

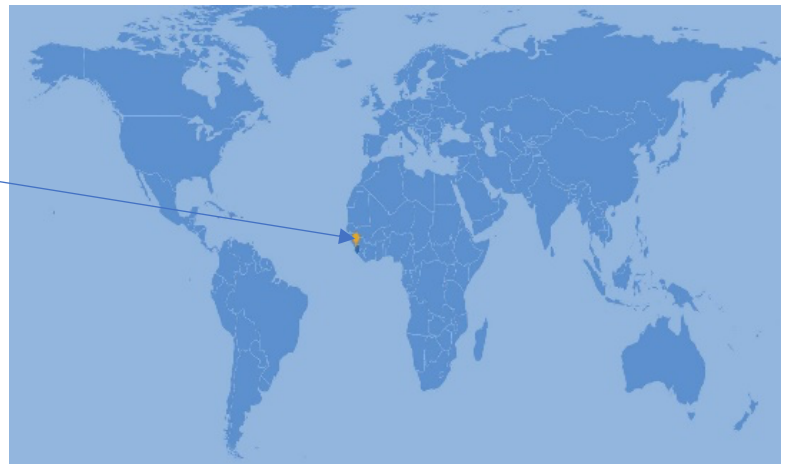


Joint SDG Fund

Component 1 Programme

Final Narrative Report

Strengthening Domestic Resource Mobilisation for SDGs Financing in Sierra Leone



Acknowledgement

Several entities contributed to the production of the Final Narrative Report of the Joint SDG Fund Joint programme (JP) in Sierra Leone, which was produced by the United Nations Development Programme (UNDP), in partnership with UN Capital Development Fund (UNCDF) and UN Resident Coordinator Office (UN RCO), and with inputs from these MDAs:

- Ministry of Planning and Economic Development,
- Ministry of Trade and Industry
- Ministry of Finance,
- National Revenue Authority (NRA)
- Ministry of Trade
- Statistics Sierra Leone
- National Social Security and Insurance Trust (NASSIT)
- Local Councils across the country

It was prepared under the overall supervision of the UN Resident Coordinator Dr, Babatunde Ahonsi and the UNDP Resident Representative Dr. Pa Lamin Beyai.

We would like to acknowledge the specific contributions of UN staff and government counterparts: Ligane Massamba Sene, Ph.D. (Senior Economist, UNDP for Sierra Leone and Liberia), Mr. Mohamed Aziz Shyllon (Joint SDG Fund Project Coordinator, UNDP), Ms. Kadiatu Bachalle Taylor (Gender Analyst, UNDP), Mr. Fodie Sheriff (Research Associate, UNDP), Abubakarr Turay (Economics Specialist, UNDP), Ms. Janet Jabire and Mr. Mohamed Kanu (Communication Specialists, UNDP), Mr. James B.M Vincent (Independent Consultant to UNDP), Ms. Laurie Manderino (UN RCO), Mr. Sheka Bangura, Ph.D. (Director of Economic Planning and Research, MoPED), Mr. Wycliffe Ngwabe (Office in Charge, UNCDF), Philip Kargbo, Ph.D. (National Revenue Authority, Sierra Leone).

We appreciate work of the members of the Project Technical Committee/ Board and the INFF Technical Committee (MoPED Development Secretary (Chair), UNDP, UNCDF, NRA, MOF, Commercial Bank Association, Chamber of Commerce, Ministry of Trade and Industry, Bank for Sierra Leone, Ministry of Gender and Children Affairs, Directorate of Science, Technology and Innovation, and Sierra Leone Association of NGOs), who provided insights over the project period; and the stakeholders who participated in the consultations.

UNDP, UNCDF and MoPED, as well as other partners, are most grateful to the Joint SDG Fund for the financial support that made this programme possible.

Table of Contents

<i>Acknowledgement</i>	1
<i>Forward</i>	3
<i>ACRONYMS/Abbreviations</i>	4
<i>1. Background of project (Contextual Analysis)</i>	6
<i>2. Overview of Strategic Results</i>	11
<i>3. Challenges and Changes</i>	27
<i>4. Sustainability and Local Ownership</i>	30
<i>5. Communications</i>	32
<i>6. Lessons learned and best practices</i>	33
<i>7. Results by Joint Programme Outcomes and Outputs, Activities and Progress</i>	34
<i>8. Recommendations</i>	45
<i>9. References</i>	48
<i>10. Annexes</i>	50

Foreword

The 2030 Agenda continues to serve as the basis for the development cooperation framework between the UN and member countries worldwide. Since, its launch in 2015, national governments have been making efforts to achieve the Sustainable Development Goals (SDGs). Although some progress has been made, there have also been setbacks in progress toward the SDGs, induced by the COVID-19 global pandemic and the Ukraine-Russia war.

In Sierra Leone, the Joint SDG Fund programme (active from from 2020 to 2023) played an important role in coordinating UN support to the government to achieve the national priorities within the Integrated National Financing Framework. The role of the Fund programme was to support Sierra Leone's efforts in mobilizing much-needed domestic resources to achieve the SDGs by removing policy, institutional, and access barriers. The Fund also facilitated the formation of strong governance and coordination mechanisms among government, private sector, and civil society actors. It supported improvement in tax administration and compliance through improved and gender-aware service provision and taxpayer education.

This report seeks to explain the processes that were followed, and the achievements realized, in partnership with the Ministry of Planning and Economic Development, the National Revenue Authority (NRA), the Ministry of Finance, the Ministry of Trade, Statistics Sierra Leone, the National Social Security and Insurance Trust (NASSIT), and the Local Councils. The assessment conducted for this final report entailed consultations and an extensive desk review of relevant documents from key ministries, departments, and Agencies (MDAs), civil society organizations, and development partners (UNDP and UNCDF).

This report shows that the Joint SDG Fund programme succeeded in improving the procedures, practices, and activities of those MDAs instrumental to revenue mobilization, to close the gap in funding to achieve the SDGs. As a result, the project was able to expand the revenue base of NRA and the 20+ Local Councils (LCs). It also contributed to the overall goals of the Integrated National Financing Framework (INFF), by promoting broader private sector investment through capacity building, market intelligence, and transformative policy reforms.

The project implementation mechanism also fostered collaboration and joint work among the UN agencies (UNDP and UNCDF), thus allowing each UN entity to bring their sectoral

technical expertise to the national government in a unified and complementary way. The Fund programme importantly supported government to develop knowledge products to help mitigate negative impacts of the unfolding global food, energy, and financing crisis that unexpectedly occurred during the 3-year period of programme implementation.

ACRONYMS/ABBREVIATIONS

BMS	-	Block Management System
CSOs	-	Civil Society Organization
CO	-	Country Office
DFA	-	Development Finance Assessment
DRM	-	Domestic Resource Mobilization
DTAS	-	Domestic Tax Preparer Scheme
EDSA	-	Electricity Distribution and Supply Authority
ECR	-	Electronic Cash Register
FGDs	-	Focus Group Discussion
FDD	-	Fiscal decentralization division
GoSL	-	Government of Sierra Leone
HR	-	Human rights
IFI	-	International Financial Institutions
ITAS	-	Integrated Tax Administration System
INFF	-	Integrated National Financing Framework
JP	-	Joint programme
KII	-	Key Informant Interview
LC	-	Local Council
LPPB	-	Local Policing Partnership Board
MDA	-	Ministry, Department and Agency
MOPED	-	Ministry of Planning and Economic Development
MTNDP	-	Medium-term national development plan
MSME	-	Micro, Small, and Medium Enterprises
M&E	-	Monitoring and Evaluation
NGO	-	Non-governmental Organization
NRA	-	National Revenue Authority

PPD	-	Public Private Dialogue
PUNOs	-	Participating United Nations Organizations
RC	-	Resident Coordinator
SLCCIA	-	Sierra Leone Chamber of Commerce, Industry and Agriculture
SDG	-	Sustainable Development Goals
SOE	-	State-owned enterprises
SSR	-	Security Sector Reform
UNDAF	-	United Nations Development Assistance Framework
UNDP	-	The United Nations Development programme
UNCDF	-	United Nations Capital Development Fund
UNDS	-	United Nations Development system
UNSDCF	-	United Nations Sustainable development cooperation framework

Programme Profile

Date of Submission	October 2023
UN Country Team	Sierra Leone
RC/O focal point	Laurie Manderino, laurie.manderino@un.org
Lead PUNO focal point	Ligane Sene, ligane.sene@undp.org
Joint Programme Title	Strengthening Domestic Resource Mobilisation for SDGs Financing in Sierra Leone + Development Emergency Modality
Joint Programme Number	00114191

1. Background of project (Contextual Analysis)

Sierra Leone undertook a development finance assessment (DFA) in 2018 to assess the financing landscape, better align the budget with the national development, identify financing opportunities to support the National Development Plan and the SDGs. The DFA proposed 18 financing recommendations to be operationalised by an integrated National Financing Framework (INFF), which was drafted in 2019/2020.

UNDP and UNCDF came together in 2020 to apply for a Joint SDG Fund Component 1 grant, recognizing the need to support the Government to strengthen revenue mobilization and operationalize the Integrated National Financing Framework (INFF). This would enable the country to explore diverse and optimal financial mechanisms for SDGs.

The approved joint programme contained a set of activities outlined in a joint work plan and related common budgetary framework, involving the two UN organizations and national governmental partners, intended to achieve results aligned with national priorities as well as the UN Sustainable Development Cooperation Framework 2020- 2023 (UNSDCF).

Around the same time that the UNSDCF was drafted in 2019, UNDP supported consultations amongst the citizenry (private sector, CSOs and NGOs) and government MDAs on the production of the country's MTNDP which was developed in line with the SDGs. The production of the Integrated National Financing Framework (INFF) and the Development Finance Assessment (DFA) during the same time period was crucial to assess the development, financial and social status in the country and informed the joint programme (JP) submitted to the Joint SDG Fund. The JP ultimately helped to address the gap that existed in the resources needed to realize the MTNDP generally and the SDGs in particular. It became even more important as economic shocks hit the country during the implementation period.

At the start of 2020, Sierra Leone was on a good economic growth trajectory until several shocks occurred. The COVID-19 supply chain disruptions which affected economic activities as the economy experienced a slowdown starting in 2020 due to COVID-19 response measures. Inflation pressures were fuelled (rate of 42.71% in February 2023) in the midst of bottled-up economic growth, rapidly depreciating domestic currency which has lost almost 40% of its value between July and December 2022, and high energy prices, which combined effect further threatens progress in SDGs implementation. The surge in the prices of petroleum products exacerbated by the Russia-Ukraine conflict intensified the energy shortage in Sierra Leone and is increasing transaction costs and creating more hardship for local businesses and consumers, particularly for the poorest and the most vulnerable. This is because of their limited purchasing power and the structure of their consumption baskets, marked by a high food budget share. The increase in oil prices has not only resulted in price hikes for transportation fuel, but also has a pass-through effect on the prices of commodities notably local food staples.

As a consequence, the fiscal consolidation momentum of previous years was reversed as the authorities were prompted to provide support through fiscal stimulus, including social transfers to the most vulnerable. The economic situation has been further worsened by the caused by the Ukraine-Russia crisis. The Sierra Leone economy experienced a slowdown starting in 2020 due mainly to COVID-19 and the Russia-Ukraine crisis, which disrupted supply chains, raised inflationary pressures, and shrunk the fiscal space. The public debt stock has been increasing owing to several factors, including lower-than-expected revenues to finance government programmes, weakening of the Leone against the US Dollar and rising interest rates. These effects have made it even more difficult for the country to mobilize the resources to finance basic service delivery. Sierra Leone needs to strengthen private sector participation to support sustainable recovery and ensure inclusive growth and development.

Therefore, at the time when the risk of debt distress was high (debt to GDP' ratio of 71.6 % in 2021), the government made domestic revenue mobilisation a priority through key policy reforms, including measures to strengthen the country's tax administration and remove costly tax exemptions.

Shortly thereafter, the JP was able to receive additional funding to support the development of key knowledge product for evidence-based policies through the Development Emergency Modality. In fact, the rise in oil and related commodities prices, and the negative impacts on consumers and businesses, impacted the country's current account balance, further intensify

exchange rate pressure, and likely reduce government tax revenues. The government's actions to cushion the impacts and stabilise the prices also have significant financial implications.

Within the Development Emergency Modality, UNDP and UNCDF proposed to implement a new set of interventions that would support research, development and sharing of data and monitoring systems related to the inter-related food, energy and financial crisis affecting Sierra Leone. These activities were critical and timely and helped to generate robust analytics around this three-dimensional crisis. They also supported broader UNCT work with the Government and other partners to identify and deploy preventive measures and generate analytical insights. Resilience to external shocks will be maximized by achieving productive transformation through economic diversification and sophistication, and this objective will be a feature of the new MTNDP being developed in Q4 of 2023.

This JP collected and analysed data to assess the direct and indirect economic impacts of higher energy and foods prices as well as the disruption in international trade on local markets, households and businesses, especially women-led businesses, and identified innovative policy recommendations to reduce external economic dependency and vulnerability. The project also generated new knowledge tools by developing and updating a social accounting matrix and a dynamic recursive computable general equilibrium model for Sierra Leone, linked to a micro-simulation module. These helped assess and monitor the impacts of the crisis on government revenue and finance, poverty levels, and a wide range of SDG-related outcomes. These activities also build on the INFF in Sierra Leone, by covering new priorities emerging from the global food and energy and finance crisis.

Objectives of the Project

This Joint Program was designed to reflect the findings from the DFA and to advance select recommendations of the INFF around two key objectives:

- Enhanced government revenue collection, and
- Increased domestic capital accumulation with expanded financial inclusion.

This JP focused on removing policy, institutional, and access barriers, while facilitating strong governance and coordination mechanisms among government, private sector, and civil society

actors. Joint Programming has the benefit of making the use of funds in a more coherent and less fragmented way, as cooperation helps cut out gaps and overlaps. On many levels, the JP was a powerful means to enhance domestic resource mobilization and strengthen country ownership of development finance initiatives.

The JP aimed to address capacity gaps for realizing the MTNDP, by building the capacity of various MDAs, NGOs and the private sector to use relevant and up-to-date procedures and practices. It also set out to support the development of a gender responsive fiscal strategy that promotes women's economic participation.

The JP contributed to the INFF which was developed based on recommendations from the DFA¹ report was meant to raise more revenue, one of the highest priorities for the Government of Sierra Leone (GoSL) and the country generally.

The INFF prescribes instruments and policies the Government may use to promote growth and resource mobilisation towards financing of the MTNDP and Sustainable Development Goals. It builds on the DFA conducted during MTNDP development that scanned the financing landscape for a comprehensive picture of existing and potential sources of public and private finance and development finance, mapped trends, and assessed opportunities².

The UNDP and the UNCDF have helped in training and developing INFF-related skills of staff, partners and beneficiaries from MDAs, the private Sector and the Non-governmental organisation (NGOs). Up to the time of writing this report, the JP has successfully been able to increase the revenue base of most of the MDAs, local Councils (LCs) and other partners they had trained. Results are positive from the MDAs, private/informal sector and LCs that had gone through the various capacity training processes with UNDP and the UNCDF, as well as the relevant professionals assigned by the MODED. The JP has improved on the procedures, practices and activities of the MDAs, beneficiaries and partner to close the gap in funding to achieve the SDGs.

¹ *Both the INFF and DFA are documents developed with support from the UNDP to help identify the gaps in revenue mobilization and to also help close the gap in the MTNDP and the SDGs.*

² *Report on the government of Sierra Leone and the United Nations Co-Hosted high-level Dialogue on the 'Integrated National Financing Framework, <https://www.jointsdgfund.org/article/government-sierra-leone-and-united-nations-co-host-high-level-dialogue-integrated-national>*

Since there seemed to have been a lack of knowledge and understanding of why the private sector and LCs and some partners should be a part of the national revenue collection activity of the NRA, the Sierra Leone Chamber of Commerce, Industry and Agriculture (SLCCIA) with support from the JP from the UNDP through MOPED brought together and engaged more than 150 informal sector representatives in a series of meetings and dialogue sessions on diverse dates held in Freetown, Bo and Makeni to understand the challenges of the informal sector, raise awareness on the need to formalize their business. This helped build a healthy relationship between the NRA and taxpayers with respect to tax payment³ for national development.

There was also a Public Private Dialogue (PPD) forum where the Government, represented by the National Revenue Authority (NRA), had dialogue sessions on existing and potential challenges affecting the informal sector, which could hamper them in the formalization process.

At the end of the dialogue sessions, the participants agreed that they must be a part of the process to raise tax revenues and support the NRA in its bid to mobilise resources for development in the country as a whole.

These dialogue sessions held in the various provincial headquarters, with strategic senior level officials, also created the opportunity for the informal business persons to interact and break the barrier between them and the NRA generally, towards contributing to raising revenue which will benefit the country and citizens generally.

In addition to the above core activities, the JP also supported a project “Development Emergency Modality – Response to the Global Crisis on Food, Energy, Finance”. This project provided funds to the government of Sierra Leone to address issues around the Global Crisis on Food, Energy, Finance and climate change impacts.

- **Methodology**

³ Relevant taxes include the following: Integrated Tax Administration System (ITAS), Electronic Cash Register (ECR), Block Management System (BMS) and the Domestic Tax Preparer Scheme (DTAS).

This narrative report is prepared using qualitative and quantitative data collection methods such as desk review and consultative interviews. The Desk Review used relevant project and other documents with key attention content produced before and during the project implementation period. The key documents reviewed include the following:

- The project proposal document
- Annual and quarterly work plans
- Project progress reports
- Quarterly and annual project reports
- Public policy documents
- Other documents produced by or associated with the project
- Press documents
- M and E evaluations

The review exercise shed light on of the relevance, effectiveness, and lessons learnt of the programme.

Consultative interviews were also conducted. Some key stakeholders were also interviewed during the consultative process in order to obtain further information on the achievement of the project. These include NASSIT, NRA, MOPED and Ministry of Trade. The interviews provided good background information on the various MDAs that benefitted from the JP.

The quantitative aspect of the assessment entailed collecting and reporting on data generated during the course of the programme.

2. Overview of Strategic Results

This section details various activities and results with strategic impact, organized under a series of topical headings. In general, the JP has had appreciable impacts, ranging from capacity building with new skills, procedures, practices and activities to closing the gap in funding and, most importantly, increasing the revenue base of all the Local Councils as can be seen in various reports from the MDAs and 21 local Councils presented later in this section.

The strategic results from various local councils and private sector players were impressive, as some had increases in revenue of between 25 - 98% and their revenue collection systems as well had improved substantially.

Overall, the assessment shows that **the project was very relevant, which is confirmed** by the improvements among various councils who had been struggling to raise basic resources to fund their activities as their income base was quite limited. The various training sessions conducted by the JP in Monitoring and Evaluation (M&E), especially the one that relates to monitoring of revenue and expenditure in line with the PFM standards, were considered relevant for operations in communities and MDAs. Related to this, the JP also facilitated the establishment of a fully functional M&E outfit at MOPED that is supporting multiple MDA and JP activities across the country.

Efficiency, in this circumstance, looks at the way the various MDAs, partners and private sector and beneficiaries are able to undertake tasks successfully, without wasting time and resources or energy; all the stakeholders said, they are now implementing all their activities with speed, confidently, less energy and with ease now, compared to before the JP was implemented.

*The assessment shows that the Project was **quite efficient and it was able to enhance efficiency of project beneficiaries in carrying out their work.***

In addition, it shows that **the program was quite effective**. Taking into consideration the direct meaning of been **effective**, which is ‘*the capability of producing a desired result or the ability to produce a desired output*’. This could be seen in the various outputs (learning and improved systems) in the affected MDAs, local councils, partners and private sector players who benefitted from the JP. For example, in the councils, they were capacitated on various methods or approaches they could adopt for collecting fees and taxes to increase their financial resource base.

Contribution to the DRM and realizing Integrated National Financial Framework (INFF)

The JP has contributed to strategic results within the INFF context and in implementing the SDGs in Sierra Leone. These include the following:

The JP has facilitated the inception of the INFF in Sierra Leone by providing the enabling environment for the various MDAs to be able to implement various INFF-related activities.

“UNDP is focusing on tax compliance and revenue generation through the Integrated National Financing Framework (INFF) and the Joint programme (JP) of the SDG and is supporting the National Revenue Authority (NRA) and the Fiscal Decentralization Unit of the Ministry of

*Finance to strengthen public financial management and enhance tax compliance and revenue mobilization*⁴ by:

- i. public-private dialogue with businesses in the informal sector on the importance of the current tax reforms, compliance, and advantages of business formalization across the country
- ii. operational support to the pilot Block Management System, a neighbourhood tax administration block office in the Western rural district area of Waterloo, and
- iii. hands-on training in revenue and expenditure forecasting, collection strategies, and reporting for hundreds of fiduciary staff of local councils.

Through the above methods of strengthening public financial management (PFM) and enhancement of tax compliance and revenue mobilization, the country has made progress in implementing the INFF and financing SDGs.

Impacts of Operational support to the pilot NRA Block Management System

The UNDP has also piloted a Block Management System (BMS) to facilitate the effective tax administration for businesses operating in that part of the country. This is expected to support Government efforts to bring the tax services closer to the taxpayers, especially Micro, Small, and Medium Enterprises (MSMEs). UNDP supported the rollout of the BMS in Waterloo and four other locations in the Western area (Jui, Wellington, Model, Hill Station, etc.). Having furnished container-made offices near the newly registered taxpayers make the tax system more accessible and business friendly, hence increasing domestic resource mobilization.

Since this pilot project has succeeded, it might be advisably prudent for the UNDP through its JP or government of Sierra Leone try to replicate this in all the 16 districts. As a result of the establishment of the BMS in Waterloo, taxpayers are now able to register for taxes, pay taxes, and seek, or get any general information on taxes, their rights, and obligations. Since its

⁴ UNDP support's Sierra Leone in domestic revenue generation, <https://www.jointsdgfund.org/article/undp-supports-sierra-leone-domestic-revenue-generation>

establishment, a total of 1,131 potential taxpayers were covered and 157 informal businesses were integrated into the tax base through the pilot Waterloo BMS, with 28 run by females.

The Waterloo BMS collected SLL 5,361,054.50 million Sierra Leonean Leones in 2022 and a further SLL 1,678,098.24 Sierra Leonean Leones in 2023 (NRA, 2023).

In addition to the new businesses identified during the initial Block Registration exercise, this BMS initiative continues to register more new businesses to bring informal businesses into the tax system.

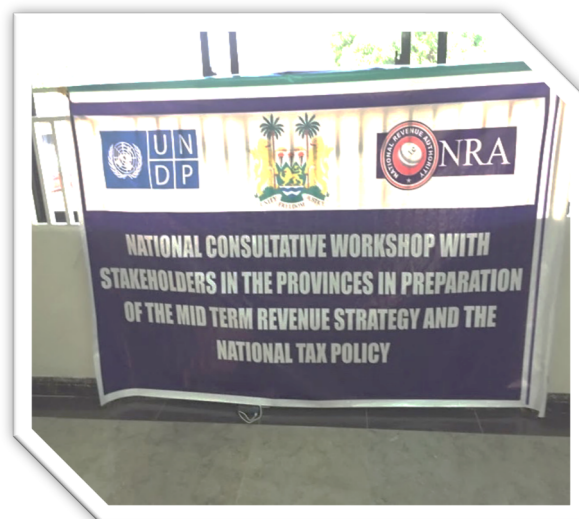


Photo: UNDP/JP support's Sierra Leone in domestic revenue generation pilot using the Block Management system (BMS) in Waterloo block office⁵

Capacity building and engagement

In the first year of the JP, it trained fiduciary staff (Chief Administrator, Deputy chief Administrators, Accountants, Finance Officers, Auditors, Valuers and Revenue Officers) of local councils across the country on revenue and expenditure forecasting, collection strategies and reporting including local councillors on their roles and responsibilities with respect to revenue mobilization, all designed to support local development projects.

The overall increase in revenue generation in 2021 and 2022 (respectively 26% and 2% to 6% despite the global challenges), is partly attributable to these interventions of the JP in strengthening taxpayer engagement and education which then improved tax compliance and revenue mobilisation, among other factors. Based on several engagements with councils, the NRA and field monitoring exercises, an increasing trend in revenue mobilization has been gradually experienced although at varying degrees across councils. In the Bo District Council for instance, there is a 70% compliance rate as at end of 2022, as compared to a marginal 56% before 2021 when the training tool was introduced. Monitoring and Evaluation periodic reports are available.



⁵ UNDP support's Sierra Leone in domestic revenue generation – Pilot project in Waterloo - Western Rural District. The head of the strategic policy unit with staff of the Waterloo block office in Waterloo.

Photo: JP/UNDP support on PPD dialogue, including on tax compliance



Photo: The JP support on PPD dialogue with informal and formal businesses

Impacts of the JP training on Resource Mobilisation for specific Local Councils

Below are the enhanced results reported from some local councils after the training sessions they underwent through the JP:

○ ***Koidu New Sembehun City council***

- Impressive increase in domestic revenue collection since the training tool was introduced. Property tax has increased by 88% (Le560, 210,000) as compared to 12% (Le 71,167,000) before the training.
- Business licenses and business registration has also increased from 37% (Le 105,880,000) to 63% (Le 178,154,000) and 28% (Le5, 250,000) to 72% (13,582,000) respectively after training tool was introduced

- Market dues and mining licenses have experienced a measured increase from 46%(Le 82,050,000) to 54%(Le 96,389,000), 37%(86,000,000) to 63% (Le 143,979,321) respectively.
- Miscellaneous, fees and other charges has decreased tremendously from 98.2 %(Le 61,632,000) to 2 %(Le1, 126,000) prior to the training exercise.
- Local tax revenue has declined immensely from 77 %(33,715,000) to 0 % preceding the introduction of the training tool.

○ ***Kono District Council***

- A relative upsurge in property tax from 47 %(Le 97,126,000) to54%(Le 111,800,000) at district level.
- Miscellaneous, fees and other charges has increased immensely since the training tool was introduced. An escalating revenue of 97% (Le 424,043,783) from 3 %(12,645,000) was achieved.
- Local tax and mining revenue have slowly increased from 25%(Le 5,321,000) to 75% (15,750,000) and a 100 % (41,868,100) respectively, a rise in revenue collection since the training exercise was introduced.
- Business licenses has decreased from 94% (17,350,000) to 6 %(Le 1,130,000) since the training was presented.

○ ***Falaba and Makeni (City) Local Council***

- Both Local councils have surpassed their half yearly target of collecting own source revenue by 110 and 106 percent respectively⁶. Both Councils annual projected own source revenue target were Le2.074 billion for Makeni City and they have collected Le1.097 billion and Falaba had a target of LeLe1.010 billion and has collected Le555 million⁷.

These Councils have collected more than their Semi-Annual average target, which indicates that they are on track to meet their annual own-source revenue projections.

⁶Falaba and Makeni City surpasses half yearly own source revenue target, <https://awokonewspaper.sl/falaba-and-makeni-city-surpasses-half-yearly-own-source-revenue-target/>

⁷ Falaba and Makeni City surpasses half yearly own source revenue target, <https://awokonewspaper.sl/falaba-and-makeni-city-surpasses-half-yearly-own-source-revenue-target/>

○ ***Karene, Koinadugu, Bo City, Kenema City, Kenema District and Moyamba District Councils***

Six Local Councils have collected above 70 percent of their Semi-Annual average and are on track to achieve their annual targets and they are Karene, Koinadugu, Bo City, Kenema City, Kenema District and Moyamba District Councils

Bonthe District, Kailahun District and Port Loko District

- Whilst three other Local Councils, Bonthe, Kailahun and Port Loko Districts are struggling to achieve their half year average targets with less than 40 percent of own source revenue target collected.
- Bonthe, Port Loko and Kailahun Districts have a target of Le1.289 billion, Le1.653 billion and Le1.619 billion but have only collected Le 66 million, Le252 million and Le288 million respectively.
- According to the Public Financial Management Reform Division (PFMRD), total own source revenue collected in the first half of 2021 is Le 25.2 billion and this represents 31 percent of the annual projected own source revenue of Le 81.1 billion, and 62 percent of the Semi-Annual average target of Le 40.5 billion for first half of 2021.

In another development, the Government has transferred a total of Le 31.1 billion to the 22 Local Councils in the first half of 2021 as grants and transfers for devolved functions and other activities of the Councils.⁸

Contribution to increased SDG financing flow

The JP has contributed positively towards positively increasing the financing for the SDG and the MTNDP at both the national and local level, including those activities discussed above. It has facilitated the organising of successful dialogue sessions between the NRA and private sector players and also made it possible for the local government Councils (both District and City or Metropolitan) to mobilise enough **OWN** resources that will help them to service their needs especially of the functions that have been devolved to them from central government. It has provided funds to capacitate the officials of these councils and also provide some basic

⁸ *Falaba and Makeni City surpasses half yearly own source revenue target, <https://awokonewspaper.sl/falaba-and-makeni-city-surpasses-half-yearly-own-source-revenue-target/>*

office equipment in some cases. Further, the JP supported NRA to develop a Medium-Term Revenue Strategy and a national tax policy to bring predictability to the tax system hence strengthening domestic resource mobilisation to support the National Development Plan and the SDGs. Preparation of this strategy involved stakeholders from both the formal and informal sector where over 70% of economic activities take place.


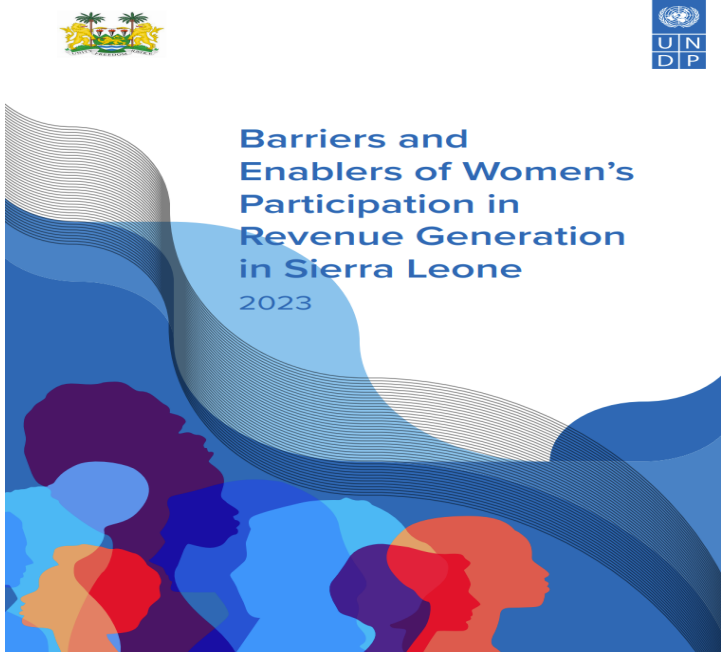
More than 6,000 entrepreneurs have been trained, mostly women in the Western Urban and Western Rural districts, on business development skill training, business coaching and mentoring, and access to finance all aimed at improving business and economic opportunities for the women entrepreneurs and their households. The JP focused on recruitment and training of new banking agents to serve remote areas, mostly women. 2,975 out of the 6,264 trained entrepreneurs have been linked to financial service providers out of which 828 have benefited from loans to grow their businesses. The improved distribution of digital financial services (DFS) project has also commenced with Orange Mobile Finance SL Limited to expand agent networks, train 10,000 clients on financial and digital literacy and provide digital credit to 50,000 unique customers.

Contribution to evidence-based policy research

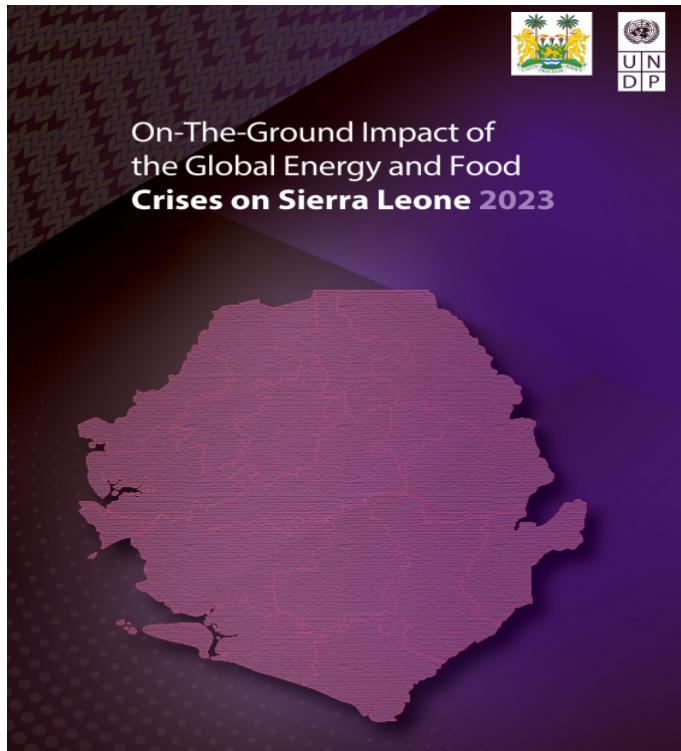
The JP has contributed to evidence-based policy research in Sierra Leone to a great extent. This is because nearly all of the activities supported by the programme are influencing sensitive and economy-relevant policies which affect resource mobilisation, as well as monitoring and evaluation of existing systems and processes within MDAs and the Local councils.

From interviews, FGDs and KIIs conducted with officials from MDAs, the Bank of Sierra Leone, Local councils, private sector players, associations like the SLCCIA, MoPED, and Statistics SL it was evident that the JP has supported various organizations and key initiatives through the generation of knowledge products to inform their programmes and support the policy making process. Table 1 shows key analytical documents produced by the JP.

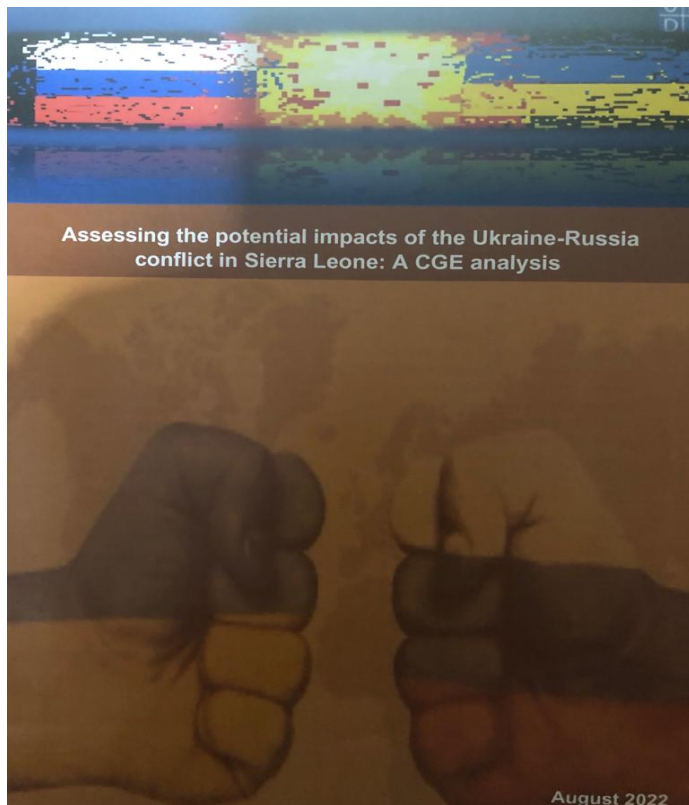
Table 1 : Overview of key analytical documents produced by the JP

Document Title	Stakeholders / short description of Report
<p>1. Productive transformation through Specialized Economic Zones</p> 	<p>Ministry of Trade and Industry, UNDP</p> <p>Promoting Productive Transformation through Special Economic Zones (SEZs) in Sierra Leone 2023 publication, shines a spotlight on the SEZs as a unique opportunity for investment in order to foster inclusive and sustainable growth and development</p>
<p>2. Barriers and Enablers of Women’s Participation in Revenue Generation in Sierra Leone</p> 	<p>MoPED, Gender, UNDP</p> <p>This report takes up the challenge of pinpointing critical issues affecting women’s participation in domestic revenue mobilization in Sierra Leone and proposes key recommendations to increase their contribution to stimulating economic activities and national revenue.</p>

3. On the ground Impact of the global food and energy crises in Sierra Leone (dataset and report)



4. Assessing the potential impacts of the Ukraine-Russia conflict in Sierra Leone: A CGE analysis



Statistics Sierra Leone, UNDP

Sierra Leone is not among the top trading partners with Russia or Ukraine but, the war and its related economic sanctions on Russia have induced impacts on local the economy, compromised the favorable growth prospects and triggered social unrest due to disruptions of the supply chain, economic spillover effects and price transmissions which have led to domestic price surges, potentially compounding the economic recovery and eroding household's purchasing power.

UNDP

Evidence-based policy – forward looking perspective using Computable General Equilibrium Model – complemented by the on the ground impact report

5. Diaspora Finance: Beyond remittances to bonds and other diaspora Investments (under edition)



MoPED, Min. Finance, CBL, UNDP, UNCDF, UN RCO etc.

Sierra Leone relies heavily on remittances and foreign direct investment as sources of funding. Increasingly large amounts of remittances help friends and families in times of need as well as helping non-residents acquire assets back home. Developing countries rely heavily on remittances and foreign direct investment as sources of funding. Increasingly large amounts of remittances help friends and families in times of need as well as helping non-residents acquire assets back home.

6. SDG Investor Map (dataset/platform and report)



UNDP and government entities

SDG Impact aims to provide investors, businesses and others with unified standards, tools, and services required to authenticate their contributions to advance the SDGs and to identify SDG investment opportunities in emerging economies and developing countries. In Sierra Leone, the SDG Impact introduced an **impact intelligence tool** - the SDG Investor Map – produced by UNDP Country Offices as a dynamic tool containing a range of market-specific investment opportunities for SDG-aligned capital deployment.

Sustainability

This is an important aspect of development programmes, if not, it will just be a waste of time and resources. Essentially, a program's sustainability is its capacity to carry on with its processes (projects) even when major source of funding is cut off from its coffers. It must be considered from the inception of the project, and this was carefully catered for in this JP, since most of the key actors are staff of the MDAs, and even when the UN partners sent in their staff for a year or two for targeted activities, (such as the JP Programme Coordinator position), they used this time to share skills, processes and procedures with their MDA and partner colleagues. So, to a very great extent, thanks to the capacity building undertaken, improvements such as the revenue-raising methodologies can be sustained over time. Through demonstration of relevance, effectiveness and efficiency, the JP has assured that the structures, processes, staffing, and capacities required for sustainability have been built.

Also in promotion of sustainability, the JP set-up a Monitoring and Evaluation unit at the Ministry of Planning and Economic Development that has contributed immensely to delivery of the Medium-Term National Development Plan. It has provided trainings on progress tracking and reporting for technical staff of MDAs. Training of entrepreneurs, including financial literacy skills, has advanced with predominantly women trainees. A study on 'Women's Participation in Revenue Mobilization was undertaken to look at challenges, enablers, and drivers of women's participation' and plans are underway to mainstream all recommendations from this study, including in the new MTNDP now under development.

Going forward, key support to government on DRM will continue from UNDP, (having been in the country since 1965), and the Government's own resources from normal operations like taxation of property, market dues, licenses, and NRA taxes are quite reliable, because these systems have permanent staff and processes that are stable.

Leveraging of strategic partnerships

Business theory says that a leveraged partnership structure allows a partner to transfer most of the economic interest in a business in exchange for cash without triggering current taxes. The seller must find a strategic or financial partner to form a partnership.

This same concept is key in the operation of the JP. The partnerships established are all strategic and leveraged. They are strategic because they target particular outcomes and outputs that could influence the achievement of the MTNDP generally and the SDGs in particular.

Similarly, theory states that working with like-minded brands is a convincing way to tap into new audiences and drive down the cost of marketing while improving its impact. It's especially beneficial to smaller businesses to partner with more prominent brands as a growth strategy, even though the partnership is unequal⁹. Under the JP, the unequal partnership is leveraged and strategic for a particular purpose, not for profit, but to ensure that the other partner(s) can learn new skills, and access resources and knowledge to improve their performance and increase profit.

The JP's leverage in the operation is *'its ability to influence situations or people so that it can control what happens'*. This is the sort of relationship that exists between the JP and the collaborative activities that were implemented. The relationship, though virtually one sided because it is the JP that provides all the funds, meaning that it has the leverage over the other partners (be they LCs or MDAs or private sector partners). This, however, played well throughout the implementation period of the JP.

Contribution to UN development system reform in terms of enhancing the role of the Resident Coordinator (RC)

The Resident Coordinator (RC) is the highest-ranking representative of the UN development system in Sierra Leone and leads the country team to coordinate UN support Sierra Leone in implementing the 2030 SDGs agenda. The RC office (RCO) in Sierra Leone coordinates work of 21 agencies to ensure that the system works well and seeks to address any issues that arise.

The UN believes in the diction that "Success relies on collaborative exchanges and knowledge sharing at all levels"¹⁰. This is a goal of the work of the RCO in any country, while promoting effective and efficient programmes to help the country move on the right development

⁹ *Strategic partnerships: How to leverage partnerships to grow your business (Chris Connon, 2022)*

¹⁰ Partnerships, <https://www.jointsdgfund.org/partnerships>

trajectory. The accomplishments of the JP, and the knowledge products generated, certainly did advance these goals.

This JP contributed positively to RCO methods developed over time to promote coherence, collaboration, and corroboration of new ideas, and systems development under a range of different joint programmes implemented in the country since 2020. One of the focal persons for the project was based in the RCO, but even more RCO capacity would be beneficial for these types of significant national implementation process, to ensure that the value for money and the required impacts are felt by the ultimate beneficiaries.

The RC played a key role in the high-level INFF launch event held in 2021 as one of the activities under this JP. In addition to the Chief Minister, the RC was a keynote speaker. The RC also figured significantly into the JP launch event (held virtually in 2020), all of which helped to raise the visibility of DRM topics among government and development partners.

Facilitating UN coherence

Coherence is about sticking together, cooperating with each other, and corroborating information, and collaborating in the implementation of a project or and activity The UN system here is collaborating, corroborating and showing hands-on approach in the implementation of the JP, as they consider it *a must succeed programme* to help change the narrative for achievement of the MTNDP, as aligned to the SDGs in Sierra Leone.

The two UN agencies working on the JP are seen working very closely with various Ministries generally, but particularly with MOPED, which is the primarily partner with the UN for the UNSDCF. Both agencies are providing the required mentorship and guidance in ensuring that the projects and processes are successful. The JP has strengthened the coherence between the two UN agencies and even among individual specialists working in the UN system in Sierra Leone.

Contributions to cross-cutting issues

The JP contributed positively to a number of cross-cutting issues. Gender, Human Rights and COVID-19 are quite paramount in its contributions, as detailed below.

- **Gender**

Gender cuts across all spheres of life – men and women. The JP supported projects on gender and women’s affairs and particularly those that are organised and operated by young women’s groups and other vulnerable groups in various activities that could change their outlook and status.

Harnessing resources by diversifying the sources of revenue collection and tapping underexploited taxes, maximising tax incentives, and rationalising tax exemptions will significantly strengthen economic resilience and accelerate the achievement of Sierra Leone’s MTNDP and the SDGs. Central to this has been the need to maximise the underutilised potential of women for increased domestic resource mobilisation through advancing inclusive economic growth and creation of employment opportunities for all¹¹.

The report “Barriers and Enablers of Women’s Participation in Revenue Generation in Sierra Leone” was implemented to help cushion the challenges the women are facing in the economy, some of which are limited access to formal financial resources, limited women’s participation in formal and informal decision-making structures, limited access to land resource, violence against women and Girls’ and women’s time poverty (unpaid care work). The government has played its own role in promoting, promoting and empowering Women by enacting the requisite Policies, Acts and Laws, including the 2022 landmark Gender Equality and Women’s Empowerment Law. Th JP partners, in most instances UNDP, have helped in actualising some of these achievements.

A significant outcome that could emerge from scaled-up women’s empowerment and greater involvement in the formal business sector of the country would be a deepened tax base in Sierra Leone, necessary to increase public social spending efficiently and sustainably⁸.

The JP has advanced the role of women in domestic resource mobilization in multiple ways. Women entrepreneurs have been trained on financial literacy and have benefited from business development skills training, business coaching/mentorship, and access to finance, all aimed improving business and economic opportunities for the women entrepreneurs and their households. Women businesses are prioritized for attendance for the Public-Private dialogue between NRA and businesses in the informal sector. 60% of business attendees were women and they were given the opportunity to discuss burning issues affecting their businesses. Their

¹¹ *Barriers and enablers of Women’s Participation in Revenue Generation in Sierra Leone. (UNDP 2023)*

recommendations on strengthening domestic resource mobilization for SDGs financing accounts for 80% of total recommendations made across the country that will be implemented.

- **Human rights (HR)**

The JP supported the government with a policy advisory services highlighting the importance of prioritizing human rights issues over macroeconomic conditions amid the multiple crises the country is facing.

3. Challenges and Changes

Changes and challenges are regular happenings in programme and project development, implementation and management. Therefore, it is prudent that we always consider them in our thoughts for the next stage of the development process. They can serve as lessons learnt for other projects or the replication of such projects in other communities or regions in the future.

Changes

The JP introduced changes in the systems of both the NRA and the EDSA (electric utility) to ensure that they were more efficient, effective and sustainable in their operations. It sought to make sure that the agencies improved on their operations so as to improve on revenue collection and, in some cases, expenditure control. These processes were mainly undertaken during their training and dialogue sessions that they held with key stakeholders in Bo, Makeni, Kenema and Freetown. The JP trained the staff at the NRA and EDSA and shared these ideas with the stakeholders, mainly the MDAs and associations like the Bike Riders, the Kekeh (Tricycle) Riders, Fish mongers and sellers, market women's, youth groups, and several other associations that were brought together using the Sierra Leone Chambers of Commerce, Industry and Agriculture (SLCCIA). This was mainly done for the capacity building of the informal sector itself, whilst the NRA was supported with three components that prompted change, namely (Public-private dialogue between the NRA and businesses in the informal sector on NRA reforms and advantages of business formalisation, Development of a national

taxpayer strategy and the introduction of Block Management System (BMS) for effective tax administration in small businesses communities in the capital city)”¹²

The JP introduced, improved and increased on information sharing mechanisms through the main government agencies responsible for the collection of taxes (NRA) and control of expenditure through the Fiscal Decentralisation Division of the Ministry of Finance. It made it possible for the NRA to interact better with the small businesses in their dialogue sessions organised throughout the country to understand the various methods and types of taxes that these small businesses MUST pay to help develop themselves and the economy. This is expected to permanently change for the better tax compliance among these small businesses.

JP support for change is acknowledged by all the stakeholders within the MDAs, the partners, and the NGOs, and the Civil Society Organization (CSOs) groups that benefitted from the intervention. The major change these partners noticed is the fact that they have been able to interact with one another in a constructive way, including high-ranking government officials from the MDAs and their agencies, CSOs and NGOs, to get issues clarified that they feel have been used in a negative way. Channels of communication have been opened at a high level for addressing any future concerns among business taxpayers:

Another change worth noting is the linkages that has been created during these regional dialogue sessions that the JP created. They said *“We can now boast of having contacts from within the Senior level to clear our doubts - if they do arise - without fear of intimidation from some officers”*.

Another permanent change is the recruitment of women into mobile money jobs and that UNCDF undertook the improved distribution of digital financial services project with Orange mobile finance. The enhancement of the digital loan product took several months to complete, due to system integration and other technical issues, but was successful in the end.

Challenges

There were a few challenges which varied from one Council/ MDA/NGO/CSO or partner to the other. Some emanated from the UNDP, like late Transfer of funds from UNDP to MOPED

¹² *Business Dialogue between the National Revenue Authority (NRA) and Businesses in the Informal Sector on NRA reforms and advantages of business formalisation held in Bo city covering the South-East region of the country on the 28th &29th October 2021*

and other implementing institutions to deliver the JP activities as planned by the quarterly timeline. This caused some delays in the end-of-quarter reporting of funds and efficient delivery of JP activities for the second year of implementation. It was however handled by the programme financial specialist.

Other challenges were tackled during the project implementation processes (*like delays in releasing the funds to the various stakeholders*), even though in some instances the JP also faced challenges from the very staff of stakeholder organizations and institutions. For instance, at local councils, it was revealed that some of their Chief Administrators were becoming obstacles as they felt that the JP's implementation was going to change their own modus Operandi and possibly reduce their power and authority. This attitude however was modified as they better understood the JP approach before the end of the JP implementation in nearly all the Local Councils. as the new ideas were shared with them and their staff. In short, nearly all challenges were resolved during the implementation of the JP, as the officials saw increases in their revenue flow and the cooperation of their community members with the new approaches.

One problem was the late transfer of UNDP funds to MOPED at different times. This sometimes caused delays in implementation and reporting as well. This was made known to the UNDP JP Finance Specialist to ensure that there was a timely disbursement of funds for efficient and effective delivery of the JPs activities, especially during its second and final year of implementation. It was sorted out before the close of the program.

On the program side, some businesses were not clear on the threshold for the payment of various taxes within the NRA tax regime. They were made to know that “ *Businesses with turnovers below LE10 million will not pay tax but council rates, these are considered micro businesses. Business turnovers between Le.10-350 million are small businesses and eligible for taxation. Businesses above LE350 million must not only pay taxes but must be GST registered as well*”¹³.

The community people including the various associations, organization, property owners and the like were not cognisant of the fact that the NRA was not getting anything from property

¹³ *Business Dialogue between the National Revenue Authority (NRA) and Businesses in the Informal Sector on NRA reforms and advantages of business formalisation held in Bo city covering the South-East region of the country on the 28th &29th October 2021*

taxes collected by the Councils. The councils MUST ensure they make it clear that they inform their various constituents about this.

Other programmatic challenges were expressed by the participants during the various dialogue sessions held between the NRA and the local councils and other MDAs/partners/NGOs and in the regions/communities run by specialised agencies within the Ministry of Finance and MOPED. These included the following:

- 1. The functioning of the office of Valuation and assessment committees in each of the councils*
- 2. Mapping of the districts by Zones to facilitate the collection of revenue*
- 3. Sensitisation on property rate and its assessment*
- 4. Strengthening the Local Councils capacity to plan for monitoring revenue and expenditure in line with PFM standard.*

Under the improved distribution of digital financial services project with Orange mobile finance, the enhancement of the digital loan product took several months to complete due to system integration and other technical issues. So, in case the UNDP and/or UNCDF want to replicate the intervention in other areas, they must be cognisant of the fact that digital product design and development takes time and that it should be allotted more time in the project design.

4. Sustainability and Local Ownership

Since sustainability is key to the success of any project, programme, or activity, the JP was quite strategic in this respect as it made sure that strategic staff or members of the executives or Senior Members of the organizations and associations that benefited from the inputs from the project underwent training on how to raise income and manage their resources and also took part in the dialogue sessions.

Because they are staff, there is the assurance of institutional memory in the operations of the various MDAs, Local Councils and CBOs, or agencies or organization and private sector businesses that benefitted from the UNDP and UNCDF interventions, and this helps the principles and processes learnt to be shared and maintained within institutions. The Ministry

of Finance helped partners to understand the PFM system which made them more prepared to manage their own resources and also raise/mobilise income for their establishments as well.

The JP strategy has brought in a new approach to revenue generation in the government agencies directly affected by the programme generally, and councils particularly. It also made NGOs realise that there are better ways of helping beneficiaries to make better use of the resources provided for them, and also how beneficiaries can effectively raise income for themselves to sustain the operations of their SMEs and other small business.

As for *local ownership*, it is assured because it is the organizations selected senior staff or executives that have been trained and mentored to manage the business of their institutions. As the right persons were targeted with training, most local councils, for instance, saw a marked difference in income generation and resource mobilisation, using skills they will ensure they utilize and maintain for future operations.

The LCs and other beneficiaries believe that the interactive trainings and dialogue sessions should be maintained at least in the next few years by the UNDP and its partners, to make sure that the effects are properly digested and operationalised by the LCs, MDAs and other stakeholders/beneficiaries.

The programmes introduced to the local Councils and the MDAs can be sustained if and only if, the government ensures it is the **modus operandi** of the affected ministries, departments and agencies through the line ministries, and especially MOPED and the Ministry of Finance. For the local councils, continuation of programmes can be promoted through the Ministry of Local government and community development.

Towards local ownership, the staff and community members in the 22 local government councils in the five (5) regions who went through the various training sessions MUST be encouraged to pass the ideas and methods to their junior staff for institutional memory.

The MDAs MUST be encouraged to do likewise, as well as ensure that they monitor operations and follow-up on the resources they are getting from the various revenue generation activities.

Since most government partners had an increase in their revenue of between 25-85% the government, through perhaps the Chef Minister's office, MUST ensure that they follow the approaches, methodologies and strategies they were introduced to by the JP. This office could

perhaps provide funds for workshops where they could share the ideas and methodology within and among MDAs.

Communications and communication strategy review

The communication strategy is quite critical in the work of the United Nations in any country generally and particularly in Sierra Leone. The Communication strategy supports the implementation of the United Nations Sustainable development cooperation framework (UNSDCF) through communication of activities, projects, programmes and partner and collaborative arrangement, strengthening inter-agency cooperation, ensuring consistency of messaging, and increasing the profile and transparency of United Nations activities at the national level. A joint communication strategy strives to position the United Nations country team as efficient, effective and results oriented.

Most of the events within the JP were implemented with credence to the overall communication objectives.

The JP had no dedicated communications officer or specialist attached, so most of the work may not have been properly circulated or publicised in the local media and the chances that its impact, efficiency and effectively could be lost among communications on the work of other more easily understood UN programmes is quite high. This is even further exacerbated by the fact that the communications officer who covered the activities was employed by the UNDP and so his premium or preference is likely to be on UNDP's programmes/projects in case of a clash of work at any point in time, or when the two agencies collaborate on an activity.

The Communications Specialist at UNDP however said that whenever he was chanced, he used both traditional Media and Social Media to popularise and popularise the work of the JP, especially those relating to the input of the UNDP. In some instances, they hired extra people to cover their events. It MUST be noted that even though there was no Officer attached to the project to cover Communication, it was well covered by both traditional and Social or new media (WhatsApp, X/ Twitter, Facebook, and YouTube}. It is however advised that for future Joint project interventions, the project hires its own Communications specialist, as funding permits.

The communication guidance document of the Joint SDG Fund is the one used by the UNDP, as no country communication strategy was developed, a major flaw of the project. However, it must be considered that the JP occurred during a time when UNDP communications staff were often occupied with COVID-19 related activities and during some periods, UNDP communications posts were vacant. UNCDF does not have communications staff in country.

5. Lessons learned and best practices

A number of lessons have been learned during the implementation of the JP and these include the following:

- That the revenue base of government agencies and especially institutions like local councils and parastatals that are supposed to raise income to maintain and sustain their operations and activities can be built by basically conducting dialogue sessions with the stakeholders involved in the process and the beneficiaries.
- The BMS/neighbouring taxation system is an interesting and useful concept the JP piloted in Sierra Leone
- That focussed training sessions targeting specialised staff in special methodologies have helped to improve and even change the revenue mobilisation and income generation activity of their organizations
- That the leaders of various associations, organizations, CSOs and the private sector generally can help the revenue collection situation in local councils and other state-owned enterprises (SOE) and the private sector. Meaning, they MUST be a part of any plan to raise income and mobilise revenue
- Proper monitoring and evaluation of the activities of local councils, state owned-enterprises and the private sector can change the financial situation for the entities and the government generally.
- The JP has also had an impact and made the monitoring and evaluation unit at the MOPED to be very effective and efficient in performing their duties.
- The JP has also facilitated the MOPED M&E unit to assist other M&E units within other MDAs to be more effective and efficient in performing their M&E duties and this has brought about judicious use of resources and better performance.
- The JP has also made the locals in their locality to better appreciate why they should pay taxes and other dues to their local councils and other central government institutions.

- It has improved on the relationship between various MDAs by interacting with each other and sharing their ideas, successes and failure and how they went about resolving the challenges they faced/experienced.
- Another key lesson learned is the inclusion of a Communications Specialist to the list of hired staff for the next Joint Programme. This is important because , it adds value and creates the leverage for the popularization and ownership of the project.

6. Results by Joint Programme Outcomes and Outputs, Activities and Progress

Based on the analysis of JP materials and consultations with stakeholders referenced above, the evidence-based report writing evaluation looked at the reports, reviewed them, conducted KII interviews and FGDs and came up with the following descriptions of the key outcomes achieved. The undermentioned is the explanation for variances (if any) in *achieved versus planned outputs/ results, outcomes/impacts, activities, inputs and progress made*.

The Milestones¹⁴ will be clearly expressed in the unit of analysis used in the JP in its entirety.

Outcomes

*These are mainly the impacts or what is generally referred to as the **effects** of the programme on the various communities, MDAs and partners including NGOs and organizations and associations of various types and forms. These are seen in the quarterly, semi-annual and annual reports of the stakeholders and participants in the JP program.*

Table 2 presents the Outcomes and Impacts of the JP, according to planned activities.

Table 2 : Outcome/Impact of the JP activities on its beneficiaries and stakeholders

Activity/Project	Location	MDA /Council /NGO/Organisation	Outcomes/Impact	
			Expected	Real
<i>Support the SDGs JP Coordination Secretariat for two years</i>	Freetown	Ministry of Development and Economic planning	To help improve on the achievement of the SDGs using the JP	The establishment of the SDGs JP Coordination Secretariat

¹⁴ Significant events in the life of the projects - outputs, outcomes, challenges, inputs, activities etc. within the project's life

				facilitated the partial achievement of the SDG in Sierra Leone
<i>Strengthen the capacity of the Monitoring & Evaluation System within MOPED,</i>	Freetown	Ministry of Development and Economic planning	To improve on the capacity of the M&E staff at the MOFED	The capacity of the M&E staff at the MOFED much improved to the point that they helped the other MDAs in improving their M&E skills
<i>Strengthen Local Councils capacity to plan for monitoring revenue and expenditure in line with PFM standards</i>	Bo, Makeni, Western area	22 local Councils ¹⁵ in the five regions of Sierra Leone	To improve the capacity of the 22 Local Councils	The capacity of the 22 Local Councils improved for monitoring revenue and expenditure in line with PFM standards
<i>Strengthen public-private dialogue between the National Revenue Authority (NRA) and businesses within the informal sector on the importance of the current NRA Reforms</i>	Bo, Makeni, Western area	Private sector players, Journalists, CBOs, Centre for Accountability & Rule of Law (CARL), Sierra Leone Bakers Association, Drivers Union, Market Women Association, Traders Union, Bike Riders Union, Accountability Now and NRA staff	The businesses within the informal sector, the NGOs, CBOs, trade unions especially Women's groups were to understand the importance of the current NRA Reforms	The businesses within the informal sector understood the importance of the current NRA Reforms and cooperated with the processes/
<i>Strengthening NRA capacity on tax collection &</i>	Bo, Makeni,	NRA staff	To Strengthen the capacity of	The capacity of the NRA staff

<i>auditing of businesses (Purchasing of furniture and fixings for BMS offices)</i>	Western area		<i>the NRA staff on tax collection & auditing of businesses</i>	<i>on tax collection & auditing of businesses was Strengthened</i>
<i>Development of the National Taxpayers Policy for NRA</i>				
<i>Support the National Social Security Trust Fund (NASSIT) to re-orient its investment programmes to support large scale SDGs investment</i>	Freetown	The National Social Security and Insurance Trust and the UNDP	UNDP and NASSIT partnership on social security fund	UNDP and NASSIT partnership on social security fund
<i>Strengthening Domestic Resource Mobilisation For SDGs Financing</i>	Western Rural area - Waterloo	NRA and the Fiscal decentralization division of teg Ministry of Finance	The staff from the Fiscal decentralization division of Ministry of Finance and staff of the fiduciary units within the Local councils to be trained	The staff from the Fiscal decentralization division of Ministry of Finance and staff of the fiduciary units within the Local councils to be trained
<i>Training workshop on the formulation of National Development Framework and Reporting on the SDGs for MDAs</i>	Freetown	Ministry of Agriculture, Forestry and Food Security, Ministry of Basic and Primary Education, Ministry of Tertiary and Higher Education, Ministry of Environment, Ministry of Justice, Ministry of Health and Sanitation, Ministry of Social Welfare, Ministry of Trade and Industry, Ministry of Fisheries and Marine Recourses, Ministry of Mines and Mineral Resources, Ministry of Local	The MDA participants to learn basic M&E skills and how to monitor the MTNDP and SDGs	The MDA participants understood basic M&E skills and how to monitor the MTNDP and SDGs

		Government, Ministry of Information and Communication, Ministry of youth, and Ministry of Sports		
<i>Training in the Monitoring Of Domestic Resource Mobilisation For SDGs Financing</i>		The staff in the Fiscal decentralisation unit of the Ministry of Finance	Training and support to the fiscal department	The staff within the fiscal department of the MoF were supported and trained

Outputs

These are the results obtained during the implementation period in the various projects within the MDAs NGOs and CSOs. These are and can be easily reported as they are expressed in figures and quantities.

Increased tax revenues stemming from more confidence in and compliance with the tax system fostered by public-private dialogues, outreach to taxpayers to ease tax reporting and collection, enhanced auditing capacity, and more women-owned businesses that are able to contribute taxes. Improved collection, management, and expenditure of fiscal revenues at MDAs and local councils.

Table 3 presents the Outputs/Results of the JP, according to planned activities.

Table 3 : Output/results of the JP activities on its beneficiaries and stakeholders

Activity/Project	Location	MDA/Council /NGO/Organisation	Output/Result	
			Expected	Real
<i>Support the SDGs Fund Coordination Secretariat for two years</i>	Freetown	Ministry of Development and Economic planning	To SDG Joint Project expected to set up one(1) Coordination office to provide support	An SDG Coordination office set up at MOFED

			in setting up an SDG Coordination Office	
<i>Strengthen the capacity of the Monitoring & Evaluation System within MOPED,</i>	Freetown	Ministry of Development and Economic Planning	To provide support for the setting up of an M&E office at MOFED	An M&E office set up and equipped to do M&E and also train other MDAs
<i>Strengthen Local Councils capacity to plan for monitoring revenue and expenditure in line with PFM standards</i>	Bo, Makeni, Western area	22 local Councils ¹⁶ in the five regions of Sierra Leone	Staff of the 22 local councils to be trained to plan for the monitoring of their activities	The fiduciary Staff of the 22 local councils trained to plan for the monitoring of their activities
<i>Strengthen public-private dialogue between the National Revenue Authority (NRA) and businesses within the informal sector on the importance of the current NRA Reforms</i>	Bo, Makeni, Western area	Private sector players, Journalists, CBOs, Centre for Accountability & Rule of Law (CARL), Sierra Leone Bakers Association, Drivers Union, Market Women Association, Traders Union, Bike Riders Union, Accountability Now and NRA staff	To assist the businesses within the private/informal sector to know and understand the importance of the current reforms at the NRA	The businesses within the private/informal sector to know and understand the importance of the current reforms at the NRA
<i>Strengthening NRA capacity on tax collection & auditing of businesses (Purchasing of furniture and fixings for BMS offices)</i>	Bo, Makeni, Western area	NRA staff nationally	To <i>Strengthen the capacity of the NRA staff on tax collection & auditing of businesses</i>	<i>The capacity of the NRA staff on tax collection & auditing of businesses was Strengthened</i>
<i>Development of the National Taxpayers Policy for NRA</i>		Staff of the NRA, MDAs and LCs	To work on modalities and methods to <i>Develop the</i>	The process is still ongoing

¹⁶ Kenema City and district, Kailahun, Kono District and Koidu City, Bo District and City, Moyamba, Bonthe, Pujehun, Bonthe, Port Loko City and District, Karene, Kambia, Bombali district and Bombali City, Tonkolili, Koinadugu, Falaba, Freetown City Council and the Western Area Rural District Council.

			<i>National Taxpayers Policy for NRA</i>	
<i>Support the National Social Security Trust Fund (NASSIT) to re-orient its investment programmes to support large scale SDGs investment</i>	Freetown	NASSIT staff	The NASSIT institution to re-orient its investment programmes to support large scale SDGs investment	NASSIT has started re-orienting its investment programmes to support large scale SDGs investment
<i>Strengthening Domestic Resource Mobilisation For SDGs Financing</i>	<i>Western Rural area - Waterloo</i>	NRA and the Fiscal decentralization division of the Ministry of Finance	To set up a Pilot NRA office to pilot the Block Management System (BMS)	An increase in the taxes collected for the NRA from the Waterloo office
<i>Training workshop on the formulation of National Development Framework and Reporting on the SDGs for MDAs</i>	Freetown	Ministry of Agriculture, Forestry and Food Security, Ministry of Basic and Primary Education, Ministry of Tertiary and Higher Education, Ministry of Environment, Ministry of Justice, Ministry of Health and Sanitation, Ministry of Social Welfare, Ministry of Trade and Industry, Ministry of Fisheries and Marine Recourses, Ministry of Mines and Mineral Resources, Ministry of Local Government, Ministry of Information and Communication, Ministry of youth, and Ministry of Sports	Critical M&E topics such as Results-Based M&E, the Results Chain Model, and Key Types of Monitoring, SDGs Framework's and How to Measure it Progress	Critical M&E topics such as Results-Based M&E, the Results Chain Model, and Key Types of Monitoring, SDGs Framework's and How to Measure it Progress
<i>Training in the Monitoring Of Domestic Resource Mobilisation For SDGs Financing</i>	Freetown	Staff of NRA	To introduce the new approaches monitoring DRM for the SDGs to the staff	All Staff in training utilised the new approaches to DRM effectively

Activities

These are basically the active project operations that were undertaken by the various members of these beneficiary groups in the various MDAs, Local councils, partners and NGOs.

Table 4 presents the Activities of the JP, according to planned activities.

Table 4 : JP activities implemented in the regions in MDA/Council /NGO/Organisation and stakeholders

Activity/Project	Location	MDA/Council /NGO/Organisation	Date or Period
<i>Support the SDGs Fund Coordination Secretariat for two years.</i>	Freetown	MOPED	2021
<i>Strengthen the capacity of the Monitoring & Evaluation System” within MOPED</i>	Freetown	MOPED	2021
<i>Strengthen Local Councils capacity to plan for monitoring revenue and expenditure in line with PFM standards</i>	Freetown, Bo, Makeni	All 22 councils in the five regions of the country (West, East, South, North - East and North and Western Area)	
<i>Strengthen public-private dialogue between the National Revenue Authority (NRA) and businesses within the informal sector on the importance of the current NRA Reforms</i>	Freetown, Bo, Makeni	Private sector players, Journalists, CBOs, Centre for Accountability & Rule of Law (CARL), Sierra Leone Bakers Association, Drivers Union, Market Women Association, Traders Union, Bike Riders Union, Accountability Now and NRA staff	June and October 2021
<i>Strengthening NRA capacity on tax collection & auditing</i>		NRA staff nationally	June, 2021

<i>of businesses (Purchasing of furniture and fixings for BMS offices)</i>	Freetown, Bo, Makeni		
<i>Development of the National Taxpayers Policy for NRA</i>	Freetown, Bo, Makeni	NRA staff, local Council staff and Senior staff from the Ministries , Departments and agencies - Finance, development and Economic Planning and Trade and Industries	2021
<i>Support the National Social Security Trust Fund (NASSIT) to re-orient its investment programmes to support large scale SDGs investment</i>	Freetown, Bo, Makeni	NASSIT staff and MOPED	2022
<i>Strengthening Domestic Resource Mobilisation For SDGs Financing</i>	Western Area Rural - Waterloo	The NRA staff and beneficiaries to pilot the Block Management System (BMS)	April, 2021
<i>Training workshop on the formulation of National Development Framework and Reporting on the SDGs for MDAs</i>	Freetown	Ministry of Agriculture, Forestry and Food Security, Ministry of Basic and Primary Education, Ministry of Tertiary and Higher Education, Ministry of Environment, Ministry of Justice, Ministry of Health and Sanitation, Ministry of Social Welfare, Ministry of Trade and Industry, Ministry of Fisheries and Marine Recourses, Ministry of Mines and Mineral Resources, Ministry of Local Government, Ministry of Information and Communication, Ministry of youth, and Ministry of Sports	June, 2021
<i>Training in the Monitoring Of Domestic Resource Mobilisation For SDGs Financing</i>	Freetown, Western Area	NRA staff	2021

Inputs

Inputs vary depending on the type of project, its location and the output and activities expected. Inputs are usually project and location specific. They are the things that go into production of an Output.

The inputs were mainly in three forms

- i.** Cash or Financial resources
- ii.** Human or specialist in various thematic areas from the Ministry of Finance and Development and Economic Planning
- iii.** Physical or furniture, housing and other resources required to make sure the JP projects succeed

The twenty-two (22) local Councils spread all over the countries five(5) regions had various inputs ranging from training through well qualified and experienced public officials from the Ministry of Finance especially from the Fiscal decentralization division, the various units of the NRA and others from within the MDAs who had the requisite knowledge to impart to other staff mostly from the fiduciary units or departments from within the various MDAs.

In some cases, inputs included office furniture, rental of office space and supply of computers and other related items that could make an office operate properly. This was the case with the Waterloo pilot project of the NRA – here, the NRA office that piloted the Block Management System (BMS) was located in Waterloo – Western rural District. This was a very big success that need to be replicated throughout all the 22 Local Council areas or Polities in the country.

Progress made by the JP

The SDG JP made reasonable progress, in some instances, overwhelming progress in all its activities during its implementation and even after the JP. It completed or achieved most of its aims and activities except for a few which did not advance because of some slightly sensitive challenges.

The JP facilitated production of the following:

- The publication and launch of the integrated national financial framework (INFF)

- Diaspora Bond study
- SDG Investor Map
- Min. of Trade and Industry, Development of a National Atlas of existing Innovation Tools and Services suitable for the Informal Sector that will benefit Women cross border traders and Farmer-based organizations in Sierra Leone.
- The National Revenue Authority (NRA) – The training materials for an improvement of their skills and methodology to mobilize resources.
- The training materials for the staff of fiduciary staff of the Local Councils responsible for collection and expenditure of taxes in all Municipal, District and City Councils
- Some NGOs and CBOs also benefitted from some of the training sessions and tried the approaches a well
- The private Sector and Informal business sector gained new knowledge.
- Innovations for Poverty Action (IPA) partnered with the United Nations Capital Development Fund (UNCDF) and the Bank of Sierra Leone (BSL) to develop new policy diagnostics which used applied research to measure experiences of consumers and the conduct of financial service providers ¹⁷. This method and approach were quite strategic as it was coming from the field to the table with actual first-hand information of the needs of the average and below average women especially in the areas of banking and the handling of their savings and access to financial resources consumer survey, product documents and policies, administrative data analysis, mystery shopping for complaint handling
- With the data from this survey, the UNCDF in collaboration with the Bank of Sierra Leone facilitated by Innovation for Poverty Action (IPA) have drafted and published the financial services consumer protection guidelines with an objective of improving consumer confidence in the formal financial system.
- At the end of the second year, the Public financial management (PFM) of the MDA and LCs and other partners were strengthened through a series of hands-on training sessions, mentoring and monitoring and evaluation visit to the local councils, the councillors and hundreds of councillors in all the 22 local councils throughout the country. This training has capacitated several fiduciary staff for revenue mobilization, forecasting, collection strategies and internationally accepted standards. The training also covered the roles and responsibilities with respect to mobilizing revenue that could

¹⁷*From the Field to Policy Formulation – How Research is Informing Consumer Protection in Sierra Leone*

be used for local development purposes and other needs of the Local councils. The revenue mobilised can be used for development projects and to settle other bills.

- Over 10,000 entrepreneurs(92% being of trainees being women) were trained by an independent research group - the Independent Development and Humanitarian Assistance (IDHA) from five (5) districts under the capacity building for entrepreneurs project. The training included development skills training, coaching and mentoring, business and economic opportunities for Women entrepreneurs and their households. All of them were taken through financial and digital literacy and over 2000 women were recruited, trained and 500 were provided with digital loans.
- Business dialogues between the NRA and businesses in the informal sector were organised and supported by the JP around Tax reform and compliance, and the importance of business formalisation. This has improved on the relationship between these businesses and the tax authorities. The dialogue was facilitated jointly by the SLCCIA and the NRA.
- MOPED with financial resources from the JP (UNDP and UNCDF) supported a study that looked at the challenges, enablers, and drivers of women's participation in revenue mobilization in Sierra Leone. Most of the recommendations from the study mainstreamed. Women businesses are prioritized for attendance for the Public-Private dialogue between NRA and businesses in the informal sector. 60% of business attendees were women and they were given the opportunity to discuss burning issues affecting their businesses¹⁸
- Key actors within government, including at the ministerial level, have gained awareness and regularly refer to topics of DRM in conjunction with the new MTNDP now under development. This was further by high-level events like the INFF launch, as well as ongoing discussion and initiatives focussed on INFF recommendations led by the JP.

On cross-cutting results/issues

A number of studies were undertaken and completed. They include the undermentioned studies and the follow-up actions on the recommendations:

¹⁸ 2022 Annual Progress Report: SDG Financing – Enabling Environment (Joint SDG fund report Jan.2022 -Dec. 2022)

- Strengthened Public-Private dialogue between NRA and businesses within the informal sector on tax reforms and business formalisation
- National Atlas of Existing tools and Services suitable for the Informal Sector
- Report on Productive Transformation through Special Economic Zones (SEZ) in Sierra Leone
- Report on enablers and drivers of women’s participation in revenue mobilization Sierra Leone,
- Multidimensional Vulnerability Index
- An SDGs Investor map was initiated for the country.

In the area of the SDG Accelerator¹⁹, the following were achieved

Goal 1. No Poverty. Target 1.4 Financial Inclusion Rate All Population.

The Capacity building for entrepreneurs’ project has led to the training of over 10,000 entrepreneurs mostly women. The entrepreneurs have also been linked to financial service providers to enable them access loans and grow their businesses..

Goal 5. Gender equality. Target 5.b. Indicators: Financial inclusion rate, women.

Women have been trained as agent bankers and have been provided with some Financial Literacy training. Under the capacity building for entrepreneurs’ project, over 10,000 entrepreneurs were trained of which 92% were women.

The entrepreneurs were taken through business development skill training, coaching and mentorship, financial and digital literacy and have been linked to formal financial institutions where they can access loans to grow their businesses and improve their livelihood.

7. Recommendations

A number of recommendations were made to improve and strengthen domestic revenue mobilisation in the country. These include the following:

¹⁹ 2022 Annual Progress Report: SDG Financing – Enabling Environment (Joint SDG fund report Jan.2022 - Dec. 2022)

- That the JP project is quite strategic and good for helping the government MDAs and LCs, other stakeholders and NGOs to close in gaps in the MTNDP specifically and the SGDs generally and that it MUST be where possible, continued with more inputs and other forms of support and mentorship to help countries especially , third world and developing countries like Sierra Leone to achieve their MTNDP and the SDGs by 2030.
- The JP is a real catalyst in moving development in the country as it introduced a variety of methodologies that could be cascaded to all the MDAs and other related organizations, SOEs and institutions including NGOs (Both National and International).
- The JP has created the awareness in the country and especially the MDAs and Local Councils that they can actually survive on their OWN RESOURCES if they are honestly committed, dedicated and patriotic to collecting the requisite taxes and other payments that are due to them, and with little dependency on donors and other development partners. Classical examples could be seen in the revenue mobilisation and collection in nearly all the 22 councils in the 16 districts during the project implementation period using the new skills and methodologies introduced by the UNDP SDG -JP to be utilised in their revenue drive. This made them have increases in their revenue collection between 25-85% plus.
- The use of the CADASTRAL SYSTEM to locate, map and tax houses and other infrastructure within the localities was a great move that could transform revenue collection especially taxes on landed properties within the various localities and this can contribute up to 25-30% of the income of local councils.
- Since the programme supported the improvement in tax administration through better and gender-aware service provision, taxpayer education, effective use of automated systems and strengthening audit and human resource management capabilities, replicating it in all other government institutions may not be ever more strategic than now.
- That the NRA should work towards improving and engaging the informal sector and that it MUST be more interactive and with less literature.

- The Councils should/MUST educate taxpayers on the benefit of property tax and other taxes for the efficient and effective functioning of the local and district councils in their various localities and that the NRA must work with local councils to harmonise tax collection.
- SMEDA has played a great role in helping micro businesses get registered and have Tax Identification Number (TIN). They should now make some effort to educate the small businesses (SMEs) on when (*The threshold for the various taxes*) they should be asked to pay taxes as they are getting challenges from NRA officers in the field.
- Train more domestic tax preparers to support SMEs with their tax obligations.
- The members of the dialogue session were asking the facilitators to ask Councils to educate taxpayers on the benefit of property tax and other taxes on their communities.
- More transparency in the calculation of customs duty
- Councils should let the people know where and how the revenues collected are used.
- Continuous Chiefdom Stakeholders engagement in explaining the Local Governments Acts and the Finance Act. By a way of knowing Institutional roles and responsibilities.
- Property assessment should be done early in a year and should be an ongoing activity with the use of accurate machine in rating properties.
- Councils should keep thinking of strategies to raise revenue and ensure the communities get value for their monies.
- There is a need for continuous training on revenue generation skills and strategies.
- Continuous Chiefdom Stakeholders engagement in explaining the Local Governments Acts and the Finance Act. So that both parties can understand their Institutional roles and responsibilities.

References

1. <https://jointsdgfund.org/where-we-work/sierra-leone>
2. <https://www.jointsdgfund.org/article/government-sierra-leone-and-united-nations-co-host-high-level-dialogue-integ>
3. Sierra Leone Integrated National Financing Framework (INFF), <https://inff.org/resource/sierra-leone-inff>
4. UNDP support's Sierra Leone in domestic revenue generation, <https://www.jointsdgfund.org/article/undp-supports-sierra-leone-domestic-revenue-generation>
5. <https://www.dsti.gov.sl/dsti-and-undp-team-up-to-accelerate-sierra-leones-national-innovation-strategy-with-artificial-intelligence-and-evidence-based-approache>
6. The 12-month Business accelerator programme, <https://www.africatechschoools.com/school/undp-growth-accelerator-sierra-leone/>
7. <https://www.linkedin.com/pulse/strategic-partnerships-how-leverage-grow-your-business-chris-connon/>
8. [UN Joint SDG Fund activates development emergency ...United Nations Sustainable Development Group, https://unsdg.un.org > latest > announcements > un-joi...](https://unsdg.un.org/latest/announcements/un-joi...)
9. Development Emergency Modality – Response to the Global Crisis on Food, Energy, Finance., Joint Programme Document and Fund Transfer Request.
10. Young People & Covid-19: Youth-owned Businesses ‘Coping Out’ of Shutdown, <https://www.undp.org/sierra-leone/stories/young-people-covid-19-youth-owned-businesses-‘coping-out’-shutdown>
11. Communications Strategy, A companion piece to the United nations sustainable Development framework - Sierra leone 2020 -2023, https://sierraleone.un.org/sites/default/files/202106/UNSDCF%20SL%20Communications%20Strategy%202020-2023_compressed.pdf
12. Partnerships, <https://www.jointsdgfund.org/partnerships>
13. Strengthening Domestic Resources Mobilisation for SDGs Financing in Sierra Leone, <https://jointsdgfund.org/where-we-work/sierra-leone>
14. UNDP support's Sierra Leone in domestic revenue generation, <https://www.undp.org/sierra-leone/announcements/undp-supports-sierra-leone-domestic-revenue-generation>
15. Falaba and Makeni City surpasses half yearly own source revenue target, <https://awokonewspaper.sl/falaba-and-makeni-city-surpasses-half-yearly-own-source-revenue-target/>

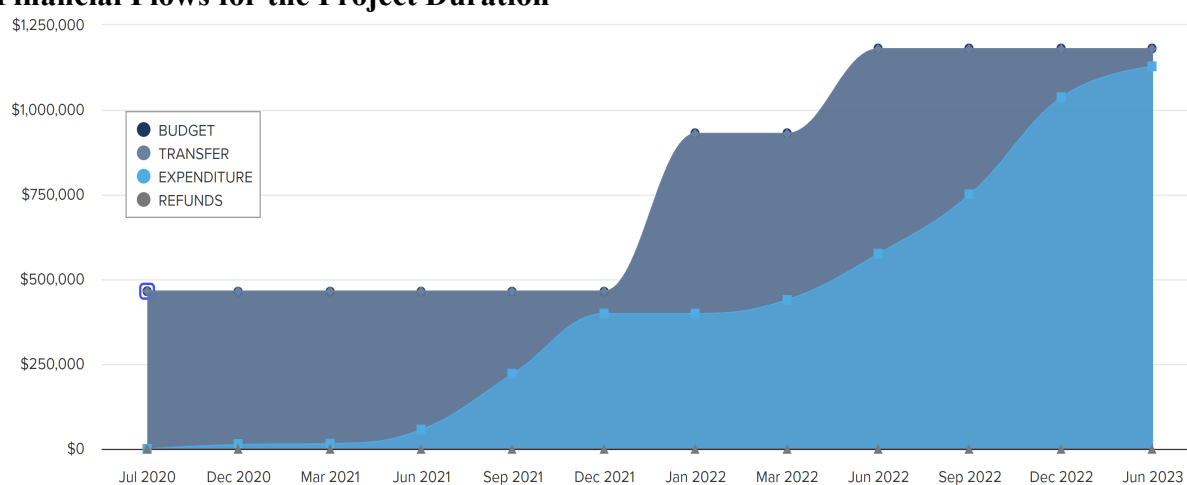
16. UNSDCF SL Communications Strategy 2020-2023, <https://awokonewspaper.sl/falaba-and-makeni-city-surpasses-half-yearly-own-source-revenue-target/>
17. Barriers and Enablers of Women’s Participation in Revenue Generation in Sierra Leone 2023, <https://www.undp.org/sites/g/files/zskgke326/files/2023-02/Barriers-and-Enablers-of-Women’s-Participation-in-Revenue-Generation-in-SierraLeone-2023.pdf>
18. On the ground Impact of the global food and energy crises in Sierra Leone (dataset and report)
19. Twelve (12) month business acceleration programme, Undp - Growth Accelerator Sierra Leone, <https://www.africatechschoools.com/school/undp-growth-accelerator-sierra-leone/>
20. Strengthening Domestic Resources Mobilization for SDGs Financing in Sierra Leone: Program Launch, <https://jointsdgfund.org/article/strengthening-domestic-resources-mobilization-sdgs-financing-sierra-leone-program-launch>
21. From the Field to Policy Formulation – How Research is Informing Consumer Protection in Sierra Leone, <https://www.uncdf.org/article/6508/from-the-field-to-policy-formulation-how-research-is-informing-consumer-protection-in-sierra-leone>
22. Joint Programme 2021 Annual Progress Report, https://mptf.undp.org/sites/default/files/documents/40000/sierra_leone.pdf
23. Strengthening Domestic Resources Mobilisation for SDGs Financing in Sierra Leone, <https://jointsdgfund.org/where-we-work/sierra-leone>
24. Annual Progress Report: SDG Financing – Enabling Environment (Component 1) { Joint SDG Fund Annual Report, 2022 }

Annexes

Table A-1: Budget Figures

Total budget:	\$1,179,845 [= \$249,845 (DEM) + 930,000.00 (Budget of the pre-existing JP/Joint SDG Fund)]
Source of funds:	
UN Joint SDG Fund	\$249,845 - UNDP (136,960) and UNCDF (112,885) / Development Emergency Modality (DEM)
Total expenditures: 1,174,683.60 US\$	Expenditures 1,159,525 US\$

Financial Flows for the Project Duration



Source: Joint SDG – Note: might not reflect exactly the figures in Quantum as of 13.10.2023

Table A-2: Data collection plan worksheet for the evidence based report

Below is a Data Collection worksheet of the JP and summaries of all stakeholder consultations and interviews, as well as any additional relevant material in the annexes.

Table 6 : showing Data Collection Plan Worksheet for The Evidence-Based Report

<i>Evaluation question</i>	<i>Indicator</i>	<i>Sources of Data</i>	<i>Methodology used</i>	<i>Who will collect</i>	<i>How often</i>	<i>Who will analyse</i>
<i>Can you name me any strategic Results of the JP?</i>	<i>Production of at least 6 strategic project documents and a change in the revenue</i>	<i>Annual and Quarterly reports</i>	<i>KII and FGDs</i>	<i>Independent Consultant with the assistance</i>	<i>During Evaluations and</i>	<i>Independent Consultant</i>

	<i>mobilisation in the MDA and Local Councils</i>	<i>Interviews</i>		<i>of UNCDF and UNDP staff</i>	<i>monitoring duties</i>	
<i>Did you experience any Challenges and Changes?</i>	<i>The revenue mobilization of the MDAs and LCs will increase considerably</i>	<i>Annual and Quarterly reports Interviews</i>	<i>KII and FGDS</i>	<i>Independent Consultant with the assistance of UNCDF and UNDP staff</i>	<i>During Evaluations and monitoring duties</i>	<i>Independent Consultant</i>
<i>Do you think the JP projects are Sustainable?</i>	<i>The <u>number of staff and executive officers</u> and structures put in place within the MDAs and LC</i>	<i>Annual and Quarterly reports and Interviews</i>	<i>KII and FGDS</i>	<i>Independent Consultant with the assistance of UNCDF and UNDP staff</i>	<i>During Evaluations and monitoring duties</i>	<i>Independent Consultant</i>
<i>What are your thoughts on Local Ownership of the JP projects?</i>	<i>The beneficiaries/stakeholders (MDAs, LCs and private sector businesses) who participated in the process who have institutional memory on the JPs Revenue Mobilization methodologies introduced.</i>	<i>Interviews, reports and FGDS</i>	<i>KII and FGDS</i>	<i>Independent Consultant with the assistance of UNCDF and UNDP staff</i>	<i>During Evaluations and monitoring duties</i>	<i>Independent Consultant</i>
<i>What role do you think Communications played in the project?</i>	<i>The communication strategy MUST be seen helping to make the beneficiaries better understand INCOME Tax system and bring in more cash for the NRA as well</i>	<i>Annual and Quarterly reports and Interviews</i>	<i>KII and FGDS</i>	<i>Independent Consultant with the assistance of UNCDF and UNDP staff</i>	<i>During Evaluations and monitoring duties</i>	<i>Independent Consultant</i>
<i>Can you share any Lessons learned and best practices?</i>	<i>Positive lessons MUST be seen out of the interventions and the MDAs and LCs should be able to share the new</i>	<i>Annual and Quarterly reports Interviews</i>	<i>KII and FGDS</i>	<i>Independent Consultant with the assistance of UNCDF</i>	<i>During Evaluations and monitoring duties</i>	<i>Independent Consultant</i>

	<i>activities that have changed their revenue mobilization drive and Income</i>			<i>and UNDP staff</i>		
<i>Results by Joint Programme Outcomes and Outputs, Activities and Progress</i>	<i>The outcome, outputs and progress of the JP projects MUST be seen changing the modus Operandi of revenue mobilisation and ease of work in the MDAs, councils and private businesses.</i>	<i>Annual and Quarterly reports Interviews</i>	<i>Go through reports and verify some by physically checking</i>	<i>Independent Consultant with the assistance of UNCDF and UNDP staff</i>	<i>During Evaluations and monitoring duties</i>	<i>Consultant</i>

Summaries of Stakeholder Consultations held

We held two stakeholder consultations with relevant organizations in the Western Area because of time constraint. We discussed issues around the following:

The private sector businesses

- a. The impact and contribution of the JP fund on them of the JP on their organizations
- b. The effectiveness and efficiency it has helped them to get or not to get
- c. The sustainability and how they can ensure that the methods and processes introduced are passed on to their colleagues and maintain
- d. Challenges , changes and lessons learned
- e. The best practices – If any

The public sector - MDAs contacted

With the MDAs, we looked further into issues surrounding their operations including management, monitoring and evaluation, design issues, methodology and approach, revenue mobilisation and expenditure models passed on to them and exit plans for projects that they get from donors. The questions in this section are listed below:

- a. The impact and contribution of the JP on them of the JP on their organizations
- b. The effectiveness and efficiency it has helped them to get or not to get

- c. The sustainability and how they can ensure that the methods and processes introduced are passed on to their colleagues and maintain
- d. Challenges, changes and lessons learned
- e. The best practices – If any
- f. The M&E methodologies introduced – whether they worked and are still working
- g. Did the JP fund project help you to think that you may need to re-visit and re-design your modus Operandi?
- h. Do they feel that eh JP fund project’s method of mobilising resources was good and worth replicating in other MDAs
- i. If, So, why?
- j. The exit plans they have to ensure that the projects are maintained in good spirit
- k. Do you have any suggestions?

List of Interviews Conducted

The following UN and government of Sierra Leone officials were interviewed during the writing of the Evidence Based Final report of the JP. These interviews gave the author an indication of how the processes were managed and implemented and how the beneficiaries appreciated the process and the impact the JP had in the various MDAs, organizations, Private sector businesses, CBOs and LCs.

KIIs

- 1. Ligane Sene, Senior Economist for Liberia and Sierra Leone
- 2. Laurie Manderino, Partnership and Finance Officer (RCO)
- 3. Wycliffe Nqweba, Former Head of UNCDF now in Papua New Guinea
- 4. Fodie Sherrif, Research Specialist
- 5. Mohamed Kanu, Communications specialist – UNDP
- 6. Abu Turay, Economics Specialist
- 7. Dr. Sheka Kanu – MOFED*
- 8. MoF – DFF *
- 9. NRA - Director*

Focus Group Discussions (FGDs)

- 1. FGDs – with MDAs
- 2. FGDs with Private sector businesses and CBOs

Ministries, Department and Agencies, Councils, NGOs and private sector Impacted by the SDG in Sierra Leone

i. The Councils in the EAST

1. Kenema City
2. Kenema District
3. Kailahun district
4. Kono City District – Koidu New Sembehun
5. Kono District Council

ii. The Councils in the South

1. Bo City
2. Bo District
3. Moyamba District
4. Bonthe District – Mainland
5. Bonthe – Municipality
6. Pujehun District

iii. The Councils in the North

1. Bombali District
2. Makeni City
3. Tonkolili District
4. Koinadugu District
5. Falaba District

iv. The Councils in the North East

1. Port Loko City
2. Port Loko District
3. Karene District Kambia

v. The Ministries

1. Finance - (FDD -F)
2. Development and Economic Planning - (INFF, DFA, MTNDP) - M & E division – MOPED
3. Trade and Industry

vi. Government Agencies: NRA, NASSIT, EDSA, Bank of Sierra Leone

viii. Private Sector associations/organisation who were part of the SDG Joint Program dialogue in Bo, Freetown and Makeni

1. Sierra Leone Chambers of Commerce, Industry and Agriculture (SLCCIA)
2. Petty Traders association (PTA)
3. Kekeh Riders Union (KRU)
4. Drivers Union (DU)

5. Traders Unions (TU)
 6. Hirer / Brokers / Charter Men's association
 7. Arts and Crafts Association (ACA)
 8. Civil Society Organizations (CSOs)
 9. Motorbike Riders Union (MRU)
 10. Traders Union (TU)
 11. Market Women Association (MWA)
 12. Sierra Leone Bakers Union (SLBA)
 13. Public Transport Union (PTU)
 14. Others
- ix. Strategic documents supporting the SDGs in Sierra Leone
1. Integrated National Financing Framework (INFF)
 2. Development Finance Assessment (DFA) report.
 3. *National Strategy for Financial Inclusion (2022 – 2026)*
 4. *Barriers and Enablers of Women's Participation in Revenue Generation in Sierra Leone -2023*
- x. PUNOs
1. UN Capital Development Fund (UNCDF)
 2. UN Development Programme (UNDP)
- xi. Divisions/Units with the Ministries working on the SDGs
1. Fiscal decentralization division (FDD) of the Ministry of Finance (MoF)
 2. Monitoring and Evaluation Unit within the MOPED

Human story from Kono District on the impact of the JP

Public-Private Dialogue between the National Revenue Authority (NRA) and Businesses in the Informal Sector on Tax Reforms, Compliance, and Business Formalisation.

Osman Fofanah is the *Chairman of trader's union in Kono* - the Eastern region of Sierra Leone. Key to his functions is to promote and protect the interest of his organisation and members. He also acts as agent of conflict resolution between members of his organisation and government. He has over 500 petty traders in his organisation contributing to the economic development of the country.

According to him, his organisation and members are willing to pay their fair share of taxes but are faced with the challenges of custom officers at the borders being aggressive and **levying taxes above the legal threshold**; double taxing; importers and wholesalers acting as retailers

thus killing small businesses; too many unmanned border crossings in Kono district giving rise to increase smuggling of goods into the district with no tax burden making it difficult for small businesses in the district to survive.

After the Business dialogue between the National Revenue Authority and businesses in the informal sector on tax reforms, compliance, and business formalisation in collaboration with the Sierra Leone Chamber of Commerce in Makeni city this is what he had to say:

- We now have confidence in the tax system as we *now know the importance of paying our taxes*.
- We shall also *demand receipts* for our transactions for proper tax assessment
- We are confident that the NRA will put custom officers in all the border crossings to avoid smuggling into the district.
- We shall have meetings with our members on the *perception of double taxing*, reduce taxes and *encourage them to use the electronic tax systems* provided by the NRA.
- We shall *use the telephone numbers given by the NRA* whenever our members are in doubt or having difficulties with customs or other tax officers
- We are *ready to work with the NRA tax preparers* to help determine the amount of taxes our members should be paying annually