

**Tax Administration and Representative Authority in the Chiefdoms  
of Sierra Leone<sup>1</sup>**

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## **Abstract**

This report analyses survey data, collected by the author between March and June 2003, from five chiefdoms in Sierra Leone. The aim of the survey was to investigate the capacity of chiefdom administrations to assess and collect local tax and the relationships between taxation, political representation, and citizenship at the chiefdom level. The first section of the report explores the legal and technical development of financial administration and representative authority in the chiefdoms, with particular attention to the policy assumptions that underlay it. The second section analyses the survey data, which were collected before the new decentralised local government structures were put in place. They indicate that chiefdom financial administration is barely functional and suffers greatly from poor staff working conditions and lack of transparency and accountability among district level administrations. The rural public have little confidence in the local tax system and are unlikely to cooperate with it any further until tangible benefits from local tax revenue begin to flow in their direction. However, tax assessment (if not payment) also has a political purpose and evidence was found of manipulation of tax assessment rolls in order to yield extra chiefdom councillors. The decline of the formal taxation system has already fostered the return of patronage as the primary method for selecting chiefdom councillors. As things currently stand, the new District Councils will have great difficulty in collecting any meaningful revenue from the chiefdoms. Yet, chieftaincy is still valued as a source of protection for customary citizenship rights and local calls for reform are muted for fear of what might replace the chieftaincy system.

## **Introduction and Methodology**

1. This report analyses survey data, collected by the author between March and June 2003, from five chiefdoms in Sierra Leone: Biriwa (Bombali District), Magbema (Kambia District), Gbonkolenken (Tonkolili District), Kandu Leppiamama and Nongowa (both Kenema District). The aim of the survey was to investigate the capacity of chiefdom administrations to assess and collect local tax and the relationship between taxation, political representation, and citizenship at the chiefdom level. The survey was conducted before the new decentralised local government structures were put in place. However, a subsequent trip to Sierra Leone in August 2004, which included interviews with the Chief Administrator and Chairman of Bo District Council, yielded information on the current plans of the Government of Sierra Leone (GOSL) regarding the role of the chiefdoms in local government finance. Comments on these plans are included in the main body of the report.

2. While designed for the author's DFID-funded research project, *Post war reconstruction in Sierra Leone: what political structures may prove viable*, the survey was also supported by the Sierra Leonean Task Force on Decentralisation and Local Government (TFDLG). The District Offices do not, as a rule, release information on chiefdom finances and taxpayer lists without central government authorisation. This issue was discussed informally with DFID country staff and the Project Coordinator of the TFDLG. It was agreed that information yielded by the proposed survey would be useful for planning the future funding of local government and also provide insights into current levels of participation in the local government process. The TFDLG went on to provide authorisation for the research. In some cases, District Offices supplied further letters of authorisation to take to Paramount Chiefs and Treasury Clerks.

3. Owing to the political sensitivities surrounding chiefdom finances, a decision was made not to request information on revenue collected by chiefdom administrations from sources other than local tax (e.g. store licences, market dues, and court fines) or on actual expenditure. Requests were confined to:

- a) Registers of local residents assessed for tax in each section and village of a chiefdom.
- b) Information on the actual revenue collected from local tax in the year assessed.
- c) Estimates of overall chiefdom revenue and expenditure for the same year.

Data obtained from the tax assessment ledgers were compared with lists of chiefdom councillors published in the *Sierra Leone Gazette*, while data on tax revenue actually collected was compared with the annual estimates of chiefdom revenue and expenditure.

4. The qualitative elements of the research established the selection criteria for the chiefdoms included in the survey. Over and above discussions with District Officers, Central Chiefdom Finance Clerks, Treasury Clerks and Paramount Chiefs, the objective of the survey was to sample local views on taxation and political representation through public meetings and informal participatory research activities. The aim was to cover a broad geographical range of chiefdoms with different cultural and economic characteristics. None of the chiefdoms in the survey had recently held a chieftaincy election or were in the process of holding one.

5. The five chiefdoms included in the survey were:

- 1) **Magbema.** This chiefdom is located in Kambia district in western Sierra Leone. The chiefdom contains Rokupr, the main port on the Great Scarcies river, and Kambia town, an historic market and administrative centre. The Great Scarcies flood plain is an area of intensive swamp rice cultivation and riverboats carry much produce from Rokupr to Freetown. Demand from Guinean traders for Kambia District's agricultural produce is currently on the rise (responding to rock bottom Sierra Leonean prices) and has helped to transform the roadside hamlet of Barmoi into a sprawling township serving a weekly market. The area has attracted some commercial agricultural investment, although the customary land tenure system effectively restricts this activity to locally born entrepreneurs. The local population is predominantly Temne-speaking.
- 2) **Biriwa.** This large chiefdom in Bombali district sits on the edge of the hill country of northeastern Sierra Leone. While the main Makeni-Kabala road runs through the chiefdom, many villages in the area are inaccessible to motor

vehicles and opportunities for marketing local produce are extremely limited. The chiefdom once served as major holding area for cattle imported from Guinea, but local cattle stocks were almost completely wiped out as a result of wartime plundering. The local population is predominantly Limba-speaking, although the chiefdom also contains large and long-established colonies of Mandingo and Fula. Both groups enjoy customary land rights in the area and made use of these before the war to hold large herds of cattle.

- 3) **Gbonkolenken.** This chiefdom in Tonkolili district in central Sierra Leone has good road links both to the Northern Provincial headquarters of Makeni and the Southern Provincial headquarters of Bo. Yele, the chiefdom headquarters, attracts southern wholesale traders seeking produce (especially groundnuts and chilli pepper) that matures quickly in the more open savanna landscape of the north. A well equipped local militia helped to keep these trade links open during the civil war. The local population is predominantly Temne-speaking.
- 4) **Kandu Leppiama.** This diamondiferous chiefdom is located in western Kenema district. The area attracts people from all over the country in search of wealth from mining, which is here mainly carried out manually with the aid of mechanical pumps. The indigenous population is Mende-speaking and the chiefdom currently has a female Paramount Chief.
- 5) **Nongowa.** This chiefdom contains the Eastern Provincial headquarters of Kenema. The town was heavily defended during the war and attracted a large population of internally displaced persons. Despite wartime damage and continuing overcrowding, the town remains a thriving commercial and administrative centre with strong connections to the diamond trade. The population of the villages surrounding Kenema is predominantly Mende-speaking.

6. The choice of chiefdoms to be included in the survey was guided by a number of further contingencies. Biriwa chiefdom was the subject of the author's doctoral research and intimate knowledge of local history, politics and settlement geography was clearly going to be an advantage for analysis of taxpayer and councillor lists. Previous research had also yielded data on Biriwa tax assessments dating back to 1963. Bumban, the chiefdom headquarters and the author's former fieldwork base, also presented useful opportunities for participatory research activity. In Magbema

chiefdom, the author had already forged a cooperative working relationship with the local NGO Community Action for Progress (CAP). This organisation went on to facilitate public meetings in four of the chiefdom's seven section headquarters. Gbonkolenken was chosen because the *Sierra Leone News* website had carried a report in which Sierra Leone's Chief Electoral Commissioner was quoted as stating that large numbers of women were volunteering to pay local tax in the chiefdom even though no chieftaincy election was imminent. The intention was to investigate whether this phenomenon was linked to demand among rural women for citizenship rights. However, analysis of the taxpayer lists soon revealed that extremely few women were in fact being assessed for tax in Gbonkolenken. Fortunately, the Paramount Chief took a keen interest in the survey and became an extremely valuable source of information and insight.

## **Section 1: The Development of Chiefdom Administration**

### *Tax Administration*

7. The system of chiefdom administration operating today in Sierra Leone was originally designed to harness 'native authorities' to British colonial rule. At first, the colonial administration was content merely to 'recognise' local rulers with whom they had previously signed treaties. But initial attempts to enforce a colonial poll tax (assessed on 'huts' but effectively levied on household and family heads) resulted in armed rebellion.<sup>2</sup> Thereafter, the colonial administration took a more conservative approach: chiefs' right to tribute from their subjects was guaranteed; subjects who 'disobeyed the lawful orders' of their chief, or departed a chiefdom without first obtaining their chief's permission, became liable to prosecution. All government compensation for community development initiatives (e.g. road improvements) was also allowed to accrue to the chief personally. Furthermore, responsibility for the payment of taxes to the government was devolved from the Paramount Chief to the sub-chiefs and village headmen who served as local tax collecting agents. These lesser chiefs and headmen were also entitled to a small rebate on every payment they collected.<sup>3</sup>

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<sup>2</sup> The 'Hut Tax War' of 1898.

<sup>3</sup> N.A. Cox-George, *Finance and Development in West Africa: the Sierra Leone experience*. (London, 1961).

8. By the 1930s some British officials were suggesting that the spread of modern education and wage employment in the Protectorate might soon render the chiefdom system obsolete.<sup>4</sup> The proposed solution was to introduce self-government to the chiefdoms along lines already attempted in the Gold Coast (Ghana) and Nigeria. A set of colonial ordinances passed in 1937, known collectively as the Native Administration Scheme, granted tax authority to the chiefdoms, made provision for the establishment of chiefdom treasuries, and empowered the Tribal Authority of the chiefdom to pass byelaws on matters of public order, health and sanitation, natural resource exploitation and farming.<sup>5</sup> The basic idea here, common to all of British colonial Africa, was to promote development by 'adapting for the purpose of local government the institutions which the native peoples have evolved for themselves so that they may develop in a constitutional manner from their own past'.<sup>6</sup> In accordance with this ethos, chiefs who signed up to these initiatives were expected to waive their customary rights to annual tribute from their subjects. The same ethos was at work when, during the same era, a chief's statutory right to hear cases in customary law was transferred to local courts staffed by salaried functionaries.

9. While the idea behind chiefdom tax was that the people could invest in their own development, in practice almost all of chiefdom revenue was claimed by salaries and salary-related payments. This was a common problem among Native Administrations in British colonial Africa.<sup>7</sup> A partial solution attempted in Sierra Leone was to amalgamate some of the chiefdoms into larger units so as to free up resources for development investment. The 217 chiefdoms existing in 1937 were eventually reduced to the 149 of the present day, but this was largely done on an *ad hoc* basis so as to avoid the necessity of deposing of a sitting Paramount Chief.

10. The Local Tax Ordinance (no. 23 of 1954) established the fundamentals of the current system of taxation in the chiefdoms. Under this legislation, the chiefdom tax

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<sup>4</sup> *Report by Mr. J.S. Fenton, O.B.E., District Commissioner, on a Visit to Nigeria and on the Application of Principles of Native Administration to the Protectorate of Sierra Leone* (Freetown, 1935).

<sup>5</sup> *Chiefdom Tax Ordinance*, No. 10 of 1937; *Chiefdom Treasuries Ordinance*, No 11 of 1937; *Tribal Authorities Ordinance*, No. 8 of 1937.

<sup>6</sup> Sir Donald Cameron, *Tanganyika: Native Administration Memoranda No. 1*.

<sup>7</sup> Martin Kilson, *Political Change in a West African State: A study of the Modernisation Process in Sierra Leone* (Cambridge, Massachusetts, 1966), pp.24-33.



and government tax were brought as a single charge, for which a receipt was issued. For the first time, it was the individual who was liable to pay the tax and not the chief or headman. The tax was levied on all adult males at or over the apparent age of twenty-one years who had been resident in the chiefdom for the previous six months, and on every adult female who was carrying on a trade or business in the chiefdom. As in the past, those liable to tax were assessed in the closing months of the year prior to that for which the tax was due, and payment was due on the first day of January. A dedicated clerical team, the Central Chiefdom Administration, was established in each District Office in order to handle the increased bureaucratic workload, but it was left to the Tribal Authority to arrange the dates upon which 'natives' should congregate to pay over the tax to their headmen and chiefs. Tribal Authorities were also made responsible for setting their own budgets, and, subject to the approval of central government, setting a rate of local tax commensurate with their annual estimates of revenue and expenditure. Private accountancy firms audited chiefdom accounts.

11. By the mid 1950s, it had already been decided that bigger local government units were required to manage the development investment coming on stream after World War Two. The District Councils, originally a forum for chiefs, had been set up in 1946. Legislation passed in 1950 incorporated the District Councils as units of elected local government, whose primary duty was 'to promote the development of the District and the welfare of its people with the funds at its disposal'.<sup>8</sup> The District Councils were empowered to raise some of their revenue from the chiefdoms via a precept on local tax, fixed annually. Each Tribal Authority was expected to incorporate the precept into its budget and adjust the annual rate of local tax accordingly. For example, the audit report for Biriwa chiefdom for the year 1964 reveals that local tax accounted for 66% of the chiefdom's actual income, with the remainder comprising of government grants (23%), local court receipts (6 %), licences and fees (4%) and profits from chiefdom administration farms and retail stores (1%). Salaries to the Paramount Chief, Chiefdom Speaker and chiefdom administrative and technical staff (Treasury Clerk, Court President, Chiefdom Police, Midwife, Farm Demonstrator), tax rebates to section chiefs and village headmen, payments for casual labour, and expenses for all of the above, amounted to 57% of

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<sup>8</sup> *District Councils Ordinance*, No. 17 of 1950, section 14.

actual expenditure, with the remainder mainly comprising of the District Council precept (23%) and road improvement schemes (11%).

12. By the late 1960s, District Councils were experiencing severe difficulties in collecting this precept, and this financial constraint contributed to the Sierra Leone government's decision to suspend them in 1972.<sup>9</sup> The following year, chiefdom financial administration was placed under central control at the District Offices. The rate of local tax was fixed nationally, and chiefdom administrative staff could no longer draw salaries and expenses directly from the local post office accounts. Instead, they were obliged to submit vouchers to the Central Chiefdom Administration, which controlled a General Fund account. Responsibility for external auditing was transferred from private accountancy firms to the Auditor-General's office.

13. The private auditor of the above-noted Biriwa Chiefdom accounts for 1964 noted numerous irregularities: 125 payments, while itemised in detail and apparently referring to reasonable expenditure, lacked adequate supporting documentation. The Treasury Clerk had made 18 further payments to himself (again itemised in detail and of a plausible nature) without providing any evidence of collateral authorisation. Neither the cash book nor the deposits and advances ledger had been kept properly, and reconciliation of the latter was found to be impossible. Yet these irregularities pale in comparison to those reported by the Auditor-General in the *Sierra Leone Gazette* in respect of Central Chiefdom Administrations in the 1970s. The following are among the more trenchant observations:

*Kambia District, 1973-78: The Deposits Ledgers were mostly missing but when presentation was made were found to be badly kept or not posted at all. Revenue in the form of Court fines and Hawkers licences were for some ulterior motives placed irregularly on deposit and later on 'refunded'. In some cases refunds of non-existing deposits were made thereby causing a drain in the meagre funds of the Chiefdoms. I have drawn the attention of the District Officer to this fraudulent practice*

*Bo District, 1976-78: The Cash Books were not properly maintained. There were scratches, erasures and over-writing of figures. Numerous costing errors were noted. In some instances the Cash Books themselves*

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<sup>9</sup> Roger Tangri, 'Local Government Institutions in Sierra Leone. Part 1: District Councils', *Journal of Administration Overseas*, Vol. XVII, No. 1, 1978.

*were missing...Some General Receipt and local tax receipt books were not presented for audit and it was therefore difficult to determine the accuracy of the financial transactions. The general plea was that the books were destroyed during the student riots of 1977 (a convenient excuse)...The need for more efficient staff in the Central and Chiefdom Treasuries cannot be over emphasized. Errors and omissions noted in previous adverse audit reports continue to be perpetrated with impunity. A complete overhauling is needed as at present the Tax payers of Bo District now have to rely on Chiefdom Administration for local government services which unfortunately are not adequately provided for them.*

*Kailahun District, 1975-78: Lack of effective internal audit check in the Chiefdom Administrations has resulted in the abuse of Chiefdom funds as evidenced by the recurring instances of cash shortages, defalcations and fraudulent transactions. Errors and omissions highlighted in my previous reports are repeated with impunity.*

*Port Loko District, 1974-77: All ten chiefdoms contribute annually in what appear to be arbitrarily-decided proportions to the Central Administration. These funds are used to pay salaries of Central Administration Staff, Local Appeal Court expenses, Gratuities, Purchase of Uniform Materials for Chiefdom Police, Purchase of Receipt Books and Stationary for use by the various Chiefdoms. They are also used to give advances to private individuals – the propriety of which is not clear – and loans to Chiefdom treasuries in temporary financial straits. There is no means whatever of ascertaining what proportion of the assets of the Central Chiefdom Administration belongs to each Chiefdom and no account of these assets has been taken in the Chiefdom Balance Sheets prepared during audit. The General Fund Balances shown in the Balance Sheets must therefore all be regarded as understated in this respect.*

14. These gazetted audit reports peter out at the end of the 1970s and disappear altogether in the 1980s; it is unclear when both local and central chiefdom administrations were last subjected to an external audit. The Local Government Act, 2004, re-establishes the role of the Auditor-General in auditing the accounts and financial statements of the District Councils. It also decrees that every District Council should establish an Internal Audit Department, which would obviously require the services of professionally qualified staff. These new provisions are likely to impinge upon chiefdom financial administration since the Act also empowers the new Councils to delegate tax-collecting functions to the chiefdoms (a revival of the old precept system) and to approve chiefdom administration budgets. However, the District Administrator of Bo District informed the author in August 2004 that the Central Chiefdom Administrations will remain in place for the time being. The Sierra

Leone Government expects that the new financial oversight structures will render these clerical teams more efficient, professional and accountable. However, the prevailing attitude among new District Councillors seems to be that any problems arising in chiefdom-level financial administration are matters for the chiefdoms to resolve; the District Councils merely delegate.

#### *Representative Authority*

15. The legally recognised governing bodies of the chiefdoms are the Chiefdom Councils. The Chiefdom Council is identical to the colonial-era Tribal Authority in all respects except name and an extra power to enter into commercial contracts with third parties. These changes were effected by the Tribal Authorities (Amendment) Act (No. 13 of 1964), which also granted full legal recognition to the Chiefdom Committee as an executive, supervisory and advisory body operating on behalf of the Chiefdom Council.

16. Unlike the other local government bodies of Sierra Leone (Municipalities, Townships and District Councils), the Chiefdom Councils have never been formally incorporated. This omission is a legacy of British colonial policies of indirect rule. The term ‘Tribal Authority’ came into use in the early years of the Protectorate as a description for the council of elders who assisted a Paramount Chief in his governance and who assembled to select a new Paramount Chief after the death of the old. This assembly went on to acquire important legal powers even before the advent of the Native Administration Scheme. The Protectorate Land Ordinance (No, 16 of 1927) decreed that all land in the Protectorate was vested in the Tribal Authority, which held land for and on behalf of the native population. Furthermore, the Concessions Ordinance (No. 29 of 1931) granted Tribal Authorities the power to alienate land, with government approval, in plots of up to 5,000 acres for commercial cultivation. As noted above, the Tribal Authorities Ordinance (No 8 of 1937) granted the Tribal Authorities powers to make byelaws. It is also stated that it was the primary duty of the Tribal Authority ‘to maintain order and good government in the area over which its authority extends’ and that ‘for the fulfilment of this duty it shall have and exercise over the natives residing in or being in such an area the powers by this Ordinance conferred in addition to such powers as may be vested in it by any other Ordinance or by any native law or custom.’ It was the duty of native subjects ‘to do all that is

reasonably necessary to give effect to any lawful order issued by such authority'. These powers remain on the statute, despite their openness to authoritarian interpretation.

17. While granting the Tribal Authorities considerable *de facto* powers, the 1937 Ordinance could arrive at no more precise definition of the Tribal Authority than: 'the Paramount Chief, the Chiefs, the councillors and men of note elected by the people according to native law and custom'. The assumption here was that 'natural rulers' and community leaders were already in place to take charge of new local government functions and manage change. The ethos of 'indirect rule' never encouraged the questioning of that assumption. For example, in his survey of Native Administration in British colonial Africa, Lord Hailey suggested that there might be conflict between the customary right of a family to use a particular tract of land and the statutory right of the Tribal Authority to alienate it for commercial cultivation. He found a ready answer in the writings of a British Chief Commissioner of the Sierra Leone Protectorate, who noted that 'the average Tribal Authority is composed of the heads of all the principal landowning families in the Chiefdom and as such they are a body capable of determining the agricultural and land utilization policy of the Chiefdom. They are thus in a strong position to act as guardians of native land rights...'<sup>10</sup>

18. Yet there had long been grounds for questioning the assumption that Tribal Authorities were governed by a customary consensus. By the 1920s, some chiefdoms had become so riven by factional conflict that they were effectively ungovernable. Widespread rioting and disorder erupted in southern Sierra Leone shortly after the Second World War and was followed by further rioting in the north in the mid 1950s. A common finding of the official inquiries into these riots was found that Paramount Chiefs had alienated the public by continuing to demand tribute from their subjects after having signed agreements to waive that customary right in favour of chiefdom tax. Commenting on the earlier riots in the south, the Chief Commissioner of the Protectorate noted:

*Examination of political reports of the early nineteen-thirties shows that the same kind of chiefdom difficulties, attributed at that time to what was known as the 'Young Party' was being experienced then as now...In*

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<sup>10</sup> Lord Hailey, *Native Administration in the British African Territories*, (London, 1951), pp. 319-25.

*Kenema District in the closing months of 1949 more or less serious incidents occurred in as many as eight of the sixteen chiefdoms of the district. They all followed the same pattern. A rowdy group, known in the chiefdom as the 'Young Men', though by no means necessarily comprising of young persons – the term, like its forerunner the 'Young Party' means the democratic party in the chiefdom - set themselves under a leader to demand with threats the removal from office of some office holder in the chiefdom who had become unpopular. The reasons advanced in support of the demand might be good or bad but nearly always concerned the use, or abuse, of forced labour.<sup>11</sup>*

19. In fact, the colonial administration had already made some implicit concessions to democratic principle in the chiefdoms. These had arisen out of the management of taxation. At the beginning of the colonial era, new Paramount Chiefs were expected to nominate their sub-chiefs and inform the District Officer of their choices. These lesser chiefs often served as tax collecting agents and the office of sub-chief soon crystallized into the section chieftaincies familiar today. By the 1920s, it had become common practice in southern Sierra Leone to decide any disputed succession to Paramount Chieftaincy by a ballot of 'houses' (i.e. household heads) registered for tax.

20. It was not until the early 1950s, in response to the to the above-noted riots, that efforts were made to make Tribal Authorities more democratic. They were first reconstituted to provide a ratio of one member for every forty local taxpayers. In 1956, a committee chaired by the new Minister of Local Government (Albert Margai) issued a new directive regarding the composition of Tribal Authorities. A revised version of this directive, dating from November 1958 and incorporating procedural instructions for electing Paramount Chiefs, still survives in the Provincial Secretary's office in Kenema.<sup>12</sup> The document specifies that the Tribal Authority will consist of:

- a) *The Paramount Chief, Acting Chief or Regent Chief, speakers section chiefs and section speakers and any other customary officials who by virtue of their office are included in the present Tribal Authority list.*
- b) *The headmen of towns of 20 or more taxpayers.*
- c) *One representative for every twenty tax payers in any town additional to the first twenty*

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<sup>11</sup> *Report on the Sierra Leone Protectorate for the Years 1949 and 1950* (Freetown, 1952).

<sup>12</sup> 'Procedure for Compiling Tribal Authority Lists and Election of Paramount Chiefs (Revised to 30<sup>th</sup> November 1958)', in *Election of Paramount Chiefs*, Secret Policy File EP/3/2, Provincial Secretary's Office, Ministry of Local Government and Community Development, Kenema.

- d) *One representative of neighbouring villages of less than 20 tax payers where such villages agree to group into units of not less than twenty tax payers.*

21. The directive goes on to specify that the taxpayers of the town shall elect their Tribal Authority representatives and that the latter must also be taxpayers in the village or group of villages they represent. Villages of less than 20 taxpayers grouping together to qualify for representation must belong to the same chiefdom section and will lose their right of representation if they cannot agree to group. Finally, in large towns where sections are established under recognised heads responsible for the collection of tax, each section will be recognised as a separate town for the purpose of electing Tribal Authority representatives.

22. These guidelines remain in use today for the revision of Chiefdom Councillor lists, and formed the basis of the draft Code of Practice for Chiefdom Administrations produced by the Chiefdom Governance Reform Programme. The 1958 document decrees that elected Tribal Authority members should serve for a maximum of three years before standing for re-election. However, the *Sierra Leone Gazette* reveals that in practice, most revisions of Chiefdom Councillor lists only take place when a Paramount Chieftaincy election is pending. A comprehensive round of post-war revisions was completed in 2002. A similar exercise was attempted in the mid-1990s, but interrupted by the resumption of hostilities.

## **Section 2: Survey Data**

### *Chiefdom Staff Working Conditions*

23. Details on staffing levels in the five survey chiefdoms were obtained from annual estimates of revenue and expenditure (Table 1). In all cases except Biriwa chiefdom, these estimates were obtained from the Central Chiefdom Administrations. The Treasury Clerk for Biriwa chiefdom had prepared and submitted his own estimates.

**Table 1: Salaried Staff in the Survey Chiefdoms**

<b>Salaried Staff</b>	<b>Magbema</b>	<b>Biriwa</b>	<b>Gbonkolenken</b>	<b>K.Leppiama</b>	<b>Nongowa</b>
Chiefs	3	3	2	2	2
Administration	3	2	3	4	6
Local Courts*	16	23	14	9	17
C. Police	14	9	12	10	16
Health	5	2	3	4	5

Works	-	6	-	-	-
<b>Total</b>	41	45	34	29	46

\* Includes Court Members who assist the Court Chairman in examining evidence and discussing matters of customary law.

24. Chiefdoms are graded according to the size of their taxpaying populations:

Class A: Over 9,000 taxpayers<sup>13</sup>

Class B: 7-9,000 taxpayers

Class C<sub>1</sub>: 5,000-7,000 taxpayers

Class C<sub>2</sub>: Less than 5,000 taxpayers

The general principle here is that the higher the grade of chiefdom, the more funds at its disposal for hiring staff. As a rule of thumb, the maximum allowable staff numbers of Class 'B' chiefdoms and Class 'C' chiefdoms are, respectively, 75% and 50% of those of Class 'A' chiefdoms. Paramount Chiefs' salaries in Class 'B' chiefdoms are 90% of those in Class 'A' chiefdoms, while those in Class 'C<sub>1</sub>' and 'C<sub>2</sub>' chiefdoms are, respectively, 80% and 75% of those in Class 'A' chiefdoms. The salaries of other staff do not appear to vary according to the grade of chiefdom.

25. Magbema, Biriwa and Kandu Leppiama chiefdoms are currently graded as Class 'B' and Gbonkolenken and Nongowa as Class 'A'. These grades are clearly not reflected in the figures shown on Table 1, although the allowable maximums are not large. For example, Class 'A' chiefdoms are allowed a maximum of 20 Chiefdom Police and Class 'B' and 'C' chiefdoms 15 and 11 respectively. Of greater noteworthiness is the fact that the sole set of estimates prepared by a Treasury Clerk (Biriwa) include salary payments for labourers employed by the chiefdom and a relatively large number of Court Members (16 as opposed to 8 or 9 assessed in other chiefdoms). The Treasury Clerk of Gbonkolenken kindly allowed me to take a copy of a cash requisition voucher for Chiefdom administration salaries he had recently prepared for submission to the Tonkolili District Office in Magburaka. This voucher differs from the estimates prepared by the Central Chiefdom Administration in Magburaka in respect of Chiefdom Police (9 instead of 12) and labourer numbers (5 instead of none).

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<sup>13</sup> It was not discovered whether these measures are adjusted over time to take account of overall population growth.



26. The salary levels entered on the above-noted voucher are identical to those entered on the estimates prepared at the District Offices and are shown on Table 2.

**Table 2: *Chieftom Staff Salaries (Gbonkolenken), 2003***

<b>Postion</b>	<b>Salary Per Month (Leones)</b>	<b>Medical Allowance (Leones)</b>	<b>Transport Allowance (Leones)</b>	<b>Total Salary Per Month (Leones)</b>
Paramount Chief*	100,000	-	-	100,000
Speaker	40,000	5,000	5,000	50,000
Treasury Clerk	40,000	5,000	5,000	50,000
Assist. T. Clerk	38,000	5,000	5,000	48,000
Health Insp.	38,000	5,000	5,000	48,000
Court Clerk	36,000	5,000	5,000	46,000
C.P. Sergeant	36,000	5,000	5,000	46,000
Midwife	33,000	5,000	5,000	43,000
C.P. Corporal	32,000	5,000	5,000	42,000
Court Bailiff	32,000	5,000	5,000	42,000
C.P. Private	30,000	5,000	5,000	40,000
Court Chairman	30,000	5,000	5,000	40,000
Head Labourer	28,350	5,000	5,000	38,350
Labourer	27,000	5,000	5,000	37,000
Court Member	10,000	-	-	10,000

\* The Paramount Chief draws medical and travel expenses from a separate account.

27. None of the salaries listed on Table 2 constitute a living wage. For example, in most rural towns in Sierra Leone a plate of rice and sauce will cost an individual at least 2,000 Leones at a cookery shop, and a lunchtime snack will cost 500 Leones. Such expenditure is enough in itself to exhaust all of the clerical and technical salaries shown on Table 2 long before clothing, accommodation, care of dependants and other necessities of life are taken into consideration. Chiefs have a variety of other sources of income, but clerical and technical employees are hired (and in some cases trained) by the District Offices and may be allocated to chiefdoms in which they have no hereditary land rights or family support networks.

28. In the past, central government provided housing for Treasury Clerks and Chiefdom Police and the main chiefdom courthouse (*barri*) often had built-in office space. Many of these structures were destroyed or badly damaged during the civil war. New chiefdom administration offices have recently been built in Kambia (Magbema), Gbado (Kandu Leppiama) and Yele (Gbonkolenken), but all were found to be equipped with nothing more than tables and chairs. The Nongowa Treasury Clerk was using an office in the privately owned Forest Industry Canteen in Kenema, while the Biriwa Treasury Clerk had to make do with a lockable cupboard in the uninhabited house of a former Member of Parliament. All five of the Treasury Clerks participating in the survey were living in private rented accommodation. The old 'Native Administration' buildings still survive in Bumban (the historic Biriwa chiefdom headquarters), although at the time of my visit in April 2003 the Paramount Chief was using them to house members of his extended family. The Biriwa Treasury Clerk was found living in Makeni (the District and Provincial Headquarter), some 35 kilometres distant from Bumban. A man nearing retirement age who had completed clerical assignments in several chiefdoms in the District, he regarded himself as a member of the District administration and had a long established family farm on the outskirts of town.

29. Morale among chiefdom administrative staff was found generally to be low. In 2002, central government paid grants to all Central Chiefdom Administrations to cover salary costs for one month out of every three. This assistance was discontinued for 2003 and chiefdom administrations were told to meet all salary costs from local revenue.<sup>14</sup> Chiefdom administrative staff interviewed in the second quarter of 2003 all claimed that they had yet to receive any salary payments for that year. A recurrent complaint among Treasury Clerks was that they were employees of the Ministry of Local Government and should therefore be paid by central government rather than forced to depend for their income upon the vicissitudes of local revenue collection. Another common complaint was that Central Chiefdom Administrations were regularly refusing to honour cash requisition vouchers for staff salaries and expenses, claiming lack of funds. Many administrative and technical staff pointed out that it was

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<sup>14</sup> In an interview in March 2003, the Permanent Secretary and Director of Local Government at the Ministry of Local Government and Community Development pointed out that supplementing Chiefdom administration salaries had been costing the Ministry 290 million Leones (£97,000) per month and there were simply not enough funds available to meet this expenditure.

only support from family members working overseas and/or income generated from family farms that made it possible for them to carry out their duties in the chiefdoms.

30. Some informants may have exaggerated these problems and hardships. However, the sight, in one survey chiefdom, of sons of the Paramount Chief purposefully pedalling their bicycles from village to village to collect local tax and licence fees does nothing to inspire confidence that all of the local revenue collection is finding its way into the public purse. On the other side of the coin, another Paramount Chief interviewed during the survey was scathing in his criticism of his Central Chiefdom Administration. This chief had organized a local civil defence militia during the war, which had kept the chiefdom free from RUF occupation and helped to maintain a flow of regional produce trade. The militia had maintained itself by levying a tax on traders at markets and road checkpoints. The Paramount Chief claimed that between 300,000 and 400,000 Leones (£100-130) per day was collected in this manner, which would have been enough to fund the chiefdom's civilian administration many times over. This revenue stream ceased when the war ended and the pre-war system of chiefdom administration was reinstated. The Paramount Chief went on to describe how he had caught the new Treasury Clerk (appointed by the District Office) usurping the duties of the chiefdom Revenue Collector and collecting license fees at local markets. The District Officer was informed of this malpractice and the man was eventually transferred elsewhere. But he had taken all the chiefdom accounts with him and the District Office had not succeeded in recovering them. The Paramount Chief was scandalised to learn that the Central Chiefdom Finance Clerk had recently produced estimates of revenue and expenditure for the chiefdom without consulting him. As far as he knew, no information was available upon which to base such estimates. While the Paramount Chief acknowledged that the wartime revenue collection was exceptional, his experiences had left him with absolutely no confidence in the financial probity of the local Central Chiefdom Administration. The truth underlying such claims and counter-claims will remain elusive until the new auditing systems specified in the Local government Act, 2004 become operational.

31. At a public meeting in Levuma in Kandu Leppiama chiefdom, a retired Treasury Clerk described in detail how the Chiefdom Committees had managed their budgets in the pre-1973 era. His call for a return to the pre-1973 arrangements wherein Chiefdom

Councils set their own budgets was met with thunderous applause. Similar calls were heard in other places, and were also voiced in the public consultations facilitated by the DFID Chiefdom Governance Reform Programme.<sup>15</sup>

*Local Tax Administration: The Current Situation*

32. Wartime upheaval, lack of facilities and equipment, poor staff remuneration and low staff morale have combined to undermine the capacity of chiefdom administrations to manage local taxation effectively. In the three northern chiefdoms (Biriwa, Magbema and Gbonkolenken) post-war local tax collection resumed in 2002. Nongowa records show that local tax was assessed in 1997, 2000 and 2002. In Kandu Leppiama, the author was informed that local tax collection had resumed in 2000. In each of the survey chiefdoms the Treasury Clerk was asked to supply the latest tax assessment roll and details of actual numbers paying at the last collection. The documents and ledgers so obtained were taken to Freetown for photocopying and afterwards returned. This was a very time consuming exercise and it did not prove possible to analyze the material on the spot.

33. The current tax assessment and collection methods in each of the survey chiefdoms are summarised as follows:

- 1) **Magbema.** The District Offices supply the chiefdoms with forms for compiling the village assessment rolls, but most of the tax assessment details for this chiefdom were entered into blank school exercise books. A tax assessment committee had convened for 2003 and several chiefs and headmen had met this committee in Kambia in January of that year to assist in the compilation of assessment rolls and to receive receipt books. No assessment roll for Rokupr, a sprawling town with a large transient population, was found in the documents supplied by the Treasury Clerk. Informants in Rokupr recalled how the Section Chief had gone around the town distributing blank receipt books to compound and ward heads, leaving the latter to collect the money and issue receipts. It is possible, therefore, that no assessment roll for Rokupr was compiled. The Treasury Clerk also supplied me with handwritten sheets summarising the tax assessed in each village and section of the

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<sup>15</sup> See R. Fanthorpe, *Chiefdom Governance Reform Programme Public Workshops: An Analysis of the Facilitators' Reports*, DFID/SSR Project Report, December 2003.

chiefdom. These sheets also recorded numbers actually paying local tax in 2002.

- 2) **Biriwa.** When visited in April 2003, the Treasury Clerk was still struggling resolve problems with the previous year's tax collection. In 2002, he had sent Chiefdom Police and other assistants out to the villages armed with blank assessment forms and receipt books. Once the forms were completed, the receipt books were issued. The standard receipt book comprises of 50 receipts and some books were distributed at section level and passed from village to village. The completed forms were returned to the Treasury Clerk. While the bulk of the tax had been paid in June 2002, several villages had not yet paid and some had not even returned the completed assessment forms. Furthermore, one section was refusing to pay tax en masse owing to long-standing political dispute with the Biriwa ruling family (see below). The author spent a week driving the Treasury Clerk around the chiefdom helping him collect stray forms and remind chiefs and headmen that payments were overdue. He also supplied me with handwritten sheets summarising the tax collected in each section and numbers of non-payers. The assessment for each village as shown on these summaries did not always tally with the corresponding forms, some of which were found to be missing. Nothing had yet been done about the tax collection for 2003.
- 3) **Gbonkolenken.** In this chiefdom the tax assessment was not documented as such. Rather, the names of individuals assessed for tax were written on the receipt stubs before the books were distributed to the villages. The Treasury Clerk and his assistants created a taxpayers list from these receipt stubs. This work was done at my request for a small payment.
- 4) **Kandu Leppiama.** The Treasury Clerk supplied me with four ledger books containing handwritten lists of assessed taxpayers in the four chiefdom sections. These lists had been made afresh for 2002 but the ledgers did not record actual payments. Information on numbers actually paying was requested for the Treasury Clerk when the ledgers were returned, and he supplied a handwritten note giving overall figures for each section. No mention was made of the 2003 tax collection.
- 5) **Nongowa,** The Treasury Clerk supplied eight ledger books corresponding to the eight sections of the chiefdom. Each ledger contained handwritten lists of

assessed taxpayers, arranged according to ward and village. The lists had been compiled in 2000, and a tick or a word of explanation (e.g. ‘dead’, ‘gone’) against each name indicated whether or not the person had been present for assessment in 2002. Kenema town is a municipality (under of committee of management in May 2003), and is listed as a separate section of Nongowa chiefdom in the *Sierra Leone Gazette*. When the ledgers were analysed it was discovered that the Treasury Clerk had not included an assessment roll for Kenema town. It is not known if this omission was the result of an oversight, a similar situation to that described above for Rokupr, or the capture of local tax revenue by the municipal administration. No information on numbers actually paying tax in 2002 was supplied, although a large pile of stub receipts was observed in the Treasury Clerk’s office.

34. Tables 3 to 6 summarize the raw data from these documents and ledgers:

**Table 3: Tax Assessment and Population Data**

Chiefdom	Est. Total Population, 2001*	Assessed Taxpayers, 2002	% Est. Total Population Assessed for Tax
Magbema	54,572	6,972#	12.8
Biriwa	26,808	8,782**	32.8
Gbonkolenken	31,279	5,997#	19.2
K. Leppiama	19,866	13,570	68.3
Nongowa	50,015***	31,723	63.4

\* Estimate based on projections from inter-censal population growth, 1974-1985. Source, Central Statistics Office, Freetown.

\*\* Data based on village assessment forms in the first instance, supplemented by summary sheets for 24 of 203 villages for which no assessment form was available.

\*\*\* Excludes Kenema town, which had an estimated population of 99,100 in 1999. Source, Central Statistics Office, Freetown

# 2003 figures

**Table 4: Tax Assessments and Central Chiefdom Administration Revenue Estimates**

Chiefdom	Assessed Taxpayers, 2002/3	Tax Revenue Expected from Assessment (Leones)	CCA Tax Revenue Estimate (Leones)	Difference
Magbema	6,972	3,486,000	4,000,000	-514,000
Biriwa	8,782	4,391,000	3,626,000*	+765,000
Gbonkolenken	5,997	2,998,500	3,750,000	-751,500
K. Leppiama	13,570	6,785,000	15,000,000	-8,215,000
Nongowa	-	-	-	-

\* 2002 'revised estimate'

**Table 5: Female Taxpayers\***

Chiefdom	Assessed Taxpayers, 2002/3	Females Assessed for tax	% Assessed Taxpayers who are Female
Magbema	6,972	5	0.1
Biriwa	8,782	2,834**	32.3
Gbonkolenken	5,997	40	0.7
K. Leppiama	13,570	2,133	15.7
Nongowa	31,723	7,076	22.3

\* The assessment forms used in Biriwa chiefdom have a box for checking the sex of each taxpayer. The lists obtained from the other chiefdoms identify female taxpayers with the prefix 'Md' (i.e. 'Madam') before each woman's name.

\*\* 2,535 women listed on 179 assessment forms plus an estimated 299 for 24 villages for which assessment forms were missing.

**Table 6: Non-Payment among Assessed Taxpayers**

Chiefdom	Assessed Taxpayers, 2002/3	Non-Payers	% Assessed Taxpayers who did not pay
Magbema	6,972	1,767*	25
Biriwa	8,782	3,041	35
Gbonkolenken	-	-	-
K. Leppiama	13,570	4,247	31
Nongowa	-	-	-

\*Estimate based on figures for assessed taxpayers who paid in 2002.

35. Table 3 indicates substantial variation among the survey chiefdoms in the proportion of local population assessed for tax, bearing mind that the 2003 pilot census carried out by the Sierra Leone Central Statistics Office (SLCSO) estimated

that 47.8% of Sierra Leone's population was aged over 20 years (21 is the age of local tax liability). The SLCSO estimated Sierra Leone's overall sex ratio at 97.1 in 2000. The low overall assessments indicated for Magbema and Gbonkolenken correlate with low assessments of women for tax, as shown on Table 5. Both chiefdoms have predominantly Temne-speaking populations. This attribute is significant because Temne communities tend to be strongly patriarchal and take a far more conservative attitude to the role of women in public life than both their Mende and Limba counterparts. Conversely, the proportions of local population assessed for tax in the two southern chiefdoms (Kandu Leppiama and Nongowa) are higher than expected, given the pilot census results. It is possible that these figures reflect a generally higher density of taxable (i.e. adult) population in diamondiferous regions as compared to non-diamondiferous regions. The Kenema area served as a haven for the internally displaced during the civil war, and it is also possible that current estimates of population for these two chiefdoms err on the low side. A further, and likely, possibility is that the assessments in these chiefdoms enumerate a much larger taxable population than actually exists (see below).

36. Table 4 indicates that the revenues expected from local tax on the basis of the assessment rolls do not tally with revenue estimates produced by the Central Chiefdom Administrations for the equivalent years. The Central Chiefdom Administration estimates for all five chiefdoms are handwritten on printed forms that list all the potential heads of revenue and differentiate between 'approved' and 'revised' estimates for the given year plus estimates for the following year. The forms used for the two southern chiefdoms have columns headed 'actual revenue'. On one of these forms no figures are entered under this heading and on the other the few figures that are entered as actual are clearly estimates. The forms used for the three northern chiefdoms replace the heading 'actual revenue' with 'actual estimate'. This heading may reflect a great degree of honesty, but it is nonsensical in accounting terms. There is nothing here to deter the conclusion that annual estimates of chiefdom revenue and expenditure produced by the Central Chiefdom Administrations have descended into an empty bureaucratic exercise.

37. For three of the survey chiefdoms, data were sufficient to estimate the numbers of assessed taxpayers who neglected to pay (Table 6). The days when taxpayers



congregated in the villages at an appointed time to pay over tax to their chiefs and headmen are long gone. In Biriwa, for example, the Treasury Clerk is responsible for a chiefdom containing more than 200 villages that extends over 50 kilometres on its longest axis. While the metalled Makeni-Kabala highway runs the length of the chiefdom, many of these villages are located in hilly country that is only accessible by foot. The Treasury Clerk's monthly travel expense allowance (5,000 Leones) does not cover even a single return tax fare from one end of the chiefdom to the other. He is forced to rely on Chiefdom Police and other assistants to complete the assessment and to recover those payments not handed to him directly by village headmen and section chiefs. In these circumstances it is hardly surprising that some payments are delayed or go astray.

38. A general complaint among section chiefs and village headmen was that rebates on local tax had not been paid for many years. In one chiefdom, some section chiefs and headmen had allegedly threatened to boycott the tax assessment and collection process until this rebate had been paid. The Paramount Chief reported that he had managed to persuade them not to carry out this threat for the time being.

39. Another problem, reported by the Nongowa Treasury Clerk, was that delivery of receipt books is sometimes delayed for many months after the assessment has been carried out. These delays not only increase the probability that individuals assessed in a particular settlement will no longer be found there when the collection is made, but also shift the collection date into the rainy season when resources are scarce and payment more of a burden upon the local populace. The Nongowa Treasury Clerk reported that the tax collection for the year 2001 had been abandoned for that reason.

40. Popular dissatisfaction with chiefdom and district administration is also a factor in non-payment of local tax. Citizens in all five chiefdoms complained that they never saw any benefit from local tax. In Rokupr (Magbema), informants pointed out that a Revenue Collector worked the wharf every day, collecting money for every cargo loaded on and off the riverboats. Yet, a diesel-powered pump for a piped drinking water system in the town centre lay idle for want of the 10,000 Leones' worth of fuel that would keep it running every day.

41. In Biriwa, people complained that whenever a representative of the chiefdom administration arrived in their village - be it the Treasury Clerk, Chiefdom Police, Health Inspector or their representatives – they would demand ‘expenses’ in money or in kind. It was difficult for a villager to refuse a direct demand of this kind because the chiefdom administration was seen as a crucial channel of access to central government and the resources under its command. Even so, these demands are deeply resented. The author often asked rural people what they thought about the return of the District Council precept, the likelihood of increases in local taxes and the possible extension of tax liability to all adult females. The general response was to agree that no development work was going to be achieved while the rate of local tax remained at 500 Leones (£0.17) per person. Yet, informants were extremely candid in admitting that whatever increases they might agree to in public consultations with the TFLGD and other government agencies, their real attitude was that they were not prepared to pay any more taxes unless benefits began to flow in the opposite direction.

42. In the villages as in the towns, there are many ways of making oneself scarce at tax assessment and collection time. In theory, tax defaulters are summoned to the local courts and fined. This point was raised with one of the Treasury Clerks, and he explained in no uncertain terms that he was not prepared to initiate proceedings against tax defaulters because that action would make him a target of personal animosities that could end in violence.

43. Overt politics is also a factor in non-payment of tax. For example, Biriwa is a predominantly Limba-speaking chiefdom but two of its nine sections are given over to two distinct groups of Mandingo. The larger group, the Karina Mandingo, has long been at odds with the Biriwa chiefly family, which also has a Mandingo ancestry. This rivalry goes back to the 19<sup>th</sup> century, when both groups were competing for control over regional trade in alliance with rival external networks. In the 1950s, the Karina Mandingo made a concerted effort to win the Biriwa Paramount Chieftaincy. A Karina aspirant polled a majority of votes in one election only to be rebuffed by a British District Commissioner who took advice that ‘Mandingo’ accession was not acceptable in a ‘Limba’ Chiefdom. Finding allies among the smaller Mandingo section and some local Limba, the Karina Mandingo petitioned the government of the day to be given their own chiefdom or, at the very least, to be transferred to a

neighbouring chiefdom. This petition was refused; although two members of the Sierra Leonean elite (Jamil Said Mohammed and S.I. Koroma) went on to take up Karina's cause during the Siaka Stevens era. When the author visited Karina town in May 2003, the Acting Section Chief alleged that he was being excluded from Chiefdom Committee meetings. At a subsequent meeting with the citizens of Karina, it was also alleged that a message had been sent to the Paramount Chief asking him to call upon chiefdom youths to work on road improvements in the Karina section. This message, it was alleged, had been ignored. Seeing no benefits accruing from local tax, the citizens of the Karina section had elected to refuse payment. They were now hoping that this protest would draw renewed attention to their claims for secession from the Biriwa chiefdom.

44. In the final analysis, it is open to question how far local tax assessments actually succeed in capturing the local population liable for tax. The author's previous research in Biriwa chiefdom provides some pointers here. In 2002, local tax was assessed at 204 locations in Biriwa. Data obtained from the Biriwa Treasury Clerk's office in 1985 indicates that there has been little variation in the number of locations assessed for tax in the chiefdom since independence: 203 in 1985, 203 in 1980, 201 in 1974 and 200 in 1965. However, a census carried out by the aid agency Primary Health Care in 1978 counted 299 permanent settlements in the chiefdom. According to data obtained from the SLCSO, the 1985 census counted population at 255 locations in the chiefdom. Many of the settlements not included in tax assessments are small, with populations of less than 100 persons. Some are pioneering farm settlements with a short life span, but others visited in the field in both 1985 and 2003 are long established. Treasury Clerks, past and present, claim that the inhabitants of villages not included on the assessment rolls pay their tax directly to them, but the author has never discovered any records referring to such payments. While my knowledge of Biriwa is far more extensive than that of the other survey chiefdoms, it is noteworthy that the 1985 national census counted population at 135 locations in Magbema chiefdom while local tax was assessed at 112 locations (not counting the subsections of Rokupr and Kambia towns, which are not distinguished in the census list).

### *Calculating Chiefdom Councillorships*

45. While rural Sierra Leoneans encounter many disincentives to participation in the formal tax system, there is one perennial incentive for such participation. As noted above, any settlement with twenty or more councillors can, in theory, send a representative to sit on the Chiefdom Council. Only Chiefdom Councillors are entitled to vote in Paramount Chieftaincy elections. Therefore, the more Councillors a town or section has to represent it, the better chance it will have to elect a Paramount Chief who favours its interests and who is prepared channel government and aid agency resources in its direction. Indications of such political calculation can be found throughout the tax assessment rolls. For example, out of 120 settlements assessed for tax in Kandu Leppiama chiefdom in 2002, 72 reported exact multiples of 20 taxpayers. The ledger entry for one village records the same five names four times each, but in all other cases the recorded names of taxpayers are different. There is no way of telling whether or not the names listed in the ledgers represent real people who have really reached the age of tax liability.

46. To take another example, the national census of 1974 enumerated the population of Biriwa chiefdom at 25,593. The Biriwa population according to the 1985 national census was 26,089 and the projected total for 2001 was 26,808. Between 1965 and 1985 variation in numbers of assessed taxpayers was correspondingly small. But the number of assessed taxpayers in 2002 was more than double that in 1985 (see Table 7). While all sections of the chiefdom showed a marked increase in assessed taxpayers, the assessment almost doubled in the Kamabai and Bumban sections and more than tripled in the Balandugu and Karina sections. Kamabai and Bumban sections belong to the two 'Limba' ruling houses of the chiefdom, while Balandugu (Senkuiya town) and Karina sections belong to the two Mandingo groups living in the chiefdom. For reasons outlined above, these were the sections of the chiefdom with the greatest incentive for inflating the tax assessments for the purpose of obtaining extra Chiefdom Councillors. Again, it will not be possible test whether or not these increased assessments have any basis in demographic reality until detailed breakdowns of the next national census (scheduled for the last quarter of 2004) become available.

**Table 7: Biriwa Chiefdom Tax Assessments, 1965-2002**

<b>Section</b>	<b>Tax Payers Assessed 1965</b>	<b>Tax Payers Assessed 1974</b>	<b>Tax Payers Assessed 1985</b>	<b>Tax Payers Assessed 2002</b>
<b>Kamabai</b>	671	599	596	1,125
<b>Bumban</b>	700	702	722	1,303
<b>Bumbandi</b>	530	514	531	851
<b>Kayonkoro</b>	351	330	383	460
<b>Balandugu</b>	164	193	340	1,012
<b>Kabakeh</b>	506	283	391	847
<b>Karasa</b>	343	389	361	491
<b>Kagbangona</b>	388	387	401	790
<b>Karina</b>	293	480	538	1,903
<b>TOTAL</b>	3,946	3,877	4,263	8,782

47. Whatever their veracity, the annual tax assessments for Biriwa chiefdom have had a real effect on the distribution of Chiefdom Councillorships. Table 8 shows the distributions of Chiefdom Councillorships after each of the last four revisions of the Biriwa Chiefdom Council. The trend visible here is for increasing numbers of local population assessed for tax, accompanied by decreasing numbers of villages represented wholly or partly by Chiefdom Councillors. This trend finds no correlation in the available census data, and is indicative of the gradual replacement of a system of political representation based on population distribution to one based upon selection. The increase in Chiefdom Councillorships allocated to Karina section since 1970 is especially striking. If the old rules were still in operation, the 1,903 assessed taxpayers in Karina section in 2002 should have yielded 95 Councillors (plus the section chief), not 130 as listed in the *Sierra Leone Gazette*. However, documents obtained from the Biriwa Treasury Clerk indicated that, for some mysterious reason, 720 extra ‘taxpayers’ had been added to the total for Karina town when the revision of the Chiefdom Councillor list was done in April 2002. It is remarkable that Bombali District Office should have allowed such a generous allocation of Chiefdom Councillors to a section whose inhabitants have publicly refused to pay local tax.

**Table 8: Distribution of Chiefdom Councillors\*, Biriwa Chiefdom, 1963-2002**

<b>Section</b>	<b>Councillors/Settlements Represented# 1963</b>	<b>Councillors/Settlements Represented 1970</b>	<b>Councillors/Settlements Represented 1994</b>	<b>Councillors/Settlements Represented 2002</b>
<b>Kamabai</b>	28/30	30/30	31/28	51/18
<b>Bumban</b>	30/40	49/39	42/28	55/30
<b>Bumbandi</b>	25/18	25/30	30/25	37/17
<b>Kayonkoro</b>	18/19	17/20	20/18	22/15
<b>Balandugu</b>	7/8	14/7	31/8	50/8
<b>Kabakeh</b>	19/23	11/11	37/27	36/23
<b>Karasa</b>	18/17	18/14	23/14	22/11
<b>Kagbangona</b>	15/16	20/19	23/16	39/17
<b>Karina</b>	16/17	28/17	124/18	130/14
<b>TOTAL</b>	161/118	212/187	361/182	442/153

\* Includes section chiefs but not the Paramount Chief, speakers, Court Chairmen or ceremonial chiefs.

# Includes settlements sharing councillors with other settlements

48. Data obtained from the other chiefdoms in the survey suggests that, if anything, their systems for allocating Chiefdom Councillorships have departed even further from the old rules (see Tables 9 and 10). These numerical data are supported by qualitative evidence. For example, in Rokupr the author worked with two men, approaching middle age, who had recently been appointed Chiefdom Councillors of Magbema. Both described how the section chief had summoned them, praised the work they were doing for the chiefdom, and informed them that they were now eligible to inherit the Chiefdom Councillorships that had once been held by their fathers. The fee for that privilege was 6,000 Leones (£2). A cousin of theirs described how he had been summoned in the same manner, but had not had any money to hand and had missed his opportunity.

**Table 9: Comparison of Actual and Expected Numbers of Chiefdom Councillors in the Survey Chiefdoms**

Chiefdom	All Councillors, 2002	Non-chief Councillors, 2002	Taxpayers expected on 1:20 ratio	Actual Assessment of Taxpayers 2002/3	Difference
Magbema	591	492	9,840	6,972	- 2,868
Biriwa	485	434	8,680	8,782	+102
Gbonkolenken	446	404	8,080	5,997	- 2,083
K.Leppiama	702	598	11,960	13,570	+1,610
Nongowa*	1,029	898	17,960	31,723	+13,763

\* Not including Chiefdom Councillors representing Kenema town

**Table 10: Distribution of Chiefdom Councillors in the Survey Chiefdoms**

Chiefdom	Locations at which tax Assessed, 2002/3	Locations Represented by Councillors*	Locations at which Tax Assessed with no Councillors	Locations with 20 or more Assessed Taxpayers with no Councillors
Magbema	124	89	35	19
Biriwa	204	153	51	17
Gbonkolenken	211	164	47	9
K.Leppiama	120	88	32	32
Nongowa*	194	159	35	34

\* Includes settlements sharing Councillors with one or more other settlements

49. Elsewhere, people often complained bitterly that Chiefdom Councillors were appointed from above rather than elected from below, and that they often neglected to take the views of the taxpayers they were supposed to be representing into consideration when voting in Paramount Chieftaincy elections or conducting other business.<sup>16</sup> In both Kambia and Kenema, an allegation leading special vehemence to these complaints was that the senior chiefs were granting Chiefdom Councillorships to rich ‘strangers’ (i.e. Sierra Leoneans not born in the chiefdom) in return for cash.

<sup>16</sup> This complaint was also widely reported in the consultations facilitated by the DFID Chiefdom Governance Reform Programme.

There is more at stake here than voting rights in Paramount Chieftaincy elections. As noted above, the statutory duties of Chiefdom Councillors are very generalised. In practice, Councillors are prominent local citizens who operate on the authority of the Paramount Chief. When they speak, people listen, and when they call upon the Chiefdom Police to arrest a person, that person will be seized. In the provinces of Sierra Leone, the principle of conserving ‘natural’ authorities can, without the appropriate checks and balances, easily become a recipe for oppression.

## **Conclusions**

50. The evidence emerging from of this survey is that chiefdom financial administration is barely functional. This conclusion might have been expected given the extent of wartime displacement and destruction in rural Sierra Leone. Yet the poor performance of chiefdom administration is also a reflection of poor remuneration, facilities, equipment and training for chiefdom functionaries and consequent low morale. It is also a reflection of neglect, opacity, inefficiency and corruption in District-level administration (especially Central Chiefdom Administrations). Organisational reform and capacity building in this area, including a return to regular external auditing, is an urgent necessity. It would be a bitter irony indeed if rural communities benefited from social funds and other ‘demand driven’ donor programmes yet continued to face complete exclusion from both the management of local public revenue and any benefits accruing from that revenue.

51. The issues discussed in this report illustrate the importance, yet extreme political sensitivity, of national census data in Sierra Leone. Publication of population data broken down by chiefdom section and village could prove extremely valuable for tracing and eradicating false tax assessments.

52. Present plans for financing the District Councils seek to revive the old system whereby the Councils use the chiefdoms as revenue collecting agencies. The chiefdoms are currently ill equipped to perform this function. The Local Government Act, 2004, grants powers of oversight and budgetary approval to the District Councils in respect of chiefdom administrations. It is to be hoped that these provisions will lead to greater efficiency, transparency, and accountability in chiefdom financial



administration. But the District Councils may be heading for a repeat of their failure of thirty years ago unless chiefdom financial administration is either replaced by District-level revenue collection mechanisms or completely rehabilitated. Both strategies would have serious political consequences because the future of the chiefdoms in general would be at stake. A public debate on this subject is long overdue in Sierra Leone. If nothing is done a future Sierra Leone government might well be tempted to re-centralize in the name of greater efficiency, accountability and value for money.

53. The disintegration of the formal tax system has fostered the return of patronage as the primary method for selecting Chiefdom Councillors and, one may safely assume, other chiefdom authorities. The old colonial assumption that the Tribal Authority/Chiefdom Council was a self-selecting body of 'natural' leaders was always open to question. But it has enabled Paramount Chiefs go on to surrounding themselves with supporters whom rural citizens cannot easily call to account. A question the author asked repeatedly in the survey chiefdoms was why, in this day and age, shouldn't the functions of Chiefdom Councillors (including that of voting in Paramount Chieftaincy elections) devolve to the local citizenry as a whole. Even when the Paramount Chief was not present, people would reply that chiefs needed to work with responsible people: it would be dangerous to give opportunities to troublemakers or those with selfish interests. A Chiefdom Councillor, properly appointed, 'knows a person's right' (i.e. customary and hereditary rights to land, residence and other measures of local citizenship) and can therefore protect it. A major concern at the grassroots is that rich and powerful outsiders will usurp local customary rights. Even when people consider that this process of usurpation is already underway, they often refrain from calling for reform for fear of what might replace chiefdom administration.