

Obstacle to Effective Financial Policy Implementation in the Local Government System in Sierra Leone

Fatmata Bintu Kamara¹

Lecturer Department of Public Sector Management, Institute of Public Administration and Management (IPAM) University of Sierra Leone

Cintia Koroma²

Lecturer Department of Public Sector Management, Institute of Public Administration and Management (IPAM) University of Sierra Leone

Ezekiel K. Duramany-Lakkoh³

Dean Faculty of Management Science, Institute of Public Administration and Management (IPAM) University of Sierra Leone

doi: <https://doi.org/10.37745/ijdes.13/vol11n25570>

Published April 30, 2023

Citation: Kamara F.B., Koroma C., and Duramany-Lakkoh E.K. (2023) Obstacle to Effective Financial Policy Implementation in the Local Government System in Sierra Leone, *International Journal of Development and Economic Sustainability*, Vol.11, No.2, pp.55-70

ABSTRACT *Financial policy making and implementation is one issue that cannot be over emphasized because of the important role it plays in the life of any organization wishing to survive and to grow in the face of dynamic environment, based on the need for organisations to achieve their objective. This research is conducted to study the obstacles to effective financial policies Implementation in the local government system in Sierra Leone with a particular reference to Waterloo Rural District Council. Public policy plays a crucial role in both local and national institutions in Sierra Leone. Whereas, public policy implementation has been fundamental to Sierra Leone since independence, the paradox of public policy Implementation has continued to militate the realisation of policy objectives in the country. The study uses a qualitative method to highlight the need for proper and effective policy Implementation while identifying some impediments to be tackled in ensuring that financial policies, particularly those relating to institutional or organizational development are effectively and timely implemented. These impediments include among others; corruption, ethnicity bad leadership, political instability, low public service structures. The study therefore put forward sustainable development measures, such as effective use of political will, eschewing social vices (like ethnicity, favoritism nepotism and mediocrity), continuity of policies between governments, eradication of corruption etc.*

KEYWORDS: public policy, policy implementation, local government systems

INTRODUCTION

Implementing financial policies that build upon generic aspirations set out in government documents, such as white papers and reviews can be a challenging task for implementation agencies Rosli and Rossi (2014), especially when the policy concerns complex issues characterised by a high level of ambiguity. The gap between the government's development aspirations and the instruments used in financial policy implementation can widen over time, leading to an increasing mismatch between them. Understanding the process of implementation through which policies are put into practice, is the key to understanding the difficulties and outcomes of public financial policy making. Implementation is essentially about trying to accomplish public objectives, the process by which and the structures through which policy is intended to affect societal conditions and outcomes. Implementation is at the core of the discipline of public administration and aims to contribute to the practice of policy. It is generally accepted that policy implementation encompasses those actions by public or private individuals and groups that are directed at the achievement of goals and objectives set forth in prior policy decisions Duramany-Lakkoh (2015). Thus, public financial policies in the form of a statement of goals and objectives are put into action-programs with the aim to realise a development objective. Financial policy challenges could be in the areas of politics, capacity, accountability, corruption and communication. On the other hand, government is always seen formulating policies in response to addressing these challenges that will affect its development objectives of growth and well-being of the citizens. This is necessary because if attempts are not made to address these problems as they arise, they may degenerate into uncontrollable stages with the society's social-economic growth and development endangered Shucksmith and Schafft (2012).

In the education sector for instance, finance underlies much of the three overarching themes of contemporary higher education policy: quality, and the relationship between funding and quality in any of its several dimensions; access, or the search for social equity in who benefits from, and who pays for, higher education. For these reasons, the scope and effects of financial policy is usually very pervasive and dominant even in the education sector Duramany-Lakkoh (2015). It is the making and implementation of public policies that determine, for instance, the level of provision of social services, the availability of financial services for economic activities, the level of industrialization, the level of employment opportunities, the level of social or economic inequality, the availability of health facilities, the level of social security and the pace of educational development.

It is believed that implementation problem occurs when the desired result on the target beneficiaries is not achieved. Such problem is not restricted to only the developing nations. Wherever and whenever the basic factors that are very crucial to the implementation of public policies are missing, whether in developing or developed nations, there are bound to be implementation problems. These critical factors are communication, resources, dispositions or attitudes, and bureaucratic structure Edwards & Peccei (2007). The four factors operate simultaneously and they interact with each other to aid or hinder policy Implementation. By implication therefore, the implementation of every policy is a dynamic process, which involves the interaction of many variables mentioned below.

The Case Study

Waterloo is a city in the Western Area of Sierra Leone and the administrative headquarter of the Western Area Rural District, which is one of the sixteen districts of Sierra Leone. Waterloo is located about twenty miles east of Freetown and is the second largest town in the Western Area region of Sierra Leone, after Freetown.

The town is a major urban transport hub and lies on the main highway linking Freetown to the country's provinces and is one of Sierra Leone's most ethnically diverse as it is home to many of Sierra Leone's ethnic groups, with no single ethnic group forming the majority of the population. The Krio's and Temne people are the cities, principal inhabitant. The Krio language is by far the most widely spoken language in the town, although is part of the larger Western Area Rural district council, the town has its own directly elected city council headed by a mayor.

The community which emerged established social welfare institutions and secret societies such as 'Osusu', 'Ojeh', 'Hunting', 'Geledeh', and 'Akanja' as measures to perpetuate their culture, provide a framework for social stability, and increase their independence. With the inculcation of Christian values and western education, and under the supervision of the village headman who enforced the rule of law, Waterloo evolved as a stable economic, cultural, and socio-political centre.

In less than half a century since its inception, Waterloo emerged as an important economic hub buffering Sierra Leone's provincial towns and the nation's capital. Throughout the 19th and 20th Centuries, the town continued to serve as a gateway to and from the hinterland and blossomed as a trading centre into which goods and services from Freetown and the Sierra Leone peninsula converged. Its economic prosperity coupled with its proximity to the capital city brought together diverse people from different parts of the nation.

Members of the Waterloo municipal council are known as councilors, except the Mayor/Chairman and the Deputy Mayor/Chairman in whom local executive power is vested within the city of Waterloo. The Waterloo municipal council is noted for having its own municipal police force and its powers include but not limited to collect local taxes, responsible for city cleaning and trash collection, has its own municipal police, controls streets and petty trading, issue of business license to shop owners and petty traders and in charge of cemeteries.

Statement of the Problem

Since the rejuvenation of local government administration and the local government act of 2004, many financial policies have been formulated which have not been fully implemented due to one problem or the other.

Lack of political will or attitude to policy implementation has been a serious problem to policy implementation in public institutions and the local councils in Sierra Leone at large. Financial policy implementation is negatively or positively affected by the attitude or behavior disposed to a policy. That is, if they are negatively disposed to a policy, there will be lack of commitment to the implementation process and vice versa. It has been observed that local councils are dependent on the state, and are weak and lack autonomy. Therefore, despite the availability of public policies, that stands to better the lot of the average Sierra Leoneans, poor implementation design, conception, political patronage and indiscipline has many implementation challenges and cause policy failure. The instruments, methods, knowledge, technology, equipment, models and modes of delivery utilized in the implementation of a policy determine whether implementation and performance would be successful or not. The local council in most cases, down plays the crucial issue of implementation design of public policies. This trend translates to the advent of public policies without clear-cut modalities or mechanism of implementation. Policy objectives are therefore in most cases misinterpreted or worst abandoned.

Objectives of the Study

The objectives of this study are as follows:

- i. To identify the challenges and implication of financial policy formulation and implementations in local government systems in Sierra Leone.

Research Questions

- ii. What are the challenges and implication of financial policy formulation and implementations in local government systems in Sierra Leone?

Motivation of the Study

Various local governments in Sierra Leone have the obvious tendencies of pursuing multiple goals that in most cases are complicated. Most of the policy goals often lack clarity and consistency with demands of the people. Policy makers in Sierra Leone assume that they know the needs of the target groups whose social situation they are attempting to ameliorate and therefore see no need for clarity of goals. And it is obvious where policy goals are not clear, implementation tend to be more difficult. This study will also provide platform for more in-depth research into the practice of financial policy implementation in Sierra Leone especially within this period of decentralization of local government activities. This work will expose the flaws inherent with the Implementation of policy in the Local councils. The focus is also to understand the reason why various policies formulated in Sierra Leone do fail at the implementation stage.

LITERATURE REVIEW

Theoretical Framework

The road to policy implementation is long and challenging. However, every attempt must be to ensure the successful implementation of public financial policies. In every society, there exist some problems which could be in the area of politics, commerce, education, agriculture, communication, housing, transportation and health. In order to solve these problems as they might exist at given points in time, government is always seen formulating policies in consistent with the objectives of growth, national development and well-being of the citizens. Policy formulation strategies are necessary because if attempts are not made to address these problems as they arise, they may degenerate into uncontrollable stages with the society's social-economic growth and development endangered, Rosli and Rossi (2014). It is the making and implementation of public financial policies that determine, for instance, the level of provision of social services, the availability of financial services for economic activities, the level of industrialization, the level of employment opportunities, the level of social or economic inequality, the availability of health facilities, the level of social security, the pace of educational development, which the local councils are in a better position since they are close to the citizens.

Many scholars have differing definitions of what implementation constitutes. One of the earliest definitions of implementation is "the ability to forge subsequent links in the causal chain so as to obtain the desired results" Pressman and Wildavsky (1984).

Fundamentally, policy implementation is the process of translating a policy into actions and presumptions into results through various projects and programmes Rosli and Rossi (2014). Kraft

and Furlong (2015) state that policy implementation actually refers to the process and activities involved in the application, effectuation and administration of a policy. A variety of activities are involved in policy implementation that may include issuing and enforcing directives, disbursing funds, signing contracts, collecting data and analyzing problems, hiring and assigning personnel, setting committees and commissions, assigning duties and responsibilities and also making interim decisions etc. Walker (2006).

The Policy Cycle

Public policy implementation could not be well understood without making reference to the policy cycle or policy making process. While different approaches to the policy-making process exist depending on the context and purpose, the textbook model commonly accepted within the field of policy science is called the policy cycle as illustrated below.

As with many models, the strength of the policy cycle lies in its power to guide; however, its weakness lies in its lack of flexibility. The true nature of policy-making is that each stage in the proposed six stage process has the potential to inform previous and following steps in the cycle, e.g., weighing the options to select the best policy option can often help to deepen and widen the problem definition. Therefore, as Bardach, (2005) suggests, the process should be seen as inherently iterative, i.e., it will recycle through elements of each of the steps until it arrives at an appropriate outcome. These include Problem identification/Agenda setting, Constructing the policy alternatives/Policy formulation, Choice of solution/Selection of preferred policy option/Adoption, Policy design, Policy implementation and monitoring, Evaluation and Feedback.

The process of public policy making and implementation cannot be isolated from theories and models. Cloete, Wissink, and De Coning (2006) maintain that theories are systematic, consistent and reliable explanation and prediction of relationships among specific variables built on various concepts. This suggests an important link between the public policy making and the need to identify its end results. Robichau and Lynn, Jr (2009) affirm that the public policy theories seek to establish a relationship between public policy making, its implementation and its consequences. Therefore, the theories of public policy have, inevitably an influence on how the public policy design informs public policy implementation. This suggests that theories have an influence as to whether the nature of public policy implementation follows a top-down approach, bottom-up approach or a combination of both.

Since the policy is the focal point of this research, various models that have been identified by various authors to be central to the public policy process are listed and discussed below. According to Fox, Corbetta, Snyder, and Vincent (2006), models influencing public policies could be descriptive and prescriptive in nature. They further outline that the descriptive models analyse public policy making process while prescriptive models describe public policy options. The descriptive and prescriptive models are discussed below.

According to Mamburu (2004), the functional process model suggests a serious consideration of effective generation of other public policy process alternatives, which can be achieved through active grassroots participation during the public policy process. This model focuses on the functional activities involved in the policy making process and is concerned with the how aspect of policy making Fox, Corbetta, Snyder, and Vincent (2006).

The functional process model could therefore be defined as a comparative and all-inclusive approach aimed at forging collaboration with the public policy process. In that sense, this model, through its comparative approach, suggests public policy enhancing strategies such as consulting actors involved at grassroots level in the public policy process. It is in light of this that this model can be used as a backdrop to establish how the creation of a favourable climate for public PPI and involvement of actors are achieved.

According to Fox, Corbetta, Snyder, and Vincent (2006), public policy may derive from interest groups who continuously interact with policy makers to influence the policy making process. In seeking to define this model, the GEO Cities Reports (2009) states that some policies may be made by judges in consultation with other groups but only to discover that the President has great influence over what policy areas are given attention. This implies that a monopoly of influence over some polices areas can be perpetuated by this model during public policy formulation.

According to Fox, Corbetta, Snyder, and Vincent (2006), the Systems model is a response by the political system to the goals, problems, needs, wants and demands of society compromising both individuals and interest groups. They further elaborate that this model allows for debates, proposals, counterproposals, adaptations, consensus on public policy, review of implementation and feedback. Carter & Rogers (2008) argues that politics form the interplay between the PPI and the political context. According to the GEO Cities Reports (2009), when political context influences public policy, the Systems model assumes the view that demands and support (inputs) enter and filter through a government system into the public policy process.

The Role Local Government System in an Economy

Local government is the third level of government deliberately created to bring government to the grass-roots population and gives the grass-roots population a sense of involvement in the political processes that control their daily lives. They are sometimes known as local councils or municipal councils. A number of reasons have been advanced as to why a system of local government is essential. These including but not limited to; training ground for mass political education, training ground for political leadership, and that it facilitates government accountability. The local government system is generally believed to serve as a training ground and nursery school for mass political education and mobilization. Marshall (1999) made it more explicit stating that the principal objective of local government is to foster healthy political understanding. The citizens learn to recognize the specious demagogue, to avoid electing the incompetent or corrupt representative, to debate issues effectively, to relate expenditure to income, to think for tomorrow.

Local government is essential as it provides training ground for political leadership, especially for those intending to venture into the arena of national politics. It is generally agreed that participation in local government politics provide an opportunity for councilors to gain experience in the mechanics of politics such as the process of law-making and budgeting as remarks by Laski (1931). Letting councilors experience the mechanics of politics will impact on the restructuring of local government. Local government is generally seen as a defense mechanism against arbitrary power by government as it is a means whereby an unhealthy concentration of power at the center is prevented. Local government, it is claimed, discourages the tyranny of the centralization of power and, in this regard Smith and Stulz (1985) states that: The processes involved in local government make accountability more meaningful because of the elective elements linking bureaucrat and citizen. The political activities inherent in local government, i.e. elections, rule-making, political pressure, publicity and public debate - close the gap between the citizen and the administration and provide opportunities for grievances to be aired and wrong remedied.

METHODOLOGY

This research uses descriptive research design. A descriptive survey research seeks to acquire information that describes current phenomena by asking individuals about their attitudes, roles and values in implementing public financial policy The aim of descriptive research is to define the nature of the situation as it exists at the time of the study and to explore the causes and reasons of the phenomena Welldon (1995). A quantitative research approach was also used in an attempt to provide useful data from the sample to justify explanations for the findings. Research design is needed to facilitate the various research operations which has a significant impact on the reliability of the results obtained.

Study Area

This study was conducted in Waterloo Municipal Council, in the Western Rural District, outside Freetown because, it is the fastest growing urban hub within the local government environment in Sierra Leone. The criterion of choosing Waterloo Municipal Council is as a result of its strategic location and its history.

Target Population

(Kothari, 2004) conceives the term target population to refer to the intended population covered by a study in a specific geographical area such as country, region and town in terms of the age group and gender. The target population in this study comprises of staff members of the Waterloo Municipal Council. The study targeted both men and women in the council, in order to create a gender balance. There were 325 staff members in all categories. All categories of staff were included in the study comprising of senior staffs, middle staffs, operational staffs and other workers in the council.

Sample and Sampling Techniques

A sample size is defined by Evans & Alderson (2000) to refer to the number of representatives respondents selected for interview from a research population. The number depends on the accuracy needed, population size, population heterogeneity and resources available. The sample size for this study is sixty-five (65) respondents representing 20% of the population.

In this study both probability and non-probability sampling techniques were employed. Non probability sampling also known as purposive sampling technique was used to select, a sample of Thirty (30) respondents who are both tactical and operational managers in the council and probability sampling was done Thirty (30) respondents who are ordinary staff members in the council, this also include municipal police. Five (5) respondents were ordinary staff members.

Sources of Data

Both primary and secondary data were used in the study. Primary data was collected from senior staff of Waterloo Rural Council, Councilors and Ward Committee Members and selected staffs to get firsthand information. Simple random sampling was used in distributing questionnaires, personal interviews Personal. Secondary data for this research includes, extracts from text books, Local Government Act (2004) Statutory Instrument on Local Councils (Assumptions of functions) Regulations, (2004). District Council Report (2016).

Data Collection Methods

Primary data was collected using a questionnaire and interviews guide by the researcher. According to Mugenda & Mugenda (2003), a response rate of 50 percent is adequate, 60 percent is good and over 70 percent is excellent. The questionnaire tool included both structured and semi-structured questions and the interview guide has open ended questions. Telephone interview was also employed for respondents that could not be easily reached. A face-to-face conversation technique was employed between the researcher and the respondents. Questions were read particularly to some constituents and ward committee members who had little education. This technique helped the researcher to translate the questions in 'Krio' language and respondents were at ease to provide information which adds credence to the research.

Ethical considerations

Confidentiality and professional conduct were maintained in collecting, preventing and storing of the data. The informants were assured of their anonymity and talked about the purpose, duration and potential use of research findings. The researchers sought the permission from the relevant institution and obtained permission from the chairman and administrative officer of the council.

To receive informed consent of the respondents, the researcher explained the purpose, duration and potential use of the research results from the field beyond academic purposes; and any other research related information that might have been of interest to the respondents was duly clarified before any data collection. Respondents were also informed of their rights to disqualify themselves or withdraw at any stage of the study.

Anonymity, where requested and deemed right, was upheld throughout the study. This was to protect the identity of individuals who participated in the study. Privacy was assured and observed. Confidentiality was also observed. The researcher did not release information in a way that permits linking specific individuals to specific responses. Interest and respect in what the informants say was strictly adhered to.

RESULTS AND DISCUSSIONS

Respondents agreed that financial policy implementation is the process of putting policy into action in the implementation of the phase between a decision and the financial operations of the Waterloo Local Council. Over the years, policy makers and officers within the local council were engaged in different program to determine whether the Waterloo Local Council is able to carry out and achieve as stated in its financial management objectives. The opinion of respondents suggests what happens between the establishment of an apparent financial intention on the part of the

Government to do something, or to stop doing something, and the ultimate impact in the Waterloo local government committee in general. Respondents highlighted some of the challenges to financial policy implementation in the Waterloo Local Council. These include;

Leadership and commitment Lack of interest and commitment from those entrusted to implement the policy even within the national government level. A total of 70% of the respondents suggested that leaders do not normally follow the procedures within the financial management framework of the local government system, thereby making the implementation of policy very difficult.

Lack of full knowledge on the importance of the financial policy. As such implementers of the policy find it difficult to implement policies for which they have very little or no knowledge. Respondents believe that a good number staff are unaware of the financial policies within the local government system that should be managed. Eighty percent (80%) are not aware of all the policies within the local councils.

Absence of political and management support. Sixty two percent (62%) of respondents believes political heads of Ministries / Departments and local councils are not supporting most public policy implementation as they were the ones acting contrary to the institutions strategic goals. Political heads or administrators issues instructions which the researcher believe are not in line with the institutions work plans hence putting the performance in an awkward situation. Likewise, management the researcher believes are not providing the appropriate and enabling environment to the officers to carry out their tasks efficiently and effectively.

Monitoring and evaluation: While there are write-down policies as to how implementation of policies are to be monitored, 70% of respondents believes that there has been inadequate monitoring and evaluation of policies to be implemented. There is no consistent system put in place to monitor progress of implementation or performance reports from the institutions.

Inadequate financial resources to assist in carrying out the activities of the local council will obviously affect policy implementation. Financial resources are critical for policies to be implemented successfully.

Discussions indicates that Waterloo Rural District council is a small local council, with human resource problem. The bulk of the staffs are either GCE, O, Levels or WASSCE certificates which represent 37.1% of the survey, 37.1% of the workers are the major implementers of council

financial policies who may not have adequate knowledge about public financial management policy. Being that the 37.1% are the low wage earners in the council the study believe that they tend to be corrupt particularly in revenue collections and implementing bye-laws. 5.7% represent top management which include the Chief Administrator and either the Human Resource Personnel or Accountant, while the other 28.6% have HND/Dip/HTC, represent the Middle Level Manpower. These categories of employees may not be resourceful enough in public policy articulations.

There is a top-down leadership approach which is more hierarchical and as such creates further challenges to public financial policy implementation in local government area. In today's management system the hybrid approach could be more suitable. As long as community citizens contribute to policy making, they may own the process and contribute immensely. According to Barrett (2004), the top-down implementation approach puts the main emphasis on the ability of the decision makers to produce public policy objectives and on controlling the implementation stage. The top-down approach takes a prescriptive format that interprets public policy as an input and public policy implementation as output factors. Therefore, the top-down implementation approach implies that adequate bureaucratic procedures should be established to ensure that public policies are executed as accurately as possible. In such a situation policy intended to be implemented could be hijacked and its purpose becomes irrelevant. This is another obstacle contributing to the challenges of the public financial policy implementation within the local councils. According to Barrett (2004) the hybrid implementation approach seeks to overcome the divide between the other two approaches by incorporating elements of top-down, bottom-up approaches. I believed that transformation of public policy goals in local governments depends upon the interaction of a multitude of actors with separate interests and strategies, thus giving more weight on public policy processes of co-ordination and collaboration. It can be inferred that the hybrid public policy implementation approach embraces both the central steering process, an attribute of a top-down approach, and local autonomy, an attribute of the bottom-up approach. In light of this, a framework for reconciled implementation is created between policymakers usually accustomed to top-down approach) and implementers who are proponents of bottom-up approach Chand (2011).

Obstacles to public policy implementation in Western area district Council is not only generic to Western Area but to the entire local government in Sierra Leone. These obstacles have led to poor developmental strides in the local government. Taken these as a representation it indicates that local councils in Sierra Leone are still in the traditional stage of development.

Resource capacity has been identified as an issue which has not been adequately addressed coupled with the workload far much surpasses the limited human resource capacity within the local councils. Situations in the workplace are hectic, tedious, overwhelming and one of chronic understaffing, which leads to poor communication of financial policies in the council. Government should continue to make human resource development within the local councils a priority.

Financial resource was identified as key: No policy implementation will succeed without adequate financial resources to support the process. The governmental transfer to council and the revenue base of most council apart from those of the urban centers are not adequate enough to fund council operations. Government should ensure that allocations to local councils are done on time to enable their smooth operations and capacity enhancement.

The policy approach used in public policy implementation which is top bottom approach is hierarchical; as such decision making is slow to filter to the community whom the policy affects. By the time the impact and outcome are realize much resources had been wasted to implement the said policy. Most time the policy is either stall or stagnated or not implemented. It is very unlikely that pre-conditions would be present at the same time financial policies changes are being implemented. This is difficult to apply where no single, dominant policy or agency is responsible to address policies across the local government agencies. The Local council's programmes are being financed by government, local and international non-governmental organisations. There is a risk of over estimating the impact of local council actions where decisions are taken only at strategic leadership positions while neglecting the roles of other actors within the lower ranks. This is one main factor why societal acceptance becomes an obstacle where citizens do not participate in the process. A more flexible approach to policy implementation is required to address these obstacles.

The ineffective and corrupt leadership in the local councils has led to poor implementation of financial policies. The ineptitude and corrupt leaders affect the content and quality at formulation stage. For instance, most of the policies in the local councils are more often made for selfish and egoistic of the leaders in the council, and sometimes only to attract public acclaim and attention, with less regard to their appropriateness of addressing given problems or the possibility of their effective practical implementation by the public bureaucracy. A strong anti-corruption system is required to address the structures and institutions within which the local government operates. The local government at national levels should implement through the auditor general a performance audit system which benchmarks output to policies and identify non-performance indicators.

Political interference is another huddle in policy implementation in Western Area District council. This situation is not only akin to Western Area but also the entire local councils in the country. For instance, in 2014 during the Ebola outbreak, the Freetown city council came up with a bye-law for the closure of market stalls and food by 6 pm, but before the end of day, the central government produced a position paper against such by-laws and the policy was dropped. Another factor that has increased political interference is the re-introduction of District Officers who are political appointees who merely serve the interest of the political party in governance.

Apart from the Chairman/Mayor, top management of local councils in Sierra Leone, are appointed by the party in governance, such as the Chief Administrator, Finance officer, Human Resource Manager, Civil Engineer and any other senior administrator. The appointment of these personnel is based mainly on political patronage, which may not have the necessary qualification or they may be a mismatch for the said position. Such personnel often perform poorly on the job because most often they may not be knowledgeable or competent in policy formulation and implementation.

Donor fatigue is also another contributing factor. Donors such as NGOs, or other international agencies do pressure local councils to divert funds they contribute in areas they may feel necessary to fund. Beside the challenge of time the situation is compounded by inadequate human resource, inadequate and late disbursement of funds as well as limitation of support infrastructure in policy implementation.

Inadequate amenities and infrastructure are a major challenge towards overall policy implementation in the local councils. Local councils I believe continue to suffer from chronic shortage of office space as well as other necessary facilities such as furniture, computers, other accessories as well as means of transport to address complains and do monitoring and evaluation.

Lack of clarity of roles for various players and stakeholders in policy implementation also constitute a challenge. The roles of various players and stakeholders overall I believe are not clear and most times are different according to different respondents.

Finally, abrogation of a policy effects their implementation by the public bureaucracy in local councils. It is observable that each new political leadership in the local council is usually and primarily concerned with making its own impression on public programmes and projects. For this, certain policies or programmes which are already being effectively implemented are shelved by the succeeding administration.

Some policies are difficult to be implemented due to cultural perception. Sierra Leone is a multi-cultural, religious and ethnically base society. Some policies to be implemented look into this entire phenomenon. All these create obstacles to policy implementation.

CONCLUSION

The above discussion has been trying to explain why financial policies go wrong at the implementation stage, especially in local governments. While we do not want to leave the impression that policy implementation in developing nations is always a disaster, the discussion has tried to highlight areas that need improvement. In conclusion, it is apparent that policies are rolled out regularly in developing nations but most of the time, without achieving the desired results. For any government to be judged to be administratively competent there must be evidence of bridging the gap between the intention of a policy and the actual achievement of the policy. This is where it becomes necessary for any policy maker, be it government or nongovernmental organization, to take the issue of policy implementation seriously even at the formulation stage..

REFERENCES

- Fox, M. D., Corbetta, M., Snyder, A. Z., & Vincent, J. L. (2006). Spontaneous neuronal activity distinguishes human dorsal and ventral attention systems. *Proceedings of the National Academy of Sciences*, 103(26).
- Robichau, R., & Lynn, Jr, L. E. (2009). The Implementation of Public Policy: Still the Missing Link. *Policy Studies Journal*, 37(1), 21-36.
- Bardach, E. S. (2005). *A Practical Guide for Policy Analysis: The Eightfold Path to More Effective Problem Solving*. Washington, DC: CQ Press.
- Barrett, S. (2004). *IMPLEMENTATION STUDIES: TIME FOR A REVIVAL? PERSONAL REFLECTIONS ON 20 YEARS OF IMPLEMENTATION STUDIES*. 9600 Garsington Road, Oxford OX4 2DQ, UK and 350 Main Street: Blackwell Publishing Ltd.
- Carter, C. R., & Rogers, D. S. (2008). A framework of sustainable supply chain management: moving toward new theory. ", *International Journal of Physical Distribution & Logistics Management*, 38(5), 360-387.
- Chand, B. (2011). Public Policy: Implementation Approaches.
- Cloete, F., Wissink, H., & De Coning, C. (2006). *Improving Public Policy: From Practice to Theory*. Van Schaik Publishers.
- Duramany-Lakkoh, E. K. (2014). Evaluating Accountability and Citizens Participation On the Open Government Plans of Selected Countries. *Global Journal of Politics and Law Research*, 2(5), 58-69.

- Duramany-Lakkoh, E. (2015). Financing Higher Education in Sierra Leone: The Challenges and Implications on the Supply Side. *International Journal of Education, Learning and Development*, 3(2), 61-73.
- Edwards, M. R., & Peccei, R. (2007). Organizational identification: Development and testing of a conceptually grounded measure. *European Journal of Work and Organizational Psychology*, 16(1), 25-57.
- Evans, K. E., & Alderson, A. (2000). Auxetic Materials: Functional Materials and Structures from Lateral Thinking! *12(9)*, 617-628.
- GEO Cities Reports. (2009). *Methodology for the preparation of GEO Cities Reports*. United Nations Environment Programme and Consorcio Parceria 21.
- Kothari, C. R. (2004). *Research Methodology: Methods and Techniques*. New Delhi: New Age International Publishers.
- Kraft, M. E., & Furlong, S. R. (2015). *Public Policy: Politics, Analysis, and Alternatives*. California: C/Q Press/Sage.
- Laski, H. J. (1931). *An Introduction to Politics*.
- Mamburu, D. N. (2004). Evaluation of the Poverty Relief Programme in the Limpopo Province within the context of the Reconstruction and Development Programme: a social work perspective. *University of Pretoria etd -*.
- Marshall, T. E. (1999). *RESTORATIVE JUSTICE: AN OVERVIEW*. London: Research Development and Statistics Directorate.
- Mugenda, O., & Mugenda, A. G. (2003). *Research Methods, Quantitative and Qualitative Approaches*. Nairobi: ACT.
- Pressman, J. L., & Wildavsky, A. (1984). *Implementation: How great expectations in Washington are dashed in Oakland; Or, Why It's Amazing that Federal Programs Work at All, This Being a Saga of the Economic Development Administration as Told by Two Sympathetic Observers Who Seek to Build Morals*. California: University of California Press.
- Rosli, A., & Rossi, F. (2014). Explaining the gap between policy aspirations and implementation: The case of university knowledge transfer policy in the United Kingdom. *CIMR Research Working Paper Series*.
- Shucksmith, M., & Schafft, K. (2012). *Rural Poverty and Social Exclusion in the United States and the United Kingdom*. United Kingdom: Routledge.
- Smith, C. W., & Stulz, R. M. (1985). The Determinants of Firms' Hedging Policies. *Journal of Financial and Quantitative*, 20, 391-405.
- The Local Government Act. (2004). The Local Government Act, 2004 [No. 1 of 2004. Sierra Leone
- Walker, R. M. (2006). Innovation Type and Diffusion: An Empirical Analysis of Local Government. *Public Administration*, 84(2), 311-335.
- Welldon, E. V. (1995). Group Analysis. *The International Journal of Group Analysis*, 28(4), 498-500.