



**United  
Nations**

Department of  
Economic and  
Social Affairs

## **Workshop Report**

# **Localizing the Sustainable Development Goals: Advancing the Principle of Subsidiarity in Practice**

Freetown, Sierra Leone | 9–11 September 2025



## Workshop Report

### Localizing the Sustainable Development Goals: Advancing the Principle of Subsidiarity in Practice

Freetown, Sierra Leone, 9–11 September 2025

#### Executive Summary

A workshop entitled *Localizing the Sustainable Development Goals: Advancing the Principle of Subsidiarity in Practice* was held in Freetown from 9 –11 September 2025, organized by the Division for Public Institutions and Digital Government (DPIDG) together with the Ministry of Planning and Economic Development in Sierra Leone. The workshop was funded by the Government of Italy. The event brought together more than 70 participants, including representatives from Sierra Leone’s 17 district councils, senior government officials at the national level, civil society organizations and academia.

The workshop was guided by the principle of subsidiarity, one of the principles of effective governance for sustainable development. This principle affirms that functions should be exercised at the level of government closest to the people, with higher levels intervening only when functions cannot effectively be managed locally. Subsidiarity enhances inclusivity, and accountability and effectiveness in national and local governance.

The workshop confirmed that localization of the SDGs in Sierra Leone is both achievable and necessary, provided that subsidiarity is systematically applied and councils are supported with resources, authority, partnerships, and sustained capacity development.

#### Key Messages from the Workshop

1. Participants emphasized that subsidiarity not only strengthens inclusivity and accountability but also enhances effectiveness by ensuring that local governments are empowered to respond directly to community needs. This principle was viewed as crucial for accelerating the localization of the SDGs and advancing Agenda 2063.
2. Participants underscored that the localization of the SDGs is both necessary and achievable in Sierra Leone. District and local councils are already at the forefront of service delivery and planning but require greater support to scale up their efforts. By applying subsidiarity systematically and equipping councils with adequate authority, resources, and partnerships, participants agreed that local governments can serve as drivers of sustainable development and innovation.

3. The workshop highlighted the importance of Voluntary Local Reviews (VLRs) as a practical mechanism for promoting local ownership of the SDGs. Early experiences from Kambia, Bonthe and Pujehun demonstrated how VLRs enable councils to take stock of progress, identify persistent gaps, and engage citizens in monitoring commitments. It was agreed that VLRs can strengthen the link between community priorities, district development plans, and national strategies, making them an essential instrument for achieving subsidiarity into practice.
4. Discussions stressed that multi-level governance is indispensable for achieving coherence between local and national action. Effective implementation requires consultation, cooperation, and coordination both vertically, across levels of government, and horizontally, across ministries and sectors. Participants noted that fragmented arrangements often undermine progress and called for stronger institutional mechanisms and regular forums to bring together national, provincial, and district actors.
5. Rapid urbanization emerged as another pressing issue, with participants warning that Africa's cities, including in Sierra Leone, face unprecedented pressure as populations grow. They stressed that urban governance must be strengthened to ensure that cities can deliver essential services in inclusive, efficient, and sustainable ways. Innovative approaches, including digital solutions and the SDG Cities framework, were highlighted. Participants also underscored the persistent gaps in data, capacity, and coherence that hinder urban governance, emphasizing the need for greater investment and coordination to address these challenges.
6. Financing was a central theme throughout the workshop. While intergovernmental transfers remain important for councils, participants noted that they are both insufficient and unpredictable. Delays in disbursement and lack of transparency in allocation formulas were identified as major obstacles to effective planning. Participants argued that reforms are needed to make fiscal transfers more reliable and equitable, ensuring that poorer districts receive adequate resources but maintaining a degree of flexibility. Participants also emphasized that local revenue mobilization must be strengthened, particularly through underutilized mechanisms such as property taxation and user fees.
7. Participants agreed that diversifying revenue sources, improving compliance, and partnering with the private sector can provide councils with the financial autonomy required to implement the SDGs effectively. Fiscal autonomy must be accompanied by strong accountability, with transparent budgeting, participatory planning, and public reporting to ensure that revenues translate into better services.
8. Resilience-building was recognized as a core function of local governance. Participants stressed that councils must integrate risk management, climate adaptation, and early

warning systems into local budgets and plans, particularly given Sierra Leone's vulnerability to external shocks such as health crises and climate disasters. Councils called for more training, better data systems, and stronger coordination with national institutions to strengthen resilience at the local level.

9. Monitoring and evaluation were identified as fundamental to tracking progress and ensuring accountability. Without robust, disaggregated data and clear frameworks for measuring results, councils face serious challenges in evaluating policies and allocating resources effectively. Participants emphasized that M&E systems must be integrated into planning and budgeting cycles, and must be participatory and inclusive.
10. Participants underlined the critical role of community participation in sustaining development gains. A bottom-up approach, where residents are actively engaged in setting priorities, shaping action plans, and holding councils accountable, was seen as vital to ensuring subsidiarity in practice.

## **I. Introduction**

This workshop was held as part of the Italian funded project entitled 'Strengthening Local and National Government Capacities for SDG Localization in Africa'. The objective of the project is to support both national and local governments in selected African countries to accelerate inclusive implementation of the 2030 Agenda by strengthening local and national government capacities for localization of the SDGs. The workshop was organized by UNDESA together with the Ministry of Planning and Economic Development of Sierra Leone to strengthen governance and institutional frameworks in the country. The African Peer Review Mechanism (APRM) – African Union also collaborated in this effort.

Attended by a diverse group of senior officials representing key national ministries and agencies, including the Ministry of Planning and Economic Development, the Ministry of Local Government and Rural Development and the Ministry of Finance. Representatives from 17 district councils as well as members of civil society organisations, academia, and international organisations also attended, highlighting the broad, multi-stakeholder engagement crucial to advancing SDG localization.

Local governments are uniquely positioned to recognize community needs, engage the public in decision-making, and deliver services that can achieve the SDGs. The [principle of subsidiarity](#), endorsed by the [UN Committee of Experts on Public Administration](#) (CEPA), provides a conceptual and practical framework for this process. Subsidiarity promotes responsiveness and inclusiveness by ensuring that governance functions are carried out at the lowest level capable of effectively performing them.

Sierra Leone's experience demonstrates both the opportunities and challenges of localization. District councils are tasked with service delivery and planning for the SDGs but often face capacity and financing constraints. At the same time, communities are increasingly demanding more participatory, transparent, and accountable governance.

For the workshop, UN DESA prepared a *Handbook on Subsidiarity* to serve as a practical tool for local and national governments to advance the localization of the SDGs. The workshop provided an opportunity to pilot the Handbook with participants, test its self-assessment framework, and gather feedback to refine its application in different country contexts.

## **II. Summary of Proceedings**

The workshop began with a formal opening chaired by the Development Secretary of the Ministry of Planning and Economic Development, Mr. Ambrose James, and included remarks delivered on behalf of Ms. Adriana Alberti of UN DESA, and Ms. Seraphine Wakana, the Resident Coordinator of the UN in Sierra Leone. Speeches were delivered by H.E. Ms. Kenyeh Barley, Minister of Planning and Economic Development, and H.E. Mr. Tamba Lamina, Minister of Local Government and Rural Development. The keynote address was delivered by Chief Minister H.E. Dr. David Moinina Sengeh, who underscored the central role of local governance in achieving the SDGs, noting that municipalities, towns, and local councils are not only the front line of service delivery, but also the laboratories of innovation and the true measure of how governments are performing. He emphasized that achieving the SDGs will require strengthening capacities at the district level.

The **first session** of the workshop explored how the principle of subsidiarity can strengthen local governance and accelerate SDG implementation together with Agenda 2063. It emphasized that the principle of subsidiarity is a cross-cutting enabler of inclusive, accountable, and effective governance at the local level. The discussion also examined the role of Voluntary Local Reviews (VLRs) as a tool for stocktaking, promoting local ownership, and aligning local priorities with national and global commitments.

The concept of subsidiarity was introduced in the context of CEPA's 11 principles of effective governance for sustainable development. CEPA outlined five strategies to operationalize subsidiarity: (i) [\*multi-level governance\*](#), a system of decision-making in which authority and responsibilities are shared and coordinated; (ii) [\*fiscal federalism and decentralization\*](#), which requires predictable and transparent intergovernmental transfers from national to local levels; (iii) [\*strengthening urban governance\*](#), which ensures that local governments operate effectively and with autonomy, accountability, and participatory mechanisms; (iv) [\*municipal and local finance\*](#), systems and mechanisms through which local governments mobilize, manage, and

allocate financial resources; and (v) [\*local resilience building\*](#), embedding disaster risk management and resilience planning into local budgets.

District representatives from Kambia and Bonthe presented early lessons from piloting Voluntary Local Reviews (VLRs). They explained how VLRs have provided a platform for councils to take stock of progress, identify gaps, and engage the public in monitoring SDG commitments. Civil society organizations emphasized that localization cannot succeed without inclusion and participation. They argued that transparency, open data, and participatory budgeting should be institutionalized and not treated as ad hoc practices.

Participants acknowledged both the opportunities and the challenges of putting subsidiarity into practice. Many underscored the importance of linking subsidiarity with long-term institutional capacity-building, including on the VLRs, and policy coherence across levels of government.

The **second session** aimed to deepen participants' understanding of how multi-level governance can be effectively used to accelerate the localization of the SDGs and Agenda 2063. Discussions emphasized that effective governance cannot be achieved in silos but requires sustained cooperation, consultation, and coordination across different levels of government, as well as between government institutions and non-state actors. Vertical integration and ensuring that national development strategies are integrated into district and local plans was highlighted as essential for coherence. Participants also underscored that horizontal integration across sectors, ministries, and jurisdictions is equally critical to avoid duplication of efforts and to promote synergies.

The session highlighted examples of how multi-level governance can serve as an accelerator of sustainable development when there are clear institutional arrangements, reliable data flows, and predictable financing. Participants pointed to the risks that arise when coordination mechanisms are fragmented, noting that forums for dialogue between national and local authorities often lack adequate resources, clear mandates, or continuity.

Building on these insights, table discussions made active use of the *Handbook on Subsidiarity*, which provided practical entry points for assessing Sierra Leone's current coordination arrangements. Several participants stressed the importance of embedding multi-level governance principles into existing development planning processes rather than creating parallel structures. They emphasized that the integration of the SDGs and Agenda 2063 into national and local plans must be accompanied by adequate capacity-building, predictable funding, and political commitment at all levels. They also emphasized that strengthening coordination mechanisms remains a critical priority for Sierra Leone's efforts to achieve the SDGs and Agenda 2063.

The **third session** examined how urban planning can be better managed to achieve the SDGs and Agenda 2063. As Africa's urban population is projected to double by 2050, participants recognized that municipalities will be under unprecedented pressure to provide essential services, such as water, sanitation, energy, housing, and mobility, while also ensuring that urban growth is inclusive, resilient, and sustainable. In this session, innovations and digital solutions emerging from African cities were also highlighted.

The session emphasized that strengthening urban governance requires building institutions that can manage complex urban systems while remaining accountable to the public. Speakers underscored that effective service delivery requires ensuring that marginalized and vulnerable groups are not left behind as cities expand. They also noted the importance of urban planning that integrates strategic planning and foresight, principles of sustainability and creates opportunities for digital innovation.

A number of innovative practices from African cities were highlighted, showcasing the role of technology in improving service provision. Such innovations were recognized as important tools for bridging gaps in transparency, accountability, and effectiveness. Speakers emphasized the lack of coherence, data, and implementation as gaps that continue to hinder strong urban governance. UN-Habitat presented its SDG Cities approach, which combines robust data, planning, and investment with voluntary local reviews.

In the discussion session, participants assessed how these gaps manifest in Sierra Leone's urban governance landscape. They noted that municipalities often face challenges in translating national strategies into local action due to limited fiscal space and weak institutional capacity. The absence of reliable data was raised throughout the discussion, with some participants highlighting that this makes urban planning less effective and proactive. The session concluded by underscoring the need for stronger multi-level collaboration, greater investment in local capacity, and enhanced political support to address the coherence, data and implementation gaps. Strengthening urban governance was recognized as central to ensuring that rapidly growing cities can deliver inclusive, efficient, and sustainable services, while also recognising that urban areas as engines of sustainable development.

The **fourth session** examined the structure and functioning of intergovernmental fiscal transfers (IGTs) and underscored the importance of predictability for effective service delivery. District and local councils are increasingly tasked with responsibilities for service delivery and development planning. However, these mandates are often not matched with sufficient fiscal resources or predictable revenue streams. The session explored how well-designed intergovernmental fiscal frameworks can empower local governments to deliver on the SDGs and ensure that resources are allocated in ways that advance sustainable development.

Speakers emphasized that intergovernmental transfers should reduce disparities between wealthier and poorer areas, provide district councils with adequate funding to meet basic needs, and ensure the efficient use of public resources. They also highlighted the importance of balancing conditional and unconditional transfers. Conditional grants can align local spending with national priorities, while unconditional transfers provide flexibility for local councils to address their specific needs and priorities.

Discussions drew attention to several common challenges in the design and implementation of IGT systems. Participants identified unpredictability in transfer flows as a major obstacle, noting that delays and irregular disbursements undermine councils' ability to plan effectively. The lack of transparency in allocation formulas was also raised, as local governments often perceive resource distribution as not being based on objective criteria. Weak local capacity in financial management further reduces the effectiveness of transfers, sometimes leading to underutilization or misallocation of funds.

Roundtable discussions and consultation with the Handbook allowed participants to reflect specifically on the situation in Sierra Leone. They noted that while intergovernmental transfers provide an important lifeline for local councils, the allocation of only 1 percent of the national budget to councils was insufficient to meet growing demands. The irregular release of funds was described as a major impediment to implementing sustainable development strategies at local level in the country. Participants also highlighted the need for greater clarity in transfer formulas, as well as improved communication between national and local authorities to reduce mistrust and better align priorities.

Participants agreed that reliable, transparent, and equitable transfers can give local councils the financial autonomy they need to implement locally driven solutions while contributing to the SDGs. Participants agreed that reforms in this area, coupled with capacity-building in financial management, will be critical to ensuring that local governments are adequately resourced to deliver on the SDGs and Agenda 2063.

The **fifth session** focused on the critical role of municipal and local finance in enabling councils to deliver services effectively, strengthen fiscal autonomy, and advance the implementation of the SDGs and Agenda 2063. Participants examined how local governments can enhance their capacity to mobilize, manage, and account for resources in ways that enhance the SDGs.

Speakers noted that district council's ability is often constrained by weak revenue bases, poor tax compliance, and limited administrative capacity. Participants discussed the need for strengthening local tax systems, with particular attention to property taxation, which remains one of the most underutilized yet potentially sustainable sources of revenue for councils. Several examples were highlighted where digital cadastres and mobile payment platforms have



improved revenue collection while at the same time increasing transparency and convenience for the public. The session also underscored the importance of diversifying local revenue sources. Beyond property taxes, mechanisms such as user fees, business licenses, and charges for local services can provide meaningful contributions if designed to be fair, predictable, and administratively simple.

In Sierra Leone, efforts to reform property taxation in Freetown have demonstrated that even modest adjustments in revenue policy can significantly expand the fiscal space of local governments. Participants highlighted the urgent need for district councils in Sierra Leone to expand their local revenue bases in order to complement transfers from the national budget. They pointed to the potential of property taxes, business registration fees, and partnerships with the private sector. Participants raised concerns about a lack of understanding on the part of the public how revenues would translate into tangible improvements in services. Participants agreed that fiscal autonomy must be combined with stronger accountability mechanisms. Transparent budgeting, participatory financial planning, and regular public reporting on the use of funds were identified as essential for sustainable development.

The **seventh session** focused on how local governments can strengthen their institutional and financial capacity to prevent, adapt to, and mitigate external shocks and risks. With Sierra Leone's vulnerability to climate change, participants underscored that resilience-building is central to achieving the SDGs and Agenda 2063. Local governments, as the level of government closest to the people, often serve as the first responders in times of crisis, yet their ability to act effectively is frequently constrained by limited resources, weak planning systems, and insufficient coordination with national institutions.

Embedding resilience planning into local development strategies and budgets was emphasized as essential. Councils should integrate it into core planning processes, ensuring that service delivery, infrastructure investment, and community programmes are designed with risk management in mind. The importance of early warning mechanisms was discussed, with participants noting the value of data systems, community monitoring, and digital platforms that can provide timely information to anticipate and respond to shocks. The need for responsive systems and safety nets was stressed, including contingency funds and community-based support networks that can protect vulnerable populations when crises occur.

Case studies illustrated how different contexts have tackled these challenges. In Sierra Leone, lessons from the Ebola epidemic and the COVID-19 pandemic demonstrated the importance of community engagement, local leadership, and reliable information channels. Other African experiences, such as localized flood risk mapping in Mozambique and social protection schemes in Rwanda, showed how practical tools and community-driven approaches can significantly reduce vulnerability.

Participants also acknowledged persistent challenges. Many local councils lack the technical expertise to undertake risk assessments or to design resilience strategies. Fiscal constraints limit the creation of contingency funds, and external support often arrives too late or is not sufficiently aligned with local priorities. Furthermore, political and institutional silos between national disaster management agencies and local councils undermine coordination and weaken preparedness.

Roundtable discussions focused on the *Handbook for Subsidiarity* in Sierra Leone's context. Councils expressed the need for capacity-building to conduct vulnerability assessments, improve land-use planning, and integrate disaster risk reduction into everyday governance practices. Participants stressed that greater investment in training, data systems, and partnerships with civil society and the private sector would be needed to strengthen resilience at the local level.

They further emphasized that effective disaster risk reduction requires stronger collaboration between local councils and national agencies. It was noted that although DRR plans are overseen by institutions such as the Office of National Security's Disaster Management Department, the NDMA, the Ministry of Energy and Water, and the Sierra Leone Red Cross, these bodies do not consistently collaborate with local councils to promote coordination and capacity-building for DRR implementation and emergency response at the community level.

The session concluded that resilience-building is not optional but a core function of local governance under the principle of subsidiarity. Local governments must be equipped with tools, resources, and institutional support to anticipate and manage shocks while safeguarding communities.

The **last session** examined how local governments can design and apply effective monitoring and evaluation (M&E) systems to track progress on the SDGs and Agenda 2063. Speakers emphasized that without reliable data and clear frameworks for measuring results, district councils face significant challenges in assessing the impact of policies, allocating resources efficiently, and ensuring accountability to the public.

Speakers outlined the need for robust disaggregated data systems, which will provide the tools to enable evidence-based policymaking and help ensure that no one is left behind. M&E must be integrated into planning and budgeting cycles, so that monitoring is not treated as a separate exercise but as part of the decision-making process. M&E should be participatory, and inclusive to validate findings, increase ownership, and strengthen trust in institutions.

Participants acknowledged persistent challenges in building effective local M&E systems. Many councils in Sierra Leone lack technical expertise, adequate funding, and standardized tools. Data collection is often irregular, fragmented, or reliant on donor-driven projects rather than in

institutionalized systems. Participants noted how weak coordination between national statistical offices and local authorities can result in duplication, data gaps, and missed opportunities for alignment.

In the discussions, the councils expressed stressed that without stronger investment in local statistical capacity and digital tools, they would struggle to produce the kind of evidence required for meaningful monitoring. Civil society representatives added that community involvement in M&E is essential, both to ensure accountability and to generate demand for better services.

### **III. Recommendations and Action Plans**

At the end of the workshop, participants highlighted several priority areas to strengthen the localization of the SDGs and advance the principle of subsidiarity in practice. A key theme was the need to reinforce monitoring, evaluation, and data systems at the council level. Councils requested support from UNDESA and partners to strengthen their monitoring and evaluation capacities, including through the preparation of Voluntary Local Reviews (VLRs). The Kono District, in particular, expressed interest in piloting a VLR as a concrete step toward institutionalizing subsidiarity.

Institutional capacity building was identified as another priority. Councils called for sustained technical assistance to enable them to scale up ongoing initiatives and better align with the SDGs. Training in municipal finance, subsidiarity, and innovative approaches to service delivery were considered necessary to ensure that local authorities can implement their mandates effectively.

Financing challenges were discussed extensively, and calls were made for support in this area. While intergovernmental transfers remain an important source of funding, participants underscored that these are insufficient to meet the demands of localization. Alternative financing mechanisms were therefore considered essential, including public–private partnerships, municipal borrowing instruments, and the use of digital tools such as mobile payment systems. Participants emphasized the need to re-strategize local revenue mobilization efforts to broaden the tax base and enhance efficiency.

Participants also stressed the importance of political support at the national level. Through the participation of the chair of the parliamentary Committee on Local Government and Rural Development, they urged that the outcomes of the workshop be conveyed directly to parliamentarians to ensure that councils receive adequate resources through increased budget allocations. Councils highlighted that without additional fiscal space, their ability to deliver on the SDGs would remain constrained.

Finally, participants emphasized the critical role of community engagement. A bottom-up approach was considered vital for subsidiarity, with residents actively involved in setting priorities, shaping action plans, and holding councils accountable. Strengthening participatory planning and budgeting processes was seen as a way to enhance trust, sustain development gains across generations, and ensure that local initiatives reflect the needs of communities.

Based on these deliberations, participants put forward the following recommendations:

- Strengthen monitoring, evaluation, and data systems at council level, including piloting Voluntary Local Reviews.
- Provide sustained technical assistance and training for councils in subsidiarity, municipal finance, and innovative service delivery.
- Diversify financing mechanisms through public–private partnerships, municipal borrowing, and digital innovations such as mobile payments.
- Advocate for increased fiscal space and greater budget allocations to councils through parliamentary engagement.
- Enhance community participation by institutionalizing bottom-up, participatory planning and budgeting processes.
- Sustain the momentum of the workshop by providing ongoing opportunities for peer exchange and capacity development.