

ANGOLA: Local Government Discretion and Accountability
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Abstract

Angola has recently embarked on the decentralization process and counts with political will and commitment at the center. Various political decisions have been made to strengthen local administrative and fiscal systems, build human capacity and deepen the role of civil society. These decisions are consistent with the overarching government vision laid out in the medium term government strategy (2009-13) and the Long-Term National Development Strategy, both of which identify decentralization and delivering basic services at the lowest administrative level as priorities. Another important step forward has been the approval of the Local Administration Law – Decree 02/07, which reduces the dependence of the provinces on the central government, foresees a gradual process of administrative de-concentration and transfer of resources to sub-national governments, and acknowledges the value of participation in the development process. We analyze accountability and discretion challenges at the local level by employing a diagnostic framework. The analysis focuses on the differences between the legal policy framework and the *de facto* adherence to its policies, with particular attentiveness to the opportunities and challenges posed by the fast-paced reform environment in the country.

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Local Government Discretion and Accountability in Angola

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ACRONYMS

CACS	<i>Conselhos de Ascultação e Concertação Social</i> /Citizen Councils
CDM	Municipal Development Component
CMACS	<i>Conselhos Municipais de Ascultação e Concertação Social</i> /Municipal Councils
CPACS	<i>Conselhos Provinciais de Ascultação e Concertação</i>
ESW	Economic and Sector Work
FAS	Fundo de Apoio Social
FUGEM	Municipal Management Fund
GoA	Government of Angola
IDPs	Internally displaced people
IFAL	<i>Instituto de Formação na Administração Local</i> /Local Administration Training Institute
MAPESS	Ministry of Public Administration and Social Security
MAT	Ministry of Territorial Affairs
MINFIN	Ministry of Finance
MINPLAN	Ministry of Planning
MPLA	<i>Movimento Popular de Libertação de Angola</i> /Movement of the Liberation of Angola
PIM	<i>Plano de Intervenção Municipal</i> /Municipal Intervention Plan
UNITA	<i>União Nacional para a Independência Total de Angola</i> /Union for the Total Independence of Angola
UTCAH	Technical Coordination Unit of Humanitarian Aid

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LOCAL GOVERNMENT DISCRETION AND ACCOUNTABILITY IN ANGOLA

1. INTRODUCTION

Angola has made important strides towards moving the decentralization agenda forward following the principle of “*gradualismo*” (gradualism). Decentralization efforts have accelerated in the last two years with unprecedented advances in strategy, policy and legal framework through the approval of policies and key legal instruments aimed at supporting strong municipally-focused de-concentration reforms. They aim to build the foundation for creating devolved, elected local governments.¹

Significant and concrete advances towards effective decentralization can be summarized as follows:

- (i) Government of Angola’s (GoA) long-term strategic vision for the country detailed in *Angola 2025: Angola um Pais com Futuro* (Angola: A Country with a Future), which sets the broad strategic framework for transforming Angola into a prosperous and modern country, without poverty, with an efficient administration and strong democratic state;
- (ii) Approval of the Local Administration Law 02/07 in February 2007, stating that the State’s local administration is responsible for representing the Central Government at the local level and for leading and coordinating all the services that comprise the local administration;
- (iii) Institutionalization of civic participation in government policy debate through the creation of provincial and municipal councils;
- (iv) Setting in motion intergovernmental fiscal transfers for municipal investment through the approval of Decree 08/08 in August 2008;
- (v) Providing incentives to civil servants to attract them to peri-urban and remote areas through the Decree 09/08 *Paradigma dos estatutos dos governos provinciais, administrações municipais e comunais* (Statutes Paradigm of Provincial Governments, Municipal Administrations and Communes) approved in September 2008; and

¹ The process is referred to “*autarquização*”.

- (vi) Unprecedented increases in sectoral expenditures for basic public service delivery by government.²

The primary objective of this paper is to document the decentralization context in Angola and to analyze accountability and discretion challenges at the local level by employing a diagnostic framework developed by Yilmaz, Beris and Serrano-Berthet (2008). The analysis will focus on the differences between the legal policy framework and the *de facto* adherence to its policies, with particular attentiveness to the opportunities and challenges posed by the fast-paced reform environment in the country. It will also discuss the contributions of the *Fundo de Apoio Social*³ (FAS), in preparing the terrain for decentralization by strengthening civil society and government stakeholders.

The paper draws from a literature review and qualitative field research involving informant interviews and focus groups in four provinces and eight municipalities.⁴ In section 2 we look at the local governance structures in the country. In sections 3, 4 and 5 we examine the local political, administrative, and fiscal discretion and accountability systems. In section 6 we offer conclusions and recommendations to strengthen the decentralization process in Angola.

2. DECENTRALIZATION IN ANGOLA

In Angola, the most salient historical events supporting de-concentration and decentralization can be briefly summarized into four periods: (i) the colonial period; (ii) independence through 1991; (iii) 1992 through 2006; and (iv) 2007 to the present. The colonial period was characterized by strong centralized governance, both from the Portuguese and from central governance in Luanda. Nonetheless, the Portuguese introduced the concept of locally elected “*autarquias*” (meaning autonomous people’s governance), permitting Provincial governments to establish them when they deemed it appropriate.

In 1975, when Angola became independent, the notion of *autarquias* was referred to in the Constitution as elected local government with administrative and fiscal autonomy. Subsequent legislations however ensured a strong centrist state under a single party

² Although the percentage spent on education is considerably less in Angola than its neighboring countries, education expenditure on a per capita basis increased by more than 100% from 1999 to 2003— from US\$11.8 to US\$32.2 (World Bank 2007).

³ An Angolan Government agency financed by the World Bank and by bilateral agencies, private sector and the Government of Angola dedicated to the reconstruction of social and economic infrastructure in Angola.

⁴ Field research was carried out between February and May 2008. Provinces and municipalities included, Namibe (Tombwa, Virei), Cabinda (Cacongo, Belize), Huambo (Caala, Bailundo), and Bengo (Dande, Ambriz).

government. In fact, the period 1975-1991 was described as one of “democratic centralism” and was further reinforced by the need for political-military control during the years of armed conflict and inaccessibility of remote municipalities.⁵

The 1992 Constitution not only abolished the single party State but also allowed for de-concentration and gradual decentralization through the establishment of elected Provincial Governors.⁶ It was the first to allow *De facto*, a system of “double governance” persisted in which Provincial Governors and their staff were appointed centrally. Sub-national levels comprised of the province, municipality, commune and neighborhood were introduced in the 1992 Constitution.⁷ In September 1992, the first multi-party elections considered to be free and fair by international observers were held in Angola. Soon after, the country returned to armed conflict until 2002 making the next elections, held in September 2008, the first to result in a fully functional elected national assembly.

Since 2007 the Government of Angola adopted a series of strategy, policy and legal frameworks aimed at strengthening local governance systems. In February 2007, the **Local Administration Law 02/07** was passed, the first and most important to support full de-concentration. It is the first to clarify the responsibilities for service delivery at the provincial, municipal and communal levels, allows municipalities to become independent budget units, and to establish a direct connection with the central government through the Ministry of Territorial Affairs (MAT). One of its greatest milestones was to institutionalize civic participation through the creation of the *Conselhos de Auscultação e Concertação Social (CACs)*⁸, councils for civic engagement modeled after a similar structure, forums, introduced by FAS.

In 2008, two pieces of important legislation were passed to complement and support the operationalization of Law 02/07:

- 1) **Decree 08/08** established the Fund for Municipal Management Support (FUGEM) aimed to transfer funds to finance services and investments identified according to local needs and priorities directly to 68 pilot Municipalities, including funding for block transfers of \$5 million USD to each of Angola’s municipalities; and

⁵ The armed conflict caused massive migrations to urban areas and large movement of internally displaced people (IDPs) towards coastal regions which were deemed more secure, making it difficult to consolidate sub-national governance. (Based on *O Ambiente de Funcionamento da Governacao Local em Angola: Reforcar Ligacoes entre Descentralizacao e o Desenvolvimento Direigido pela Comunidade*, January 2006, pg. 7.)

⁶ Source: 1992 Constitution, Article 146.

⁷ Based on *O Ambiente de Funcionamento da Governacao Local em Angola: Reforcar Ligacoes entre Descentralizacao e o Desenvolvimento Direigido pela Comunidade*, January 2006.

⁸ Councils for social consultation.

- 2) **Decree 09/08** *Paradigma dos estatutos dos governos provinciais, administrações municipais e comunais*, spearheaded by the Ministry of Public Administration and Social Security (MAPESS), to provide technical support to municipalities to comply with their new functions by providing incentives to attract more qualified human resources to difficult postings (ie. remote, poorer, post-conflict, etc.).

More importantly, the GoA's vision was laid out in two key documents *Angola 2025: Um País com Futuro* and the five year medium-term Strategic Plan (2009-2013) aimed at operationalizing its longer-term strategy. The strategy, currently under implementation by the Ministry of Planning (MINPLAN), aspires for the consolidation of Government institutions, emphasizes the benefits for administrative de-concentration and decentralization, and provides efforts to increase levels of participation in governance by citizens. The 2009-2013 strategic plan also foresees greater levels of participation from both sector and sub-national levels compared to previous national level plans. Currently, Provincial authorities are developing their own plans with participation from municipalities.

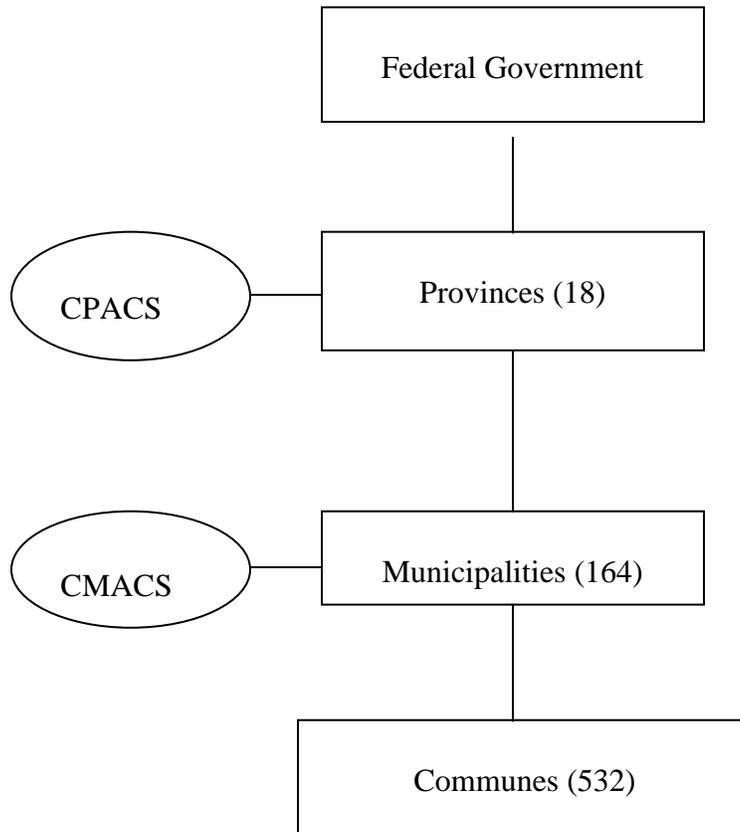
3. LOCAL GOVERNMENT SYSTEM IN ANGOLA

Angola is divided into 18 provinces, 164 municipalities, and 532 communes, which are made up of neighborhoods (*barrios*) and populations (*povoações*) (see Figure 1). The communes represent a sub-division of municipalities consisting of administrative bodies that have been decentralized from the central government in their respective areas. All sub-national governments are appointed by the central government.⁹

The CACs, institutionalized with Law 02/07, are oversight committees at the Provincial and Municipal levels, responsible for supporting the respective government administrations in the decision-making process for economic and social policy in that jurisdiction. The Provincial Council for Social Consultation (*Conselho Provincial de Auscultação e Concertação Social - CPACS*) is composed of: Vice-Governors, Provincial Directors, municipal administrators, and representatives of traditional authorities, representatives of unions, public and private business sector representatives, farmers, churches recognized by law and NGO representatives. It meets every three months and can hold extraordinary sessions as requested by the Provincial Governor. *De jure*, it must be listened to by the Provincial Governors prior to the approval of the provincial development plans.

⁹ Source: Law 02/07.

Figure 1: Angola Governance Structure



The Municipal Administration counts with a Municipal Council for Social Consultation (*Conselho Municipal de Auscultação e Concertação Social - CMACS*), tasked to support the municipal administration in its decision-making processes of political, economic and social nature in the municipality.

The communes represent a sub-division of municipalities consisting of administrative bodies that have been decentralized from the central government in their respective areas. The Communal Administration is responsible for developing a budget proposal and submitting it to the Municipal Administration as well as supervising the collection of financial revenues coming from taxes and other revenues, among other activities. The Communal Administrator is also nominated, (not elected) by the MAT, as per the suggestion by the Provincial Governor.¹⁰

At the local level, Fundo de Apoio Social (FAS) has contributed to strengthening capacity and preparing the groundwork for decentralization. In 2004, the agency implemented a

¹⁰ Law 02/07.

project aimed at strengthening of local governance structures. The Municipal Development Component (CDM) Project provided municipal staff learning-by-doing opportunities in planning and management of funds. It has also created civic “forums” to provide direct channels for citizen participation in public management and facilitated empowerment.¹¹ Municipalities receiving support from FAS are better prepared to discharge their newly assigned roles in planning, budgeting, procurement as well as in monitoring of service provision.¹²

4. LOCAL POLITICAL SETTING AND ACCOUNTABILITY

Although the 1992 Constitution ended the single party state and allowed for de-concentration and gradual decentralization through elections for Provincial Governors, the MPLA still dominates the Parliament, with over 85% of the seats.¹³ There are strong tendencies for state capture at the provincial and municipal levels due to political appointments by the center.

In theory Provincial governments must respond to their constituencies through the provision of basic services, hiring public sector staff, and strategic planning and budgeting of regional priorities, *de jure* they do not have discretion for such decisions. In practice, all sectors with the exception of Justice, Interior and Finance report to the Provincial Governor and the Governor responds to the President, although by law they should respond to the MAT. In 1991 Provincial Assemblies ceased to exist and until 2007, with the approval of Law 02/07, it was optional for the Provincial Governor to invite citizens to participate in the Provincial Consultative Committee.

Between 2005-2007, the use of Councils and Committees for citizen participation has greatly increased and has been supported by both the approval of Law 02/07 and FAS interventions which have institutionalized the use of CACS and *forums* respectively. However, the final decision of any policy in the sphere of the province and municipality is at the discretion of the Provincial Governor. At the municipal level, similar challenges and opportunities to the provincial level exist: citizen participation has increased in the last two years but downward accountability is very limited since the Municipal Administrator is appointed, not elected.

In November 2006, the President requested a feasibility study regarding the establishment of the locally elected *autarquias*. As a result of its positive assessment,

¹¹ FAS III Project Appraisal Document, 2004.

¹² Felicio, Angola Local Governance Assessment Draft (*internal*) (2008).

¹³ Although there are 125 registered political parties and only 11 of them are represented in the National Assembly.

the first *local elections* in Angolan history are planned to take place in 2010, an attempt to make local politics downwardly accountable.¹⁴

Law 02/07 grants oversight powers to local councils through the establishment of the municipal councils (CMACS). However, strong power is still exercised by the President. The law is the first in Angolan history to institutionalize citizen participation and provide a space to voice concerns as they relate to local politics. In part, the experience of CMACS is based on the initial experience through the “*forums*” initiated by FAS. The *forums* created opportunities for dialogue, civic education, practicing democracy, and representation of those who are usually excluded in decision-making processes, and has served as a demonstration effect of how accountability mechanisms work in practice.

The CACS are intended to support the municipal administration in its decision-making processes of political, economic and social nature in the municipality. The CMCS is composed of the joint municipal administrator, communal administrators, and the head of municipal bureau, traditional authorities, and representatives of the public and private business sector, farmer associations, churches recognized by law and NGO representatives. In theory, it meets every three months and in extraordinary occasions as requested by the Municipal Administrator, although in practice the meeting frequency is highly uneven. The municipal administrator is obliged listen to the council prior to the approval of any municipal development plan.

However, the lack of complementary regulations to guide the process combined with a lack of experience and culture of accountability to citizen concerns means that these councils have been used in an uneven manner at municipal level.¹⁵ Moreover, the municipal administrators can override concerns put forth by citizens in the CMACS. This relationship is further weakened by the fact that Provincial Governors are still political appointees hampering downward accountability, aggravated by the apparent subordination of the municipalities and communes to the Province.

4.1 Civil Society Legal Framework

An important impediment for strengthening downward accountability is the weakness of the civil society. As such, citizens lack experience in organizing themselves and are ill-equipped to demand their needs. Although there has been an increase in the number of NGOs in the last decade, their role has been limited given the weak legal framework. The Law of Association (14/91) was the first to establish the basis of non governmental organizations. The 1992 Constitution, (Article 31) guaranteed “freedom of expression, meeting, demonstration, association, and other forms of expression” of citizens. According to the legislation, registration is mandatory for NGOs and CBOs. In practice,

¹⁴ Interview: Mr. Elias Oliveira, Cabinet Vice Minister, Ministry of Territorial Administration, February 8, 2008.

¹⁵ Hansen, Kjetil, Draft Internal Note (2008), World Bank.

most of the NGOs/CBOs that are registered are national or international in nature. The registration process under the Law of Associations is very complex, lengthy, and expensive, making it discouraging for CBOs to register. It entails registration with the Ministry of Justice and publishing their internal statutes in the national newspaper.

At the local level, very few CSOs/CBOs register since they do not have much to gain through registration unless they open a bank account and manage funds. The scope of their activities allowed by law entail humanitarian assistance, promotion and protection of human rights, education, culture, sports, environmental protection, dissemination of public information, psychological assistance and professional training.¹⁶

The 1991 legislation established the parameters for the establishment for NGOs/CBOs, however, the NGO Regulation Law – Decree 84/02 (*Regulamento das Organizacoes Nao Governamentais*) in 2002 was understood to be controlling of NGO activities and was called the “Code of Conduct” in layman’s terms.¹⁷ This was driven by the GoA’s concern that NGOs would lack alignment with government priorities, especially after the period of armed conflict.¹⁸ Under the 2002 Law, NGOs are obliged to present plans, programs and financial reports to the State, seen as controlling of NGO activities. According to the Technical Coordination Unit of Humanitarian Aid (UTCAH), in 2006 there were 329 national NGOs of which 125 were registered. Out of these, only 73 were considered to be implementing projects at the time. However, associations play an important part in civil society in Angola and were not included in this data. Moreover, there are more than 100 international CSOs operating in Angola.¹⁹

The *Lei de Utilidade Publica* (Law of Public Utility) grants associations access to funding and exempts them from taxation, however they must comply with the statutes of the law which state that the organization must work for the public’s interest and cooperate with the State; its members or beneficiaries cannot solely be foreigners; and that associations must act according to the Constitution. In practice, the process is very long and requires approval by the Ministerial Council, reducing the number of organizations that are approved. NGOs that do not operate within this framework cannot access funding legally. As such, many organizations have been discouraged to apply.

The Law of Associations is ambiguous regarding the internal governance of associations. It requires they be simultaneously accountable to various audiences, its members, the GoA, the public, and to donors however it is not specific as to how they should do that. Moreover, the Law of Associations does not provide an enabling environment for fundraising, greatly hampering the scope of their activities and making them vulnerable

¹⁶ Based on *O Ambiente de Funcionamento da Governacao Local em Angola: Reforcar Ligacoes entre Descentralizacao e o Desenvolvimento Direigido pela Comunidade*, January 2006.

¹⁷ Ibid.

¹⁸ Ibid.

¹⁹ Ibid., pg. 44.

to external waves of funding. Additional associational laws specific to some groups such as the Peasants Association, Resident Associations, and the like exist but they have not been well disseminated and the population is less knowledgeable about these.²⁰

Until February 2006, the 1991 *Lei de Imprensa* (Press Law) was the legal statute governing freedom of the press in Angola. The Law was considered to be restrictive as it did not allow criticism to the GoA, particularly to the President. A new Press Law was approved by the National Assembly in February, 2006 with 125 in favor, 25 against, and 10 abstentions. Some of the votes were of the opposition, showing a trend towards greater openness in the country. The new law opposes the President's monopoly over radio, TV, and could signal true progress towards freedom of the press in the future.²¹ Moreover, under the 02/05 Legislation, all parties have equal rights and access to television, radio and state funds. Among other requirements, party statutes must include how women will be promoted within the party and aim of achieving 30% women representation.²²

5. LOCAL ADMINISTRATIVE DISCRETION

In the incipient context of decentralization in Angola, the Local Administration Law 02/07 is a remarkable improvement from previous laws in terms of administrative de-concentration. It is the first to clarify roles amongst service providers between the Provincial and Municipal levels, as there was no clear system for coordination of service delivery at the local level. It lays out what services are to be provided by each level, however, in practice most services continue to be delivered by the Provincial governments (See Annex 1 for Municipal Level Functions by Thematic Area for specific responsibilities). Exceptions include some of the larger provinces, principally Luanda, where the population is very high. However, slow de-concentration has been a result of the slow implementation and adoption of the law due to weak capacity to implement these changes and the lack of familiarity with the new law.

The Local Administration Law 02/07 is the first to grant municipalities complex responsibilities for distribution, management and maintenance of water and electricity services and allows for the establishment of local businesses and for public-private partnerships. However, several central ministries currently deal with local issues, and the distribution of responsibilities among provinces, municipalities, and communes involves risks of concurrent competencies. In this regard, problems arise not so much in allocating responsibilities to more than one level but because they are defined very

²⁰ Ibid.

²¹ Based on *O Ambiente de Funcionamento da Governacao Local em Angola: Reforcar Ligacoes entre Descentralizacao e o Desenvolvimento Direigido pela Comunidade*, January 2006 and de Guide, Marcos, "O Modelo de TV Publica em Angola", 2007.

²² Based on *O Ambiente de Funcionamento da Governacao Local em Angola: Reforcar Ligacoes entre Descentralizacao e o Desenvolvimento Direigido pela Comunidade*, January 2006.

generally, thus a factor for causing confusion within each sector. Some examples include:

- Educational and health services under the social and cultural development area are both functions of the provincial and municipal levels;
- The vice-governor's responsibilities at the provincial level include agriculture and fishing; at the municipal level, there are agricultural and industrial activities linked to agricultural development stations, acquisition and distribution of farming inputs and support to producers, etc.;
- Municipalities and communes share responsibilities with regard to sanitation and rural equipment in the maintenance of markets, management, cleaning and maintenance of beaches and bathing resorts.²³

There is little discretion in terms of procurement and employment policies at the local level. Municipal administrations do not have the authority to procure goods and services. Just as services are regulated at the Provincial level, so is the procurement of goods and services. Although prior consultation with the municipalities was expected, it was at the discretion of the Provincial government to adhere to this practice. As discussed above, Law 02/07 provides the first legal framework for coordination of services at the local level. As such, it is expected that procurement for these services will take place locally however it is too early to assess this process.²⁴ The GoA is introducing more effective controls in procurement and in some areas of financial management but challenges persist regarding capacity at the Provincial and Municipal levels to implement such changes.

Civil service and employment policies are also very centralized. The Provincial government recommends appointments but their administration is executed centrally. All of the rules and regulations pertaining to the local level are provided by MAT and communicated through training activities of the *Instituto de Formação na Administração Local* (IFAL).²⁵ At the municipality, staff is hired centrally by MAPESS. The Municipal level had very little control over staffing in terms of quantity and quality (staff profiles) to be employed. Until recently, the appointments were suggested by the Provinces to MAT however the President had sanction power. Technical positions can be appointed by the Municipal Administrator. However, experience seems to vary by municipality and was evidenced in greater transparency in municipalities in which FAS had an active MDC.

²³ Based on *Angola Public Expenditure Review*, June 2007 (pps 138-9).

²⁴ Hansen, Kjetil, Draft Internal Note (2008), World Bank.

²⁵ IFAL is a critical national-level institution tasked with building capacity of local administrations. Given that capacity constraints are of greater magnitude at the local level, IFAL is at the centerpiece of supporting a successful implementation of de-concentration and decentralization processes in Angola.

IFAL is tasked with building capacity of local administrations yet does not work as a real public sector training agency. Its modus operandi is to focus on senior public officials, principally through activities that communicate changes in laws and regulations. Technical training to lower level staff on financial management, controls, planning and budgeting is limited or inexistent, most of which is provided by donor funding and projects. In order for effective decentralization to take place, IFAL needs to strengthen capacities at the local level through the design and execution of training programs targeted to technical staff, not only political appointees.

Increased powers over civil service and employment policies have not been demanded by the municipalities; instead changes have been driven from the top down. The lack of qualified staff at the lower tiers of government (only 3% of administrators have higher technical qualifications²⁶) poses a challenge to the decentralization process and is of great concern to those at the center. To address this, legislation was recently passed by the MAPESS to attract more qualified public servants to remote locations.

To address this gap, the Decree 9/08, *Paradigma Dos Estatutos Dos Governos Provinciais, Administrações Municipais e Comunais*²⁷, was issued in April 2008 detailing the organic statutes for technical support to implement the new functions outlined in Law 02/07 at the provincial, municipal and communal levels. It creates three municipal categories - A, B and C, indicating which are the required services and structures each municipal category must have. Based on their existing endowments and (i) the degree of socio-economic development, (ii) population density, and (iii) potential in terms of resources MAPESS decides which services and departments the municipality must set in place. The classification is part of a wider human resources reform program of MAPESS intended to attract qualified public sector personnel to more difficult postings, through the provision of salary and benefit top-ups (i.e. relocation expenses, guarantee of spouse employment, schooling and transportation grants for children, etc.) in the order of 50% for type B and 100% for type C municipalities.²⁸ It is yet too soon to determine the effectiveness of the policy and the specifics on how staff will be recruited to their posts is yet undefined.

5.1 Making Local Administrations Downwardly Accountable

There are no public accountability mechanisms to hold local officials accountable however the CMACS must regularly report information regarding decision-making processes of political, economic and social issues every three months. Civil society participation has a limited scope to hold local officials accountable because no local elections have been held yet, providing little incentive for civil society to be more active.

²⁶ Hansen, Kjetil, Draft Internal Note (2008), World Bank.

²⁷ Statutes Paradigm of Provincial Governments, Municipal Administrations and Communes

²⁸ Based on the interview with Mr. Elias Oliveira, Cabinet Vice Minister, Ministry of Territorial Administration, February 8, 2008.

At the present time, most participation occurs within associations (such as fisheries, agrarian, craftsmanship), political parties and churches. This may change however after local elections are held in 2010, as planned by the GoA.

Most information provided to civil society is done through national radio centers, occasional information bulletins and in the framework of the CMACS. Until the institutionalization of the CMACS, there were no formal government sponsored spaces, (except for those related to FAS), that served as a venue for voicing citizen demands or priorities. In part due to the lack of experience in this area, civil society is still disorganized in demanding information.

Finally, in terms of community participation in procurement and budget monitoring of projects, experience has been limited to FAS projects and there have been no opportunities for civil society to participate in municipal-led projects. Projects implemented by FAS has empowered citizens to realize they have a role to play, enhanced their capacity and provided learning by doing opportunities. For example, citizens that participated in the *forum* were able to provide more substantial and strategic suggestions during the discussions with policymakers. Concurrently, according to a FAS strategic planning adviser, the majority of the municipal administrators viewed the forum as a value-added to their administrations, enriching the debates and decisions taken during CMACS.

6. LOCAL FISCAL DISCRETION AND ACCOUNTABILITY

The fast-paced changes towards fiscal decentralization present some obstacles to smooth de-concentration/decentralization of greater fiscal responsibilities. A major issue is the unclear assignment of expenditures and revenues. Expenditure assignments remain unclear since in practice functional assignments overlap and budgets are assigned centrally. Until Law 02/07 Provinces had full discretion to allocate the amount of funds and determine how they would be spent. Although most funds are allocated towards construction and rehabilitation of basic infrastructure, based on preliminary field research most is destined towards the purchase of goods and equipment indicated by Provincial budget.

Law 02/07 provides a detailed list of revenue sources available to local government, including budget transfers from the national level and local taxation. However, it remains unclear what the process for collecting revenues is and at what level of local Government the responsibilities for local taxation will fall. Since 2006, municipalities have the power to determine the base and set the rate. The Law 02/07 specifies the tax sources, applicable to all Provinces and municipalities (see Table 1 for Municipal taxes and revenues). According to the provisions in Article 86 of Law 02/07, the breakdown of budget allocations to the municipal administrations should be 35% towards operations and maintenance of the administration and 60% to cover expenses related to social and

economic infrastructure, and the remaining 5% should be reserved for emergency interventions.

Approximately 85% of the total tax revenues are collected by the central government; the remainder is collected only by provincial governments. Within the framework of Law 02/07, *de jure* municipalities can collect revenues from the various sources mentioned above however; *de facto* municipalities and communes are yet not empowered to collect their own taxes and most of them do not have the capacity to develop budgets.²⁹ In practice, they are budget units under a centrally managed budget. Municipalities are not yet fiscal units thus do not have the legal autonomy to borrow funds, make investments and own property.

Table 1: Types of Municipal Taxes and Revenues

Types of Taxes	Other Revenues
Self-employment	Interests for circulation and financing of traffic
Company-employed	Rent from housing
Industrial Groups B&C	Community services revenues
Capital Applications	An additional 10% to the value of fines
Urban buildings	Inherent interests related to the use of land and services and/or the use of other goods owned by the local government bodies
Inheritance and donations	
Consumer tax	
Stamps	

Source: Law 02/07, Article 84.

In Angola, there is a big vertical imbalance problem due to the center's necessity to collect more to make up for the transfers, so that more resources can be collected from the richer regions and redistributed to others.³⁰ Until early 2008, overall transfers from the center were not made in a predictable manner, making it difficult for provincial and municipal-level planning, budgeting and implementation of projects. In April 2008, Decree 08/08 established the Fund for Municipal Management Support (FUGEM) for transferring funds directly to the municipalities. This is a major step towards implementing Law 02/07 since for the first time municipalities are tasked with managing funds to respond to local priorities. In 2008, FUGEM allocated USD \$5 million to the first 68 municipalities under the pilot program.³¹ In 2009, the Ministry of Finance (MINFIN)

²⁹ Interview: Mr. Elias Oliveira, Cabinet Vice Minister, Ministry of Territorial Administration, February 8, 2008.

³⁰ *Angola Public Expenditure Review*, June 2007, (pp 141).

³¹ See Annex 2 for the list of pilot municipalities participating in the Municipal Capacity Improvement and Management Program.

expanded its reach and allocated approximately USD \$800 million to all municipalities in the country.

The basis for the fund allocation comprises of the preparation of a coordinated Municipal Intervention Plan (*Plano de Intervenção Municipal*) (PIM) and a Disbursement Plan, which must be cleared by MAT and sent on a semi-annual basis to the MINFIN for disbursement. Funds are deposited into a special bank account under the name of the Municipal Administration, which must submit progress reports to the MINFIN on a quarterly basis. Procurement carried out with these funds needs to abide by national legislation.

Transfers under FUGEM are not formula-based and are of the same amount, irrespective of the size, demographics, poverty levels and existing services provided, they pose challenges for a transparent administration and equitable provision of basic services.³² Moreover, there are no mechanisms in place to control the finances nor works at the local level. To date, FUGEM has relied on ministerial visits to provide technical verification on works financed by these funds which, in practice translated into showing high level MAT officials the progress of some public works. During the first roll-out phase, the lack of spot checks and technical verifications meant that there was neither technical support nor control in the disbursement and use of funds.³³

Most recently, the *Tribunal de Contas* (audit body) is now starting to carry out audits on the first round of FUGEM funding. Initial feedback on progress with FUGEM indicates that many Municipalities were not able to comply strictly with the established rules for accessing, managing and reporting on the funds. A lack of technical capacity and guidelines for planning, contract management, oversight and reporting has meant that compliance with the established rules and national legislation has been uneven. A national meeting was organized by MAT in November 2008 to take stock of progress so far. Based on media reports, recommendations include the need to ensure proper community participation in the process (through CACS) and improved oversight or works and contracts by Municipal Administrators, as well as timely and accurate reporting.³⁴

Finally, the FUGEM mechanism gives municipalities a direct connection with the center, through the MINFIN and MAT. This connection is further strengthened as Municipal administrators will now also be nominated by the Ministry of Territorial Affairs, rather than by the Provincial Governor.

³² Based on interviews with Dr. Antonio Gaspar Cosme, Local Authorities Department, Ministry of Finance and Mr. Elias Oliveira, Cabinet Vice Minister, Ministry of Territorial Administration, February 8, 2008.

³³ According to the Ministry of Finance, no staff was assigned specially to oversee the disbursements under the first round of FUGEM. Similarly, MAT did not assign anyone to check the plans, disbursements and reports for that period.

³⁴ Hansen, Internal Draft Note November 2008 and Interview with Ministry of Finance.

6.1 Making Local Finances More Accountable

Municipalities have only recently become budgetary units and, for the first time under the 2009 national budget law, block transfers of US\$ 5 million to each of Angola's 164 municipalities were approved. As discussed in previous sections, municipal administrations have not been responsible for delivering services and have not managed funds. Although this is the first step towards fiscal decentralization, serious challenges in the implementation of this decree are likely due to: (i) weak local capacity resulting from lack of prior experience in planning, budgeting and managing funds; (ii) serious inconsistencies in spending at the local level as there is no established formula for the transfers and (iii) no clear oversight mechanisms in place for allocations and reporting.

Until recently, municipal administrations played no role in planning or budgeting of service delivery as Provincial Governments had full discretion over sectoral allocations and priorities. With the establishment of Law 02/07, municipalities have become independent budget units, reducing their reliance on ad-hoc transfers from the Province and the reliance on the provinces to manage the resources on their behalf. Initial implementation experience suggests that the absence of checks and balances in this process has resulted in a governance fiasco.³⁵ In theory, budget execution, according to Law 02/07 is carried out through the integrated financial management system at the central level.³⁶ The process for approving a plan is bureaucratic and is further hampered by the weak capacity of those managing the process at the local level. Planning the budget is not done locally nor is it the competency of the Fiscal Agency.³⁷ Delays in getting plans and budgets approved within the system and lack of coordination create incongruence between budget planning and execution at the local level. Specifically, serious challenges exist because the finance employees at the Provincial level are still very weak in terms of management skills. The Municipal Administrations have poor technical and professional skills and are constrained in interpreting the law and implementing it.

Angola has extremely weak oversight mechanisms in place when it comes to management of funds. In fact, civil society has no oversight experience with regards to the administration of funds. *De jure*, the fiscal bodies at the municipal administrations must submit reports to the Provincial Financial Delegation on a monthly basis detailing the revenues collected in the previous month. According to Law 02/07, execution and internal and external accounting of the local government budgets should be carried out following the State's financial management system.³⁸ *De facto*, in the majority of the

³⁵ Interview with Ministry of Finance, December 2008.

³⁶ *Angola Public Expenditure Review*, June 2007 (pps 28-32).

³⁷ The Fiscal Agency refers to the central level unit in the Ministry of Finance s responsible for budget transfers from the central to local level.

³⁸ Source: Law 02/07, Articles 87, 88, 89, 90, 91.

municipalities expenditures under the first round of transfers were poorly accounted for or not at all.³⁹

There has been a gradual trend towards greater transparency limited to the publishing of oil data and Chinese credit lines. Regarding the budget, a growing number of civil society organizations have been active in budget monitoring activities discussing and questioning its preparation and execution.

In terms of budget transparency (amounts transferred and allocation criteria), there are weak accountability mechanisms limited to reporting mechanisms from lower government levels upward. There are no systematic mechanisms aimed at communicating with citizens, instead there are tri-monthly or bi-monthly reports that are circulated internally informing other government officials on budget execution and investments. New spaces for civil society to participate in local planning and monitoring have been institutionalized through CMACS, however until now; they have only been implemented in FAS-executed projects.

7. CONCLUSION

The enabling environment for local governance in Angola presents both challenges and opportunities and can be characterized as a country with low discretion and low accountability. In the last few years, Angola's leadership has demonstrated commitment towards the gradual implementation of a decentralization process reflected in its medium and long-term strategic documents. The first steps in deepening the process can be witnessed through measures to build human resources, attract qualified staff to remote areas, strengthen local administrative and fiscal systems, and provide an increased role of civil society in local development. The most important supporting legal instrument has been the approval of the Local Administration Law – Decree 02/07 in February 2007, which initiated the process of administrative de-concentration and transfer of resources to sub-national governments, and acknowledges the value of participation.

There are numerous windows of opportunity for deepening de-concentration and the decentralization process given the unprecedented momentum witnessed between 2007 and 2009. Opportunities for deepening de-concentration are most apparent in the fiscal and administrative areas as well as the enabling environment for civil society. However, there are many risks that accompany the fast-paced changes, particularly linked to capacity issues on the supply-side and demand-side at the sub-national levels and broader coordination issues at the central level and across levels.

³⁹ Based on summary of the *Interview* Ministry of Finance, November 2008.

The assessment of local government discretion and accountability in Angola confirms several arguments laid out in the diagnostic framework *Local Government Discretion and Accountability: A Local Governance Framework*, (2008). First and foremost, it states that granting local governments a meaningful discretionary space is both desirable and necessary for good local governance however, provided with a discretionary space, local governments need to be checked and balanced against abuse of using their new discretions. In comparison to other countries, Angola can be described as one with *low discretion* (despite recent changes in the legal framework) and *low accountability*.

For example, the recently implemented transfer scheme employed through FUGEM has for the first time allowed municipal administrations to directly allocate funds towards local development. However, discretion over funds was not accompanied with checks and balances to account for the use of funds (i.e. reporting mechanisms were lacking and no criteria for fund disbursements were delineated). As such, anecdotal evidence through informant interviews confirmed that there was limited accountability in the use of funds.

The framework also argues that local government autonomy means that it is just an action space, and does not necessarily guarantee the kind of local government behavior that would prioritize accountability towards citizens. In the Angolan experience, CMACS were institutionalized to promote civic participation however they have produced a mix of outcomes during implementation. In some cases, Provincial and Municipal administrators have not genuinely embraced the spirit of the citizen councils and there is a need to further strengthen the CMACS mechanism to ensure they are functioning effectively. Public and social accountability approaches, such as the CMACS can be most effective in contexts where the local government units can be accountable to their constituencies.

From a policy perspective, there are a number of areas that suggested for further analysis and opportunities for strengthening the decentralization process. For example, effective implementation of the existing legislation for de-concentration/decentralization could be supported and further be complemented by supporting bye-laws, procedures and guidelines. In addition, there is a need for identifying appropriate advocacy efforts to support the role of CMACS and ensuring quality participation processes at the municipal and provincial levels, and establishing measures that will enforce a more transparent and effective implementation. Last but not least, strengthening civil society's skills will incrementally increase accountabilities in public expenditure management activities and ensuring proper oversight.

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Annex 1: Municipal Administration Law 02/07, Article 44

Themes	Municipal Level Functions
Planning and Budgeting	<ul style="list-style-type: none"> - Develop a development plan and submit it to the Provincial Government for its approval and integration into a provincial development plan; - Guarantee the execution of the municipal development plan and annual activity plans of the municipal administration; - Develop a budget proposal for the municipal administration following the relevant legislation and submitting it to the Provincial Government for its integration in the General State Budget; - Coordinate the collection of financial resources pertaining to taxes, and other revenues owed to the State; - Administer and conserve the patrimony of the municipal administration; - Promote and support companies and economic activities that encourage socio-economic development.
Urban Development	<ul style="list-style-type: none"> - Develop municipal territorial plans and submit it for approval to Provincial Government; - Organize urban and sub-urban transport systems; - Promote transit signaling and orderly parking in high density areas; - Promote, analyze and decide on uni-singular housing projects and the like; - Attain land licenses; - Authorize the concession of lands up to 1000m² as well as observe and account for the fulfillment of the regulations in the Land Law.
Social and Economic Development	<ul style="list-style-type: none"> - Stimulate increased production and productivity of local companies and service delivery at the local level; - Promote and organize municipal fairs; - Develop community integration programs that fight poverty; - License, regulate and tax street vendors and similar commercial activities; - Ensure social, educational and sanitary assistance to improve people's lives; - Preserve buildings, monuments and other areas considered to be historical patrimony; - Promote the creation of municipal and communal libraries; - Ensure the maintenance, distribution and the management of water and electricity in their jurisdiction to enable the creation of local companies.
Rural and Agricultural Development	<ul style="list-style-type: none"> - Understand the different seasons for agrarian development; - Promote the agricultural and cattle-herding production; - Ensure the purchase and distribution of agricultural inputs and assistance to agricultural farmers and cattle herders; - Promote the licensing of units for the artisan or industrial production of various agro-meat/poultry production.
Public Safety and Police	<ul style="list-style-type: none"> - Ensure the protection of national and foreign citizens as well as public and private property; - Take measures to protect consumers, as well as fight against speculators; - Apply the legal directives regarding administrative transgressions.
Sanitation and Urban/Rural Equipment	<ul style="list-style-type: none"> - Ensure the collection, and proper treatment of waste management; - Ensure management, cleaning and maintenance of beaches and beachfront areas; - Ensure the establishment of management systems to handle rainfall; - Promote the repair and maintenance of markets, fairs and other municipal services; - Promote the creation, conservation, expansion and maintenance of a park culture, gardens, green areas, and defend architectural patrimony.
Institutional Coordination	<ul style="list-style-type: none"> - Ensure the guidance and monitoring of the communal administrations and supervise the public institutes and companies that are located in the municipality; - Ensure coordination between competent bodies regarding electoral registration, and other legal operations related to presidential or legislative elections, and <i>autarquias</i>; - Ensure citizens 18 years of age and residents of the area are in the census; - Ensure those living in the jurisdiction are registered; - Ensure car and transport registration is complied with as per the legislation; - Ensure the civil registry of citizens of the jurisdiction under the supervision of the corresponding offices of the Ministry of Justice when there are no registration stands.

Source: Based on Law 02/07, Article 44 (author's translation)

Annex 2: Selected Municipalities for the Pilot Program “Municipal Capacity Improvement and Management Program”

PROVINCE	
Phase 1	Phase 2
BENGO	
Dande	
Icolo e Bengo	
Ambriz	
BENGUELA	
Benguela	Cubai
Lobito	Ganda
	Baia-Farta
BIE	
Kuito	Kamacupa
Andulo	
CABINDA	
Cabinda	
Cacongo	
Buco-Zau	
Belize	
HUAMBO	
Huambo	Bailundo
Caala	Londuimbali
HUILA	
Lubango	Chibia
Matala	Humpata
KUNENE	
Kuanhama	Namacunde
Ombandja	
K. KUBANGO	

Menongue	
Cuchi	
K. NORTE	
Cazengo	
Kambambe	
Ambaca	
K. SUL	
Sumbe	Amboim
Celas	P. Amboim
	Libolo
LUANDA	
Viana	
Cacuaco	
Cazenga	
Sambizanga	
Rangel	
Ingombota	
Samba	
Kilamaba-Kiaxi	
Mailanga	
LUANDA NORTE	
Lucapa	Cambulo
Kuango	
Chitato	
LUANDA SUL	
Saurimo	Cacolo
Muconda	
MALANJE	

Malanje	Caculama
Kalandula	
Cacuso	
MOXICO	
Moxico	Camanongue
Luau	
NAMIBE	
Namibe	
Tombwa	
UIGE	
Uige	M. do Zombo
Negage	
S. Pombo	
ZAIRE	
Mbanza-Kongo	Nzeto
Soyo	

Source: Internal document, Ministry of Territorial Affairs, Angola.

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