



LEARNING REPORT

SIERRA LEONE PUBLIC FINANCIAL
MANAGEMENT PROJECT

This report captures key learnings from the Sierra Leone PFM Project.

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Contents

Acronyms	2
1. Executive summary.....	3
2. Background	5
3. Methodology	7
4. Findings and Key Learnings	9
4.1 Learning Question 1. How did the PFM project enhance accountability of PFM processes/ institutions?	9
(A) Strong political Will.....	10
(B) Collaborative Approach and Early Engagement	11
(C) leveraging the existing relationships of CSO actors with key state institutions	11
4.2 Learning Question 2: What are the key learnings for citizen-state engagement and discourse on PFM and corruption?	12
(I) Shifts in power, knowledge and attitudes enabled by strong research evidence.....	13
(ii) Community Engagement and feedback loops.....	14
(iv) Building public support for reform through media	15
4.3 Learning question 3. What do the lessons mean for future programme design, implementation, monitoring and evaluation?	15
4.3.1 Political economy and adaptability of the project.....	15
4.3.2 COVID19 Adaptation Achievements	16
4.3.3 key challenges, successes and learning experienced in programme delivery.....	17
5. Analysis and Discussion	19
5.1.1 Political economy and reform	19
5.1.2 Supporting the state, leverage and accountability	19
5.1.3 CSO-State Distance	19
5.1.4 Evidence-based advocacy and responsiveness	20
5.1.5. Community engagement and taxation	20
5.1.6 Media engagement and public discourse on corruption	21
5.1.7 Realtime PEA and Programme Management.....	21
5.2 Whole System Approach (WSA) Analytical Framework.....	21
6. Recommendations and Conclusion	24
7. References	25
Annex 1: Summary of results and achievements	26
Annex 2: Case Study: The Citizens Perception Survey – Reaction by Parliament and CSOS call for accountability.....	29

ACRONYMS

ACC	Anti-corruption Commission
AS	Audit Service
BAN	Budget Advocacy Network
BCR	Budget Credibility Report
CA	Christian Aid
CARL	Centre for Accountability and Rule of Law
CIPFA	Chartered Institute of Public Finance and Accountancy
CCR	Cost of Corruption Report
CPSR	Corruption Perception Survey Report
CSO	Civil Society Organizations
DFID	Department for International Development
FCDO	Foreign Commonwealth and Development Office
FGD	Focus Group Discussions
GoSL	Government of Sierra Leone
IMCs	Integrity Management Committees
KIIs	Key Informant Interviews
MDAs	Ministries, Department and Agencies
MOF	Ministry of Finance
PETS	Public Expenditure Tracking Surveys
PFM	Public Financial Management
PEA	Political Economy Analysis
SABI	Strengthening Community-led Accountability to Improve Service Delivery
TPS	Tax Perception Survey
NRA	National Revenue Agency
WSA	Whole System Approach

1. EXECUTIVE SUMMARY

This learning report sets out some of the key learnings of the Finance, Anti-corruption and Accountability in Sierra Leone project funded by the Foreign, Commonwealth and Development Office. It is intended to understand how the processes and activities of the programme contributed to the results achieved under the project and why certain workstreams were effective. It is important to note that this report is not an evaluation of the project. It draws on and lists the reported results of the project through the quarterly reports and aims to understand *why* those results were achieved and the enabling conditions that allowed for the results to be achieved. It is hoped that the capture of these reflections and critical learning from the project can be used to inform future programme designs. The learning questions explored for this paper were:

- **Learning Question 1. How did the PFM project enhance accountability of PFM processes/ institutions?**
- **Learning Question 2: What are the key learnings for citizen-state engagement and discourse on PFM and corruption?**
- **Learning question 3. What do the lessons mean for future programme design, implementation, monitoring and evaluation?**

To answer these questions, two focus group discussions were held, one with the Programme Implementing Team and the other with CSO partner agencies. Three key informant interviews were also held with media and government agencies that were involved in the delivery of the project. The key findings garnered are summarised here.

1.1 Key Findings

(i) How did the PFM project enhance accountability of PFM processes and institutions

The accountability approach of the project was collaborative in nature. The Consortium worked closely with state and media actors to achieve the results under the project. A key result was that both government and media were quite responsive to the accountability issues identified by the project. Participants felt that this responsiveness was due to:

- (a) Strong political will and increased political space to address corruption
- (b) Collaborative approach and early engagement
- (c) Leveraging the existing relationships of CSO actors with key state and media institutions

(ii) Learning Question 2: What are the key learnings for citizen-state engagement and discourse on PFM and corruption?

This question focuses on the mechanisms and processes by which the project built citizen-state engagement to address corruption and promoted a national discourse on public financial management. The ability to forge this type of engagement particularly between CSOs and key government institutions is seen as a major achievement of the project. Some of the key learnings that enabled this engagement include:

- (a) A shift in power, knowledge and attitudes enabled by strong research evidence
- (b) Building public support for reform through media
- (c) Community engagement and feedback loop

(iii) Learning question 3. What do the lessons mean for future programme design, implementation, monitoring and evaluation?

Ordinarily, the lessons identified in the first two learning questions above would be strong lessons on their own even though there are grounds to further interrogate them. The project however was affected by the COVID 19 global pandemic and had to adjust to respond to the change in context. This raises important questions about how flexible, adaptive and responsive the project was to the local context and to what extent was the project able to leverage the gains made to deepen accountability of public finances whilst responding to the pandemic. Project participants felt that key learnings centred around:

- (a) The importance of political economy and adaptability of the project
- (b) COVID19 and civic space
- (c) Operational challenges of project delivery

The key learnings are detailed in the report below. They represent the reflections of project teams and highlight some of the key variables that would be central to project designs of a similar nature in Sierra Leone. The learnings may or may not be universally applicable to all countries and could presumably be less relevant if the political economy conditions were to change dramatically in the short term.

1.2 Analysis and Discussion

At the heart of the narrative of this report are considerations for what the learnings could mean for future project designs of a similar nature. Throughout, the reader will see a series of questions toward the end of each major finding or learning that reflect key considerations and implications for projects of this nature. These questions will be further elaborated in this section of the report.

Additionally, the Whole Systems Approach (WSA) to PFM developed by the Chartered Institute of Public Finance and Accountancy (CIPFA) is adopted as an analytical framework to explore how the results and learnings of the project contributes to key outcomes of quality PFM programming. There are a number of global PFM frameworks developed over the last 10-15 years that are intended to strengthen understanding and application of effective PFM principles. Some of them are referenced later in this report.

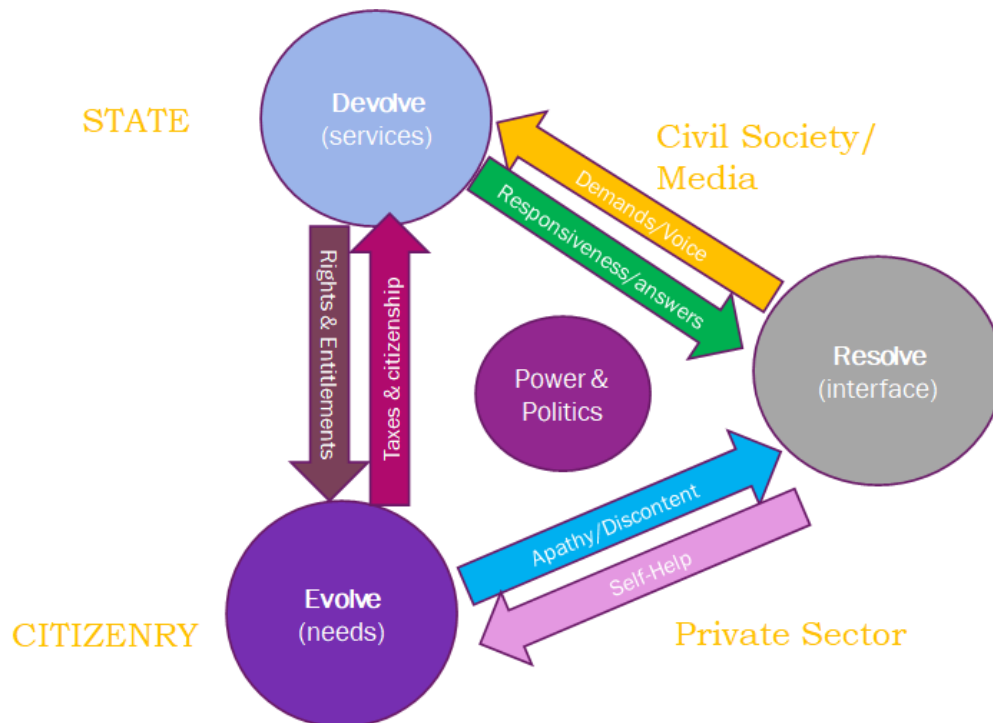
This paper does not have the space to carry out a detailed integrative analysis of all aspects of the framework but selects key elements and examines how the project has contributed to these outcomes.

2. BACKGROUND

A country's public finances is one of its greatest tools for ensuring equity and social justice. The Sierra Leone Public Financial Management Project is a unique project that sought to address increased transparency and accountability in the management of the country's finances. The project addressed a spectrum of financial management issues from tax collection to resource allocation and management for public policy and services. The central design of the project was predicated on the importance of social contract in good governance. The core principle being that as citizens pay their taxes, the state has a duty to deliver effective and quality services through the transparent and responsible management of taxes and public finances.

The consultant understands PFM to be a central pillar of good governance and the essential social contract between citizens and the state. The transparent and accountable management of public resources is critical to the effective delivery of public services, particularly for the poor and most vulnerable. Strong PFM therefore requires good governance (leadership, visioning, risk management, transparency and accountability), recognises multiple stakeholders – citizens, service users and delivery organisations and highlights the coordination and collaboration of interests in developing and prioritising policies and programmes.

Fig 1. *The Social Contract and Governance*



Steadman Noble (2014)

Weaknesses however in public financial management (PFM) systems have long been regarded as impeding good governance, accountability and efficiency in government actions in Africa¹. Sierra Leone presents a context with generally weak institutions, poor resource management and highly centralized political decision-making systems which creates significant opportunities for corruption to take hold. Public Financial Management is increasingly a key strategic priority for multilateral and bilateral donors and development agencies. There is a recognition that historic governance and accountability programming have not been able to sufficiently penetrate the structural dimensions of budgets and public financial management in a way that leads to the delivery of equitable services for the most vulnerable. PFM therefore becomes an important lever to tackle corruption. The World Bank notes that ‘sound public financial management (PFM) ensures accountability and efficiency in the management of public resources and is an essential underpinning to improve governance and fight corruption’². In just one year, the project has been able to deliver notable achievements which include the publication of a number of high-quality reports that include:

- Tax perception survey
- Corruption perception survey
- National Scorecard on **government audit** follow up
- Technical report on budget credibility
- Tax waivers policy paper
- and the first ever **cost of corruption report** for Sierra Leone.

NB. A detailed list of achievements of the project is outlined in Annex 1

These activities have increased the profile of public financial management issues in Sierra Leone whilst providing credible evidence and reports to influence policy decision making. The evidence produced has generated significant responses from state as well as civil society actors on the PFM agenda. The programme has been able to facilitate civil society and citizen participation in these processes, influenced the national discourse, and promoted greater probity of public institutions in the management of resources in the country. Each learning question will be unpacked throughout this paper and key insights will be drawn from the results of the project as well as project participants and stakeholders.

2.1 Unique features of the Project

A cursory review of PFM projects globally highlights that this programme has three unique features worth noting namely:

(i) ***A focus on taxation and revenue generation***- By having a focus on tax compliance and revenue collection, the project was able to generate credibility by attempting to cover the full spectrum of accountability not just on the supply side in terms public accountability but also in emphasizing the responsibilities of citizens through the payment of taxes

(ii) ***Engagement of the judiciary***- The emphasis on monitoring of corruption cases in the court is a unique element of this project. There are other governance projects that focus on legal accountability and redress when rights are violated and projects that seek to strengthen the institutions of justice. This project has a component where CSOs worked with the Anti-corruption Court to provide Court

¹ https://www.who.int/health_financing/events/pfm-for-health-in-africa.pdf

² <https://www.worldbank.org/en/programs/financial-management>

Monitors to assess progress on corruption cases. This is a very useful innovation that adds a level of scrutiny and is unusual for such a small and time bound project

(iii) ***A strong focus on the media***- this has been mentioned throughout this report. By having such high-profile media engagements, the project has been able to generate a national level profile that extends well beyond the dollar figure cost of the project. Often governance projects are quite low level (focusing on local level technical and managerial changes), low keyed and failing to have very little influence beyond the small numbers of stakeholder that the project engages. This relatively small project has demonstrated how good governance issues and solutions can be taken to scale through the use of media and public engagement in facilitating conversations across society.

3. METHODOLOGY

A document review of all key project documents and relevant external PFM evidence literature. Two online focus group discussions were held, one with the project implementing team and the other with the CSO project partners. Key informant interviews were held with three key government stakeholders from the Anti-corruption Commission, the Audit Service and the media. The interviews were designed to draw out key learnings on how the project has been able to achieve its results and address its challenges so that these can inform future programme designs.

In order to distil learning from the project it was important to understand the results and challenges of the project and the enabling conditions that allowed those results to be achieved. As such, a thorough review was done of the quarterly reports to harvest the 'reported results' as a starting point. These were compiled into a matrix which is referenced in Annex 1 at the end of this report. Key informant interviews and focus group discussions were then used to confirm with projects participants whether these results happened and how and why they happened. All of the results were validated.

3.1 Analytical Framework

In addition to the interviews and primary data collection, this report borrows some key lenses from an analytical framework called the Whole System Approach (WSA) to understand the different ways in which the project contributed to wider governance outcomes. The WSA was developed by the Chartered Institute of Public Finance and Accountancy (CIPFA) and was supported by the FCDO (formerly DFID). In addition to the WSA, several international donor and development agencies have contributed to the development of various frameworks for assessing and improving public financial management. Some of these include:

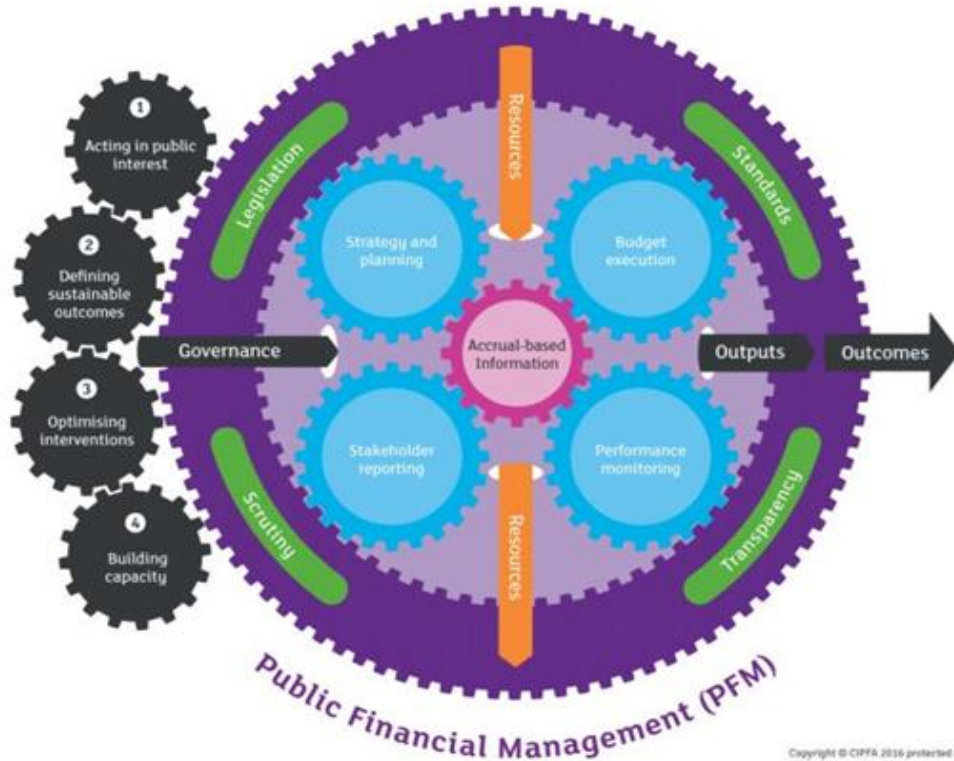
- Good Governance in the Public Sector (CIPFA and IFAC) Web link: <http://www.cipfa.org/policy-and-guidance/standards/international-framework-goodgovernance-in-the-public-sector>
- Global Initiative for Fiscal Transparency (GIFT) Web link: <http://www.fiscaltransparency.net/eng/principles.php>
- Fiscal Transparency Code (IMF) Web link: <http://blog-pfm.imf.org/files/ft-code.pdf>
- PEFA (a number of multilateral and bilateral donors including The World Bank, IMF, European Commission and the FCDO, Web link: <https://www.pefa.org/>

The Whole System Approach to PFM

The WSA draws from the various frameworks listed above and provides some key lenses for assessing the effectiveness of PFM reforms.

Fig 2. CIPFA PFM Model

Delivering Excellent Public Finance



The CIPFA is a comprehensive analytical model and attempting to carry out a thorough analysis of the project using this, would be well outside the scope of this learning paper. Nevertheless we will cursorily explore how a couple of the key constructs from the framework help us to reflect on how the project may have contributed to these PFM areas and the resulting learning. The proposed areas are

- *Strategy and planning*
- *Scrutiny*
- *Transparency*
- *Stakeholder Reporting*

These will be further detailed in the Analysis and Discussion section below.

3.1 Limitations

Due to the ongoing pandemic, the engagements for this learning paper have had to be done remotely. The timeframe for producing this learning paper also meant it was challenging to get government

officials available for interviews. As the assignment is being completed remotely, there was also no opportunity for the consultant to meet with communities to get a deeper probe on the issues and learnings from their point of view.

There is significant opportunity for a thorough evaluation and/or a more detailed analysis of the project results and impact to be done. These learnings, in the absence of a strong evaluation, provides a crude assessment from key actors across the project on the enabling factors that led to the results generated by the project.

4. FINDINGS AND KEY LEARNINGS

The three key learning questions are set out below and the related findings or learnings are elaborated. A further section considers the key lessons in terms of operational design, delivery and monitoring and evaluation. In terms of the structure of this section, the key project achievement is first highlighted, then the evidence for that achievement is detailed, then the key factors that enabled those achievements are discussed as learnings.

4.1 LEARNING QUESTION 1. HOW DID THE PFM PROJECT ENHANCE ACCOUNTABILITY OF PFM PROCESSES/ INSTITUTIONS?

CSO participants all confirmed that state institutions have been responsive to civil society in engaging on issues of corruption. Given the endemic and structural nature of corruption in Sierra Leone, especially amongst state actors, this level of responsiveness is quite significant though there is much work to be done. Some of the key agencies that have engaged around the project include the Anti-Corruption Commission, Ministry of Finance (MOF), National Revenue Agency (NRA), the Anti-Corruption Court (ACC) and the Transparency and Accountability Committee of Parliament. Participants in the focus group report enjoying a fully engaged relationship and partnership with the state institutions under the project. Some of the evidence of this responsiveness involves the following results as captured in the quarterly reports and verified by respondents in the study.

4.1.1 EVIDENCE OF STATE ACCOUNTABILITY AND RESPONSIVENESS

- ✓ Ministries, Departments and Agencies (MDAs) designed actions from the recommendations of the Corruption Perception Report. For example, the Police Department strengthened the Centre for International and Défense Policy and Integrity Management Committees.
- ✓ The Tax Waiver Policy paper gained acceptance by the MOF and recommendations were taken to the Cabinet and approved. Elements of the paper were also incorporated into the National Tax Waiver policy which requires publishing information on income and expenditure by the Accountant General on a monthly basis.
- ✓ The NRA responded positively to the tax perceptions report and gave their follow up actions against each of the recommendations in the report e.g. to improve public education on tax penalties.

- ✓ MOU signed between the consortium and the T&A Parliamentary Committee to support their work on MDA Oversight /monitoring, and to provide technical support to improve the work of the committee.
- ✓ Anti-Corruption Court accepted the monitoring of corruption cases by lawyer volunteers as court monitors.
- ✓ Quick uptake of recommendations of the Tax Perception Report led to transparency, improvement in revenue generation; provision of clear pathways for NRA to improve.
- ✓ Technical Audit: Citizens are now demanding the Audit Service to publish the Technical Audit report and want to see the government acting on it.

4.1.2 KEY LEARNINGS: WHAT ENABLED STATE RESPONSIVENESS WITHIN THE PROJECT

(A) STRONG POLITICAL WILL

CSO respondents in the focus group emphasized that there is evidence of strong political will to address corruption in Sierra Leone. They believe that this was critical to their ability to influence state institutions. They point out that the President came to office on a campaign promise to root out corruption and there was significant support amongst the public for this as a key policy issue. Since coming to office, the President enacted an amendment to the Anti-corruption Act that strengthened the powers of the Anti-Corruption Commission. They argue that presidential leadership and the government’s policy position on corruption have created an authorizing environment and political space for civil society to pursue accountability actions with state institutions. They all contend that without this, it would be difficult to get traction in working with state institutions.

“The President made clear there will be no sacred cows in the effort to stamp out corruption in Sierra Leone. This highlights the level of political will within President Bio’s government to address the systemic issue of corruption” (CARL rep)

The President was said to have publicly responded to the Corruption Perception Report that mentioned the presence of “Sacred Cows” in the fight against corruption³. Sacred Cows in the local parlance is a reference to corrupt individuals who operate with impunity and without the fear of sanction because of their links to powerful elites in society. Respondents noted the active and high-profile support of the international donor community to influence and back local CSOs on this agenda with resources and projects to enhance and promote transparency and accountability of public finances. They note that this government is determined and serious about tackling corruption and would be willing to take the necessary actions to hold offenders accountable.

KEY CONSIDERATION/IMPLICATION- POLITICAL ECONOMY AND REFORM

How conducive does the political economy conditions need to be in order to obtain responsiveness and institutional reform?

³ <https://www.mic.gov.sl/Home/President-Bio-Warns-No-Sacred-Cow-In-The-Fight-Against-Corruption-Under-The-New-Direction>

(B) COLLABORATIVE APPROACH AND EARLY ENGAGEMENT

CSO participants in the focus group argued that the key to facilitating state accountability and responsiveness has been the importance of engaging these institutions early in the process and co-creating some of the key products and reports with them. They view this as a way to neutralize any power dynamic or potential push-back on the subsequent report and to ensure they are fully onboard.

“The Audit Service carried out capacity building activities with the traditional authorities and local councils from several districts to increase their knowledge in transparency and accountability especially on the role of the

CARL described their work with the ACC in the preparation of the Corruption Perception Study and the Cost of Corruption Survey- saying that they involved the ACC from the inception of the report process. This was confirmed by the ACC who indicated their close partnership with the consortium. Early engagement included the participation of the ACC on the interview panel for the Consultant, assisting with the survey design and supporting the publication and dissemination of the report. Consequently, CARL claimed that the Commission “owned the report” and took steps to ensure its promulgation within the wider public.

The ACC acknowledged that the Corruption Perception Report and the Cost of Perception Survey were activities that they had hoped to deliver as part of their plans. The last Cost of Corruption Report was done in 2013 and another one was due so they were grateful that the Consortium, and CARL more specifically, was able to support them to accomplish this which assisted with their national profile and the work they do. They also mentioned that the FCDO liaises with the leadership of the ACC and supports the work that they do.

KEY CONSIDERATION/REFLECTION- SUPPORTING THE STATE, LEVERAGE AND ACCOUNTABILITY
To what extent does assisting the state to deliver on its activities create strategic leverage and what impact does this have on CSOs being able to hold the government to account?

(C) LEVERAGING THE EXISTING RELATIONSHIPS OF CSO ACTORS WITH KEY STATE INSTITUTIONS

CSO partners acknowledged their existing relationships with the ACC and other key actors in the state served to help achieve responsiveness. They have worked on previous and recent national and subnational citizen-led accountability projects such as SABI with key state institutions in the transparency and accountability space. Consequently, they have been able to leverage these relationships along with the funding support of the Consortium to mobilize state actors around the project. For example, CARL monitors the bail regulations in the magistrate courts across Sierra Leone and have found that their work on the PFM programme has helped to bolster their relationships, influence and credibility in the space. BAN also spoke about their historical work on transparency of health budgets in a 5-year project supported by Christian Aid and in partnership with the International Budget Partnership on increased transparency in the national budget process. They suggest that these previous efforts have made it easier to engage with agencies on this PFM project and to respond swiftly and flexibly to emerging changes on the ground. They also acknowledge that

the PFM and other projects have served to strengthen their own internal systems and have become trusted partners with key government institutions. They believe they have also earned their trust with citizens and acknowledged that BAN, CARL, Restless Development and Christian Aid overtime have become household names and are associated with serious work on transparency and good governance and accountability in the country. This has cemented their credibility and legitimacy along with their national profile which has helped their ability to engage effectively with state institutions.

Key Consideration/Implication- CSO-State Distance

To what extent do these relationships create enough distance between CSOs and the state to ensure a healthy balance CSOs can hold the government to account, if and when they are slow to implement reforms that are recommended by the reports?

4.2 LEARNING QUESTION 2: WHAT ARE THE KEY LEARNINGS FOR CITIZEN-STATE ENGAGEMENT AND DISCOURSE ON PFM AND CORRUPTION?

This section of the report aims to draw out lessons on how civil society has been able to engage the state and promote a national discourse on PFM. As was mentioned in the previous section, since the election of president Bio, there has been an expansion of political space for civil society to influence policy decision-making and tackle systemic corruption. The learnings in this section focuses on the efforts of CSOs and state entities to work to address issues of corruption, particularly the proactive opening of civic space by citizens to build a discourse and take action on the evidence from the various reports in the project.

4.2.1 EVIDENCE OF STATE-CITIZEN ENGAGEMENT

- ✓ CSOs provision of technical assistance to the ACC with budget credibility work, tax perceptions findings and co-chairing one of the technical working groups with oversight of the government's Public Financial Management Reform Strategy.
- ✓ 30 Corruption Court cases monitored by lawyer volunteers.
- ✓ At the regional/district level, Restless Development and Christian Aid reached out to 38 key regional NRA employees on the TPS followed by outreach to 888 people to present the report across all districts of the country and agree actions for improvements.
- ✓ Partners have actively and extensively engaged the media, including radio, television and print and social media, with messages on the consortium and key anticorruption products such as the Corruption Perception Survey and Cost of Corruption reports which led to response from Parliament, prompting several radio and television debates.
- ✓ Created links with the Non-State Actors group on PFM and jointly produced a press release on the 2020 budget which contributed to the change in Government.
- ✓ Audit scorecards animation videos published on YouTube for the attention of the public and referenced for accountability of duty bearers.

4.2.2 KEY LEARNINGS

(I) SHIFTS IN POWER, KNOWLEDGE AND ATTITUDES ENABLED BY STRONG RESEARCH EVIDENCE

One of the key features of the project has been the number of high-quality, media friendly research reports that have been produced by civil society partners such as CARL and BAN. Respondents believed that these reports have created a shift in power relations as well as public knowledge and attitudes towards corruption. They argued that the reports were researched by high calibre consultants - for the most part - and generated significant evidence that captured information on the state of corruption in Sierra Leone. Corruption is a hot topic and heart-felt issue in Sierra Leone and matters a lot to the general public. The fact that this is also a high priority for the government has helped open up space for citizens to utilize the evidence and influence the government on these issues. The generation of these reports therefore provided the basis for CSO-led policy and advocacy which has garnered attention at all levels of the society. Public institutions had to listen.

The reports were not only high-quality they were high profile too. As indicated earlier, agencies such as the ACC and the Audit Service put a lot of emphasis on promulgating the reports through the media which meant that there was significant public attention to the reports. The reports were media-friendly in the sense that quotations such as “ Police, Health Centres, Schools and Parliament seen as most corrupt” and “there will be no sacred cows” from the [Corruption Perception Survey](#) led to headlines and soundbites that resonated. It was very clear that these reports did not only present compelling evidence but spoke the language of people about what was acceptable or not in modern Sierra Leone society. Crucially, CARL and BAN in particular argued that the presentation of the report findings through the media sparked a national public debate and dialogue on corruption that was hitherto somewhat suppressed to the private domain.

Another set of reports that provided compelling evidence were the sectoral audit scorecards that provided a synopsis of the issues and recommendations made by the annual Auditor General's report, and whether they've been implemented by the MDAs. They also chronicle what the wasted or lost resources could achieve if they were to be recovered by the Sierra Leone Government. These scorecard reports laid bare the reality of corruption in Sierra Leone and speak powerfully to the country about the true cost of corruption. These reports have made it possible for them to engage state institutions and the wider public in a meaningful way by leveraging the evidence from the report. As a result, a number of public agencies and citizens as well have been able to zero in on the recommendations and explore how they can be taken forward at different levels.

Key Consideration/Implication- Evidence-based advocacy and responsiveness

To what extent is increased awareness, knowledge and evidence, through public reports, sufficient to shift power dynamics between citizens and elite state actors? What are the conditions that allow for research evidence and reports to influence government responsiveness at the highest levels?

“The Speaker of Parliament held a press conference charging that the allegations made in the 2019 Corruption Perception report, and promoted in the media, that Parliament is one of the most corrupt public institutions in the country was ‘treason’ and ‘betrayed the public trust’ and demanding for evidence and proof from the “accusers” Due to public outcry from citizens

(ii) COMMUNITY ENGAGEMENT AND FEEDBACK LOOPS

For the most part, the actions of the PFM programme were targeted at the national level. However, efforts were made by the consortium, particularly through Restless Development (RD), to engage local communities in the conversation on corruption using the reports. One RD staff noted that the Corruption Perception Report opened a space for citizens to give their views and the process of engagement increased their awareness of the state of corruption. This, voice and awareness, combined with evidence in the reports, allowed for a shift in power of communities and civil society more broadly to demand increased accountability of public institutions. Prior to this report process, “people discussed corruption in the dark and as a rumour for fear of repercussion. Now people have the zeal to discuss the corruption that is coming in from Parliament” and elsewhere. Participants noted that once the reports were finished, efforts were made to return to the communities to share the findings of the report and to get their feedback. Closing the feedback loop in this way gave communities a sense that their views were being taken into consideration and that there was space for them to be involved in conversations about reform.

“The project resulted in public officials’ having difficult conversations with the people in public forums. Ministers are being brought in public platforms to face scrutiny, availing themselves is also a shift of political behaviour towards citizens” (FGD Discussion]

Revenue Generation

One of the interesting features of the project was the use of the Tax Perception Survey (TPS) Report to promote revenue generation at the community level. The report provided evidence on the reasons citizens do not pay taxes and their perception of the tax revenue system. This data provided critical insights that enabled the National Revenue Authority (NRA) to understand public attitudes to taxation and to devise strategies to improve revenue generation. Restless Development (RD) led much of the community engagement around taxation. They argued that the report found that there were many geographical areas that were outside the tax net and as a result many small and medium sized business were not paying taxes. Through building community awareness around taxation and highlighting the importance of this to the provision of public services, some participants claimed these activities contributed to broadening coverage of the tax net and increasing revenue intake from 2018 to 2019. There was some observable evidence that the NRA did open new offices in the East of the country as a result of the evidence from the report but there was less evidence to verify that year on year tax increases were as a result of the work linked to the TPS. . The consultant is aware of work being done on the SABI project that provides some good examples of how revenue generation can be enhanced through effective CSO-State partnerships⁴

Key consideration/implication- Community engagement and taxation

What is the potential for community engagement work by CSO to promote revenue generation in participation with state tax compliance agencies (iii) Building public support for reform through media

⁴ [SABI Sierra Leone - Christian Aid](#)

(IV) BUILDING PUBLIC SUPPORT FOR REFORM THROUGH MEDIA

A key strategy within the consortium was to drive up public awareness and engagement on the key products and outputs (reports) of the project. Notably, the key informants from the Anti-Corruption Commission and the Audit Service, who were liaisons to the PFM project, both had communications and public relations remit. This emphasis on public engagement has served to raise the profile of the project and to bring public attention to the issues of corruption. The widespread dissemination of evidence on corruption through the project created a critical mass of public opinion that were already disposed to oppose corruption and heaped some pressure on public institutions to be more responsive on issues of corruption. The mobilization of public opinion through the media has been enabled through active champions such as vloggers and bloggers commenting on the substance of the report in the print, electronic and social media. For example CARL noted that it was the work of one of their bloggers on social media that highlighted the report findings that Parliament was one of the most corrupt government institutions on social media that created the public awareness that caused the Parliament to respond to the report. The findings of the reports also garnered public attention on television, radio and newspaper and galvanized a conversation about the state of corruption in Sierra Leone.

Key Consideration/Reflection- Media engagement and public discourse on corruption

To what extent does highlighting corruption amongst powerful institutions and individuals in the media create a permission structure for citizens to take the conversation forward with reduced risk of backlash from powerful government officials?

4.3 LEARNING QUESTION 3. WHAT DO THE LESSONS MEAN FOR FUTURE PROGRAMME DESIGN, IMPLEMENTATION, MONITORING AND EVALUATION?

This section of the report draws on the political economy context within which the project occurred, the flexible and adaptive ways in which the project has had to adjust to the COVID19 pandemic and considers learnings from the operational delivery of the programme. These are explored with a view on what these mean for future programme design. The project achievements have been impressive given the limited time frame (one year) it had to address issues of corruption and PFM. As we have seen, the political and economic context of the country has driven what has been possible under the project. The project participants and stakeholders provided some examples and reflections of how they have had to navigate political economy conditions

4.3.1 POLITICAL ECONOMY AND ADAPTABILITY OF THE PROJECT

Project participants agreed that the project was highly adaptable to the political economy conditions within the country. They argued that while a formal political economy analysis was not done at the start of the project, the partners are very attuned to the changing political and economic dynamics of the country and were able to see the opportunities and challenges for doing effective PFM work. They cited two examples for this. One was the backtracking of Parliament's opposition to the Corruption Perception Survey and the other was the advent of the COVID19 Pandemic in the country.

In the case of Parliament's opposition to the report, they believe they were able to leverage public support for anti-corruption measures through strong community and media engagement, using traditional and social media including blogging, community radio, television and newspapers. The public sentiment and outcry from the citizenry made clear that they would not accept the platitudes and posturing from Parliament. This led to the Parliament accepting that people's perception of them was important. As a representative from CARL said, "the ACC Commissioner pointed out that the report may be about perceptions, but the perception can be close to reality" so it needs to be taken seriously. The example of Parliament's objection to the report demonstrates evidence that there is still significant resistance within some parts of government to reform. The Audit Service indicated that they have had difficulty engaging some MDAs and their Integrity management Committees to address issues. This highlights the need to carry out a meaningful political economy analysis to ascertain where there may be incentives to resist reform and build transparency across state and other areas of society.

The COVID19 pandemic also affected the programme. The project has had to adapt and adjust to the restrictions that limited gatherings and affected community engagement processes. These changes required adaptive and flexible management that was sensitive to the local context. Nonetheless, the project was able to achieve significant results during the associated lockdown.

4.3.2 COVID19 ADAPTATION ACHIEVEMENTS

- ✓ The consortium advocated, along with other CSOs, against the constitutional instrument for the Corona fund which disregards all financial management Acts such as the PFM Act and the Public Procurement Act, by engaging the GoSL, media and the citizenry on AYV TV and via press releases. The instrument never made it to Parliament.
- ✓ The Consortium pushed back on changes to the Presidential Imprest Fund that would not allow expenditures without giving an account. This proposed change was rescinded.
- ✓ Consortium partners participated in various coordination meetings at national and district levels, and radio talk shows with other CSOs, Covid-19 response Coordinators and ACC on accountability and transparency in the COVID19 response.
- ✓ Restless Development signed an MoU with the ACC, aimed at promoting transparency in the Covid-19 response.
- ✓ Consortium produced the first "Revenue Analysis Report" –tracking the impact of COVID-19 on revenue generation, and the "Tracking of COVID-19 Income and Expenditure" report
- ✓ Joint CARL and ACC COvid-19 Accountability and Transparency Taskforce set up by the Anti-Corruption Commission.

The second adaptation that was required by the project was in relation to the COVID19 pandemic. Respondents suggested that when the pandemic hit, it became difficult to engage with communities and some stakeholders. Consequently, they had to take two actions:

(i) Intensify their online and media engagement on corruption

The project took advantage of the fact that much of the public engagement was being driven online

through social media and the traditional media. As a result it was possible to continue disseminating information and messages from the reports as well as on corruption more broadly.

(ii) Change project focus to align with emerging Covid-19 PFM work and Government's COVID-19 Response

Respondents highlighted that they were able to pivot and redirect towards a focus on the COVID19 response and the management of emergency funds. This became a natural and strategic shift for the project as memories of the Ebola Emergency Funds and related corruption was something that the media and the public were not able to tolerate again. In fact, CARL is currently pursuing a case before the ECOWAS Court challenging that some funds were being used inappropriately under the Ebola Fund. As such the ACC set up a Transparency Task Force on the use of the COVID19 Fund and so the Consortium was invited to be part of the taskforce. One of the key results that emerged from this process was to halt the efforts of Parliamentarians to remove the PFM guidelines that would enable greater scrutiny of the fund. BAN undertook a lead on an income and expenditure report of the COVID19 Fund to highlight how the monies were used and for citizens to have an informed view and to combat rumours of expenditures. At the time of interview this report was not ready but there is a sense that there is public demand for this data.

Despite not having done a PEA there is evidence that the project stakeholders were politically savvy and were able to identify appropriate activities that were in line with the project activities. They expressed appreciation to the donors for the flexibility that allowed them to make the shift while maintaining an equally strong focus on corruption during the pandemic.

(iii) Civic Space and COVID19

Respondents felt that the COVID19 pandemic threatened civic space. They argued that if it wasn't for the vigilance of the PFM project and the work of other CSOs the government may have sought to remove all the PFM laws that protect emergency funding. They noted that a bill was being brought to Parliament that would have given the government free reign to spend the Corona Fund without oversight of the funding. This suggest that there is still a desire on the part of some parliamentarians to reduce the space for civic engagement as this would give them the latitude to continue with unaccountable budget practices but that the invigorated civil society will not allow that to happen

Key Consideration/Implication- Realtime PEA and Programme Management

It is possible to interact and respond in real time to political economy conditions if programme implementers are politically savvy and can manage risks and opportunities for improved governance.

4.3.3 KEY CHALLENGES, SUCCESSES AND LEARNING EXPERIENCED IN PROGRAMME DELIVERY

The challenges of setting up and delivering the project had its own set of dynamics. The context was ripe for a project of this nature and the donor and Consortium were responsive to this and managed to get a well-timed and relevant project in place. Some of the key operational challenges and successes are outlined here.

A) CHALLENGES

INCEPTION AND PROGRAMME SET UP

Members of the programme management team felt that there was a short time period available for the project set up. They agreed that a particular moment of opportunity was seized by FCDO in contracting for this project. This however necessitated a short inception and required key partners to hit the ground running. It also took time to build the right team and Christian Aid's consortium management team worked hard to support the consortium members to get an efficient, gelled and agile operation in place. As noted in the quarterly reports, the team went all out to generate the deliverables in a short time period.

PROJECT SPREAD

While the initial outputs and deliverables remained fixed, the project extended its reach and influence with Civil Society and key stakeholders at regional and national levels. For example, the Transparency and Accountability Committee of Parliament requested more work and engagement related to the Budget Credibility Report. This increased strain on the programme to be responsive and proactive when opportunities for change arose.

B. SUCCESSES

As the consortium reached out, they linked with other groups, for example the Non-State Actors group with whom they produced a press release on the 2020 budget. This contributed to a change in government policy on the unaccountable Imprest Account for presidential travel. So the pressures on the project to deliver to time became very great and while there has been flexibility in FCDO's management of this contract, and with Covid effects, the project was running to extremely tight timescales. The range of outputs expected from FCDO were delivered and the full range of deliverables helped to establish the reputation of the project.

Technical support was provided by the Consortium Team where required and this had a positive effect of building consortium relations.

C. LEARNINGS

For future designs it will be crucial to build in flexible technical capacity in the core consortium management to enable it to respond adaptively to new demands that may arise for further engagement as a result of the effects of programme success in creating greater demands on the consortium partners' time. It would also be important to ensure flexibility of budget and deliverables to allow for political economy changes, expanded scope, successes requiring new and unforeseen relationship development. Due to the short project period, and the flexible and adaptive nature of the project, more opportunity for real time PEA reviews, reflection on changing contexts and adaptive planning is necessary. The scope of engagement can expand and with it the pressures on the project to respond. An adaptive model for partner engagement, granting, and technical assistance would ease some of the reported pressures on the consortium team and partners.

5. ANALYSIS AND DISCUSSION

This section of the report seeks to hone in a bit more on some of the key considerations and implications that have been highlighted throughout the paper. Due to space in this report these issues will be very briefly elaborated and the hope is that they will present key questions and check points when considering future programmes of this nature. Additionally, this section will use a few key constructs and elements of the CIPFA Whole Systems Approach (WSA) to further reflect on how the project contributed to these key PFM areas and what has been learnt.

5.1 CONSIDERATIONS AND IMPLICATIONS

5.1.1 POLITICAL ECONOMY AND REFORM

Consideration: How conducive do the political economy conditions need to be in order to obtain responsiveness and institutional reform?

The political context in Sierra Leone is currently conducive to addressing corruption largely due to the political will demonstrated by the President. CSOs have been able to ride on the wave of this new approach. Political economy conditions however can change quickly. For example, the quest for a second term in power could mean that perverse political donors and actors could put pressure on the president to make special exceptions that compromise the goodwill of the country towards root out corruption. This question is pointing to what happens in these circumstances, when the context changes, or indeed in other countries where these political economy conditions do not exist. What types of strategies may need to be employed to ensure effective engagement, or disengagement, with corrupt institutions including the government, and to what extent should this be built into PEAs and programme designs.

5.1.2 SUPPORTING THE STATE, LEVERAGE AND ACCOUNTABILITY

To what extent does assisting the state to deliver on its activities create strategic leverage and what impact does this have on CSOs being able to hold the government to account?

A number of the products and reports delivered under the project were products that would have ordinarily been delivered by the participating institutions for example the Cost of Corruption Report- which was last done in 2013. The consortium assisted the government to produce this as it was aligned with both the strategic objective of the project and that of the government's. This appeared to have provided significant leverage to the Consortium and CSO groups as it gave them a stake in the report and the conversation. Does aligning and supporting the government in this way create leverage or is there a risk that it compromise the space for accountability which the next consideration also explores.

5.1.3 CSO-STATE DISTANCE

Consideration: To what extent do the relationships between CSOs and state institutions create enough distance between CSOs and the state to ensure a healthy balance CSOs can hold the government to account, if and when they are slow to implement reforms that are recommended by the reports?

Much of development practice today emphasizes the importance of collaboration with the state and other political elites in order to address the pressing challenges of injustices and inequities. There is

evidence⁵ that sometimes civil society actors can inadvertently reinforce elite domination and accomplish the goals of the elites without significant political or financial cost rendering civil society challengers politically irrelevant. There can sometimes be a naive sense on the part of civil society that power is neutral and that their participation is inherently good. This often manifests itself as elite⁶ capture where co-optation. While the evidence on whether co-optation actually happens that much in practice is mixed, it nonetheless remains something that civil society needs to be mindful of.

5.1.4 EVIDENCE-BASED ADVOCACY AND RESPONSIVENESS

To what extent is increased awareness, knowledge and evidence, through public reports, sufficient to shift power dynamics between citizens and elite state actors? What are the conditions that allow for research evidence and reports to influence government responsiveness at the highest levels?

The programme emphasizes the importance of evidence-based advocacy as a central strategy for achieving the aims of the project. There is growing consensus in the sector that while evidence-based advocacy is important for getting technocrats and bureaucrats in government to engage, it is not necessarily sufficient for policy making. Duncan Green et al.⁷ notes that policymaking is rarely 'evidence-based'. Rather, policy can only be strongly evidence-informed if its advocates act effectively. Policy theories suggest that they can do so by learning the rules of political systems, and by forming relationships and networks with key actors to build up enough knowledge of their environment and trust from their audience". This raises the question of whether the influences under the project have partly been because of the political networks and influence that CSO actors employed or whether the results achieved were primarily due to the power of evidence-based report and advocacy.

5.1.5. COMMUNITY ENGAGEMENT AND TAXATION

What is the potential for community engagement work by CSOs to promote revenue generation in participation with state tax compliance agencies?

Bringing the role of taxes into the conversation on good governance and public financial management is significant. This has the potential to strengthen the social contract and improve civic participation in public budgets and service delivery planning. For this to take place, evidence⁸ suggests that building trust in the taxation system and showing tangible evidence of how services are provided by taxes is crucial to securing sustainable compliance. Increased compliance however should open up the space for citizens to have greater scrutiny of public resources and exercise their right to see how their tax dollars are being spent. Great care still must be taken to suggest that citizens do not have a right to public services if they do not pay taxes, as citizenship rights are not only contingent on the payment of taxes. Citizens compliance with the law, being good citizens and volunteering are critical aspects of good citizenship and the building up of a safe and stable society necessary for economic growth. Future programming on these would need to take these into consideration. This is a promising area of practice and this project has provided some insight into the potential for this type of programming

⁵ <https://www.tandfonline.com/doi/abs/10.1080/13510347.2017.1373096>

⁶

https://www.researchgate.net/publication/303695471_Towards_a_More_Nuanced_Theory_of_Elite_Capture_in_Development_Projects_The_Importance_of_Context_and_Theories_of_Power

⁷ <https://www.nature.com/articles/s41599-018-0176-7>

⁸ <https://blogs.worldbank.org/governance/enforcement-facilitation-and-trust-why-pay-taxes>

5.1.6 MEDIA ENGAGEMENT AND PUBLIC DISCOURSE ON CORRUPTION

To what extent does highlighting corruption amongst powerful institutions and individuals in the media create a permission structure for citizens to take the conversation forward with reduced risk of backlash from powerful government officials?

The project has been successful in maintaining a high profile in the media. It has raised the awareness of citizens on the state of corruption in Sierra Leone and named some of the offending institutions. This has promoted a national conversation through different parts of the traditional and new media. As indicated, some participants in the FGDs highlighted that speaking about corruption and going as far as naming individual and institutions was relegated to private discussions and rumouring. It appears that the public conversation that the project has facilitated and the acceleration through social media, blogging, radio and television has allowed people to speak freely about it without the risk of backlash. This could be a useful strategy in future programme designs by having the media play a more central role in driving the public discourse on sensitive issues.

5.1.7 REALTIME PEA AND PROGRAMME MANAGEMENT

It is possible to interact and respond in real time to political economy conditions if programme implementers are politically savvy and can manage risks and opportunities for improved governance.

Recent evidence papers⁹¹⁰ and reviews in the area of governance and social accountability have highlighted the importance of context and the role of political economy analysis in supporting responsive and adaptative programming. PEAs can often be time consuming and costly and there is consensus that a more applied, real time model is required to make it effective and less of a report. It has been notable how politically savvy civil society actors, as seen in this consortium, have been able to navigate the choppy political space and power dynamics in order to respond to changes in the context without the benefit of a formal PEA. The question being raised here is whether investments in PEA as we are used to them are as critical as we think or whether a more intentionally reflective space where actors can calculate appropriate responses that are required is sufficient. That said, a formal PEA, if and when done well, can provide critical incites into the incentives that are sustaining corrupt behaviour and can provide nuances strategies for addressing and responding to the dynamics of context.

5.2 WHOLE SYSTEM APPROACH (WSA) ANALYTICAL FRAMEWORK

The WSA is being used to provide a set of higher-level lenses through which to analyse the learnings from the project. As indicated in the methodology section, not all the elements of the framework are being used for this analysis. This is also a very crude analysis and the elements of the framework are being used as guideposts for the nature of contributions to PFM outcomes and learning. Before carrying out the analysis, a few definitions for the various components of the framework are outlined below

⁹ https://www.itad.com/wp-content/uploads/2017/07/SummaryFindings_Briefing_2-v7-high-res.pdf

¹⁰ <https://gpsaknowledge.org/wp-content/uploads/2014/09/Social-Accountability-What-Does-Evidence-Really-Say-GPSA-Working-Paper-1.pdf>

Fig 4. WSA Analytical Table

Relevant elements of the WSA	How the Project contributed	What was learnt
<p>Strategy and planning The [institutional and planning] processes that set the direction for the activities of financial management, in the short, medium and longer term, and the frameworks within which overall financial performance is managed</p>	<p>There is some evidence that the SLPFM contributed to improving strategy and planning within the Anti-corruption Commission and National Revenue Agency. The ACC was able to use the Cost of Corruption Report and the Corruption Perception Survey to work with the Internal Management Committees in MDAs as well as the T&A Committee of Parliament to monitor and implement reforms. The NRA was able to use the Tax Perception Report to inform the coverage of areas and established an outpost in the East that allowed it to collect more taxes</p>	<p>The project highlights the importance of generating policy-relevant evidence that can help technocrats, bureaucrats, and policymakers in planning and decision-making. Some of these reports would ordinarily be commissioned by the government which means that there was a need for the information and as such there was good uptake of the results.</p>
<p>Scrutiny The scrutiny of PFM processes, outside executive responsibility, are an important part of overall checks and balances and a way of enabling the citizen to [examine financial management] and for their voice to be heard by executive authority</p>	<p>CSOs partnering with parliamentary oversight bodies as well as the ACC and Audit service are great examples of processes that enable public scrutiny. The sharing of information on waste and corruption through the sector audit scorecards and budget credibility reports made it clear how much money could have been saved or used for other purposes if there was full accountability for those public resources. The availability of these dollar figure losses with offending agencies in the public and social media meant that there was increased scrutiny by the media and general public on how resources are being managed or mismanaged. The presence of court monitors in the Anticorruption Court monitoring how cases are being handled by the judiciary are good examples of scrutiny</p>	<p>The partnership between CSOs and oversight bodies can create positive incentives for anti-corruption. Published information on the management of public finances is crucial to enforcing scrutiny of institutions. The availability of data and public interest in corruption can lead to increased vigilance on the part of citizens and increased scrutiny of public institutions. The presence of court monitors demonstrated that there is a role for civil society in the monitoring and oversight of how the judiciary handles cases of corruption. While there is scope to strengthen this under the project it was a useful innovation that should be encouraged</p>

<p>Transparency</p> <p>[Focuses on and promotes] accountability to the public, who have an interest in knowing how their taxes are being spent, codifying standards and creating common concepts across the PFM architecture enabling information to be aggregated, exchanged, devolved, compared and interpreted</p>	<p>The national level engagement in the media by all levels of the society on the corruption discourse is one evidence of public interest in knowing how their taxes are being spent. This was catalysed in the first place by the publication of high quality information about the cost of corruption and audit scorecards that show the performance of various agencies in relation to their stewardship of public resources. The President of the country has been providing leadership on corruption which provide an authorizing environment for transparency to at least be encouraged. Crucially the partnership between CSOs in the Consortium and Anti-corruption agencies are building up new norms and protocols for public scrutiny</p>	<p>The push back by the Parliament on the CPS which pointed out that they are perceived as one of the most corrupt institutions is a classic example of the resistance to the free flow of corruption data that can happen when institutions get called out or are exposed. The ACC told that there is significant resistance in some MDAs to the use of the Audit scorecards to improve standards of transparency and ensure that funding is recovered where there has been graft or waste. The partnership between civil society and Anticorruption agencies appear to have a positive effect in opening up the space for greater sharing of information by MDAs</p>
<p>Stakeholder reporting-</p> <p>[Promotes] accountability by ensuring that key institutions and groups are able to report on the use of public funds and to highlight discrepancies between the intent and actual use of funds. This can involve both internal and external [civil society, media and private sector] audit groups can play a role</p>	<p>The budget credibility report and the audit scorecards were possibly the best examples of this in the project.. The scorecards examine the budgets that were awarded for specific projects and what was actually spent or wasted. The Corruption Perception Survey, whilst not explicitly auditing the use of funds did report on institutions that are believed to be corrupt based on popular perceptions of citizens. These reports sponsored by Civil society represented power stakeholder reports that called into questions how public funds are being utilized. In any subsequent iteration of a programme of this nature, the use of budget tracking, public expenditure tracking and participatory budgeting processes could help deepen this area of work</p>	<p>Engaging civil society, media and other stakeholders in the process of monitoring and reporting on the use of public funds and exposing corruption, real or imagined, can help to create disincentives for graft and corruption. Monitoring reports need to have the buy-in of state entities, especially anti-corruption agencies that have an interest in addressing corruption. Parliament responding to the Corruption Perception Survey Report is a powerful example of how other parts of society can play a role in holding public institutions to account. For this level of CSO engagement it is clear that an authorizing and enabling environment is key and this is present in SL</p>

6. RECOMMENDATIONS AND CONCLUSION

PFM projects are becoming more prominent in mainstream development work and within the wider governance and accountability space. These projects have the potential to affect the structural barriers to efficient service delivery because they address issues at the heart of public budgets and finances and challenge systemic corruption. This small project has demonstrated the scope and capacity for influencing change at the national and subnational levels.

The results generated from this project as captured by narrative reports and the testimonials from project participants suggest that the project has outperformed its objectives and has had an indelible impact on the public discourse on corruption. This learning report has captured the main reasons given by project participants for its success. Some of the key learnings include; the political will to address corruption, early engagement with key state institutions and leveraging high quality evidence with a strong media strategy. Having reviewed the evidence from this project, the following recommendations are being proposed for the design of future programmes:

1. **Conduct a detailed power and political economy analysis** to better understand the incentives that sustain endemic corruption and the barriers or opportunities that could emerge to block or enable heightened civil society scrutiny.
2. **Engage a wider set of state actors beyond the main anti-corruption agencies** Despite their centrality and value to the process, such as the Anti-corruption commission, Audit service and Anti-Corruption Court. There was some productive engagement with Ministries, Department and Agencies (MDAs) and their internal audit committees, these types of structures within the MDAs are critical.
3. **Complement a national media strategy with a more intensive community engagement strategy-** the project had a unique national level profile and efforts were made to support consultations and community engagement. There appeared to be scope however to deepen this engagement in building rights awareness and facilitation collective action at community level to address corruption.
4. **Explore the use of participatory budget accountability tools such as public expenditure tracking surveys (PETS), budget tracking or participatory budgeting** to enable more active monitoring of public budgets by CSOs and citizens more broadly.
5. **Deepen community engagement** by opening up space beyond the publications and reports for citizens to engage with local authorities with the opportunity to monitor and scrutinize budgets.
6. **Ensure that any effort to promote revenue generation is balanced with an equal emphasis on creating space for citizens to demand or claim their rights and entitlements.** Whilst the project had a notable focus on revenue generation through the work around the Tax Perception Report, it is not clear how much emphasis was put into opening up and creating space for local communities to demand budget transparency and demand critical services from duty bearers.
7. **Connect court monitor reports with media strategy to expose breaches in the management of corruption cases in order to strengthen public support for accountability-** The work of the court monitors appear relatively low profile and it has been clear from this learning report process how their work is serving to strengthen accountability around corruption cases

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ANNEX 1: SUMMARY OF RESULTS AND ACHIEVEMENTS

Learning domains	Results and Achievements
<p>Accountability of social/PFM processes and Institutions</p> <p>(WSA: strategy and planning, transparency)</p>	<ul style="list-style-type: none"> • High level engagement of key national-level anticorruption institutions such as the ACC, NRA, T&A Committee of Parliament • High quality, influential evidence reports on corruption, taxation and revenue generation produced • Signing of an MOU between the consortium and the T&A Parliamentary Committee to support their work on MDA Oversight /monitoring, and to provide technical support to improve the work of the committee. • Provision of technical assistance, to the ACC with budget credibility work, tax perceptions findings and co-chairing one of the technical working groups with oversight of the government’s Public Financial Management Reform Strategy • 30 Corruption Court cases monitored by lawyer volunteers • The ACC has held two meetings with other organizations on the reports to address some of the findings, including heads of MDAs. • Budget Credibility Report produced and the high-level findings have been presented to parliament • The NRA responded positively to the tax perceptions report and gave their follow up actions against each of the recommendations in the report e.g. to improve public education on penalties • At the regional/district level, Restless Development and Christian Aid reached out to 38 key regional NRA employees on the TPS followed by outreach to 888 people to present the report across all districts of the country and agree actions for improvements. • Tax waiver policy paper gained acceptance and elements of it incorporated by the Ministry of Finance into the national tax waiver policy • The MoF has done a second draft of the tax waiver policy including recommendations from the policy paper presented to them by the consortium, with commitments to further • Both MoF and NPPA wrote to the Attorney General expressing their non-approval The MOF and NPPA are now using the PFM and NPPA Acts in the management of COVID resources.

<p>Deepening of citizen-state engagement and discourse on PFM and corruption</p> <p>(WSA- Scrutiny, stakeholder reporting, transparency, capacity building)</p>	<ul style="list-style-type: none"> • Partners have actively and extensively engaged the media, including radio, television and print and social media, with messages on the consortium and key anticorruption products such as the Corruption Perception Survey and Cost of Corruption reports which led to response from Parliament, prompting several radio and television debates • Created links with the Non-State Actors group on PFM and jointly produced a press release on the 2020 budget which contributed to the change in Government policy on the unaccountable imprest account for Presidential travel. • The consortium presented the results of the corruption perceptions survey and costs of corruption report to the ACC commissioner and full management team. • Audit scorecards animation videos published on YouTube for the attention of the public and referenced for accountability of duty bearers. • Key findings of the Corruption Perception Survey shared via radio, TV and text messaging to 450,000 subscribers across the country by mobile network providers (Africell and Orange). • Restless Development Field Officers (FOs) and interns engaged with DiCoVERCs during meetings, and citizens via radio, to share information on simplified laws, revenue analysis in light of Covid-19, the two corruption reports and the budget credibility report. • The Simplified PFM Laws has been finalized, and has been disseminating to DiCoVERCs to guide procurement during the response.
<p>Project Adaptations/ Support</p> <p>(transparency, scrutiny, standards)</p>	<ul style="list-style-type: none"> • The consortium also advocated, along with other CSOs, against the constitutional instrument for the Corona fund which disregards all financial management Acts such as the PFM Act and the Public Procurement Act, by engaging the GoSL, media and the citizenry on AYV TV and via press releases. The instrument never made it to Parliament • Consortium partners also participated in various coordination meetings at national and district levels, and radio talk shows with other CSOs, Covid-19 response Coordinators and ACC on accountability and transparency in the COVID19 response • Restless Development has signed an MoU with the ACC, aimed at promoting transparency in the Covid-19 response. • Consortium produced the first “Revenue Analysis Report” –tracking the impact of COVID-19 on revenue generation, and the “Tracking of COVID-19 Income and Expenditure” report • Joint CARL and ACC COvid-19 Accountability and Transparency Taskforce set up by the Anti-Corruption Commission.

<p>HIGER LEVEL OUTCOMES</p>	<ul style="list-style-type: none"> • Acceptance of the Revenue Analysis by the MoF and NRA, and their use of the analysis as a guide to devise strategies to hit the 2020 GDP domestic revenue contribution target. • Contribution towards improving government’s attitude towards adopting evidence-based recommendations from CSOs to improve revenue generation and public financial management. • Contributed significantly towards efforts to prevent a repeat of the mistakes around the management of response funds and other resources as was seen during the Ebola crisis. • Corruption Perception Survey report generated new momentum across the country and beyond, with citizens engaging with the findings of the report and utilizing the platforms to reinforce their perceptions. • Consortium has been able to maintain a national conversation on corruption through blogs, social media platforms, findings and recommendations from reports earlier completed allowing citizens to ask questions and holding duty bearers to account
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ANNEX 2: CASE STUDY: THE CITIZENS PERCEPTION SURVEY – REACTION BY PARLIAMENT AND CSOS CALL FOR ACCOUNTABILITY

Chinsia Pascho- Author

Parliament's Reaction

When the CPS findings showed that citizens perceived parliamentarians as the second most corrupt set of persons in Sierra Leone, the speaker of Parliament, Hon Dr. Abass Chernor Bundu held a press on the 30th September to reject the findings of the report and to place the burden of proof on the authors of the report – the CSOs. In his statement, he clearly stated that parliament is 'not a corrupt institution let alone the second most corrupt institution' challenging the 'veracity of all publications that assert to the contrary'. He referred particularly to the allegations made in the 2019 Corruption Perception Report published by the PFM (CARL led on the CPS work) and also referred to similar allegations contained in a 2020 Report by the Institute of Governance Reform, funded by the Afro Barometer Institute and the Ghana Centre for Democratic Development. He said that the Parliament of Sierra Leone is the 'supreme legislative body in Sierra Leone that is vested with authority by the 1991 constitution of Sierra Leone'. He likened the charge of corruption allegation to 'treason; betraying public trust' and demanded for evidence and proof from their accusers. He registered utmost objection to the allegations of corruption on the following grounds:

1. Surveys lacked substance based on public perception and not reality.
2. The perception was from only a very few people residing mostly in urban areas and not reflecting the 'multitudes' in the rural areas.
3. The few people engaged in the urban area were only 2,619 in the case of CARL and only 1,200 in the case of IGR.
4. Members of parliament are neither vote controllers nor responsible for the development of their constituencies.
5. Parliament's rules and practice do not allow for 'canvassing of MPs by Presidential Nominees' during 'confirmation hearings and subsequent approval by the plenary of parliament'

In his statement, he mentioned that Hon. Moiwo Hindolo Gevao, erstwhile Chairman of the Parliamentary Legislative Committee of Parliament and Human Rights Committee during an interview on the BBC Focus on Africa on 9 September 2020, alleged that there were corrupt practices in Parliament as alleged by CARL. The speaker of the House mentioned that when Hon Gevao was questioned by the ACC, he failed to produce evidences related to the corruption allegations. He mentioned that the ACC has requested for the public to come forward with evidences of acts of corruption. The Speaker said the action of Hon Gevao was a 'great affront to the image and dignity of Parliament' putting him in a position that is 'prima facie in gross violation of his responsibilities to Parliament under the provisions of Section 97 of the Constitution of Sierra Leone for which appropriate disciplinary action is currently under contemplation'. The Speaker emphasised that following the CPS, he did an interview with BBC in which he expressed shock and consternation over such corruption allegations. He also mentioned that parliament had established an ad hoc committee to undertake such investigation that does not affect the one done by the Committee on Ethics and Privileges.

Later, Hon Gevao was suspended from parliament and made to face the Parliamentary Committee on Ethics and Privileges for further investigation.

Hon. Moiwo Hindolo Gevao

On 20 October 2020, a motion was moved in parliament for Hon Gevao and his colleagues to be referred to the Parliamentary Committee on Ethics and Privileges and suspended from all parliamentary committees. On that move by parliament, Hon Gevao reacted that he had no remorse or regret saying that parliament was corrupt. He affirmed, 'I did say so and I stand by my statement. That is my view and perception, or opinion that there is corruption in Parliament. I will not change this statement for anyone'.

CSOs call for accountability

Institute for Governance Reform condemned the reaction of parliament in rejecting the report and in suspending Hon Gevao for publicly agreeing with the findings of the report. Other CSOs called for investigation into the alleged corruption within parliament while reproving parliament for its negative reaction to the report and punishing one of its own who affirmed that there are corrupt practices in parliament. One prominent voice was the Human Rights Defenders network. Another strong voice of condemnation for parliament's negative reaction was from the National Grand Coalition (a political party), with representation in parliament.

Parliament has since been engaging with the various stakeholders on the report and reached out to the consortium members for a more constructive dialogue on the findings of the report. So far, no action has been taken against any partner agency of the consortium or its staff.