LOCAL PUBLIC SECTOR INSTITUTIONAL COUNTRY PROFILE: GENERAL COUNTRY INFORMATION

C1	Basic Country Information		
C1.1	Country Name:	Sierra Leone	
C1.2	Information/Data for Year:		2011
C1.3	Budget Year (Central Government Budget):	Jan-Dec	
C1.4	Local Government Budget Year same?	Yes	
C1.5	Currency Name:	Leone	
C1.6	Currency Unit (used in budget tables for this survey):	Millions	
C1.7	Exchange Rate (US\$ 1 = X Local Currency)		4260
C1.8	Gross Domestic Product		12577500
C1.9	Total National Population		5868000
C1.10	Population density (people per square kilometers)		82
C1.11	Percent Urban Population		38
C2	Central Public Sector Information		
C2.1	Administrative tradition	British	
C2.2	System of government	Presidential	
C2.3	Competitive elections at national level?	Yes	
C2.4	Parliament structure	Unicameral	
C2.5	Election of parliament (general assembly / lower house)	Mixed System	
C2.6	Election of parliament (upper house), if any		
C3	Framework guiding local public sector and intergovernmental re	elations	
C3.1	Intergovernmental political structure?	Unitary	
C3.2	Is the LPS structure uniform across urban and rural areas?	Yes	
C3.3	Are there (other) asymmetries in the structure of the LPS?	No	
C3.4	Recognition of principles of autonomy and subsidiarity?	No	
C3.5	Clear and consistent assignment of the powers?	No	
C3.6	Formal mechanism for intergovernmental coordination?	Yes	
C3.7	Experience with regular local elections?	Minimal	
C3.8	Timing of central and local elections coincide?	No	
C3.9	Recent or ongoing decentralization reforms?	Yes	
C4	Name/year of the main law(s) guiding structure and finances of	the local public secto	r
C4.1	The Local Government Act, 2004		
C4.2			
C4.3			

LOCAL PUBLIC SECTOR ORGANIZATIONAL / GOVERNANCE PROFILE: ORGANIZATIONAL STRUCTURE OF THE PUBLIC SECTOR

		(a) Main Structure	(b) Alternate Structure
S1	First administrative-territorial level/tier		
S1.1	Name of regional level/tier	Province	
S1.2	Name of regional level/tier (in English)	Province	
S1.3	Number of jurisdictions at this level:	4	
\$1.4	Complete national coverage?	Yes	
S2	Second administrative-territorial level/tier		
S2.1	Name of local level/tier	Local Council	
S2.2	Name of local level/tier (in English)	Local Council	
S2.3	Number of jurisdictions at this level:	19	
S2.4	Complete coverage of higher level?	Yes	
S3	Third administrative-territorial level/tier		
S3.1	Name of local level/tier	Chiefdom	
\$3.2	Name of local level/tier (in English)	Chiefdom	
\$3.3	Number of jurisdictions at this level:	149	
\$3.4	Complete coverage of higher level?	No	
S4	Fourth administrative-territorial level/tier		
S4.1	Name of alternate level/tier		
S4.2	Name of alternate level/tier (in English)		
S4.3	Number of jurisdictions at this level:		
S4.4	Complete coverage of higher level?		
S5	Fifth administrative-territorial level/tier		
S5.1	Name of alternate level/tier		
S5.2	Name of alternate level/tier (in English)		
\$5.3	Number of jurisdictions at this level:		
S5.4	Complete coverage of higher level?		
S6	Sixth administrative-territorial level/tier		
S6.1	Name of alternate level/tier		
S6.2	Name of alternate level/tier (in English)		
\$6.3	Number of jurisdictions at this level:		

LOCAL PUBLIC SECTOR ORGANIZATIONAL / GOVERNANCE PROFILE: GOVERNANCE STRUCTURE OF THE PUBLIC SECTOR

	Sierra Leone 2011	LPS Level/Type 1 Local Council	LPS Level/Type 2 Chiefdom	LPS Level/Type 3 [Name 3]	LPS Level/Type 4 [Name 4]
G1	Main institutional features of local entities		al	fer 03	fa., 43
G1.1	Name of the local entity level/type	Local Council	Chiefdom	[Name 3]	[Name 4]
G1.1a	Are local entities at this level/type institutional units?	Yes	Yes		
G1.2	Are local entities at this level/type (semi-)autonomous corporate bodies?	Yes	No		
G1.3	Do local entities at this level/type engage in governance functions?	Yes	Yes		
G1.4	Do local entities at this level/type have their own political leadership?	Yes	Yes		
G1.5	Do local entities at this level/type prepare/adopt/manage their own budgets?	Yes	No		
G1 .5	Do local citaties at this levely type prepare, adopty manage their own badgets.	163	110		
G1.6	Are local entities entitled to own assets and raise funds in own name?	Yes	Yes		
G1.7	Are local entities able to incur liabilities by borrowing on their own account?	Yes	No		
G1.8	Are local entities able to appoint their own officers?	Mixed/Other	No		
G1.9	Are local entities able to employ, hire/fire/promote their own staff?	Mixed/Other	Mixed/Other		***
G1.10	Are local entities budgetary units or sub-units of the higher-level government?	No	No		
G1.10 G1.11	· ,			•••	
	If (G1.10) yes, are local departments organized sectorally or territorially?	 N	 N -	•••	
G1.12	If (G1.10) no, are local entities non-budgetary sub-units of the higher level?	No	No		
G2	Governance of local entities				
G2.1	If (G1.4) yes, is the local political leadership (at least in part) locally elected?	Yes	No		
G2.2	If (G2.1) yes, have elections been held in the past seven years?	Yes	Yes		
G2.3	Does the local political leadership include elected local councils ?	Yes	Yes		
G2.4	If (G2.3) no, is there a local advisory / supervisory council?				
G2.5	Does the local governance structure include (in)directly elected executive?	··· Yes	Yes		

LOCAL PUBLIC SECTOR INSTITUTIONAL COUNTRY PROFILE: FUNCTIONS & PUBLIC SERVICE DELIVERY RESPONSIBILITIES

	Sierra Leone 2011	Central Government	LPS Level/Type 1 Local Council	LPS Level/Type 2 [Name 2]	LPS Level/Type 3 [Name 3]	LPS Level/Type 4 [Name 4]
F1	Responsibility for performing functions and delivering public services					
	General Public Services (701)					
F1.1	Civil administration*		Main	***		***
	Public Order and Safety (703)					
F1.2	Police Services (7031)	Main	Limited			***
F1.3	Fire protection (7032)	Shared	Shared			
	Economic Affairs (704)					
F1.4	Agricultural extension services*		Main			***
F1.5	Irrigation*		Main			
F1.6	Livestock promotion*	Main				
F1.7	Development and operation of markets *		Main			
F1.8	Roads and infrastructure *	Main	Limited			
F1.9	Traffic and urban transportation *	Main	Limited			***
F1.10	Local economic development *		Main			
	Environmental Protection (705)					***
F1.11	Waste management (7051)		Main			***
F1.12	Waste water management (7052)		Main			
F1.13	Protection of biodiversity and landscape (7054)	Shared	Shared			
11.13	Housing and Community Amenities (706)	Silared	Silared			
F1.14	Housing development (7061)	Main			***	
F1.15	Community development (7062)	···	 Main			
F1.16	Water supply (7063)	 Main	Widili			•••
F1.17	Street lighting (7064)	Main				•
F1.17	Health (707)	IVIAIII				•••
F1.18	Public health and outpatient services (7072,7074)		Main			
F1.18	Hospital services (7073)	 Main	IVIdIII			···
F1.19	Recreation, culture, and religion (708)	IVIdIII				
F1.20	Recreation, culture, and rengion (708) Recreation and sporting services (7081) – includes parks		Main			
		 Main	Main			
F1.21	Cultural, religious and other community services (7082, 7084) Education (709)	Main			•••	
F1.22	Pre-primary Education (70911)		Main			
			Main	•••		
F1.23	Primary Education (70912)	 Ch l				
F1.24	Secondary Education (7092)	Shared	Shared	•••		•••
F1.25	Vocational (postsecondary, nontertiary) Education (7093)	Main	•••	•••		•••
F1.26	Tertiary Education (7094)	Main	•••	•••		
F1 27	Social Protection (710)	Main				
F1.27	Social Protection (710)	Main				
A1	Authority to regulate and plan physical space					
A1.1	Land use planning and zoning		Main			
A1.2	Land assignment, acquisition and transfer		Main			
A1.3	Land conservancy; environmental protection	Shared	Shared			
A1.4	Building and construction regulation; building permits		Main		***	
A1.5	Traffic and parking		Main		***	
A1.6	Local tourism promotion; regulation of hotels and guest houses	Main				
A1.7	Billboards and the display of advertisements in public places					
A1.8	Cemeteries, funeral parlors and crematoria					
A1.9	Regulation of local markets and street vendors		Main			
A1.10	Regulation of local businesses		Main			

LOCAL PUBLIC SECTOR FISCAL PROFILE: PUBLIC SECTOR EXPENDITURES

	Sierra Leone 2011	Central Public Sector	Direct / Delegated Central Expend.	LPS Level/Type 1 Local Council	LPS Level/Type 2 [Name 2]	LPS Level/Type 3 [Name 3]	LPS Level/Type 4 [Name 4]	Total Public Sector
	Total Expenditures (by Functional Classification)							
E701	General public services (701)	425,760.7	11,387.4	41,646.9				478,794.9
E702	Defense (702)	113,661.3						113,661.3
E703	Public order and safety (703)	64,273.7	30,153.6	322.8				94,750.1
E704	Economic affairs (704 excl 7042)	249,501.5	240,457.0	12,223.6				502,182.1
E7042	Agriculture, forestry, fishing & hunting (7042)	48,870.5	99,036.6	12,373.4				160,280.6
E705	Environmental protection (705)	2,319.4	0.0	0.0				2,319.4
E706	Housing and community amenities (706 excl 7063)	7,891.6	0.0	0.0				7,891.6
E7063	Water supply (7063)	337.4	62,485.6	813.2				63,636.2
E707	Health (707)	57,524.1	105,979.2	39,191.5				202,694.8
E708	Recreation, culture, and religion (708)	3,517.9	1,984.9	0.0				5,502.8
E709	Education (709 excl 7091, 7092)	31,461.4	48,413.3	5,183.1				85,057.8
E7092	Pre-primary, primary and secondary education (7091, 7092)	942.6	186,101.3	22,188.9				209,232.8
E710	Social Protection (710)	77,566.0	15,706.0	451.2				93,723.2
	Total	1,083,628.3	801,704.9	134,394.6	0.0	0.0	0.0	2,019,727.7
	Total Expenditures (by Economic Classification)							
E21	Compensation of employees (21)							0.0
E22	Use of goods and services (22)							0.0
E23	Consumption of fixed capital (23)							0.0
E24	Interest (24)							0.0
E25	Subsidies (25)							0.0
E26	Grants (26)							0.0
E263	Grants to other general government units							0.0
E27	Social benefits (27)							0.0
E28	Other expense (28)							0.0
	Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0

LOCAL PUBLIC SECTOR FISCAL PROFILE: PUBLIC SECTOR REVENUES (INCLUDING TRANSFERS AND BORROWING)

	Sierra Leone	Central		LPS Level/Type 1	LPS Level/Type 2	LPS Level/Type 3	LPS Level/Type 4	Total
	2011	Public Sector		Local Council	[Name 2]	[Name 3]	[Name 4]	Public Sector
	Revenues							
R111	Taxes on income (111)							0.0
R112	Taxes on payroll and work force (112)							0.0
R113	Taxes on property (113)							0.0
R114	Taxes on goods and services (114)							0.0
R115	Taxes on international trade and transactions (115)							0.
R116	Other taxes (116)							0.
R12	Social Contributions (12)							0.
R131	Grants from foreign govt and intl org (131, 132)							0.
R133	Grants from other general govt units (133)							0.
R14	Other [non-tax] revenue (14)							0.
	Total Revenues	0.)	0.0	0.0	0.0	0.0	0.
	Intergovernmental Fiscal Transfers General Transfers	0.)	0.0	0.0	0.0	0.0	
R1331A	Intergovernmental Fiscal Transfers	0.	0	0.0	0.0	0.0	0.0	0.
R1331A R1331B	Intergovernmental Fiscal Transfers General Transfers General Purpose Grants (incl General Revenue Sharing)	0.		0.0	0.0	0.0	0.0	0. 0.
	Intergovernmental Fiscal Transfers General Transfers General Purpose Grants (incl General Revenue Sharing) Conditional Recurrent Transfers	0.	0	0.0	0.0	0.0	0.0	0. 0. 0.
R1331B	Intergovernmental Fiscal Transfers General Transfers General Purpose Grants (incl General Revenue Sharing) Conditional Recurrent Transfers Conditional wage grants	0.		0.0	0.0	0.0	0.0	0. 0. 0. 0.
R1331B R1331C	Intergovernmental Fiscal Transfers General Transfers General Purpose Grants (incl General Revenue Sharing) Conditional Recurrent Transfers Conditional wage grants Conditional non-wage recurrent grants	0.		0.0	0.0	0.0	0.0	0.6 0.0 0.0 0.0 0.0 0.0
R1331B R1331C	Intergovernmental Fiscal Transfers General Transfers General Purpose Grants (incl General Revenue Sharing) Conditional Recurrent Transfers Conditional wage grants Conditional non-wage recurrent grants Other conditional recurrent grants	0.		0.0	0.0	0.0	0.0	0. 0. 0. 0.
R1331B R1331C R1331D	Intergovernmental Fiscal Transfers General Transfers General Purpose Grants (incl General Revenue Sharing) Conditional Recurrent Transfers Conditional wage grants Conditional non-wage recurrent grants Other conditional recurrent grants Conditional Capital Transfers	0.		0.0	0.0	0.0	0.0	0. 0. 0. 0. 0.
R1331B R1331C R1331D R1332A	Intergovernmental Fiscal Transfers General Transfers General Purpose Grants (incl General Revenue Sharing) Conditional Recurrent Transfers Conditional wage grants Conditional non-wage recurrent grants Other conditional recurrent grants Conditional Capital Transfers Conditional Capital grants	0.		0.0	0.0	0.0	0.0	0. 0. 0. 0. 0. 0.
R1331B R1331C R1331D R1332A	Intergovernmental Fiscal Transfers General Transfers General Purpose Grants (incl General Revenue Sharing) Conditional Recurrent Transfers Conditional wage grants Conditional non-wage recurrent grants Other conditional recurrent grants Conditional Capital Transfers Conditional capital grants Cross-sectoral capital grants							0. 0. 0. 0. 0.

LOCAL PUBLIC SECTOR INSTITUTIONAL PROFILE: POLITICAL ASPECTS OF THE LOCAL PUBLIC SECTOR

	Sierra Leone 2011	LPS Level/Type 1 Local Council	LPS Level/Type 2 [Name 2]	LPS Level/Type 3 [Name 3]	LPS Level/Type 4 [Name 4]
P1	Local and intergovernmental political power structures				
P1.1	What is the local power structure?	Strong executive			
P1.2	Does the local executive have veto power over council decisions?	No			
P1.3	Can council remove local executive by no-confidence vote?	Yes			
P1.4	Do local decisions require higher-level (central) confirmation?	No			
P1.5	Can higher-level remove local officials without judicial intervention?	No			
P1.6	Can local jurisdictions use legal system against higher-level government?	No			
	, , , , , , , , , , , , , , , , , , , ,				
P2	Structure and quality of local electoral systems				
P2.1	How are local councilors elected?	Direct/FPP (majority)			
P2.2	For what term are local councils elected (years)?	4			
P2.3	What is the level of citizen participation in local elections?	Average (35-60%)			
P2.4	How are local (political) executives elected?	Direct/FPP (majority)			
P2.5	For what term are local (political) executives elected (years)?	4			
P2.6	Are local council elections party-based?	Yes			
P2.7	Are there electoral quotas for women and/or minority candidates?	No			
P2.8	Do recall provisions exist for local elected officials?	Yes			
P2.9	Are there term limits for locally elected officials?	Yes			
P3	Nature of political party systems				
P3.1	Can multiple parties run in elections?	Yes			
P3.2	Can only national parties run in local elections?	Yes, national parties on			
P3.3	How are party candidates for local council elections selected?	Selected by party			•••
P3.4	Are there established rules for local party financing?	Yes			•••
P3.5	Does the ruling national party have a dominant position in local elections?	No			
. 3.3		5			
P4	Local participation and accountability				
P4.1	Are all executive or council meetings (required to be) open to the public?	Partially			
P4.2	Are local records and documents (required to be) available to the public?	Yes			
P4.3	Is the jurisdiction (required to) engage in a participatory planning process?	Yes			
P4.4	Are alternative participatory mechanisms used, such as referendums?	No	***		

LOCAL PUBLIC SECTOR INSTITUTIONAL PROFILE: ADMINISTRATIVE ASPECTS OF THE LOCAL PUBLIC SECTOR

	Sierra Leone	LPS Level/Type 1	LPS Level/Type 2	LPS Level/Type 3	LPS Level/Type 4
	2011	Local Council	[Name 2]	[Name 3]	[Name 4]
A2.1	Local public financial management				
A2.1a	Local entity controls and manages own finances in own bank account(s)	Yes			
A2.1b	Standardized local Chart of Account / local budget format?	Yes			
A2.1c	Computerized financial management systems widely used?	Partial			
A2.1d	Internal auditor / controller approval required for local transactions?	Partial			
A2.1e	External or higher-level approval required for transactions?	No			
A2.1f	Requirement for public budget transparency during execution?	Yes			
A2.1g	Regular oversight over finances by local council (committee)?	Yes			
A2.1h	Regular administrative oversight over financial management by higher level?	No			
A2.1i	Local bodies required to make their budget accounts public?	Yes			
A2.1j	Timely ex-post external audit of final accounts takes place	No			
A2.1k	Audit of local accounts performed by higher-level audit institution?	No			
A2.1l	Accounts reviewed by parliamentary accounts committee?	No			
A2.2	Local procurement				
A2.2a	Authority to procure capital infrastructure / supplies?	Yes			
A2.2b	Authority to engage in lease / concessions / mgmt contracts?	Yes			
A2.2c	Is there a local procurement threshold / ceiling ?	No			
A2.2d	Follows international competitive bidding standards?	Yes			
A2.2e	Legal requirement to make procurement information public?	Yes			
A3	Local human resource administration				
A3.1	Nature of the legal framework for local sector staff	National civil service			
A3.2	CAO, department heads and senior staff are locally appointed	No			
A3.3	Wages paid/disbursed by local officials / from local treasury	Partial			
A3.4	Determine staff numbers/type by department (establishment control)	No			
A3.5	Authority to set wage rates?	No			
A3.6	Authority to set local incentives, bonuses, top-ups?	No			
A3.7	Authority to recruit/hire?	Partial			
A3.8	Higher levels recruit/hire/transfer on jurisdiction behalf?	Yes			
A3.9	Authority to dismiss staff (underperforming / surplus staff)	No			
A4	Local public service delivery				
A4.1	Formal service delivery standards exist to guide local service delivery?	No			
A4.2	Effective vertical coordination on (sectoral) public service delivery?	No			
A4.3	Are there formal mechanisms for horizontal inter-jurisdictional cooperation?	No			
A4.4	Do SDUs have a degree of administrative or managerial discretion?	No			
A4.5	Do SDUs have their own public oversight mechanism?	Partial			

LOCAL PUBLIC SECTOR INSTITUTIONAL PROFILE: FISCAL ASPECTS OF THE LOCAL PUBLIC SECTOR

	Sierra Leone 2011	LPS Level/Type 1 Local Council	LPS Level/Type 2 [Name 2]	LPS Level/Type 3 [Name 3]	LPS Level/Type 4 [Name 4]
		2000 00000	[[[e
F2	Nature of revenue assignment and subnational revenue administration				
F2.1	Local entity collects revenues?	Yes			
F2.2	Local revenues retained in own accounts?	Yes			
F2.3	Revenue assignment is 'closed-list'	Yes			
F2.4	Local authority to establish own tax instruments	No			
F2.5	Local authority to establish own non-tax instruments	Yes			
F2.6	Local control over tax rate				
F2.6a	Taxes on income (111)	No			
F2.6b	Taxes on property (113)	Yes			
F2.6c	Taxes on goods and services (114)	Yes			
F2.6d	Administrative fees (1422)	Yes			
F2.7	Local control over tax base				
		No			
F2.7a F2.7b	Taxes on income (111)	No Yes			***
	Taxes on property (113)				
F2.7c	Taxes on goods and services (114)	Yes			
F2.7d	Administrative fees (1422)	Yes	***		***
F3.1	Intergovernmental fiscal transfers: ruled-based vertical allocation of resources?				
F3.1a	General Purpose Grants or General Revenue Sharing	No			
F3.1b	Conditional wage grants	No			
F3.1c	Conditional non-wage recurrent grants	No			
F3.1d	Other conditional recurrent grants	No			
F3.1e	Conditional capital grants	No			
F3.1f	Cross-sectoral capital grants	No			
F3.2	Intergovernmental fiscal transfers: formula-based horizontal allocation of resources?				
F3.2a	General Purpose Grants or General Revenue Sharing	No			
F3.2b	Conditional wage grants	No			
F3.2c	Conditional non-wage recurrent grants	Yes			
F3.2d	Other conditional recurrent grants				
F3.2e	Conditional capital grants	No			
F3.2f	Cross-sectoral capital grants	Yes			
F3.3	Intergovernmental fiscal transfers: timeliness and completeness				
F3.3a	Transfers are provided in a complete, timely and consistent manner	Partial			
F4	Subnational borrowing and debt				
F4.1	Authority to borrow without higher-level approval?	No			
F4.2	If F4.2 no, authority to borrow with higher-level approval?	No			
F4.2 F4.3	Local borrowing takes place extensively (more than one-third of LGs)?	No			
F4.3	Subnational government bond issuance allowed/practiced?	Allowed, but not pract	···	***	***
F4.4 F4.5	Higher-level constraints on borrowing (limits on size or use of resources)?		LICCI	***	***
		Yes			
F4.6	Specific electoral or local accountability constraints on borrowing?	No			
F4.7	Local borrowing institution exists?	No			
F4.8	Vertical coordination on borrowing / fiscal rules?	No			

LOCAL PUBLIC SECTOR COUNTRY PROFILE: PROFILE COMPLETION INFORMATION

21.1 Name of researcher completing Country Profile 21.2a Name of peer reviewer(s) / country expert(s) 21.2b 21.2c 21.2 Country Profile submitted to LPSI Secretariat for review? 21.3 Country Profile submitted to LPSI Secretariat for review? 21.4 Date Country Profile completed 22.1 Date Country Profile completed 22.1 Date Country Profile of State By Mor (2010, 2011 budget plans) 22.1 Local Councils Equitable Grants Distribution Formulae and Annual Allocations, 2011 (LGFD) 22.1c Payroll data and staffing data obtained from GoSI. Accountant General 22.2 Reference sources used for Institutional Profile: 22.2.a Sierra Leone Sub-National Government PEFA, 2010 (GoSL) 22.2 Reference sources used for Institutional Profile: 22.2 Separal Leone Sub-National Government PEFA, 2010 (GoSL) 22.2 CLGF Profile 22.2 Devolution Update documents provided by Ministry of Local Government 22.2 Devolution Update documents provided by Ministry of Local Government 22.2 Devolution Update documents provided by Ministry personnel from each sector, MoF, MLGRD 23. General Country Information complete? 24. General Country Information complete? 25. Yes 26. Governance Structure complete? 27. Yes 28. Governance Structure complete? 28. Expenditure Profile complete? 29. Expenditure Profile complete? 29. Expenditure Profile complete? 29. Yes 29. Fiscal Profile complete? 20. Political Institutional Profile complete? 20. Political Institutional Profile complete? 20. Fiscal profile covers deconcentrated finances? 20. Fiscal profile covers deconcentrated government? 20. Fiscal profile covers deconcentrated government? 20. Limit GrS data available for central government? 20. Detail of deconcentrated exp (if any) in public budge? 20. Detail of deconcentrated exp (if any) in public budge? 20. Capital expenditures include non-capital development? 20. Limit available for central budget data 20. Detail of decon	Z1	Completion of Country Profile	
21.2b Name of peer reviewer(s) / country expert(s) 21.2c 21.3 Country Profile submitted to LPSI Secretariat for review? 21.4 Date Country Profile complete? 22.1 Data / reference sources used for Fiscal Profile: 22.1a Budget documents published by St. Mof (2010, 2011 budget plans) 22.1b Local Councils Equitable Grants Distribution Formulae and Annual Allocations, 2011 (LGFD) 22.1c Payroll data and staffing data obtained from GoSL Accountant General 22.2 Reference sources used for Institutional Profile: 22.1a Sierra Leone Sub-National Government PEFA, 2010 (GoSL) 22.1b CLGF Profile 22.2c Devolution Update documents provided by Ministry of Local Government 22.2d Extensive in-person interviews of Ministry personnel from each sector, MoF, MLGRD 23 General Country Information complete? 24.1 General Country Information complete? 25.2 Organizational Structure complete? 26.3 Governance Structure complete? 27.4 Functional Profile complete? 28.5 Expenditure Profile complete? 28.6 Revenue Profile complete? 28.7 Political Institutional Profile complete? 29.8 Administrative Institutional Profile complete? 29.9 Fiscal Profile complete? 29.1 Profile Complete? 29.1 Profile Complete? 29.2 Profilical Institutional Profile complete? 29.3 Priscal Institutional Profile complete? 29.4 Coverage of the LPS Fiscal Profile 29.4 Coverage of the LPS Fiscal Profile 29.5 Fiscal profile covers devolved finances? 29.6 Fiscal profile covers devolved finances? 29.7 Priscal Profile Covers devolved finances? 29.8 Fiscal profile covers devolved finances? 29.9 Fiscal profile covers devolved finances? 29.9 Fiscal profile covers devolved finances? 20.1 Mr GrS data available for stee government level? 20.2 Mr GrS data available for central government? 20.3 Mr GrS data available for central government level? 20.4 Detail of devolved exp (if any) in public budget? 20.5 Detail of devolved exp (if any) in public budget? 20.6 Capital expenditures reflect spending or UCC? 20.7 Spending 20.7 Capital expenditures include on-capital development? 20.8 Budget esti		· · · · · · · · · · · · · · · · · · ·	Ren Edwards
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