

Local Governance and Accountability in Africa

Insights from Guinea, Burkina Faso and Rwanda

PART III: CASE STUDIES OF GOOD PRACTICES

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Table of Contents

ACKNOWLEDGEMENTS	1
1. INTRODUCTION	1
2. PLANNING.....	2
2.1 CASE STUDY 1: LOCAL GOVERNMENT-CITIZEN DIALOGUE FOR DEVELOPMENT PLANNING (TIMBI MADINA, GUINEA)	2
2.1.1 Context.....	2
2.1.2 Strategy	3
2.1.3 Results.....	3
2.1.4 LOGTAF A Evaluation	4
2.2 SNAPSHOT 1: MUNICIPALITY DAYS (KOPE, BURKINA FASO)	5
2.3 SNAPSHOT 2: JOINT ACTION DEVELOPMENT FORUM (RWANDA).....	5
3. BUDGETING.....	7
3.1 CASE STUDY 2: IMPROVING FINANCIAL ACCOUNTABILITY (SABADOU BARANAMA, GUINEA).....	7
3.1.1 CONTEXT.....	7
3.1.2 Strategy	7
3.1.3 Results.....	7
3.1.4 LOGTAF A Evaluation	8
3.2 CASE STUDY 3: CIVIL SOCIETY PARTICIPATION IN TAX COLLECTION (FADA, BURKINA FASO).....	9
3.2.1 Context.....	9
3.2.2 Strategy	9
3.2.3 Results.....	10
3.2.4 LOGTAF A Evaluation	10
3.3 SNAPSHOT 3: IMPROVING REVENUE COLLECTION THROUGH COMPETITION (MITTY AND KOUROUSSA, GUINEA) ..	11
4. PROCUREMENT	12
4.1 CASE STUDY 4: COMMUNITY PROCUREMENT PLAN (RWAMAGANA, RWANDA).....	12
4.1.1 Context.....	12
4.1.2 Strategy	12
4.1.3 Results.....	13
4.1.4 LOGTAF A Evaluation	13
5. SERVICE DELIVERY.....	16
5.1 CASE STUDY 5: WATER USER COOPERATIVES (KAYONZA, RWANDA)	16
5.1.1 Context.....	16
5.1.2 Strategy	16
5.1.3 Results.....	17
5.1.4 LOGTAF A Evaluation	17
5.2 CASE STUDY 6: CONFLICT MANAGEMENT COMMITTEE (KINDIA, GUINEA).....	18
5.2.1 Context.....	18

5.2.2	Strategy	18
5.2.3	Results	19
5.2.4	LOGTAF A Evaluation	19
6.	MONITORING AND EVALUATION	21
6.1	CASE STUDY 7: OPEN MIKE ON AIR (KOUROUSSA, GUINEA)	21
6.1.1	Context	21
6.1.2	Strategy	21
6.1.3	Results	21
6.1.4	LOGTAF A Evaluation	21
6.2	CASE STUDY 8: COMMUNITY RADIO AS A TOOL FOR SOCIAL MONITORING (KOUDOUGOU, BURKINA FASO)	22
6.2.1	Context	22
6.2.2	Strategy	23
6.2.3	Results	23
6.3	CASE STUDY 9: IMIHIGO – KAYONZA, RWANDA	23
6.3.1	Context	23
6.3.2	Strategy	23
6.3.3	Results	24
6.3.4	LOGTAF A Evaluation	24
7.	AUDIT	26
7.1	CASE STUDY 10: SOCIAL AUDIT BY YOUTH ASSOCIATION (SOUGUETA, GUINEA)	26
7.1.1	Context	26
7.1.2	Strategy	26
7.1.3	Results	26
7.1.4	LOGTAF A Evaluation	26
8.	COMMON FACTORS UNDERLYING THE EMERGENCE OF GOOD PRACTICES	28
8.1	A CAPABLE, WILLING AND HARMONIOUS LOCAL GOVERNMENT	28
8.1.1	Local Leaders’ Capacity	28
8.1.2	Political Will	28
8.1.3	Council Harmony	28
8.2	COHESIVE AND DYNAMIC CIVIL SOCIETY	28
8.2.1	Social Cohesion	28
8.2.2	Dynamic Civil Society	29
8.3	EXTERNAL PARTNERS’ SUPPORT	29
8.4	CONCLUSIONS AND RECOMMENDATIONS	29
	ANNEX 1: LOGTAF A EVALUATIVE FRAMEWORK - GUINEA	32

1. INTRODUCTION

The third and last objective of the LOGTAFAs project was to study good governance practices implemented by local governments in planning, budgeting, procurement, delivery, monitoring and evaluation, and audit in the three pilot countries. Good governance practices were evaluated using an evaluative framework focusing on accountability (participation, transparency and responsiveness), socio-economic impact, innovation, and sustainability.¹

The LOGTAFAs EF enabled the identification of good governance practices in most decision making processes in the three countries in this study. In general, good practices were mainly found in the planning, budgeting, and service delivery processes. Good practices in procurement, audit, and monitoring and evaluation were less frequent. The study showcases the 10 most remarkable practices across the six decision making processes. All these practices have scored at least 70% on the LOGTAFAs EF, with a minimum score of 50% for each of the four aspects of good governance.

¹ The LOGTAFAs Evaluative Framework is presented in detail in PART II of the LOGTAFAs Report. The EF designed for Guinea can be found in Annex 1 of this report.

2. PLANNING

In all three countries, local governments follow a participatory approach to development planning. The extent of citizen participation varies from country to country, and from collectivity to collectivity. Citizen involvement in the planning process is particularly high in Rwanda where citizens are actively involved at each step of the process through the CDCs (*Ubudehe* process, described in Part I). In Guinea, the Code requires local governments to inform citizens and consult them on the socio-economic diagnosis and the draft Local Development Plan (PDL). In practice, local governments generally comply with these obligations, especially in rural areas where the participatory planning approach is led by the *Programme d'Appui aux Communautés Villageoises* (PACV). In Burkina Faso, the planning document (PDC) is conceived by specialized consultancy firms that work with ad hoc municipal commissions and with limited involvement of the local population.

Although participatory planning generates appealing development plans, endorsed by the people, there is often a lack of alignment between the plan and available funds. As a result, local development plans end up looking more like wish lists than programmatic documents, leading to popular frustration when expectations generated by the participatory process are not met due to insufficient resources.

Good practices in planning identified by this study go beyond information and consultation. They consist of the formal establishment of a constructive and permanent dialogue between local government and civil society. Citizens are not only invited to give their opinion on local development needs and priorities; they also actively partner with the local government to plan, coordinate and support activities in full awareness of available financial resources. We present the case of a successful local government-citizen dialogue for development planning in Timbi Madina (Guinea) and a snapshot of two similar initiatives in Burkina Faso and Rwanda.

2.1 CASE STUDY 1: LOCAL GOVERNMENT-CITIZEN DIALOGUE FOR DEVELOPMENT PLANNING (TIMBI MADINA, GUINEA)

2.1.1 Context

The CRD of Timbi Madina is characterized by strong social cohesion and a high level of citizen engagement in local affairs. Timbi Madina does not benefit from any external support. Therefore its growth depends entirely on local initiatives. One of the CRD's main strengths is not as much its capacity to mobilize local resources (through taxes) as its ability to involve citizens and associations in managing local development.

The CRD is the host of about 50 CSOs including producer, farmers, youth and workers' associations. In addition, Timbi Madina experiences a high emigration rate. About 25 percent of its citizens live outside the CRD. Those emigrants are also organized into an association called "*Association des Ressortissants*" ("Association of Citizens"). The association mobilizes funds among its members to invest in their home villages.

However, multiple and uncoordinated interventions by the *ressortissants* and local CSOs generated uncoordinated development in the CRD. People in Timbi Madina used to invest in their own districts, bypassing CRD authorities. Though some projects were praiseworthy, they failed to take into account the CRD and deconcentrated services' priorities. Individual initiatives also used to circumvent formal procedures and structures. This situation not only frustrated different actors, but also compromised

sustainable development of the CRD. To solve the issue, the local government put in place a platform for dialogue to improve the coordination of development activities in the CRD.

Since 2005 the CRD council closely coordinates *ressortissants* and local associations in the management of local affairs. Regular dialogue sessions are organized to develop a stronger sense of partnership between local government and its constituency leading to more efficient development planning.

2.1.2 Strategy

The CRD's development activities are planned in a five-year projection document known as *the Plan de Developpement Local* (PDL). The elaboration of the PDL is required by the Code. According to articles 518 and 524 of the CCL, the local government must consult citizens during the planning process, at the diagnosis phase and after the draft PDL is elaborated. The CCL suggests public consultation as a way to collect citizen's inputs.

In Timbi Madina, *ressortissants'* inputs are gathered in formal planning documents called *plans des ressortissants*. The CRD collects the *ressortissants'* plans as well the districts' plans. Based on those documents, the executive bureau prepares the draft PDL with the assistance of civil society representatives and deconcentrated services. The community council approves the draft plan and sends it to the *ressortissants* and districts for comments. The PDL is finalized taking *ressortissant* and district feedback into account. The final PDL guides all development interventions.

An annual plan and an annual budget are elaborated based on the PDL. Both documents are summarized, displayed at the CRD headquarters and sent to *ressortissants* and districts. *Ressortissants* have agreed to not initiate or contribute to any projects unless they receive a request to do so from the CRD based on the priorities expressed in the PDL. All *ressortissants'* donations are publicly accepted by the CRD in front of civil society representatives and prefecture staff. A committee is established to monitor project implementation. Progress reports are presented at every council session (open to the public) and sent to the *ressortissants*. In other words, there is accountability throughout the planning process.

2.1.3 Results

Transparency and participation in planning and management encouraged *ressortissants* to transfer their funds directly to the CRD. This phenomenon is unique in Guinea. It sprung out of the trust that gradually built up between the two parties through dialogue and joint action. The practice reinforced the local government's role as the coordinator for development actions and consequently made it more visible and credible.

Coherence in development actions dramatically improved. *Ressortissants'* financial resources are now strictly channeled towards CRD priorities taking into consideration economic disparities between districts. Thanks to those funds, a health clinic, a school and CRD offices could be built. The quality of the infrastructure has also improved. For example, all schools built since 2005 are functional which often was not the case previously.

2.1.4 LOGTAF A Evaluation

Table 1: Accountability of the Planning Process

Accountability Dimension	Decision Making Process					
	Evaluation Criteria	Indicators	Score			Observations (score and justification)
			0	1	2	
Transparency	Time before announcement of launch of planning process	Beginning of planning process announced to councilors at least a month in advance	Beginning of planning process was not announced to councilors	Beginning of planning process was announced to councilors a month in advance	Beginning of planning process was announced to councilors more than a month in advance	2 Beginning of planning process was announced to councilors more than a month in advance
	Degree of sharing financial and socio-economic data with citizens before planning sessions	At least one information session on the socio-economic diagnosis is held in all CU quarters and CRD districts	No information session on the socio-economic diagnosis is held in CU quarters and CRD districts (no dissemination)	An information session on the socio-economic diagnosis was held in some CU quarters and CRD districts (partial dissemination)	An information session on the socio-economic diagnosis was held in all CU quarters and CRD districts (complete dissemination)	2 An information session on the socio-economic diagnosis was held in all CU quarters and CRD districts (complete dissemination)
Participation	Degree of involvement of citizens and councilors in designing or revising the PDL	The draft PDL is discussed in session before being voted upon. This session is public.	The draft PDL is not discussed by councilors in session before being voted upon. It is voted directly.	The draft PDL is discussed by councilors in session before being voted upon.	The draft PDL is discussed in session before being voted upon. This session is public.	2 The draft PDL is discussed in session before being voted upon. This session is public.
	Degree of inclusion of sectoral plans in the PDL	Degree of inclusion of sectoral plans in the PDL, through participation of deconcentrated services	The PDL does not take into account sectoral plans.	The PDL takes into account at least 2 sectoral plans.	The PDL takes into account all the sectoral plans .	1 The PDL takes into account at least 2 sectoral plans.
Voice/ Responsiveness	Coverage of consultation of citizens over problems and solutions before conception of the PDL	Number of consultations held in quarters and districts to take stock of needs (Art. 12-15)	No consultation held in quarters and districts to take stock of needs	One consultation held in some quarters and districts to take stock of needs	At least one consultation held in all quarters and districts to take stock of needs	2 At least one consultation held in all quarters and districts to take stock of needs
	Level of explanation given for not taking needs into account	Number of times where questions regarding not taking into consideration needs were satisfactorily answered by councilors over the last year	Never	Rarely (Once a year)	Regularly (formally or informally)	2 Councilors respond to citizens questions during sessions or informally
TOTAL						11/12

Table 2: Socio-Economic Impact

Indicators	Score	Observations
Coverage	3	All citizens benefit from the harmonization of local development actions and from the conformity of development actions to needs they expressed in the PDL.
Extent of capacity development	3	The practice enabled partnerships between civil society and LG for the implementation of development actions (increase or improve infrastructure or services). The CDL is easily collected (90% tax collection).
Degree of social inclusion and peace	2	The practice promotes equitable development among CRD districts.
TOTAL	8/9	

Table 3: Innovation

Indicators	Score	Observations
Degree of Legality	2	The practice respects current legislation and goes beyond legal requirements
Degree of ownership	3	The practice was initiated and implemented by the LG with the full support of civil society
TOTAL	5/6	

Table 4: Sustainability

Indicators	Score	Observations
Degree of Technical Feasibility	2	The practice was made possible thanks to the CRD president and its bureau. All are former public officials.
Degree of Financial Feasibility	3	The cost of the practice is very low.
Degree of formalization	2	Meetings with youth are institutionalized. They occur monthly. Financial information slips are elaborated every trimester.
TOTAL	7/9	

TOTAL SCORE	31/36	86%
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2.2 SNAPSHOT 1: MUNICIPALITY DAYS (KOPE, BURKINA FASO)

A similar experience, called Municipality Days, was found in Kope municipality in Burkina Faso. However, the practice was still as its infancy and had been implemented only once. The goal of this event is to mobilize Kope's residents and diaspora around the *Plan Communal de Developpement* (PDC) and get their support. In contrast, to Timbi Madina, where citizen feedback is sought throughout the planning process, the municipality invites citizens to discuss and endorse the PDC only after it is drafted.

The practice is very inclusive. During 48 hours, Kope's civil society (traditional chiefs, women's associations, youth associations, etc.), individual citizens, the diaspora, political parties (CDP, the majority party, and UNDD, the opposition party), and local authorities (councilors, CVD members, deconcentrated services) convene to discuss the proposed PDC, suggest amendments, and commit their support. The municipality has decided to institutionalize the practice through municipal decree and established a committee to coordinate its implementation. The practice has also been itemized in the municipal budget for next year. However, the costs of organizing such an event are high and constitute a major challenge for its sustainability.

2.3 SNAPSHOT 2: JOINT ACTION DEVELOPMENT FORUM (RWANDA)

The Joint Action Development Forum (JADF) is another practice based on public-private partnership for planning and managing local development. It was first piloted in the Southern Province of Rwanda at the beginning of 2004. In 2007, the Government of Rwanda issued a decree legalizing the practice for all districts and sectors. In the Gacurabwenge sector, for instance, the JADF was established in February 2008. It has more than 20 members, including a wide spectrum development partners from the public, civil and private sectors, including, for example:

1. CEFAPEK, an association promoting and supporting sustainable agriculture
2. Duhamic Adri, a local NGO implementing water supply projects
3. ABIZEYE, a cooperative supporting people living with HIV/AIDS
4. AVEGA, an association defending the interests of women genocide survivors
5. APROHA, an association for the promotion of the handicapped

6. Twitezimbere, a cooperative of unemployed youth
7. Berwa Munyarwandakazi, a women's association
8. Young veterinary graduates cooperative operating a store for veterinary materials and medicine
9. Business enterprises
10. Dufashanye, a cooperative representing the Batwa people (who have traditionally been marginalized)
11. Church leaders
12. Political leaders at the district, cell and village levels.

The JADF usually meets every quarter, and any time for extraordinary sessions, to co-ordinate and harmonize interventions of all relevant actors based on the Sector's development plan. It ensures effective leverage of public resources and guarantees that service delivery is in line with local priorities. Respondents agreed that the forum is a crucial mechanism for monitoring and evaluation of development activities. At every JADF session, each institution reports its accomplishments (and failures) in implementing its action plan. This initiative offers a framework which ensures enhanced accountability of the planning process.

3. BUDGETING

In all three countries, financial management and revenue collection constitute the main challenges for local governments. Difficulties are generally linked to low capacity of local officials, low level of fiscal discretion, and difficult collaboration between local governments and *tutelle* authorities (Guinea and Burkina Faso). In addition, some citizens are reluctant to pay taxes because they do not believe their contributions will be put to good use. Good practices therefore generally revolve around ways to improve financial management and resource mobilization.

3.1 CASE STUDY 2: IMPROVING FINANCIAL ACCOUNTABILITY (SABADOU BARANAMA, GUINEA)

3.1.1 CONTEXT

Citizens of Sabadou Baranama were highly dissatisfied with the way the incumbent mayor and deputies were managing local affairs. Corruption was rampant. Local leaders used to fail to report on how they used local resources. There was no platform for meeting and discussion between local government, deconcentrated services and the community. Local leaders constantly dismissed citizens' requests for explanations. As a respondent put it, "The door of the CRD was closed for the population."

In 2005, citizens seized the opportunity offered by the municipal elections to politically sanction them and elect a new leadership who, they trusted, would ensure better management of local affairs. Aware of its constituency's expectations, the new LG tried to reform management procedures by introducing practices to increase transparency and voice/responsiveness regarding budgets and accounts.

3.1.2 Strategy

Financial information slip. To keep populations informed about budget issues, the local government prepares a brief "financial information slip" (*fiche d'information financiere*) explaining in details how revenues from the CDL will be utilized over the year. It also includes information about the collection of other taxes and fees, grants and contributions from diaspora and local NGOs. Additional explanations are provided as responses to questions raised by people during council sessions. In June 2008, 1000 slips were distributed to participants in council sessions, civil society and councilors (who are responsible for disseminating the information in their respective districts).

Giving voice to youth. The new mayor opened channels for youth to get information from the council and to direct their concerns and queries to him or his executive bureau. For example, in 2008, the sub-prefectural youth bureau demanded to receive explanations on the current financial situation of the CRD. The council responded using the information presented in the financial slip, showed the accounting books and justified the use of funds. The youth felt satisfied with the explanations and committed to help the CRD in its efforts for CDL collection in the future.

3.1.3 Results

Financial transparency and responsiveness have made mobilizing people for development actions much easier. Now, a single convocation by the CRD president suffices to gather people around community projects, whereas previously it was impossible to mobilize people even through the use of public criers at weekly markets or radio announcements. For example, citizens brought their contribution of raw materials for building the Moriah school (13 loads of sand, 10 loads of gravel and 7 loads of blocks) even

before external funds for construction were made available. Citizens are now used to holding their leaders to account and to getting involved in local management. The CRD President believes that, even after its departure, actions outlined in the PDL will be carried out because citizens “own the plan” and will closely monitor its execution.

3.1.4 LOGTAF A Evaluation

Table 1: Accountability of the Planning Process

Accountability Dimensions	Evaluation Criteria	Indicators	Decision Making Process			Score and Observations
			Score			
			0	1	2	
Transparency	Level of citizens' information on execution of the PAI and budget last year	Number of information sessions held to present information on the execution of the PAI	none	one	Regularly (formally or informally)	2 A table summarizing the PAI is displayed. There was a public session on the PAI last year.
	Level of citizen information on objectives and process of local resource mobilization	Number of sessions organized by the council to explain to citizens the objectives and process of local resource mobilization (last year)	none	one	Regularly (formally or informally)	2 At every ordinary session (4 times a year), the state of budget execution is explained using the financial slip that also explains how the CDL was used. Those sessions are public.
Participation	Level of involvement of councilors in elaborating the PAI	Number of councilors that participated to the elaboration of the PAI	The PAI was elaborated by the general community secretary	The PAI was elaborated by the executive bureau	The PAI was elaborated by the executive bureau and discussed in council session	2 All the councilors participated in the elaboration of the PAI.
	Degree of collaboration between deconcentrated services and councilors for local resource mobilization	Implication of <i>tutelle</i> in local resource mobilization	Revenues are not shared.	Revenues are shared.	Revenues are shared and a resource mobilization strategy is in place	1 Revenues are shared.
Voice/ Responsiveness	Extent to which citizens can ask for justification or explanations of local budgets and accounts	Number of requests for explanations expressed by citizens last year	none	One or a few	Many	2 For example, last year, the youth demanded explanations on the use of donor money and on the renovation of the “maison des jeunes”
	Level of response given to citizens' requests of explanations on local budgets and accounts	Number of times that councilors gave a satisfactory explanation to citizens on local budgets and accounts	none	One or a few	Many (formally or informally)	2 Every 4 months, during council sessions, and sometimes during extraordinary sessions, questions are answered using the financial slip. Information is then relayed to the districts by councilors. Citizens were satisfied with the explanations provided.
TOTAL						11/12

Table 2: Socio-Economic Impact

Indicators	Score	Observations
Coverage	3	All citizens benefit from the harmonization of local development actions and from the conformity of development actions to needs they expressed in the PDL.
Degree of development capacity	2	The practice contributes to higher citizen approval of LG initiatives (LG's credibility, legitimacy).
Degree of social inclusion and peace	2	The practice has empowered youth.
TOTAL	7/9	

Table 3: Innovation

Indicators	Score	Observations
Degree of Legality	2	The practice respects current legislation and goes beyond legal requirements.
Degree of ownership	3	The practice is initiated and implemented by the LG in collaboration with civil society.
TOTAL	5/6	

Table 4: Sustainability

Indicators	Score	Observations
Degree of Technical Feasibility	2	According to respondents, the practice was made possible by the high level of organizational and administrative skills of local councilors. Most of them are former public officials.
Degree of Financial Feasibility	3	The practice is included in CRD recurrent costs.
Degree of formalization	2	<i>Ressortissants</i> formally draft the own plans (<i>plan des ressortissants</i>) that are taken into account in the PDL.
TOTAL	7/9	

TOTAL SCORE	30/36	83%
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3.2 CASE STUDY 3: CIVIL SOCIETY PARTICIPATION IN TAX COLLECTION (FADA, BURKINA FASO)

3.2.1 Context

Fada is dealing with rapid urbanization featuring continuous growth of economic social and cultural activities and increasing social needs. Given the strong political competition (6 parties are represented on the council) and the strong influence of traditional chiefs lobbying for citizens' interests, the current leadership is pressured to respond quickly to the demands generated by this changing environment. Doing so requires raising more revenues to roll out expected development actions. To reach this goal, Fada's local government chose to increase participation in tax collection.

3.2.2 Strategy

On January 31, 2002, Fada's council issued a decree establishing a Local Tax Collection Committee. The committee includes a number of stakeholders including local deputies and administrative staff, deconcentrated agents (*chef de la Division fiscale, Receveur des impôts, Contrôleur financier*), representatives of the police and customs office, and representatives of cattle traders, butchers, market traders and transporters. The role of the committee is to:

- Increase citizen awareness on the importance of paying taxes
- Recommend strategies for more efficient tax collection
- Take stock of challenges faced by tax collectors and suggest solutions
- Propose ways to increase the tax base.

In addition, civil society and traditional authorities are formally invited to all the council's budgetary sessions. According to respondents, they actively participate in debates and their opinion is taken into account by local deputies.

3.2.3 Results

Fada's budget is one of the largest in the Eastern Region of Burkina Faso. Tax collection soared from 65 to 102%. According to respondents, this increase is the direct result of the establishment of the Tax Collection Committee. Awareness raising campaigns are particularly successful because of the good relationship that has developed between deputies and civil society through their interactions in council sessions and within the Committee. Local trading associations trust the local government and can convince their members to contribute, through tax payments, to planned development actions. The practice is so successful that it was replicated in two neighboring municipalities, Bogande and Piela.

3.2.4 LOGTAFAs Evaluation²

Table 1: Accountability of the Planning Process

Accountability Dimensions	Indicators	Score	Observations
Transparency	Number of sessions organized by the council to explain to citizens the objectives and process of local resource mobilization (last year)	3	The establishment of the committee raised citizen interest in tax collection and its objectives. Through their representative on the committee, they are informed of the amount of resources collected and what they represent in the total budget. The municipality organized—through people's representatives on the committee, local officials, and the radio—information and awareness raising campaigns to increase people's sense of fiscal civic responsibility.
	Number of public information sessions on budget issues	3	2 budgetary sessions were open to the public, 1 extraordinary session where the council presented the annual report to the mayor, the budget is displayed
Participation	Level of involvement of people in budget development	2	The council formally invites civil society and traditional authorities to the two budgetary sessions open to the public and the extraordinary session where council presented the annual report to the mayor.
	Level of councilors' involvement in budget elaboration.	3	The budget is elaborated by the executive and discussed by councilors in sessions before being voted on.
Voice/ Responsiveness	Extent councilors' budget management being questioned by citizens since 2006	1	Some citizens have asked how resources collected were used by the local government.
	Number of times council responded satisfactorily	3	Complete responses were given by the committee.
Total			15/18

Table 2: Socio-Economic Impact

Indicators	Score	Observations
Coverage	3	The practice benefits all the people because it facilitates increasing local revenues and, as a consequence, increasing resources that can be used to respond to the needs of the population.
Population's perception on reduction of corruption	3	Reduction in attempted corruption of tax collector. Tax payers are well identified by the committee and tax evasion is not possible.
Degree of capacity building achieved by collectivity	3	Local revenues increase by 54 percent. Financial capacity greatly increased.
Change registered in public services	0	No change registered.
Total		9/12

Table 3: Innovation

Indicator	Score	Observations
Innovation	2	The practice was initiated and implemented by the municipality.
Total		2/3

Table 4: Sustainability

² The LOGTAFAs EF for Burkina Faso differs from the one for Guinea.

Indicators	Score	Observations
Financial Feasibility	3	Committee members are unpaid. Only the tax collectors need to be paid.
Technical Feasibility	2	Skills can be found within the municipality. Tax collectors are trained by deconcentrated services (tax division).
Level of integration of the practice into the municipality's modus operandi	3	Practice is formally recognized and budgeted.
Community's perceptions on the practice	3	According to respondents, the practice is indispensable because it allows for equity in tax payment. Now most people pay their taxes although before there were many free riders. In addition, the increase of local revenues, following the practice, is beneficial for everyone as it increases the local government's ability to meet citizen's demands.
Total		11/12
SCORE TOTAL	35/45	78%

3.3 SNAPSHOT 3: IMPROVING REVENUE COLLECTION THROUGH COMPETITION (MITTY AND KOUROUSSA, GUINEA)

In Guinea, CRD and CU rely on heads of districts and *quarters* to levy tax at the grassroots level. By law, the latter are entitled to 20% of the total amount of CDL they collect. In Mitty, the revenue collection process begins in January. Projections are shared with the districts. A calendar with deadlines for payments is agreed upon. A public mid-term evaluation occurs in July. Districts that have managed to collect 100% of contributions are congratulated and receive their 20% share immediately. Districts that could not meet their commitments are criticized and do not receive anything. To encourage districts, the CRD organizes inter-district exchanges of experiences on tax collection. In Kouroussa, the same practice prevails. However, incentives for the district to levy 100% of their CDL are greater as the CRD returns 30% of the tax (instead of the standard 20%).

Although a number of districts dislike the competitive approach because it ignores the financial constraints of some communities, the practice has been successful in dramatically increasing CDL collection in CRDs where it is in place (the CDL collection rate is more than 80% in Mitty and Kouroussa).

4. PROCUREMENT

In Guinea and Burkina Faso, research teams did not find any good procurement practices in the sampled municipalities. As explained in Part I, in those countries, local governments are usually unaware of existing legislation and do not know how to carry out a proper procurement process. As a result, deconcentrated services often take over the process with limited involvement from local councils. The situation is better in Rwanda, where each district, within the limits of its capacity, carries out its own tenders through a multi-actor Tender Committee. There the research team discovered a good procurement practice among the sampled districts.

4.1 CASE STUDY 4: COMMUNITY PROCUREMENT PLAN (RWAMAGANA, RWANDA)

4.1.1 Context

In Rwanda, District Tender Committees (DTCs) were put in place starting in 2006 as part of the second phase of decentralization reforms in Rwanda. The DTC is composed of professionals in technical areas of the district. To ensure impartiality of the process, its composition excludes members of the district management team (mayor, deputy mayors and executive secretary). The DTC administers the tendering process which has the following five steps: (i) development of the procurement annual plan; (ii) preparation of the tender documents such as writing the terms of reference (TOR), bills of quantity, etc.; (iii) tender notification/announcement according to planned dates; (iv) tender opening; and (v) tender evaluation and awarding.

In Rwamagana, despite the establishment of the DTC, citizens and bidders in particular were dissatisfied with tender procedures. They criticized them for not complying with the procurement act and being corrupt. In addition, they claimed that the goods procured did not respond to the community's needs.

To address these complaints, the Rwamagana DTC initiated the Community Procurement Plan (CPP) which makes the procurement process more participatory. In addition, it also took measures to raise the level of transparency and rigor of the procurement process.

4.1.2 Strategy

The CPP aims at reinforcing community ownership of the procurement process. This is achieved by increasing citizen involvement in drawing up the district procurement plan, in providing goods or executing works, and in monitoring goods and services procured.

First, citizens are invited to express, during village (*umudugudu*) meetings, the type and quantity of public goods they want. Community needs are aggregated at the sector level, while the DTC consolidates the CPP at the district level. Citizens participate directly in the elaboration of the CPP but they are not involved in the evaluation of bidders.

Second, the CPP always favors local providers and requires bidders to hire local people, preferably vulnerable groups, for the execution of works. Eager to obtain local benefits from that provision, DTCs have advised vulnerable groups in Rwamagana, such as people living with HIV/AIDs and genocide survivors, on organizing themselves into cooperatives of 10 to 20 people. Such cooperatives have started to submit bids for local tenders and have been awarded some contracts.

Finally, when suppliers carry out works agreed under the CCP, citizens contribute labor or other material resources, and monitor the construction of infrastructure. Similarly, when goods are provided in accordance with the CCP, the community controls their quality.

When citizens detect deficiencies, they may report them to the village, cell, sector or district authorities, or to the special supervisor assigned to each procurement contract. All complaints about the quality of works/goods trigger a report from the supervisor to district management explaining his views and actions to be taken. If allegations raised by the citizens are found to be true, the provider/supplier is formally enjoined to take the remedial actions stipulated in the contract.

In addition to implementing the CCP, the Rwamagana DTC adopted the following measures to raise the level of transparency and rigor of the procurement process:

- The DTC communicates extensively with prospective bidders, explains the procedures, clarifies the requirements of the tenders, and answers their questions or concerns.
- DTC members strictly comply with procurement laws and regulations.
- DTC upholds a zero tolerance policy on corrupt practices during the tender process.
- To guarantee integrity of the process, it excludes any kind of intervention from district management during the tender award process.

4.1.3 Results

The procurement process has gained credibility. Bidders and citizens are convinced of DTC members' independence and integrity. Following the DTC's advice, agribusiness, animal husbandry and handicraft cooperatives, composed of marginalized and vulnerable group members, emerged in the district. Some were awarded small contracts. As a result, DTC respondents said that calls for proposals attract more local bidders (they were however unable to specify the extent of the increase). DTC's good practices stimulate local entrepreneurship and social inclusion.

The CCP also empowers citizens by involving them deeply in the procurement process. It creates a sense of ownership of procured goods and works among the community. Consequently, Rwamagana citizens feel responsible for appropriate competition on procurement contracts. Thanks to citizen monitoring and reporting, respondents say the overall quality of goods and works has improved. Delivery schedules are also better respected. Nonetheless, to consolidate these gains, there is a need to strengthen citizen and DTC member technical skills so they can carry out their responsibilities even more efficiently.

4.1.4 LOGTAFAs Evaluation³

³ The LOGTAFAs EF in Rwanda slightly differs from the Guinean one. The Rwandan EF includes an additional level called "quality of the practice" that looks at the accountability of the practice itself, not only the accountability of the process within which the practice evolves. For the detailed framework, see Annex 3 in Part II of the report.

Table 1: Accountability of the Planning Process

Accountability dimensions	Indicators	Score	Observations
Transparency	The procurement process, in accordance with the Public Procurement Act, is publicized via different communication modes.	3	Procurement process is publicized via press and radio and is available at district offices.
	Tender notices and tender awards are publicly announced.	3	Tenders are always publicized.
Participation	Degree of involvement of citizens in tender committees	3	The practice promotes participatory procurement. In addition, citizens participate in supplying labor and other inputs to each project implemented in their district. For example, if a water supply project is to be implemented, the supplier is required in the contract to hire local people to work for the project at various stages.
Voice/ Responsiveness	Opportunities are available for citizens to denounce irregularities in the tender award process.	3	Citizens report irregularities to the assigned supervisor or local government.
	Number of times councilors provided explanations regarding the procurement process	3	Citizen claims always trigger a report from the supervisor to the district management. If allegations raised by the citizens are found to be true, then necessary steps as stipulated in the contract are communicated officially to the supplier.
Total			15/15

Table 2: Socio-Economic Impact

Indicators	Score	Observations
Coverage	Percentage of the population covered or benefiting	3 Citizens are informed of the CCP through information meetings at the village level.
Equity	Evidence that the practice treats participants according to capability and affordability criteria	3 All citizens are encouraged to participate in CCP formulation, independent of age, sex, ethnicity or social background. No fees are required to participate.
Social inclusion	Evidence that the practice considers people living with HIV/AIDS	1 All citizens are encouraged, including those suffering from HIV/AIDS, but there is no proactive invitation.
	Evidence that the marginalized population (women, genocide survivors, people with disabilities and children) are covered by the practice	1 All citizens are encouraged to participate in CCP formulation, independent of age, sex, ethnicity, or social background. Men, women, elders, poor and youth participate.
Environmental Considerations	Evidence that practice implementation integrates environmental protection concerns such as soil erosion (terracing)	0 No evidence
Social Peace	Established mechanism to mitigate social conflicts	0 No evidence
	Evidence that the practice incorporates mechanisms for addressing the effects of genocide ideology.	0 No evidence
Total		8/18

Table 3: Innovation and Quality of the Practice

Indicators	Score	Observations
Transparency	Proof that the CCP is visible to citizens.	1 Citizens are informed of the CCP through information meetings at the village level.
Participation	Degree of inclusion of various groups of citizens in CCP implementation	3 All citizens are encouraged to participate in CCP formulation, independent of age, sex, ethnicity or social background.
Voice/ Responsiveness	Mechanisms available to citizens and beneficiaries to ask questions and express needs or complaints in the execution of the CCP	3 Citizens express needs in goods to be procured at umugudu, cell, sector and district levels.
	Availability of ways through which complaints on CCP process are addressed	2 Citizens can complain in case of irregularity to umugudu, cell, sector or district representatives.
Legality/ Innovation	Evidence that the practice implementation fits into the current legal legislation.	3 The practice is totally initiated by community and could inspire enactment of new law.
Total		12/15

Table 4: Sustainability

Indicators		Score	Observations
Perceptions	The percentage of citizens and beneficiaries considering the practice to be necessary	3	Most respondents see the practice as necessary.
Financial feasibility	Extent to which costs of the practice can be borne by locally mobilized resources	3	Consultation has minimal costs.
Technical feasibility	Level of technical skills for implementing the practice	3	Aggregation and consolidation of opinions require skills that district management has.
Total			9/9
TOTAL		44/57	77%

5. SERVICE DELIVERY

In these countries, good practices in service delivery flourish. Within the sampled collectivities, research teams identified good practices mainly in social sectors (water in particular) and conflict management. In all these cases, local governments partnered with civil society for more transparent and efficient service delivery.

This is the case in the education sector where parent-teacher associations are involved in municipal school management or in the infrastructure sector where the local government sets up community-based committees to maintain rural roads. Similarly, in the water sector, water users' participation in water exploitation and management improves service delivery as seen in the case of Kayonza (Rwanda).

In addition, as explained in Part I, appropriate complaint handling mechanisms are largely lacking in Guinea and Burkina Faso. Putting them in place will be crucial for the success of decentralization in those countries. In Guinea, some municipalities managed to set up such mechanisms. As described below, this is the case of Kindia which successfully established a conflict management committee to settle transhumance conflicts in the municipality.

5.1 CASE STUDY 5: WATER USER COOPERATIVES (KAYONZA, RWANDA)

5.1.1 Context

For a long time, Kayonza District experienced problems with water supply including poor water management, obsolete infrastructure and water shortages. Scarcity of drinking water also created petty conflicts as some residents fed their animals in neighbors' fields in search for water. Furthermore, Electrogaz (the national water, gas and electricity utility company) does not operate in Kayonza. Facing these issues, the district was hard pressed to develop water infrastructure and maintain them. The district promoted the establishment of water user cooperatives to exploit, manage and maintain water resources and infrastructures.

5.1.2 Strategy

Water user cooperatives result from professionalization of water user committees. Water user committees were initially formed to protect several water sources and points across Kayonza District. Their members were elected by the citizens to oversee water infrastructure. The LG encouraged water user committees to register as cooperatives so they can participate in public tenders to operate and manage water supply in the district.

The process to select bidders, determine prices and choose locations for water services is participatory. The district was apportioned into eight water lots whose management was submitted to competitive bidding. Citizens participated in the opening of the bids and in the selection of the best cooperative to carry out the work. In total, six cooperatives were awarded contracts. Fees are used to maintain and repair water infrastructure. Furthermore, water points were distributed evenly throughout the district to minimize distance from households. Communities also met with winning cooperatives at the *umugudu* level to discuss appropriate fees for water and locations for utilities. Following these discussions, commonly agreed fees were established as follows:

- 20 Rwf per 20 liters in town;
- 10 Rwf per 20 liters in rural areas or 3,600 Rwf annually;
- 40 Rwf per cubic meter for piped residents;
- Poorest groups are exempted from paying annual fees.

5.1.3 Results

Since the establishment of the water cooperatives, about 46% of the population in the district now has access to safe water, up from 25% two years earlier. The condition of water infrastructure improved and water loss from leakages decreased which led to constant water supply. Water sources are now protected from pollution by grazing animals. In addition, conflict between neighbors due to unauthorized water consumption by herds also decreased. Water cooperatives contribute to sustainable water exploitation as they have identified new water sources and advise their communities on water conservation and rain water harvesting.

5.1.4 LOGTAF A Evaluation

Table 1: Accountability of the Planning Process

Accountability dimensions	Indicators	Score	Observations
Transparency	Mechanisms used to inform citizens on the availability of the key public services	3	Many village meetings, information sessions, posters and radio announcements
	Percentage of beneficiaries aware of procedures to access the services provided	2	Quite high. Research team could not reliably state a percentage. However, interviews revealed that, in general, citizens were well aware of services offered and related fees.
Participation	Degree of involvement of citizens in service management	3	High. In the health sector, management committees operate in health centers and are responsible for monitoring the provision of health services in a given area. Similarly, in the education sector, schools are managed by Parents and Teachers Associations (PTAs). In the water sector, citizen-based water committees manage water resources at the Sector and District levels.
Voice/ Responsiveness	Opportunities available for citizens to denounce poor quality of services	2	Citizens report irregularities to their civil society representatives or to local governments.
	Number of times councilors provided explanations to beneficiaries' reported dissatisfaction with the quality of service provided	1	Citizens' complaints were not always followed up by satisfactory responses.
Total			10/15

Table 2: Socio-Economic Impact

Indicators	Score	Observations
Coverage	3	Practice benefits all the population. About 46% of the population in the district has now access to safe portable water, up from the 25% two years before
Equity	3	Poorest groups are exempted from paying annual fees.
Social inclusion	2	Participation in WUC is open to all citizens, including those suffering from HIV/AIDS, but no proactive invitation.
	1	All citizens can form a WUC, independent of age, sex, ethnicity, or social background. Men, women, elders, poor and youth are members of a WUC.
Environmental Considerations	2	Each resident in the area is required to protect water sources and therefore promote environmental conservation. Water sources are now protected from being polluted by grazing animals.
Social Peace	1	With clean water for households and their animals, peace is promoted as no one feeds their animals in neighbors' fields in search of water.
	0	No evidence.
Total		12/18

Table 3: Innovation

Indicators	Score	Observations
Transparency	3	Water user committees are elected by citizens in a transparent way.
Participation	3	All citizens participate in identifying the water sources and in forming the water user committees. In weekly meetings held at the village level, citizens discuss with WUC the options available to maintain current sources and how they can expand supply.
Voice/ Responsiveness	3	In weekly meetings, citizens provide quick feedback when the cooperatives perform contrary to their expectations.
	3	District management responds quickly to citizen feedback to guarantee smooth operation of the facilities.
Legality/ Innovation	2	The privatization of water user committees is an innovation initiated by the district.
Total		14/15

Table 4: Sustainability

Indicators	Score	Observations
Perceptions	3	Most respondents see the practice as necessary.
Financial feasibility	3	Financially, fees are established jointly between water users and the cooperatives and thus are affordable.
Technical feasibility	3	Technically, cooperatives manage the natural water sources where less technical needs are required. In carrying out extensions or maintaining the existing pipes where high levels of technical skills are required, then engineers are sent by the ministry.
Total		9/9
Total SCORE	45/54	83 %

5.2 CASE STUDY 6: CONFLICT MANAGEMENT COMMITTEE (KINDIA, GUINEA)

5.2.1 Context

In Guinea, interviews revealed that one of the main functions performed by local government is conflict management. LG representatives are frequently confronted with conflicts in their municipality. Conflicts are related to land and transhumance, family and inheritance, security and crime. Usually conflicts are solved at the grassroots level thanks to the mediation of district presidents, quarter chiefs and traditional authorities. However, citizens also bring conflicts to the LG in hope of a settlement. Though it is not officially recognized as a municipal service, conflict management is offered to the population as a formal or informal service. A good practice in conflict management was identified in Kindia.

Since 2002, the number and complexity of transhumance conflicts in Kindia has steadily increased. Over 50 conflicts per year are registered between herders and cultivators. Quarrels between the two groups led to serious eruptions of violence whereby cultivators killed herds and herders burned farmers' houses. People also marched en masse (hundreds of cultivators and herders, according to the respondents) to LG headquarters to show their anger. Sometimes fighting occurred.

Eager to stop the violence and restore social peace, and confronted by the inability of districts and administrative authorities to find lasting solutions, the LG took the matter into its own hands and developed a strategy to prevent and mediate transhumance conflicts.

5.2.2 Strategy

Kindia LG created a specialized conflict management committee on transhumance (hereafter "the committee") in each district of the municipality. The committee was created as an organ of the district council. Its members are accountable to the district president. The first committee was established in

2002. Today there are 15. Members are chosen for their wisdom as reflected by the unanimity of votes from citizens at the time of their election.

The committee is composed equally of herders and cultivators. The number of members varies from district to district. To legitimize the committee’s composition and functioning, umbrella organizations of herders and cultivators were involved in the selection of representatives and in defining its modus operandi. The pastoral code was used as a reference to finalize the structure of the committee and the way it should settle conflicts.

When a dispute erupts, parties first try to find a solution with the committee. The committee will sometimes seek the assistance of the traditional chiefs when they have significant influence in the parties’ district. Most of time, the committee is able to find a satisfactory settlement. Only when parties cannot reach an agreement do they appeal to the LG. Then, a team of local deputies will visit the parties in their district and try to mediate. In all instances, settlements are reached with the involvement of families on both sides.

5.2.3 Results

In 2007, conflict management committees satisfactorily dealt with more than 50 transhumance conflicts. Cases deferred to local governments and the prefecture substantially decreased. Since 2005, about 2 cases per year were brought to the LG. In general, they are very delicate and complicated cases.

The establishment of a joint committee where herders and cultivators are equally represented increased the level of trust between the two groups. In one district, herders even mobilized to finance the fencing of one cultivator’s field. Last but not least, efficient conflict management by the committee has brought peace to the municipality.

5.2.4 LOGTAF A Evaluation

Table 1: Accountability of the Planning Process

Accountability Dimensions	Decision Making Process		
	Indicators	Score	Observations (score and justification)
Transparency	A list of public services offered is displayed.	2	A list of public services offered is displayed.
	Number of sectoral reports shared with the people (education, health, water, etc.)	1	Conclusions of some reports are shared during public sessions.
Participation	Number of sectoral meetings in which local representatives participate	1	Local representatives sometimes participate to meetings of APAE and Health COGES.
	Number of PPPs for service management	2	Citizens are involved in water management through water users committee, in education through APE, and in health through COGES. However, capacity gaps limit their efficiency.
Voice/ Responsiveness	Number of channels open to citizens to denounce quality of services	2	People can informally complain to the relevant CSO or to the local government.
	Number of times LG responded satisfactorily to those complaints	0	In general, no satisfactory treatment of complaints
TOTAL			8/12

Table 2: Socio-Economic Impact

Indicators	Score	Observations
Coverage	3	A majority of the population is either cultivator or herder and benefits from the practice.
Degree of development capacity offered by the practice	2	Increased local government's capacity to manage conflicts increased its credibility.
Degree of social inclusion and peace offered by the practice	2	The practice promotes social peace.
TOTAL		7/9

Table 3: Innovation

Indicators	Score	Observations
Degree of Legality	3	The practice could inspire the enactment of a new law creating conflict management committees at the local level.
Degree of ownership	3	The practice was initiated and implemented by the LG with full support of civil society
TOTAL		6/6

Table 4: Sustainability

Indicators	Score	Observations
Degree of Technical Feasibility	3	Members are chosen based on their wisdom.
Degree of Financial Feasibility	2	Mediation is currently included in LG's recurrent costs. However, LG fears it won't be able to sustain it without external support.
Degree of formalization	2	Bylaws and statutes
TOTAL	7/9	
TOTAL SCORE	28/36	78%

6. MONITORING AND EVALUATION

Generally speaking, monitoring and evaluation is not widespread due to lack of resources and skills. However, good practices could be identified in each country. In some municipalities of Guinea and Burkina Faso, community radio programs help citizens oversee public management of local affairs in a context of oral tradition and illiteracy. In Rwanda, the *Imihigo* is the most innovative and efficient tool for monitoring and evaluating local government's actions.

6.1 CASE STUDY 7: OPEN MIKE ON AIR (KOUROUSSA, GUINEA)

6.1.1 Context

Between 2000 and 2005, Kouroussa was leader-less because the winning party refused to uphold its mandate. A council was never formed and local government institutions lost credibility. In 2005, the newly elected LG team decided to regain citizen's trust by communicating extensively with the people.

6.1.2 Strategy

The CU concluded a contract with the community radio station to pass on information and stimulate dialogue on public affairs. The mayor, on his own or at the request of councilors, gives interviews twice a month on pending issues. Citizens have the opportunity to ask questions. In addition, every Thursday, the radio station hosts an open mike (*antenne libre*) during which citizens can come or call to express their opinion about local affairs. The broadcast is called "What's wrong and what to do?" It is facilitated by a journalist. It has become an instrument for social monitoring of municipal activities. When the study was conducted, the most recent topics included benefits for the municipality from gold mines, commodity price increases, cultivator and cattle farmer conflicts, and garbage management. When recommendations or complaints are related to the municipality's responsibilities, the mayor convokes the council the day after the discussion to decide on the best course of action.

6.1.3 Results

In three years, the municipal council was able to establish a credible channel of discussion which did not exist before. Interactive broadcasts allow the LG to collect people's points of views on local affairs and to initiate a dialogue with citizens. According to the respondents, citizens are more engaged in public affairs because they now feel they can influence the decision making process. During the same period, the tax collection rate more than tripled from 15% in 2004 to 49% in 2007. Incidentally, the practice increased social peace in the municipality. In particular, the "open mike" opened a platform of dialogue about the issue of animal grazing in farmer's fields. The situation used to generate a lot of tensions among citizens. Those tensions have been reduced thanks to discussions carried out during the radio program.

6.1.4 LOGTAF A Evaluation

Table 1: Accountability of the Planning Process

Accountability Dimensions	Decision Making Process		
	Indicators	Score	Observations
Transparency	Number of projects whose launch was communicated by the local government	2	Population receives information and all projects launched in the municipality through public sessions and radio broadcasts.
	Degree of dissemination of project reports and service performance reports	1	Conclusions of some reports are shared during radio broadcasts
Participation	Number of times where citizens participated in evaluation of service quality last year	0	None
	Degree of involvement of citizens in monitoring projects and services' execution	1	Citizens informally monitor execution of some projects, but there are no formal structures for social monitoring of projects or services. Capacity constraints hinder citizens' ability to monitor local development.
Voice/ Responsiveness	Number of channels open to citizens to denounce quality of projects	2	Radio is the main channel used. Some citizens also complain during public sessions.
	Number of times LG responded satisfactorily to those complaints	2	Always, on air.
TOTAL			8/12

Table 2: Socio-Economic Impact

Indicators	Score	Observations
Coverage	3	All people have access to radio.
Degree of development capacity offered by the practice	2	Increased local government's credibility. As a result, CDL collection rate tripled.
Degree of social inclusion and peace offered by the practice	2	The practice promotes social peace. In particular, it opened the dialogue about animal grazing in farmer's fields which created a lot of tension among citizens. Those conflicts have decreased thanks to discussions through the radio program.
TOTAL		7/9

Table 3: Innovation

Indicators	Score	Observations
Degree of Legality	2	The municipality uses communication technology to uphold transparency.
Degree of ownership	3	The practice was initiated and implemented by the LG with the full support of civil society.
TOTAL		5/6

Table 4: Sustainability

Indicators	Score	Observations
Degree of Technical Feasibility	3	Need technical skills for radio operator, but that could be found in the municipality.
Degree of Financial Feasibility	3	No cost estimate available, but cost of practice is completely assumed by the municipality
Degree of formalization	3	Broadcast takes place every two months. Practice is included in municipal communication strategy and budgeted.
TOTAL		9/9
TOTAL SCORE	29/36	80%

6.2 CASE STUDY 8: COMMUNITY RADIO AS A TOOL FOR SOCIAL MONITORING (KOUDOUGOU, BURKINA FASO)

6.2.1 Context

The municipality of Koudougou experienced political instability due to confrontations between political parties. Political disputes led to violent demonstrations, and sacking and burning of private and public goods. Eager to break with this stormy past, the next municipal team decided to involve citizens in local management to restore a climate propitious for political, social and economic stability. Local deputies

invited citizens to participate in the planning process and in monitoring municipal actions through radio broadcasts. By doing so, local deputies hoped to promote transparency, voice/responsiveness and participation for better management of local affairs.

The radio broadcasts on local development were initiated by the municipal team before the 2006 elections. The practice is budgeted and is now part of the organizational culture of the municipality. That is why it is pursued by the current municipal team.

6.2.2 Strategy

Once per trimester, a broadcast called “Development Hour” is held. It is transmitted by 3 community radio stations in synchronization. “Development Hour” provides information on projects implemented by the LG and assesses them. Many citizens go on the air to give their opinions or raise concerns. The mayor is the guest of honor, along with some councilors and deconcentrated agents. They all respond to listeners’ questions. Citizens’ comments and suggestions are also taken into account by the municipal team to improve the quality of services and projects.

6.2.3 Results

This practice has greatly influenced power relationships in the municipality in the sense that local government has realized it is accountable to its citizens. According to local deputies, representatives “feel obliged” to be more accessible and attentive to their constituency. Decision making processes are also more inclusive because local deputies fear being questioned in public. According to citizens, corruption in procurement and service delivery has declined following the denunciation of bad governance practices in this area. The tender process is now more transparent and the acceptance of poorly-executed works or services has substantially decreased. The radio broadcast has raised the bar for transparency, participation and accountability in the minds’ of citizens and local government.

6.3 CASE STUDY 9: IMIHIGO – KAYONZA, RWANDA

6.3.1 Context

Imihigo is a system of monitoring and evaluation promoted by the Rwandese Government to strengthen local government accountability. Traditionally *Imihigo* was a public pledge made in front of local leaders to perform a brave act or other public spirited accomplishment. This practice has been adapted as an instrument to boost public accountability and the performance of local governments.

6.3.2 Strategy

Since 2006 all district mayors have entered into *Imihigos*. *Imihigos* are formalized as a performance contract proclaimed publicly and signed between the district mayor and the President of Rwanda. The former commits to carry out the measures outlined in his annual development plan, and the latter commits to support the district with the requisite financial, technical and human resources to facilitate the achievement of these goals. At the same time, the mayor signs another performance contract with lower levels of government with the same objective as a guarantee for downward accountability. This written contract presents a set of developments targets, performance indicators and budgetary allocations for the achievement of each target over a period of one year.

In Kayonza, low living standards relative to the Millennium Development Goals (MDGs) and V2020U targets prompted the district to make the attainment of the MDGs and V2020U part of its *Imihigo*. There, the design of the *Imihigo* starts at the family/household level. Each family or household is responsible to make a commitment on how it can come out of poverty over the next year. Household goals are tied to the MDGs, and then consolidated at the *umudugudu*, cell and sector level until they are finally aggregated at the district level. District employees monitor changes in living standards and design interventions to ensure they converge towards the desired targets.

In Kayonza, *Imihigo* helps vulnerable groups such as people living with HIV/AIDS, survivors of genocide, child headed households and marginalized groups, such as Abatwa, by committing to provide them with shelter, health insurance and education, and economically empower them through creation of cooperatives. Environmental protection was also included as a target in the Kayonza *Imihigo*. As a result, several voluntary groups were formed to fight against charcoal burning, especially in areas near the national park. The Sector management is also privatizing forests to give ownership to citizens in order to enhance conservation and forestation.

6.3.3 Results

Generally speaking, *Imihigo* constitutes an efficient accountability mechanism and an incentive for local government leaders and their constituency to meet local, national and international development targets. It has also entrenched a spirit of competition in Rwandan communities where each local government seeks to perform better than its neighbors on targeted development activities, leading to better overall results.

In Kayonza, citizens see the *Imihigo* as the best approach to fight poverty. People work hard because they have made commitments in public contracts which give them the motivation to perform. For many, it is a matter of honor. The LG government team is also socially pressured to deliver on its engagements and feels accountable to its citizens and to the President of Rwanda.

6.3.4 LOGTAF A Evaluation

Table 1: Accountability of the Planning Process

Accountability Dimensions	Indicators	Score	Observations
Transparency	Degree of dissemination of performance measures and standards	3	<i>Imihigo</i> are signed in public, in front of everyone.
	Degree of dissemination of progress reports	3	Every three months, the District executive committee prepares a progress report for the District Council. After its approval, it is presented to the public on public accountability day. Provincial leadership, on a quarterly basis, makes physical and documentary assessment on the progress of the District <i>Imihigo</i> and ranks the District according to performance criteria previously agreed upon. These are then made public in the presence of central government officials led by the Prime Minister. Finally, once a year, during a national forum called the National Dialogue Meeting, presided over by the President of the Republic of Rwanda, the mayors present to the nation the <i>Imihigo</i> performance report.
Participation	Degree of involvement of citizens in monitoring projects and programs	1	Low, essentially due to lack of capacity.
Voice/ Responsiveness	Opportunities for citizens to denounce poor quality of projects and programs	3	Through their representatives in JADF meetings, during <i>ubudehe</i> process or during council sessions.
	Number of times councilors provided explanations to beneficiaries' reported dissatisfaction on the quality of service provided.	1	Citizens' complaints were not always followed by satisfactory responses.
Total			11/15

Table 2: Socio-Economic Impact

Indicators		Score	Observations
Coverage	Percentage of the population covered/benefiting	3	Practice covers all the population.
Equity	Evidence that the practice treats participants according to capability and affordability criteria	1	N/A
Social inclusion	Evidence that the practice considers People living with HIV/AIDS	3	<i>Imihigo</i> considers people living with HIV/AIDS by committing to provide them with shelter, health insurance and education and economically empower them through creation of cooperatives.
	Evidence that marginalized people (women, children genocide survivors, people with disabilities) are covered by the practice.	3	<i>Imihigo</i> considers vulnerable groups such as genocide survivors, child headed households and marginalized groups, such as Abatwa, by committing to provide them with shelter, health insurance, education and economically empower them through creation of cooperatives.
Environmental Considerations	Evidence that practice implementation integrates environmental protection concerns	2	Environmental protection was also included as a target in the Kayonza <i>Imihigo</i>
Social Peace	Practice contribution is mitigating social conflicts	0	No evidence.
	Evidence that the practice incorporates mechanism for addressing the effects of genocide ideology.	0	No evidence.
Total			12/18

Table 3: Innovation and Quality of the Practice

Indicators		Score	Observations
Transparency	Proof that the practice is visible to citizens	3	Final evaluation of <i>Imihigo</i> is transmitted via a live TV program to the people.
Participation	Degree of inclusion of various groups of citizens in the practice	3	All citizens participate in elaboration of <i>Imihigo</i> , from <i>umudugudu</i> to the district level.
Voice/ Responsiveness	Mechanisms available to citizens to ask questions or complain on <i>Imihigo</i>	1	Citizens do not report or complain about the non attainment of <i>Imihigo</i> targets.
	Availability of ways through which complaints are addressed	2	When targets are not achieved, districts find remedies as they feel highly accountable to the President (rather than citizens)
Legality/ Innovation	Evidence that implementation of the practice fits into current legislation	2	Including MDG and V2020U goes beyond legal requirements
Total			11/15

Table 4: Sustainability

Indicators		Score	Observations
Perceptions	The percentage of the citizens and beneficiaries considering the practice to be necessary	2	Most respondents see the practice as useful. It motivates them to reach a clear goal.
Financial feasibility	Extent to which costs of the practice can be borne by locally mobilized resources	3	Costs are entirely supported by the district.
Technical feasibility	Level of technical skills needed for implementing the practice	2	Some statistical skills are needed. Need to hire people from outside the district.
Total			7/9

Total SCORE		41/54	76%
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7. AUDIT

In the sampled collectivities, audits were seldom preformed. When they occurred, they were initiated and conducted by central government authorities. Audit reports were not shared with the people. The only case of good practice in auditing was found in Sougueta, Guinea.

7.1 CASE STUDY 10: SOCIAL AUDIT BY YOUTH ASSOCIATION (SOUGUETA, GUINEA)

7.1.1 Context

In the CRD of Sougueta, young citizens are very dynamic and actively engaged in local affairs. They organized themselves into a youth association (AJDVS). The association plays an important role in terms of communication and development. Indeed, they disseminate information on CRD activities to their members at the grassroots level and help CRD mobilize youth for development actions. In fact, youth often participate in the execution of development activities by voluntarily contributing labor. However, before they give their help, they want to make sure that budgets for those activities are managed properly.

7.1.2 Strategy

The AJDVS has initiated a practice that can be considered a social audit. More specifically, its bureau is in charge of holding CRD authorities accountable for their financial management. For each purchase by the CRD, the association asks for the receipts and double checks to see if it matches with accounted spending. It also verifies if disbursed funds for development projects correspond to planned commitments.

7.1.3 Results

According to the respondents, the financial control by the youth association largely explains why no abuse of funds has occurred. The practice has developed and strengthened the level of trust between the local government and its young constituency. As a result, youth readily volunteer to work on community actions (e.g. school building, water conveyance project, cleaning of public places) that improve living standards of all inhabitants of Sougueta.

7.1.4 LOGTAF A Evaluation

Table 1: Accountability of the Planning Process

Accountability Dimensions	Decision Making Process		
	Indicators	Score	Observations
Transparency	Beginning of audit is announced.	0	Never
	Audit reports are published	0	Never
Participation	Degree of participation of people in physical audits.	1	Minimal.
	Degree of participation of people in financial audits.	2	AJDVS checks local accounts and budgets.
Voice/ Responsiveness	Number of channels open to citizens to denounce irregularities in local finances or infrastructure.	1	Citizens can address complaints to the mayor or to councilors.
	Number of times LG responded satisfactorily to those complaints	2	Always so far
TOTAL			6/12

Table 2: Socio-Economic Impact

Indicators	Score	Observations
Coverage	3	All people benefit from increased accountability.
Extent of capacity development	3	The practice enabled partnerships between civil society and LG for the implementation of development actions.
Degree of social inclusion and peace	2	The practice empowered youth.
TOTAL		8/9

Table 3: Innovation

Indicators	Score	Observations
Degree of Legality	2	Practice is in compliance with legal requirement of transparency but allows for greater citizen scrutiny.
Degree of ownership	3	The practice was initiated and implemented by the LG with full support of civil society.
TOTAL		5/6

Table 4: Sustainability

Indicators	Score	Observations
Degree of Technical Feasibility	3	Basic computing skills
Degree of Financial Feasibility	3	No cost
Degree of formalization	1	Still informal
TOTAL		7/9
TOTAL SCORE	26/36	72%

8. COMMON FACTORS UNDERLYING THE EMERGENCE OF GOOD PRACTICES

Though the specific factors underlying the emergence of good practices vary from place to place, there are common factors essential to the emergence of most practices identified by this study. Those factors relate to: (i) local government capacity, political will and harmony, (ii) civil society cohesion and dynamism; and (iii) external partner support.

8.1 A CAPABLE, WILLING AND HARMONIOUS LOCAL GOVERNMENT

8.1.1 Local Leaders' Capacity

Local leaders' capacity is a crucial factor for the emergence of good practices in most sampled collectivities. In Guinea, for example, seven out of twelve good practices (Timbi Tounny, Kindia, Molota, Timbi Madina, Kouroussa, Kintinian and Norassoba) depend, according to local actors, on the capacity of local representatives. In Rwanda, the capacity requirement is always fulfilled since the law imposed high qualification criteria for candidates seeking positions in Districts. In Guinea and Burkina Faso, where there is no such legal requirement, most practices were initiated by local leaders who were literate and educated, with some professional experience (former public officials), and who had the ability to mobilize and listen to communities, to obtain external financing, and to implement and coordinate development projects.

8.1.2 Political Will

Political will is essential to the initiation and sustainability of any good practice. It is the strong support of the mayor and his deputies that anchors the practice in local management habits. In Guinea and Burkina Faso, where the power of *tutelle* authorities is strong, local leaders also include deconcentrated agents. When deconcentrated services are involved and support the practice, it is more likely to endure. Acknowledgement by higher authorities gives practices more legitimacy and is crucial to their sustainability.

8.1.3 Council Harmony

An interesting finding is that political competition does not appear to be a determining factor for the emergence of good governance practices. On the contrary, more good practices were found in collectivities where councils are dominated by a political majority rather than in those where political rivalries prevailed. Harmony within the municipal council is therefore another important factor for the initiation of good governance practices. In Rwanda, the risk for political tensions within the council is less as political parties are not allowed to compete for seats in district councils. However, the presence of independent candidates does not eliminate the risk of paralyzing discord among councilors. There, too, good entente among local representatives is likely to be an encouraging factor for the development of innovative experiences.

8.2 COHESIVE AND DYNAMIC CIVIL SOCIETY

8.2.1 Social Cohesion

Social cohesion is the capacity of a society to ensure the welfare of all its members, minimizing disparities and avoiding polarization. A cohesive society is a mutually supportive community whose members feel they should take action to reduce inequalities and restore equity so that various divisions (economic, cultural or social) remain manageable and do not grow to threaten the stability of society.

In all countries, social cohesion appears to be an important underlying factor for good governance practices. In Rwanda, social cohesion is facilitated by a culture that favors community solidarity. Rwandese traditions and customs promote a spirit of collaboration and communal actions for solving social problems. Traditional institutions such as *ubudehe* (participatory planning), *umuganda* (community services) or *Imihigo* (local performance contracts) encourage community members to frequently interact, discuss issues, jointly find solutions and work together to implement them. Though such traditions are not found in Guinea and Burkina Faso, respondents in those countries emphasized the necessity of social cohesion, expressed as “*bonne entente*” or “*bonne cohabitation entre les populations*” (people must get along), “*esprit de solidarité*” (spirit of solidarity) for the emergence of identified good practices.

8.2.2 Dynamic Civil Society

In all three countries, the dynamism of civil society was often critical for the initiation and sustainability of good practices. In most good practices, civil society assumes its role of countervailing power and holds local government accountable. It also relays information to the public and contributes to the management of local affairs. The active involvement of the media (community radio in Kouroussa, Guinea and Koudougou, Burkina Faso), local NGOs (JADF initiative, Rwanda), the private sector (Fada, Burkina Faso), youth (Souguéta and Sabadou Baranama, Guinea), water users (Piela, Burkina Faso and Kayonza, Rwanda) and the herder and cultivator associations (Kindia, Guinea) were decisive for the emergence and success of the related practices. It is interesting to note that, in the sampled collectivities, traditional authorities did not play a critical role in the emergence of good practices.

8.3 EXTERNAL PARTNERS' SUPPORT

The presence of international and bilateral donors at the local level supporting decentralization facilitated the emergence of a number of good practices. For example, in Guinea, interventions from PDLG, PDSO, PACV, USAID and Guinea 44 enabled the establishment of mechanisms of transparency and participatory approaches for local management that created an environment that was conducive to the emergence of good practices. Similarly, in Burkina Faso, interventions by bilateral donors, such as Swiss and German cooperation, created a climate favoring more accountability. Local leaders could then exploit this advantageous climate to initiate and develop their good practices.

8.4 CONCLUSIONS AND RECOMMENDATIONS

The LOGTAFAs study (PART III) shows that, despite a highly constrained environment and a political culture that does not necessarily promote downward accountability (as demonstrated in PART I), local governments in the countries in this study were able to initiate good practices in planning, budgeting, procurement, service delivery, monitoring and evaluation, and audit. Case study practices contributed to enhanced transparency, increased participation and improved voice/responsiveness of those processes. Most of the identified practices also had a positive socio-economic impact on the local population including vulnerable groups such as the youth and the poor. Finally, case study practices were sustainable over time, not dependent on transient personalities or resources.

Identified practices are evidence that the local collectivity can become a platform for dialogue and collaboration with the local government as its anchor. Most identified practices were grounded in strong partnerships between local government and civil society. Integral to all of these partnerships was the need for trust between the public sector, NGOs and local communities. Building trust among its citizenry is crucial if local governments want to meet their development agenda. Trust leads people to follow their leaders and support their initiatives. When citizens trust local deputies, they more readily pay taxes, provide volunteer labor and raw material for projects, relay information and participate in public management. As a result, local development advances.

Trust emerges from accountability (in its three dimensions). However, accountability requires powers and means. If responsibilities and resources are not transferred to collectivities, dialogue and collaboration will soon reach their limits as there will be little to account for. In other words, if local governments remain crippled by administrative, financial, human and material constraints, civil activists might get discouraged and disillusioned, with adverse consequences for local development.

The LOGTAFAs study reveals that, although citizens generally participate in development planning and in discussions with local governments, their involvement in monitoring activities coming out of those processes is limited. In these countries, there are too few formal mechanisms allowing citizens to follow local initiatives and assess their councilors' performance. In other words, good practices in monitoring and audit appear to be less frequent than in those in planning and service delivery.

Civil society should be more involved in providing independent audit and monitoring and evaluation in numerous areas. The important needs appear to be overseeing infrastructure construction, monitoring and evaluating service quality, monitoring District *Imihigos* (Rwanda), scrutinizing and auditing government budgets, and tracking expenditures. As mentioned in PART I of this report, performing these functions will require significant capacity building on the part of the civil society so that it can play its oversight role by demanding information, overseeing government performance, providing policy recommendations, and advocating change.

Finally, innovative initiatives and good practices by decentralizing entities should be highlighted, shared, supported, and celebrated. Identified good practices are remarkable sources of inspiration for all local governments in the LOGTAFAs pilot countries. Since they are home-grown, initiated by local actors, they are also more likely to suit the local needs and expectations as well as the social, political and cultural setting. Dissemination and sharing of successful experiences should be a widespread and regular exercise so that a best practices culture—marked by ongoing assessment, continuous learning and continual improvement of local governance—can thrive in decentralizing countries.

There are multiple ways to foster cross-learning of best practices among local governments. For example, innovative approaches by local representatives could be circulated in weekly (electronic) newsletters, monthly best practice publications, or on a website run by the local government association or the relevant ministry. In Rwanda, for example, the MINALOC issues a quarterly magazine called the "IMIHIHIGO magazine" that focuses on lesson learning among districts and sectors, and is produced at a relatively low cost.

Another method for sharing experiences is to take advantage of national conventions on local governance (such as "*Les journées de la commune*" in Burkina Faso, "*La quinzaine de la décentralization*" in Guinea, and "Innovation Day" in Rwanda) to hold workshops featuring panels of local representatives

who can discuss their good practices on specific issues. Finally, this study shows that a competition such as COPEGOL is also a great way to solicit, identify, promote and share best practices. The closing reward ceremony provides national recognition to local innovators while constituting a capacity-building opportunity for their peers who can learn from these experiences and try to replicate them in their own context.

ANNEX 1: LOGTAFI EVALUATIVE FRAMEWORK - GUINEA

Table 1: Accountability Indicators and Measures

Dimensions of Accountability	Decision Making Process					
	Planning	Budgeting	Procurement	Service Delivery	Monitoring & Evaluation	Audit
Transparency Indicators	Beginning of planning process announced at least a month in advance	Number of dissemination sessions held to present extent of execution of PAI (<i>Plan d' Investissement Annuel</i>) (Art. 399/400)	Percent of call for tenders published last year	List of municipal services offered is displayed (Art.30-32)	Amount of information about projects to be launched (description, objectives, timeline) (Art. 533/534)	Financial audit reports and physical investigation reports are published (Art. 262, 81/82)
	At least one dissemination session on the socio-economic diagnosis is held in all of the CU's quarters and the CRD's districts	Number of sessions organized by the council to explain to citizens the objectives of local resource collection (during the last year) (Art. 508)	Percent of bids selected conforming to the manual of procedures	Sectoral performance reports are shared with CU/CRD	Number of times results of activities/projects were disseminated	The beginning of audit and investigation procedures is announced
Participation Indicators	The draft PDL is discussed in session before being voted upon. This session is public.	Number of councilors who actively participated in the developing the PAI	Extent of citizen participation in the tender commission	Number of APAE or COGES meetings attended by councilors	Extent of citizen participation in assessing service quality (education, health)	Citizens are invited to give feedback on infrastructure quality or participate in a social audit.
	Extent of inclusion of sectoral plans in the PDL through participation of deconcentrated services (health, education, etc.)	Extent of citizen involvement in the budget process		Number of PPPs for service delivery		
Voice/ Responsiveness Indicators	Number of consultations held in quarters and districts to assess needs last year (Art. 12-15)	Number of claims/queries relative to budget expressed by citizens last year	Number of complaints and queries received on tenders last year	Number of complaints and queries received on services last year	Number of complaints and queries received on projects/ infrastructure last year	Number of complaints on irregularity/ illegality of financial and administrative procedures last year
	Number of times where questions were taken into consideration or needs were satisfactorily answered by councilors last year	Number claims/queries satisfactorily handled last year	Number of complaints and queries satisfactorily handled last year	Number of complaints and queries satisfactorily handled last year	Number of complaints and queries satisfactorily handled last year	Number of complaints and queries satisfactorily handled last year

Table 2: Socio-economic Impact Indicators and Measures

Indicators	Score			
	0	1	2	3
Coverage (% of household benefiting from the practice)	<10%	10% - 35%	35-60%	>60 %
Degree of development capacity offered by the practice	The practice does not contribute to reinforcing local development capacity	The practice contributes to developing citizen's and LG's awareness about the importance of accountability	The practice contributes to higher citizen's support for LG initiatives (LG's credibility, legitimacy)	The practice enabled partnerships between civil society and LG for the implementation of development actions (increase or improve infrastructure or services)
Degree of social inclusion and peace offered by the practice	The practice does not encourage social inclusion or peace		The practice is either inclusive (empowerment), or encourages social peace.	The practice is inclusive and contributes to reduce local conflicts.

Table 3: Innovation Indicators and Measures

Indicators	Score			
	0	1	2	3
Degree of Legality		The practice respects current legislation.	The practice respects current legislation but goes beyond legal requirements.	The practice fills up a legal gap and could inspire enactment of new law.
Degree of ownership	The practice was not initiated and implemented by the community.	The practice was initiated by an external partner and implemented by the community.	The practice was initiated and implemented by the LG.	The practice was initiated and implemented by the LG in collaboration with civil society.

Level 4: Sustainability Indicators and Measures

Indicators	Score			
	0	1	2	3
Degree of Technical Feasibility		The practice requires skills than can only be found outside the collectivity	The practice requires skills than can partially be found within the collectivity.	The practice requires skills than can all be found within the collectivity
Degree of Financial Feasibility	The practice requires 65-100% external funding.	The practice requires 30-65% external funding.	The practice requires 1-30% external funding.	The practice is entirely funded by local budgets.
Degree of Formalization	Practice is ad hoc. It is applied temporarily for an exceptional situation.	The practice is standard, but informal.	The practice is standard, and formal (it is inserted in the LG's regulatory document).	The practice is standard, formal and itemized in the LG budget.