

Local Governance and Accountability in Africa

Insights from Guinea, Burkina Faso and Rwanda

PART I

STUDY OF LOCAL GOVERNANCE AND ACCOUNTABILITY IN
GUINEA, BURKINA FASO AND RWANDA

ACKNOWLEDGEMENT

This report was written by Sylvie Mahieu, consultant at the World Bank, under the guidance of Serdar Yilmaz. It was commissioned by the Social Development Department (SDV).

Valuable comments and feedback on the paper were gratefully received from Elisabeth Huybens, Serdar Yilmaz, Asli Gurkan (SDV), Wilfried Engelke (MNSPR), Alex Kamurase (AFTSP) and Sarah Keener (AFRCS).

The author would like to thank xxx for their editorial and administrative assistance in preparing the paper for final publication.

The SDV Department gratefully acknowledges the financial support received for this report from the Government of Norway under the Trust Fund for Environmentally and Socially Sustainable Development.

TABLE OF CONTENTS

ACKNOWLEDGEMENT	I
TABLE OF CONTENTS	II
1. INTRODUCTION	1
2. LOCAL GOVERNANCE AND ACCOUNTABILITY IN GUINEA, BURKINA FASO AND RWANDA	2
2.1 THE DECENTRALIZATION PROCESS: A COMPARATIVE PERSPECTIVE.....	2
2.2 LOCAL GOVERNANCE STRUCTURE.....	4
2.2.1 <i>Guinea</i>	4
2.2.2 <i>Burkina Faso</i>	5
2.2.3 <i>Rwanda</i>	6
2.3 POLITICAL DIRECTION AND ACCOUNTABILITY.....	8
2.3.1 <i>Institutional Separation of Powers</i>	8
2.3.2 <i>The Electoral System</i>	10
2.3.3 <i>Nature of the Party System</i>	12
2.3.4 <i>Public Approaches to Making Local Politics Downwardly Accountable</i>	14
2.3.5 <i>Citizens Demanding Political Accountability</i>	15
2.4 ADMINISTRATIVE DIRECTION AND ACCOUNTABILITY	16
2.4.1 <i>Ability to Regulate</i>	17
2.4.2 <i>Discretion over Civil Service and Employment Policies</i>	19
2.4.3 <i>Control over the Procurement Process</i>	21
2.4.4 <i>Public Institutions to Ensure Administrative Accountability</i>	22
2.4.5 <i>Demanding Administrative Accountability</i>	27
2.5 FISCAL DIRECTION AND ACCOUNTABILITY	28
2.5.1 <i>Expenditure Assignment</i>	29
2.5.2 <i>Revenue Assignment</i>	31
2.5.3 <i>Financing the Fiscal Gap: Intergovernmental Transfers</i>	32
2.5.4 <i>Borrowing</i>	34
2.5.5 <i>Making Local Finances Publicly Accountable</i>	34
2.5.6 <i>Citizens Demanding Financial Accountability</i>	36
3. CONCLUSIONS AND RECOMMENDATIONS	37
BIBLIOGRAPHY	38

1. INTRODUCTION

This report constitutes the first part of the LOGTAFa report and consists of a deliberative analysis of the current state of decentralization in Guinea, Burkina Faso and Rwanda. The work is based on a literature review and key stakeholder interviews with ministry officials, local government representatives, administrative agents, NGOs, and citizens. It uses a diagnostic framework developed by Yilmaz, Beris and Serrano-Berthet (2008) to assess whether the decentralization process led to greater discretion and accountability of local governments.

We find that decentralization is still in its infancy in Guinea and Burkina Faso due to local governments' low level of discretion in political, administrative and fiscal domains, and acute capacity gaps. While the decentralization process is relatively more advanced in Rwanda, districts are still constrained by fiscal limitations and skill shortages. In all countries, downward accountability is low.

In this study, we first present the decentralization process in the three pilot countries. Then we describe the governance structures prevailing in each country, before analyzing the level of local discretion and accountability in the political, administrative and fiscal domains. We finally conclude by offering a few policy recommendations.

2. LOCAL GOVERNANCE AND ACCOUNTABILITY IN GUINEA, BURKINA FASO AND RWANDA

2.1 THE DECENTRALIZATION PROCESS: A COMPARATIVE PERSPECTIVE

In **Guinea**, decentralization was declared a state objective in 1985. After decades of centralized governance, Guinean leadership considered decentralization a suitable way of revitalizing the country by giving people the opportunity to participate in decision making processes and their own development.

Reforms expanded geographically. Decentralization was first piloted in five rural municipalities (*Communautes Rurale de Developpement*-CRD) between 1988 and 1990. It was then extended to 115 CRD and 33 urban municipalities (*Commune Urbaine* - CU), until the remaining territory was communalized (*communalisation integrale*) in 1992. Guinea was the first country in the region to establish decentralized entities throughout its territory.

Decentralization in Guinea is organized around both deconcentrated and decentralized entities. The country inherited strong deconcentrated structures from the French colonial system which today consists of 8 Regions (plus the special zone of Conakry), 33 Prefectures and 302 Sub-prefectures. The only decentralized level is the CU (38), one per prefecture and 5 in metropolitan Conakry, and the CRD (304). CU are administratively subdivided into *quartiers* (330) and CRD into districts (more than 2700).

The first local elections were held in 1991 for CU and in 1992 for CRD. However, CRD elections were not held again until 2005. As a result, many municipalities were left with ailing (or deceased) leaders, which undermined the legitimacy of local governments. In 2001, the government enacted a constitutional amendment that denied districts and *quartiers* the status of devolved entities. The provision constituted another step back in the decentralization agenda.

Talks about reviving the decentralization agenda started at the end of the 1990s.¹ However, the process was reinvigorated only in 2004 when a new minister for decentralization and territorial administration was appointed. Drawing on local experiences and, in particular, those of externally funded projects empowering local communities to manage their own development,² the ministry crafted a new “*Code des Collectivités Locales*” (CCL). The Code, which merged 87 legislative and regulatory texts into one document, was adopted by Parliament in May 2006. It confirms rural and urban municipalities as the main locus for service delivery. However, it maintains a close state control, known as *tutelle*, over municipalities’ regulatory power, administrative responsibilities and financial management.

Burkina Faso’s commitment to decentralization is also about two decades old. A new constitution adopted in 1991 made decentralization a major organizing principle for political life in the country. After years of military rule, decentralization was seen as a way to strengthen democratization by promoting citizen participation in the management of public affairs, improve public delivery of basic services and strengthen local governance.

¹ On the occasion of the 10th anniversary of the launching of the decentralization process, the National Directorate of Decentralization carried out the first internal evaluation of the national program of decentralization. It led to an assessment report that concluded that it was urgent to revive the process by involving the people more, building capacity of local actors, strengthening local financial management, and improving the legal framework of decentralization (DN, 1998, pp.73-77).

² Especially the *Programme d’Appui aux Communautes Villageoises* (PACV, supported by the World Bank) and the *Programme de Developpement Local en Guinee* (PDLG, supported by the UNDP).

In contrast to Guinea, Burkina Faso opted for two decentralized levels: the region and the municipality. Like its neighbor, it differentiated two types of municipalities - urban and rural – and followed an incremental approach to decentralization reforms. In Burkina Faso, however, the incremental approach was not only territorial, but also substantial. The rationale for the gradual implementation was that local governments lacked the capacity to carry out their newly assigned responsibilities. Therefore, concrete implementation of decentralization first affected urban municipalities, where local officials had greater capacity. Local elections were held in 1995, but only in the 33 urban municipalities that were recognized at the time. A second council election for all the 49 urban municipalities took place in September 2000. Elections in the 302 rural municipalities and 13 regions were deferred until 2006. Among the 11 functions stated for devolution, only six were initially transferred to urban municipalities.³ In rural municipalities and regions, the transfer was supposed to take place within three years after the 2006 local elections. However, the statute implementing this provision is yet to be enacted.

In 2004, the *Code Général des Collectivités Territoriales* (CGCT) was adopted. Similarly to the Guinean Code, the CGCT constitutes a comprehensive legal framework stating in detail the responsibilities to be transferred to local governments. Yet, it also retains strong oversight powers for *tutelle* structures (i.e. regions, provinces, and departments) inherited from the French Colonial system.

The rationale and process for decentralization in **Rwanda** differs starkly from those in the two West African countries. Kigali adopted the National Decentralization Policy (NDP) in May 2000 as a result of a nationwide consultative process aiming at identifying the underlying causes of genocide and devising durable solutions. Decentralization was to achieve three main goals: good governance, pro-poor service delivery and sustainable socio-economic development. Indeed, bad governance, extreme poverty and exclusive political processes were pointed out as some of the main causes of the genocide.⁴ On the basis of these findings, and within the government’s long-term Vision 2020 and poverty reduction strategy, Rwanda designed and adopted an ambitious decentralization program.

Contrary to Guinea and Burkina Faso, Rwanda followed a “big bang” approach to decentralization. Reforms sought first to substantially increase political, administrative and fiscal discretionary powers of all Districts, and then strengthen their capacity and accountability towards citizens. Decentralization policy is presented in several documents including the Decentralization Strategic Framework issued in August 2007, and the related Decentralization Implementation Program issued as a final draft in February 2008. It is supposed to unroll in three successive phases.

The first phase (2000–05) articulated the legal, institutional and policy reforms for decentralized governance, establishing democratic and community development structures. During that initial phase, council elections were held at the district (2001), sector and cell levels (2002). Furthermore, in 2005 and 2006, the entire administrative map of Rwanda was overhauled and the number of entities was reduced for simplification and efficiency reasons. Since then, Rwanda’s administrative map consists of:

- 5 provinces (instead of 12 previously), plus the City of Kigali (with a special status);

³ Articles 80 to 105 of the CGCT provides that the following 11 responsibilities shall be transferred to territorial collectivities: (1) land, (2) communal development and physical planning; (3) environment and natural resources management; (4) planning and economic development; (5) health and hygiene; (6) education, literacy, and vocational training; (7) culture, sports, and leisure; (8) civil defense, assistance, and social protection; (9) funeral services and cemeteries; (10) water and electricity; and (11) marketplaces, slaughterhouses, and fairs.

⁴ Ministry of Local Government and Social Affairs, National Decentralization Policy, May 2000, Kigali. See also, World Bank, “Toward a Conflict-Sensitive Poverty Reduction Strategy”, June 2005.

- 30 districts (106 previously);
- 416 sectors (1,536 previously);
- 2148 cells (9,135 previously) which contain about 15,000 villages (*Umudugudu*).

The main administrative unit is the District which is the only devolved entity, endowed with full administrative, political and financial autonomy. Provinces, Sectors and Cells are deconcentrated structures. Following that administrative revamping, local elections for leaders from the village to district level were held between January and August 2006.

The second and current phase (2006-2010) seeks to deepen the decentralization process by enhancing effectiveness in service delivery to communities. This is to be achieved by building human resource (especially elected) capacity at all levels of local administration, and promoting community participation in the planning and management of local affairs.

The third phase of implementation (2011-2015) is meant to improve and sustain the achievements of the first two phases. In particular, multi-sectoral decentralization at local level will be reinforced and mechanisms for partnerships between public sector and non-state actors will be strengthened.

The decentralization process in Rwanda is moving fast and is highly supported by the international donor community. With the end of the second phase approaching, it is worth examining whether some of the main objectives of the NDP have been achieved. Similarly, over two decades after the official commitment to devolution, it is legitimate to wonder about the actual state of decentralization in Guinea and Burkina Faso. Did reforms lead to greater discretion of local governments and strengthen their accountability towards citizens in those countries? In this report, we try to answer this question using a diagnostic framework developed by Yilmaz, Beris and Serrano-Berthet (2008). However, before delving into the analysis the actual state of decentralization in the pilot countries, it is important to understand the local governance structures they have put in place.

2.2 LOCAL GOVERNANCE STRUCTURE

2.2.1 Guinea

At the CRD level, the legislative body is the community council. It is directly elected for four years. Councilors choose the officers (president, vice-president and treasurer) from among themselves. The CRD administration is headed by the community secretary (chief of staff) under the authority of the CRD president. The secretary is appointed by the state to provide technical assistance to locally elected representatives, but he has no voting power.

Likewise, at the CU level, the members of the municipal council are directly elected for four years. The executive body is composed of the mayor and his adjuncts elected by the councilors from among themselves by majority vote. The direction of the municipal administration is guided by the general secretary, appointed by decree, under the mayor's authority.

Guinea opted for a decentralization system marked by the parallel presence of deconcentrated and devolved levels of government (see Table 1). Governors and prefects, appointed by the state, are responsible for controlling the legality of local decisions, regulations, budgets, revenues, financial management and can inspect the quality of services (*tutelle*).⁵ Besides, they retain *de jure* and *de facto*

⁵ For further details on the *tutelle* system in Guinea, see section 2.4, Administrative Discretion and Accountability.

control over key local responsibilities.⁶ In fact, the majority of local expenditures occur either centrally or through deconcentrated government entities.⁷

The administrative structure set forth by the new Code does not foresee any institutional role for traditional authorities. Nevertheless, their involvement in local affairs is notable. Both in rural and urban municipalities, wise men are invited to council sessions. Sometimes, they are also represented during working sessions where they influence the decision making process. In Bate Nafadji (CRD), for example, traditional authorities are invited to every meeting to give their opinion which is often followed.

Similarly, although the CCL does not mention district/*quartier* councils, the latter have significant interactions with local governments. In fact, the CU and CRD regularly consult, collaborate and exchange information with quarters and districts on issues affecting their respective communities. In addition, local governments rely on them for financial reasons. Indeed, quarter presidents and district chiefs are often in charge of collecting the local development tax (*Contribution au Développement Local*, CDL) which constitutes one of the main sources of local government revenues.

2.2.2 Burkina Faso

Both regions and municipalities have a distinct legislature and executive. The region is governed by the regional council which is indirectly elected and composed of two representatives per municipal council. The legislature has three standing commissions. The first is in charge of social and cultural affairs, the second deals with economic and financial issues, while the last is responsible for the environment and local development. The regional council may also create ad hoc committees for specific issues. The executive branch is composed of a president and two vice-presidents, selected by the councilors from among themselves. The regional administration is headed by the president, with the assistance of a secretary general. The latter is appointed by the president of Burkina Faso from among the top civil servants of the administration, or seconded by the state.

Municipalities are managed by a directly elected council. Similar to the arrangements at the regional level, the municipal council contains three permanent commissions. Ad hoc commissions may be established for specific issues. The executive comprises the mayor and two adjuncts who are selected by and within the municipal council. The administration is headed by the mayor with the assistance of a secretary general. The latter is appointed by the mayor from among civil servants (category A, B or C), or seconded by the state.

In rural municipalities, villages other than provincial capitals have development councils (*Conseil Villageois de Développement*, CVD) that are constituted by the local legislature. They are in charge of contributing, under the authority of the municipal council, to promoting local development in their villages. Decree 2007-032 further elaborates that CVDs are to develop annual investment programs and are entitled to transfers from their respective commune councils. CVDs are also responsible for developing the village development plan and for natural resource protection. As such, CVDs play a pivotal role in local development in rural areas.

In Burkina Faso, like in Guinea, the *tutelle* of the MATD over decentralized entities is carried out by delegation to state representatives at the deconcentrated level, i.e. the governor of province for regions and the High-commissary of the Department for municipalities. The central and deconcentrated units of

⁶ For further details on expenditure assignment in Guinea, see section 2.5, Fiscal Discretion and Accountability.

⁷ World Bank, *Decentralization in Guinea: Strengthening Accountability for Better Service Delivery*, Report No. 38664 – GN, 2008, p. 15.

the state administration retain significant responsibilities at the local level. They are also in charge of tax recovery on behalf of the collectivities.

2.2.3 Rwanda

Kigali has developed a well-defined institutional framework that describes the roles and responsibilities of different levels of government.⁸ Provincial administrations serve as a deconcentrated level of the central government. Districts constitute the sole devolved entities of the decentralized governance scheme. Sectors, cells and villages are categorized as administrative entities although their ruling structures are elected by the people (See Table 1).

The district is governed by a legislative organ, the district council, and an executive committee. Those bodies are technically supported by the executive secretariat and the District Development Committee (CDC). The district council is composed of an indirectly elected sector, women and youth representatives. The executive committee is headed by a mayor and two vice mayors (vice mayor for administration and finance and the vice-mayor for social affairs) selected by district council members from among themselves. At least one of them must be a woman.⁹ The executive secretary and other members of the executive secretariat are appointed by the district council.

The sector is managed by an elected council, an executive secretary, and technical personnel with the assistance of the CDC. Within the sector council, both territorial and socio-professional representation is ensured by law.¹⁰ It must include cell, women, youth, CSO, clinic and school representatives. The sector executive secretariat includes the executive secretary and other essential staff employed by the district council through competition with the approval the relevant sector council. Sector executive secretariat staff are also employees of the district even though their performance is monitored by the sector.

Cells are managed by a cell council and a ten-member executive committee with the assistance of the CDC. This committee is directly elected by the cell council which is composed of all residents of the cell who are at least eighteen years old.

Similarly, villages are governed by a council and a five-member executive committee. The village council is comprised of all residents who are at least eighteen years old. It directly elects the executive committee among "honest village citizens."¹¹

An essential component of the decentralized framework is the CDC. Democratically elected, this technical organ operates at the cell, sector, and district levels to coordinate development activities. As coordinator of the *Ubudehe* process, the CDC is a key interlocutor between the community and local government structures. The *Ubudehe* operates at the lowest administrative unit, the cell, and brings all members of the community together to assess their socio-economic conditions, define their priorities and decide on what to do in order to improve their well being. The CDC consolidates the information collected through the *Ubudehe* process and channels it up to the various levels of local government until it reaches the district to be incorporated into the District Development Plan (DDP).

⁸ Republic of Rwanda 2006, Planning and Budgeting Guidelines for Local governments, Volume 1: Guide to the District Community development planning and budgeting process.

⁹ Law no. 02/2006 of 25/01/2006.

¹⁰ Presidential Order no. 57/01 of October 15, 2006, article 59.

¹¹ Presidential Order no. 57/01 of October 15, 2006, article 17.

Table 1: Deconcentration and Decentralization Systems in Guinea, Burkina Faso and Rwanda

	Guinea	Burkina Faso	Rwanda
Central Government Ministry	<p>Ministry of Decentralization and Local Development (MDDL)</p> <p>Ministry of Territorial Administration and Political Affairs (MTAPA)</p>	Ministry of Territorial Administration and Decentralization (MATD)	Ministry of Local Government, Community Development and Social Affairs (MINALOC)
DECONCENTRATED SYSTEM			
Level 1	7 Regions + City of Conakry	13 Regions	5 Provinces (4 + City of Kigali)
Level 2	33 Prefectures	45 Provinces	416 Sectors
Level 3	304 Sub-Prefectures	350 Departments	2148 Cells
Level 4	590 Quarters (administrative sub-division of CU) 2444 Districts administrative sub-divisions of CRD)		15000 Villages
Appointed by	Governor appointed by President.	Governor is appointed by decree adopted by council of ministers based on proposition by MATD.	Governor is appointed by the President upon approval by the Senate. Mayor of Kigali is elected by electoral college from among Kigali City Councilors.
	Prefect appointed by President.	High Commissary is appointed by decree adopted by council of ministers based on proposition by MATD.	Sector Executive Secretary is hired by District Council through competition, with approval of Sector Council.
	Sub-Prefect appointed by MTAPA	Prefect is appointed by decree adopted by council of ministers based on proposition by MATD.	Cell Coordinator is elected from within the Cell Council.
	Chief of Quarter appointed by Prefect. President of District appointed by Prefect.		
Council	<p>Regional Administrative Council assisted by 2 consultative bodies: Regional Development Committee (CPD) and Regional and Decentralization Commission.</p> <p>Prefectural Administrative Council assisted by 1 consultative body; Prefectural Development Council (CORD).</p> <p>Quarter council is directly elected by people.</p> <p>District council is directly elected by people.</p>	N/A	<p>Provincial Coordination Committee (Chair: Governor) made up of district mayors and other members appointed by prime minister, as well as women and youth representatives elected indirectly.</p> <p>Council of the City of Kigali is indirectly elected by people.</p> <p>Sector Council is directly and indirectly elected by people.</p> <p>Cell Council comprises all residents of the Cell who are at least 18 years of age.</p>
DECENTRALIZED SYSTEM			
Level 1		13 Regions	30 Districts
Level 2	38 Urban Municipalities (CU) 305 Rural Municipalities (CRD)	49 Urban Municipalities 302 Rural Municipalities	

Elected by	Municipalities are governed by a directly elected Council and a Mayor elected by and within the Council.	Regional Council is indirectly elected by municipal councilors. It is headed by the Council President	District council is directly and indirectly elected by people. Mayor is chosen amongst District councilors by elector college composed of Sector and District Councilors. For coordinating development, the District is assisted by the CDC whose members are directly elected.
		Municipalities are governed by a directly elected Council and a Mayor elected by and within the Council. In rural municipalities, villages are endowed with CVD constituted by the municipal council.	

Source: Author, adapted from ESW 2009.

2.3 POLITICAL DIRECTION AND ACCOUNTABILITY

Analyzing the political setting is crucial to understanding the factors that drive accountability and to determining the degree of local government independence in responding to citizen demands (Yilmaz, Beris and Serrano-Berthet 2008). Conformingly to the framework, we analyze political discretion through three components, namely separation of powers, electoral systems, and political party structures. We then look at public and social initiatives utilized to make local politics accountable.

2.3.1 Institutional Separation of Powers

Theoretically, the three countries have separate local executive and legislative branches, each endowed with well defined roles and responsibilities. They have opted for a parliamentary type of institutional arrangement where the executive leader is elected from among the council members by the council itself (Guinea and Burkina Faso) or by an electoral college (Rwanda).¹² The head of the executive implements council decisions, under its control, without veto power. It is accountable to the council and regularly reports to it.

In Guinea and Burkina Faso, however, reality often differs from what is stated in the law. Despite the “strong council” legal arrangement described above, the executive is not weak. On the contrary, *de facto*, the mayor/president often decides policy and has a great symbolic role in representing the collectivity. In Burkina Faso, the head of the executive convokes and presides over council sessions. It also has regulatory powers (“*pouvoir réglementaire*”) and can issue decrees.¹³ Such powers of the executive weaken local deputies’ authority.

In Burkina Faso, another factor reducing local legislative power is the power of chiefs. Though not formally elected and without legal status, traditional chiefs are seen as legitimate representatives and leaders of the people. Traditional chiefs play an important role in local politics as they frequently

¹² The mayor is chosen among district councilors by an elector college composed of sector and district councilors.

¹³ CGCT, articles 212 and 299.

intercede with the deconcentrated or decentralized entities, especially in rural areas.¹⁴ Customary rulings are also accepted by the people even if it is contrary to local government or state regulations.¹⁵ Such tensions between modern and traditional authority have to be reconciled for decentralization reforms to move forward in Burkina Faso (Ouedraogo 2006).

Civil society is also supposed to play a role in keeping the legislative and executive branches in check. However, civil society and local authorities' roles are not always separated at the local level. This is particularly true in the West African countries where elected representatives are often members of local community associations. This is due to a shortage of financial and human resources at the local level. If this situation reinforces synergies and downward accountability between local governments and communities, this can also create conflicts of interests and weaken social control over authorities.

Another crucial prerequisite for the separation of powers is a specialized court system or alternative local dispute resolution mechanism to resolve local conflicts arising from local government actions (Yilmaz, Beris and Serrano-Berthet 2008). In all three countries, the local governance system combines some elements of traditional conflict resolution with some elements of modern judiciary mechanisms.

The traditional element is embedded by the Council of Wise Men in Guinea, the chieftaincy in Burkina Faso and the *Abunzi* or mediation committee in Rwanda. These structures, be they formal (Rwanda)¹⁶ or informal, mediate civil disputes related to land, cattle, small contracts, family and succession as well as some criminal cases. They also act as intermediaries between local authorities and citizens. Although they play an important part in settling social disputes at the lowest level, they do not provide an officially recognized means of appeal for citizens seeking to defend their rights and interests against administrative actions. Indeed, while traditional councils can facilitate discussions between citizens and local governments in search of a conciliatory solution, they are not entitled to overrule the latter's decisions and cannot compel the local executive or legislature to reverse decisions.

In Rwanda and Burkina Faso, conflicts resulting from local government actions can be formally brought to the Ombudsman, an independent mediation institution created especially to resolve such conflicts. In Guinea, such an institution does not exist. Citizen complaints about local government decisions can be brought to the deconcentrated administration.¹⁷ The latter has jurisdiction over complaints made by citizens against acts or decisions taken by the municipality and can command CRD/CU authorities to take necessary measures to redress the challenged action. In all three countries, state tribunals are also

¹⁴ M. Some, "Les chefferies moose dans la vie politique du Burkina Faso depuis 1945" in Claude-Helene Perrot and Francois-Xavier Fauvelle-Aymar (eds.), *Le retour des rois: Les autorités traditionnelles et l'Etat en Afrique contemporaine* (Karthala, Paris, 2003); S. Hagberg, "Traditional Chieftaincy, Party Politics and Political Violence in Burkina Faso" in L. Buur and H. M. Kyed, *State Recognition and Democratization in Sub-Saharan Africa*, Palgrave Macmillan, Hampshire, 2007; H. M. G. Ouedraogo, "Décentralisation et pouvoirs traditionnels : le paradoxe des légitimités locales », *Mondes en Développement*, Vol. 34, no. 133; and Donald I. Ray and Adriaan B. van Rouveroy van Nieuwaal (eds.), "The New Relevance of Traditional Authorities in Africa's Future", *Journal of Legal Pluralism*, Special Issue No. 37/38.

¹⁵ This is for example the case for rules relative to land access (Zongo and Mathieu 2006; Nama 2006; Lavigne Delville 1999), women rights [in terms of access to land, inheritance, marriage (WiLDAF 2002; Von Garnier 2008) and physical integrity (traditional mutilations, such as excision) (UNFPA and IPPF 2003)] where traditional and modern laws differ.

¹⁶ In Rwanda, the *Abunzi* or mediation committee is mandated by the Constitution (art. 159) and the Organic Law on Mediation Committees (Organic Law No. 31/2006 of 14/08/2006). All cases must be submitted to the mediation of the *Abunzi* before they are brought to formal courts.

¹⁷ CCL, article 356.

competent to adjudicate administrative disputes.¹⁸ However, access to the formal court system is challenging for most citizens.

2.3.2 The Electoral System

The three countries' electoral systems have common and divergent characteristics. Commonalities include the existence of an independent electoral commission and the restriction on electoral competition, while divergences relate to local election rules.

Existence of an independent electoral commission. All three countries created an independent electoral commission for the preparation, organization and control of elections at different levels of government. In Burkina Faso, the current Independent National Electoral Commission (CENI) was established in 1998. In Rwanda, the National Electoral Commission (NEC) was created by the Constitution in 2003. In Guinea, the Autonomous National Electoral Commission (CENA) was established in 2008.

Limitations on electoral competition. All three countries restrain electoral competition. Rwanda bans partisan elections and imposes high standards for candidates, while Guinea and Burkina Faso bar independent candidates and discourage the political participation of women. In Burkina Faso, traditional powers also constrain political competition by strongly influencing local voting.

In Rwanda, only independent candidates are allowed to run, while political parties are banned from local elections. The "Law Instituting the Organization of Elections of Leaders of Local Administrative Entities" forbids candidates from campaigning "on the basis of his or her political organization, ethnic, regional or religious belonging" (article 7). Those who wish to participate in local elections should stand on their own merit without any support from a political party or any political organization. In a post-conflict context, this "no-party" approach is justified because of the importance of national unity and multi-party elections tend to promote divisions. Furthermore, prospective candidates must have completed secondary education to run for a District councilor post. Although this requirement guarantees a certain level of capacity within District leadership, it also prevents most people in rural areas, other from schoolteachers, from seeking election. This helps explain the high numbers of unopposed candidates in some local elections, especially for positions reserved for youth and women (ICG and HRW 2001).

In contrast to Rwanda, local candidates in Guinea and Rwanda are dependent exclusively on party affiliation. In Burkina Faso, for the 2006 ballot, only the ruling party (*Congrès pour la Démocratie et le Progrès*, CDP) was able to field candidates for all 17,786 seats up for election. The 16 other parties managed to field about 1,000 candidates. Most of them avoided regions where they had an insufficient support base. In Guinea, administrative constraints deprived opposition parties of the opportunity to put forward many of their favorite candidates. During the 2005 vote, some parties had more than half candidates rejected (ICG 2006).

In Guinea and Burkina Faso, constraints to participation are particularly high for women. Socio-cultural, educational and economic obstacles discourage women from engaging in national and local political affairs. In Guinea, out of 38 CU, only five have women mayors. Out of 611 councilors, only 111 are women (18 percent). The situation is better in Burkina Faso where women won about 40 percent of

¹⁸ *Tribunal de Première Instance* (first instance) and administrative chamber of the Supreme Court (appeal) in Guinea, *Tribunal de Grande Instance* (first instance) and State Council (appeal) in Burkina Faso, and administrative chamber of intermediate and high courts in Rwanda.

councilor's seats in the latest ballot. Only about 5 percent of elected mayors (18 out of 351) were women.¹⁹ The situation is likely to improve in Burkina Faso following the adoption in 2009 of a new bill establishing a 30 percent gender quota for all party lists in municipal and legislative elections.

In contrast, in Rwanda's latest local elections (2006) women won 45 percent of District councilor seats (MINALOC, 2008a) and 33 percent of seats on District executive committees (Powley 2008), bringing the local level in compliance with the constitutional requirement of "at least 30 percent" women. It is noteworthy that the majority of women in District governments are serving as "vice mayor for social affairs" rather than as mayor,²⁰ showing that women still have difficulty reaching the highest rung of the local government ladder even when there is strong political will to close the gender gap.

Finally, the informal power structure exogenous to the electoral system may also restrain political competition and negatively impact the effectiveness of voting in performing the function of representation and accountability. Particularly in Burkina Faso, traditional chiefs strongly influence people's behavior and command the votes of a significant part of their constituency. Some well-positioned chiefs have used multi-party politics to their own advantage,²¹ while the social clout of others has been captured by elites in search of local vote-getting alliances (Geschiere and Nyamnjoh 2000, Salifou 2007: 149). In some cases, chieftain interference has restricted the entry of candidates. In 2000-2001, some chiefs were involved in political violence in which traditional rulers' legitimacy was used to justify crimes against state law including the assassination of political opponents (Hagberg 2007).

Electoral rules. Local election rules differ in each country with direct election through proportional representation for municipal ballots in Guinea and Burkina Faso, indirect majority voting for regional elections in Burkina Faso and a mixed system in Rwanda. In West African countries, municipal deputies are directly elected by proportional representation.

In Guinea, because the system does not guarantee territorial representation, parties usually nominate their candidates, making sure that all districts are represented. In the 2005 ballot, this informal practice enabled a majority of districts to win seats in local chambers. Territorial representation was therefore provided, although not ensured by regulations.

In Burkina Faso, amendments to the electoral code in 2004 changed the way in which proportional representation was calculated, making it harder for smaller parties to win seats. In 2006, the ruling party (Congress for Democracy and Progress, CDP) received 72 percent of municipal seats with only 60 percent of the vote, while most of the smaller parties received a smaller percentage of seats than their share of the national vote. Since regional councils are indirectly elected by and within the municipal councils, most regions are headed by CDP members.

In Rwanda, the local electoral system is a mix of direct and indirect elections. The formula for the composition of the district councils is tailored to ensure territorial representation as well representation of vulnerable groups such as women and youth. On one hand, the council is comprised of councilors elected at the sector level, each sector represented by one councilor (indirect elections). On the other hand, as provided by the law, at least 30 percent of councilor's seats are reserved for women, while

¹⁹ US State Department 2008.

²⁰ In 2006, out of 30 elected mayors, only 6 were women.

²¹ Traditional chiefs have been elected to the National Assembly, and local elections have accentuated their involvement in formal politics. In the 2000 local elections, a third of the local mandates were held by representatives from "chiefdoms" and six mayors were traditional chiefs.

three spots are reserved for youth representatives (direct elections).²² The executive committee is also indirectly elected. An electoral college, composed of district councilors and elected representatives from all sectors constituting the district, chooses the office bearers from among the district councilors.

Though the Rwandan system ensures both territorial and social representation, its complexity and indirect elections weaken the direct accountability between voters and representatives. If electoral safeguards for youth and women partially compensate for this weakness, more competitive and direct elections at different levels are still desirable to enhance local representative legitimacy (EU 2008).

2.3.3 Nature of the Party System

This section mainly concerns Guinea and Burkina Faso because local elections are non-partisan in Rwanda. In both countries, we observe single party dominance in local chambers, strong influence of the national party on local elections, and limited participation of vulnerable groups in the party system.

Single party dominance. Though both Francophone countries formally uphold a multi-party system,²³ the ruling party, Party of Unity and Progress (PUP) in Guinea, and Congress for Democracy and Progress (CDP) in Burkina Faso, dominates the state apparatus.²⁴ The CDP won more than 70 percent of the municipal seats in the last elections held in 2006 in Burkina Faso. The PUP also recorded a landslide victory in the 2005 municipal ballot, winning 31 of 38 urban seats (82 percent) and 241 out of 303 rural seats (80 percent).²⁵

Role of national parties in local elections. In Guinea and Burkina Faso, only registered political parties are entitled to present candidates in local elections. Parties designate the candidates on local ballots. The role of national parties in the selection of the local government representatives is likely to undermine the accountability link between local citizens and their deputies as the latter's policy choices may respond to imperatives of partisan loyalty rather than community preferences.

In Burkina Faso, the direct accountability link is further compromised by the high level of clientelism that characterizes the political system.²⁶ In this context, decentralization is used as an opportunity to create

²² LAW N°08/2006 ("District Law"), article 9. During the last elections in 2006, a "triple balloting" system was used to guarantee seats for women and youth candidates. At the sector level, each voter receives three ballots and selected one candidate from each ballot. The first ballot is for the general candidate, frequently—but not necessarily—a man. The second ballot is for the woman candidate, and the third ballot is for youth. At that initial stage of the election process, in each category, winning candidates are selected according to a first-past-the post rule. At the second and final stage, the district councilors are chosen among Sector-level winners through indirect election.

²³ Since 1991 Guinea has had an "integral multi-party system" ("*multipartisme integral*"). This means that parties can be created without limitation. So far, 46 political parties have been authorized. They are grouped together as the *Front Républicain pour l'Alternance Démocratique* (FRAD). In Burkina Faso, 48 parties are officially recognized.

²⁴ In Rwanda, the constitution officially permits political parties to exist, but only under certain conditions. The most important restriction is the prohibition on pursuing an ethnic or otherwise discriminatory agenda. Article 54 of the Constitution forbids parties "*basing themselves on race, ethnic group, tribe, clan, region, sex, religion or any other division which may give rise to discrimination*" and requires that "*political organizations must constantly reflect the unity of the people of Rwanda.*" In practice, such emphasis on national unity and reconciliation allows the domination of the *Rwanda Patriotic Front* (RPF) in national politics (Freedom House 2008).

²⁵ IRIN, "International observers give Guinea's local elections cautious endorsement": http://www.citymayors.com/politics/guinea_elections.html.

²⁶ The political clientelism and nepotism persisting in Burkina Faso has been pointed out by several academics and NGOs (Meunier 1998: 148-149; Sawadogo and Ouedraogo 1998, 40; Loada 2006; RENLAC 2001, 71 and 2005, 56), and recognized by the Burkina Faso government itself (MEDEV 2001).

additional power centers to be distributed to allies (UNDP 2003: 54). As a result, local politicians are typically very well-connected to the center. That linkage facilitates their appropriation of central resources that will then be channeled back to their home base (World Bank 2007). Field surveys revealed that an important criterion for choosing a candidate is his/her perceived ability to network. The political environment contributes to explain why the mayor is the only top elected representative at the local level for whom there is no “residency obligation”. More often than not, mayors live in the capital (where they can tap their network connections) and pay visits to their municipality only when they are in session. This situation tends to put the connection with Ouagadougou at the core of the relations between the local government and the electorate, weakening direct accountability relationships at the grassroots level (World Bank 2007).

The situation is starkly different in Rwanda where political parties are not allowed to present candidates to compete for seats on local councils. It can be argued that the non-partisan system strengthens the direct accountability link between local deputies and their constituency, and ensures that elected officials adopt policies that benefit the community rather than measures to facilitate their promotion and advancement within the party structure. However, under international community pressure to extend political rights at the local level, Kigali recently agreed to lift the ban on local party offices. In June 2007, in an effort to increase the space for political parties, an amendment to the Organic Law governing Political Organizations and Politicians²⁷ was enacted allowing parties to open offices at sub-national levels. Until then, political parties could only have offices at the national and provincial levels. As a result, several parties began organizing efforts within the limits of their capacity.²⁸ Though this does not alter the non-partisan election system, for political rights advocates, it is still a step in the right direction as the amendment will raise political awareness at the grassroots level.

Participation of vulnerable groups. In the West African countries, parties hardly include disadvantaged groups, especially women. In general, women membership is controlled by men (relatives or friends) who choose them and back them in line with their own interests. Though women are called upon to participate in demonstrations and campaigns, they are denied access to key positions within party structures.²⁹ In general, their names appear at the bottom of the lists, thereby reducing their chances of being selected by proportional voting.

This is bound to change in Burkina Faso with the recent adoption of bill on a gender quota requiring parties to include at least 30 percent women on their lists of candidates.³⁰ In Guinea, there are no clear rules providing for the inclusion of women or other vulnerable groups in party structures. The *Rassemblement du Peuple de Guinée* (RPG), the largest opposition party, has reserved 30 percent of its seats for women. According to its leaders, however, the goal of 50 percent women is currently “utopian”. In contrast, the PUP has only five women among the 31 members of its executive. In general, many disagree with the idea of quotas for women in political parties. According to Sékou Konaté, PUP

²⁷ Organic Law no 19/2007 modifying and complementing Organic Law no. 16/2003 governing political organizations and politicians.

²⁸ The Social Democratic Party (PSD), for example, claimed to have opened offices with permanent staff in 75 percent of all Districts. However EU observers noted that, in 2008, the presence of the PSD and Liberal Party (PL)’s offices at District level was still uneven and indicated that the small RPF coalition partners were almost completely absent beyond the capital (EU 2008). Overall, the legal change has therefore produced little visible effect so far, but the law is almost universally seen as an important step in the right direction that will enable parties to build up their grassroots support base (Highton 2008).

²⁹ In Burkina Faso, just one of the 48 official recognized political parties is led by a woman. In Guinea, the PUP counts only five women among the 31 members of its executive.

³⁰ Rwanda upholds the same requirement since 2007 for national elections. In Rwanda, the gender quota was part of an amendment to the Organic Law governing Political Organizations and Politicians adopted in June 2007.

Secretary General, "women must wait until they're ripe to be chosen. The worst thing that could happen would be misplaced feminism. There are no handouts in politics."³¹

2.3.4 Public Approaches to Making Local Politics Downwardly Accountable

On the supply side, making local politics accountable to citizens requires local council oversight and safeguards in the local electoral system (Yilmaz, Beris and Serrano-Berthet 2008). In all three countries, there are several impediments to the watchdog function of municipal councilors, such as no pay, low literacy levels, ignorance of councilors' roles and responsibilities, and lack of capacity to scrutinize planning, budgeting and procurement processes.

In Guinea and Burkina Faso, there is no affirmative action ensuring representation of marginalized and vulnerable groups such as reserved seats for woman or ethnic minorities. Electoral safeguards consist only of term limits³² and recall of elected representatives. In those countries central authorities (*tutelle*) can suspend or revoke local government executives and deputies for a crime or negligence linked to mismanagement or corruption.³³ Local chambers may also be dissolved by the center.³⁴ In addition, the Burkinabe Code (CGCT) empowers local councils to compel the head of the executive to resign through a motion of no confidence introduced by at least one third of the councilors and voted upon by a two-thirds majority of deputies. The resignation must then be sanctioned by a Council of Ministers' decree.

Local deputies in Guinea do not have such powers. Their inability to sanction the executive not only compromises local autonomy but also risks partial sanctions motivated by political considerations more than public interest.³⁵ In fact, recall could even fail to generate downward accountability because it cannot be exercised by citizens or their elected representatives.

In Rwanda, besides a recall option and a term limit of five years, the legislature has introduced important safeguards to mitigate possible limits of the ballot. As such, independent candidates (only) run in district elections, seats are reserved for youth and a 30 percent quota for women is applied. Furthermore, the District council can dismiss or suspend councilors or executives in case of misconduct or failure to perform their duties.³⁶ District executives may also be removed by the legislature, but only

³¹ S. Samb, "Politics-Guinea: "Sheep Who Vote?" Women Say No", *IPS*, 2008, <http://ipsnews.net/africa/nota.asp?idnews=44128>

³² Four years in Burkina Faso and five years in Guinea.

³³ In Burkina Faso, the grounds for suspension in 2004 Code articles 184, 307(region) and 272, 311(municipality): active corruption, illegal lending of public funds, falsifications of official documents, indebteding of local governments resulting from an error of management, refusal to sign or transmit to the *tutelle* authority a deliberation from the Council, refusal to call for council meetings as provided by law, speculation on allocation of public land and authorization for public land development, absence for more than six months for reasons other than health, and prosecution or indictment, except for very minor cases. In Guinea, the sub-prefect may suspend or dismiss a councilor or a member of the executive branch - including the mayor himself – if they are accused of a crime (article 79). In addition, executive members may be suspended by ministerial decree for negligence in complying with their duties. Our field research revealed that such sanctions were imposed in a few collectivities such as Matoto, Ratoma, Kankan and Conakry. There, mayors were suspended or dismissed for gross negligence (*faute lourde*) and bad management of public funds. For media coverage of the Kankan case, see N.S. Leno, "Scandale financier à la mairie de Kankan : la maire et le receveur communal suspendus", *Guinea news*, 19 February 2009; H. GUISSSE, « Kankan: le Maire et le Receveur Communal suspendus!», available at <http://www.aminata.com/component/content/article/54-regions/4245-kankan-le-maire-et-le-receveur-communal-suspendus>

³⁴ In Burkina Faso, the CGCT entitles *tutelle* to dissolve local chambers "if their operations become impossible" (articles 172 and 251). In Guinea, the CCL (article 77) entitles *tutelle* authorities to dissolve local councils (without further qualification).

³⁵ Many respondents interviewed for the LOGTAFAs research expressed the view that political issues were often intertwined with the allegations of wrong doing by local leaders.

³⁶ Article 16, 69 District law.

when they have committed a criminal act of conspiracy.³⁷ In practice, there have been few cases where the council used its power to dismiss executives.³⁸ The rarity of these instances may stem from the low awareness and capacity of councilors to exercise oversight over the executive as mentioned above.

2.3.5 Citizens Demanding Political Accountability

In Guinea and Burkina Faso, citizens lack formal channels to oversee local politics and express complaints. In contrast, in Rwanda, the government has introduced efficient mechanisms to empower citizens to request explanations from district officials. In all countries, however, civil society needs to develop the capacity to provide the necessary degree of advocacy and checks-and-balances to hold local authorities accountable.

In the past few years, Guinean civil society has been more and more vocal in criticizing leaders for bad governance. Public discontent culminated with the bloody political protests of 2006 and 2007 that led to the fall of the government and the appointment of a new prime minister.³⁹ Since the 2008 coup that brought to power the military junta of Captain Moussa Dadis Camara, parties, unions and NGOs have been deeply engaged in the process of democratic transition that is supposed to end with the presidential and legislative elections scheduled for January 2010 (ICG 2009).

At the local level, the CCL introduced formal mechanisms to empower citizens to request explanations of municipal actions and decisions. Those include information,⁴⁰ consultation,⁴¹ and participation.⁴² However, the latter is limited to the diagnostic phase of the planning process. The code fails to regulate citizen involvement in executing and monitoring development plans. Social participation in other matters, such as budgeting and service delivery, is not foreseen by law. Citizens may not initiate the recall of their elected representatives.

Burkina Faso has a large and dynamic civil society consisting of NGOs, advocacy groups, trade unions, the media, village groups, traditional chiefs and religious groups. However, there is little generic legislation empowering citizens to demand explanations and justifications from local governments.⁴³ Like in Guinea, the law does not foresee a direct way for popular redress between elections.

³⁷ Article 69 District law.

³⁸ For an example of dismissal, see <http://www.hirondellenews.com/content/view/1766/182/>, where in 2008, the District Council of *Gakenke*, in Northern Rwanda, decided to remove the mayor from his functions because he was spreading genocide ideology among his constituents. For an example of suspension, see http://www.rwandagateway.org/article.php3?id_article=2871, where in 2006, the Rwamagana District suspended its Executive Secretary due to alleged embezzlement of funds revealed following a financial audit in the District.

³⁹ "Guinea: Civil society crystallizing around unions", *IRIN Africa*, 11 January, 2007, "Guinea police clash with strikers", *BBC News*, January 15, 2007; "Deadly clashes erupt over Guinea PM", *Al Jazeera*, February 10, 2007; and "Violence as Guinea strike resumes", *BBC News*, February 12, 2007.

⁴⁰ CCL, article 11.

⁴¹ CCL, articles 12, 247, 518, 523, 524.

⁴² CCL, expose des motifs and article 11.

⁴³ A step towards the creation of a culture for social oversight is the CDD program, known as "*Programme National de Gestion de Terroirs*" (PNGT), supported by the World Bank. The PNGT is an attempt to transfer the management of control and access to natural resources from the central administration to citizens. The *Gestion de Terroirs* approach seeks to involve the local people in planning for natural resources use and give them full responsibility for managing those resources within the limits of their *terroir* ("lot"). The program introduces mechanisms for citizens' participation in decision-making, transparency and accountability, therefore promoting social engagement and oversight through community-based operations.

The lack of formal channels for public oversight and complaint may explain why street protests have gradually increased since the first round of local government elections in 1995. Grievances expressed by local citizens range from merchants' frustrations over the management of marketplaces, to residents' concerns about municipal corruption via resistance to neighborhood displacement resulting from urban infrastructure projects. "By challenging the performance of Burkina's municipal councils and mayors, ordinary residents are exercising 'voice' and seeking to give some real substance to notions of participatory decentralization" (Harsch 2009: 263). Harsch anticipates that public contestation will persist in Burkina Faso as domestic and external pressures bear down on a growing population, as more local government entities are created and as citizens demand more democratic reforms in Burkina Faso's political system, both nationally and locally. Consequently, municipal representatives' ability to learn how to open up to citizen scrutiny and manage their grievances will be essential to the success of decentralization reforms.

The government of Rwanda introduced some legal mechanisms empowering citizens to request explanations from District officials. An important initiative is the "Public Accountability Day" where local government officials open up their offices to their electorates and make themselves available to answer questions and concerns. The event is held every three months at every District. The initiative gives citizens an understanding of how their local leaders carry out their activities. On this day, citizens meet with their District leaders to discuss achievements and shortcomings over the previous three months.

Another initiative is provided by the law on District organization. The law sanctions citizens' power to hold local government accountable by granting them the right to trigger the recall of any District councilor through a petition containing at least two hundred signatures of residents with voting rights.⁴⁴

A last initiative is embedded in the Community Development Committee (CDC). The CDC includes representation from civil society and is in charge of preparing the District's development action plan. It is also supposed to monitor projects as well as supervise finances at the District level.⁴⁵ In particular, the planning process entails discussions of development priorities from the village to the district level. Although decision power ultimately rests with the council, the bottom-up planning approach and the inclusion of citizens within the committee can give marginal groups a direct voice in the decisive preparatory phase.

If citizens are involved in the planning and budgeting processes of decentralized entities, they have not yet developed the capacity to provide the necessary degree of advocacy, oversight and checks-and-balances to hold local authorities accountable. Acknowledging this weakness, recognizing the fundamental role of citizens in controlling local leaders for better governance results, and investing in reinforcing civil society actors' capacities to play their monitoring role over local government will be crucial for the success of decentralization in these three countries.

2.4 ADMINISTRATIVE DIRECTION AND ACCOUNTABILITY

Local governments are administratively autonomous if they can make and enforce regulatory decisions, govern a procurement system and manage their workforce (Yilmaz, Beris and Serrano-Berthet 2008). As a result of that discretion, they will have the flexibility to deliver services and to respond to local needs.

⁴⁴ Article 16-17, District Law.

⁴⁵ One can see a clear conflict of interests in making the CDC responsible with supervising finance of the District when it is partially composed of District executives who are in charge of executing the budget.

In Guinea and Burkina Faso, administrative decentralization is very limited. Central government retains large ex-ante controls on most sub-national governments' decisions through the exercise of *tutelle* powers. Procurement processes are restricted and subject to central oversight. There is no subnational control over the civil service. Accountability towards citizens is also low, oriented upward rather than downward. Although public accountability structures exist, their performance and credibility are mixed at best, while social accountability approaches are hampered by a culture of administrative secrecy (Burkina Faso) and skill shortages within community-based organizations (Guinea and Burkina Faso). In contrast, Rwandan districts are endowed with significant discretion to make administrative decisions within their jurisdiction. The level of downward accountability is also greater due to a number of initiatives to engage citizens in monitoring administrative decisions and actions.

2.4.1 Ability to Regulate

In Guinea, CRD and CU have the authority to regulate all matters falling under their responsibilities through police decrees (*règlement de police*). Such decrees are voted by the council after being initiated by a majority of councilors, the executive branch, or 20 percent of the registered voters in the municipality. Police decrees may authorize, restrict or forbid actions and behaviors related, among others, to public safety, hygiene, beggary, traffic and parking, funerals and burials, maintenance of public edifices, infrastructure and roads, food and livestock quality, fire protection, youth association activities and cultural heritage conservation.⁴⁶

In addition, each council is in charge of designing its own Local Development Plan (PDL) and for land zoning, assignment and use within its jurisdiction. CRD and CU can also decide to create local administrative and public services, and determine the location of facilities such as primary schools, health centers and clinics. Local governments are also responsible for registry services.⁴⁷

In Burkina Faso, regions and municipalities can also legislate on a number of issues linked to local economic development, land use planning and management, and public health. Local governments are responsible for conceiving and implementing their development plans, conformingly with state guidelines. They can also set, abolish and modify taxes and dues; approve donations and legacies, authorize sales, purchases and exchanges of real estate and other assets, and demarcate and allot plots; and grant building permits and land titles within their territory. In addition, sub-national governments can issue wood cutting authorizations, hunting and fishing licenses, and instructions for ensuring hygiene and public health within their jurisdiction. Finally, municipalities are responsible for regulating cemeteries and burials as well as for managing the civil status registration.

Nevertheless, as a result of a particular feature of the French administration inherited by Guinea and Burkina Faso, known as *tutelle*, local government ability to regulate and make decisions is hindered by state interference. The *tutelle* implies a top-down supervisory model entailing an overseeing role of the central state vis-à-vis local governments. The *tutelle* of the Ministry of Decentralization is carried out by delegation to state representatives at the deconcentrated level. It implies that all council deliberations, decisions and regulations are reviewed by the sub-prefect⁴⁸ (Guinea) or High-Commissioner/Governor (Burkina Faso) who is entitled to cancel them if he finds them illegal. The same control applies to local

⁴⁶ CCL, article 286.

⁴⁷ Some CRD have chosen to decentralize such services to allow local people to register more easily their births, deaths and marriages. For example, in Mitty and Sougueta, civil status cards are filled and managed by sector (sub-division of districts) chiefs, sent to district authorities and then centralized at the CRD level.

⁴⁸ Except for the 5 CU of Conakry where the *tutelle* is exercised by the governor.

budgets, accounts, revenues and other financial management issues which must be approved by *tutelle* authorities. On all these matters the state maintains the right to exert ex ante and ex post control of decision-making at lower government levels. Such central interference restricts regulatory powers of local governments, consequently reducing the extent of local administrative discretion.

Table 2: Control of Local Governments by Central Administration (Tutelle Powers) in Burkina Faso

Nature of the Control	Scope	Comments
Approval	Initial and supplemental budgets, Procurement, accounting (<i>comptes administratif et de gestion</i>)	Tutelle authorities shall issue approval/authorization within 45 days. Lack of decision within 45 days is equivalent to consent.
Prior Authorization	Borrowing, bequest, grants, allowance, physical planning of the territory	
Cancellation	All local government decisions, deliberation and regulations	In case of conflicts of interests or illegality, cancellation is pronounced within 45 days after a decision was made by local governments. Passed this deadline, the decision is deemed approved and effective.
Suspension	All local government decisions, deliberation and regulations	Suspension cannot exceed 45 days.
Substitution	All local governments operations	Central government could substitute to local governments if the latter fail to implement decisions set by laws and regulations
Auditing	All local governments operations	Audits are carried out at the central government's discretion

Source: Adapted from World Bank 2007

In contrast, in Rwanda, local chambers' regulatory powers are less curtailed. Districts are entitled to "take decisions, make policies and give instructions for the responsibilities transferred to it by law"⁴⁹ without ex ante supervision by the center. District councils can regulate issues linked to local economic development and land use planning and management. They can also set, abolish and modify taxes and dues; approve donations and legacies, authorize sales, purchases and exchanges of real estate and other assets, and demarcate and allot plots; and grant building permits and land titles in the district. They can issue instructions relating to roads, settlement and hygiene, as well as regulate markets and abattoirs. Finally, like in Guinea and Burkina Faso, districts are in charge of managing the civil status registration.

Except for matters regarding the civil registrar, all decisions mentioned above must be reported to the Governor of the Province who verifies whether they conform to the laws and general regulations in force. As opposed to the situation in Guinea and Burkina Faso, in case the Governor of the Province finds that decisions taken on one of the above is contrary to the laws and regulations, the Governor is not entitled to cancel it, but must simply inform the district council in writing, requesting that it be reviewed with a copy to the MINALOC. If the district council does not change its decision, the Governor asks the mayor of the district to convene a meeting of the district council in order to give explanations on articles of the law that were not respected. In case there is no consensus, the Governor notifies the MINALOC who may decide to void the challenged district regulation if it deems it unlawful. When district authorities are not satisfied with the Minister's decision, they may appeal to the administrative chamber of the High Court of Rwanda.⁵⁰

⁴⁹ District Law, Art. 20, 2° & 9°.

⁵⁰ District Law, articles 152-154.

Beyond legislative capacities, local governments also need the power to sanction and punish non-compliance (Yilmaz, Beris and Serrano-Berthet 2008). The law provides districts with the ability to impose administrative penalties to those who violate instructions or decisions of the council. The penalty consists of a fine of 10,000 Rwanda francs (about US\$ 20). In Guinea, failure to comply with police decrees can also lead to a range of punishments, including warning, community works, confiscation, fines (US\$ 2-10) and jail (1-15 days).

2.4.2 Discretion over Civil Service and Employment Policies

In West African countries, there is a big discrepancy between theory and practice of civil service and employment policies. While the law provides for significant discretion in those matters, in reality local agents are fully managed by the central government. In contrast, in Rwanda, districts have, de jure and de facto, extensive control over their staff.

In Guinea, the Code foresees the creation of a territorial public service which would be recruited, overseen, managed, and terminated by local government. The latter would manage their staff, regardless of status (local staff, contractual workers, seconded civil servants), with the notable exception of the *receveur-comptable* (tax collector and accountant) who reports to the Ministry of the Economy and Finance. However, no concrete steps have been taken by the government to implement that provision.

In reality, local public servants are recruited, evaluated, managed, sanctioned and terminated by the central government which also controls the number, pay levels and allocation of public servants. The state seconds key executive staff to CU/CRD⁵¹ and covers their allowances as well as those of mayors/presidents.⁵² Local agents paid by the state remain accountable to the center, giving local governments little leverage over their work program and performance (World Bank 2008).

Local governments currently have very few staff of their own and possess no authority over deconcentrated staff. In most CRD, municipal services still do not exist. As a result, local authorities cannot carry out their administrative and financial tasks properly. Often, the *secrétaire communautaire* accumulates all responsibilities without a clear definition of working procedures. In CU, staff is regularly absent. In Kouroussa, for example, out of 21 positions, 19 are vacant. In Forecariah, only the financial controller and the *secrétaire général* are on duty. In those cases, all services supposed to be managed by the municipality are handled by the prefecture. This lack of human resources constitutes a major obstacle for decentralization in Guinea.

Burkina Faso faces similar challenges. The small pool of qualified civil servants is reluctant to accept positions outside the capital or major urban centers, primarily because of higher living standards and better career opportunities at the center. To attract and retain staff at the sub-national level, a 2006 law created the equivalent of a local civil service statute.⁵³ This local administration would include the key posts of general secretary, financial controller, and accountant. It would be tasked with the day-to-day management of the collectivity, under the councils' supervision. The new local civil servants would be subject to hiring, promotion and firing by local governments instead of being managed by the center.

⁵¹ The state seconds one *secrétaire général* and one *receveur* (tax collector) to each CU as well as one *secrétaire communautaire* to each CRD.

⁵² Mayors receive a monthly allowance of GNF 200,000 and CRD presidents GNF 100,000.

⁵³ Decree No. 2007 - 006 /PRES.

However, despite the adoption of the law, most human resources management continues to be performed centrally. Confronted with persistent resistance from civil servants to join local governments, the Ministry of Civil Service decided to keep the staff currently working in structures to be devolved to local governments under central authority until those agents retire or leave office. In practice, this means that local governments will have no control over their staff for years, thus significantly undermining their management capacity and accountability.

In addition, Ouagadougou seconds one top civil servant in all urban municipalities for the key position of secretary general. Paid by the state, the latter is a crucial asset for the local government given their knowledge of administrative processes and experience in management. However, his affiliation with the center distorts accountability relations, reduces his autonomy, and creates issues of ownership (World Bank 2007). Furthermore, it is likely that putting a seasoned civil servant in a position where he receives directions from a newly elected mayor, often poorly educated, will generate tensions.

Even when the “local civil service statute” law becomes effective, it will only provide limited discretion to local governments. They will control recruitment and will be able to offer incentives for attracting qualified staff in poor and/or remote areas.⁵⁴ Collectivities will have no control over salaries, little ability to fire staff, and narrow leeway over a performance-based advancement system associated with seniority conditions and accompanied by tight central oversight.

Again, the situation in Rwanda is significantly different. The District Law provides that “the District Council appoints, suspends and dismisses employees of the District in accordance with laws governing civil servants” (article 35). Local governments have substantial control over their staff. Line ministries may no longer hire and manage implementing agents. Thus the recruitment of teachers, doctors and nurses or engineers of the district are done at the local level by district authorities.⁵⁵

It is important to note that, in the education sector, though local governments are responsible for recruiting teachers and education officers, their payroll is centralized. Payments are delegated to provincial administrations. Local governments have no control in sanctioning education officers and teachers. Therefore, they have little incentive to monitor the performance of educational staff (Republic of Rwanda 2006a).

Contrary to Ouagadougou and Conakry, Kigali has instituted high qualification criteria for candidates seeking positions in districts either in the political organs or in the technical and administrative staff.⁵⁶ Paradoxically, this has resulted in Districts having insufficient staff as many qualified people prefer working in sectors offering better rewards. Therefore there has been significant staff turnover in districts. However, in implementing their activities, Districts are allowed to hire consultants and in fact subcontract many NGOs and private enterprises which can help fill some gaps.

⁵⁴ Article 76 of the Decree No 2007 - 006 /PRES authorizes local governments to offer “indemnities justified by hardships or risks of the employment,” as well as “in-kind benefits.”

⁵⁵ Indeed, District Law, Art 20, 20° provides that Districts appoint and monitor teachers and directors in nursery, primary, secondary and technical schools without contradiction with the law.

⁵⁶ An academic qualification of Advanced Level Certificate (completion of secondary education) is required for any candidate seeking eligibility for the position of local councillor. The requirements are even higher for local executives. Only councillors who hold a university degree are eligible for the post of Mayor or Vice-Mayor. The criteria are equally advanced for positions in the administrative and technical staff. The District Executive Secretary must hold at least a Bachelor degree, preferably in Law or any other subject with public administration as a mayor. The heads of technical departments (education, health, infrastructure, development planning, etc.) must have at least a degree in their respective field of work.

2.4.3 Control over the Procurement Process

In Rwanda, districts have significant discretion over procurement. On the contrary, in Guinea and Burkina Faso, discretion over the procurement process is extremely weak as it requires prior authorization and close monitoring by central administration throughout the procedure. In all three countries, local governments lack capacity to carry out their mission efficiently, though skill shortages are less acute in Rwanda.

In April 2007, Rwanda enacted a new Public Procurement Law (Law 12/2007). In February 2008, it set up a Public Procurement Agency (PPA) to replace the National Tender Board (NTB). The intention was to fully decentralize procurement to operational units while leaving the PPA with a policy and oversight role. The new law empowers districts to handle tendering processes of development projects worth 100 million Rwanda francs (Rwf) or less (about US\$ 200,000). For projects requiring Rwf 100-200 million, districts must acquire a non-objection from the PPA, while projects exceeding Rwf 200 million are handled by the PPA.⁵⁷

In each District, the council is responsible for establishing a District Tender Committee that is in charge of preparing building, service, and supply contracts. The tender committee is composed of 8 members, but excluding District authorities, as follows: director of planning (president), director of infrastructure (vice president), economic planner, a procurement officer, a representative of the population unit, a professional from infrastructure, a professional from health and sanitation, and a professional from education. Appointment, dismissal and term of office of its members are determined by MINALOC.⁵⁸ Such composition is supposed to ensure independence of the committee from District leaders and to allow professional and objective assessment of the bids, therefore generating a healthy procurement process.

In comparison with Rwanda, ceilings for procurement discretion are low in Guinea and Burkina Faso. In Guinea, local councils may conclude contracts for services and works in compliance with national regulations related to procurement.⁵⁹ A 2002 Ministerial Decree⁶⁰ stipulates that procurement for GNF 50-400 million (about US\$ 10,000-80,000) and above—depending on the type of services/works and the type of CU—must be authorized by the prefecture and submitted to a priori control by deconcentrated services.⁶¹ For CRD, the threshold for prior control is GNF 25-100 million (about US\$ 5,000-20,000). Below those amounts, a posteriori control prevails.

In Burkina Faso, upward control over procurement process is even tighter, with lower thresholds, inclusion of central authorities in municipal tender commissions, and a more elaborate supervision body.⁶² All tenders for an amount equal to or greater than 1 million FCFA (about US\$ 2000) must be accepted by a Special Commission composed of the local government's representative in charge of finances, the person responsible for procurement, and deconcentrated agents. Observers may include the internal controller, a representative of the donor agency, a representative of the contracting local

⁵⁷ Prior to the law, the threshold for processing procurements at District level was set at only 3 million Rwf (US\$ 6,000). The higher ceiling is supposed to remedy administrative serious delays of processing public tenders due to the referral to the NTB even for small-amount tenders.

⁵⁸ District Law, Art. 111-113.

⁵⁹ CCL, article 272.

⁶⁰ Decree D/2002/PRG/SGG of October 29, 2002.

⁶¹ For the City of Conakry, authorization is given by the Minister of Decentralization.

⁶² See Decret N° 2008 -173/PRES/PM/MEF 16 avril 2008 portant règlementation générale des marchés publics et des délégations de service public, JO, N°18, 1 May 2008 (see in particular articles 166-170).

authority, an entrepreneur and a representative of the Public Procurement General Directorate (*Direction générale des marchés publics*, DGMP). There is no civil society representation on the Commission.

Tender proceedings are monitored by the DGMP. The DGMP exerts a priori control of procurement through its special agents posted to the local administration. In particular, it is in charge of ensuring that tenders are conducted in compliance with national regulations without prejudice of general control powers by other state authorities. A posteriori controls are conducted by the Public Procurement Regulatory Authority (*Autorité de Régulation des Marchés Publics*, ARMP), established in 2008.⁶³

In practice, in both West African countries, local governments are usually not aware of formal procurement procedures. As a result, tenders are conducted by deconcentrated authorities according to national regulations and guidelines with limited involvement from local deputies. In Guinea, at the CRD level, a procurement manual elaborated by the PACV demystifies national regulations on tender and provides useful guidance for local government. Yet, municipalities that do not benefit from such donor support often do not know how to carry out a proper tender. As a result, contracts can be granted in a non-transparent way and their execution is not monitored. Local governments are sometimes pressured by deconcentrated authorities to select a specific entrepreneur despite weaker qualifications than other bidders. Such corrupt practices lead to incomplete and poorly executed projects and infrastructure, ultimately frustrating local people's expectations and needs. The recent establishment of the ARMP in Burkina Faso is expected to resolve such issues.

In Rwanda, too, district tender committees lack the capacity to carry out their mission efficiently. Consequently, funds intended for development purposes end up being returned to the treasury. By August 2008, several districts had not used the funds intended for development. Due to insufficient technical capacity levels, ministry staff sometimes has to be outsourced to help districts with the procurement and tender process.⁶⁴ In all three countries, there is a great need to increase the capacity of local officials so they are able to handle their procurement without depending on central authorities.

2.4.4 Public Institutions to Ensure Administrative Accountability

These three countries have established a number of public institutional arrangements to improve local governments' administrative accountability. Some of the similar arrangements include regulations on transparency and information (Guinea, Burkina Faso and Rwanda), bureaucratic supervision (Burkina Faso and Guinea), mediation by the Ombudsman (Burkina Faso and Rwanda) and judicial settlement by state courts (Guinea, Burkina Faso and Rwanda). Some innovative institutional arrangements are specific to one country, for example, the *Imihigo* in Rwanda and the Superior Authority of State Control (ASCE) and the Public Procurement Regulatory Authority (ARMP) in Burkina Faso.

Common Institutional Arrangements

Transparency and information. Public accountability approaches are necessary to allow citizens to know about administrative actions and decisions made by local governments. Lack of information about the way contracts are granted or budgets are spent might lead to nepotism or abuse of public funds. Making information available to the public is the first step towards downward accountability. De facto, Burkina

⁶³ For further details, see section 2.2.4. D.

⁶⁴ Minster Protais Musoni, MINALOC, cited in Ruburika 2009, available at <http://allafrica.com/stories/200902040492.html>

Faso exhibits the highest degree of administrative secrecy. In Guinea, while the law favors a high degree of transparency, it is interpreted differently by local governments. Rwanda is the most open country.

In Burkina Faso, the CGCT (article 11) gives citizens the right to information on local management. This right may be implemented through public debates on projects or local development programs, access to budgets and accounts, participation in council discussions (except for in camera sessions), and publication of council deliberations and decisions. Individuals may obtain a copy of these documents at their own expense. Yet the latter measures constitute mere suggestions and the enforcement of the right to information is left to local government discretion.⁶⁵

In practice, citizens are not properly informed about public affairs in general and about budgets in particular. Communities are rarely consulted during the procurement process or involved in supervision of works. Administrative documents need to be copied at the user's expense. Such lack of disclosure limits citizen ability to oversee local affairs and hold their leaders accountable (World Bank 2007).

In Guinea, the CCL provides the right of local residents to be informed about the collectivity's affairs and consulted on decisions that affect them (article 11). This legally translates into an obligation for local governments to display, publish, disseminate, and discuss all decisions, regulations, budgets made by the council.⁶⁶

This principle of publicity is interpreted differently by collectivities. In Pita's CU, for example, only the first and last sessions (the one to elaborate the budget and the one to evaluate achievements) are open to the public. In Mitty's CRD, all budgetary sessions are held in camera, while all others are public. The level of citizen attendance at council sessions varies greatly from place to place, depending on the communication strategy used by the local government. Some collectivities reach out broadly to their constituency through announcements in mosques, markets, radio broadcasts, or during traditional ceremonies. Others send formal written invitations to civil society or citizens to attend sessions, attracting mostly elite and well-organized groups.

In Rwanda, the law provides that district council meetings are public, without exception, when the budget is adopted or when financial issues are discussed. In all other circumstances, sessions can be held in camera by two thirds of the councilors present. In addition, each resident of the district has the right to be informed about the outcome of the district council meetings. He or she is entitled to be given the minutes of the district council meetings and to consult them at the district headquarters where they must be kept.

Kigali has taken a further step in ensuring transparent governance at the local level by instituting open days for public agencies every trimester, known as "Public Accountability Day". During that day, local government officials open their offices to their electorates and make themselves available to answer questions and concerns.

Bureaucratic control. As highlighted above, in Guinea and Burkina Faso, local governments must report to their *tutelle* authorities and receive *tutelle* approval for all decisions they make. In theory, *tutelle* agents can initiate investigation and audits in order to control municipal administration, budgets and services. *Tutelle* authorities have the power to cancel local decisions they find illegal. However, in

⁶⁵ Except for the posting of council deliberations on premises, which is the only compulsory requirement in terms of transparency.

⁶⁶ CCL, articles 128, 129, 161 and 162. See articles 516 to 527 for specific rules regarding information and publicity of the planning process.

practice, such internal control is seldom exercised due to the lack of skills and resources of local civil servants. When it occurs, findings are not shared with the people which undermines the alleged downward accountability purpose of such controls.

Ombudsman. In Rwanda, the Office of the Ombudsman was established in 2004 to take action against injustice and corruption. The Chief Ombudsman and his two assistants are appointed by Presidential order for a term of four years, renewable once. The Office is an independent institution mandated with a number of tasks including “acting as a link between the citizen and public and private institutions”, “preventing and fighting against injustice, corruption” and other offences in public and private administration, and receiving and examining complaints “against the acts of public officials or organs...and to mobilize these officials and institutions in order to find solutions to such complaints”. It reports annually to the President and the Parliament.

During 2007, the Office of the Ombudsman handled 1099 cases of injustice and 42 corruption cases.⁶⁷ In 2007, more than half of the cases concerned complaints of corruption in the judiciary and local administration. In October 2008, 32 local government officials were investigated for embezzlement as part of a land expropriation exercise in Kigali; 16 were held as investigations continued at year's end.⁶⁸

The Office has the power to request disciplinary sanctions to be imposed on any public employee who has been unjust towards a person, an establishment or an independent association and to determine what should be done so that those who suffered injustice may find redress. The Ombudsman is not empowered to prosecute cases and must depend on the Prosecutor-General to bring cases to court. Information is not readily available on the outcome of these referrals. A stronger system to monitor prosecutions in cases brought by the Ombudsman would help to bridge this gap.

The Office of the Ombudsman (*Médiateur du Faso*) in Burkina Faso was established in 1994.⁶⁹ It handles written complaints by ordinary citizens against the public administration. Like in Rwanda, the Ombudsman is appointed by the President. The five-year term is not renewable. Decisions are irrevocable and independent of directives from any authority.

The *Médiateur du Faso* is endowed with larger powers than his Rwanda counterpart. Indeed, if the complaint is justified, the Ombudsman may not only instruct the relevant agency to initiate disciplinary procedures but also, unlike in Rwanda, can take action against the public servant. In addition, the Ombudsman may order the administration at fault to revise its decision or make proposals for improvements in the operation of the state agency in question. Furthermore, if the concerned agency fails to respond satisfactorily to the Ombudsman's injunctions, the latter can inform the President of Burkina Faso in a special report or in the annual report. In theory, the Burkina Faso Ombudsman may also suggest legislative, regulatory or administrative reforms it deems in the general interest in order to remedy harmful situations recorded during its intervention and to avoid their recurrence. Such discretion is not granted to the Rwandese Ombudsman. However, it is said that the institution lacks the

⁶⁷ Summary Report of the Activities of the Office of the Ombudsman in 2007, Office of the Ombudsman of the Republic of Rwanda, January 2008. Figures on number of corruption cases investigated in previous years are as follows: 2006 (36 cases of corruption, 961 cases of injustice) and 2005 (35 cases of corruption, 3056 cases of injustice). Annual reports for the Office of the Ombudsman are available at www.ombudsman.gov.rw. It should be noted that in addition to handling the corruption cases reported in its annual report, the Office of the Ombudsman also forwards other cases to the Police, Prosecutor General and Auditor General, where their specialized capacities are required.

⁶⁸ US State Department, Rwanda Human Rights Report 2008, <http://www.state.gov/g/drl/rls/hrrpt/2008/af/119019.htm>.

⁶⁹ Organic Law N°22/94/ADP created the institution of the *Médiateur du Faso*.

resources and independence to perform its duties (Mukoro 2007). In practice, the *Mediateur du Faso's* recommendations are seldom followed. In 2007, the *Mediateur* received only 373 complaints, of which 52 (14 percent) were addressed to local governments. Sixty-two percent of disputes (231) gave rise to injunctions by the Ombudsman to the challenged agency. Yet, on average, only in 41 percent (96) of the cases did the agencies respond to them.

State courts. In all three countries, administrative decisions can be challenged in court. The administrative judge can interpret the legality of and/or annul administrative acts. In Rwanda, a specialized chamber of the District Court addresses administrative disputes from local administration entities up to the District level. Appeals are taken to the High Court, while final appeal rests with the Supreme Court.⁷⁰ In the francophone countries, there are only two degrees of jurisdiction. In Burkina Faso, the tribunal of great instance is competent to adjudicate administrative disputes in first instance. In appeal, citizens must resort to the state council.⁷¹ In Guinea, the *Tribunal de Premiere Instance* is competent in the first instance. For appeal, citizens must seek redress before the administrative chamber of the Supreme Court, the highest court of the country.

However, courts are not much of an option for citizens in Burkina Faso or Guinea seeking administrative redress. Indeed, many citizens cannot easily access legal services rendered by courts because they are indigent, ignorant or illiterate and do not understand how courts function and the applicable laws. Furthermore, in West African countries, the judiciary system is known as corrupt and inefficient which discourages citizens from appealing to them.⁷²

As courts are inaccessible, the ombudsman office lacks credibility and the *tutelle* control is deficient, West African citizens are left with no formal opportunities for lodging complaints against local governments. As a result, local communities may feel that the only way to be heard is through confrontation. In fact, street protests and violence have been increasing in recent years in Guinea and Burkina Faso (Harsch 2009). Creating channels for citizens to express grievances and means for local governments to respond to them will be essential for the success of decentralization reforms in Guinea and Burkina Faso.

Country Specific Institutions

Rwanda – Imihigo. Traditionally *Imihigo* was a public pledge made in front of local leaders to perform a brave act or other public spirited accomplishment. In the context of the decentralization process, the practice was picked up and adapted by the Rwandan government to serve as a monitoring and evaluation system aimed at boosting public accountability and performance in local government.

Since 2006, all District mayors have entered into *Imihigos* which are intended to instill a strong sense of accountability for achieving stated commitments. *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 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

⁷⁰ Organic Law no. 51/2008 of 09/09/2008 determining the Organization, Functioning and Jurisdiction of Courts., art.83, 93-97.

⁷¹ Loi organique n°015-2000/AN du 23 mai 2000, portant composition, organisation, attribution, fonctionnement du Conseil d'Etat et procédure applicable devant lui.

⁷² United States Department of State, *2008 Country Reports on Human Rights Practices - Burkina Faso*, February 25, 2009. Online. UNHCR Refworld. United States Department of State, 2009 Investment Climate Statement – Guinea, February 2009.

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 one year.

A number of processes and mechanisms have been put in place to ensure that targets outlined in *Imihigo* are achieved. First, the District political leadership and their chief technicians hold monthly *Imihigo* assessment meetings and agree on corrective actions for activities that are off track. Second, every three months, the District executive committee prepares a progress report to the District Council. After its approval it is presented to the public on public accountability day. Third, provincial leadership, on a quarterly basis, makes physical assessment on the progress of District *Imihigo* 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, mayors present the *Imihigo* performance report. The event is transmitted in a live program.⁷³

Although it is not supposed to be based on coercive sanctions in case of non-compliance, failure to achieve targets set in the contract have arguably led to the dismissal of District leaders. For example, in the District of Gasabo, one of the vice mayors was forced to resign after failing to comply with the requirements of the performance contract. Similarly, in Nyabihu District, the mayor was pressured by the provincial authorities to resign due to his poor performance in implementing the *Imihigo*. Residents of sectors under his jurisdiction welcomed his departure as they complained about his reluctance to solve some of their problems during his leadership and accused him of flouting the tendering process to favor his business associates and friends.⁷⁴

Generally speaking, *Imihigo* constitutes an efficient accountability mechanism and an incentive for local government leaders and their people to implement the decentralization policy and to meet local and national development targets. It has also entrenched the 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. Already some benefits have started to be measured.⁷⁵

However, though supposedly a mechanism destined to improve both upward and downward accountability, it appears that *Imihigo* makes local officials feel more accountable to their hierarchy than to their constituencies (Republic of Rwanda 2007). This could lead to some counterproductive consequences where citizens pay the price for overzealous mayors eager to comply with their obligations toward the President but forget the ultimate goal of serving their constituents. Such a scenario happened in a district where the leader, anxious to reach the agreed number of members in the *mutuelle de santé* (health coverage institution) and thereby complying with his performance contract, decided to forbid entrance to the market to people that did not hold a *mutuelle de santé* card. The fear of not reaching the targets outlined in its performance contract led him to take an arbitrary decision where he denied to citizens their fundamental right to go to the public market (IRDP 2006). Strengthening *Imihigo's* downward accountability will require greater citizen participation in the preparation and monitoring of *Imihigo* contracts (MINALOC 2008a).

⁷³ http://www.minaloc.gov.rw/IMG/pdf_African_good_practices.pdf

⁷⁴ M. Tindiwensi, "Residents optimistic on Mayor's resignation", *The New Times*, January 28, 2009, at <http://www.newtimes.co.rw/print.php?issue=13704&print&article=10105>.

⁷⁵ According to MINALOC, Rwanda has shown the best improvement in malarial incidence reduction in 2006/2007. It has been reported among the first six countries in the world in tree planting in the year of 2006. Because of the results focused management framework, administrative conflicts in local governments were at their lowest in 2007. These are a few examples.

Burkina Faso – Superior Authority of State Control and Public Procurement Regulatory Authority. Burkina Faso has two additional public structures of accountability: the Superior Authority of State Control (ASCE) and the Public Procurement Regulatory Authority (ARMP). Created in 2007, the ASCE is placed under the authority of the prime minister. It is the result of a merger between the High Authority to Fight against Corruption, the State Inspector General, and the National Commission for the Fight against Fraud. In addition to publishing annual audit reports on public services, the ASCE prosecutes ethics breaches in the public sector, including those by state civil service employees, local and public authorities, state-owned companies, and national organizations with public service missions. Its first report, published in May 2009, denounces fraud and financial mismanagement in four out of ten public institutions.⁷⁶ However, none of the audited services are in the local realm.

The ARMP acts as an oversight body responsible for monitoring the tender process for central and local government contracts. The ARMP is authorized to impose sanctions, initiate lawsuits, and publish the names of fraudulent or delinquent businesses. However, it has taken no action on any of these mandates since its creation in 2008. The ARMP is also in charge of settling disputes relative to irregular procurement proceedings through its mediation commission (*Commission de Règlement Amiable des Litiges*, CRAL). In case a friendly settlement cannot be achieved, the conflict can be brought to arbitration or to the relevant administrative court.

2.4.5 Demanding Administrative Accountability

In all countries, a number of social accountability initiatives ensure administrative accountability. These initiatives include community-based monitoring (Guinea, Burkina Faso and Rwanda), citizen score cards and community score cards to assess the quality of services (Rwanda), and public private partnerships to advance local development (Rwanda).

Community-based Monitoring Committees. In Guinea and Burkina Faso, citizen efforts for ensuring proper use of administrative discretion mainly consist of creating committees to monitor public services and address grievances. In the education sector, for example, parent-teacher associations (*Associations des Parents d'Élèves et des Amis de l'École* in Guinea; *Association des Parents d'Élèves and Association des Mères Educatives* in Burkina Faso) monitor schools and education providers. They report on absenteeism to the school administration or to the *tutelle* authorities, but have very little leverage in school management. In general, such groups are poorly structured, hardly representative of the parent community, and fail to perform the expected oversight role over teachers, school budgets and management (World Bank 2007). The deficient oversight results in teachers' conduct and attendance remaining unaccounted for, leading to poor performance and absenteeism (World Bank 2008: 31-34).

Similarly, in the water sector, water point committees, composed of users, monitor maintenance of water points and the safety of drinking water in rural areas. However, those committees have no oversight and control mechanisms in place, and their management lacks transparency. In the health sector in Burkina Faso, citizen-based management committees (*Comite de gestion – COGES*) exist but do not have to report to the people. In the mining sector in Guinea, some companies have taken steps to set up monitoring and grievance mechanisms by establishing community forums or multi-stakeholder

⁷⁶ A.K. Sawadogo, « Burkina Faso: Autorité supérieure de contrôle d'Etat - 4 structures épinglées », *L'observateur*, 1 June 2009, available at <http://fr.allafrica.com/stories/200906010340.html>; S. Some, « Rapport 2008 de l'Autorité supérieure de contrôle d'Etat : Des malversations révélées dans les services publics », *Sidwaya*, 1 June 2009, available at <http://www.lefaso.net/spip.php?article31905>.

committees composed of local actors, with mixed results (CommDev 2007).⁷⁷ In Rwanda, civil society has joined local staff to manage operations in sectors under decentralized control—such as education, water and health—with better results.

Citizen Report Cards and Community Score Cards. As part of its agenda for reinforcing accountability of local governments, Kigali introduced two additional citizen monitoring mechanisms, the citizen report card (based on user surveys and structured questionnaires) and community score cards (based on focus group discussions of users and service providers). At the district level, the initiatives were piloted in 2005 as an innovative way to seek the views of intended beneficiaries on how effective, inclusive, participatory and accountable local government programs and actions were, how knowledgeable citizens were about their rights, and how responsive officials and service providers were to the expressed views and needs of ordinary citizens. The information obtained in the two pilot surveys has been used to initiate changes in their respective ministries. The reports also fed into policy documents such as the Economic Development and Poverty Reduction Strategy. The government is committed to expanding the use of citizen report cards and community scorecards. However, the slow pace of scaling up points to significant challenges in mobilizing resources and developing the necessary technical and facilitation skills to do so (MINALOC 2008a).

Public-Private Partnership for Advancing Local Development. In 2007, the Government of Rwanda issued a decree legalizing a practice of partnership at the district level that was first piloted in 2004 in the Southern Province. The Joint Action Development Forum (JADF) is now operational at district and sector levels. It is a framework for promoting public, private, and civil society partnerships with the local government. Membership in the JADF at the district level includes members of the District Executive Committee, the Executive Secretary of the District, District technical directors, donor and project representatives in the district, heads of INGOs and local civil society, opinion leaders, leaders of faith based organizations, and representatives of the private sector, women and youth councils in the district, and other interest groups.

The forum convenes regularly to coordinate and harmonize interventions of all development actors at the district and sector levels to ensure effective leverage of public resources and ensure efficient service delivery in line with local priorities. It ensures proper prioritization and planning based on available resources. This initiative gives Rwanda a framework which ensures participatory budgeting, accountability and transparency.

2.5 FISCAL DIRECTION AND ACCOUNTABILITY

In both West African countries, local governments have little discretion over their fiscal policy. Transfers from the state are insufficient and unpredictable. In Rwanda, although intergovernmental transfers are predictable and transparent, financial discretion is still relatively limited because nearly all of the resources given to local government are earmarked for specific sector activities. In all three countries, downward accountability is weak due to weak internal and external controls and insufficient citizen scrutiny of local budget processes.

⁷⁷ For example, Global Alumina (GA) has created a *Comité de Mediation* which includes members nominated by the community. After submitting complaints to GA, the plaintiff is invited to discuss the problem with the company. If a resolution cannot be reached through discussion, the issue is put before the *Comité de Mediation*, and if the Comité cannot find a satisfactory resolution the matter can be taken to the state tribunal.

2.5.1 Expenditure Assignment

The expenditure discretion of different levels of government differs among the case study countries. Except in Rwanda, the expenditure systems are highly centralized, with deconcentrated authorities retaining de facto or de jure control over key local responsibilities. In addition, the responsibilities and roles and between central and local governments are not clearly delineated in Guinea and Burkina Faso.

Guinea

The CCL assigns local government responsibility for 32 functional areas including local roads, transport, maintenance of public space, public hygiene, water provision and sewage, environmental protection, development projects and local participation, investment projects for social, economic and cultural development, security and public order, crime prevention, primary education, waste management and primary health care.⁷⁸ In these areas, CRD/CU responsibilities include construction, maintenance, distribution of services, and provision of information.

However, this broad discretion in terms of service delivery remains theoretical. In practice, CU and CRD have no or little control over most responsibilities that were transferred to them by law. This is due to a lack of adequate human and financial resources, as well as to the absence of implementation decrees that would guide municipalities in carrying out their tasks. This is also the result of resistance by deconcentrated services to transfer powers to decentralized entities that they see as incompetent to perform their new assignments.

In addition, the smooth implementation of decentralization reforms is hampered by numerous conflicts of responsibilities between central and decentralized units. According to local actors, the main reasons for such conflicts are a lack of knowledge of the CCL and erroneous interpretations of other laws and regulations. Moreover, in some places, the deconcentrated administration's bad faith is to blame, as it takes advantage of newly elected representatives' misunderstanding of their responsibilities to continue carrying out their traditional charges.

Burkina Faso

Like in Guinea, the decentralization of expenditure is very limited. The CGCT assigns expenditures according to the principles of progressiveness and subsidiarity. The progressiveness principle means that responsibilities are transferred gradually to local governments as their skill level increases. It justifies the fact that, among the 11 functions stated for devolution to local governments,⁷⁹ only six were initially transferred to the urban municipalities.⁸⁰ In rural municipalities and regions, the transfer was supposed to take place within three years of the 2006 local elections. However, the statute implementing this provision is still to be enacted, leaving those five responsibilities under central control. Though understandable in view of existing capacity constraints at the local level, the gradual approach slows down the decentralization process and risks the reversal of reforms.

⁷⁸ CCL, article 29.

⁷⁹ (1) land, (2) communal development and physical planning; (3) environment and natural resources management; (4) planning and economic development; (5) health and hygiene; (6) education, literacy, and vocational training; (7) culture, sports, and leisure; (8) civil defence, assistance, and social protection; (9) funeral services and cemeteries; (10) water and electricity; and (11) marketplaces, slaughterhouses, and fairs (CGCT, articles 80 to 105).

⁸⁰ DECRET N° 2006-209/PRES/PM/MATD/MFB MEBA/MS/MASSN/MJE/MCAT/MSL portant transfert de compétences et des ressources aux communes urbaines, dans les domaines du préscolaire, de l'enseignement primaire, de la santé, de la culture, de la jeunesse, des sports et des loisirs.

The subsidiarity principle implies that activities are assigned to the level that can best carry them out. The code clearly specifies the distribution of competences between the two levels of sub-national government. The region is the anchor for development coordination and planning and an economic arena. It is responsible for delivering specific services, including secondary schools and second-level health centers. Municipalities are responsible for building and managing most basic socioeconomic infrastructure.

However, the respective assignments between central and local government are not always clearly delineated. While some competences are exclusive (such as preschools), some others are shared (secondary education). The code contains vague provisions requiring local governments to “participate” or “provide their opinion” without further clarification on respective responsibilities for decision making. Some of the ambiguity is also related to the fact that the CGCT articles need to be enforced through devolution decrees which have not yet been passed. Such lack of clarity in roles constitutes an obstacle for accountability practices.

Rwanda

Kigali has developed a well-defined institutional framework that describes the roles and responsibilities of different level of government.⁸¹ While the central government is in charge of establishing policies and strategies for local service delivery, the provincial administration is primarily responsible for ensuring that local government development planning is in line with national policies.

Districts are responsible for overall coordination of economic development and for ensuring the coordination of planning, financing, and implementation of service delivery at sector levels, as well as promoting cooperation with other local governments. The specific roles of the districts are to: (i) coordinate economic development and projects; (ii) consolidate sector development plans and ensure that the planned activities are matched with available resources and reflect the development needs and priorities of the communities; (iii) promote planning, development, and employment; health, family, and child protection; education, youth, sports, and culture; and administration and good governance; (iv) promote development (urban and land use planning, housing and infrastructure); (v) build capacities of sectors to enhance better service delivery; and (vi) data collection and population mobilization.⁸²

The sectors are responsible for the delivery of services; the coordination and management of several basic services, such as local development planning; the collection of local taxes and statistics; and the conduct of local education and social affairs, land planning, housing, and infrastructure development. The main responsibility of cells is mobilizing communities for collective action.

If functions devolved to districts are clearly demarcated in general, there are few areas of competences that are shared between districts and the central government. This is the case in safe water provision. Whereas local government structures are responsible for planning and implementing safe water and sanitation services, Electrogaz, a parastatal agency, is responsible for water and energy provision in cities. In rural areas, the ministry in charge of water and sanitation is responsible for infrastructure, exploration, and monitoring of underground and surface water sources. Similarly, in the agricultural sector, the implementation of agriculture and livestock development policies, since February 2005, is done by the Rwanda Agricultural Development Authority (RADA) and Rwanda Animal Resources

⁸¹ Republic of Rwanda 2006, *Planning and Budgeting Guidelines for Local Governments, Volume 1: Guide to the District Community Development Planning and Budgeting Process*.

⁸² Law 24/02/2006, Articles 20, 21 and 67.

Development Authority (RARDA), two semi-autonomous institutions under MINAGRI, with the former in charge of agriculture and the latter responsible for livestock development services. Local authorities are responsible for recruitment of agricultural and livestock officers, and for identifying community development needs. This division of responsibilities is well understood and has not led to tensions between state and decentralized entities.

2.5.2 Revenue Assignment

In Guinea and Burkina Faso, taxing authority remains largely with the central government which determines rates for most local taxes and participates in tax collection. In contrast, in Rwanda, local governments have discretion to set tax rates, determine the tax base and administer the collection of local taxes, fees and user charges.⁸³ In all three countries, own source revenues are insufficient to cover local government expenditures.

In Guinea, for 10 out of 17 own source revenue taxes, the tax rate is set exclusively by the central government through the annual finance law by the Ministry of Finance. CRD/CUs collect only 9 out of 17 local taxes (see table 3).⁸⁴ Similarly, Ouagadougou retains control over the determination of base and rates on the most significant local taxes: business tax, license tax (*patente*), residence taxes, land and property rental taxes (*taxes de jouissance*).⁸⁵

In terms of tax collection, in Guinea, the responsibility for collection is shared between local government, central authorities and private intermediaries, depending on the type of tax. In Burkina Faso, taxes are collected by a deconcentrated agent (public accountant) of the Treasury Department or the Tax Department of the Ministry of Finance and Budget, before being transferred to local government. Consequently, the center also controls local tax collection. In contrast, in Rwanda, local governments have full discretion over tax collection.

In all three countries, revenues from tax collection are insufficient to cover the operating requirements of sub-national governments, let alone carry out responsibilities assigned to them.⁸⁶ Furthermore, the capacity of local governments to raise their own revenues is generally low. As a result, in Guinea, grants from development partners are the most important revenue source in rural areas.⁸⁷ In Rwanda, contributions from the national budget are required to allow Districts to face mandated expenditures. In fact, over 90 per cent of district government revenues come from central government transfers (MINALOC 2008a).

⁸³ Law 17/2002, Establishing the Source of Revenue for Districts and Towns and Its Management, articles N° 2 and 4.

⁸⁴ In theory, the CCL envisions increased autonomy for local governments over own source revenues. Local councils can decide to introduce new taxes if those taxes have been created by law. They can also change the tax rate of existing taxes up to the maximum tax rate set by law.

⁸⁵ It is interesting to note that Burkinabe regions do not have taxing authority. They receive 10 percent of the proceeds of predetermined tax categories from the municipalities within their jurisdiction. This inter-local governmental transfer mechanism is a particular feature of Burkina Faso's fiscal decentralization. The absence of tax assignment in the regions delinks revenue generation from spending and drains resource-constrained municipalities even further.

⁸⁶ Government of Rwanda, *Public Expenditure and Financial Accountability Assessment. Public Financial Management Report*, June 2008, p.42. For Burkina Faso, see World Bank 2007.

⁸⁷ Development partners' funds include multilateral, bilateral, other partner organizations such as NGOs or municipalities outside the country (*cooperation décentralisée*), remittances from the Guinean diaspora and grants from mining companies. Using a sample of four CRD, the World Bank shows that grants accounted for a sizable 64% of local revenue in 2003 (World Bank 2008). Actual amounts are likely to be higher as a lot of grants from development partners are not recorded in local government budgets.

Table 3: Local Government Autonomy in Tax Collection (Guinea)

Taxes	Which authority sets the tax base?	Which authority sets the tax rate	Which authority is responsible for tax collection?
OWN SOURCE REVENUES			
Property and housing taxes	LG	LG	LG
Entertainment tax	LG	LG	LG & IM
Carts tax	LG	LG	LG & IM
Royalty on cattle parking	LG	CG	LG
Civil status document tax	LG	CG & LG	LG
Slaughter tax	CG	CG & LG	LG & IM
Royalty on markets	IM	CG	LG & IM
Rent on stands	IM	CG	LG & IM
Fire arms tax	CG	CG	DC
Hygiene	CG	CG & DC	LG & DC
Charges and royalties from mining industries	DC	CG	DC
Royalty on vehicle parking lot	CG & IM	CG & IM	CG & IM
Charges and royalties from timber industries	CG	CG	DC
Topographical royalties	DC	CG	DC
Royalties on public domain occupation	CG	CG	DC
Advertising tax	CG	CG	CG & DC
Fines	CG	CG	CG

Legend: CG = Central Government; DC = Deconcentrated levels (regions or prefectures); LG = Local Government; IM = Intermediaries (such as managers of local markets, professional associations, etc.)

Source: World Bank 2008.

2.5.3 Financing the Fiscal Gap: Intergovernmental Transfers

In addition to own-source revenues, local government expenditure is financed by intergovernmental transfers. The countries under examination use a variety of transfer instruments to fund local government. These instruments give the national government varying degrees of control over local government finances. Based on their flexibility level, transfer instruments can be ranked as follows:

1. non-earmarked block grant (Rwanda)
2. local share tax (Burkina Faso and Guinea)
3. grants for capital projects (Development Fund) (Rwanda and Burkina Faso)
4. transfers specifically reserved for operations and investment costs (Guinea and Burkina Faso)
5. earmarked grants (Rwanda)

Non-earmarked block grant (Rwanda). Rwanda has a Local Authority Budget Support Fund (LABSF). The unconditional block grant is currently set at 5 percent of the previous year's central government domestic revenue. The amount can be affected by the beneficiary district according to its specific priorities, but represents just enough to cover the operating costs of local government. The amount for 2007 has been fixed at Rwf 8.3 billion. It is expected that this grant will increase in importance over time as devolution becomes more effective. The horizontal allocation of the block grants among local governments is governed by a transparent formula determined by Cabinet decree. It is based on population, per capita revenue, area, percentage increase in revenue collection (an incentive component with regard to revenue generation) and finance gap of the district (with respect to operating costs, an equalization component) (Government of Rwanda 2008).

Local share tax (Guinea and Burkina Faso). In Guinea, shared revenues are an important revenue source for local governments, especially in urban areas. Shared revenues represent more than 73 percent of total revenues for CU and 28 percent for CRD (World Bank 2008). Shared revenues consist of taxes on local development (CDL), motor crafts, road station management, professionals, property, commerce (*patente*) and vehicles. They also include non-fiscal revenues such as mine, quarry and forest license fees. In rural areas, the local development tax is by far the most important tax. In contrast, the most important shared revenue source in urban areas is the single professional tax (TPU) and the *patente*, a license fee levied on professions and businesses (World Bank 2008).

Shared revenues are collected either by local governments or deconcentrated administration depending on who is eligible for 50 percent or more of revenue proceeds. Division of shared taxes is defined by a tax-share allocation rule set by the Ministry of Finance through the Finance Law. Even though sharing is improving over time, CRDs receive only about 2 percent of shared revenues that are levied by prefectures (Hountondji and Fournier 2006: 12).

Table 4: Shared Revenues (Guinea)

Taxes	Which authority sets the tax base?	Which authority sets the tax rate	Which authority is responsible for tax collection?
SHARED REVENUES			
Single professional tax (TPU)	LG & DC	CG	LG & DC
Single property tax	LG & DC	CG	LG & DC
Patentes	LG & DC	CG	LG & DC
Single tax on vehicles (TUV)	LG & DC	CG	LG & DC
Local development tax	CG	CG	LG & DC

Legend: CG = Central Government; DC = Deconcentrated levels (regions or prefectures); LG = Local Government
Source: World Bank, 2008.

In Burkina Faso, only the revenue from taxes levied on petroleum products (TUPP) is shared between central and local governments. The CGCT prescribes that 10 percent of the TUPP be transferred to local governments.

Grants for capital projects (Burkina Faso and Rwanda). In 2007, Burkina Faso set up a Permanent Development Fund for Local Governments (FPDCT)—funded by national resources and donor contributions—to specifically finance infrastructure investments. For greater transparency and predictability, initial transfers to the Fund have been accounted for under the finance law of 2007 and forecasted for the following two years.

Similarly, in Rwanda, a Common Development Fund (CDF) was established in 2002 under Law 20/2002 with the intention of providing support to Districts for investment projects. The MINALOC acts as the parent ministry of the CDF and provides the president of the CDF board. The major source of funding for the CDF comes from the government budget. At least 10 percent of the previous year's domestic revenue collection goes to the fund. Additional resources are provided by International partners.

While district government access to CDF resources from the government is formula-driven, allocation of funds provided by donors is not. In practice, most donor assistance to Districts through the CDF is earmarked for specific districts. All grants are transferred to districts quarterly each fiscal year. Access to CDF funds, however, requires district governments to go through a project preparation process and to submit documents related to this before disbursements can take place.

Transfers for operational and equipment costs (Burkina Faso and Guinea). In addition to shared local taxes, West African countries have established a transfer scheme for operations (*Dotation générale de fonctionnement*, DGF) and another for investments (*Dotation générale d'équipement*, DGE). In Burkina Faso, the scheme has been in place since 2007 yet the total amount of resources to be transferred to local governments still needs to be defined. The allocation is determined each year by a joint decree of the Ministry of Territorial Administration and Decentralization (MATD) and the Ministry of Finance and Budget (MFB). In Guinea, the scheme is foreseen by the CCL but has not been implemented in practice. The amount of the transfers is supposed to be negotiated between the Ministry of Finance and the Ministry of Decentralization, then indexed to GNI and adjusted whenever new responsibilities are transferred.

In both Guinea and Burkina Faso, financial transfers are insufficient, irregular and unpredictable (Hountondji and Fournier 2006 for Guinea; World Bank, 2007b for Burkina Faso). Therefore, local governments mostly rely on their own resources which are not even sufficient to support sustainable development at the local level. Only in the mining areas of Guinea were State transfers effective, contributing to finance local investment projects with relative success (Sow and Koulibaly 2009).

Earmarked grants (Rwanda). Earmarked grants are determined by, and operate through, the budget process of line ministries.⁸⁸ The money is used for service delivery in accordance with guidelines issued by the providers. In the budget preparation process, line ministries indicate the level of earmarked resources (recurrent and development) to be transferred to each district under the various budget programs. In most cases, allocation is based on transparent formulae. In cases where explicit formulae or rules have not been developed, the practice is to divide allocations equally by the number of districts.

2.5.4 Borrowing

In Guinea and Burkina Faso, borrowing of local governments is subject to prior authorization by the central government and restricted to financing investments. The terms and conditions under which such borrowing can take place are defined by a decree prepared by the Ministry of Finance and Budget and approved by the Cabinet.

In Rwanda, the Organic Budget Law (OBL) provides that local governments are allowed to borrow from the domestic and overseas financial institutions, but only with the permission of the Minister of Finance (article 21). Article 54 of the OBL permits local councils to borrow funds for development projects “only in accordance with the law establishing the source of finances and property of Districts and the City of Kigali and their use”.

2.5.5 Making Local Finances Publicly Accountable

Effective fiscal decentralization requires sound local public financial management (PFM) systems, with internal and external controls in place. Otherwise, financial accountability cannot be ensured, making local government vulnerable to waste and corruption (Baltaci and Yilmaz 2006). In the three countries, low capacity of local government staff reduces the quality of local PFM and internal audits, while the inefficiency of the court of account undermines external control. As a result, financial accountability is weak everywhere.

⁸⁸ Earmarked grants were established in 2007 following the Council of ministers' approval of the Fiscal and Financial Decentralization Policy Paper (September 2007).

Capacity of local agents is low. In Guinea and Burkina Faso, most local governments lack skills in financial and budget management. They fail to keep reliable accounts, to produce accurate financial data, and to properly report on budgets. For example, in Guinea, local budgets often do not account for contributions from development partners and mining companies. In Rwanda, fiscal reporting by districts is incomplete despite clear financial management guidelines.⁸⁹ Internal auditors have the same capacity constraints leading to irregular and poor-quality audits. When public financial management is weak and internal controls are deficient, financial accountability is seriously challenged. Building up the capacity of local governments and internal auditors is crucial to improving financial accountability.

Courts of accounts are inefficient. In Guinea, lack of human resources, independence and legal status have to date severely impaired the Chamber's ability to audit local government. The Chamber of Accounts has a staff of 13 with eight positions currently filled. This is far below the strength required for an external auditor to verify adequately and on time the accounts of the numerous public bodies within its purview. In addition, the current Chamber of Accounts was demoted from the status of a Court in 1991. It is a chamber within the Supreme Court, a rank that does not endow it with the status, independence, potential for effectiveness or freedom from conflict-of-interest that is desirable. Since its demotion from a Court to a Chamber in 1991, its mandate, internal organization, internal procedures and methods and personnel policy have never been adequately adjusted, leaving it in legal and organizational limbo. These represent major dysfunctions which compromise the Chamber's effectiveness. The President of the Chamber reports to the Chief Justice of the Supreme Court, making him in effect an employee of a person whose organization he is required to audit. It also does not have its own budget.

A methodology and manual for auditing sub-national accounts were developed in 2006. It allowed for the first trial audits to be conducted the same year by the Chamber of Accounts. However, the deficiencies highlighted above have severely impaired the Chamber's ability to audit local governments.

In Burkina Faso, the Court of Accounts was created in 2000.⁹⁰ The Constitution guarantees its independence and its members cannot be fired. The Court is answerable to Parliament. It sends annual reports to the President. It has the power to impose a fine on civil servants found responsible for financial mismanagement. However, the scope of its control is constrained as it covers a very limited number of local governments each year. Its credibility is also low because its recommendations are seldom followed.

In 2003, the Office of the Auditor General (OAG) replaced the Court of Accounts created in 1998. The constitution (article 183) states that the OAG is an independent national institution and that it has financial and administrative autonomy. The Auditor General is answerable to Parliament and is required to submit an annual report. Institutions and public officials receiving an audit are "obliged to implement its recommendations by taking appropriate measures in respect of the irregularities and other shortcomings which were disclosed."⁹¹ It also sends reports to the President of the Republic with copies to the Minister for Finance and Economic Planning, and the President of the Supreme Court. Despite

⁸⁹ The procedures and requirements for the management of District Council funds are set out in a manual, including the preparation of a medium-term expenditure framework and a budget framework paper guided by Five Year District Development Plans.

⁹⁰ Loi organique N° 014-2000/AN du 16 juin 2000 portant composition, organisation, attributions, fonctionnement de la Cour des comptes et procédures applicables devant elle.

⁹¹ *Ibid.*, article 184.

competent staff, independence, and strong legal status, OAG's audits received a low score in the PEFA assessment due to the limited coverage of audits (covering less than 50 percent of central government spending) and the lack of follow-up on recommendations.

2.5.6 Citizens Demanding Financial Accountability

In all three countries, citizen-based mechanisms for financial accountability are rare. On one hand, budget information is not readily accessible to the public which prevents citizen involvement in monitoring budgetary processes and tracking public expenditures. On the other hand, civil society lacks the skills to scrutinize financial management processes.

Instances of social monitoring of local budgets can be observed in some collectivities (see Part II). For example, in Guinea, mining companies like Rusal/CBK anticipate creating community-based committees responsible for monitoring funds that are transferred from the companies to sub-prefectures. Similarly, Rio Tinto intends to establish a participatory monitoring system to promote transparency and tracking of funds they grant to local governments. Rwanda also has a promising instrument for social accountability of local finances called Ubudehe which promotes participatory planning and budgeting at the village level.⁹²

⁹² For further details on the Ubudehe process, see Minister Protais Musoni, *Good Practices on African Policy Reforms which promote Transparency, Accountability, and Participation in Municipal Public Expenditure Management and Service Delivery*, Presentation in Durban March 14, 2008, pp.10-11.

3. CONCLUSIONS AND RECOMMENDATIONS

In Guinea and Burkina Faso, the analysis shows that, in all domains, local government autonomy remains highly constrained (especially due to central *tutelle's* power and capacity gaps), while accountability to citizens is low. Existing accountability mechanisms are oriented upward rather than downward. In Rwanda, the decentralization process is more advanced with significant political and administrative responsibilities effectively transferred to districts. Nonetheless, financial discretion and downward accountability are still lagging. Based on these findings, we make recommendations to reinforce decentralization in these three countries.

Reinforce local governments' discretion. In Guinea and Burkina Faso, achieving actual decentralization requires that local governments hold more autonomy to make regulatory decisions, conduct tenders, manage their workforce, and raise their own revenues. Ultimately, this implies loosening central control (*tutelle*) over local affairs while solidifying the transfer of administrative and fiscal powers envisaged by legal regulations. In Rwanda, districts could also benefit from increased financial discretion as the current scope of revenue generation is too limited to allow them to meet their mandated expenditures. This could be attained through higher levels of non-earmarked transfers or through some type of block grant whose use could be freely determined by local governments according to their own priorities.

Strengthen local government capacity. Local government capacity is generally inadequate, especially in terms of administrative and financial management. This severely hinders local deputies' ability to carry out their responsibilities. In reaction to this shortcoming, the Rwandan government has started to implement District Capacity Building Plans which should help improve local governments' technical and procedural skills. Conakry and Ouagadougou should follow suit and design a clear strategy for building capacity at the local level through training and other methods. Central governments should continue to support local governments by educating them about their roles and responsibilities, as well as building up their administrative and financial capacity so they can make use of discretionary powers transferred to them. Lack of capacity at the local level should not serve as a pretext for insufficient discretion.

Strengthen civil society's capacity and awareness. In general, civil society lacks the technical and material capacity to uphold its roles of partner and watchdog of local development. In all three countries, this is especially pronounced in the financial domain as the ability to monitor fiscal processes requires specialized knowledge about accounting and budgetary processes. More importantly, in Guinea and Burkina Faso, there is a need to raise citizen awareness on what decentralization is about and what it implies in terms of their role in holding their government accountable and in participating in local management. In those two countries, it is particularly important to target the youth and women who currently do not have enough say in decision-making at any level of government.

Promote participatory approaches to monitoring and evaluation. Even where citizens participate in development planning and in discussions with local governments, their involvement in monitoring activities coming out of those processes is limited. Especially in Guinea and Burkina Faso, there are too few formal mechanisms allowing citizens to follow local initiatives and to assess their councilors' performances. Civil society should be involved in providing independent monitoring and evaluation in numerous areas, including infrastructure construction, service quality, and budgets. As mentioned above, 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 changes.

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