level of funding, the council is still experiencing resource limitations, and this is made worst because of lack discretion in the use of the said central government allocations as a huge proportion of the transfers are tied grants. In view of a study conducted by Jütting et al. (2005), it is noted that all the countries studied failed in their effort to implement decentralisation because allocations were not only inadequate but also the local governments lacked discretion over the utilisation of the allocations. According to findings relating to this study, the fiscal situation as revealed by Jütting et al. (2005) is very similar to that in Sierra Leone.

Contrary to the above, the view of one the paramount chiefs interviewed was that ‘[w]hen we go to workshops, we are normally informed of government’s commitment to the councils, the millions, the billions of leones they remit … for developmental programmes for the respective districts’ (PC Nafaya, 2013). However, the paramount chief further stated that ‘…we never see the result of it on the ground. Fiscally, I mean, monetarily government is doing a lot but within the chiefdoms, we don’t realise anything (PC Nafaya, 2013). PC Bai (2014), the Paramount Chief who is also the secretary to the council of paramount chiefs in the district expressed the same concerns as PC Nafaya (2013). PC Bai (2014) noted that it was a disappointing state of affair considering the fact that decentralisation is about local development and local people and that if the authorities who are closest to local people on the ground are not seen to be optimistic, who then will be especially looking at the size, untimeliness and unpredictability of transfers as revealed by the this study and as reflected in figure 7-4 below.
So, in view of the revelations of Cllr Sorrie (2014), it is clear that there are serious financial problems in the council. Mr Musa (2014), the head of finance confirmed that allocations to the council are not enough. He further intimated that they do their budgets but the ministry responsible for fiscal decentralisation always sets ceiling on allocations (Musa, 2014). Also, Mr Musa (2014) noted that this setting of ceiling is causing the perpetual decline of allocations and that they are not always timely (Musa, 2014). Contrary to the views of the head of finance, the deputy administrator who seems to be a strong advocate of central government stated that ‘…the government is trying because you see the allocations is increasing every year and you see the commitment on the part of the government’ (Mr Fudi, 2014).

However, looking at figure 7-4, it can be seen that the chart shows a mixed outlook of up and down movement in the allocations for the period 2012 to 2016. Particularly, considering the period of data collection that is 2013 to 2014, there was a general decline in central government allocations to local councils. So, the views of the deputy chief administrator can be regarded unrepresentative of the situation at the time especially as he tried to play the self-righteous card by saying that ‘[f]rom the increment you can see that I talk fact’ (Mr Fudi, 2014). On central government allocations, the head of the primary health sector expressed his frustration on central government allocations by stating that ‘...I think we have reached a development stage in this country which should be developing but if you look at the health
budget over the past couple of years there is very minimal changes, very minimal improvements’ (Dr Sul, 2014). This is clearly shown in the linear line in figure 7-4 above.

The administrative head of the council also confirmed all the revelations and went on further to express that the allocation to cover the running costs of the council is ‘…grossly inadequate...’(Mr Santos, 2014). The deputy chief administrator was observed to be sympathetic to central government during the interview. This can be deduced as he tried to explain the fiscal dynamics at the council as follows: ‘...it is clear that the funds given to the local councils is encouraging even though we are advocating for more because decentralisation is money...’ (Mr Fudi, 2014). The chief administrator who was observed to be balanced noted that central government set ceiling on local budgetary requirements and that they as a council have no discretion over the transfers contrary to the devolution tenet of autonomy and self-governance.

In addition to the inadequacy of central government transfers, the researcher wanted to know so as to ascertain the timely nature of transfers in line with their absorptive capacity. In response the head of finance said: ‘Most of them have not yet used up all their money, like the reason being that the late transfer of money, government do not transfer totally, like the first quarter it should be from January to March, we don’t receive that money till June and then the third and the fourth quarter is just around December...’ (Musa, 2014). As noted above, with the apparent inadequacy of central government allocations, they are also late to an extent that this is affecting the absorptive capacity of the council. A situation that chairman also confirmed in his interview that ‘...we ... want to do more but are constraint by resources. ....even the allocations by the government ... are not forthcoming. They are not coming on time...’ (Cllr Sorrie, 2014). This is definitely affecting the council’s absorptive capacity to fully implement projects especially agricultural projects that are time bound. And it is also important to note that transferring large sums of money towards the end of the year could be a recipe for the propagation of corruption.

In addition, the head of agriculture as the department most affected by such delays intimated that: ‘[t]he money ... we are receiving is on quarterly basis for the implementation and everywhere in the world, agricultural activities are time bound. You need to have access to money when that time has come ... but that is not normally the case. For this year, we receive first and second quarter allocation ... very late .... And that has been the case not only for
This year; it has been the normal routine’ (Mr Medo, 2013). This is a serious factor that is affecting the effectiveness of councils especially in view of the current poor state of their revenue mobilisation in the locality. He continued that ‘...we have been advocating that ... they ... review or look into this legal document...’ (Mr Medo, 2013) in an effort to address the problem.

The delays in the transfer of funds is affecting the implementation of devolution and when asked about the critical success factors of decentralisation, Mr Saybanah (2014) stressed on the late disbursement of allocations and also highlighted that the late disbursement of funds to the devolved sectors. According to some of the research participants, the delays in transferring allocations to the devolved sectors on the ground is due to the delay on their part to liquidate funds already transferred to them to be able to receive the next allocation. This is a sign of problems in the management of funds which is likely due to the instability in the pattern of transfers from central government to local councils.

7.4 Financial Management
The management of financial resources emerged as an important fiscal factor that is affecting the devolution process. This theme was of particular interest to sector heads in the council. As the Act provides (Government of Sierra Leone, 2004), the allocations to sectors are transferred to a central account in the council and in turn the sector heads make their requests for funds to the council administration. This is obviously something that the sector heads are not happy with because of the procedures they have to follow in order to have access to their funds. A process they consider to be pedantic. When asked about the cause of the delay in releasing sectoral funds, the head finance in the council in response observed that: ‘Before when they come with their requests, we automatically prepare their payments and give them but though this council has been decentralised, we are still having voices from the centre. ...and those are the people that send the money to us. ...they tell us that before you dish out any money ... make sure that each sector ... have a concept note ... and their PET Forms...’ (Mr Musa, 2014). In view of the internal procedure to request funds from the council, devolved sectors assume that as devolved institution, they should be in charge of their resources and their books can be open for monitoring and inspection at any time. So, they see the current set of procedures as aimed at undermining their autonomy. Considering the dynamics of the tragic brilliance mechanism, the researcher sees the implication of such a mechanism as a cause for alarm (Weingast, 2014).
The head of agriculture on this note was asked as to whether he is happy with the arrangements currently in place for the request of funds from the council. In response, he said ‘I will say I am not happy because whenever you are accessing money from somebody and the person is supervising you, you will not be happy because of certain conditions which I don’t think they are clearly spelt out in the decentralisation process’ (Mr Medo, 2013). It could be imagined that there are issues regarding the management of sectoral finances at the council that does not seem to agree with the Act and as a result, sectoral heads are not happy with what currently obtains at the council. It could be that the procedures are put in place for good reasons, but they are being abused.

The researcher probed further to understand the financial management system at the council by asking whether sectoral funds once transferred from the local government finance department, the monies are distributed thereafter to sectoral bank accounts or otherwise. In response, the head of finance clarified as follows: ‘…all sectors have their own account, agriculture has their own account, secondary health has their own account, primary health has their own account, education and so forth. All of them have their own accounts and when the money comes in bulk, I have to distribute … to … [the] various accounts…’ (Mr Musa, 2014). This seems to suggest that at the local level, there is some elements of centralisation and one of the sacred tenets of devolution is autonomy.

Once the funds are transferred to the individual sectoral accounts, sector heads have to request from the council to have access to their funds. Mr Musa (2014) therefore noted that when central government transfers are received by the council, ‘…at that point … they will start preparing their PET Forms and their requests to get their money’ (Mr Musa, 2014). As a matter of procedure, the head of finance noted that there are two types of PET form and that they each have to go through the same approval process.

PET form stands for ‘public expenditure tracking’ form. According to the name and I suppose the philosophy behind the form good but likewise there must be good reasons for sector heads to hate the bureaucracy involved in requesting for their sector funds. In view of the inherent bureaucracy involved with disbursement of sectoral funds, the head of the agriculture sector when asked if they have a bank account, he responded in the affirmative but went further to highlight that the signatories include: ‘...myself, the [Rotifunk] District...’
Council chairman, the [Rotifunk] district council finance officer, and the [Rotifunk] district council chief administrator. So, three people from the council and one person from the sector’ (Mr Medo, 2013). This sort of administrative arrangement to a great extent affects sectoral departments’ as the whole process is administratively intensive and so sector heads feel subjected leading to an increase sense of less autonomy in the utilisation of their own funds.

In agreement with Mr Foyah (2014), Mr Musa (2014) clarified that sector heads are not happy with the financial management system because it requires that they liquidate the previous transfer before requesting for more funds. Councillors who are members of sectoral committees are also disappointed that they have no involvement in the management of transfers to the devolved sectors even though they head sectoral committees (Cllr Fatu, 2013). Cllr Sorrie (2014), who is head of the council, in defence noted that the procedures in place at the council are to ensure that the devolved sectors comply with the financial protocols of decentralisation.

7.5 DONOR FINANCE
The aspect of donor funding also emerged from the study. On donor finance, it was observed that the theme did not attract a lot of comments from research participants considering the history of the Sierra Leone decentralisation programme which was heavily donor driven. As the political head of the council and being familiar with the origin and motivations of the decentralisation programme in the country, it was not surprising that Cllr Sorrie (2014) seemed concerned that donors are no longer helping as they used to during the initial stage of the programme. This concern was confirmed by the head of finance in the council (Mr Musa, 2014).

Considering the views of others especially Mr Medo (2013; Mr Banda (2014); and Mr Saybanah (2014), donor support is still available but only for specific projects as indicated in the status report on decentralisation in Sierra Leone (Ministry of Local Government and Rural Development, 2016). Comparatively, the general view is that the Rotifunk District Council does not have enough aid agencies operating in the district and this is making them look less favourable in terms of felt needs fulfilment taking into consideration their poor financial position as shown in figure 7-2 and the decline in central government transfers especially during the period of the study in 2013 and 2014 when data was collected.
7.6 SUMMARY

The general objective of fiscal decentralisation is to ensure that local councils are adequately funded to undertake their operations to fulfil local felt needs. This is done through two types of funding arrangements granted to local councils by central government. These are tied grants and untied grants. Tied grants are grants transferred to the council for the operations of devolved sectors for which the council has no discretion in their utilisation. The setting of ceilings in determining the grants amount to be transferred to councils is seen to be arbitrary and hence deemed not helpful to decentralisation. Untied grants are those transferred to the council to cover core council operations. This could be to cover the administrative running costs of the council. As part of untied grant is also development grants which the council said they have not been receiving since 2010. Development grants are grants transferred to councils to undertake development projects to boost their own-source revenue mobilisation or to enhance the social and economic development of their localities.

The lack of development grants is symptomatic of a larger problem of under-funding and a general lack of resources at the disposal of the district councils. This is reflected at the general dissatisfaction on the side of both devolved sector staff and core council administrative staff including councillors who constitute the political wing of the council. It emerged that core council staff at the Rotifunk council only receive 75% of their salaries as subvention from central government and these are paid on a quarterly basis. The remainder of the 25% is to be supplemented by the district council out of their own-source generated funds but this is not forthcoming.

An important part of fiscal decentralisation is the power granted local councils to generate their own revenue. In the Rotifunk district council in particular, their revenue generation drive is affected by design factors involving their relationship with chiefdom councils. This is because the Act requires chiefdom councils to collect taxes in their localities and share the revenue raised with local councils in the form of precepts on an 80:20% ratio for the chiefdom council and the local council respectively. This arrangement has been a source of disagreement and controversy as the council accuse chiefdom councils of not honouring their part of the arrangement while chiefdom councils accuse the local council of not cooperating with them.
8 POLITICAL DEVOLUTION AND LOCAL SELF-GOVERNANCE

8.1 GENERAL OVERVIEW
Political decentralisation is a very important element of decentralisation. A study of fiscal decentralisation in 2002 found that decentralisation with a political element helps to create the political advantage that enhances local involvement, commitment, accountability, and responsibility in the execution of aided programme activities (Bird and Smart, 2002). As political decentralisation is meant to create the political space for political participation (Government of Sierra Leone, 2004, 2010), such participation will serve as a check on the way government officials conduct the business of running state and local government affairs. When asked as to the motivation of the Sierra Leone decentralisation programme, a senior member of DecSec said: ‘...it was to create [the] political space because before now there was not much political space, there were just elections to Parliament, ministers and the like but now with the creation of ... local councils, people were given the opportunity to participate locally within their communities in terms of politics, so that they will represent their people’ (Mr Sheriff, 2014). Obviously, the above motive could be found to be undermined if central government is seen to be influencing or interfering with the selection of candidates for Ward representation as councillors.

On this note, it is observed that ‘[a] predatory central government that faces relatively few constraints on its behavior can reverse or compromise any and all of the benefits of decentralization’ (Weingast, 2014, p. 20). In stressing the strategic importance of political decentralisation, Weingast further noted that ‘[n]o magic cures exist for this problem’ (Weingast, 2014, p. 20). The problem of predatory central government can only be addressed with effective political decentralisation. Having looked at the empirical data of administrative and fiscal decentralisation, it is important to also examine the empirical evidence of political decentralisation in the case study council in order to identify the political factors affecting the implementation of decentralisation therein and to explore the generalisability of such factors in the local government context of Sierra Leone.

Figure 8-1 represents the research participants who participated and gave pertinent responses on political decentralisation. The participant codes are explained in table 0-1 in appendix 6 where the codes are aligned with pseudonyms (Sonenshein et al., 2017).
During the extended overview given by the political head of the council and in trying to justify the evolution of the political space created following the adoption of devolution in Sierra Leone, he intimated that the current Ward structure is based on the chieftaincy ordinance of 1956 (Cllr Sorrie, 2014). However, with the re-introduction of decentralisation in 2004 and prior to the elections of 2008, the chairman went on to state that ‘...[t]he Wards were re-determined according to the census population of December 2004 for the elections of 2008. So, the number of Wards were increased’ (Cllr Sorrie, 2014). In this regard, he stated that the political element of the Sierra Leone decentralisation is about ‘...bringing democracy to the door steps of the local people, whereby they elected people whom they want to represent them in ... councils’ (Cllr Sorrie, 2014), a governance system that Sierra Leoneans were deprived of since 1972.
The Sierra Leone decentralisation programme provides for partisan and non-partisan political participation (Government of Sierra Leone, 2004). Similarly, the Sierra Leone National Decentralisation Policy states that: ‘[l]ocal councils shall provide opportunities for political participation at the local level thereby ensuring channels for decision-making and political stability’ (Government of Sierra Leone, 2010, p. 10). Such political participation is on several conditions and primary amongst them is that ‘...a candidate for the post of councillor may stand for election on a political party basis or as an independent candidate’ (Government of Sierra Leone, 2010, p. 10). However, looking at what obtains practically on the ground, the most common means to political participation is via political parties.

On this note, the chairman was asked about the impact of partisan politics on the effectiveness of councils, in response he admitted that partisan politics could negatively affect local government, but he went on further to rationalise local partisan politics by saying that ‘...there should always be competition in development, setting the pace that is what democracy is about. That [is to say], when we were this, we did this, when this was that, nothing happened’ (Cllr Sorrie, 2014). The chairman further stated that it is his conviction that there should be political competition between political parties. However, he observed that ‘...others say let it be non-partisan, if it is non-partisan, the spirit of competition will not be there’ (Cllr Sorrie, 2014), he stated.

The concept of political competition as explained by the chairman sounds convincing but is this how stakeholders see it? On the impact of partisan politics, the RTF noted that ‘...now councils have been labelled... When I was in [Rotifunk council], they would tell you this is an APC council, when you go to Kenema this is an SLPP council (Mr Saybanah, 2014). However, this does not mean that other political parties are not represented but in numbers they are insignificant. This also reinforces that fact that local representation on the basis of independent candidacy is not so viable

Prior to the field work for this research, there was this notion that majority of Sierra Leoneans are now enjoying decentralisation. When asked to confirm this view, one of the paramount chiefs interviewed rejected the claim as he said while blaming the failure on partisan politics that: ‘No! No! Until the council is removed from political affiliation, it is difficult for every part of this country to enjoy decentralisation. What is decentralisation? Except those that have that strong political affiliation for example if the chiefdom is supporting the ruling
party, then they will know what decentralisation is because all the good things will go to them’ (PC Nafaya, 2013). This is a clear manifestation of the issues of partisan politics in the implementation of decentralisation in Sierra Leone.

The division of localities along party lines is not helpful as intimated by one of the paramount chiefs. To justify his claim, the paramount made reference to a situation where on behalf of his subjects, he made a request to the council for the rehabilitation of their water system. The paramount chief went on to narrate that the chairman said in response that ‘I have to consider those who supported the party...’(PC Nafaya, 2013). The paramount chief further noted that the chairman went on to reiterate that ‘...I will receive your application but we have to consider first those who support the party’ (PC Nafaya, 2013). This is a dangerous phenomenon that clearly contradicts the felt needs fulfilment mechanism at the local level.

The practice of patronage politics as practised in Sierra Leone especially by the then APC government was recorded as one of the causes of the 11 year old civil conflict in Sierra Leone as it caused the marginalisation of a good part of the population along party and regional lines (Abdullah, 1998). Contrary to the views of the chairman of the Rotifunk district council, PC Nafaya (2013) is convinced that party politics is not helpful for the implementation of decentralisation. On this note, PC Nafaya (2013) went on to state that: ‘...if this council is not affiliated with any political party it will be better. You see this chairman is a strong supporter of the ruling party, so government will find it difficult to deal with them. Because they are all the same. ...so whatever goes wrong in the council, no action will be taken’ (PC Nafaya, 2013). This is because, they have mutual interest to maintain the status quo and to preserve the image of their political party especially as the ruling party. So, they will protect the party members at all cost. This is obviously detrimental to the implementation of decentralisation. PC Nafaya (2013) was observed to be professional and diplomatic in his responses. When asked to explain what he expects of a functional council, he said ‘...the council will be ... functional if they remove them from this political connection. They should be a separate body, a separate body that has no connection with the government (PC Nafaya, 2013), meaning central government.

Considering the fact that paramount chiefs are the political and traditional heads of chiefdom councils, it is a concern that they are feeling this pessimistic about the implementation process of decentralisation. PC Nafaya (2013), on this note sadly said ‘[w]e are going to
suffer more because since the council came into existence, we have not seen much development in the chiefdoms’ (PC Nafaya, 2013). It is sad to hear a head of a chiefdom council saying that they are going to suffer owing to the perceived notion that they are not supporting the ruling APC party who forget that paramount chiefs are supposed to be neutral and non-partisan. When asked to comment on the potential threats to the implementation of decentralisation, the paramount chief said ‘[t]he politicisation of ... councils like that of parliament is a problem. ...[I]f the council is dominated by a particular party, the minority will not be able to make any difference no matter how brilliant their ideas may be. (PC Nafaya, 2013). He therefore, reiterated that ‘[t]he major threat in the council is politics... Without politics, they will work effectively’ (PC Nafaya, 2013).

The paramount chief noted that when the council receives money, it is mainly spent on constituencies that are pro-ruling party (PC Nafaya, 2013). The paramount chief on this divisive practice intimated that ‘...we are Sierra Leoneans. The council is for all Sierra Leoneans, the money that is remitted is for everyone in the district, but why segregating...’ (PC Nafaya, 2013), he questioned. This is affecting public trust in the council and in its leadership. On a related question of breach of trust, Mr Fakeh (2013) who is a manager of a local radio station highlighted that the chairman would divert projects from constituencies he considers as opposition constituencies to those that support their party at elections. According to Mr Fakeh (2013), this is even creating issues between the chairman and some councillors some of whom are also part of the ruling party.

It is worth mentioning that the chairman is also a councillor but based on the researcher’s observation during field visits, the sense of political parity in the council is absent. The reason being that most of the councillors are poorly educated and as a result lack self-confidence. The chairman is therefore more or less at liberty to do what he likes as noted as follows: ‘...sometimes, if ... governmental grants [are] sent to the council, the chairman diverts these developments to his own Ward knowing that the CA has already informed the councillor’ (Mr Fakeh, 2013). This is mainly the source of mistrust between the chairman and councillors, a point confirmed by Ms Makalay (2013) as rumoured by some councillors. On the issue of mistrust, Mr Fakeh (2013) went on to state that as a result ‘...some people don’t even have confidence in the chairman’ (Mr Fakeh, 2013).

On the politicisation of the council, Mr Fakeh (2013) observed that as this is the last term of
the chairman, he does not really care as his focus currently is to recoup the money he spent in the last political campaign. However, as a member of the ruling party, he is protected by the system. The local journalist further revealed that ‘...the council is split, there are councillors who are in favour of him [the chairman] for their selfish interest and those who are against him because they feel their communities are not benefiting much’ (Mr Fakeh, 2013). This confirms the views of PC Nafaya (2013). It was confirmatory to have the district agriculture director also confirm that there is a lot of political wrangling in the council (Mr Medo, 2013). On a similar note, the representative of the education sector who is a senior local civil servant with experience with the previous centralised system noted that the key threat facing the implementation of decentralisation is partisan politics (Mr Banda, 2014). In other words, he said ‘...the threats I must tell you categorically that it has ... to do with partisan, partyism. I am in party A and the other man says I am in party B (Mr Banda, 2014).

While elaborating on the impact of partisan politics the senior education sector representative mentioned that as a result of partisan politics, local constituencies are deprived from the opportunity to select candidates to represent them at the council as candidates are often imposed by political parties. To justify his claim, he said that councillors would say “...no to wuna vote me, na di pa in blessing na in kerr mi go...” (Mr Banda, 2014). In Krio, this means that I am not a councillor because of you but as a result of orders from above as this is the mantra of certain political parties in the country imposing candidates for elected positions. This is definitely not helping the decentralisation process as it undermines participation, accountability, transparency and collective decision making; factors that are fundamental to devolution (Mr Fudi, 2014).

The issue of political interference seems to have many different dimensions on the implementation of decentralisation as already manifested. In shedding further light on this, the head of the agriculture sector in response to a related question said: ‘...you will be harassed, moved.... I am afraid, I have to be afraid because as a civil servant... By right my conditions of service is not to include myself in any form of political influence ... but you are appointed by a politician to come and work as a civil servant and if you don’t comply to that politician and you see a letter of transfer or demotion or whatsoever, you have to protect yourself... ’ (Mr Medo, 2013). By every indication, local civil servants are confronted with a dangerous situation and this
The situation was also confirmed by the participating senior manager of DecSec (Mr Sheriff, 2014). On local government personnel management, Mr Sheriff (2014) noted that ‘...the commissioners are appointed based on party lines and they are old people, retirees who are not up to speed [or] up to the task and ... they are being manipulated to say the truth...’ (Mr Sheriff, 2014). Coming across as a confession, Mr Sheriff (2014) described the commissioners of the Local Government Service Commission as easily manipulable and ineffective. The Local Government Service Commission is the body that is responsible in part for the employment and deployment of local government employees and hence instrumental to the effective implementation of decentralisation (Kee, 1977).

The intervention of central government politicians in the day to day operations of the council is potentially having serious ramifications on the decentralisation process as there is the tendency for qualified professionals to quit their positions in local government in order to join politics. This will cause serious man power shortage in the local public sector. In view of this, a head of a devolved sector had this to say: ‘...in the future ... I may decline from working as a civil servant and go ... [in to] politics if the ... system continues’ (Mr Medo, 2013). Mr Sheriff (2014), when talking about the relationship between the council and the district office, he advised that there should be less political interference from the centre.

As these issues would warrant one to question the political will on the part of central government for the implementation of decentralisation, Mr Saybanah (2014) who is a Technical Resident Facilitator (TRF) noted that there is the political will at the centre for decentralisation to succeed. However, when asked about the current state of the devolution of functions in view of the projection for the achievement of full devolution by 2008, he said about 50 or 55% of the 82 functions that were identified for devolution have been devolved. When asked who to blame for the slow pace of the process considering the role of the Inter-Ministerial Committee (IMC) for decentralisation which is headed by the Vice President, he said: ‘...I want to say; the blame is on the IMC because there is no punitive measure. ...they were supposed to have devolved in 2008 but the government is saying nothing about that. Of course, the Decentralisation Secretariat headed by the Director is making frantic efforts ... holding workshops, one thing or the other. But from the top there is nothing happening to ensure that we have full [and] complete decentralisation’ (Mr Saybanah, 2014). This is politically implicating, and it shows clearly that there is an issue of political will at the centre especially that the devolution process is now 9 years behind schedule.
In view of the threat to a successful decentralisation programme, the RTF stressed that ‘...the political will must be there to ensure that the process succeeds otherwise it’s a problem’ (Mr Saybanah, 2014). Indeed, it will be a problem if decentralisation in Sierra Leone fails. Looking at the dynamics on the ground, there is the danger that the programme will fail (Ministry of Local Government and Rural Development, 2016). When asked about the impact of decentralisation on chiefdom councils, PC Bai (2014) who is an executive member of the council of paramount chiefs in the district was quick to draw the researcher’s attention to the issue of political superiority between the council chairman and paramount chiefs. On this note, he said ‘...I see that the chiefs will just not accept them that they are superior politically in our own district. If they are ready to cooperate with us, I think it will work (PC Bai, 2014). The paramount chief went on to confirm that ‘...when they are in power, especially when the political party in power is where the chairman is from, he feels that he is more powerful than the chiefs because he and the president come from the same political party (PC Bai, 2014). However, they themselves know that paramount chiefs are very powerful at the local arena and as a matter of fact, their institution is protected by the constitution (Parliament of Sierra Leone, 1991).

This perceived rivalry is exactly the situation that is obtaining at the Rotifunk District Council. So, as implied by one of the participating paramount chiefs, the system will not work if there is no cooperation between the two systems. On the question of the impact of decentralisation on transparency and accountability, the paramount said: ‘It is a very important question, the councils always try to cover up things. As I told you ... there is something wrong in terms of bringing in political party system into the district councils. The political party that is in power, if they control a council, it is very difficult to unearth corruption there because it is self-evident that the chairman, the deputy chairman, the councillors, they cover up things’ (PC Bai, 2014). This is another demonstration of the negative impact of partisan politics on decentralisation. The system making itself immune to purge and the fight against corruption because of politically embedded interests. Politically, preserving the reputation of their party especially when in power is more important to them than revealing bad practice.

The paramount chief therefore reiterated that if the system was non-partisan, there will be no protection for wrongdoing and this would be great for transparency and accountability.
Instead, the paramount chief noted that ‘...these people are protected from Freetown and some of our people are afraid of them...’ (PC Bai, 2014), as clearly stated during the interview with the head of the agriculture sector (Mr Medo, 2013). The opposite is observed in opposition control councils as they are observed to be effective, the paramount chief concluded (PC Bai, 2014).

In response to the question of what is regarded a functional council, the coordinator of civil society in the district digressed to highlight that some ‘…wanted … councils to be non-partisan so that everyone can come without political issues because, if it is politicised they will start to marginalise people...’ (Mr Tolo, 2013). He further noted that a functional council is one that does ‘…not marginalise ... [nor] politicise development’ (Mr Tolo, 2013). This was confirmed in the interview with Mr Momoh (2013), the Community Youth Leader. Mr Momoh (2013) further noted that a politicised council is where council officials are protected for wrongdoing. On the ground, as a result of political divergences, the youth leader intimated that the councillor in his Ward would not invite him to meetings because he is perceived to be supporting an opposition party (Mr Momoh, 2013).

This confirms the view that Ward Committees are populated by political cronies and to conclude the study revealed that virtually all the participants who gave a view on political decentralisation agreed in one way or the other that partisan politics is not helping this council under investigation. The researcher having analysed and discussed views on political decentralisation, identified the following politically related factors affecting the implementation of decentralisation: political competition and multi-party politics; political will; council meeting; and cross cutting and governance issues as discussed in subsequent sections in this chapter.

8.2 Political Competition and Multi-party Politics
The Sierra Leone decentralisation programme is based on partisan politics (Government of Sierra Leone, 2004). However the Act also makes provision for independent candidates to participate in local elections (Government of Sierra Leone, 2004). This option is not widely exploited due to the political dynamics in Sierra Leone. Cllr Farah (2014), who is an All People’s Congress Party (APC) councillor, confirmed that in Sierra Leone, one has to belong to a political party to benefit from the system. In this sense, belonging really means being a member of the ruling party. To confirm this, Mr Sheriff (2014), noted that because of
political interference, the local leaders of councils on their volition would arbitrarily instigate the transfer of staff from one council to another. As party politics is observed to be a critical factor in the governance system in Sierra Leone, the emergence of this theme attracted a lot of commentaries.

Considering the vitiating nature of partisan politics at the local level; Cllr Sorrie (2014) who is head of the council and as member of the ruling APC party, was observed to be defensive on discussions relating to this factor and rather based his argument on the need for local competition to enhance local development. PC Bai (2014) and Mr Saybanah (2014), who are both powerful and influential local actors, considered that councils would have done better if they were detached from party politics. All of the head of sectors interviewed (Mr Medo, 2013; Ms Makalay, 2013; Dr Sul, 2014; Mr Banda, 2014) displayed negative perception on ‘partyism’ in local government. In addition, Mr Banda (2014) considered the phenomenon of party politics in local governance as the gravest challenge to decentralisation. These findings are consistent with the study of Azis (2008) who found out that political participation was limited to a greater extent due to party politics in local government.

8.3 Political Will
Political will can be considered as the most important factor in view of the implementation of decentralisation. As Jütting et al. (2005) noted, decentralisation should never be a priority where central government lacks the political will to adopt the policy. It was interesting to note that the head of the council could not resist casting blame on central government for the slow pace of devolution process by saying that ‘central government ... should actually be hard on them’ (Cllr Sorrie, 2014) while referring to central bureaucrats’ unwillingness to devolve. However, Mr Saybanah (2014) and Mr Sheriff (2014) noted that there is political will but the actions of the central actors are contrary their claims. As the vice president is head of the Inter-Ministerial Committee (IMC) of decentralisation, Mr Sheriff (2014) levelled the blame for the snail pace of the devolution process on the IMC as the highest structure responsible for decentralisation.

The IMC is the highest structure governing the decentralisation programme in Sierra Leone which by implication questions the will of central government for the successful devolution process. Mr Santos (2014), the Chief Administrator intimated that there is political will. However, Mr Santos (2014) the administrative head of the council was sarcastic about their
conditions of service and based on his body language, his disapproval of central government was very obvious. Mr Fudi (2014) his deputy, was again observed to be defensive but by implication blamed central government for the slow pace of the devolution process.

Overall the finger of accusation and blame for the slow implementation of decentralisation was pointed at line ministries who are under the political control of central government. As it is the responsibility of central government to ensure that the decentralisation deadlines are adhered to, the blame for the state of the devolution process should be levelled on them. Therefore, one has no one to blame for the slow pace of the devolution process than central government.

8.4 Council Meetings
As confirmed by Mr Saybanah (2014), section 15 of the Act provides that councils hold general meeting every month to which members of the general public are encouraged to attend and they are to be conducted in English (Government of Sierra Leone, 2004). Considering the importance of this theme, it was surprising that there was very little said about it. As decentralisation is about opening up of the political space for participation, this theme should have been dominant. However, Cllr Fatu (2013) elaborated on the conduct of meetings emphasising with disappointment that they are not very effective and this point was also confirmed by Cllr Farah (2014) who was observed to be very vibrant.

When asked as to the modality for developing the agenda for council meetings, Cllr Fatu (2013) highlight that ‘...it’s through the chairman and the administrative body. They meet together and prepare the agenda’ (Cllr Fatu, 2013). On this very important council business, the councillor said that ‘...they don’t ever consult [with us] .... They don’t consult [with us for]... our own input’ (Cllr Fatu, 2013). Considering the strategic importance of councillors in the council and within the decentralisation agenda, this practice can be equated to the notion that councillors are told what to say at council meetings (Cllr Fatu, 2013).

To support the views of the two councillors interviewed, Dr Sul (2014) who is head of primary health in the district revealed that councillors are told by the chairman who is also head of the council what to say at such meetings. Dr Sul (2014) went on to intimate that representatives of devolved sectors are over-powered at general meetings to a point that their participation is affected. As the researcher once attended a general meeting, he observed that
the low level of education of most of the councillors and the general public, the conduct of meetings in English is a serious setback affecting the effectiveness of all council related meetings.

Also, in relation to meetings, Cllr Farah (2014) revealed that the district council does not consider minutes of ward committee meetings. This revelation begs the question as to how the district council responds felt needs of the grassroots if ward committee meetings are not given the relevance they deserve. As political devolution is the element most concerned with governance and cross-cutting issues, the section below is dedicated to the implications of governance and cross-cutting factors on the implementation of decentralisation in the Rotifunk District Council.

8.5 CROSS-CUTTING AND GOVERNANCE FACTORS

Cross-cutting factors came out as tangential factors affecting all elements of decentralisation. However, taking the Sierra Leonean devolution process into account, the impact of cross-cutting factors is observed on the provision of public value through felt needs identification and fulfilment. Discussions with participants across the spectrum resulted in the following factors: a. Transparency, Accountability, Trust and Corruption; b. Collaboration, Participation, Involvement and Inclusion; c. Monitoring and Capacity Building; d. Communication and Information Sharing; e. Sensitisation and Mobilisation and f. Bureaucracy and Autonomy. These are analysed and discussed below.

a. Transparency, Accountability, Trust and Corruption

Transparency and accountability are fundamental to the Sierra Leone devolution process as stipulated in section 81 of the Act (Government of Sierra Leone, 2004). Considering the fact that the Sierra Leone decentralisation programme is about felt needs fulfilment, the achievement of such is dependent on the level of transparency and accountability maintained at the council. This is supported by studies undertaken by Birney (2014); Faguet (2014); Lawton and Macaulay (2014) and D’Arcy and Cornell (2016). On this important theme, the interviews revealed that almost every participant who was asked about these governance issues lamented negatively on the visits of the various parliamentary committees to the council.
As the empirical evidence revealed, it is shows that the relationship between the council and it devolved sectors is strained. This strain in relationship is mainly caused by issues of transparency and accountability. In this connection, Dr Sul (2014) noted that: ‘...if you observe any strains in the working relationship, these are the problems. Lack of transparency, accountability and honesty’ (Dr Sul, 2014). Dr Sul (2014) in an effort to exonerate themselves as professionals further stated as once said to the council administration that: ‘...let us try and give the district a face lift’ (Dr Sul, 2014), a statement that implied a notoriety for corruption at the council. Mr Fudi (2014) who is the second in command in the administrative wing of the council was observed to be defensive and also careful with his use of words. For example, he would not use the word corruption instead he would say ‘doing the wrong things’ (Mr Fudi, 2014). This is noted as he tried to intimate that decentralisation is helping to root out corruption from the system as he said: ‘...to say you do the wrong thing at the expense of the people because you are an elite, I do not think there is room for that... It is getting out of our system completely’ (Mr Fudi, 2014).

As observed above, Mr Fudi (2014) did not rule out the tendency and even the occurrence of corruption. However, he acknowledged that the system is improving, a view corroborated by a confession by Mr Ibro (2013) who is the HR officer at the council by saying that: ‘...as far as I am concerned, corruption compared to those days is a little bit better .... I am saying this with all sincerity...’ (Mr Ibro, 2013). The views of Mr Ibro (2013) was also corroborated by Mr Musa (2014), the head of finance when he stated that ‘...of course corruption is everywhere in this country but corruption is of different angles...’ (Mr Musa, 2014). He went on to emotionally express that ‘...trying to use the money that will be going to these poor people, to the hospital, trying to use it for my own personal use, I mean that is I am killing my own people which I am totally, totally against’ (Mr Musa, 2014).

It is clear that with the use of the word ‘trying’ shows that there are forces within and outside of the council exerting pressure to misappropriate money that should go to hospitals and the like for personal gains. The head of finance may be against it, but can he stop it? The researcher was convinced that by likening corruption to the killing of poor people suggested that he acknowledges the devastating consequences of corruption. Mr Musa (2014) went on to add that the problem in the country is one of dishonesty and stressed that: ‘...if we are honest to ourselves, I think this country ... will go forward...’ (Mr Musa, 2014).
As corruption emerged as a persistent problem, Cllr Farah (2014) was asked about the causes of corruption, in response he suggested that the motivation for corruption is poor working conditions particularly citing the plight of councillors for example. Cllr Farah (2014) in elaborating on this theme acknowledged the importance of the Procurement Act in mitigating corruption. He went on to state that if it were not for the Procurement Act ‘...corruption should have been more than this ...’ (Cllr Farah, 2014). According to Cllr Fatu (2013), she believes that devolved sectors are not transparent. So, as members of sectoral committees and in some instances as chairmen of such committees, they are not at all involved in the financial management of devolved sectors. This is observed to be causing discomfort for councillors. The researcher observed that participants at the central level of government were more theoretical that practical. Therefore, although they acknowledged issues of transparency and accountability, they conceded that they lack the mandate to enforce anything apart from withholding further transfers. This was mainly to do with the ministries responsible for decentralisation and DecSec, the decentralisation secretariat.

Mr Foyah (2014), who is the central government representative on the ground, noted that his overriding view was that: ‘...decentralisation ... was meant to reduce corruption but I see the contrary happening’ (Mr Foyah, 2014). On his part as the authoritative attention seeker and the central government representative on the ground, Mr Foyah (2014) has to do more to impose himself in terms of monitoring the operations of the local council and the of its officials. In relation to requesting for funds from the council, Mr Foyah (2014) referred to feedback from heads of devolved sector who revealed that ‘If you ... ask for funds to implement project they will ask for 30%. (Mr Foyah, 2014), a situation confirmed by Ms Makalay (2013); Mr Medo (2013); Mr Banda (2014); and Dr Sul (2014). As a result of frustration caused by undue administrative bottleneck, Ms Makalay (2013) reiterated that: ‘...if you ask me to give you 10% ... it is like you are pushing me to eat part of that money’ (Ms Makalay, 2013). Drawing on from the comments of Ms Makalay (2013), it can be seen that this is a source of corruption.

The views of devolved sectors were important on this matter. Mr Medo (2013), as head of an important sector, revealed issues concerning transparency and accountability which by all indications are considered worrisome. On the issues regarding the financial scandal involving the visits of members of parliamentary committees, Mr Medo (2013) in response to a
question about whether there is a whistle-blowing mechanism, he said there is no mechanism to report impropriety within the local government system. In a bid to offer a solution, he suggested that ‘...civil society could have been the best option for somebody to go on air and talk or newspapers ... ’ (Mr Medo, 2013). Knowing the systemic weaknesses in the country and particularly in relation to the role of civil society; Mr Medo (2013) pointed out that ‘...if they [the parliamentarians] ask the person what is your source of information and you are afraid to point the source... ’ (Mr Medo, 2013) then you are in hot waters.

This is because there is no protection for whistle blowers. Mr Medo (2013) went on to state by implication that the biggest threat to the decentralisation programme is corruption as he suggested that ‘[t]he threat is just the money ... everybody demanding for his own, while they know it is not money to be shared. This money is for a purpose and it is ... tied grant’ (Mr Medo, 2013). This confirmed the comment made by Ms Makalay (2013) during her interview that the administrative officials of the council would always request the withholding of 10 or 30% of their devolved transfers. It could therefore be deduced from Mr Medo (2013) that whistle-blowing financial impropriety would imply exposing oneself as he noted that: ‘...you are at the centre piece ... [of] corruption because people are influencing you to be corrupt. When you are resisting not to be corrupt and if you report it, you will be the first person to come because it may not be your own making’ (Mr Medo, 2013).

As Mr Medo (2013) talked about his experiences with regard to visiting parliamentary committees to the council and in response to a related question; he went on to state that, should you stand your ground against them it would suggest that ‘...you are resisting somebody who asks you to stay in that position. It’s that person you are resisting from being corrupt and if you don’t conform, O.K., you leave and another person will come’ (Mr Medo, 2013). This indicates that getting a job within the local government system is all about political connections which is a manifestation of patronage politics at the grassroots level. Thus, this is a clear manifestation that councils are directly or indirectly under the control of central government.

By implication, Mr Medo (2013) said that if this system continues as it is, the councils will definitely go bankrupt. Mr Banda (2014), who is a senior member of the education sector, did not have much to say as he is not strategically placed enough to be privy to what transpires during such visits. Therefore, as he does not have experience with the visit of parliamentary
committees, he confirmed that he has heard rumours of their ‘shady’ dealings (Mr Banda, 2014). Dr Sul (2014), also head of an important sector confirmed that there is no mechanism for whistle-blowing and even if there were, no one would listen, and this would make the whistle-blower vulnerable. In his words, Dr Sul (2014) said: ‘[y]ou cannot whistle-blow. It is a society [mafia] and it is getting worst over the years and what happened last year [2013]. I have never seen that since I started working in the public sector because it is like the parliamentarians have seen that it is very lucrative to tour…’ (Dr Sul, 2014). As whistle-blowing is unthinkable given the current situation, there is need for safeguards for people to feel protected in doing so otherwise, the situation will even deteriorate further. In this connection, Mr Tolo (2013) intimated that they are fighting for a system to ensure the protection of staff in order to encourage whistle-blowing.

Commenting on corruption in the council, Dr Sul (2014) said that the council would ‘...just fake things and say “leh wi fen lie lie activity n chop” there is always that tendency and it puts us in very very very difficult situation’ (Dr Sul, 2014). The phrase in double quote marks means in Krio ‘let’s find a fake activity and eat the money’. Dr Sul (2014) went on to say that ‘[y]ou cannot put your foot down on some issues. You just have to accept some situations’ (Dr Sul, 2014). This corroborates the claims of Mr Medo (2013) suggesting that they as head of devolved sectors have no choice but to comply. Referring to council officials, Dr Sul (2014) noted that there are certain activities that he considers sacred as described as follow: ‘[s]ometimes I tell them ... when it comes to fuel for our activities, generator maintenance, vehicle maintenance, don’t joke with things like that. But they don’t care’ (Dr Sul, 2014). With a smile, Dr Sul (2014) continued as he generalised the phenomenon saying: ‘...that is the order of the day everywhere ... sometimes you are left with a headache of trying to find a way of accounting’ (Dr Sul, 2014).

To conclude on this theme, Ms Makalay (2013) rather grimly said: ‘[c]orruption is the key threat to this programme. Every other thing is centred around corruption’ (Ms Makalay, 2013). Similarly, Mr Fakeh (2013) who is manager of a local radio station also highlighted ‘... transparency and accountability...’ as the main threats to the devolution process. On the issue of whistle-blowing, PC Bai (2014) noted its importance through effective journalism and media coverage but he also highlighted the issue of lack of protection for whistle-blowers. PC Bai (2014) went on to note that with a politicised local system, the political elites would always want to maintain the status quo by covering up things. As a final remark, PC
Bai (2014) said: ‘I think corruption is still rampant in the council. That is my opinion’ (PC Bai, 2014). It is interesting to see that some of these findings are consistent with those of Joaquin (2004).

b. Collaboration, Participation, Involvement and Inclusion
As elements of good governance, collaboration, participation, involvement and inclusion are crucial to the achievement of the objectives of any decentralisation programme. So, it can be assumed that in the case of Sierra Leone the fulfilment of felt needs cannot be achieved without these elements especially in relation to grassroots development. In the literature of decentralisation, the importance of these factors have been highlighted accordingly (Chhetri, 2013; Faguet, 2014). As the main objective of the Sierra Leone decentralisation is based on the fulfilment of felt needs, it cannot be achieved without the collaboration, participation, involvement and inclusion of all concerned regardless of political affiliation.

As the bedrock of the Sierra Leone decentralisation is about felt needs fulfilment, Mr Santos (2014) who is the Chief Administrator in the council indicated in his explanation of felt needs determination mechanism that they collaborate, encourage the participation of and involvement of all stakeholders at the sub-local level particularly traditional leaders and ward committees. Mr Santos (2014) was convinced that their development plan represents the needs of their locality. This view was corroborated with those of the Deputy Chief Administrator and the HR Officer (Mr Ibro, 2013; Mr Fudi, 2014). However, the comments of the two councillors who are also political members of the council questioned the level of involvement in the council as their views contradicted those of the administrative members. The councillors demonstrated that they are not happy with the way monthly meetings are conducted (Cllr Fatu, 2013; Cllr Farah, 2014). The effectiveness of the monthly meetings of councils is a good indicator of involvement as members of the public are encouraged to attend. To ensure participation and involvement, Mr Saybanah (2014) and Mr Sheriff (2014) intimated that the policy has made provision for ward committees to comprise 50% women members.

In line with the views of the councillors interviewed Mr Momoh (2013), who is a Youth Chairman in one of the wards in the locality claimed that the government and its representatives need to do more to involve local stakeholders. The devolved sector heads interviewed held views on this theme which do not actually reflect those of the administrative
staff of the council. It was striking to learn from Ms Makalay (2013) that even at the monthly meetings, the chairman of the council has to approve what councillors have to say at the said meetings. On the issue of involvement and collaboration, Dr Sul (2014) was impressed with the recent joint monitoring of council activities by central ministerial agents. On the part of NGOs, it was positive to note that they are normally involved with the district coordination meeting. Mr Fakeh (2013) who is manager of a local radio station and a member of civil society noted that they do their best to educate people about the decentralisation process.

As observed, the views of core council staff are conflicting with other stake holders as explicitly presented above. To note the importance of collaboration and participation, PC Nafaya (2013) said authoritatively that ‘...if they do not keep us as part of the game, they will not succeed’ (PC Nafaya, 2013). This is quite a strong statement from an influential local player that should not be underestimated if the decentralisation programme is to be successful.

c. Monitoring and Capacity Building
The relevance of capacity building (Ghuman and Singh, 2013) and monitoring (Véron et al., 2006) to the successful implementation of decentralisation cannot be underestimated. Therefore, the aim of the decentralisation programme in Sierra Leone can be better achieved with improved capacity of the decentralisation agents under conditions of robust monitoring. Mr Santos (2014), as the professional head of the entity was not impressed with the logistical support they are receiving from central government. While comparing his position to the district officers, he said every district officer was given a vehicle on their re-introduction but that has not been the case for them as chief administrators. Therefore, Mr Santos (2014) observed that the achievement of progress on development cannot be monitored without adequate logistical support.

On capacity building, Mr Fudi (2014) who is the deputy to Mr Santos (2014) noted that the situation is improving as they are being given adequate training for them to better perform their duties. The two participants at DecSec confirmed their training strategy which was supply driven in the early days of implementation and later they adopted a demand driven strategy to address the individual capacity needs of councils. Mr Sheriff (2014) also confirmed that DecSec directly supported councils by attaching TRFs to them to provide technical support. While Mr Momoh (2013) believes that monitoring is the primary
responsibility of central government, Mr Medo (2013) views capacity as a major concern accentuated by high staff turnover at the council.

On this issue, Mr Banda (2014) noted that more could be achieved in terms of monitoring if there were adequate logistical support and also made mention of the newly instituted performance contract as a mechanism to monitor the performance of school heads in the education sector. According to Dr Sul (2014), monitoring should take precedence over the micro management of sectoral budgets. As suggested by other sectoral heads, they would prefer to have full control over their budgets and have their books and projects inspected rather than the micro management of their affairs which seems to be causing serious problems at the council. Overall, all the stakeholders commented that monitoring and capacity building are important factors for decentralisation to succeed.

d. Communication and Information Sharing
Communication and information sharing is the bedrock of any decentralisation programme (Government of Sierra Leone, 2004). As Lessmann and Markwardt (2010) noted in their study of 64 countries, they found that decentralisation is likely to thrive better in countries where communication and information flow is better especially through the media. In accordance with the provisions of the Act, Mr Santos (2014) noted that all pertinent information relating to the council must be publicly displayed as part of their commitment to communication and information sharing. Mr Fudi (2014) and Mr Ibro (2013) both positively commented on the importance of these factors. They particularly believe that communication and information sharing will help to engender trust, enhance participation and involvement.

They also noted the important role the media is playing in this regard. The councillors (Cllr Fatu, 2013; Cllr Farah, 2014), in conjunction with Mr Alpha (2013); Mr Foyah (2014) a director of a local NGO and the D.O in the locality respectively also commented on the importance of the media in educating the people about decentralisation and information sharing.

As communication and information sharing is accentuated highly, the participating traditional leaders are not impressed with the council and think they need to improve a lot, if progress is to be made (PC Nafaya, 2013; PC Bai, 2014). Mr Fakeh (2013) who is a manager of a local media house, said a lot on how they are helping with the implementation process in their own
way. However, the overriding issue was that most of the research participants believe that the Rotifunk District Council is not performing well.

e. Sensitisation and Mobilisation
Taking the Ugandan situation into consideration, the implementation of decentralisation should follow a path of serious sensitisation (Ssonko, 2013) in order to ensure sustained local mobilisation. The importance of sensitisation and mobilisation came out strongly and most of the participants highlighted that with the level of illiteracy in Sierra Leone at a national level and particularly in the case study district council, decentralisation can only make headway if people including the decentralisation agents are properly sensitised through awareness-raising about what is expected of those governing and the governed.

f. Bureaucracy and Autonomy
The cornerstone of devolution is the enhancement of autonomy based on the principle of subsidiarity and hence the reduction of bureaucracy and red tape. Mr Fudi (2014), as the deputy professional head of the council was observed not to be receptive of the term bureaucracy because he ascribes a negative connotation to the term. He defended the council’s position in this regard (Mr Fudi, 2014). However, other senior members of the council considered bureaucracy as an obstacle. They intimated that the phenomenon is problematic in dealing with officials both within the council and at the central level of government. Assessing the views of devolved sectors, they do not seem to be opposed to regulations and procedures but rather the way decentralisation is being implemented (Mr Medo, 2013; Ms Makalay, 2013; Dr Sul, 2014; Mr Banda, 2014).

According to sectoral heads, this is having adverse impact on their fulfilment of the much needed felt needs in the local communities in the Rotifunk District Council. Supporting the prevalence of excessive bureaucracy, PC Bai (2014) who is the Paramount Chief of the chiefdom hosting the council and all the sectoral offices, noted that bureaucracy is negatively impacting the locality, especially in the area of bylaw enactment and enforcement. So, it can be seen that the problem is not only local but also national which obviously has implications for the successful implementation of decentralisation.
8.6 General Participants’ Perceptions on Devolution
As the study researched the perception of key decentralisation actors on the implementation of decentralisation, this theme collates the general views of the study participants. Cllr Sorrie (2014), the political head of the council was observed to be enthusiastic in talking about the devolution programme. He noted that the programme is a means of rationalising local development. However, Mr Santos (2014), was swift to point out the fundamental problems with the decentralisation process such as the problem of own-source revenue mobilisation. On a similar note, the Chairman of the council also highlighted that it feels like a battle between those losing power at the central level and those gaining power and resources at the local level (Cllr Sorrie, 2014). Considering the changes devolution is creating on the ground, Mr Santos (2014) highlighted the issue they face with traditional authorities which has implication for revenue mobilisation. He stressed that the issue should be addressed by the ministry responsible for decentralisation.

On the functions identified for devolution, Mr Santos (2014) said only 48 of the identified functions have been devolved so far. However, according to Mr Saybanah (2014) - the RTF, he said that only 49 of the 82 functions identified for devolution have been devolved so far. He went on further to highlight that some of the devolved functions have not actually been devolved fully (Mr Saybanah, 2014). Mr Sheriff (2014), who is a senior manager at DecSec noted that 83 functions were identified for devolution and that about 60 to 69 of the identified functions have actually been devolved. Mr Santos (2014), Cllr Sorrie (2014) and Mr Fudi (2014) were observed to be positive contrary to most of the others including Cllr Fatu (2013); PC Nafaya (2013); Mr Fakeh (2013); Mr Medo (2013); Mr Momoh (2013); Ms Makalay (2013); Cllr Farah (2014); PC Bai (2014); Dr Sul (2014); Mr Banda (2014); Mr Foyah (2014); and Mr Sheriff (2014). However, in admitting to some of the problems with the implementation of decentralisation in Sierra Leone, Mr Santos (2014) and Dr Sul (2014) were optimistic that this research will be useful for the Sierra Leonean devolution process. Mr Ibro (2013), the HR head of the council, noted that until full devolution happens that will include the devolution of personnel, decentralisation will not succeed and this view is supported by one of the councillors interviewed (Cllr Farah, 2014).

To justify the depth of this research, Mr Musa (2014) who is the head of finance said in response to a question soliciting additional information that: ‘…the fact that you know some of these things in fact you have gone too far to get your information’ (Mr Musa, 2014).
Another justification of the depth of this research was the fact that the researcher was able to secure the trust of the participants interviewed. In particular, it was alarming to unearth that the heads of devolved sectors were very disappointed with the local administrative system that is in place and the interference of central agents with the devolution process especially parliamentary committees who are accused of masquerading the council on the pretext of governance and accountability concerns (Mr Medo, 2013; Ms Makalay, 2013; Dr Sul, 2014; Mr Banda, 2014). However, all the heads of devolved sectors interviewed demonstrated their preference to decentralisation as opposed to centralisation.

However, they believe that the current decentralisation programme has a lot to offer if the implementation process is managed well. Almost, all participants interviewed believe that the pace of the devolution process is slow and in this connection Mr Medo (2013) particularly warned that if the system is allowed to continue to be managed the way it is currently, the process of devolution will be killed. On a similar note, PC Nafaya (2013) suggested that the process needs to be properly managed in order to avoid a national catastrophe.

Also highlighted as an obstacle to the decentralisation programme is that of the main stream politicisation of local councils. As the researcher concludes the discussion and analysis of the research data, the next chapter which is the conclusion is dedicated to drawing up relevant recommendations for the programme and particularly to highlight the contributions of this research. In addition, the conclusion and recommendation chapter will identify areas for future research.

8.7 **Summary**

Political decentralisation is meant to create the political space for grassroots who were initially marginalised and neglected to participant in matters affecting them. Political decentralisation aims to create the political space for local participation, involvement and ensure transparency and accountability. In the Rotifunk District Council, this anticipated participation and involvement is problematic. Decentralisation is meant to curb the predatory behaviour of central government from either destroying decentralisation or compromising its benefits. The Sierra Leone decentralisation programme is based on political party politics however there is provision for independent candidates to participate in local elections as councillors. This has led to many actors questioning the effectiveness of the programme as local participation is observed to be contrary to what is expected. The ward committees
which are the smallest political units of decentralisation are claimed to be populated by political cronies.

Political party politicisation of local council is criticised by many actors including traditional leaders. However, the chairman of the district council’s view is that the politicisation of district councils enhances political completion which is line with yardstick competition as highlighted in the literature. The study revealed that political party politicisation of district councils is causing marginalisation and that this anomaly is meant to be addressed or its shortcomings mitigated against. The shortcomings of the current system include the politicisation of local development. Local council politicisation as a factor is therefore considered by most actors as the main threat to the successful implementation of decentralisation. One way this was manifested in the study was the ineffectiveness of the commission (LGSC) responsible for the recruitment and deployment of local staff in local councils. The research found that the Local Government Service Commission is mainly populated along party lines and the commissioners are retirees who are unable to cope with the challenges of the commission and they are accused of being easily manipulable.

The Inter-Ministerial Committee (IMC) for decentralisation which is the highest organ of the Sierra Leone decentralisation programme is considered to be ineffective and as a committee headed by the vice president, they did not meet for a whole calendar year (2013) during the course of the study and considering the political dynamics in the Sierra Leone, the researcher will be pleasantly surprised if this situation has improved. The interference of Parliamentary Committees in the micro-management of councils as revealed by this, study is not deemed helpful and raises serious governance and transparency issues such as a lack of political will for decentralisation.
9 CONCLUSION, CONTRIBUTIONS & RECOMMENDATIONS

9.1 CONCLUSION
As noted in section 1.4 in line with the research question in section 1.6, the aim of this research is to explore the factors that affect the implementation of decentralisation in Sierra Leone based on a pseudonymous district council as a case study in order to construct an empirically grounded model of felt needs fulfilment in line the current institutional framework of decentralisation in Sierra Leone as shown in figure 2-1 on page 35. The re-introduction of decentralisation in Sierra Leone has largely been influenced by the recommendations that emerged from the war. This has been evaluated in chapter two of the thesis. Considering the political sensitiveness of the study, the researcher undertook elite interviews across the spectrum of the decentralisation landscape in Sierra Leone. The identity of the research participants and that of the case study have been made pseudonymous. This is detailed in chapter five.

To understand the extant literature and for the study to be theoretically informed, the researcher examined the literature on decentralisation particularly focusing on the elements of decentralisation and devolution which was extended to the development of a conceptual framework as detailed in chapter four. In this concluding chapter, the researcher has drawn on the elements of decentralisation, the structural factors and governance and the cross-cutting issues to highlight the contributions emerging from the research. A list of recommendations have also been drawn. In addition, the researcher has also formulated a set of propositions to form the basis for further research on the Sierra Leonean decentralisation programme. In drawing up this conclusion the researcher is influenced by path dependency theory, Falleti’s sequential theory of decentralisation, and the principle of subsidiarity.

i. Concluding Comments on Fiscal factors
The data that emerged from this study revealed that the fiscal factors affecting the implementation of decentralisation have nationwide implications on the policy initiative. The fiscal related factors are as follows: own-source revenue mobilisation; central government transfers; financial management; and donor finance. As noted by the chairman of the council, they are having difficulties regarding own-source revenue mobilisation. This has been affected by the tension and mistrust between chiefdom councils and the district council in terms of precept sharing. It was also observed as a result that the council lacks revenue raising capacity. The empirical data also revealed that the effect of legal limitations affect
revenue mobilisation. On this note, it was acknowledged that district councils are empowered to create bylaws, but the process is complicated and long-winded. As a result, the council has not been able to effectively pass any by-laws to improve their revenue mobilisation drive. Considering the legal centralisation of the enactment of by-laws in Sierra Leone, these fiscal factors are likely to have implications on the implementation of decentralisation in the country as a whole. This is particularly the case for local jurisdictions where there is chieftaincy system of sub-local governance.

The second fiscal factor that dominated the research was the design and reallocation of central government fiscal transfers to the council. The Act in section 51 provides that central government transfers be sent to councils on a monthly basis (Government of Sierra Leone, 2004). However, this research revealed that transfers are sent to councils on a quarterly basis contrary to the provisions of the Act. In addition, the central government transfers to the council are mainly tied grants which gives the council no exercise of discretion in their utilisation (Gil-Serrate et al., 2011). Considering the capacity issues relating to the mobilisation of own-source revenue mobilisation, the council relies heavily on government transfers which do not seem to be timely and predictable contrary to the Act and the policy (Ministry of Local Government and Rural Development, 2016). The study also revealed that central government set ceilings for transfers to local councils despite the councils’ legal obligation to submit budgets as stipulated in section 67 of the Act (Government of Sierra Leone, 2004). As in the case of revenue mobilisation, this factor is also likely to affect the other 18 local government authorities in the country.

Contrary to the principles of autonomy (Gil-Serrate et al., 2011; Schroeder, 2007 cited in Sudhipongpracha and Wongpredee, 2016) and subsidiarity (De Mello, 2001; Canaleta et al., 2004; Chattopadhyay, 2013; Masanyiwa, 2013), the management of fiscal transfers at the council was observed to be problematic. Interviews with sector heads revealed dissatisfaction and dissent over the way their finances are being managed at the council. Sector heads consider that it will be more helpful if they are given freehand in the management of their sectoral budgets as opposed to always going through the council each time they need cash. This could be another factor that has national implications.

On donor intervention, it was noted that the involvement of donors in the provision and fulfilment of felt needs is a welcome factor. However, in explaining the potential effect of
donor fatigue, it was raised that the council used to benefit from donor funds to undertake development projects which is no longer forthcoming. So, fiscally, the council is not in a healthy situation to address core council activities and to adequately respond to the felt needs of their locality.

ii. Concluding Comments on Political Factors
In view of the political dimension of decentralisation, the dominant factors that emerged during the study are as follows: multi-party politics and political competition and political will. The study revealed that partisan politics is a major political factor affecting the implementation of decentralisation at the Rotifunk District Council. The popular view that resonated with most of the research participants was that the council would do better if it were detached from national party politics. In view of the current decentralisation model adopted in Sierra Leone, this can be difficult to address. So, the study revealed that contrary to the policy aspirations of the Sierra Leone decentralisation programme (Government of Sierra Leone, 2004), there is limited competition at the local level for electing people in positions such as councillors and council chairman. This is because central level politicians get in the way and interfere with the process. This is a serious setback to the implementation of decentralisation as informed by the path followed in Argentina (Falleti, 2005).

It was observed that since the APC came to power in 2007 to date local council elections have been coupled with parliamentary and presidential elections thereby facilitating national level political interference with the choice of candidates for local elections. In terms of felt needs fulfilment, the research revealed that the Rotifunk District Council under the influence of the political head of the chairman, directs development projects to localities they consider as their political bases based on local territorial interests (Falleti, 2005). The chairman is alleged to be a senior member of the ruling APC party and was mostly accused of focusing council attention to areas he considers as their political bases. At the Rotifunk District Council, it was raised that the council and other councils controlled by the ruling APC party enjoy central government protection thereby making them scandal-tight and by extension deprived of political independence (Fanthorpe et al., 2011; Soto et al., 2012). This factor to a large extent has implications on their self-reinforcing mechanism (Falleti, 2005; Amat and Falco-Gimeno, 2013; Weingast, 2014). This is a fundamental side-effect of linking local politics to national party politics.
As the political element of decentralisation is important especially political will (Fanthorpe et al., 2011), the theme proved to be contentious. However, the research findings suggested that there are issues of political will at the national level. A notable evidence was the revelation that for the whole of 2013, the IMC which is the highest body responsible for decentralisation and headed by the vice president did not meet (Mr Sheriff, 2014). This is a serious shortcoming affecting the implementation of decentralisation. This factor is also likely to have nationwide implications on the implementation of the policy.

Another factor affecting the implementation of the programme is the unchecked behaviour of MDAs at the national level. Throughout the study and across the spectrum, it emerged that parliamentary committees frequently visit the council in the name of ‘accountability’ and sources further stated 2013 saw these visits at an unprecedented level. It was revealed that such visits created financial burden on the council and its peripheral devolved organs. In this regard, the study revealed that the visits involve financial gifts leading to misappropriation of central government transfers. Such practices could lead to centrally induced corruption at the local level and it is likely to affect the successful outcome of the implementation process. This could be a decentralisation trap identified by this research as it could lead to compromising the benefits of decentralisation at best and at worse, it could lead to scandals leading to the recentralisation.

iii. Concluding Comments on Administrative Factors
Taking the conclusion further, the study revealed the following administrative factors affecting the implementation of decentralisation at the Rotifunk District Council: autonomy, staffing and experience of council staff; management of devolved staff; staff protection; and councillors and local council staff welfare. The study revealed that the autonomy of council staff especially in the case of devolved sector ones are still significantly under the control and influence of their related line ministries at the central level. As noted by Kee (1977), most decentralisation programmes in developing countries fail because of lack of adequately qualified staff. These issues were confirmed by participants at the central level. The LGSC, the commission responsibly for the recruitment and deployment of council staff for all the 19 local government authorities in the country also came emerged as heavily politicised and hence easily manipulable. Considering the impact of the aforementioned, the LGSC was also accused of the arbitrary transfer of core council staff based on the volition and influence of the council leadership especially the chairman who is alleged to be a strong party stalwart.
The management of devolved staff came out as a major factor impacting on the decentralisation process. On this note, the study revealed that devolved sector staff are not fully devolved to the council as they still have their allegiance to their central level line ministries. This is manifested by the fact that to date the salaries of devolved staff is paid directed from Freetown by the national government. Therefore, the loyalty of devolved sector staff to the Rotifunk District Council is observed to be with the MDAs at the national level. On the contrary, devolved sector staff feel they do not getting enough support from MDAs at the national level. This can be viewed also as a decentralisation trap machinated to undermine the successful implementation of the programme or to perpetuate the lack of capacity of the council so as to justify the slow pace of the devolution process.

As noted in the arbitrary transfer of council staff, staff at the council felt that they are not protected in their positions. This was highlighted by the frequent and arbitrary transfers of local council staff to undesired locations as a punitive measure. As a result, it can be concluded that devolved sector staff do not feel empowered and hence lack the necessary self-enforcing mechanism to resist council mal-administration and corruption as allegedly influenced by central officials at the top (parliamentarians). Due to the lack of self-enforcing mechanism at the local level, good governance is a problem at the council. As raised by key staff in the council, this has implications on decentralisation at the national level. The welfare of both local council staff and their political counterparts (councillors) was observed at different points during the research. As opposed to devolved sector staff, local council staff are paid on a quarterly basis in line with fiscal transfers and the payments are not predictable as they are always paid in arrears; a factor that is observed to be detrimental to staff morale and motivation.

iv. Concluding Comments on Design and Structural Factors

The adoption of decentralisation in the case of Sierra Leone, is observed to have been rushed as confirmed by the literature in chapter three and many of the research participants. This hasty adoption created a lot of ‘grey areas’ in the Act leading to gaps in the implementation process. The study also revealed that central government or its agents are failing on some of their commitments as stipulated in the Act (Government of Sierra Leone, 2004). For instance, transfers to local councils should not at any point fall below the year prior to decentralisation.
So, it was disappointing to see that the use of budgetary ceiling does not guarantee the provisions of the Act in line with the growing needs of local communities.

Considering the strategic importance of the design of decentralisation, it was observed that the institutional framework is crucial in achieving the strategic objectives of decentralisation (Véron et al., 2006). However, the findings of the research have serious implications for the effectiveness of the current institutional framework of the Sierra Leone decentralisation programme. It was therefore observed that the separation between local councils and chiefdom councils is not helpful to the devolution process. Most importantly, there are many separated structures within the Sierra Leone decentralisation programme which is also not helping the implementation process. On this note, DecSec as the secretariat of the IMC, the body responsible for the facilitation of the decentralisation process is structurally impotent as they are not empowered to directly intervene in the affairs of local government authorities in the country. The epitome of the structural issues affecting the Sierra Leone decentralisation programme is embedded in the relationship between traditional leaders and the district council. It was revealed that traditional leaders were particularly dissatisfied that the council as they see it is not cooperating with them. Therefore, they vowed that if the council does not regard them, the devolution process will not succeed.

v. Cross-Cutting and Good Governance Factors
The decentralisation programme in Sierra Leone is predicated on the principles of good governance. Most decentralisation programmes in developing countries are designed to address good governance issues. The enhancement of these factors is so important that they otherwise affect the overall implementation of decentralisation and undermine the attainment of the policy objectives. This study revealed the following good governance related factors: Transparency, accountability, trust and corruption; collaboration, participation, and involvement; monitoring, capacity building; communication and information sharing; sensitisation and mobilisation; and bureaucracy and autonomy. The study found that the decentralisation programme as manifested at the Rotifunk District Council is allegedly infested with corrupt practices involving even parliamentary committees at the national level.

These practices as the study found are becoming very costly for the decentralisation programme in general and for the Rotifunk District Council in particular. The views on this were generally observed to be divergent though there was a consensus that the council is
corrupt with an apparent dearth of good governance practices. The significance of monitoring and capacity building emerged strongly. Communication and sensitisation was observed to be very crucial considering the level of education of the local population in the locality. So, for decentralisation to guarantee the creation and fulfilment of felt needs, these cross-cutting and good governance factors must be addressed. Having highlighted the key factors that emerged from this study, the researcher in fulfilment of the research objectives, turns to the original contributions achieved from the research.

9.2 Original Contributions
The restatement of the research problem is a good starting point in highlighting the contributions emerging from this study. As a background to the study and as highlighted in section 1.2, the problem statement of the study is based on a DFID study in 2011 on the Sierra Leone decentralisation programme which found that: [t]here has been discussion in Government of Sierra Leone circles regarding the need to revise and expand the Local Government Act. However, the DFID study noted that the main obstacle on the development of an effective local government system in Sierra Leone are political rather than technical (Fanthorpe et al. 2011, p. 60). In the light of this finding and in view of the potential danger should the decentralisation programme in Sierra Leone fails; the researcher decided to embark on this intellectual project to further explore the factors affecting the implementation process of the Sierra Leone decentralisation policy. Having the achieved the research objectives, the researcher highlights three main contributions emerging from this study as follows: Contribution to theory, contribution to practice and contribution methodology.

i. Contribution to Theory
The contribution to theory involves an extension of the definition of decentralisation and the development of a conceptual framework which is inspired by Falleti’s sequential theory of decentralisation and the evolutionary theory of path dependency. These two theories have never been used in the past in the assessment of the Sierra Leone decentralisation model. The conceptual framework as labelled figure 4-1 is located in chapter four. As this research is based on the study of Fanthorpe et al. (2011) and also influenced by the studies of Sawyer (2008) and Falleti (2005), the definition of decentralisation is extended to incorporate the direction of accountability as follows: decentralisation is defined as the transfer of responsibilities and resources for the execution of earmarked responsibilities by central government to the lower level government based on the principles of subsidiarity where
accountability is downwardly driven to the grassroots. That is, decentralisation is meant to be the management of local affairs by local people and for local people. As highlighted by Falleti (2005), in their study of Latin American decentralisation cases, it was noted that the Columbian model of decentralisation made significant progress as compared to Argentina because the decentralisation trajectory followed is where accountability is directed to local political officials rather than national officials. Having established the theoretical contribution of this study, the study also highlights the practical contribution of the study below.

ii. Contribution to Practice
In line with contribution to practice, the research contribution achieved here is two folds. These include a proposed institutional framework otherwise referred to as the Fanthorpean model and the construction of a felt needs engineering model.

a. The Proposed Institutional Framework/Fanthorpean Model
As the devolution programme in Sierra Leone is still evolving, one of the research outcomes is a proposed institutional framework based on the study of Fanthorpe et al. (2011) as formulated in the problem statement in section 1.2 of this thesis and as also restated in section 9.2 above. Figure 9-1 below is the proposed institutional framework developed from this study in line with the research aim as stated in section 1.4. It is otherwise called the Fanthorpean model as it is rooted in the argument between Richard and Fanthorpe on the critical importance of traditional leaders in the local governance system in Sierra Leone (Sawyer, 2008).
The design and structural arrangement of the Sierra Leone decentralisation is seen to be segregated and disjointed. This makes the current institutional arrangement as illustrated in figure 2-1, page 35 of the Sierra Leone decentralisation programme complex and open to abuse and susceptible to elite capture. On this note, it is believed that ‘...fragmented reforms achieved so far have not brought about delivery of the most essential prerequisites for longer-lasting peace which give the general populace real investment in their government. No meaningful change has come for the governed; and no breakthrough in institutional design which might create the difference that is needed’ (Cubitt, 2012, p. 112). This has serious implications for the current institutional framework of the Sierra Leone decentralisation programme and hence the need for a proposed institutional framework. This is supported by the claim that ‘...the potential of decentralization as a weapon against
corruption is hampered by the inability of governments to design and implement decentralization well’ (Joaquin, 2004, p. 208).

The model labelled as figure 9-1 above is the proposed integrated institutional framework. At the central level, the highest office in charge of decentralisation is the office of the president who has delegated to the vice president the responsibility to head the Inter-Ministerial Committee of Decentralisation (IMC) with DecSec, as the secretariat of the IMC which will be in charge of the administrative functions of the IMC. So, as the technical body currently responsible for the moderation of the devolution process should have extended duty to supervise local councils on technical matters and making sure that the role of Resident Technical Facilitators (RTF) are absorbed into the organogram of every local council.

As per the proposed institutional framework, the ministries of Finance and Economic Development (MoFED) and the Ministries, Departments and Agencies (MDAs) whose functions have been devolved to local councils should work in collaboration and co-ordination with the ministry of Internal Affairs, Local Government and Rural Development (MIALG&RD) in terms of policy formulation and coordination for the implementation of decentralisation. For the benefit of a successful outcome of the Sierra Leone decentralisation programme, it will be useful to have the Local Government Service Commission (LGSC), the Local Government Finance Committee (LGFC) aggregated under a dynamic commission called the Decentralisation Commission (DecCom) headed by a professionally competent commissioner. The commission will then work with the Provincial Co-ordination Committee (PCC) to support the operations of local councils.

The Local Councils will then have their operations aligned with those of the Chiefdom Councils within which Wards committees are embedded as an integrated system of local government machinery where the Chiefdom Clerk as the administrative head of chiefdom councils will work directly with Ward Committees for the formulation of ward development plans. The ward development plan is the aggregate of local felt needs for the smallest political unit within a locality. These plans are then incorporated into the district development plan for budgeting.

Another important element of the proposed framework is the Local Representative Council (LRCon). The LRCon is to be constituted by the District Officer, the Council of Paramount
Chiefs and Civil Society Representatives. The Paramount Chiefs will continue to work with the District Office headed by a District Officer on some of their traditional duties but get the Chiefdom Councils integrated into the Local Councils. The LRCon will be responsible for monitoring the operations of Local Councils in localities where paramount chieftaincy system exists. This body should be responsible for approving the district development plan and make local councils accountable to them while they collaborate on revenue mobilisation. This will help to make Local Councils apolitical as they become self-reinforcing. This will be in line with the strategy of co-opting the elite rather than counteracting the elite as it is currently the case which has been the source of tension within local government structures. The LRCon will be led by the Chair of the Council of Paramount Chiefs and the Local Council Chairman as the Secretary of the council where the District Officer will be an ex-officio observer member as well as the representatives of Civil Society Organisations.

The oversight infrastructure will then be segmented into two structures. At the central level, Parliamentary Committees will be overseeing the IMC and should no longer have direct contact with Local Councils unless where a council official is invited to Parliament to give evidence as provided for in the Act (Government of Sierra Leone, 2004). At the local level, the District Officer (D.O), members of the Council of Paramount Chiefs and a representation of Civil Society Organisations will be charged with the responsibility to oversee the operations of Local Councils. The district officers are the local representatives of the central government and they play the role of authoritative attention drawers. However, with the current institutional framework and according to evidence on the ground, this responsibility of district officers is just theoretical. So, in as much as the finding of Fanthorpe et al. (2011) is valid in view of the fact that the factor affecting the decentralisation programme in Sierra Leone is political rather than technical, this contribution partially confirms their finding but extend it further with design problems and hence the proposed model above which is based on bringing traditional leaders at the fore of decentralisation. The researcher then proceeds to highlight the second practical original contribution that emerged from this study as detailed below.

b. Felt Needs Engineering Model
As highlighted above and as part of the practical original contributions of this research is the development of a model of felt needs engineering which is empirically embedded. The model is labelled as figure 9-2 below. The model comprises of factors that affect the implementation
of decentralisation in the district council under investigation. However, it is important to note that this model has implications for the entire decentralisation programme in Sierra Leone. The study revealed that the underlying perceived essence of decentralisation in Sierra Leone is for the creation and fulfilment of felt needs.

This is supported by the following Truth and Reconciliation confession as Mohamed Augustine Brima said that the rebels: ‘...tried to persuade us to join them. The most important thing why they were able to convince us was that after we have joined them we will get free education, electricity supply, good roads and water supply. During that time it happened that I have just completed my fifth form [education] and my parents were poor and they were unable to support me further (The Sierra Leone Truth and Reconciliation Commission, 2004b, p. 458). This is evidence is also supported by Bah (2011) thereby justifying the cause of the war in 1991. This underlining perceived essence of decentralisation is depicted in the model below.
The above model is generated from research conducted at a local council in Sierra Leone drawing on key actors’ perception of decentralisation in Sierra Leone.
As noted in the literature, decentralisation through devolution involves three elements namely: fiscal decentralisation, political decentralisation, and administrative decentralisation. In line with the literature, the implications of the elements of decentralisation on the policy objective emerged strongly in the research. As noted in chapter two (Rondinelli 1981; Litvack et al. 1998; Chhetri 2013) the outcome of any decentralisation programme depends on the level of devolution involving these elements: fiscal, political, and administrative. The Act that ushered in decentralisation provided for the transfer of functions, responsibilities and the associated resources required for the execution of the devolved functions. The discussion here is informed by grounded theory methodology which resulted to the construction of the empirical model above.

Empirically, the three elements of devolution as depicted in the model in figure 9-2 revealed 11 themes. The study revealed that all of the themes affect the devolution process. It could be noted that the effect can be either positive [+] or negative [-] as the case may be. As depicted in the model, the two categories impacting the implementation of decentralisation are: cross-cutting or good governance factors, and design and structural factors. Cross-cutting or good governance factors generated six themes whereas design and structural factors generated 5 themes. As in the case of the devolution related factors (fiscal, political, and administrative) with their related factors revealed that all of these themes/factors impact on the implementation of decentralisation. As noted, the impact could either be positive or negative depending on the prevailing circumstances.

To establish the level of agreement between the research participants on the factors affecting the implementation of decentralisation in Sierra Leone taking the case study district council into consideration, the researcher extracted the Jaccard’s coefficient representing the empirical evidence illustrating the thematic agreement between participants as illustrated in appendix 7 below. The Jaccard’s coefficient is a measure of ‘…similarity of ... two data items as the intersection divided by the union of the data items...’ (Irani et al. 2016, p. 9). The Jaccard’s coefficient demonstrated the level of agreement between decentralisation or devolution as the parent theme and the individual sub themes revealed by the study. The research data are grouped into clusters (Irani et al. 2016). Quantitatively, the stronger the level of agreement is between the parent theme and the sub themes the closer the coefficient is to 1. So, looking at the relationship between the data items of the three derived clusters as shown in figure 0-1 in appendix 7 below, the results are all ranging from .857 to .952 where
the relationship between devolution and decentralisation is 1 indicating the interchangeable usage of the two terms. The factors as shown in figure 0-1, the model of felt needs engineering form the empirical data in chapters 6, 7 and 8. Considering the definition and interpretation of the Jaccard’s coefficients, it can be said that all the participants agree on the factors affecting the implementation of decentralisation in light of the case study district council.

The adoption of the Sierra Leone decentralisation follows the path of devolution where it simultaneously adopt political, administrative, and fiscal devolution concurrently contrary to the decentralisation models adopted by the four major Latin America countries (Falleti, 2005). Accordingly, the research revealed factors corresponding to each of the three elements of devolution as shown in the model in figure 9-2 above where all the factors are directed to the creation and fulfilment of felt needs which is in itself affected by four factors as depicted in the model in figure 9-2 above. As the signs of [+] or [-] show, the factors can either inhibit or enhance the implementation of decentralisation in the district council studied.

As in the case of the Fanthorpean model, this model of felt needs engineering can also have implications for the wider implementation of decentralisation in Sierra Leone. As grounded in the data and reflected in the model generated as shown in figure 9-2, the perceived purpose of the Sierra Leone decentralisation programme is the creation and fulfilment of felt needs. Finally, the researcher further highlights the third original contribution emerging from this study which is methodological in nature as highlighted below.

iii. Contribution to Methodology
According to Easterby-Smith et al. (2012) the essential element of research is to make a contribution to the discovery of new insights, the creation of new procedures and methods, the replication of existing research in novel contexts or the application of new theoretical perspectives to existing research questions. Therefore, considering the political sensitiveness of this research, the researcher adopted a methodological approach that is innovative enough to be deemed a methodological contribution emerging from this study. In order to be able to achieve the aim of this study, the researcher developed a research framework in chapter five labelled figure 5-1 called hybrid interpretivism.
This sort of research design is deemed suitable for investigating topics in the area of public policy in developing countries like Sierra Leone. This research framework was observed to be instrumental in sourcing the right research data which would have been rather difficult to obtain without such an innovative methodological approach. As it was instrumental in sourcing the right research data, so it was innovative in making sense of the data in a robust and systematic way by ensuring triangulation.

9.3 RECOMMENDATIONS, PROPOSITIONS AND FUTURE RESEARCH
Based on the research findings of this in-depth study of the implementation of decentralisation in Sierra Leone taking a district council as a case study, the researcher has formulated the following recommendations in line with the research objectives of the study. Considering the heterogeneity of the research participants in terms of their associated level within the decentralisation spectrum in Sierra Leone, some of these recommendations may have implications beyond the case study and may therefore be useful for the entire decentralisation programme in Sierra Leone.

a. The Research Recommendations
As the aim and objectives of the research have been met, the researcher would like to advance some recommendations in relation to the research findings. It is important to note that all the research participants opined that the findings of the research will be good for the decentralisation process and they also unanimously agreed that decentralisation is a good policy initiative provided the process is handled properly. Therefore, for the Rotifunk District Council and by extension for the country to achieve the benefits of decentralisation, the researcher has formulated the following recommendations starting with fiscal decentralisation:

i. In a recent status report on the implementation of decentralisation in Sierra Leone, it is noted that: ‘[s]ignificant progress has been made on fiscal decentralization since its inception in 2004. Improving and consolidating the gains made require putting extra efforts to timely address the pending challenges faced by the decentralization process, which has tendency to cripple the entire decentralization process’ (Government of Sierra Leone, 2016, pp. 21-22). Based on the issues that came out of the research and in light of the recent status report, there is so much more to be achieved if the programme is successful. Fiscally, the Act provides that financial allocations to local
councils be made on a monthly basis. Considering the financial starvation at the Rotifunk District Council as it might also be the case in other district councils, it is important that this provision of the Act is adhered to if decentralisation is to be successful.

ii. As noted above, the Rotifunk district council is not receiving adequate financial resources to be able to undertake its developmental activities. Therefore, the Rotifunk district council needs all the support from central government to build it capacity to raise own-source revenue. The district is strategically well located and as such, the district council has enormous revenue raising capacity. Looking at the Rotifunk District Council structurally, they do not have a revenue mobilisation unit. The Finance Officer who is already over-stretched is also in charge of revenue mobilisation in the district. This is not helpful at all. Therefore, it will be useful if a well-resourced revenue mobilisation unit is established in the district council and all other councils in the country.

iii. It was also observed at the council that the current financial management arrangement between the council and devolved sectors is a recipe of collusion in the perpetuation of corruption. It is therefore important that the devolved sectors are made totally responsible for their budgets and their resources. This needs to be revisited in the spirits of autonomy and subsidiarity and make heads of devolved sectors budget holders and be monitored by the Chief Administrators and sectoral committee heads who are councillors. This will reduce the possibility of collusion and the request of 10% or so by the council officials to release sectoral funds as revealed by this study.

iv. Politically, the Sierra Leone decentralisation programme has been stable. According to the recent status report on the Sierra Leone devolution process, there has been: ‘[t]here three rounds of Local Council elections ... successfully held in 2004, 2008 and 2012 and 19 functioning Local Councils established. The Local Councils operate through sector committees constituted by Councillors. Following the Local Council elections, local communities elected their Ward Committees. Currently there are 394 Ward Committees representing people at the sub-local council level’ (Government of Sierra Leone, 2016, p. 2). The peaceful conduct of three rounds of local elections is a great policy achievement. However, political decentralisation was meant to create the political space for grassroots politics. The research found out that this policy aspiration has been undermined greatly national level politicians. Therefore, to guarantee genuine political decentralisation, local elections should be decoupled from
national elections to reduce the influence of excessive central level interference in local politics. The implementation of these recommendations will go a long way to prove that central government has the political will to support decentralisation. This will make the decentralisation agenda in Sierra Leone to gain international reputation and therefore attract more international support and local legitimacy.

v. Administratively, devolution can never be complete without full devolution of staff to local authorities. At present, there are issues of divided loyalty of devolved sector staff as they are trapped between the MDAs at the national level and local councils at the local level. This situation needs to be resolved. In the recently published progress report on the implementation of decentralisation, it was noted that ‘[h]uman resource devolution is ... [a] big concern since personnel who are engaged to deliver devolved services are still mainly answerable to the devolving MDAs instead of the Local Councils’ (Government of Sierra Leone, 2016, p. 8). If the Sierra Leone decentralisation programme is to succeed, staff of devolved sectors should fully be devolved to local councils and have their salaries transferred to local councils accordingly. This recommendation also has implications for the whole decentralisation programme in the country.

vi. It was also noted that core local council staff are not feeling motivated with their current working conditions. They are currently not receiving their full salaries as this is divided into two parts- 75% as subvention paid by the central government and 25% to be paid by the Rotifunk District Council. Due to the lack of financial capacity at the council, the 25% is never paid to council staff. In order to reduce staff turnover at the council, the LGSC in connection with the ministries responsible for decentralisation need to urgently address this salary related problem by making sure that staff salaries are paid fully by the central government.

vii. Another serious problem affecting administrative decentralisation in the district is that local staff do not enjoy performance incentive pay and vice versa. This problem was also highlighted in the recent status report on decentralisation (Ministry of Local Government and Rural Development, 2016). In relation to working conditions for council staff, they do not have in place any career progression paths. The LGSC in collaboration with the ministry responsible for decentralisation should look into this as urgently as possible otherwise, the problem of staff turnover will persist, and this will be detrimental to the fulfilment of the decentralisation objectives. In addition, if
this is not addressed reducing staff attrition and to enhancing the possibility of attracting quality staff at the local level will be difficult if not impossible.

viii. The study also revealed that staff do not feel protected and empowered to undertake their duties due to the hidden hands of intergovernmental relations influenced by political dynamics. So, for decentralisation to succeed, the intergovernmental balance of power needs to be re-examined in light of the current institutional framework and consider adopting the much-integrated proposed institutional framework otherwise called the Fanthorpean model.

ix. Finally, on cross-cutting and good governance issues, the current design of the decentralisation programme needs to be revisited to make the decentralisation programme more dynamic and self-enforcing. As part of the original contribution of this research, the theoretical contribution stipulates that for decentralisation to be meaningful, the programme should be locally focussed in terms of accountability, monitoring, scrutiny, oversight and the like. Therefore, the oversight infrastructure has to be decentralised as it will be easy for local structures to have all the information relevant to make local councils accountable and answerable. However, it is important for such local oversight infrastructure to have safeguards in-built in order to enable central oversight bodies to make them also accountable to them in order to prevent collusion. Such a rigid structural arrangement will make corruption very difficult. This also has implications for decentralisation at the national level.

b. Propositions and Opportunity for Future Research
As the researcher brings this research to a close, he postulates the following propositions regarding the implementation of decentralisation in Sierra Leone taking the Rotifunk District Council into consideration. The propositions include:

i. The implementation of decentralisation in Sierra Leone will be smooth if the Local Government Act 2004 is revised in line with the National Decentralisation Policy 2010 to resolve the grey areas identified and synchronised with the chieftaincy Act and to consider the integration of councils with chiefdom councils in localities where the institution of chieftaincy exists.

ii. The decentralisation programme in Sierra Leone will be a success story if the stakeholders adhere to the provisions of the Act in terms of fiscal, political and administration devolution.
iii. Decentralisation in Sierra Leone can only be successful if the oversight infrastructure is decentralised in line with the proposed institutional framework of decentralisation or the Fanthorpean model as depicted in figure 9-1 above.

iv. The achievement of the Sierra Leonean decentralisation strategic objective can be enhanced with the adoption of the model of felt needs engineering model as illustrated in figure 9-2 above.

As this study is based on a local district council known by the pseudonym the Rotifunk District Council, it is important to note that the adoption of the propositions above have implications for the implementation of decentralisation in the whole country beyond the case study council.

c. Opportunity for Future Research
As this research has been an outcome of an in-depth study into the implementation of decentralisation in Sierra Leone by adopting a case study approach; the research findings, recommendations and propositions present policy makers, decentralisation enthusiasts, researchers and the academic community opportunities for further research into the implementation of decentralisation in Sierra Leone in the following areas:

i. Considering the historic importance of traditional leaders and their influence on the local governance landscape, further research is needed to make them more relevant in the 21st century.

ii. To understand the implementation of the Sierra Leone decentralisation agenda, further studies are needed adopting the Evolutionary Theory of Path Dependency and Falleti’s Sequential Theory of Decentralisation to project into the future trajectory of the Sierra Leone devolution process.

iii. The proposed institutional framework in section 9.2 (ii) (a) and the felt needs engineering model in section 9.2 (ii) (b) require positivist studies to hypothetically test their applicability.

iv. Considering the neo-liberal aspect of the Sierra Leone decentralisation agenda, further studies is needed to assess its impact on the local economic development in Sierra Leone.

v. Finally, considering this question: who will guard us from our guardians (Goyette, 2013) as once posed by the former US President Thomas Jefferson, the government needs to commission a study needs to investigate allegations of corruption made
against visiting parliamentary committees concerned with decentralisation for the period 2012, 2013, and 2014.
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APPENDICES

APPENDIX 1: ELEMENTS OF THE LOCAL GOVERNMENT ACT

Below is a brief discussion of the elements of the Act:

a. Establishment of Localities and Local Councils
Section 2 of the Act leads to the creation of localities; in so doing, the Act under sub-section (2) gives powers to the president at any given time to consider a specified geographical locality as a local authority based on the advice of the ministry with responsibility for finance and the National Electoral Commission in line with certain statutory instruments (Government of Sierra Leone 2004). Section (2) of the Act has serious legal implications in terms of local governments upholding their legal obligations to the local population and other stakeholders whose interests may be tangential to their operations. So, it is important that under the Act, an authority lives up to its expectations. The creation of a local authority subject to subsection (2) of the Act comes with power which has to be exercised with due diligence.

b. Composition of Local Councils and Election of Councillors
The composition of a local authority is addressed under sub-section (2), paragraph (d) of the Act. The Act stipulates that every council shall be constituted of not less than 12 members. A notable factor here is the incorporation of paramount chiefs in local councils based on section (72) of the Sierra Leone Constitution of 1991. Paramount chiefs are the traditional leaders of localities having chieftaincy structures. In other words, they are heads of chiefdoms, now called chiefdom councils. The Chairman and the Councillors are elected by universal adult suffrage from their localities in accordance with the Electoral Laws Act 2002. The representing paramount chiefs are selected by their fellow paramount chiefs to protect their interests (Government of Sierra Leone 2004). The incorporation of paramount chiefs in the local council is an important factor for the successful mobilisation of local resources in the different localities that have a system of paramount chieftaincy.

It will be interesting to find out the implications of partisan politics at the grass-roots level and the general implementation of decentralisation, particularly in decision making where two-thirds of the councillors are required to support a decision. Refer to appendix 2 for details of the Act on the composition, removal of a chairman from office and the filling of vacancies. Considering the politicisation of councils, the operationalisation of the concerned provisions of the Act can be critical.
c. Meetings and Committees of Local Councils
This aspect of the councils’ administration is addressed in part IV, sections (15) to (19) (Government of Sierra Leone 2004). The Act lays out the procedure for conducting meetings and ensuring order at meetings. The researcher finds it important that apart from the general council meetings where the public is welcome to attend, members of the public are also expected to attend committee meetings. It is also important that councils can dissolve a committee if it is deemed to be ineffective and replace members. The reservations of the researcher here rest on two main issues: firstly, the conduct of meeting in the English language and secondly decisions making based on a simple majority. The effectiveness of meetings will depend on the level of appreciation of English by members, especially where the scrutiny of all members is expected in decision making. Also, with the party politicisation of councils, decisions taken by a simple majority can be problematic (Government of Sierra Leone 2004).

d. Functions of Local Councils and Councillors
This is covered by part V of the Act and it includes sections (20) to (30). As a general mandate section (20) sub-section (1) states:

‘A local council shall be the highest political authority in the locality and shall have legislative and executive powers to be exercised in accordance with this Act or any other enactment, and shall be responsible, generally for promoting the development of the locality and the welfare of the people in the locality with the resources at its disposal and with such resources and capacity as it can mobilise from the central government and its agencies, national and international organisations, and the private sector’ (Government of Sierra Leone, 2004).

This section of the Act seems to serve as the legal mandate of councils in the context of decentralisation in Sierra Leone. Considering the form of decentralisation practiced prior to multi-party democracy in 1996 and considering the historic and superior influence traditional leaders have at the grass-root level in terms of local governance, this can be problematic especially if they do not see themselves as an integral part of the council. However, the relationship between chieftdom councils and local authorities is made clear in the Act as noted in Section (20) sub-section (2), paragraphs (h) to (j) which can be found in appendix 2.

Albeit clarity in the Act, this is likely to be another contentious matter especially in the area of determining the rate of local tax. Local tax has long been an area under the remit of
Chiefdom Councils. So, they would hardly welcome any Act of law that would take such powers from them except by mutual consent. The Act indicates that the ministry is responsible for all policy formulation, technical guidance and monitoring of local councils in the execution of devolved functions. If these roles of the central ministry are not exercised with due diligence, this will be deemed contrary to the spirit of decentralisation thereby creating animosity between local councils and the ministry.

As the case maybe, councils under the Act are able to form joint committees on matters of common interest. If the common interest is for a commercial reason, they must notify the relevant ministry first. Also, councils are able to delegate responsibilities to other parties or individuals who will report to them on a quarterly basis and such reports for delegated responsibilities should be placed in a conspicuous place in the ward(s). This is good in theory; however, in the exercise of such rights, nepotism, partisan allegiance, corruption may creep in except where the system is supported by a vibrant and transparent civil society organisations or other oversight bodies.

In the spirit of devolution, section (26) of the Act states that: ‘Without prejudice to section (20), a government may delegate to a local council such of its functions as it may think fit’ (Government of Sierra Leone 2004, p. 19) and then report to the ministry after execution. Locally, Section (27) of the Act provides that: ‘Chiefdom councils shall cooperate with local councils in the performance of the functions of the local councils’(Government of Sierra Leone 2004, p. 19). This shows that councils have a superior standing to chiefdom councils based on section (20). However, as the composition of councils includes the representation of paramount chiefs the issue of superiority should not matter. Whilst section (28) suggests that chiefdom councils continue to perform their traditional duties as contained in the Chiefdom Act, details of which is in appendix 2. It will be interesting to see if the council contributes to the capacity building of the chiefdom councils.

Sections (29) and (30) are crucial to the overall effectiveness and efficiency of any council in the country as they particularly relate to the functions of councillors and chairmen which are contained in point 5 of appendix 2. These two sections of the act are crucial for the overall performance of a council.

e. Local Council staff and the Local Government Service Commission
This part of the Act covers sections that relate to staff at local councils and the establishment of the commission charged with local staffing matters. The local chief administrator is the administrative head of a council and all other local council staff are responsible to him/her. The chief administrator is responsible and subject to the general direction of the local council. The post of the chief administrator and other posts are appointed by the council in consultation with the commission where applicable, based on the selection criteria determined by the local government commission. The Act covers this under section (31) sub-section (3) which is in appendix 2 point 6. However, if in practice this is what happens in the council under investigation, councils are expected to have staff that are not only excellent but independent and able to perform their duties in a transparent and accountable manner.

The Local Service Commission is a powerful organ of decentralisation in Serra Leone. This is because members of this Commission are appointed by the president for a three-year term with the approval of parliament (Government of Sierra Leone 2004). In addition to their functions as noted in appendix 2, point 7, is the commission’s mandate to make career progression opportunities at par with those in the central government. Considering their mandate, there are many challenges but it is helpful that they have the power to appoint committees to help them undertake their duties (Government of Sierra Leone, 2004).


This part of the Act includes sections and sub-sections that show central government’s commitment towards the successful implementation of decentralisation. Therefore, section (45) sub-section (1) states that: ‘Local councils shall be financed from their own revenue collections, from central government grants for devolved functions and from transfers for services delegated from Government Ministries’ (Government of Sierra Leone 2004, p. 27).

As noted in the section above, the main sources of finance for local councils in Sierra Leone include its own source revenue mobilisation, grants from central government for devolved sectors and government transfers for delegated services from central government.

The sources for its own revenue mobilisation for councils as set out in sub-section (4) of section 45 include:

‘(a) precepts from local taxes; (b) property rates; (c) licences; (d) fees and charges; (e) share of mining revenues; (f) interests and dividends; and (g) any other revenue due to the Government but assigned to local councils by the
If one should go by the order of presentation, the main source of revenue for local councils is its own revenue mobilisation. This sounds encouraging; however, it will depend on the innovativeness and the local capacity of the council to identify and exploit the revenue potential. Considering source (a), the researcher envisages considerable problems between the council and the chiefdom administrations. Appendix 2, point 8 contains the conditions for the payment of precept to the council.

The Act provides that the amount to be transferred to local councils will form part of the national budget which will be published by government notice and through national newspapers. This makes the process transparent and re-assuring of the central government’s commitment. This commitment is stressed by a provision that the budgeted amount to local councils cannot be changed unless the grand total of funding is changed, and any change has to be by the recommendation of the local government finance committee and that this payment is made on a monthly basis as stipulated in section 51 of the Act. See appendix 2 point 10 for details on the local government finance committee.

In the case of untied grants, parliament must specify the functions on which such grants are to be spent in order to ensure that national priorities and service standards are met (Government of Sierra Leone 2004). In terms of financing the devolved sectors, the government in the Act in section (47) makes a commitment that: ‘...until and including 2008 which legally should mark the completion of the devolution process, parliament shall appropriate tied grants to each devolved sector the amount that will ensure the continuation of its service provision at a standard prior to the year of devolution’ (Government of Sierra Leone 2004, p. 28). Based on the influence of parliament on local government funding, it will be interesting to understand the perspectives of local actors on parliamentary involvement. According to the Act, much is expected from parliamentarians in maintaining service quality and standards post-2008 (Government of Sierra Leone 2004).

g. Property Rates
This could be another important source of revenue generation for local councils depending on the economic situation of the residents of the different localities. This part of the Act covers sections that regulate the imposition and collection of rates on properties in a locality. The
provisions contained under the related sections under this part of the Act are so strong that non-compliance leads to drastic legal actions as stipulated in section (78) sub-section (1) and section (80); details of which are contained in appendix 2, point 13. The applicability of this provision will be based on the independence of the council and their capacity to exploit this provision.

h. Accounts and Audit
The purpose of this part of the Act is to introduce and ensure transparency and accountability by allowing public scrutiny and details of the related section(s) and sub-section(s) of the Act are contained in appendix 2, point 14. Once an audit is done by the auditor-general or his nominee, the report of the audit shall be sent to the council and the minister drawing attention to any irregularities contained therein. It is expected under the Act that the minister in turn will submit the auditor-general’s report to parliament with any notes from the council. It is interesting to observe that the Act makes provision for the auditor-general to disallow any expenses it deems contrary to the Act. It is worth noting that such decisions can be challenged in court. However, the effectiveness of such provisions will be subject to the level of independence of the office of the auditor-general.

i. Internal Audit
Like the Account and Audit requirements above, sections (81) to (83) of the Act, councils are required, according to section (84) sub-section (1) of the Act, to have an Internal Audit Department (Government of Sierra Leone 2004). This is to ensure that there are sufficient internal quality control measures in place in terms of the council’s financial dealings. The Internal Audit department is so important that its reports are also copied to the minister as dictated by the Act in section (84) sub-section (4) (Government of Sierra Leone 2004). However, bearing in mind the internal dynamics of organisations, the independence of such structural arrangements can be questioned except otherwise proven to be objective and independent.

j. Bye-Laws
The creation of bye-laws is an important function for the operations of councils. However, the creation of bye-laws must be attuned to the Act and consistent with the national constitution and any other enactment as contained in section (90) sub-section (1) of the Act. The process of passing a bye-law is not straightforward, especially after its formulation and before it is signed by the chairman. According to the Act, a bye-law has to be put forward to
the minister who shall put it forward to the attorney general for advice on its legality and consistency with the laws of Sierra Leone. Following a positive outcome at this stage, the minister will then send back the formulated bye-law to the local council concerned for the signature of the chairman (Government of Sierra Leone 2004).

Once the bye-law is signed by the chairman of the council, the document is then laid in parliament for final endorsement before the bye-law is made public. The details of this is stated in section (92) sub-section (4) of the Act details of which is in appendix 2, point 15. Bye-laws are so powerful that they even have the potential of change or modify local customs and traditions, though in agreement with traditional leaders. However, if an agreement cannot be reached, the matter can be escalated to the minister responsible for decentralisation for resolution (Government of Sierra Leone 2004).

k. Ward Committees
The Ward Committee is the smallest structural unit in charge of development and development initiatives within a locality. This makes a ward the small locality under the jurisprudence of a council. The Act provides in section (95) sub-section (1) as follows: ‘A local council shall establish a Ward Committee for each ward in the locality’ (Government of Sierra Leone 2004, p. 45) (for the composition of such committees, see appendix 2). It is important to note that in localities with a chieftaincy system, the paramount chief is a member of the ward committee. The act also stipulates that the 12-member committee must have at least five women. For details of the Act on ward committees, refer to appendix 2, points 16 and 17.

The composition of a ward committee signifies the importance of the committee. The councillor is one that has been elected by the electorate of the ward to represent them at the council. So, it is very important that s/he is part of this committee. It is important that the paramount chief who is the traditional head of the chiefdom council is also a member of ward committees in his/her chiefdom. It is also important to note that at least 50% of the ordinary members are female. However, it is critical that membership of this committee is not based on political allegiance and nepotism, rather on competence, especially that the Act under section (96) sub-section (1) paragraph (e) states as part of their duties is to: ‘...educate residents on their rights and obligations in relation to local government and decentralisation’ (Government of Sierra Leone 2004, p. 46), a function that requires one to be educated and deemed to have good social standing in society.
I. Responsibilities of the Ministry
For the purpose of this research and the Act, the ministry refers to the ministry of local government. For the effective implementation of decentralisation, it is important for the functions and responsibilities of the ministry to be made explicit. On this note, the Act provides in section (97) sub-section (1) that: ‘The ministry shall inspect and monitor the activities of every local council to ensure that it acts within the scope of this Act or any other relevant enactment’ (Government of Sierra Leone 2004 p. 47). As noted, the role of the ministry is critical to the effective implementation of decentralisation in Sierra Leone and for the specific details of actions taken for under-performance, refer to appendix 2, paragraph 18. As a state entity, it is important to note that party political dynamics are critical to the objectivity and independence of the ministry.

As decentralisation is about local people, any action taken by the ministry that affect a council will be communicated to the people of the locality as stated in section (97) sub-section (8) of the Act and in addition, the ministry under section (98) sub-section (1) should mediate between councils, councils and government ministries or agencies in relation to anything, or councils with a national organisation to the mutual satisfaction of the disputing parties (Government of Sierra Leone 2004, p. 48). The ministry is by all indications important to the successful implementation of decentralisation. As noted above, the implementation of such a complex system is not expected to be unproblematic. So, such a clear guidance on mediation by the Ministry is an important factor that needs to be performed with due diligence.

In line with section (100) sub-section (1) of paragraphs (a) to (d) the president as the highest public official in the country with the approval of two-thirds of the members of parliament may seize control of the administration of a council, where it is the request of the local council, where there is a state of emergency making the locality ungovernable by the local authority, and where the council persistently over steps its legitimate mandate. The president can do this through a person or group of persons empowered by him to manage the affairs of the council for a fixed term of 3 months except where the reason(s) for the takeover persist. In such a situation, the act has made clear provisions about what should happen (Government of Sierra Leone 2004).
The Provincial Coordinating Committee (PCC) is an important structure built within the decentralisation process in Sierra Leone. As the name implies, this is a provincial structure that helps to coordinate the development activities of local councils within the same region (Government of Sierra Leone 2004). For details on the composition of the PCC, refer to appendix 2, paragraph 19. PCC is composed of officials from both the political and administrative spectra of decentralisation. The chairmen represent political dimension whereas the resident minister, the provincial secretary and chief administrators form the administrative dimension. So, bringing people from the political and administrative wings decentralisation and their involvement in the coordination of the activities of local councils can be very helpful if they follow the spirit of the Act to the letter.

m. Transparency, Accountability and Participation
The core of every decentralisation effort is the enhancement of transparency, accountability and local participation. The Act has therefore made provision for this by making sure that employees and councillors are subjected to the anti-corruption Act no. 1 of 2001 details of which are in appendix 2, paragraph 20. Subjecting all concerned in the local councils to the Anti-Corruption Act 2001, should help to ensure transparency and accountability. However, looking at the scale of decentralisation in Sierra Leone, the effectiveness of the Anti-Corruption Commission will depend on how effective it exerts its vigilance locally without missing any opportunities of curbing corruption. In addition, the Act provides that for a small fee to be determined by the council, members are able to request reports and statements, in the spirit of enhancing transparency, accountability and local involvement. This will depend on factors, such as: the level of literacy in the locality and the knowledge of finance to be able to undertake all the visibility requirements as set out in the Act.

n. Inter-Ministerial Committee on Decentralisation
The Inter-Ministerial Committee (IMC) is the highest structure within decentralisation in Sierra Leone. The Act in section (109) made the following provisions for the creation of the above committee: ‘There is hereby established the inter-ministerial committee on local government and decentralization’ (Government of Sierra Leone 2004, p. 54). The superiority of the committee is seen in the fact that it is headed by the vice-president of the country. For the list of full members and the duties of the committee, refer to appendix 2, paragraph 21. It is a high-powered committee and it is hoped that the performance of this committee will reflect its composition which will reflect the political will for the programme. Without
question, the successful implementation of decentralisation depends on the effectiveness of
the Inter-Ministerial Committee. The Act in section (111) also provides that: ‘The ministry
shall provide the secretariat for the Inter-Ministerial Committee and the permanent secretary
of the ministry shall act as secretary to the committee’ (Government of Sierra Leone 2004, p.
55) all of include measures to support the decentralisation efforts.

o. Transitional Provisions
This part of the Act covers sections (125) to (127). These sections cover transitional
arrangements that were provided for by the Act to help start the decentralisation process in
the year of inception and the following years of the first term of office.

p. Regulations
This is an important part of the Act as it provides for further regulations where required. To
this end, the Act states that: ‘The minister may, by statutory instrument make such regulations
as he may consider necessary for the purpose of carrying into effect the provisions of this
Act’ (Government of Sierra Leone 2004, p. 59). This section of the Act is important
especially in addressing the grey areas in the act which may be deemed necessary by the
ministry.

q. Repeal
In furtherance of the Act, previous enactments were consolidated and incorporated into the
Act where necessary and the previous enactments were individually repealed.
APPENDIX 2: NOTES ON THE LEGAL FRAMEWORK- THE ACT AND THE POLICY

Part A: THE LOCAL GOVERNMENT ACT 2004

1. The establishment of Local councils: ‘A local council, established under subsection (2) shall be a body corporate with perpetual succession and a common seal and may sue and be sued in its own name’(Government of Sierra Leone 2004, p.5)

2. Elections of chairmen and councillors: This is dealt with in sub-section (2) (d) as follows: ‘A person seeking to be a member of a local council as an elected Councillor may present himself to the electorate as a candidate of a political party or as an independent candidate’ and in the event of a need to remove from office a chairman the follow will apply: ‘Section (12) subsection (1) Subject to subsection (2), a Chairperson may be removed from office by the local council by a resolution supported by two-thirds of the Councillors on any of the following grounds- abuse of office; (b) corruption; (c) gross incompetence; (d) gross misconduct or misbehaviour; (e) such physical or mental incapacity as would render the Chairperson incapable of performing his duties; or (f) failure or refusal without justifiable reasons to implement lawful decisions of the local council’. It also covers, the filling of vacancies as follows: Section (12) subsection (2) notes that a person filling the vacancy will only be in the position to the expiration of the term of the original office holder which for both Chairpersons and Councillors it is four years (Government of Sierra Leone 2004, pp. 5 & 10)

3. Functions of the council and councillors: This is covered in section (20) sub-section (1) of the act. However, section (20) sub-section (2) states the relationship between the council and the chiefdom councils as ‘(h) Oversee Chiefdom Councils in the performance of functions delegated to them by the local council; (i) determine the rates of local tax; (j) approve the annual budgets of Chiefdom Councils and oversee their implementation of’ (Government of Sierra Leone 2004, p. 17).

4. Section (28) stipulates that while the chiefdom councils cooperate with the council they: ‘….shall continue to perform the functions provided for in the chiefdom councils act (Cap. 61), in particular–(a) preventing the commission of offences in their area; (b) prohibiting or restricting illegal gambling; c) making and enforcing bye-laws; and
(d) holding land in trust for the people of the Chiefdoms’ (Government of Sierra Leone 2004, p. 19).

5. Duties of councillors and chairmen: Section (29) & (30) The above mentioned sections read respectively as follows: ‘29 A Councillor shall– (a) maintain close contact with his ward or chiefdom, consult the electorate on issues to be discussed in the local council and collate their views, opinions and proposals for that purpose, and present them to the local council; (b) report to the electorate the decisions of the Council and the actions he has taken to solve problems or deal with issues raised by the electorate; and (c) promote communal and other development activities in the locality’ (Government of Sierra Leone 2004, p. 20). 30 (1) Subject to subsection (2) – (a) Councillors shall be paid such transport and other allowances as the local council may determine; and (b) Chairpersons and Deputy Chairpersons shall be paid such remuneration as the local council may determine. (2) Any allowances or remuneration paid shall be financed by the local council under guidelines issued by the Ministry after consulting the Ministry responsible for finance’ (Government of Sierra Leone 2004, p. 20).

6. Appointment of local council staff: ‘Applicants for the post of Local Council Chief Administrator and other established posts in the local councils shall meet selection criteria determined by the Commission and shall go through a competitive process that is open and transparent’ (Government of Sierra Leone 2004, p. 21).

7. The functions of the commission: ‘The Commission shall be responsible for providing regulatory, performance management and management functions to the system of decentralised government established under this act and after consulting the Public Service Commission, develop common schemes of service and performance appraisal systems that will enable staff in central and local government to have equal opportunity in determining their promotions and career development; and promote equal opportunity practices within local councils’ (Government of Sierra Leone 2004, pp. 24 - 25).

8. Conditions for precept payment: The researcher considers the above mandate problematic to implement as it seems quite ambiguous in terms of the relationship
between councils and chiefdom councils. In order to implement the foregoing clause, the Act further expands the mandate of the council to:

a) ‘three months before the end of each financial year determine the amount of local tax to be paid during the forthcoming financial year by every person liable to pay such tax within each locality; and

b) determine the percentage of the local tax to be paid to it, to be called the precept, as it may by resolution determine and as it requires as revenue’ (Government of Sierra Leone 2004, p. 33).

9. Council Expenditures: ‘Subject to this Act, a local council may incur all expenditure necessary for or incidental to the carrying out of any functions conferred on it under this Act or any other enactment, provided that the expenditure is included in the approved budget of the local council’ (Government of Sierra Leone 2004, p. 34).

10. Payment to councils: The Act in section 51 sub-sections (1) and (2) respectively provides that payment to councils are made on a monthly basis as stipulated below: ‘Subject to their compliance with conditions attached to previous payments by the Ministry responsible for finance, payments shall be made to local councils on a monthly basis’ (Government of Sierra Leone 2004, p.29), and ‘Grants and transfers to local councils shall be paid by the Ministry responsible for finance directly into the bank accounts of local councils’ (Government of Sierra Leone 2004, p. 30).

11. Local Government Finance Committee: In order to support councils with financial transparency and accountability, a local government finance committee is established. The committee is composed of a senior representative of the ministries responsible for finance, local government and economic and development planning. In addition to the three senior ministerial members, the chairpersons of local council also nominate four members who are deemed to have considerable knowledge in public finance but with no allegiance to any local council. This committee is given the mandate to co-opt ex-officio members to assist with anything the committee deems necessary and their activities will be regulated by the committee. The committee members have a three-year term of office but if for any reason a member other than an ex-officio member requires to be replaced, the minister responsible for local government will notify the
president for a replacement for the remainder of the term of the member to be replaced (Government of Sierra Leone 2004).

12. Budgeting: Budgeting is a very important process for the operation of any organisation. Therefore, the act in section 67 sub-sections (1) to (2) state as follows in this respect:

‘Every local council shall cause to be prepared for its approval a budget for each financial year three months before the beginning of that year.

The budget shall:

a. subject to subsection (3) of section (85) reflect the priorities and needs of the locality as contained in the local council’s development plan;

b. balance income and expenditure by way of annual financial estimates of revenue and expenditure;

c. be prepared in accordance with procedures prescribed by law; and

d. be a public document and shall be posted on the notice board of the local council when approved by the council and during the whole of the financial year to which it applies’ (Government of Sierra Leone 2004, pp.35-36).

13. Payment of rates: Non-payment are met by the following measures:

a. ‘If any owner liable to pay a rate or his agent refuses or neglects to pay such rate at the time and in the manner provided for such payment the Chairperson shall issue a warrant to the bailiff of the local council requiring him to levy the warrant on the moveable property of the owner and sell such property by public auction to the highest bidder within twenty days of levying the warrant’ (Government of Sierra Leone 2004, p. 38) and

b. ‘If the remedies provided in sections 78 and 79 have failed to realise the full amount of the approved rate together with any costs and if such amount remains unpaid six months after the date on which the default occurred, the local council shall apply to the court for the sale of the building’ (Government of Sierra Leone 2004, p. 39).

14. Accounts and Audit: Under the Act section (81) sub-sections (1) and (2) require that Local councils:
a. ‘Every local council shall keep proper books of accounts and proper records in relation to the accounts and shall, within the first quarter of the next financial year, prepare a statement of its final accounts in conformity with existing financial regulations’ and
b. ‘The accounts and financial statements of a local council shall be audited by the auditor-general or an auditor appointed by him within six months after the close of the financial year, and the council shall provide the auditors with all the necessary and appropriate facilities for the examination of the accounts and statements of the council’ (Government of Sierra Leone 2004, p. 40).

15. Bye-law: According to the act, bye-law are created as follows: ‘A bye-law shall, after signature by the Chairperson be laid before Parliament in accordance with subsection (7) of section170 of the Constitution and shall be published in the Gazette, in a newspaper circulating in the locality, broadcast on a local radio and posted in all wards’ (Government of Sierra Leone 2004, p. 45).

16. Ward Committees: A ward committee is an important structure within decentralisation and the Act in section (95) sub-section (2) prescribes its composition to be as follows:
   a. every Councillor elected from that ward;
   b. the paramount chief of the chiefdom, in the case of localities with a system of chieftaincy; and
   c. not more than ten other persons, at least five of whom shall be women, resident in that ward and elected by the ward residents in a public meeting’ (Government of Sierra Leone 2004, p. 46).

17. Functions of the ministry: In fulfilling the mandate above, the Ministry shall according to section (97) sub-section (4) paragraphs (a - d) take the following actions where the ministry finds that a local council is not performing adequately within its areas of responsibility, it shall decide:
   a. The reason for the default;
   b. how the default can be rectified;
   c. the type of action or intervention that is needed; and
d. on any support or capacity building that must be given to the council to strengthen its management in order for the council to exercise its functions and powers properly’ (Government of Sierra Leone 2004 pp. 47 - 48).

18. Composition of PCC: the composition of the provincial coordinating committee according to section (101) sub-section (2) of the act, is composed of:
   a. ‘the Resident Minister who shall chair the meetings of the Committee;
   b. the Provincial Secretary who shall be the Secretary;
   c. the Chairperson of each local council in the Province; and
   d. the Local Council Chief Administrator of each local council in the Province, but without the right to vote’ (Government of Sierra Leone 2004, p. 51).

19. Transparency, Accountability and Participation: in section (103) of the act as follows that:
   a. ‘Every councillor, appointed or assigned member of staff of a local council shall be subject to the anti-corruption’ (Government of Sierra Leone 2004, p. 52).
   The Act on this note dictates in section 107 that:
   b. ‘Local councils shall post on a notice board in a conspicuous place on the premises of the council and on a notice board in each Ward for at least twenty-one days:
   c. monthly statements of financial accounts;
   d. annual income and expenditure statements;
   e. inventories of assets of the local councils;
   f. bye-laws and notices relating to tax rates and fees;
   g. minutes of council meetings; and
   h. development plans’ (Government of Sierra Leone 2004, p. 53).

20. The Inter-Ministerial Committee: the composition as set out in subsection (2) of section (109) of the act as follows:
   ‘The Inter-Ministerial Committee shall consist of:
   a. the Vice President who shall be the chairman;
   b. the Minister responsible for local government;
   c. the Minister responsible for finance;
   d. the Minister responsible for development and economic planning;
e. the Minister responsible for education;

f. the Minister responsible for health and sanitation;

g. the Attorney-General;

h. the Minister responsible for agriculture;

i. the Minister responsible for works; and

j. four chairpersons of local councils, elected from among their number, to represent the interests of all local councils, (Government of Sierra Leone 2004, p. 54).

In addition, the Act in section (110) sub-section (1) empowers the Inter-Ministerial Committee to perform the following functions:

a. oversee the proper implementation of this act;

b. oversee the further development and implementation of local government and decentralization;

c. protect and promote local democracy and participatory government; and

d. arbitrate disputes between Ministries, departments and agencies of Government, provincial administrations and local councils’ (Government of Sierra Leone 2004, p. 55).

Part B: THE NATIONAL DECENTRALISATION POLICY 2010

21. Principles of the policy

The Sierra Leone decentralisation programme is designed to follow the path of devolution which is based on the following principles (Government of Sierra Leone 2010, pp. 2-3):

a. 'the transfer of power, authority and resources from the centre to democratically elected local councils anchored within the national constitution and articulated in law, promoting autonomy without prejudice to the sovereignty of the national government;

b. bringing political, administrative and fiscal control and responsibility over services closer to the people where they are actually delivered, in line with the principle of subsidiarity;

c. engendering people’s ownership of their local development agenda;

d. ensuring that holders of public offices locally are held accountable for their actions to the public;
e. guaranteeing transparency and openness in the conduct of local council affairs;
f. creating an environment for participatory democracy that will enable greater involvement of the people and their representatives in planning, implementing, monitoring and evaluation of development projects and local economic development in their localities;
g. stimulating economic growth in local communities, including public-private partnerships; and
h. promoting inclusiveness and equality of all citizens within any locality regardless of gender, origin, religion or political persuasion’.

These principles are well informed ones; however, their realisation will depend to a large extent on factors, such as: political will; the creation of opportunity for local participation; the existence of an enlightened local public supported by active and independent civil society organisations; a design that encourages private sector participation; the building of communities where all are equal.

22. Key Policy Assumptions

The above principles of devolution in Sierra Leone are based on the following policy assumptions:

a. ‘continued demonstration of strong political will in support of the decentralisation reform agenda;
b. clarity of, appreciation of, and adherence to the assignment of roles, responsibilities, functional relationships and resources amongst all statutory bodies and stakeholders involved in the decentralisation process;
c. local councils are able to attract and retain sufficient, competent and motivated staff for the execution of their functions;
d. own-source revenue generation capacities of local councils will progressively improve with a view to complementing central government transfers and donor funding;
e. objectively based, timely and predictable fiscal transfers to local councils;
f. regular and democratic elections are held for councillors and ward committees in line with the LGA 2004;
g. the chiefdom governance system is aligned with the local democratic governance system to promote cooperation and partnership in all aspects of local development;

h. local councils are sufficiently empowered and resourced to ensure that local economic development is promoted to improve peoples’ incomes and well-being;

i. there exists effective aid harmonisation and donor coordination in support of decentralisation; and

j. the 1991 Constitution is revised to reflect the policy of decentralisation by devolution’ (Government of Sierra Leone, 2010, p. 4).

It can be seen that the above assumptions are strategically linked to the principles of decentralisation outlined in paragraph 21 above. Therefore, the successful implementation of decentralisation in Sierra Leone will depend on the creation of an enabling environment where these assumptions will hold true. Therefore, if the above assumptions do not hold true, it becomes difficult if not impossible to realise the decentralisation policy objectives outlined below.

23. The Policy Objectives

In order to achieve the decentralisation policy goal as stated in section 2.1.1 above, the government formulated as stated in the policy as follows:

a. ‘firmly establish the legal and regulatory framework for embedding the policy of decentralisation by devolution while defining roles, responsibilities and functional relationships therein;

b. to improve local governance by shifting political, administrative and fiscal responsibilities closest to the areas where services are delivered;

c. to devolve service delivery functions to local councils systematically and in a co-ordinated fashion together with the MDAs;

d. to strengthen capacities of key stakeholders involved in the decentralisation process, especially the local councils, to be able to carry out their mandates effectively and efficiently;

e. to build local ownership and operational efficiency of the decentralisation process through effective development planning and budgeting, financial management, monitoring and evaluation, and other managerial functions, and to provide an effective link between national development priorities and local level development initiatives;
f. to strengthen local councils to effectively harness local revenue potentials to complement other revenue sources, including inter-governmental fiscal transfers, for the funding of their development and administrative programmes;

g. to mainstream gender perspectives in the entire decentralisation process especially in the operations of the local councils and to promote inclusiveness for all societal groups;

h. to effectively sensitise the citizenry about decentralisation, mobilising solid support for its growth and emphasising good stewardship;

i. to promote transparency and accountability in local governance by making local councils directly accountable for their actions to their citizens and nationally, while adhering to the best practices of open government;

j. to devolve local economic development promotion functions and their related resources to local councils in a systematic and co-ordinated manner with the MDAs;

k. to devolve the required functions and resources to enable local councils to explore all opportunities to promote equitable local economic growth and service delivery through the mobilisation of local resources in tandem with the private sector and civil society; and to harmonise donor support towards strengthening the decentralisation process avoiding unnecessary duplications and overlaps’ (Government of Sierra Leone 2010, pp. 3 - 4).
APPENDIX 3: THE NVivo PROCEDURES FOR DATA RETRIEVAL

To prove the reliability of the results presented in this work in the form of charts, tables and
dendrogram(s) the same results will be achieved by anyone who follows the following steps
below: Home Tab Operations

1. Open NVivo and double clique on the Interviews folder to access all the transcribed
   interviews uploaded for the thesis project
2. All the interviews are then coded individually to create thematic nodes and sub-nodes etc.
3. Under internal sources, the Interviews folder contain two sub-folders- Interview Memos and Interview Transcript
4. Under sources clique on the Interview Transcript folder to access all the individual
   interview transcripts showing the numbers of coded nodes
5. All the nodes are created under one parent codes called Decentralisation- Actual to
   reveal the 21 interviews analysed
6. The Decentralisation-Actual parent node contains five children nodes containing 1756
   nodes in total
7. The sub-nodes include: a. design and structural Factors, b. devolution, c. felt needs
   creation mechanism, d. good governance and cross cutting factors, and e. participants
   perception on decentralisation
8. To explore the content of the research, select Nodes and highlight Decentralisation-
   Actual

Explore Tab Operations: This is to perform cluster analysis to generate a diagram that
clusters selected sources or nodes together if they are similar on selected characteristics.
The results can be viewed as a diagram or cluster map
9. Clique on the Explore tab at the top of the windows
10. Then clique on the Cluster Analysis sub tab
11. Double clique on the Cluster Analysis drop down menu
12. The Cluster Analysis tab will open a Cluster Analysis Wizard containing two steps
13. To generate tables and charts, select and highlight individual or multiple source(s) in
    the diagram above
14. Then right click to select Matrix Coding Query,
15. An Excel table and chart will be generated accordingly.
16. Step 2 of 1, select underneath the type of items you would like to cluster: Sources or Nodes
17. Step 2 of 2, select Sources, then select Next and next to Sources select Internals and then select OK
18. Next to Clustered by Select Coding Similarity from the drop-down list
19. With the above actions, Jaccard’s Coefficient will, by default, be the measure of similarity metric
20. Then click Finish, then the dendrogram or cluster map will be created selecting 6 cluster similarities.
APPENDIX 4: PARTICIPANT INFORMATION SHEET

(Cardiff Metropolitan University (UWIC) Ethics Committee
Participant Information Sheet

Project reference number: 07005376.10.05.11

Title of Project: A Study Exploring the Implementation of Decentralisation: Key Actors’ Perspectives
A Case Study of a District Council in Sierra Leone

Background:

This research is a PhD work aimed at helping the researcher to explore the implementation of decentralisation and thereby enhancing the creation of public value for the general populace of the targeted District Council in Sierra Leone in particular and the country as a whole.

> This request to participate in this research is entirely voluntary and you are free to withdraw your voluntary participation at any stage.

> As you are country has now reintroduced decentralisation. The successful outcome of this study will help improve the performance of the District Council in particular and the Local Government Sector in the country in general.

> I would like to inform and assure you that your participation in this research process will only be limited to your voluntary acceptance to take part in this interview.

> Please be assured that there is no anticipated risk or discomfort associated to your participation in this study.

> Apart from the anticipated benefit for the general good of residents in the research jurisdiction, there is no personal or financial benefit associated to participating in this study.

> Please note that any information I get from you will be treated with strict confidentiality in accordance with the UK Data Protection Act 1998 and the university’s policy on research data protection and storage. The UK Data Protection Act 1998 classifies sensitive personal data as consisting of information as to:

a. The racial or ethnic origin of the participant
b. Political opinions
c. Religious belief or other beliefs of similar nature
d. Membership of a trade union
e. Physical or mental health condition
f. Sexual life

g. The commission or alleged commission of any offence

h. Any proceedings for any offence committed or alleged to have been committed, the disposal of such proceedings or the sentence of any court in such proceedings (www.legislation.hmso.gov.uk/acts/acts_1998/19980029.htm, as cited in Cardiff Met Ethics Application Guidance Policy)

➢ Do you have any questions to ask?

➢ If you want to find out more about this research project or if you are in need of more information regarding your participation and the security of your personal data (if any), please contact my Principal Supervisor on the address below:

Name: Dr Melinda Taylor  
Address: London School of Commerce,  
Chaucer House,  
White Hart Yard,  
London,  
SE1 1NX  
Telephone: 0044 (0) 20 7053 9626  
Email: melinda.taylor@lsclondon.co.uk

PLEASE NOTE: YOU WILL BE GIVEN A COPY OF THIS SHEET TO KEEP TOGETHER WITH A COPY OF YOUR CONSENT FORM

Thank you so much for your valuable time.
APPENDIX 5: PARTICIPANT CONSENT FORM

Cardiff Metropolitan University Ethics Committee

PARTICIPANT CONSENT FORM

Cardiff Met Ethics Reference Number: 07005376.10.05.11

Participant name or Study ID Number: ..................................

Title of Project: A Study Exploring the Implementation of Decentralisation: Key Actors’ Perspectives
A Case Study of a District Council in Sierra Leone

Name of Researcher: Sheku Ahmed Fofanah

Participant to complete this section: Please initial each box.

1. I confirm that I have read and understood the information sheet for the above study. I have had the opportunity to consider the information, ask questions and have had these answered satisfactorily.

2. I understand that my participation is voluntary and that I am free to withdraw at any time, without giving any reason.

3. I agree to take part in the above study.

Consider the following important additional information:

1. I agree to the interview being audio recorded

2. I agree to the use of anonymised quotes in publications

Signature of Participant ____________________________ Date ________________

Sheku Ahmed Fofanah ____________________________ ________________________

Name of person taking consent Date ________________

__________________________________________

Signature of person taking consent

* When completed, 1 copy for participant & 1 copy for researcher site file
## APPENDIX 6 LIST DEMONSTRATING PARTICIPANTS HETEROGENEITY

Table 0-1: List demonstrating Participants Heterogeneity

<table>
<thead>
<tr>
<th>NO</th>
<th>CODES</th>
<th>PSEUDONYMS</th>
<th>DESIGNATIONS</th>
<th>INTERVIEW DATE</th>
<th>ORGANISATION TYPE/GOVT. LEVEL</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>LNGO01</td>
<td>Mr Alpha Mengedie</td>
<td>Director of a local NGO</td>
<td>26/12/2013</td>
<td>Civil Society/Local Partner-</td>
</tr>
<tr>
<td>2</td>
<td>LNGO02</td>
<td>Mr Osman Tolo</td>
<td>Director of a CSO and Coordinator of Civil Society Organisations</td>
<td>26/12/2013</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>MED02</td>
<td>Mr Alhaji Fakeh</td>
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<td>29/12/2013</td>
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<td>Mr Momoh Durah</td>
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<td>30/12/2013</td>
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<td>PC Nafayah Mengeh</td>
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<td>PC Kondi-Modu Mengeh</td>
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<td>26/12/2013</td>
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<td>CGDX01</td>
<td>Cllr Farah Alimamy</td>
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<td>10</td>
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<td>Mrs Makalay Koni</td>
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<td>Interview with Senior Education Officer in Rotifunk Council</td>
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<td>Dr Sul Bongo</td>
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<td>05/01/2014</td>
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<td>15</td>
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<td>Mr Sadam Fudi</td>
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<td>16</td>
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Source: Author (2016)
Figure 0-1: Jaccard’s Coefficient of Coding Similarity

Source: Author (2016)
### APPENDIX 8: REVENUES GENERATED BY LOCAL COUNCILS (2005 – 2016)

#### Table 0-2: Local Revenues Generated by Local Council in Sierra Leone (2005 to 2016)

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Source: Ministry of Local Government Finance Department (2017)