



## **ENSURING EFFECTIVE REVENUE MOBILISATION, TRANSPARENCY AND ACCOUNTABILITY AT THE LOCAL LEVEL.**



Democracy and Development Associates – Sierra Leone  
**(DADA-SL).**

## **Learning Review**

# Table of Contents

<b>Executive summary .....</b>	<b>3</b>
<b>1. Project introduction .....</b>	<b>8</b>
<b>2. Learning review rationale and methodology.....</b>	<b>10</b>
<b>3. Findings.....</b>	<b>12</b>
3.1 Key project activities and outputs .....	12
3.2 Engagement of women, youth and persons with disabilities.....	15
3.3 District and Chiefdom responsibilities and collaboration.....	16
3.4 Citizen’s perceptions on tax collection and utilisation .....	20
3.5 Impact on tax collection .....	26
<b>4. Conclusions .....</b>	<b>28</b>
<b>5. Lessons learned and recommendations .....</b>	<b>30</b>

## Executive Summary

This report presents the findings of the learning review of the project *“Ensuring effective revenue mobilisation, transparency and accountability at the local level”*, implemented by Democracy and Development Associates (DADA-SL) as part of the SABI programme in Sierra Leone funded by UK Aid.

The aim of this project was to increase citizen’s confidence and compliance towards the payment of local tax in order to maximize the total revenue realized and paid to the District Council. It was implemented in Bombali District across Bombali Seborra and Gbendembu Chiefdoms between December 2018 and June 2020.

The learning review was conducted in March 2020 while the project was still ongoing and reviewed the first year of implementation. The rationale for this learning review is to document the projects innovative use of a participatory methodology of dialogue between the Chiefdom authorities, District Authorities and community members to improve local revenue mobilisation and administration. Anecdotal evidence pointed to the good success of the project, but these had not been systematically documented. In addition, the challenges encountered by the project provide fruitful grounds for learning.

**Project activities:** The project implemented activities targeting duty bearers and citizens and aimed foster the dialogue between them.

- Activities with Chiefdom Council Authorities and District Councils to enhance cooperation and complementarity in mobilising revenues, including consultative meetings with stakeholders, capacity building workshops, focus group discussions on roles and responsibilities, and the signing of MoUs between stakeholders.
- Activities aimed primarily at raising awareness citizens on the importance of tax collection, the roles and responsibilities of duty bearers, the use of tax and accountability mechanisms. This included townhall meetings for community members, radio jingles and radio talk shows, as well-as town hall refreshers / scale-up meetings in the same locations towards the end of the project.
- Activities focussed on fostering dialogue between citizens and authorities and to provide a forum for accountability were the dialogue forums and accountability meetings. Revenue mobilisation committees were established following the discussions held, they were trained by the project and provided a link between the communities and authorities.

**Engagement of women, youth and persons with a disability:** Among the 3632 people reached through the project, was an equal number of men and women (50%), and 17% of participants were persons with a disability, and most (67%) participants were younger

than 35. In addition, efforts were made by the project to ensure that participation was meaningful in terms of actively contributing to the discussions. It was also noted by DADA-SL that some segments of the population are exempt from paying local tax, including persons with disability, and the project sought to clarify from that are older people are exempted.

**Clarity in roles and responsibilities and improved collaboration between District and Chieftom level:** Most stakeholders interviewed believe there has been improvement in collaboration between the district council and the chieftom councils after DADA-SL's project, with specific reference to the Memorandums of Understandings as a key strategy for improving this relationship. The by-laws that have been instituted at district and chieftom levels are reportedly enforced at chieftom level (also confirmed by citizens), but not yet at district level. Several stakeholders also noted improved compliance with the provisions that are made in the Local Government Act and the Chieftaincy Act. In terms of citizen's perceptions of roles and responsibilities, most citizens surveyed demonstrated a good understanding of what the role of the District Council ought to be. With regards to the Chieftom level however, there are still a lot of misconceptions, with limited knowledge (only 16%) of the chieftom council's role in collecting taxes.

**Increased transparency and accountability:** The stakeholders consulted believe relationships between chieftom and district authorities and citizens has improved, through some acknowledge more still needs to be done. In terms of citizen trust in their local leaders, 54% of citizens surveyed said this has increased over the past one year regarding how local tax is spent, even though only 25% responded that they knew how much was collected from local taxes in their chieftom in the past one year. In addition, 42% of citizens surveyed believe all the funds will go to community development, the remaining believe that some or most of the funds will kept by leaders for themselves. In terms of how they view their own role, 55% citizens surveyed think their main role is to pay taxes even, notably only 2% of citizens surveyed reported holding leaders accountable to be one of their main roles.

**Increase in payment of local tax:** The key stakeholders at district and chiefdom level respondents agree that they have seen a change in compliance of citizens in paying local tax based on the number of citizens who paid tax in 2019 compared to 2018. Self-reported compliance of citizens to pay local tax show high level of local tax payment in 2019 (93%) compared to 2018 (88%). Furthermore, administrative records show a more significant increase in tax payments in both chiefdoms. Across the communities targeted by DADA-SL, individuals who payed local tax increased from 1069 in 2018 local, to 2435 in 2019, which is an increase of 128%.

### What worked best

- **Peace Building and Conflict Resolution:** The findings indicate DADA-SL's use of peacebuilding and conflict resolution techniques in the engagement of stakeholders and communities as a very effective strategy to enhance collaboration among and between stakeholders and citizens. As one Chief noted *"What changed during the dialogue meeting was, we were able to resolve mix feelings amongst ourselves."* Similarly, at community level, the dialogues allowed citizens to express their feelings and the increased transparency and dialogue contributed to acceptance and compliance amongst citizens.

*This peace building technique adopted from the alternative dispute resolution framework used by the Sierra Leone Legal Aid Board proved very effective in bringing duty bearers and citizens together. Therefore, this approach was fully utilized in all project activities. Foday Sesay (Executive Director, DADA-SL).*

- It also was reported to have fostered community cohesion and increased a sense of patriotism and willingness to contribute to public good.
- **Establishment MoU to clarify roles and responsibilities and enhance collaboration:** This was cited by the district and chiefdom stakeholders as one of the most useful outcomes of the various dialogues, trainings and meetings. It is helping stakeholders to understand their own roles and responsibilities hold each other to account and enhanced strategic planning and collaboration between district and chiefdom council authorities.
- **Religious Messaging:** Biblical and Quranic messages were used to justify the importance of paying tax and religious leaders were engaged. At community level, 24% of citizens mentioned they heard that paying tax is backed up by the Islam and Christianity.

- **Establishment of Voluntary Revenue Mobilisation Committees:** These committees were set up in all communities to form structures to enable continuity of the project after DADA-SL's exit. Committee members were capacitated to continue sensitization of communities on revenue mobilisation and capacitated on revenue collection strategies.

## What needs improvement

- **Accountability Forums at Community Level:** Citizens expressed dissatisfaction regarding the transparency and accountability in the amount of revenue collected at chiefdom level and plans for utilisation. Accountability forums were held at chiefdom level in which representatives from communities (section chiefs mostly) were invited. However, information shared and received at these forums were not filtered down to communities, creating resentments and lack of trust in duty bearers. There is a critical need to hold accountability forums with a broad representation of the community in a similar context.

*Chiefdom authorities should come back to our communities and tell us how much revenue was collected from local taxes, but more importantly gather the opinion of citizens on the development projects they will like to see in their communities.*

*This is what we were promised by DADA-SL at the Town Hall Meetings. If this is not done, I believe most citizens will not comply to paying their local tax in the future and I will personally not collect tax anymore (Women's Leader- Gbendembu).*

- **Intensify collaboration between district and chiefdom levels:** plan for more joint work planning and engagement meetings, stronger involvement at chiefdom level and focus on the enforcement of the created by-laws at District level.
- **Project Staffing:** the project was considered understaffed, depending on the scale sufficient project officers and dedicated project management staff should be in place.
- **Media engagement:** There were mixed results on the effectiveness of the media (mostly radio) messages to inform the community which should be reviewed for future initiatives. Improvements could be made in frequency and use of local languages.

## Acknowledgements

This learning review was led by Anthony Mansaray, Monitoring and Evaluation Coordinator for SABI, with technical support from Selma Scheewe, Monitoring and Evaluation Specialist, both staff of Christian Aid. We would like to thank the following individuals who contributed to this study. Staff of DADA-SL for sharing their insights in the participatory review workshop and providing data to inform the study.

The SABI Team Leader, Saiku Bah and Head of Programme, Fanta Daboh, for providing input for this study. Fallah Kamanda, SABI SPO North, who played a key role in coordinating with DADA-SL and stakeholders in Bombali. Cristina Gomez for the research assistance provided and Emma Haegeman from SABI partner SD Direct for reviewing the draft report with regards to gender, equality and social inclusion.

# 1. Project introduction

The aim of the project is to increase citizen's confidence and compliance towards the payment of local tax, including property tax, licenses, market dues, and other government related revenues, thereby maximizing the total revenue realized and paid to the District Council. It was implemented in Bombali District across Bombali Sebor and Gbendembu Chiefdoms. The project started in December 2018 and was planned to run for one year but due to early indications of success, it was extended to June 2020.

The rationale of the project is to support the execution of the ongoing decentralisation process, which requires more meaningful participation of all local authorities. Although the government has attempted to implement policies that work toward decentralisation, there are still challenges at all levels. Revenue mobilisation at the local level poses a major challenge due to the lack of compliance of citizens to pay taxes as most citizens do not believe they will see the developmental returns on their taxes. The revenue generated at the local level is not sufficient to embark on any tangible development projects which citizens can see taking into consideration the various revenue streams that are available at the local level – Local Tax, Market dues, surface rent, royalties for mining, timber logging, property rates etc.

The Local Government Act of 2004 gives authority to Local councils to a) determine the amount of local tax to be paid, b) determine the percentage to be paid as precepts, and c) notify chiefdom councils the amount of local tax and precepts for the forthcoming year. The act further states that *"The Chiefdom Councils shall, where applicable, collect the local tax and pay the precept to the local council"*. The Chieftaincy Act of 2009 gives the Paramount Chiefs the authority to supervise local tax collection within their chiefdom. In addition, Paramount Chiefs also collect market dues and related revenues, while the District Councils should collect surface rate tax, property tax licenses, fees and charges and more. Both are then required by the Local Government Act of 2004 and the Chieftaincy Act of 2009 to transfer a portion of their collected revenue to the other authority.

DADA-SL identified four prominent factors that are responsible for the low revenue generated by Chiefdom and District Councils. These are:

- Poor relations between Chiefdom Authorities and Local Council Authorities. The chiefdoms and the districts authorities are both, in theory, responsible for the collection of specific types of taxes as outlined above. In recent years, neither the chiefs nor the councils have complied with this regulation. This might be associated with the vague nature of the provisions of both acts given that they do not clearly elaborate on the specific roles and responsibilities of these actors in planning, collaboration and execution in practical terms. There is also a lack of awareness of the provisions of the act among stakeholders which leaves room for misinterpretation. This status quo has demotivated chiefdom councils to comply with the payment of local tax, market dues and other government revenue obligations.



Therefore, posing a challenge for collaboration between district and chiefdom councils.

- Lack of transparency and accountability from duty bearers to provide citizens with feedback on the total revenue collected annually is another factor that continues to demotivate citizens to comply with tax payments. Further, even when taxes are collected, the revenue is often not enough to facilitate actual development projects that would in theory make taxable revenue more visible. This further fuel the suspicion of citizens in how the funds are used.
- The revenue mobilisation structures and accounting systems that should provide transparency and accountability are weak, and their auditing practices are not effective.

The project targeted a minimum of 2,000 people including the following direct target groups of citizens:

- Duty bearers, defined here as District Council Authorities and Chiefdom Authorities;
- Citizens, including marginalised groups, namely women, persons with disability (PWDs) and young people.

**The project also engages other CSOs, traditional leaders and uses a wide range of media channels to spread its messages.**

The project was designed based on several key assumptions that could potentially increase revenue mobilisation at the local level. These include;

- Intensifying civic engagement on the relevance of revenue collection, reporting and the consequences involved for non-compliance is a major tool to accelerate and gather support/cooperation at chiefdom, community and district levels.
- Effective collaborations, networking and partnership on revenue mobilisation does promote confidence building and trust between relevant players in revenue collection.
- Ensuring feedback on revenue collected to citizens motivates and encourages them to cooperate and comply with their tax payments.
- Cementing the working relationships between Chiefs and District Council administrations promotes mutual trust and understanding from district to community levels, which can eventually result in local tax and market dues collection, as well as strengthening transparency and accountability.
- Empowering community Committee Revenue Mobilisers will ensure and support the project's sustainability.

## 2. Learning review rationale and methodology

### 2.1 Rationale for the learning paper

The project is innovative in its use of a participatory methodology of dialogue between the Chiefdom authorities, District Authorities and community members to improve local revenue mobilisation and administration.

There is anecdotal evidence that the project is achieving good results, including through testimonies of community members, DADA-SL staff reports and observations by SABI staff, but to date these results, as well as the process that is leading to these results, have not been systematically documented.

In addition, there have been challenges, around the capacity of chiefdom authorities in ensuring effective tax sensitization and revenue mobilisation, and around the enforcement of the MoUs and Acts on revenue collection which has been established. These challenges provide valuable insights for learning.

### 2.2 Aim

To document the step by step process of achieved change, which stakeholders, including the target marginalised groups, have been involved in the process and how, what lessons have been learned in the process, and the results are to date. This learning review will inform the final project evaluation, which will assess the results in more detail.

### 2.3 Key questions

The key questions the learning paper seeks to answer are;

- What strategies are used by the project to achieve the intended change?
- Which stakeholders have been involved in the process?
- To what extent have women, persons with disabilities and youth been meaningfully engaged in the project?
- What is the level of awareness, knowledge and behaviour among citizens, including marginalised groups, in targeted communities with regards to revenue mobilisation and accountability?
- What are the key successes that have occurred to date?
- What challenges were experienced and how were they addressed?
- What are the lessons learned from the process to inform future programming?

## 2.3 Methodology

This assessment utilized both qualitative and quantitative methods, which included a desk review, participatory review session with project staff, in-depth interviews and a cross sectional survey.

### 1. *Desk Review*

A desk review of project documents was conducted to inform learning review design, including the formulation of key questions. This review also provided insights into activities implemented, key results and outputs achieved, which were compared to their intended outcomes. Reviewed documents include project proposal, result framework, quarterly report, activity monitoring reports and media coverage.

### 2. *Participatory review session with DADA-SL staff*

A participatory review session was held with 5 DADA-SL staff to review the activities and strategies/processes followed in the implementation of the project, including the engagement and role of stakeholders. This exercise included a review of the project's theory of change (ToC), and results observed to date. Emerging issues from this exercise includes key successes, challenges and lessons learnt. DADA-SL Staff who participated include the Executive Director, Programme Manager, M&E Officer, Field Officer and an Administrative Assistant, all of whom were actively involved in the implementation of the project.

### 3. *In depth interviews*

A total of eight (7) in-depth interviews were conducted (5 male 2 female) to understand the roles, responsibilities and relationships between stakeholders and the extent of their engagement with the implementation. These interviews also brought out stakeholder perceptions of successes achieved, key challenges and lessons learnt. Participants were recruited purposefully from stakeholders at district, chiefdom and community level, based on the extent of their engagement in the implementation of the project. Participants included:

- Two full-time staff at the Bombali district council (an Accountant (F) and District Planning Officer (M)).
- Two chiefdom level stakeholders: The Paramount Chief (M) of Gbendembu chiefdom and the Chiefdom Speaker (M) of Bombali Sebora chiefdom, who each represented their respective chiefdom administrative councils.
- One person who represented the Revenue Mobilisation Committee (F).
- One headman (M) in a target community (Makama)
- One SABI Senior Programme Officer north who works with DADA-SL (M)

#### 4. Citizens survey

A cross sectional survey was conducted to target citizens in project communities to measure their opinions on levels of awareness, knowledge and behaviour with regards revenue mobilisation and accountability. A two-step random sampling protocol was followed for the selection of communities and respondents. As a first step, of the 12 project target communities, four communities were randomly sampled for the survey, stratified by chiefdom. The second step was to identify target respondents. Fifty households were randomly selected per community with the following criteria listed below. This criterion was developed to ensure generalizability of results to the entire population (young, old, men, women and persons with disability)

- Respondents must be not less than 19 years old and not more than 65 years old. This lower age limit accounts for the tax paying age in Sierra Leone (which is 18).
- 50% of respondents sampled must be male and 50% female
- 50% of respondents must be 19 to 35 years old and 50% must be 36 to 65 years old
- Persons who can be self-identified as persons with disability must be interviewed at any opportunity.

To meet the required criteria for the second stage of sampling, data collectors were instructed to replace some respondents with another randomly selected member of the household.

## 3. Findings

### 3.1 Key Project Activities and Outputs

A key component of this assessment was a participatory process mapping, which was conducted with five DADA-SL project staff, to assess the extent of DADA-SL's compliance to the original intended project activities project plan, and to review the project's theory of change (ToC). This process also gathered useful information for changes and alterations in implementation phase.

Overall, the originally planned activities (consultative meetings with stakeholders, capacity building workshops, town hall meetings, accountability forums, dialogue forums, focus group discussions, signing of MoUs with stakeholders, monthly monitoring visits and media engagement) were fully implemented with minimal alteration of the proposed implementation timelines. The adaptive nature of the project design helped to maximize gains and achieve the key project outcomes. In addition, a few additional activities were carried out, which included the establishment of revenue mobilisation committees, scale up meetings and the production of a documentary that highlighted projects activities and accomplishments.

The following processes and activities were undertaken within the period under review (Dec 2018 to Dec 2019).

## **I. Activities targeting primarily Chiefdom Council Authorities and District Councils**

### ***Consultative meetings with stakeholders***

Three consultative meetings were held with stakeholders at the inception of the project. One was held at the district level, which attracted officials of the Bombali district council, and two held in the respective project chiefdoms, which involved chiefdom authorities from Bombali Seborá and Gbendembu chiefdoms and included the paramount chiefs, chiefdom speakers, chiefdom clerks, section chiefs, town chiefs or headmen. Key objectives of these meetings were to introduce the project's rationale, solicit buy-in and support from stakeholders, and to promote institutional and local ownership of the project. Consultative meetings were also used to get feedback and suggestions on implementation design and strategies, including strong commitments from stakeholders on tangible actions to support implementation and maximize positive outcomes.

### ***Capacity building workshop for chiefdom and district authorities***

DADA-SL conducted a two-day capacity building workshop for authorities at district and chiefdom levels. Participants included core staff of the Bombali district council, paramount chiefs, chiefdom speakers, chiefdom clerks, section chiefs and town chiefs. The objectives of this workshop included raising awareness on the provisions of the Local Government Act (LGA) of 2004 and the Chieftaincy Act of 2009, with regards roles and responsibilities at different levels, accountability and transparency in revenue mobilisation and utilisation. At the end of the workshop, the participants drafted an MoU, between DADA-SL, and district and chiefdom authorities which highlighted roles and responsibilities, to enhance revenue mobilisation efforts and improve collaboration between stakeholders.

### ***Focus Group Discussions (FGDs) of district and chiefdom council officials***

District and chiefdom council officials participated in FGDs to discuss a way forward for revenue utilisation and strategies to attract development in the district/chiefdoms. Finalized MoUs on Domestic Revenue Mobilisation was been signed by Bombali District Council, Bombali Seborá and Gbendembu Chiefdom Councils, and later integrated the Makeni City Council. Emerging issues from these discussions necessitated a few action points agreed upon by district and chiefdom authorities. These include a) engaging the Makeni city council given their role in revenue mobilisation in the district even though they were originally not targeted; b) write a letter to heads of institutions functional in the district (eg. the police, the army, MDAs and NGOs) to encourage their personnel to pay local tax.

### ***Signing of a Memorandum of Understanding of Understanding (MoU)***

DADA-SL facilitated the signing of an MoU between the District Council, the Makeni City Council and Chiefdom Councils to: a) improve collaboration; b) clearly specify each other's roles and responsibilities in revenue mobilisation and utilisation; and c) make provisions for checks and balances to enhance accountability and transparency. This was necessitated by the fact that the statutory instruments that make provisions for both institutions are at best only clear on the general mandates. In DADA-SL's engagements at district and chiefdom level it became compelling to develop a binding document that specifies roles, responsibilities and other grey area of their mandates on supervision and oversight. Including Makeni City Council in the signing of an MoU was an idea that came up later in the implementation of the project, as a necessary action given that the City of Makeni is situated in Bombali Seborra Chiefdom. DADA-SL staff remarked the MoU was very instrumental in not only improving collaboration between district, city and chiefdom councils, but also enhanced proper planning for local tax collection and promoted accountability.

## **II. Activities primarily focused on raising awareness amongst citizens**

### ***Community sensitizations and town hall meetings***

Sensitization meetings (Town Hall Meetings) were held in 12 communities in Bombali Seborra and Gbendembu to raise awareness on the importance of paying local taxes; roles and responsibilities of stakeholders and citizens in the mobilisation of revenue; the use of public funds, including accountability structures; and service delivery in Bombali district. These meetings were attended by approximately 50 participants in each village and included community leaders, young people, women and persons with disability (PWDs). As an immediate output of these meetings, communities identified a need to establish Revenue Mobilisation Committees that would support DADA-SL in community sensitization and chiefdom authorities in revenue collection.

DADA-SL recognized the fact that there were significant disputes within communities and between citizens and duty bearers, which is due to a lack of trust and confidence in community leaders. Community sensitization meetings presented an opportunity for DADA-SL to facilitate the resolution of such conflicts where necessary, using mediation and open dialogue techniques. DADA-SL believes that this approach contributed to building trust, improved community cohesion and thus restored solidarity, patriotism, and confidence in community leaders and citizens.

### ***Media Engagement***

DADA-SL's media engagement strategy included a monthly talk show on Radio Mankaneh; daily jingles; and occasional newspaper coverage of activities. All media engagements aimed to raise awareness on the benefits of paying local tax, accountability and transparency structures and the roles and responsibilities of duty bearers and

citizens. DADA-SL staff recounts a strong citizen participation through phone calls and text messages during radio discussions.

### ***Refresher town hall meetings/Scaling up meetings***

Refresher town hall meetings emerged as an effective strategy to sustain potential gains made in earlier community sensitization meetings. The nature of refresher meetings was consistent with earlier community sensitization meetings, but with a more specific emphasis on DADA-SL's exit from these communities, and the need for community ownership to ensure continuity.

## **III. Activities aimed at fostering dialogue between authorities and citizens**

### ***Dialogue Forums for authorities, duty bearers and citizens***

Three dialogue forums were held at district and chiefdom level (one at district level and one each in Bombali Seborá and Gbendembu chiefdoms) to facilitate discussions between authorities, duty bearers and citizens. Citizens and officials engaged each other on issues such as barriers to revenue mobilisation, accountability and transparency, and the roles and responsibilities of duty bearers and citizens including the establishment of by-laws to foster revenue mobilisation. Continuous conflict resolution and mediation efforts formed part of the dialogue forums at both levels.

### ***Accountability Meetings***

Accountability sessions were held at district and chiefdom levels as a way of giving feedback to citizens at the end of all revenue collection activities. This activity was aimed at providing information to citizens about the amount of revenue collected and listen to suggestions from citizens on development projects to be undertaken with the money collected in effort to provide greater transparency. This should in turn, inspire trust, confidence and compliance to paying taxes. These sessions generally attracted district and chiefdom officials and less of citizens and therefore, could not effectively serve its purpose of giving feedback to citizens.

### ***Training for Revenue Mobilisation Committees***

Revenue mobilisation committees emerged from a discussion about the need to create structures within communities using peer leaders such as women's leaders (Mammy Queens) and youth leaders, as ambassadors to continue sensitization within communities and support chiefdom authorities to collect revenue. DADA-SL utilized monthly monitoring visits to provide a one-day training for members of revenue mobilisation committees focusing on their roles and responsibilities, their relationship with duty bearers and citizens and revenue collection approach at the community level.

## **3.2 Engagement of women, youth and persons with disabilities**

Activities attracted relevant individuals who were targeted, as evidenced by participants attendance registers shared with the assessment team by DADA-SL staff. A total of 3632

citizens attended project activities in Bombali Seborá and Gbendembu chiefdoms, of which 2,425 were young people (15-35), 1,800 were women (all ages) and 599 were persons with a disability. This shows a 66% inclusion of marginalized groups in all activities.

*Table: Participant breakdown by sex, age and disability*

Participants	Number of participants by age group and category			TOTAL	%
	15-24	25-35	36+		
Women without disability	394	634	484	<b>1512</b>	42%
Men without disability	432	579	510	<b>1521</b>	42%
Women with disability	75	115	98	<b>288</b>	8%
Men with disability	71	125	115	<b>311</b>	9%
<b>TOTAL</b>	<b>972</b>	<b>1453</b>	<b>1207</b>	<b>3632</b>	
	27%	40%	33%		
<b>Total Women</b>	469	749	582	<b>1800</b>	50%
<b>Total men</b>	503	704	625	<b>1832</b>	50%

DADA-SL reported that during the activities implemented, particularly the community-focussed town hall meetings, a conscious effort was made to attract women, youth and PWDs. One of the strategies used was to inform local leaders to ensure PWDs who can be physically identified are invited to these meetings. The active participation of women, youth and PWD was encouraged in terms of contributing to the discussions. Paramount Chiefs were encouraged to enable this active participation and allow contributions from these groups.

One female champion was quoted by DADA-SL as she *“expressed appreciation for the encouragement and inclusive spirit of the consultation. She further commented that this move will surely promote local revenue mobilisation in the chiefdom. She promised to inform and educate other women on the importance of tax and market due payment.”*

DADA-SLs quarterly reports made note of specific regulations around tax collection in relation to age and disability. For example, the meetings included a discussion on the cut-off age to pay taxes, as some elder citizens noted they were exempt from paying local taxes. Similarly, it was noted there is an exemption in place for persons with disabilities with regards to paying local taxes.

### **3.3 District and Chiefdom responsibilities and collaboration**

Several themes emerged from in-dept interviews held with stakeholders. For the purposes of this learning paper, findings are limited to: a) stakeholder perspectives on the project, b) roles and collaboration, c) transparency and accountability and d) the establishment of revenue mobilisation committees.



Table: Stakeholder perspectives on the project activities

Activity	Feedback
Stakeholder consultative meeting	<p>Authorities found the meeting useful in bringing them onboard the project. These meetings helped them understand the project’s objectives and how it aligns with the development agenda for the district and chiefdom authorities. They also noted that their continued support to the project is because of these initial stakeholder engagements.</p>
Capacity development workshop	<p>Three of the respondents interviewed noted that the most useful aspects were the creation of a by-law between chiefdoms and district council that aligns with their statutory roles in revenue mobilisation; and discussions on the distribution of the local tax receipt books. One stakeholder recommended that following on from this, a full assessment and a workplan for revenue mobilisation for district and chiefdom authorities would also be beneficial. As a result of the workshop, the collaboration between the chiefdom and district authorities has improved as highlighted by an official of the Bombali district council.</p>
Dialogue forums with citizens	<p>Stakeholders noted that the most useful aspect was conflict resolution between and among duty bearers and citizens, through mediation and open dialogue facilitated by DADA-SL at the dialogue forums. Paramount Chief of Bombali Seborá recounted <i>“What changed during the dialogue meeting was that we were able to resolve mixed feelings amongst ourselves.”</i> The Chiefdom speaker also said that it was constructive to <i>“see citizens express their anger in the area of tax revenue collection and utilisation.”</i> He further mentioned that this activity helped to build some confidence in citizens and duty bearers in the mobilisation and utilisation of local revenue. He further noted that such forums should be held in the future to foster cohesion and sustain the gains made.</p>
Focus group discussions	<p>Several stakeholders noted that the clarification of roles and responsibilities of citizens, chiefdom and district authorities in tax revenue collection and the signing of the MoU were the most useful aspects of the FGDs. To improve further, stakeholders felt there was a need for more engagement meetings between chiefdom, city and district authorities and joint strategic planning sessions should be held to improve coordination for revenue mobilisation.</p>
Townhall meetings	<p>The Paramount Chief of Gbendumbu chiefdom noted that the most useful part of the town hall meeting was conflict resolution and peacebuilding facilitated by DADA-SL between the citizens and local authorities. Two stakeholders noted that citizens expressed their opinions on issues of transparency and accountability. They remarked that citizens</p>

	understanding of the importance of paying tax and how tax revenue is utilized improved due to these Town Hall Meeting. The Headmen of Makama village noted the most useful aspect was the establishment of the revenue committees that support revenue collection process.
Townhall refreshers/scale up meetings	Two stakeholders commented on these meetings noting that the follow up was timely and necessary to remind citizens of the importance of paying taxes. One noted that these types of engagements should be done more frequently with emphasis on providing information to citizens on how tax generated revenue is spent to enhance transparency and accountability in the process.
Media engagement	Two stakeholders interviewed were involved in media engagements. They noted that media engagements were instrumental in reaching out to the wider population of citizens that could not attend Town Hall Meetings. To further improve on the effectiveness of media engagements, they recommended that there should be an increase in the frequency of the radio discussions on revenue mobilisation. One remarked on the use of local languages to gain a wider audience and ensure better acceptability of messages and participation of citizens.

### ***Roles and collaboration between district councils, chiefdom councils and other key stakeholders***

Four out of six stakeholders interviewed have seen an improvement in collaboration between the District Council and the Chiefdom Councils. As one noted;

*"At first, citizens did not pay their taxes and therefore revenue receipt books issued out to chiefdom authorities come back to us just the way we sent them out. This is because there was a lot of misunderstand between authorities at district and chiefdom level. With the intervention of DADA-SL we have seen an increased collaboration between chiefdom level and district level authorities with regards revenue mobilisation. we now plan and implement together. For example, the district council have delegated certain responsibilities to the Chiefdom Councils and monitor activities based on the provisions of the MoU that was signed between the chiefdom and district authorities.*

**All six stakeholders interviewed agree the signed MoU played a significant role in improving the relationships and clarifying roles and responsibilities.**

However, two of the stakeholders (from the district council and Bombali Sebori chiefdom) noted that effective engagement at the chiefdom level is necessary for the collaboration to be successful.

In terms of compliance with the provisions that are made in the Local Government Act and the Chieftaincy Act, one stakeholder noted that; at District level *"we can now see compliance evidenced by precepts we received from chiefdom authorities."* Another one noted that *"we have seen change in compliance by the coming of the Senior District Officers"* sent by the Ministry of Local Government. Two others noted that the actors now complement each other in activities and decision-making. Two others were less positive, one noted that compliance is there, but more engagement meetings are needed, and one noted that compliance is not in place at all.

Challenges that remain according to one or more respondents included: lateness in printing and distribution of the local tax receipt books (difficulty to collect in raining season), lack of permanent local tax revenue collection and market dues collection structures and the lack of enforcement of by-laws for citizens that are non-compliant particularly at district level

### ***Transparency and accountability***

All stakeholders agree that transparency in revenue mobilisation processes has improved but half of the people interviewed think that it has only improved moderately and more needs to be done. One district level stakeholder explains the way it has increased is *"by calling chiefdom authorities on a monthly meeting as the MoU is guiding us and explained exactly what went well and what we need to improve on in the revenue mobilisation."* Another District level respondent noted that transparency has improved because *"after the taxes are collected and receipt books are returned, we always give them feedback and shared challenges"*. The radio talk shows were also mentioned as a mechanism that has improved transparency on revenue mobilisation processes.

When asked if transparency in the use of public funds has increased, all stakeholders agree it has improved, half of the interviewees answered that it has increased thanks to the radio discussions. One noted that they are now *"informing the public on what we [the District] received and spend disaggregated by chiefdoms and the chiefdoms that collected the highest tax revenue."*

All interviewees agree there is now more engagement with women, people with disabilities and other marginalized group on this issue, particularly at chiefdom level, as they interact more directly. The Paramount Chief of Gendembu noted: *"We have observed*

*a change in engagement meetings, we are now seeing all categories of people coming in and participating in decision making, awareness raising and community sensitization.”*

A major challenge with regards transparency and accountability as perceived by citizens was highlighted by a women’s leader who is also a member of the Revenue Mobilisation Committee in her community. She remarked her personal frustration and the dissatisfaction of citizens in the lack of transparency and accountability in revenue mobilisation and utilisation. The respondent noted that the expectation of citizens was that an accountability session was going to be held at community level to inform citizens about revenue collected and listen to suggestions on how their tax money should be spent. This she said was not done and therefore has eroded trust and confidence in citizens for chiefdom and district council authorities. She recommends *“In the future chiefdom authorities should come back to citizens and inform us about how much revenue was collected and listen to our needs. This will serve as motivation for us to look forward to paying our taxes in subsequent years.”*

### **Revenue Mobilisation Committees**

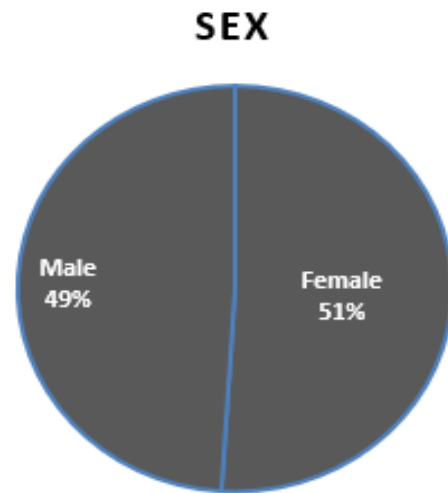
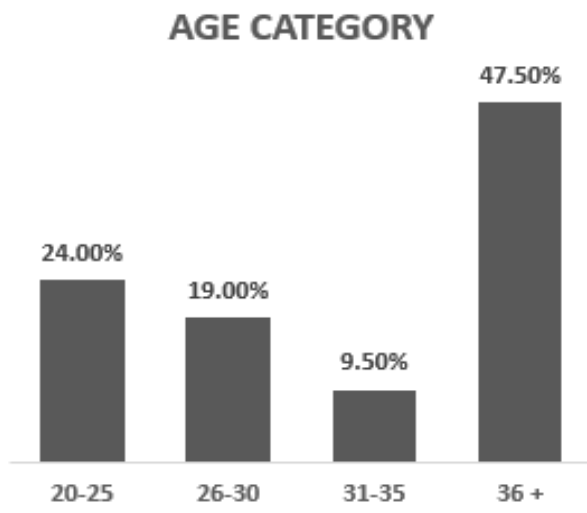
One stakeholder interviewed is the chairperson of the Revenue Mobilisation Committee in her chiefdom. Her motivation for participating was that they were selected by citizens to represent them to enhance the collection of local tax, which at the time was considered low in their chiefdom, and to improve the development of the community in the long term. Three other stakeholders remarked that members of the Revenue Mobilisation Committee were actively engaged in a range of the project activities described above.

### **3.4 Citizen’s perceptions on tax collection and utilisation**

The survey was conducted amongst a sample of 200 citizens in the Northern Province in Bombali District in Bombali Seborá and Gbendembu Chiefdoms.

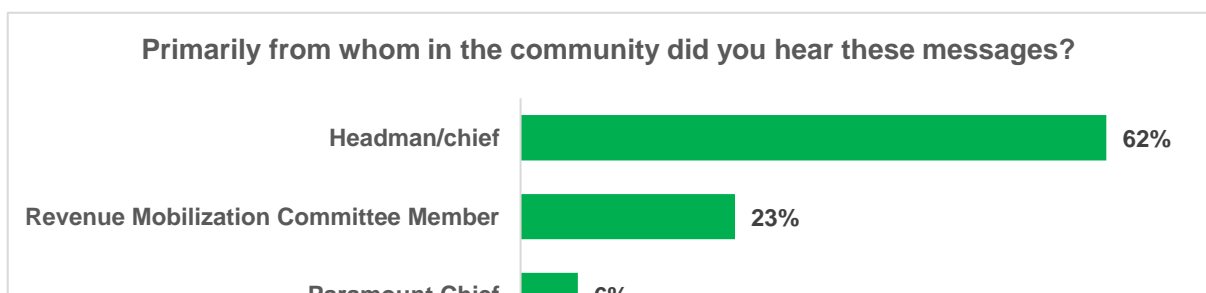
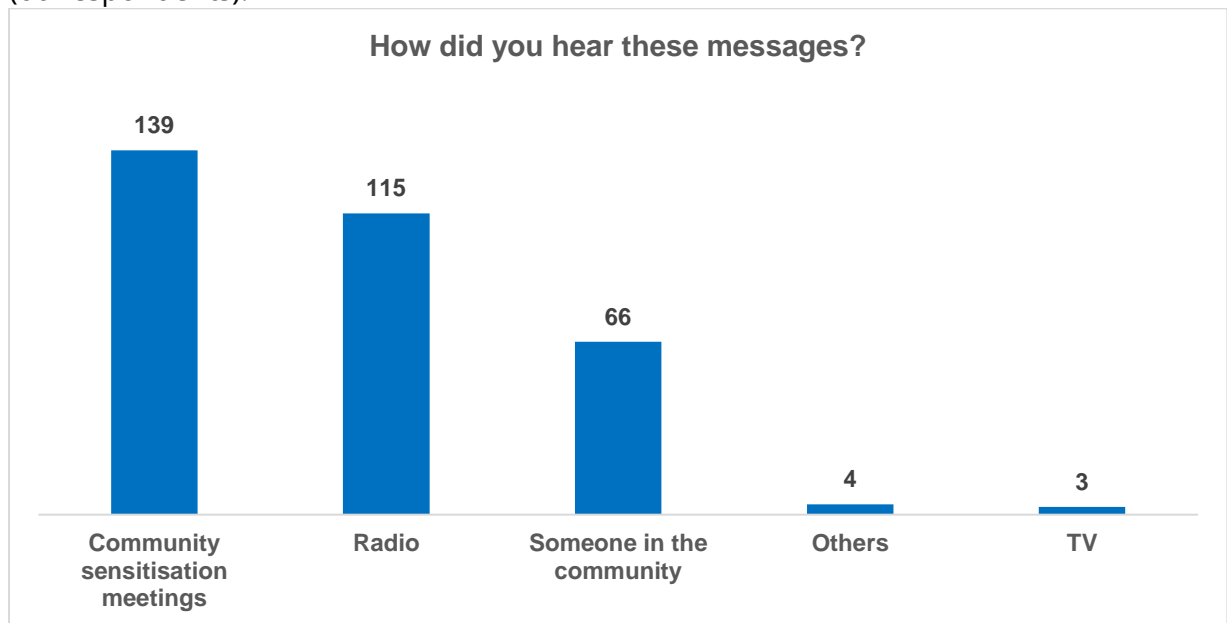
Of the respondents, 98 (49%) were male and 102 (51%) were female and overall 4% PWDs. 52.5% of citizens interviewed are young people (below 35) See graph below for detailed age category of respondents.

*Graphs: Respondent profile by sex and age*



### Knowledge and awareness

Ninety six percent (96%) of citizens reported that they have heard messages about taxes/revenue mobilisation in their community in the past year. The most common ways in which people heard those messages were: Community sensitization meetings (139 respondents of which 115 mentioned DADA-SL as the organization that organized of these meetings); on the radio (115 respondents); and from someone in the community (66 respondents).



It is interesting to note the role played by headmen/chiefs and Revenue Mobilisation Committee members in raising awareness. Sixty-two (62%) of citizens who said that they heard tax messages from someone else in the community mentioned it was from the chief/headman while 23% mentioned a Revenue Mobilisation Committee member.

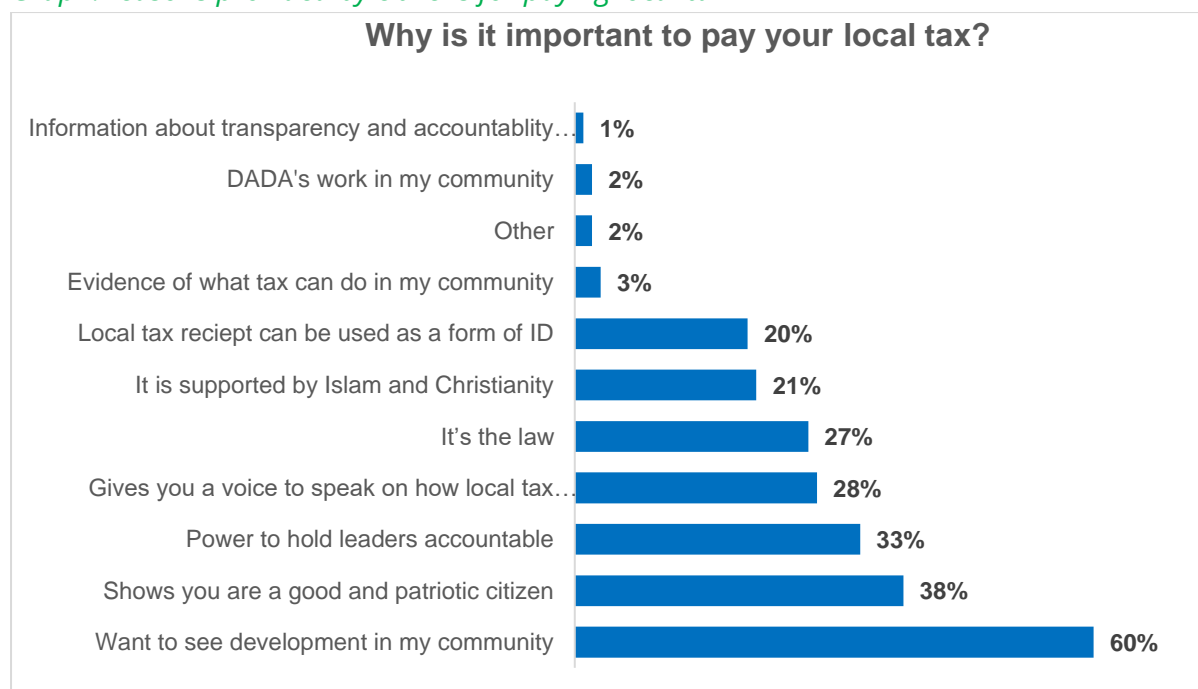
Asked what type of messages they have heard or seen, 67% of citizens interviewed mentioned they heard that if they want to develop their community, they need to pay taxes.

Messages	Number of people
If you want to see development in your community, you should contribute resources by paying your tax	133
When you pay your tax, you can hold your leaders accountable on how it is spent	72
Paying your tax shows you are a good and patriotic citizen	63
Paying your tax gives you a voice to speak out how tax revenue should be spent	54
Pay your taxes because it is supported by the Holy Bible and the Quran	47
Your tax receipt can be used as a form of identification in the country	33
Paying your taxes is not a favour to any individual. You pay your tax because the law says so	30
Other	2

Knowledge about by-laws is crucial to compliance to paying local tax. 92% of citizens reported they are aware of by-laws regarding payment of taxes in their chieftdom, with the most common law being *"citizens will be fined if they don't pay their taxes"* as stated by 83% of respondents. However, it is important to also note here that enforcement of these by-laws remain a major challenge at district level.

When asked by it is important to pay your local tax, 60% percent of citizens surveyed mention 'contribution to development of their community' as an important reason for paying taxes. Other important reasons for paying local taxes as perceived by citizens interviewed include: "paying tax shows you are a good and patriotic citizen" (37%), when you pay your tax you get the power to hold your leaders accountable" (34%). When asked about biggest motivation was for paying taxes in 2019, 29% associated their biggest motivation to DADA-SL's work in their community.

*Graph: reasons provided by citizens for paying local tax*

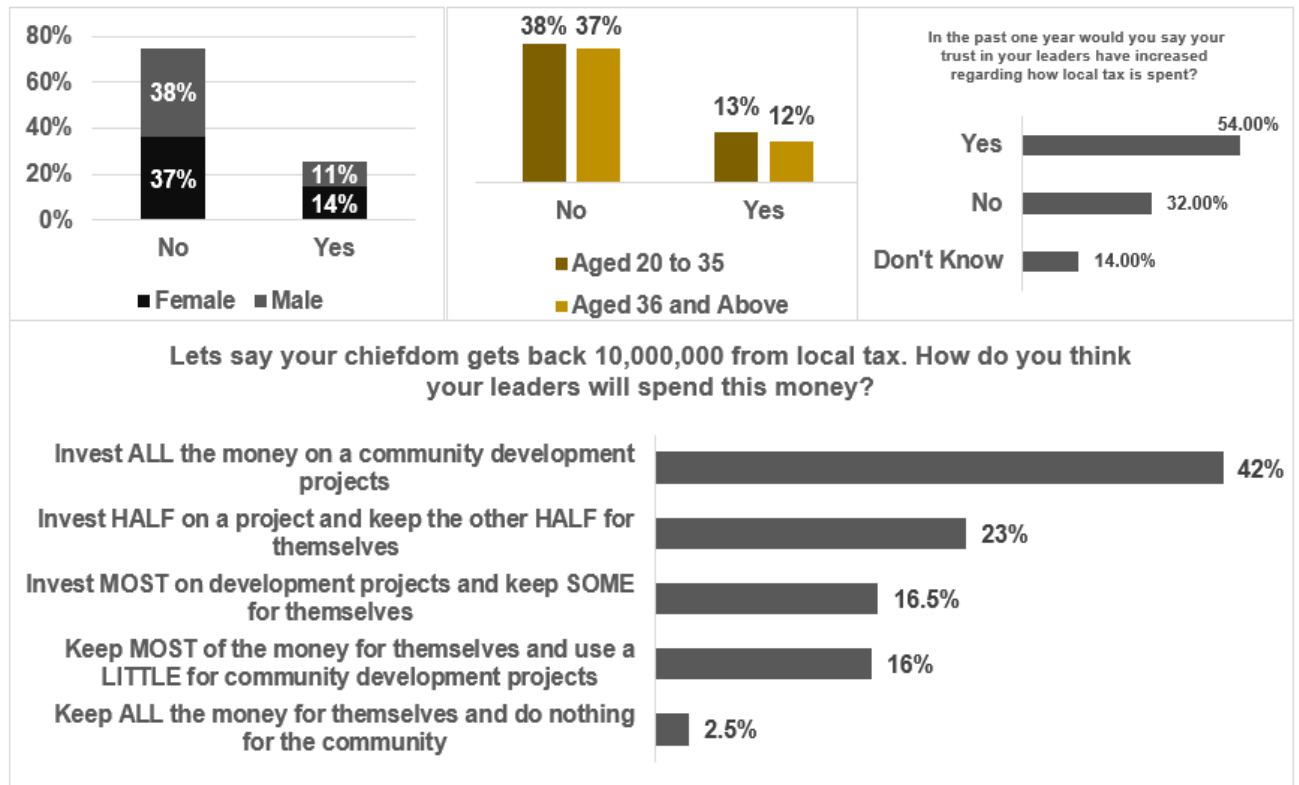


### **Accountability and trust**

In measuring accountability and trust, we asked citizens if they know how much was collected from local tax in their chiefdom in the past one year. Results show that 75% of citizens answered 'No' while only 25% said 'Yes' they know how much was collected. The survey results also show that 67% of respondents don't think they know more about how tax money is spent (in the past one year). This reaffirms findings from the in-dept interviews showing a lack of feedback to citizens after tax collection which poses a major challenge to accountability and trust. However, 54% said their trust in local leaders has increased in the past one year, which could probably be associated to conflict resolution peacebuilding approaches adopted by DADA-SL during implementation. When asked how do they think the money will be spent by the leaders if they collected Le 10,000,000, 42% of citizens interviewed said they would invest all the money on a community development project (out of which 27% are young people aged 20 – 35 vs 15% 36+), 23% said they would only invest half on a project and keep the other half for themselves.

When disaggregated by gender and disability status, there is little or no difference in responses from sub groups.

*Graph: Do you know how much was collected from local taxes in your chiefdom in the past one year?*



### **Citizen perception of roles and responsibilities**

Statutory roles and responsibilities of chiefdom and district councils are not obvious as highlighted in the project background section. However, district and chiefdom authorities in a dialogue forum for stakeholders and citizens facilitated by DADA-SL developed some specific roles and responsibilities in revenue mobilisation and utilization for key players. This was later adopted in an MoU that was signed by stakeholders. To promote accountability and transparency, build confidence and trust in citizens for duty bearers, it is important that citizens are aware of the specific roles of the district and chiefdom councils with regards revenue mobilisation and utilisation. It is not very clear whether citizens are aware of these roles and responsibilities given how the intervention was rolled out. DADA-SL staff remarked that even though these clear roles emerged later in the implementation of the project, the messaging around roles and responsibilities was key in radio talk shows/discussions.

Therefore, the survey tried to measure citizens perception of the roles and responsibilities of key statutory players in revenue mobilisation and utilisation. The survey asked, "what is/are the MAIN role(s) of the [stakeholder] with regards mobilisation and



*utilization of revenue?*” Answer options did not only reflect the overall mandate of local and chiefdom councils, but also that of citizens and specific actions that will promote revenue mobilisation, and effective and accountable ways of utilization.

### **District Council role**

In plain terms, the district council holds the overall mandate for the administration, management, conduct, direction and supervision of local tax revenue mobilisation and utilization. Findings from the survey show that based on citizens perceived knowledge of roles responsibilities of the district council, majority of citizens surveyed have a good understanding of what they are or ought to be. See table below.

<b>What is/are the MAIN role(s) of the DISTRICT COUNCIL with regards mobilisation and utilization of revenue?</b>	<b>Frequency</b>	<b>Percentage</b>
<b>Liaise with district stakeholders, citizens and local organizations/NGOs (like DADA-SL) to support revenue mobilisation</b>	86	43%
<b>Ensure citizens pay taxes in communities</b>	72	36%
<b>Ensure revenue from local taxes are spent appropriately</b>	50	25%
<b>Plan how taxes will be collected and used</b>	48	24%
<b>Collect taxes</b>	42	21%
<b>Report on taxes collected</b>	40	20%
<b>Enforce by-laws regarding local tax in the communities</b>	33	16.5
<b>Sensitize communities on ow taxes are spent</b>	25	12.5%
<b>Don't Know</b>	19	9.5%
<b>Pay taxes</b>	7	3.5%
<b>Other</b>	6	3%
<b>Hold leaders accountable</b>	3	1.5%

### **Chiefdom administration role**

The Local Government Act gives all the powers for revenue mobilisation to district councils. However, the act makes provision for chiefdom councils to provide support in the collection of local tax where applicable. In practice, chiefdom councils collect local tax supervised by the Paramount Chief as stated in the Chieftaincy Act of 2009 and pay precepts to district councils. The district councils supervise the chiefdom councils in the process. Survey findings show that over 40% of citizens surveyed perceive the chiefdom council’s role to be one related to collaboration, planning and ensuring citizens pay taxes. Only 16% mentioned ‘collect tax’ as a responsibility of the chiefdom council.

<b>What is/are the MAIN role(s) of the CHIEFDOM ADMINISTRATION with regards mobilisation and utilization of revenue?</b>	<b>Frequency</b>	<b>Percentage</b>
--	------------------	-------------------

<b>Liaise with the district stakeholders, citizens and local organizations/NGOs (like DADA-SL) to support revenue mobilisation</b>	84	42%
<b>Ensure citizens pay taxes in communities</b>	77	38.5%
<b>Plan how taxes will be collected and used</b>	55	27.5%
<b>Report on taxes collected</b>	48	24%
<b>Collect taxes</b>	33	16.5%
<b>Ensure revenue from local taxes are spent appropriately</b>	33	16.5%
<b>Enforce by-laws regarding local tax in the communities</b>	32	16%
<b>Sensitize communities on ow taxes are spent</b>	30	15%
<b>Don't Know</b>	25	12.5%
<b>Pay taxes</b>	13	6.5%
<b>Hold leaders accountable</b>	9	4.5%
<b>Other</b>	2	1%

### **Citizens role**

The statutory responsibility of citizens is to pay their taxes including local tax. However, they also play a key role in ensuring accountability and transparency by engaging duty bearers on revenue mobilisation and utilization processes and also demand for services. Most citizens (55%) surveyed have a good understanding of what their responsibility is or ought to be. However, there are a few misconceptions about their role as could be seen in the table below. Notably, only 2% of citizens surveyed considered holding leaders accountable to be one of the main roles of citizens.

<b>What is/are the MAIN role(s) of the CITIZENS with regards mobilisation and utilization of revenue?</b>	<b>Frequency</b>	<b>Percentage</b>
<b>Pay taxes</b>	111	55.5%
<b>Ensure citizens pay taxes in communities</b>	48	24%
<b>Collect taxes</b>	36	18%
<b>Plan how taxes will be collected and used</b>	31	15.5%
<b>Liaise with the district stakeholders, citizens and local organizations/NGOs (like DADA-SL) to support revenue mobilisation</b>	27	13.5%
<b>Enforce bi-laws regarding local tax in the communities</b>	9	4.5%
<b>Sensitize communities on ow taxes are spent</b>	6	3%
<b>Don't Know</b>	5	2.5%
<b>Report on taxes collected</b>	5	2.5%
<b>Hold leaders accountable</b>	4	2%
<b>Ensure revenue from local taxes are spent appropriately</b>	3	1.5%

### **3.5 Impact on tax collection**

All stakeholders interviewed agree that the relationship between duty bearers and citizens has improved. Several respondents evidenced this by noting an increase in tax revenue collection at chiefdoms and at district levels. All stakeholders noted there has been an increase, though two noted it was “gradual” or “slight” for 2019 compared to 2018, and a further increase is expected for 2020.

However, administrative local tax payer records show a significant increase in tax payments in both chiefdoms targeted by DADA-SL as seen in the table below. Across the communities targeted, individuals who paid local tax increased from 1069 in 2018 to 2435 in 2019, which is an increase of 128%.

*Table: tax collected based on administrative records (this data was abstracted from chiefdom administrative records)*

	Community	Nuber of local tax payers 2019	Nuber of local tax payers 2018	Differenc e	% increase
<b>Bombali Sebora Chiefdom</b>	Masory	300	150	150	100%
	Robat	200	17	183	1076%
	Makama	185	59	126	214%
	New York	200	90	110	122%
<b>Gbendembu Chiefdom</b>	Gbendembu 1	200	90	110	122%
	Gbendembu 2	200	85	115	135%
	Gbendembu 3	200	96	104	108%
	Gbendembu 4	200	90	110	122%
	Foroad Loko	150	75	75	100%
	Makai	100	65	35	54%
	Lohndi 1	100	50	50	100%
	Lohndi 2	100	56	44	79%
	Weahun	100	52	48	92%
	Ngoahun	100	49	51	104%
Mayamba	100	45	55	122%	
<b>Total</b>		<b>2435</b>	<b>1069</b>	<b>1366</b>	<b>128%</b>

Ninety-three percent of citizens surveyed self-reported that they paid their taxes in 2019 compared to 88% who reported to have paid in 2018. The difference between the tax citizens noted they paid in 2018 and the tax collected in the past year may be due to an over-reporting by respondents as the survey may have solicited socially desirable answers. Ninety-two percent (92%) of citizens said they are willing to pay tax in 2020 when the tax paying season commences.

## 4. Conclusions and discussion

### Strategies used by the project

**The project implemented activities targeting duty bearers and citizens and aimed to foster the dialogue between them.**

- Activities with Chiefdom Council Authorities and District Councils to enhance cooperation and complementarity in mobilising revenues, including consultative meetings with stakeholders, capacity building workshops, focus group discussions on roles and responsibilities, and the signing of an MoU.
- Activities aimed primarily at raising awareness citizens on the importance of tax collection, the roles and responsibilities of duty bearers, the use of tax and accountability mechanisms. This included townhall meetings for community members, radio jingles and radio talk shows, as well-as town hall refreshers / scale-up meetings in the same locations towards the end of the project.
- Activities focussed on fostering dialogue between citizens and authorities and to provide a forum for accountability were the dialogue forums and accountability meetings. Revenue mobilisation committees were established following the discussions held, they were trained by the project and provided a link between the communities and authorities.

Stakeholders interviewed confirmed the usefulness of the approach and the specific activities implemented. They noted the conflict resolution between and among duty bearers and citizens was one of the most useful aspects of the project approach, addressing not only formal aspects but also feelings of anger and conflict (see lessons learned). The survey of citizens highlighted that most (96%) of citizens heard messages about taxes/revenue mobilisation in their community in the past year, and that the community sensitisation meetings were a more common source of information for the community members than radio and TV, indicating the media engagement was

### Engagement of women, youth and persons with a disability

In total 3632 people were recorded as project participants. The project reach data indicates that an equal number of men and women (50%) participated in the project and 17% of people with disability, and most (67%) were younger than 35. In addition, efforts were made by the project to ensure that participation was meaningful in terms of actively contributing to the discussions and being given a platform to speak. It was also noted by DADA-SL that some segments of the population are exempt from paying local tax, including persons with disability, and the project sought to clarify from that are older people are exempted.

## **Clarity in roles and responsibilities and improved collaboration between District and Chiefdom level**

Most (four out of six) stakeholders interviewed believe there has been improvement in collaboration between the district council and the chiefdom councils after DADA-SL's project, with specific reference to the Memorandums of Understandings as a key strategy for improving this relationship. The MoU helped to clarify and agree on the roles and responsibilities of each partner and is used as a guide for checks and balances.

The by-laws that have been instituted at district and chiefdom levels are reportedly enforced at chiefdom level (also confirmed by citizens), but not yet at district level. Several stakeholders also noted improved compliance with the provisions that are made in the Local Government Act and the Chieftaincy Act. However, these views were not held by all, and two stakeholders noted there has been limited changes and that more engagements of stakeholders is needed at chiefdom level to enhance collaboration.

In terms of citizen's perceptions of roles and responsibilities, the majority of citizens surveyed demonstrated a good understanding of what the role of the District Council ought to be. With regards to the Chiefdom administration, in practice chiefdom councils collect local tax supervised by the Paramount Chief as stated in the Chieftaincy Act of 2009 and pay precepts to district councils. However, survey findings show that over 40% of citizens surveyed perceive the chiefdom council's role to be one related to collaboration, planning and ensuring citizens pay taxes, while only 16% mentioned 'collect tax' as a responsibility of the chiefdom council.

## **Increased transparency and accountability**

The stakeholders consulted believe relationships between chiefdom and district authorities and citizens has improved with specific reference to a) media engagements as a major contributing factor and b) increase in compliance of citizens in paying taxes as evidence for increased trust. Some of the respondents noted, however, that more needs to be done.

In terms of citizen trust in their local leaders, 54% of citizens surveyed said this has increased (over the past one year) regarding how local tax is spent, even though only 25% responded that they knew how much was collected from local taxes in their chiefdom in the past one year. In addition, 42% of citizens surveyed believe all the funds will go to community development, the remaining believe that some or most of the funds will be kept by leaders for themselves. In terms of how they view their own role, 55% of citizens surveyed think their main role is to pay taxes even though there are a lot of misconceptions about

roles and responsibilities of key players in revenue mobilisation and utilisation. Notably only 2% of citizens surveyed reported holding leaders accountable to be one of their main roles.

### **Increase in payment of local tax**

The key stakeholders at district and chiefdom level respondents agree that they have seen a change in compliance of citizens in paying local tax based on the number of citizens who paid tax in 2019 compared to 2018. Self-reported compliance of citizens to pay local tax show high level of local tax payment in 2019 (93%) compared to 2018 (88%). In terms of their motivation for paying tax, 60% percent of citizens surveyed mention 'contribution to development of their community' as their main reason and 29% said their greatest motivation was DADA-SL's work in their community. Furthermore, administrative records show a more significant increase in tax payments in both chiefdoms targeted by DADA-SL. Across the communities targeted, individuals who payed local tax increased from 1069 in 2018 to 2435 in 2019, which is an increase of 128%.

## **5. Lessons learned and recommendations**

All stakeholders at district and chiefdom level interviewed noted that they would like to see this project extended to other districts and chiefdoms and to also sustain the gains it has made in Bombali district.

### **What worked best**

#### ***Peace Building and Conflict Resolution***

The findings indicate DADA-SL's use of peacebuilding and conflict resolution techniques in the engagement of stakeholders and communities as a very effective strategy to enhance collaboration among and between stakeholders and citizens. As one Chief noted *"What changed during the dialogue meeting was, we were able to resolve mix feelings amongst ourselves."* Similarly, at community level, the dialogues allowed citizens to express their feelings and the increased transparency and dialogue contributed to acceptance and compliance amongst citizens.

*This peace building technique adopted from the alternative dispute resolution framework used by the Sierra Leone Legal Aid Board proved very effective in bringing duty bearers and citizens together. Therefore, this approach was fully utilized in all project activities. **Foday Sesay** (Executive Director, DADA-SL)*

It also fostered community cohesion and increased a sense of patriotism and willingness to contribute to public good as explained by SABI Senior Programme Officer (SPO), Fallah Kamanda. A similar opinion was expressed by Pa Alimamy town chief of Masory village.

### ***Establishment MoU to clarify roles and responsibilities and enhance collaboration***

This was cited by the district and chiefdom stakeholders as one of the most useful outcomes of the various dialogues, trainings and meetings. It is helping stakeholders to understand their own roles and responsibilities hold each other to account and also enhanced strategic planning and collaboration between district and chiefdom council authorities.

### ***Religious Messaging***

Biblical and Quranic messages were used by DADA-SL facilitators, backed up by religious leaders at Town Hall Meetings to justify the importance of paying tax. At community level, out of 96% of respondents who reported to have heard messages about revenue mobilisation in their community, 24% mentioned they heard that paying tax is backed up by the Islam and Christianity.

### ***Establishment of Voluntary Revenue Mobilisation Committees***

Revenue mobilisation committees were set up in all communities to form structures to enable continuity of the project after DADA-SL's exit, and to sustain the gains made thus far. Committee members were capacitated to continue sensitization of communities on revenue mobilisation and capacitated on revenue collection strategies. The participatory process mapping brought out assertions (though inconclusive) that the setting up of these committees enabled shared responsibilities in revenue collection activities and increased citizens confidence in paying taxes as committee members were also regarded as change agents in their communities. As one of the stakeholders mentioned *"we no longer chase citizens to pay their tax as tax collection is now done by most of the citizens in community"*.

## What needs improvement

### *Accountability Forums at Community Level*

In-dept interviews with stakeholders at community level clearly brought out dissatisfaction in the absence of transparency and accountability in the amount of revenue collected at chiefdom level and plans for utilisation. Accountability forums were held at chiefdom level in which representatives from communities (section chiefs mostly) were invited. However, information shared and received at these forums were not filtered down to communities, creating resentments and lack of trust in duty bearers.

*Chiefdom authorities should come back to our communities and tell us how much revenue was collected from local taxes, but more importantly gather the opinion of citizens on the development projects they will like to see in their communities. This is what we were promised by DADA-SL at the Town Hall Meetings. If this is not done, I believe most citizens will not comply to paying their local tax in the future and I will personally not collect tax anymore (Women's Leader- Gbendembu).*

This might result in non-compliance to payment of local tax in subsequent years. Therefore, it goes without saying that it is a critical need to hold accountability forums at the community in a similar context.

### *Project Staffing*

In an interview with the SPO for SABI in the north highlighted the fact that the project was grossly understaffed which led to fatigue and probably a decrease in quality of programme implementation. He recommends that for effective programme implementation the scale of DADA-SL's project necessitates the hiring of at least two Project Officers and a dedicated Project Manager if implemented in a similar context.

### *Intensify collaboration between district and chiefdom levels*

District and chiefdom stakeholders consulted, though noting progress as described above, they felt that frequent joint work planning and regularly scheduled engagement meetings, and effective engagements at chiefdom level would be important to further improve collaboration on revenue collection. For future programmes, they recommend the total involvement of chiefdom authorities in all stakeholder meetings at community



and district levels. They also noted there is a need to enforce the created by-laws at District level.

### ***Townhall and media engagement***

The talk show was widely cited by stakeholders consulted as a useful tool to increase awareness as well as trust amongst taxpayers. However, the townhall meetings were more often quoted as the way people received these messages (57%) than the radio messages (35%), which will have implications for the scaling up similar initiatives. One of the stakeholders also recommended the radio talk show should increase the frequency and improve on the use of local languages to ensure a wider reach.

# SABI

Christian Aid Office  
2 Sesay Drive  
Cockerill South  
Off Wilkinson Road  
Freetown  
Sierra Leone

+232 76501502  
sabi@christian-aid.org  
sabi-sl.org

## Photo Credits

Cover page: Christian Aid/Prince M Kenneh

