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Dedication

This dissertation is dedicated to my late parents, Mr. and Mrs. Bockarie Conteh; my wonderful wife, Mrs. Andrea Treasure Sam Conteh; and my incredible children, Elohim, Shalom, and Jireh Conteh.

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Abstract

The research explicated the conditions under which the operations of multinational corporations (MNCs) engender natural resource governance (NRG) challenges in Sub-Saharan Africa (SSA), despite the adoption of several global NRG standards in a neoliberal age. Post-war Sierra Leone was utilised as a case study. Since the 1980s, neoliberal free-market policies have accelerated MNCs' acquisition of extraction rights in the Global South. The governments of resource-rich countries have liberalised their mining and petroleum sectors under the aegis of international financial institutions (IFIs). At the end of the Cold War, several global NRG standards were introduced to enhance effective resource governance. However, although resource-rich countries in SSA have introduced governance standards like the UN Global Compact, Kimberly Process Certification Scheme, Extractive Industries Transparency Initiative and the United Nations Guiding Principles on Business and Human Rights, several countries are trapped in what is dubbed as the resource curse. Existing scholarly works have linked the resource curse to host country actors' and institutional patterns and behaviours.

However, a paucity of studies explained the conditions under which MNCs' operations stimulate resource governance challenges. Thus, the research argued that the operations of MNCs engendered corruption and patronage, tax evasion and avoidance, limited contract transparency and accountability, and human rights abuses in SSA. The research further unravelled how the neoliberal market-centred approach precipitated the resource curse. It was revealed that neoliberalism and its drivers (MNCs and IFIs) contribute to the resource curse in limited growth, conflict, and inequality. Within the NRG standards, the EITI is one of the dominant global standards that attracts a wide array of recognition from both the public and private sectors. While the EITI has made more data available at the national level, it was found that the initiative is not viable in promoting revenue transparency and accountability

in Sierra Leone. This is primarily related to the dominant nature of government, the convoluted relations among the multistakeholder groups, its central character, and the elite capture of rents.

The research develops a conceptual framework of the resource politics of dominance. This concept illustrates the complexity and idiosyncrasies of external entities' influence, control, and power, which challenge resource governance. External entities such as MNCs, IFIs, politically affiliated businessmen, and powerful home countries have enormous power in the resource sector's decision chain, particularly in developing countries. The study adopted a triangulation approach, relying heavily on primary qualitative data acquired through semi-structured interviews and focus group discussions. The utilisation of triangulation as a methodological approach and resource politics of dominance as a conceptual approach are essential sources of originality in the study.

The dissertation consists of nine chapters. The first chapter provides background information on the research. The second chapter offers a critical and detailed examination of scholarly arguments on neoliberalism and the resource curse. Chapter three describes the research design and methodology. The research topic was explored utilising triangulation, coding, and thematic analysis. Chapter four looks at the conceptual framework of resource politics of dominance and its implication for extractive governance in SSA. Chapter five investigates the conditions under which the operations of MNCs engender NRG challenges in SSA. Chapter six explores non-state entities and NRG challenges in Sierra Leone. Chapter seven interrogates the global resource governance standards. Chapter eight examines the effectiveness of the EITI on subnational revenue transparency and accountability in Sierra Leone. The final chapter summarises the findings and suggests future research directions in the field of NRG and global resource standards.

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Acronyms and Abbreviations

ACC-Anti Corruption Commission
ADB-African Development Bank
AJME-Association of Journalists on Mining and Extractive
AML-African Minerals Limited
AMV-African Mining Vision
APC-All Peoples Congress
API-American Petroleum Institute
ASJDSL-Advocate for Social Justice and Development Serra Leone
ASSL-Audit Service Sierra Leone
AU-African Union
AYME-African Youth on Mining and the Environment
BAN-Budget Advocacy Network
BRICS-Brazil, Russia, India, China, and South Africa
BSGR-Beny Steinmetz Group Resources
CAR-Central African Republic
CAST-Consolidated African Selection Trust Ltd
CDA-Community Development Agreement
CDAP-Community Development Action Plan
CDC-Community Development Committee
CDF- Community Development Fund
CDHR-Centre for Democracy and Human Rights
CHRB-Corporate Human Rights Benchmarks
CJM-Campaign for Just Mining
CIA-Central Intelligence Agency
CLC-Local Community Liaison Committee
CNOOC-China National Offshore Oil Corporation
CNPC-China National Petroleum Corporation
COP-Communications on Progress
CRF-Consolidate Revenue Fund
CSOs-Civil Society Organizations
CSR-Corporate Social Responsibility
DACDF-Diamond Area Community Development Fund
DELCO-Sierra Leone Development Company
DPO-Development Planning Officer
DSF-Debt Sustainability Framework
The DRC-Democratic Republic of the Congo
EI-Extractive Industries
EIA-Environmental Impact Assessment
EIRA-Extractive Industries Revenues Act
EO-Executive Outcomes
EPA-Environmental Protection Agency
ESG-Environmental Social and Governance
ESHIA-Environmental Social and Health Impact Assessment
ESR-Environmental and Social Regulations
EU-European Union

FDIs-Foreign Direct Investments
FGDs-Focused Group Discussions
GATT-General Agreement on Tariffs and Trade
GDP-Gross Domestic Products
GHEITI-Ghana Extractive Industries Transparency Initiative
GIZ-German International Corporation
GoSL-Government of Sierra Leone
GRA-General Resource Account
HIPC-Heavily Indebted Poor Countries
HRCSL-Human Rights Commission of Sierra Leone
ICIJ-International Consortium of Investigative Journalists
ICODSL-Initiatives for Community Development-Serra Leone
IFC-International Finance Corporation
IFFs-Illicit Financial Flows
IFIs-International financial institutions
IMF-International Monetary Fund
IRS-Internal Revenue Service
ISU-Internal Security Unit
JADA-Jackson and Devon Anderson
KPCS-Kimberly Process Certification Scheme
LMC- London Mining Company
MAPO-Marginalized Affected Property Owners
MCAS-Mining Cadastre and Administrative System
MDAs-Ministries Departments and Agencies
MLAs-Mining Lease Agreements
MMA-Mines and Minerals Act
MMF-Mines Monitoring Fund
MMMR-Ministry of Mines and Mineral Resources
MMOs-Mines Monitoring Officers
MoLGRD-Ministry of Local Government and Rural Development
MoU-Memorandum of Understanding
MSG-Multi-stakeholder Group
MSI-Institute for Multi-Stakeholder Initiative Integrity
NACE-National Advocacy Coalition on Extractives
NDMC-National Diamond Mining Corporation
NEITI-Nigeria Extractive Industries Transparency Initiative
NGOs-Non-Governmental Organizations
NIC-Newly Industrializing Country
NMA-National Minerals Agency
NMC-Neoliberal Market Centred
NMJD-Network Movement for Justice and Development
NPRC-National Revolutionary Ruling Council
NRA-National Revenue Authority
NRG-Natural Resource Governance
NRGI-Natural Resource Governance Institute
NRR-Natural Resource Revenue

OASL-Office of the Administrator of Stool Lands
ODCs-Oil developing countries
OECD-Organisation for Economic Co-operation and Development
OHCHR-Office of the United Nations High Commissioner for Human Rights
ONGC-Oil and Natural Gas Corporation
PAYE-Pay as You Earn
PCs-Paramount Chiefs
PHCs-Primary Host Communities
PNG-Papua New Guinea
PRSP-Poverty Reduction Strategy Paper
PWYP-Publish What You Pay
RDF-Revenue Development Foundation
RPD-Resource Politics of Dominance
RUF-Revolutionary United Front
SAP-Structural Adjustment Programme
SDGs-Sustainable Development Goals
SEC-Securities and Exchange Commission
SFO- Serious Fraud Office
SIEROMCO-Sierra Leone Ore and Metal Company
SISG-Shandong Iron and Steel Group
SLDC-Sierra Leone Diamond Company
SLEITI-Sierra Leone Extractive Industry Transparency Initiative
SLPP-Sierra Leone Peoples Party
SLST- Sierra Leone Selection Trust
SNGs-Subnational Governments
SNR-Subnational Revenue Transfer
SOE-State Owned Enterprise
SRL-Sierra Rutile Limited
SSA-Sub-Saharan Africa
TAIs-Transparency and Accountability Initiatives
TI- Transparency International
TRC-Truth and Reconciliation Commission
UAE-United Arab Emirates
UN-United Nations
UNDP-United Nations Development Programme
UNGC-United Nations Global Compact
UNGPBHR-United Nations Guiding Principles on Business and Human Rights
UNHRC-United Nations Human Rights Council
UNICEF-United Nations Children's Fund
UNSC-United Nations Security Council
USA-United States of America
USAID-United States Agency for International Development
WB- World Bank
WIFEE-Women Initiative Forum for Empowerment in Extractive
WTO-World Trade Organization

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Chapter 1

Introduction

1.1. Introduction to the study

This dissertation explicates the operations of multinational corporations (MNCs) and the extent to which the neoliberal market centred (NMC) approach engenders NRG challenges in Sub-Saharan Africa, using post-war Sierra Leone as a case study. Despite the proliferation of international and regional governance norms, resource-rich countries in Sub-Saharan Africa remain locked in what has been dubbed the resource curse. The resource curse theory is mainly concerned with the inadequacies of host state actors and institutions and their inability to stimulate macroeconomic growth. However, this study seeks to dissect resource governance challenges beyond state-centric debates.

Thus, the study elucidates the intricate web of external and internal actors, institutions, policies, and standards in the domain of NRG through the lens of resource politics of dominance (RPD). The RPD is a conceptual framework for deconstructing the constellations and peculiarities of international, regional, national, and local political and socioeconomic dynamics influencing NRG. This approach sheds insight into the political, social, and economic forces in Sub-Saharan Africa's ongoing resource management challenges.

The study adopts a triangulation approach, relying heavily on primary qualitative data acquired through semi-structured interviews, and focused group discussions. The data were categorised and examined thematically, and secondary quantitative data were used to supplement preliminary data. The quantitative datasets were derived from the NRG Institute index, the Extractive Industries Transparency Initiatives index, the Tax Justice Network Corporate Tax Haven index, and the Extractive Industries Corporate Human Rights Benchmark index. These datasets cover a range of

governance indicators, including transparency and accountability, corruption, revenue management, policies, civic space, and taxation. The study utilised these indicators to understand resource governance challenges better.

The quest for improved NRG has long been a source of interest for scholars and practitioners in the resource domain. Despite decades of several reforms and norms in governance, scholars continue to investigate the fundamental factors affecting the effective management of state resources, particularly in the Global South. On a more practical level, international, regional, and national actors and institutions working in the NRG area have developed an array of resource governance standards, strategies, and policies, emphasising host governments, actors, and institutions. This limited perspective has compounded the problem of developing countries' resource curse.

Multiple research publications have also connected the issue of NRG to weak and corrupt institutions and actors within states. As empirical evidence demonstrated, several resource-rich nations in the SSA face resource governance challenges. It is critical, however, to look beyond internal dynamics and investigate extrinsic factors that contribute to ongoing governance issues. The resource curse, transparency and accountability, tax evasion and avoidance, corruption and patronage all link with state actors and institutions. A limited number of scholarships are available to help us understand the intricate nature of MNCs operations and neoliberalism and the configurations of global, regional, and national economies that make it difficult for resource-rich countries to reform their socioeconomic and political institutions.

Meanwhile, the shift in international conventions and processes after WWII prompted a global perspective on the world's socioeconomic and political concerns. Even though there were significant global dynamics following WWII, it took nearly two decades for many African

countries to achieve independence. The 1960s were a milestone for the continent, with the self-determination of several countries, and was dubbed "The Year of Africa." This instilled a sense of hope in the leaders of the liberation movements and the general populace. While countries acquired political independence, they remained economically dependent on their former colonial rulers. As one of the liberation leaders described it, neo-colonialism's tenet is that the state is ostensibly autonomous and possesses all the outward symbols of international sovereignty. Economic, and political policies are influenced by external factors (Nkrumah, 1965).

Liberal economists view neoliberalism[1] as increasing individual liberty and enhancing capital flight to developing countries. However, the market is dominated by the drivers—IFIs and MNCs—as well as the home state of MNCs—which limits developing-country governments' ability to withstand market forces. The great economic crisis of the 1980s is viewed as a watershed moment in developing countries' political and economic development. Since many developing nations were deeply in debt and could not evade both market pressures and IFI conditions, several states in the SSA adopted harsh macroeconomic policies. The politics of domination originated within the extractive sector in response to intense pressure from industrialised countries to obtain minerals and oil reserves for their industries. Several actors influence investment patterns, social conflict, and institutional learning, suggesting that a political settlement and political coalition's approach to natural resource control cannot be limited to the national level (Khan, 2010; Robinson and Acemoglu, 2012).

[1] Neoliberalism is an economic and political policy approach that seeks to shift control of economic forces from the state to the private sector while emphasising the benefits of a free market economy. It involves integrating privatisation, deregulatory measures, globalisation, and free trade (See Longley, July 2021).

The International Monetary Fund (IMF) and the World Bank (WB) established the Structural Adjustment Programme (SAP)[2] also referred to as the Washington Consensus.[3] States in SSA were indirectly compelled to liberalise markets through many tax exemptions and resource regime modifications. It was conceived as a strong macroeconomic policy framework with the objective of minimising the effects of the economic crisis. Meanwhile, many critics characterised the policy as a short-term solution that failed to consider the existing political and socioeconomic predispositions of the Global South. As a result, several countries have been unable to emerge from their protracted economic crises. On the contrary, the strategy sparked widespread protests and civil unrest.

Meanwhile, the climax of the Cold War ushered in a political and economic restructuring of the global system. The neoliberal market-oriented approach became the primary driver that offered unfettered access to non-state entities (MNCs and IFIs to the natural resources of the Global South. It is difficult to evaluate whether developing countries were prepared institutionally and politically to deal with non-state entities more effectively. A portion of the 1980s reforms was sustained with minor adjustments. MNCs, supported by IFIs, obtained unhindered access to SSA's natural resources. With weak governmental institutions and asymmetric information and power, MNCs utilise their dominant positions to negotiate better agreements and escape taxes. Ultimately, many resource-rich countries yielded to the resource curse.[4]

[2] IMF and WB loans constituted structural adjustment programmes (SAPs) for countries experiencing economic crises. Both Bretton Woods institutions require borrowing countries to execute specific policies to acquire new loans or reduce existing interest rates. These policies generally focus on increasing privatization, opening trade and foreign direct investment, and reducing public debt (see Robert Lensink, 1996, and Walden Bello, 2003).

[3] The "Washington Consensus," initiated by the IMF and WB and popularised by John Williamson, is a broad economic policy prescription aiming to foster macroeconomic stability, trade liberalisation, and investment while leveraging the free market dynamics.

[4] The resource curse, also termed as the paradox of plenty or the poverty paradox, is the phenomena of nations with abundant natural resources (which include fossil fuels and minerals) experiencing worse economic growth, democracy, and development outcomes than those with limited natural resources (see Smith and Waldner, 2021).

Since the neoliberal market-centred mechanism became the global agenda, concerns about resource curse debates have grown. Several scholarly publications have connected the curse to states' lack of political and institutional capability. The narrow view has been framed by a lack of macroeconomic development and growth. The gap is that critical governance factors such as transparency and accountability, corruption and patronage, tax evasion and avoidance, human rights abuses and environmental degradation are not linked to MNCs' activities. Additionally, there needs to be more understanding of current institutional and actor patterns and states' failure to deal with the unprecedented forces of the market-oriented drive led by both powerful states and IFIs. As a result, the resource curse thesis's consensus is limited in its ability to explain recurrent resource governance challenges.

Additionally, the growth of developing economies at the turn of the millennium consolidated the neoliberal market agenda throughout Africa. The emerging economies of Brazil, Russia, India, China, and South Africa (BRICS) have placed Africa on the global stage. As China struggled to secure resources for its industries, Africa became a resource extraction hotspot. China's investment in Africa has doubled in the last four years. Between 2000 and 2006, official trade between Africa and China surged significantly, with exports from Africa to China increasing by more than 40 per cent yearly, from $4.8 billion in 2001 to $28.8 billion in 2006 (Wang, 2007, p. 5).

China maintained more significant ties with several African countries, mainly owing to its long colonial support history. Thus, several resource-rich countries have granted Chinese MNCs unrestricted access to their natural resources. China's dominant position has drawn numerous criticisms for its lack of corporate governance. Its long-standing ideals of non-interference and non-conditionality for democratic governance resonate with the interests of several African leaders. Thus, resource-rich countries in the Global South, notably in SSA, are caught in a complex web

of interactions between a slew of MNCs wielding considerable power and influence from both traditional and emerging economies.

The advent of neoliberalism has also increased governance challenges. There is considerable ambiguity, as the policy was touted as a strategy to promote macroeconomic development and effective governance. Since this global agenda is primarily market-driven and favours the private sector, governments in Africa's resource-rich countries need help navigating market dynamics. As a result, various indirect reforms are being implemented to attract Foreign Direct Investments (FDIs) from an unfavourable standpoint. In many countries, governments only offer an enabling environment and have a minimal role in defining the market dynamics and behaviours of large MNCs, powerful MNCs' home states, and IFIs.

1.2. Sierra Leone context

Sierra Leone, like many other countries, was colonised by the British. The country's natural resources are diamonds, gold, iron ore, bauxite and potential for oil and gas. Colonialists and IFIs exploited the country's resources, resulting in limited growth. The colonial authorities divided the country into a colony and a protectorate as part of their parsimony and expediency governmental structure. This system empowers a few elites, particularly chiefs in protectorates, with tremendous authority to maintain law and order. The divide-and-rule strategy thwarted the liberation movements' efforts to unite against the draconic colonial system. In the 1930s, diamonds became the primary export commodity. At the time, the economic system placed little emphasis on diversification. Despite a severe financial crisis, Sierra Leone did not witness a significant uprising against colonial rule. Rather than that, and considering the changing nature of international norms, Sierra Leone peacefully negotiated its independence from the British. Eventually, on 27 April 1961, the country was accorded independence.

Independence ushered in a period of high optimism amongst political leaders and the populace. However, the incident that precipitated independence was a schism between the Sierra Leone Peoples Party's (SLPP) leaders and Siaka Stevens. There was debate over the necessity of elections before independence. Sir Milton Margai, the SLPP's leader, pursued independence discussions without addressing the opposition's concerns. As a result, the post-independence period saw a rift between the various political leaders. Siaka Stevens founded the All-Congress People's (APC) party with his supporters. Sir Milton Margai's death changed the political landscape. Sir Albert Margai, his half-brother, replaced him afterwards. The latter introduced a pattern comparable to the colonial divide and rule system. Ethnic and regional allegiances became a defining

characteristic of the political system. Siaka Stevens, a Labour Union member, ran on the platform of serving individuals in the northwest who were denied political opportunities.

The Stevens administration was marked by widespread corruption and political intimidation. Contrary to his campaign rhetoric, Stevens became a tyrannical leader who built the groundwork for what would eventually become a failed state. He established a one-party system in 1978 on the ostensible pretence of national unity. Sierra Leone was in political and economic stagnation from 1968 until 1999. The worldwide financial crisis of the 1980s had a profound effect on the country. Stevens established a shadow state, displacing the state's formal institutions. Natural resources were utilised as a weapon to repress ordinary citizens and opposition members. He expanded his patron client's network beyond a few elite politicians and included Lebanese international businesses and MNCs. The country was in a political, economic, and social quagmire throughout his tenure and that of his designated successor, Brigadier Momoh. According to the country's 2004 Truth and Reconciliation Commission (TRC) report, the Stevens and Momoh governance system was one of the major causes of the civil war.

Sierra Leone descended into a senseless civil war in the early 1990s. The war was defined by indiscriminate destruction, killing, and unconventional guerrilla warfare. The war took various forms, ranging from an isolated so-called revolutionary movement led by the Revolutionary United Front (RUF) with external support to a nationwide unconventional war. It lasted over a decade, and the country eventually degenerated into a failed state. On both sides, the government and rebel forces fuelled the war with natural resources, particularly diamonds. As the TRC report noted, diamonds were not the primary cause of the war but were a significant component in its fuelling (TRC Report, 2004). The pursuit of control over diamond-bearing areas resulted in widespread

exploitation. After nearly a decade of fighting and many peace treaties, the war was officially declared over in 2002.

The aftermath of the war precipitated unprecedented levels of democratisation and economic reform. Several democratic institutions and programmes were established during the post-war reconstruction phase. The country received substantial international and regional assistance to reconstruct its political and socioeconomic infrastructure. Foreign investors flooded the country's extractive sector due to relative peace and the UN's massive presence. There were new mining rules and institutions established. Between 2002 and 2018, the country held four consecutive multiparty elections. Despite relatively seamless transitions of political power between parties, Sierra Leone's post-war governance system is marked by patron-client relationships, regional divisions, and widespread corruption. Successive governments have struggled to construct effective governance structures that lay the groundwork for economic development.

Thus, Sierra Leone remained one of the world's poorest countries amidst its mineral wealth and adoption of several extractive governance norms. The nation has been cited as a great exemplar of the paradox of plenty. Despite having many natural resources, including diamonds, rutile, gold, bauxite, iron ore, and titanium, as well as the prospect of oil, the country fails to deliver the basic needs of its population. Notwithstanding ongoing modifications of institutions responsible for resource management and capacity building of actors, Sierra Leone cannot escape the resource curse due to its political policies and current global agenda. Even if SAP reforms were implemented to encourage economic growth in Sierra Leone, dependence patterns are being repeated in the state's internal market, which is consequently under the influence of external economies. At the time these changes were implemented, Sierra Leone relied on external economies, which imposed predatory systems on the local economy, culminating in foreign control

over the state's access to revenue. The issue with developing an ambience for private sector investments and trade liberalisation in the status of the country's current situation is that the government has no choice but to adhere to international demand. In this instance, Sierra Leone had massive foreign debts, an underdeveloped local market, a lack of industry, and a civil war-ravaged populace (Davis, 2015, p. 38).

Since the war ended, several scholarly studies have explained Sierra Leone's resource curse, mainly attributed to "conflict and blood diamonds," environmental destruction, and governmental, and institutional inadequacies. There is no doubt that state institutions and actors contribute to the resource curse problem. It is crucial, however, to unravel external pressures such as the operations of MNCs and the neoliberal market-centred approach, as well as their interactions with host state actors and institutions.

1.3. Background of the study

Africa is often referred to as the world's last frontier, owing to its vast natural riches. The race to access Africa's resources represents an enormous opportunity for the region to produce wealth and develop the necessary investment. However, competition for Africa's resources inevitably results in a race to the bottom, jeopardising the continent's peace and security (IMF, 2005, p. 63). Despite its abundant natural resources, Africa's economy has suffered substantial setbacks at various stages of the global growth cycle. This is primarily due to the historical pattern of market processes, which positioned several resource-rich nations as export-driven economies with little or no room for industrialisation.

The 1980s post-global economic crisis demonstrated the market's inevitable dominance. As a result, the private sector gained unlimited access to the world's natural resources. Given that governments were widely believed to be the primary cause of the global economic crisis, proponents of neoliberal market mechanisms (IFIs and powerful states in the North) pressed for a neoliberal response to the problem. Despite various changes to emerging countries' socio-economic and political systems, the Global South, particularly SSA, has remained entrenched in underdevelopment and lacklustre growth. Recently, however, the critical role of governments in promoting economic growth and poverty reduction has been reviewed. As a result, the 'good governance' initiative became inextricably linked to the worldwide push for socioeconomic and political progress in the 1990s.

With the climax of the Cold War, many governments in developing countries were inadvertently forced to adopt democratic ‘good governance’ principles. The WB and IMF required governments to adopt this strategy to acquire economic assistance. This strategy drew widespread condemnation for its blanket application, which ignored emerging nations' existing political,

economic, and social institutions. While many countries have accepted the norm, important governance indicators such as transparency and accountability, corruption, and patronage, as well as institutional and legal inadequacies, continue to be prominent throughout the Global South. On the other hand, NRG has stimulated an array of academic contributions from the political and social sciences. The resource curse has been the most thoroughly investigated thesis since the 1980s. The primary focus of this thesis is macroeconomic development and growth. Numerous arguments about the resource curse have been advanced by liberal economists, both orthodox and heterodox, with a particular emphasis on host state actors and institutions.

Additionally, the arguments explore conflict, environmental degradation, institutional weakness, elite capture, rent seeking[5], and corruption. Also, major global organisations such as the WB and IMF have concentrated on developing credible data on critical governance indicators on the behaviours and patterns of host state actors. This trend toward state-centric hands and indices has permeated almost every element of global governance, including indicators for NRG. Several examples include the WB's World Governance Indicators, the EITI index, Transparency International's corruption index, and the NRGI index.

Moreover, the existing theoretical and analytical framework in the natural resource sector is intrinsically biased toward the importance of the host state's political and socioeconomic dynamics in resolving governance issues. For instance, elite capture, institutionalisation, and rent-seeking frameworks shed light on the internal dynamics of host state actors and institutions that contribute to the resource curse. This limited view of the resource governance challenges has resulted in a steady stream of policy recommendations focused on changing actors' behaviour. Thus, despite

[5] Krueger (1974) introduced the rent seeking perspective to compare the effects of direct import tariff enforcement and competitive rent seeking to obtain import licenses. Resource rent refers to government revenues derived from the development of natural resources.

several changes to national governments, legislation, and stakeholder behaviour, nations in the Global South, particularly those in SSA, remain locked in the resource curse.

Consequently, this research develops a new conceptual framework of resource politics of dominance.[6] This approach elucidates the intricacies and configurations of MNCs and IFIs, as well as the growing influence, power, and control of MNCs over the extractive and petroleum industries, particularly in the Global South. Within the decision-making chain for NRG, resource-rich developing countries confront continual pressure to grant international firms access to their natural resources. As a result, legislative reforms, the development of standards, and institutional growth are all considered necessary components of effective resource governance. There is a dearth of research on IFIs and MNCs' influence, control, and domination in the Global South, as well as market dynamics and their impact on NRG in various situations.

Existing literature on resource politics from the viewpoint of the resource curse thesis focused only on inadequate macroeconomic management of rent and a lack of robust institutions. This narrow perspective obscures the complexities of IFIs, MNCs, and the home state of MNCs' influence and control across the resource governance decision-making chain (institutional framework, legal framework, contract negotiation, renegotiation, taxes, and information asymmetry). MNCs and IFIs wield enormous power and influence over the fragile political structures of emerging economies. MNCs act as a conduit for state actors' political goals through mineral rents, as elites seek to maintain control over resources and political support. Thus, resource politics of dominance encompasses the convergence of external and internal actors, institutions, and standards in the extractive and petroleum industries.

[6] The resource politics of dominance underscore the configurations and intricacies of MNCs and IFIs, the home states of MNCs,), increasing power, influence, and control over the extractive and petroleum sectors, particularly in the Global South. The non-state entities exert strong influence within the decision chain of the extractive sector.

Since the start of the millennium, the mining, gas, and petroleum industries have accumulated a plethora of governance norms. From the United Nations Global Compact of 2000 to the 2003 Kimberly Process Certification Scheme (KPCS), the 2003 EITI, the 2009 African Mining Vision, and the 2011United Nations Guiding Principles for Business and Human Rights (UNGPBHR). Numerous resource-rich countries in the Global South have been pressured into implementing these standards. While the standards have increased public awareness of the essential nature of transparency and accountability, they do not inevitably result in improved resource governance. Several resource-rich countries are trapped in what is referred to as "the paradox of plenty."

Sierra Leone's second-biggest industry is mining. Large-scale rutile, bauxite, and diamond production, mechanical small-scale gold and diamond production, and artisanal diamond and gold production are the subsectors (Bomah, 2011, p. 5). Offshore gas and oil exploration are underway. To promote transparency and accountability in NRG, the KPCS, Minerals Cadastre Administration System, SLEITI, and Sierra Leone Natural Resource Charter Benchmarking have been introduced. Despite global norms and institutional and policy reforms, successive administrations have failed to improve resource governance transparency and accountability. MNCs and powerful home governments dominated NRG decision-making throughout post-war rebuilding. Driven by the rising iron ore prices and mining FDIs, Sierra Leone had one of the fastest-growing economies in Sub-Saharan Africa in 2012. The collapse in iron ore prices and corruption in the mining sector halted this economic grandeur.

1.3.1. Evolution of natural resource governance challenges in Sub-Saharan Africa

This section explicates the trends of resource governance challenges in Africa, tracing from the period of colonial rule to the current era of contestation for resource exploitation between traditional and emerging markets. Africa is considered a reservoir of abundant renewable and non-renewable resources. Considering its disadvantaged position in the global market primarily linked to historical institutional and political patterns, the continent has endured continued exploitation with limited benefit to the general populace. Since the colonial era, developing countries have functioned as a 'resource hinterland' for the world capitalist system, pushed by the asymmetrical conditions of trade which have catalysed a relocation of value from the developing to developed countries (Hoogvelt, 2001). The demise of colonial administrations left post-independence African economies one-sided, and the absence of integration, strategies, decisions and even sovereignty was hinged on foreign markets, finance and expertise and the influence of MNCs (Ake, 1981).

1.3.2. Colonial era- resource exploitation

Following the advent of colonial rule, Africa's resources, particularly agricultural products, and extractive resources became a primary source of exploitation by colonialists. The political and economic systems were driven by divide and rule, parsimony and expediency, and direct and indirect control. Although some Africans were part of the governance system, particularly in the areas of administration and tax mobilisation, the resource exploitation agenda was designed to feed the raw materials needs of the European industries. Africa became the fertile ground for resource exploitation. As a result, significant institutions and infrastructure were designed to enable resource exploitation from the peripheral to the outside world. The colonial policies dislodge Africa's economic prosperity (Rodney, 1972; Amin, 1972). The pre-colonial institutions of governance were distorted, repositioned, and restructured to be in line with the urgent need of the

colonialists. To create and place their authority over their "Subjects", colonialists altered the power structure by removing traditional rulers, especially chiefs, and subjectively appointing complaint natives inclined to their command (Mamdani, 1996).

The economic infrastructure of African colonies, such as roads and railways, was designed to facilitate oppression and exploitation. The rate at which places were considered open to import-export activities largely depended on geographical distribution. Roads and railways were not developed in areas where exports were not available. The only exception is that certain roads and railways were constructed to facilitate the movement of troops and enable easier conquest and oppression (Rodney, 1972, p. 209). Following the win by the Europeans, colonialists built trains, and roads to export copper or cocoa and import European manufactured products. They regulated the flow of commodities, people, and ideologies to favour linkages to the metropole (Cooper, 2019, p. 18). African governments inherited the restricted, export-oriented infrastructure that development-oriented colonial rule had failed to embody and the constrained markets for raw material producers that the post-war global economic growth had only tentatively improved. Even post-independence, the economy remained externally driven (Cooper, 2019, p. 8).

In settler colonies, the economic transformation entailed a significant transfer of an asset from local people to the new settlers. At the outset, settler colonies did not create a stable property right that fostered a well-organized market to gain significant assets transferred from the local people to more useful users of their assets. Instead, the colonialists introduced draconian ways of addressing property rights issues, and ironically, this enabled them to dramatically change property rights, even at an alarming cost. Colonialists should have utilised effective markets and contracts to gain this change. Instead, they employed draconian and violent measures, ignoring the local populations' rights to achieve speedy transformation in resource distribution towards more useful

utilisation (Khan, 2012, p. 165). Acemoglu et al. et al. (2001) argued that colonialists developed a pattern of institutional arrangements essentially to extract natural resources and export them to Europe in places where the presence of tropical diseases discouraged settlers from staying. In areas where they visited for the long term and in large numbers, they established land and mineral policies like their places of origin.

Colonial officials echoed modern African leaders' concerns that patronage for politically prominent community merchants would jeopardise interim bureaucratic stability based on informal arrangements with local elites. In exchange for promises of social stability, the British occupants of the State House continued to grant African collaborators access to state resources and informal markets (Reno, 1995, p. 29). In the context of Sierra Leone, as early as the 19th century, British colonialists served as part-time collaborators of informal market traders. British rulers secured indigenous elites' loyalty by selective favour. When diamonds were discovered in the 1930s, local authorities and international businesspeople quickly exchanged a selective embrace of elite illegal mining for promises of social stability. After independence, rulers became outright allies of illicit diamond miners. Challenges to state self-rule about parallel markets are strongly induced by colonial rulers' struggle to situate colonial rule with parsimony and the growing legal limitations of decolonisation that weakened that authority. The decline of the state and shadow state formation was firmly embedded in colonial rule (Reno, 1995, pp. 22-24).

Following the end of WWII, the changing nature of the international norms and systems engendered decolonialization. The United Nations Charter and the UN General Assembly Resolution[7] urged for the self-determination of states under colonial rule. Despite the significant

[7] On 14 December 1960, the UN General Assembly approved the Declaration on the Granting of Independence to Colonial Countries and Peoples. The statement affirms that "all peoples have the right to self-determination" and that rule by outside powers violates human rights (See the UN General Assembly Resolution 1514 (XV) of 1960).

global dynamic in the mid-1940s, it took almost two decades for many countries to gain independence in Africa. The 1960s was an important year in the continent as several countries gained independence and were dubbed “The year of Africa.” Although countries gained political independence, they depended on their former colonialists to survive economically. As put forward by one of the liberation leaders that the crux of neo-colonialism is that the state, in theory, is independent and has all the superficial symbols of international sovereignty. In actual terms, its economic and political policies are directed by external forces (Nkrumah, 1965).

1.3.3. Post-independence era- political patronage, nationalisation, and economic crisis

The mass independence that ensued in the 1960s ushered in great optimism and expectations from the people. Many liberation movement leaders became post-independence leaders. With their strong criticisms of colonial rule and a deep sense of nationalism, there was hope for a transformation of the continent. Paradoxically, this optimism was short-lived as many post-independent leaders derailed their promises and replicated similar political and economic patterns inherited from the colonialists. What became apparent was the remodification of the colonial system of governance based on patron-client’s relations and resource exploitation. Increased corruption shows the inclination for an abundance of mineral resource rents to be linked with general maladministration. This trend can be seen worldwide but is most prevalent in Africa. The primary factor is colonial history’s heavy burden, mainly reflected in the artificial borders by which the ethnically plural African populations are limited, and which give rise to greedy elites playing groups off against one another (McFerson, 2009, p. 1545).

In the first decade of post-independence, many developing countries transformed into either one-party states or authoritarian systems of government. According to Ndulu and O'Connell (1999, p. 47), by the mid-1970s, several newly independent African countries had discarded the

underpinnings of democracy in favour of oppressive systems of one type or another. Collier and Gunning (1999, p. 100) argued that Africa declined essentially connected to governments being captured by a few elites that weakened markets and utilised public services to dispense employment patronage. These policies diminish asset returns and heighten the risks private investors encounter.

Postcolonial leaders could dominate the allocation of capital and opportunities in society due to the accumulation of power and wealth. The new leaders distributed resources to those they had authority or control over. They demonstrated ingenuity in defending certain ethnic groups, frequently expanding the legacy of divides. Hence, the authoritarian-trained imperial bureaucracy was coupled with clientelism that compromised the effectiveness and rationality of the same bureaucracy (Reno, 1995, p. 17). Postcolonial governance promoted limited administration of public affairs for ordinary Africans to benefit but primarily focused on upholding unequal relations between post-colonies and the erstwhile colonial metropolises. Those controlling the governance in Africa comprise a "comprador class" that deliberately or inadvertently acts as global capitalist forces' political, economic, and cultural agents (Nasong'o, 2018, p. 41).

The first decade of post-independence witnessed massive nationalisation of the extractive sector. The government became the key player in managing natural resources and several state-owned enterprises with limited transparency and accountability. With the boom in 1960, high rents were secured from minerals and agricultural products. In some cases, governments used the minerals to secure more loans. This resulted in considerable debt accumulation that several governments could not pay during the economic decline of the 1980s.

The 1980s saw a massive economic and political crisis culminating in single-party autocratic regimes based on a patron-client network. Neopatrimonialism became the primary driver of the

African political system (Taylor, 2012, p. 23). The global economic crisis of the 1970s and 1980s had a devastating impact on the economy of countries in SSA. It was linked mainly to the fall in oil prices in the 1970s and the macroeconomic policy of Mexico that left countries in severe economic crisis compared to the 1930 great depression. The decline in export and commodity prices forced African countries to accept the SAP programme initiated by the IMF (Taylor, 2012, pp. 24-25). This prompted a harsh structural reform that primarily focused on economic liberalisation. It was conceived as a critical macroeconomic policy arrangement to curb the impact of the crisis. Meanwhile, many critics considered the policy a short-term mechanism that failed to account for the pre-existing institutions and political patterns of countries in the Global South. As a result, several countries were unable to transform from their deep economic crisis. Instead, the policy resulted in mass protests and civil unrest.

1.3.4. Post-Cold War era- neoliberalism and MNCs' dominance

The demise of the Cold War ushered in an unprecedented change in the international system, politically and economically. Globalisation became the primary driver that gave unhindered access to non-state actors – MNCs to the world's natural resources. It is hard to discern that many developing countries were prepared both in terms of institutional and political capabilities to better engage with non-state actors. Part of the 1980s reforms was further introduced with few modifications. States were indirectly forced to liberalise the markets through massive tax exemptions and reforms of resource regimes. With increased funds and overwhelming support from IFIs, MNCs gained unlimited access to SSA's natural resources. With weak state institutions and asymmetrical information and power, MNCs exert their ability to negotiate better agreements and evade several taxes. In the end, many resources rich countries entered the 'resource curse. There are several scholarly works on MNCs and their role in the natural resource domain in Africa

(Drucker, 1974; Sklar, 1975; Moran, 1978; Leonard, 1980; Alden and Davies, 2006; Wiig and Kolstad, 2010; Ozoigbo and Chukuezi, 2011). MNCs have maintained a long history in Africa largely related to their role in exploiting natural resources in colonial and post-colonial eras. They are prevalent that some scholars dubbed them the “new colonisers” (Dunning, 1993), while others perceive them as the “Janus face” of globalisation (Eden and Lenway, 2001).

MNCs play a dominant role in the global economic system as well as in the political arena. Some governments or the state's central officials were found to connive in corrupt practices with global corporations at the expense of their host communities' well-being. This is particularly true in Africa (Szeftel, 2000) and Asia (Javaid, 2010). The Organization for Economic Co-operation and Development (OECD) Guidelines on MNCs develop a FDI Code of Conduct that is consistent with human rights. However, its relevance is low as it remains subject to voluntary acceptance by companies without effective accountability (Saguier, 2010, p. 85). Although global corporation lobbies and influence exist everywhere, in the home states of international corporations, particularly in developed Western countries, it is harder for them to overpower public will and democratic principles. Many of the home states of global corporations, typically OECD countries at the forefront of voluntarism, have developed strong institutional and legal regulatory structures focused on deliberative democratic participation over time. These serve as significant, although not entirely successful, controls on the power and influence of global corporations over society, especially governance. The lopsided power balance between global corporations and resource-rich developing countries and inadequate institutional capacity show the need for a balancing and accountability system. An obligatory global legal regime is the sine qua non for maintaining a balance of power relations between global corporations and stakeholders and ensuring the accountability of the former (Omoteso and Yusuf, 2017).

MNCs are critical players in global-local interactions that consistently exploit the global financial system and use economic leverage to ensure peripheral countries' adherence (Abouharb and Cingranelli, 2005). Long-term concession contracts protected businesses from immediate risk exposure in Latin America and the Middle East, where most FDIs in raw materials was concentrated. Host countries could either remove or replace them without their economies sustaining enormous costs. As a result, MNCs can typically exercise de facto sovereign power over pricing and production. Domestic factors like host country politics and international factors such as foreign power and intimidation restrict host countries in their efforts to turn potential bargaining power into force which produces favourable results with foreign investors (Tarzi, 1991, pp. 238-239). Unsure about the success of a given foreign investment project, its final costs, and the desire of the host country to attract investment are creating a solid asymmetry of power that favours multinationals (Tarzi, 1991, p. 242).

However, the attitude of most Third World leaders towards foreign investment has changed. Many MNCs do not follow these aggressive intervention strategies because they expose their political actions in host state domestic politics, like the IT and T's involvement in Chilean politics. The degree to which MNCs can influence domestic politics by legal or illegal means, however, may reduce the ability of the host country to alter its corporate behaviour and meet domestic requirements (Tarzi, 1991, p. 245). De Oliver (1995, p. 567) noted that MNCs are "the key component for bringing capital from the centre to the periphery and controlling it in the periphery, just as important." However, the existing MNCs' patriarchal organisational structure around the world is a centralised scheme of institutionalised authority equal to or greater than that of the core government.

1.3.5. The rise of the emerging markets

The first decade of the millennium witnessed a rapid rise in emerging markets in Africa. The BRICs countries, especially China, further placed Africa in the spotlight. As China grappled with finding resources for its industries, Africa became the hub for resource exploitation. Since 2001 China's investment in Africa has quadrupled, and thus official trade between Africa and China started to accelerate markedly around 2000 and between 2001 and 2006, Africa's export to China increased at an annual rate of over 40 per cent*,* from US$4.8 billion in 2001 to US$28.8 billion in 2006 (Wang, 2007, p. 5). China enjoys stronger ties with many African leaders mainly due to its long history of anti-colonial support. Thus, many resource-rich countries have provided unlimited access to their resources to Chinese MNCs. The dominant nature of China has attracted several criticisms for its lack of corporate governance. From its long historical agenda, China's principles of non-interference and non-conditionality of democratic government resonate with the interests of many African leaders. These so-called principles have been strongly questioned. As a result, the traditional financial institutions- IMF and WB now face a critical challenge in promoting 'good governance'[8] conditionalities in many resources rich countries.

The rise of Chinese MNCs is a new chapter in its economic history. China has developed its developmental models and business strategies distinctive from its Western competitors in the international marketplace. MNCs from China heavily rely on the state's political and economic support and are engaged in the mining and energy sectors (Alden and Davies, 2006, pp. 85-86). The role of Chinese MNCs, particularly those in the petroleum and gas sector, as well as and associated infrastructural development, had become a significant characteristic of the African

[8] The WB defined good governance as the ''way power is exercised in the management of a country's economic and social resources for development'' (See World Bank, 1994).

investment and development landscape. China's approach to business seems to be endangering the ‘good governance’ policy that western donors have tried to promote, and that is embedded in African projects such as the New Partnership for African Development and the institutional structures of the African Union (Alden and Davies, 2006).

Chinese FDI is handled by partly or entirely state-owned companies strategically positioned to build long-lasting relationships with the communities and governments with which they collaborate, partially supported by their proximity to very low-cost resources. However, these investments are reportedly related either implicitly or explicitly to strategic goals, mainly to secure mineral reserves for Chinese industries back home (Besada, 2013, p. 92). The critics argued that Chinese development aid is inextricably linked to the expansion of Chinese MNCs across the continent, and the Chinese Export-Importation Bank loans are in danger of reinforcing the vicious debt cycle on the continent over decades (Besada, 2013, p. 98).

The dilemma facing Western MNCs, donors, African governments and civil society actors is how to maintain the economic interests without undermining structures and emerging institutions that, in their opinion, are necessary if a liberal democratic state is to create productive markets. China's aversion to pursuing this policy is an obstacle (Alden and Davies, 2006, p. 95). The past as a nation once oppressed and occupied by European powers has allowed China to promote itself as responsive to African needs without bearing political baggage in terms of compliance with ‘good governance’ and human rights or prudent macroeconomic stabilisation programmes – policies announced in the developing world by the so-called ‘Washington Consensus’ since the end of the Cold War. The critical point is that African leaders and policymakers are responsible for ensuring that Chinese trade and investment foster reciprocal and tangible benefits for the people of Africa, along with economic stability and ‘good governance’ (Besada, 2013, p. 99).

Across Africa, Chinese MNCs have secured significant mineral rights. In Sudan and Chad, the China National Petroleum Corporation (CNPC) has invested in its resources. In Morocco, Nigeria and Gabon, another state-owned firm, the China National Offshore Oil Corporation (CNOOC), has reached power interests. With the leading exporters of Sudan and Angola to the country, China already supplies 28 per cent oil and gas from Africa. Although the Chinese authorities have been severely condemned for having sold arms to the Sudanese government, this is partly a policy of protection for Chinese investment of approximately 20 billion dollars in that country (Carmody, 2009, p. 357). The approach is accumulating capital and controlling the beneficiary markets in the political field. Strategic consequences will be present when the Chinese decide to create a strategic partnership. Diplomacy is a common feature of China's strategy, with frequent visits by high-profile officials and inviting lawmakers and managers in the target country (Alden and Davies, 2006, pp. 87-88). Chinese state-owned companies are increasingly criticised in recipient economies for lacking cooperative business models, capacity-building efforts, and sustainable business practices. In addition, some Chinese companies generate adverse publicity through their working practice and supposed subcontracting. Corporate governance and transparency are both difficult to implement in Chinese companies.

Throughout China, ownership structure governs the norm of corporate governance. Political orders usually affect business strategy rather than competitive imperatives in state-owned and state-invested companies. The lack of corporate governance codes and an integrated commercial law structure in China does not restrict the operation of Chinese State-Owned enterprises (SOE) in the international economy (Alden and Davies, 2006, p. 89). China's apparent willingness to work with any country is based on the Chinese foreign policy precepts of non-interference in

domestic affairs in other countries, regardless of its international standing. China has been able to invest in 'pariah states' in which Western companies are prohibited from doing business.

A prominent feature of the overall bidding process of Chinese MNCs is the lavishing of diplomatic attention, coupled with the Chinese government's support for prestigious projects and development assistance (low interest and direct grants) to potential recipient countries. China's energy presence in Angola and Sudan is powerful, with countries that are not traditionally aligned with Western powers and have been subject to heavy criticism or sanctions for the practices of their governments. For instance, the state-owned Indian oil company, the Oil and Natural Gas Corporation (ONGC) thought it had secured a lease with Shell for Angola's Block 18. However, Sonangol's last-minute decision gave Sinopec the rights. Crucial to the shift was the ability of the Chinese government to provide the Angolan government with a $2 billion loan, freeing it from reliance on funding from the IMF and the corresponding conditions requested by the IFIs (Alden and Davies, 2006, pp. 91-92). In Nigeria, the pledge to spend $7 billion, the reconstruction of two critical power stations and a willingness to sell weapons for use in the troubled Niger Delta was part of the package that eventually sealed the contract for Chinese MNCs (Alden and Davies, 2006).

The involvement of China in Africa gives the incumbent rulers greater autonomy to engage in "balancing" between major powers. The rise of China could also challenge the other foundation of conventional global governance: market rule over individuals and households (Taylor, 2009). The government in Luanda was under intense pressure from the IMF to strengthen its oil revenue accountability and management issues. Angola's poverty-stricken population had seen very little of the windfall of foreign reserves that had followed increased oil-sector FDIs. The IMF formed a structured financial arrangement to provide government access to borrowing facilities, but the negotiations were divided on the revenue transparency issue. The Chinese loan completely

undermined the leverage of the IMF to urge revenue transparency in Angola. In general, lucrative construction projects, financial aid and cement sales to oil-producing countries have enhanced China's performance in securing African mineral rights (Besada, 2013, pp. 86-87). Despite the imposition of sanctions against Robert Mugabe's regime in Zimbabwe, which was accused of oppressing minority populations, crushing political opposition, and causing Western mining companies to exit, China used its diplomatic and economic influence on securing mining rights in that country (Besada, 2013, p. 88).

In Corporate Social Responsibility (CSR), the Chinese MNC's approach to community development is hinged on interaction with political elites. This is primarily linked to its elite-centred governance principle, the ideology of mass participation, and usual risk management orientation. Thus, public participation is seen as "tokenistic participation"[9], which does not acknowledge the public's power to participate in a project's decision-making (Tang-Lee, 2016). Both home and overseas Chinese investments are carried out with a state-centric and top-down approach, whereby dealings are done amongst government officials and business elites, evading local accountability measures (Alden and Hughes, 2009; Tan-Mullins et al., 2010; Mohan, 2015). Tang-Lee (2016, pp. 35-36) argued that Chinese MNCs display a high level of top-down decision-making, favouring elites and carrying out propaganda techniques in gaining support without consideration for mass public participation.

In summary, the above analysis of the trends of resource governance challenges demonstrated how both exogenous and endogenous factors trigger the exploitation of resources in SSA. In the colonial period, policies and institutions were designed to promote widespread exploitation from

[9] According to (Arnstein, 1969, p. 217), tokenistic participation enables the public to be aware of a project and may even have a say. However, they do not have the influence to make sure that their views are taken into consideration by those with power.

the periphery to the outside world. Post-independence took a patron-client network in the management of natural resources. Few elites and their supporters exploited the rents and initiated uncontrolled spending on ‘white elephant projects.’ There was a wide range of authoritarian patterns in revenue mobilisation and resource allocation. In several places, state actors nationalised mining industries and established an informal network that weakened the state institutions. The post-Cold War era ushered in extraordinary ‘good governance’ reforms that offered MNCs unhindered access to natural resources with limited transparency and accountability. At the onset of the millennium, China established a strong influence in resource-rich countries in the Global South. China’s political and economic policies of ‘non-interference’ in domestic affairs and ‘mutual benefits’, which embolden state actors in developing countries to ignore Western IFIs and donors' strict governance aid conditionalities, have further deepened the governance challenges in SSA.

1.4. Aim and objectives of the study

The study examined the conditions under which the operations of MNCs contributes to resource governance challenges in SSA, using Sierra Leone as a case study. Despite enacting several global governance standards, resource-rich countries in the Global South are mired in widespread corruption, lack of transparency and accountability, tax evasion and avoidance, and human rights abuses. The study seeks to accomplish three primary objectives:

First, the study explicates the conditions under which MNCs' operations engender resource governance challenges in SSA and post-war Sierra Leone. MNCs have continued to impact Sierra Leone's extractive sector within the natural resource decision-making chain.

Second, it examines the relationship between neoliberalism's market-based strategy and the resource curse. Market dynamics have spawned a slew of governance issues in resource-rich countries, including tax fraud and avoidance, illicit financial flows (IFFs), corruption, and human rights abuses.

Third, it assesses the effectiveness of the global resource governance standards in promoting transparency and accountability in the extractive industries. Due to the abundance of standards, the research focuses on four key initiatives: the United Nations Global Compact (UNGC), the KPCS, the EITI, and the United Nations Guiding Principles on Business and Human Rights (UNGPBHR).[10]

[10] The EITI is primarily concerned with revenue transparency. The KPCS is a global certification system for rough diamonds that regulates the industry. The KPCS attempts to limit the flow of conflict diamonds while promoting the legal rough diamond trade's protection. The UNGC focuses on four critical areas concerning human rights, labour, the environment, and anti-corruption. The UNGPBHR focuses on three crucial areas: protecting, promoting, and redressing human rights issues from governments and transnational corporations.

1.5. Problem statement

The proportion of the world's poor is expected to decline dramatically if resource-rich countries manage their wealth more effectively. For a long time, the emphasis was on aid as a means of rescuing these impoverished nations. Nonetheless, experience has demonstrated that tackling the issue of poor resource wealth management is now critical. The search for alternatives to global poverty has shifted the emphasis to the concept of ‘good governance’ as an essential condition for sustainable development and poverty reduction. At the crux of the campaign for 'good governance’ is a commitment to institutional capacity development, which is generally lacking in many developing countries.

Natural resources in Sierra Leone, particularly the mining industry, have been one of the primary causes of political instability, high levels of corruption, and the country's recent civil conflict. Despite its fertile land and vast natural resources (including oil, gas, gold, and diamonds), it is a low-income country with a 0.47 per cent human development index. All of this was caused by the absence of an institutional and administrative system in the country, tribalism, favouritism, the recruitment of low-skilled and incompetent employees, and the arbitrary allocation of natural resources (as most of the minerals, including diamonds, end up in the hands of private companies or corrupt government officials) (Dauda, Bangura and Ming, 2019, pp. 139-140). Sierra Leone has consistently placed at the bottom of the UN Human Development Index for the past several decades, notwithstanding being one of the top 10 diamond-producing nations worldwide (Kargbo, 2012, p. 447). Diamond mining remains one of Sierra Leone's most valuable export sectors, producing up to $250 million annually. However, because of weak administration and extensive corruption, only a portion of these riches is returned to the diamond-mining regions (Maconachie and Hilson, 2018).

Sierra Leone Mineral Exports of 2017 and 2018

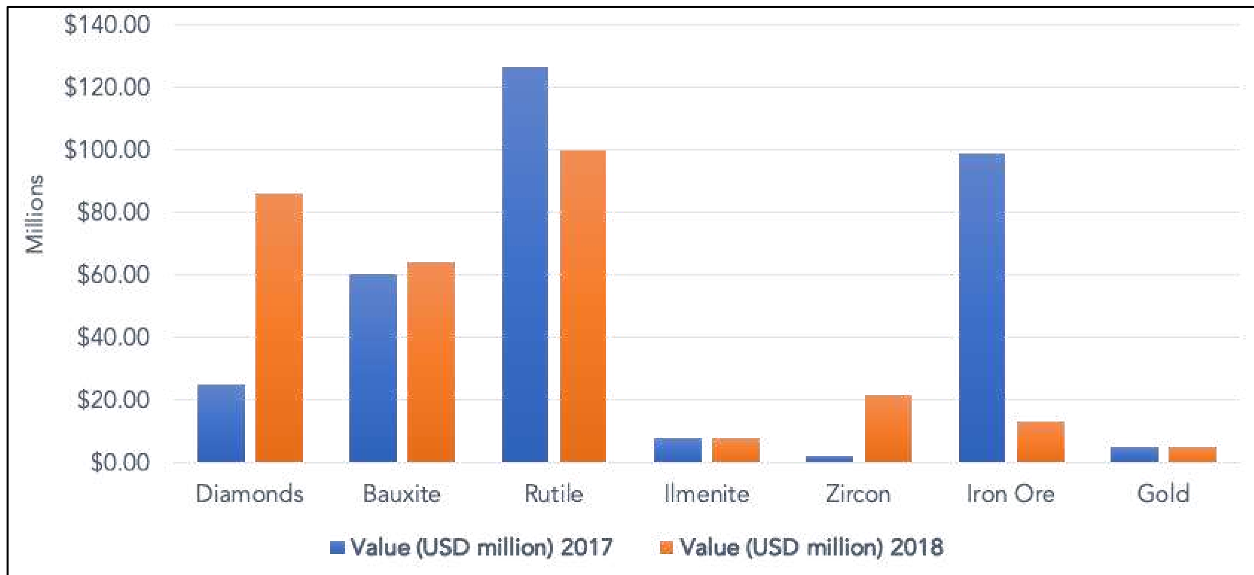

Figure 1: Source: Extracted from Boas and Associates Sierra Leone EITI Reconciliation Report 2017-2018, p. 65

Transformation of the country's natural resources sector is essential for its post-conflict reconstruction in the wake of a horrific civil war exacerbated by conflict diamonds. As part of broader reforms in the mineral sector, the government of Sierra Leone has been working with the international donor community, such as the British and American governments and the WB, to renegotiate significant mining contracts in a bid to bring them in line with global standards and ensure their long-term survival. The agreement with the London Mining Company, separately negotiated by the MMMR contradicts these reforms. The controversy surrounding the negotiations helped set a poor point of reference for the renegotiation of future contracts (NACE, 2010).

The engagement of IFIs in post-war Sierra Leone's policy and institutional development precipitated the ongoing rift between the MMMR and the NMA. Initially, the MMMR was charged with devising and implementing extractive policies. However, critical departments from the MMMR, like the geodata and mining cadastre system, were moved to the NMA. Senior MMMR

personnel claimed that transferring these departments to the NMA undermined the ministry's existence. Ultimately, there is the problem of who takes the lead in policy formulation and implementation. With the establishment of the NMA, various government institutions engaged in a power struggle promoted by the executive branch. The issue is not with the legislative system but the transmission mechanisms. It has been determined that political actors have fallen short. Since the Sierra Leone People's Party (SLLP) came to power in 2018, three ministerial changes have occurred within the MMMR. The reason is that the MMMR and the president's protégé head of the NMA do not get along (Interview: Managing Director, CEMMATS, September 30, 2022).

The WB, IMF, and other donor partners are also not helping the situation in the mining sector. They are self-seeking interests. The IFIs advise government MDAs not based on national laws or culture, and the way things are designed in Sierra Leone. IFIs advise the MDAs on what obtains in other jurisdictions that may not apply to Sierra Leone. MDAs are compelled to create a clause in that direction, and to the extent that they neglect the experts from Sierra Leone and bring people who do not understand the culture and the nature of the country operating to draft legislation. "A few months ago, I had to reject and return to the Ministry of Finance the extractive industries legislation concerning specific areas to be amended. They consulted with a Professor from Oxford who had never been to Sierra Leone, and everything he did was online to draft such legislation. I realised that the drafted bill conflicted with other existing laws." The donor partners think that when they put their money, they must call it short, disregarding advice from nationals who have experience, who have seen it all, and understand the extractive sector (Interview: Solicitor General, Office of the Attorney General and Ministry of Justice, October 13, 2022).

Most mining operations in Sierra Leone are conducted in remote communities, with few government entities and personnel present to supervise the activities of MNCs. Using a core-

periphery paradigm, Akiwumi (2012) argued that the country's mining-related conflicts are endemic due to asymmetrical power relations between global core-state corporations and a peripheral weak-state. This dynamic manifest itself in the country's mining districts. Beevers (2015, pp. 237–238) noted that global initiatives centred on regulating conflict resources had escalated tension because they do not fully appreciate how government control and economic exploitation have historically contributed to violence and instability. In Sierra Leone, initiatives have centred on alluvial diamonds and industrial mining without developing new options for a growing young population that aspires to return to subsistence farming (Beevers, 2015, pp. 237–238).

Several structural obstacles prohibit Sierra Leone from attaining inclusive growth and shared prosperity, despite the country's recent steady progress. By worldwide standards, Sierra Leone's per capita income is meagre. With a growth rate of population more than 2 per cent each year, the country's economy needs to expand more quickly to provide a significant rise in income per capita. In 2018, the real GDP per capita increased by 1.5 per cent, down from 1.6 per cent the previous year, and although the number of people living on less than the international poverty threshold of $1.90 per day has decreased since 2016, it is extremely high. The projected 2018 poverty rate of 47.1 percent is one of the highest worldwide. Not only is Sierra Leone's pace of economic development below the median rate among African nations, but its yearly average growth rate of per capita income is also among the lowest during the past five years. From 2012 to 2017, the median growth rate of SSA per capita income was 1.3 per cent. In comparison, Sierra Leone's per capita income decreased by -0.16 per cent during the same time (Kiendrebeogo et al., 2019, p. 12).

Numerous studies have established a link between significant governance concerns and the host nation's lack of political and economic infrastructure. Little research explains the conditions under which the operations of MNCs affect the governance structure of SSA and the relationship

between the neoliberal approach and the resource curse. Thus, this study argued that the operations of MNCs have exacerbated the governance challenges in resource-rich countries. The neoliberal market-centred process also precipitates the resource curse. This is evident in the asymmetry of power, access to information, corporate protection, and a lack of transparency and accountability. The neoliberal market-oriented strategy enables tax evasion and avoidance.

In Sierra Leone, a lack of openness and accountability was identified as a major issue that required attention for the country's natural resource management to achieve meaningful development. More importantly, the common notion that corruption is endemic in Sierra Leone is critical, and it is being accepted, if warily, that external actors also play a substantial role in corruption in the country. This response is significant because it shaped the remedies that followed and made it easier for governments and politicians to join global anti-corruption initiatives.

Since the 1930s, Sierra Leone has been endowed with abundant extractive natural resources. However, these resources have been viewed as a curse rather than a blessing. This is primarily due to the resource industry's absence of openness and accountability. A few wealthy elites benefit significantly at the expense of the majority. As a result, the country became embroiled in a decade-long civil war. Despite the established norms and institutions promoting efficient resource governance, many difficulties exist. These difficulties range from inadequacies in existing legislation to a government's lack of commitment to NRG, the ineffectiveness of civil society organisations, and MNCs' unbridled influence and control over the country's extractive industry.

In 2009, the country enacted the Mines and Minerals Act[11], which was heralded as the first piece of fundamental legislation capable of resolving the extractive industry's numerous shortcomings. The legislation empowers the government and mining companies to enter into agreements. It excludes community people and civil society organisations (CSOs) from participation. This reveals the absence of accountability and openness. Second, the Act does not provide a board to oversee the mines ministry. It only creates an advisory board. The minister may accept or reject the board's recommendations—additionally, the legislation vests disproportionate authority in the Minister and the Director of Mines.

In Sierra Leone, few independent CSOs lobby for increased government openness and accountability. Hence, Sierra Leone continues to suffer from recurring governance issues such as corruption and patronage, a lack of transparency and accountability, and tax evasion and avoidance. As a result of a global initiative like the KPCS and with the assistance of foreign experts and development agencies, considerable efforts have been made to build coordinated regulatory mechanisms for monitoring mining activities and tracing exported gemstones. Nonetheless, these mechanisms are seamlessly overridden by foreign actors' strategic ties to the political elite, who serves as the direct gatekeepers to mining areas (Frankfurter et el., 2018). Thus, this research illuminates the complex web of interactions between internal and external actors and institutions in SSA's extractive sectors, focusing on Sierra Leone.

[11]The Mines and Minerals Act (MMA) of 2009 aims to promote national and international investment in the mining industry by creating new and enhanced provisions for mineral exploration, The development and marketing of mines for the interest of the Sierra Leonean populace. It also aims for transparent and accountable administration of the extractive industry in accordance with international best practices, supporting better employment practices, improving the lives of people who have been adversely impacted by mining, and reducing the severe environmental impacts of mining (See the Mines and Minerals Act, 2009).

1.6. The significance of the study

The resource-rich countries of Sub-Saharan Africa continue to encounter governance issues. There is widespread agreement that countries endowed with natural resources in the Global South suffer from a high rate of corruption, a lack of transparency and accountability, tax evasion, and a dearth of community development. Numerous academic studies have demonstrated that resource-rich societies equipped with "sound institutions" and "civic space" have avoided the resource curse. However, studies have yet to be conducted on the activities of MNCs and the NMC strategy and their impact on NRG, and global NRG standards. The so-called paradigm shift in the extractive sector as a result of increased demand for transparency and accountability, as well as mandatory mining company community development agreements, the WB's technical capacity building project and its transparency and accountability support scheme, the Sustainable Development Goals (SDGs) of 2015, the 2009 Africa Mining Vision, the EITI and other extractive norms, the resource curse narrative, remains unchanged in many parts in SSA.

Sierra Leone is mired in the "paradox of plenty" despite adopting various NRG standards and the new mandatory community development agreement (CDA)[12] programme mandated by the 2009 Mines and Minerals Act. Not only are mining host communities primarily undeveloped, but they also appear to be more vulnerable to violence and environmental degradation. While efforts to improve mining regulations and institutions continue, the current political system and identity politics have continuously thwarted the pursuit of 'good governance.' On the other hand, the influx of MNCs has complicated the government's efforts to implement mining legislation efficiently.

[12] Community Development Agreement means a legal agreement or commitment entered by a holder and the affected mine community or communities and approved pursuant to these regulations. It is defined as an agreement that is negotiated between the mining company and communities agreeing how the communities will access development initiative (Environmental Resource Management 2010: 2).

The extractive industry has been the target of a slew of policy prescriptions, most of which target host state actors and institutions. The proponents of the ‘good governance’ agenda envisioned it as a universal strategy capable of reforming resource-rich nations within a specified timeframe. While 'good governance’ and a neoliberal market-oriented approach make for handy political rhetoric, IFIs and wealthy states in the Global North view these mechanisms as a sine qua non for macroeconomic development and growth. This restricted view obscures the significant contributions of non-state actors and IFIs to the SSA's ongoing governance challenges. The research demonstrated that to build a thorough grasp of governance challenges and practical global standards, it is critical to focus policies and efforts beyond state-centric considerations.

The research also demonstrated the essential nature of generating holistic datasets and indicators that include host state actors and institutions, non-state actors, and foreign entities. Numerous governance indicators and datasets available are primarily focused on host governments. With MNCs and IFIs engaging in unprecedented activity levels in resource-rich countries, it is necessary to create indicators that quantify their overall governance influence. This approach, an assessment of existing governance challenges, can shed light on the reality of the situation and enable the formulation of contextually suitable responses.

Numerous scholarly publications on the resource curse explain how state actors and institutions initiate the curse and how weak institutions and poor governance contribute to economic stagnation (Karl, 1997; Collier, 2007). This study sheds light on the growing power, influence, control, and dominance of non-state actors and institutions in the extractive sector, as well as on the conditions under which MNCs exacerbate resource governance challenges in countries within SSA, despite the adoption within various of these countries of several global resource governance standards. Hence, policies and institutional reforms should be broad in the

mining, petroleum, and natural gas sectors. The research elucidates the need for a mandated global resource governance standard that holds MNCs and IFIs accountable for governance failures in the Global South.

Additionally, the study developed a conceptual framework of resource politics of dominance. This paradigm provides a holistic view of the resource governance decision-making process. The framework is utilised in this study to examine the dominant role of MNCs in resource exploitation in developing countries, utilising datasets from global governance standards such as the EITI, Corporate Human Rights Benchmarks Index, and corporate tax heaven Index. The study demonstrated the conditions in which MNCs operations and the NMC approach promote resource governance challenges, despite the introduction of several NRG standards.

1.7. Overview of research design and methodology

The study adopted a triangulation approach, relying mainly on primary qualitative data from 51 semi-structured interviews. Also, 7 focused group discussions with 5-6 participants in four districts (Kono, Tonkolili, Moyamba and Bonthe) were held, focusing on resource governance at the micro-level. The acquired data were classified and analysed conceptually, and secondary quantitative data were used to supplement the primary data. Additionally, quantitative data from the EITI dataset, the corporate human rights benchmark index, and the corporate tax heaven index were utilised to reveal the dynamics of value realisation and revenue management, institutional governance and transparency, tax evasion and avoidance, and MNCs' human rights mechanisms in the extractive industries. This approach helped the researcher understand the conditions in which MNCs' operations and the neoliberal market-centred agenda engender resource governance challenges.

Given the complexities of the phenomenon, triangulation is deemed an appropriate methodology for addressing the study questions: under what conditions do the operations of MNCs engender resource governance challenges in SSA and post-war Sierra Leone? To what extent does the neoliberal market-oriented approach contribute to SSA's resource curse? Is the EITI viable in promoting revenue transparency and accountability at the subnational level in post-war Sierra Leone?

According to Dezin (1978, p. 28), the triangulation methodology is based on the premise that no single approach will ever tackle the issue of contending for causal elements adequately. Multiple observation approaches must be used, as each methodology reveals various aspects of empirical observation. Additionally, it entails employing different techniques or data sources in qualitative research to create a holistic understanding of phenomena (Patton, 2015). In a qualitative

study, data triangulation through focus groups and interviews may result in a complete understanding of the subject being studied (Carter et al., p. 546).

As a result, this study relied heavily on qualitative data collection techniques such as semi-structured interviews and Focused Group Discussions (FGDs). In Sierra Leone, interviews were conducted with key actors and institutions in the resource sector, including government ministries, departments, and agencies (MDAs), MNCs, development partners, international non-governmental organizations/civil society organisations, and academics. Four districts were involved in the FGDs: Kono, Tonkolili, Moyamba and Bonthe.[13] Community stakeholders, such as members of the community development committee, traditional rulers, local community-based groups, and landowners, participated in the FGDs. The objective is to understand how MNCs conduct business at the micro level.

Additionally, the study developed a conceptual framework of resource politics of dominance. This paradigm highlights the complexities and combinations of MNCs and IFIs and the powerful home states of MNCs' growing power, influence, and control over the extractive and petroleum sectors, particularly in the Global South. Within the NRG decision-making chain, resource-rich developing countries face persistent pressure to open access to their natural resources to MNCs. The mainstream literature on the resource curse defines natural resource politics because of institutional design or rent-seeking problems. Singh and Bourgouin (2013, p. 3) claimed that policy reforms are essentially political and that the solution to governance challenges lies mainly in enhancing state capacity, not in amending governing structures.

[13] These districts are home to several multinational corporations and are renowned for recurring conflicts between community stakeholders and mining firms. Rutile and Bauxite are abundant in the Moyamba and Bonthe Districts. In the Tonkolili District, iron ore is the most mined resource, whereas in the Kono District, diamond is the most mined resource.

However, resource politics of dominance occurs not just due to external influences but also internal administrative complexity at the national, regional, and local levels. At the micro-level, traditional leaders command enormous respect from the population and political leaders, who regard paramount chiefs (PCs)[14] as their political security 'gatekeepers.' Dupuy (2017, p. 72) advanced that corruption among the traditional authorities responsible for receiving and spending funds has harmed mining-affected local people. Officially, chiefs in Sierra Leone get a quarter of the 3 per cent Diamond Tax collected in the central area as a development fund and some surface rents. However, there is no accountability mechanism in place to guarantee that money is used for development, and it is rather typical for residents to complain about chiefs misappropriating funds (Jackson, 2007, pp. 99-100).

Thus, the conceptual framework of resource politics of dominance can shed light on foreign actors' and institutions' dominance, influence, and power and on the internal political convolutions that contribute to NRG challenges in Sub-Saharan Africa. The utilisation of triangulation as a methodological approach and resource politics of dominance as a conceptual approach are essential sources of originality in the work. Chapter three of the dissertation provided a detailed explanation of the research design and methodology.

[14] Paramount Chiefs are the top executives of Sierra Leone's chiefdoms and constitute the third and bottom level of the country's governance structure. While chiefs are elected to office by ruling, hereditary, 'autochthonous' families in each chiefdom, they are appointed for life, have little oversight, and are known to abuse (and in the past to have heavily abused) their power and to engage in corruption (see Jackson 2006 for details).

1.8. Limitations and delimitations

This study conducted an in-depth examination of MNC operations and the neoliberal market-centred approach to SSA governance challenges. Over the last three decades, mining and petroleum-rich countries have introduced diverse NRG standards. Numerous studies analyse how host governments and institutions contribute to the resource curse. Additionally, neoliberal theses foster critical debates regarding how the strategy has resulted in massive capital flows and FDI worldwide. Meanwhile, this research goes beyond a state-centric analysis of NRG conundrum to examine MNCs' operations and the neoliberal market-centred approach to SSA's NRG challenges, despite adopting several NRG standards.

Sierra Leone was utilised as a case study. The post-war period was emphasised, as the country received massive FDI, and the neoliberal market model gained traction. Extensive research was undertaken on specific periods of the extractive industry's development, notably 2009–2010 and 2011–2013. FDIs increased at an unprecedented rate throughout the post-war period. The country was regarded as one of the fastest-growing economies in 2012 due to remarkable mineral rents generated by the rise in global iron ore prices. Surprisingly, the so-called 'economic splendour' proved fleeting, not only because of the Ebola outbreak or the decline in iron prices but also because of unscrupulous actions by governments and MNCs. The scope of the study is between 2002 when the war was officially declared over and 2019 before the outbreak of COVID-19.

The research focused on five of Sierra Leone's major MNCs: Sierra Rutile Limited (SRL), Koidu Limited subsidiary of Octea Limited, Shandong Iron and Steel Group (SISG), London Mining Company (LMC), and African Minerals Limited (AML). In 2014, both the LMC and the AML entered administration, and the following year, the SISG assumed control of the AML. Recently, SISG also went into administration.

1.9. The outline of the study

The dissertation consists of nine chapters. The first chapter provides background information on the research. The second chapter offers a critical and detailed examination of scholarly arguments on neoliberalism and the resource curse. Chapter three describes the research design and methodology. The research topic was explored utilising triangulation, coding, and thematic analysis. Chapter four looks at the conceptual framework of resource politics of dominance and its implication for extractive governance in SSA. Chapter five investigates the conditions under which the operations of MNCs engender NRG challenges in SSA. Chapter six explores non-state entities and NRG challenges in Sierra Leone. Chapter seven interrogates the global resource governance standards. Chapter eight examines the effectiveness of the EITI on subnational revenue transparency and accountability in Sierra Leone. The final chapter summarises the findings and suggests future research directions in NRG and global resource standards.

To this end, the introductory chapter summarises the topic of the study. This research generally contributes to the corpus of academic knowledge by emphasising cross-sectoral governance challenges beyond state-centric analysis. This research acts as a catalyst for future policy debates and modification of governance standards. It also rekindles discussions about revising the global governance index primarily centred on state actors and institutions. The next chapter conducts a critical comprehensive evaluation of the academic literature on neoliberalism and the resource curse.

Chapter 2

Literature review: neoliberalism and the resource curse

2.1. Introduction

This chapter critically interrogates the neoliberal approach and the resource curse theses. These phenomena have been explicated by political and social scientists from different perspectives. What this review seeks to demonstrate is the nexus between these phenomena. Liberal economists have advanced several scholarly works within the neoliberal domain that centre on trade liberalisation and market fundamentalism. Unlike the resource curse, several literature focus on the political and socioeconomic factors that impede macroeconomic development and growth.

Neoliberalism was heralded as the fundamental global policy that stimulates economic development and prosperity. It was considered the only way to address the severe financial crisis that gripped the globe in the 1970s and 80s. The scholarly debate within this era was the ambivalence between the central planning and the market rule scholars. These academic debates influenced the political system of major developed countries and international institutions. As a result, neoliberalism became the vanguard that dictated the global agenda. Although the market is considered the key to liberalism, the phenomenon takes different forms as an economic policy (Washington consensus), and political ideology, fostering inequalities and engendering the resource curse through its drivers-MNCs and IFIs.

The resource curse has attracted a wide array of scholarly debates since the 1980s when oil-producing countries began to witness severe economic crises. At the onset, the discussions centred on how resource-rich countries experienced limited growth and macroeconomic development (Gleb, 1988). At the inception of the 1990s, the debates on the resource curse took a focus on the political factors that precipitated the curse. Several scholars considered the patterns of weak state institutions, actors' rent-seeking behaviour and corruption as significant factors in the resource

curse (Ross, 2006; Karl, 1997). With the rise of civil wars following the end of the Cold War, the resource curse thesis considered how the use of 'lootable resources' engenders and sustains internal conflicts (Collier and Hoeffler, 2002). However, existing scholarly works sparsely explicate the extent to which neoliberalism fosters the resource curse in the Global South. Several publications focus on how state actors and institutions engender the resource curse. Thus, this review goes beyond the state-centric analysis of the phenomenon to a broader perspective of how neoliberalism fosters the resource curse.

This review contributes to the scholarly debates on neoliberalism, the resource curse, and the nexus between these phenomena. Extant scholarly works have extensively explicated the neoliberal approach and its implications on capital flights, massive FDIs, individual freedom, and private sector development. There are limited studies to unravel how the neoliberal approach precipitates the resource curse, particularly on limited growth, inequality, and conflict. The drivers of the neoliberal-market-centred process (IFIs and MNCs) are perceived as indispensable to the economic development of resource-rich countries. However, these non-state entities have also contributed to the resource curse in resource-rich countries in SSA.

2.2. Interrogating neoliberalism

Neoliberalism can be perceived as a criticism of the path of liberal ideas carried out since the mid-19th century, beginning with the work of John Stuart Mill (Ives, 2015, p. 15). The rise of neoliberalism dated back to the era of the contention between the Keynesian and Hayek microeconomic approaches. The Keynesian agenda of an interventionist state and controlled markets brought 'liberalism' its contemporary economic importance: a policy advancing a broad, active government, business regulation, high taxes for the wealthy, and robust social security programmes for everyone (Steger and Roy, 2010, pp. 8-9). The Keynesian approach proved critical in developing the theoretical paradigm of 'macroeconomics.' This theory asserted that national governments could aggregate data and forecast economic crises in anticipation of their occurrence, thus introducing the use of multiple policies to engage in and adjust the economy. Governments must boost public expenditure during economic downturns to stimulate growth and cut spending during boom times to keep inflation under control. Keynesian theories dominated macroeconomics until neoliberal ideologies emerged in the early 1970s (Steger and Roy, 2010, p. 8).

However, Milton Friedman and his colleague Arnold Harberger were strongly critical of the developmentalist model. Many Chilean economic students were trained on free-market principles with the 'Chile Project' establishment. They became known as the *'Chicago Boys.'* Throughout the 1960s, programmes of such nature were widely extended across the region. Students at these schools became renowned academics and held major government positions in places such as Argentina, Uruguay, and Brazil (Steger and Roy, 2010, pp. 99-100). Friedman (1951) argued in *"Neoliberalism and its prospects"* that neoliberalism would adopt the 19th century liberal focus on the primary importance of the individual. However, it would substitute the goal of competitive order for the 19th century goal of laissez-faire to this end "that warrant limited government

intervention to police the system established." By the 1970s, neoliberal ideology, along with the Friedman thesis, was almost entirely based on market liberalisation and was firmly opposed to nearly all forms of government intervention (Jones, 2014). Neoliberalism can be considered a response to Keynesian reformist liberalism, which dominated government policymaking during the Western post-war accord. In the 1980s, neoliberalism was first introduced in the public policy both in the United Kingdom, under Margaret Thatcher, and in the United States, under Ronald Reagan. It has since become the world's primary approach to political economy (Ives, 2015, p. 15).

Modern egalitarian liberalism produced impressive economic growth rates, high income, low inflation, and historic levels of material well-being and social welfare in the three decades after World War II. However, the great financial crisis of the 1970s ended this golden age of controlled capitalism. In reaction to such unparalleled failures as oil shocks, which nearly tripled the price of gasoline overnight, the concurrent outbreak of massive inflation and increasing unemployment ('stagflation'), and declining corporate income, an entirely new generation of liberals figured a way forward by reanimating the old ideology of classical liberalism under the new forms of globalisation (Steger and Roy, 2010, p. 9). Thus, under the direction of Ronald Reagan and Margaret Thatcher, neoliberalism gained significant support. The idea that the New Right had taken over in the UK and the US contributed to the increased influence of neoliberalism across the globe. After years of overly simple lending on global capital markets, the debt crisis compelled developing countries to de facto relinquish control over defining national economic policies to IFIs, especially the IMF and WB, which also serve as the gateways to private capital markets (Demmers, Gilberto and Hogenboom, 2004, p. 15).

The early 1980s debt crisis marked a turning point between the period that fused economic models influenced by Keynes and socialist models inspired by Marx, Lenin, and Mao. Beginning

with Mexico's debt-payment halt in August 1982, the crisis quickly spread across Latin America and the rest of the world. As a result, the flaws in international Keynesianism[15] that had arisen during the 1970s could no longer be fixed (Demmers, Gilberto and Hogenboom, 2004, p. 15). In the 1980s, the first wave of neoliberalism was a successful ideological movement against Keynesian-style ‘big government' and state ‘intervention' in the market (Steger and Roy, 2010, p. 48). The neoliberal ideals heralded by Hayek's *Mont Pelerin Society* had a significant impact. Friedman significantly led neoliberalism from a marginal viewpoint in the 1950s to the ruling economic ideology in the 1990s. He developed his monetarism hypothesis by emphasising inflation as the most dangerous economic consequence of state intervention, such as price controls imposed by Keynesian regimes to ensure low-income earners' access to essential goods. It was argued that only a self-regulating free market enabled the production of the correct number of goods at the right price by employees paying at wage levels dictated by the free market (Steger and Roy, 2010, p. 17).

Neoliberalism quickly expanded globally, mainly with the use of globally, mainly with the so-called "shock measures" designed by influential neoliberal economists. Chile, after General Augusto Pinochet's CIA-backed coup in 1973, the economic transition in previously communist Eastern Europe, and post-Apartheid South Africa are all examples. National intellectuals that studied at prestigious institutions overseas, in some circumstances, firmly accepted neoliberalism. Others only reluctantly accepted it when they thought they had little alternative but to accept the complex reality of economic reform conditions that eventually followed desperately required IMF

[15] The Keynesian model asserts that aggregate demand is unstable and unpredictable, and as a result, a market economy frequently encounters ineffective macroeconomic outcomes (recession or inflation) when demand is low or high. These economic oscillations can be curbed by integrated government and central bank economic policy actions. The government's fiscal policy and the central bank's monetary policy can ultimately stabilise economic output, inflation, and unemployment across the business cycle (See O'Sullivan and Steven, 2003).

or WB loan deals. While Chicago School economists such as Friedman despised the 1940s Keynesian financial system that gave rise to the IMF and WB, their neoliberal intellectual successors grabbed the higher ranks of influence in these global monetary institutions in the 1990s. They vigorously introduced the 'Washington Consensus' to the rest of the world with the support of the world's main hegemonic power (Steger and Roy, 2010, pp. 19-20). However, the emergence of neoliberalism lauded the position of the rentier, lowered taxation on the wealthy, favoured dividends and speculative profits over wages and salaries, and triggered an unprecedented financial crisis with negative impacts on jobs and prospects in country after country (Harvey, 2005, p. 187). Even some early proponents of the neoliberal approach-economists Jeffrey Sachs, Joe Stiglitz, and Paul Grumman within the governing policy space, as well as a participant (George Soros), have questioned the neoliberal propositions and prescriptions. They now propose a return to the Keynesian approach with some modifications or a well-institutional approach to solving global problems-everything, from improved international governance regulatory structures to tighter supervision of financial institutions (Harvey, 2005, pp. 186-187).

In the 1990s, following the demise of the Cold War, the neoliberal approach became the global economic agenda and took different forms. Existing scholarly works advance a wide range of discourses about neoliberalism. In the Political Science domain, it is widely considered an approach that seeks to advance and promote global hegemony and political ideology from the West to countries in the Global South. For both orthodox and heterodox Liberal Economists, neoliberalism seeks to advance market fundamentalism that provides individual freedom, promotes the movement of capital, and protects property rights (Hayek, 1944; Friedman, 1951).

2.2.1. Neoliberalism and Washington Consensus

Following the deplorable economic crisis of the 1970s and 1980s, IFIs established a policy framework to address future economic downturns in the Global South. The IMF focused on ensuring countries' fiscal discipline and budgetary efficiency, while the WB centred on capital and infrastructure investment required to push African states' growth priorities. The 1981 WB report *Accelerated Development in Sub-Saharan Africa: An Agenda for Action,* colloquially known as the *Berg report*,[16] laid the groundwork for the IFIs' path to advance the SAP in the Global South, particularly in Africa. The Berg Report of 1981, which the WB embraced as its economic structure for Africa, became one of the most evident indications of the divergence between foreign policymakers' policy predictions and the realities of African circumstances. The report identified the state as the primary impediment to economic development. It proposed that African countries (which were already experiencing financial difficulties) be forced to implement new strategies, including 'Washington Consensus' recommendations such as market liberalisation, higher inflation, economic restructuring, and other market-based and private-sector-oriented policies (Oloruntoba and Falola, 2018, p. 4).

The 'Washington Consensus' is mainly associated with neoliberalism. The term, coined by free-market economist John Williamson in the 1980s, refers to the least common denominator of policy recommendations aimed at predominantly Latin American countries by the IMF, WB, and other Washington-based international economic institutions and think tanks. It is the global paradigm for effective economic development in the 1990s. Governments in the developing world

[16] The Berg report is the most frequent term for the 1981 World Bank study "*Accelerated Development in Sub-Saharan Africa: A Plan of Action"* produced by Elliot Berg. The report is noteworthy since it marked a transition in the economic policy of African nations towards market reforms. The report presents several policy initiatives, ranging from efficient trade and exchange rate policies to improved public sector resource use and agriculture policies (For details see Berg Elliot, 1981).

were obliged to stick to the 'Washington Consensus' by adopting its ten-point programme in return for much-needed loans and debt-restructuring schemes (Steger and Roy, 2010, p. 19). According to Williamson (1993, pp. 1332-1333), although the 'Washington Consensus'[17] is linked to Latin America, it is conceived to be applied across the board. However, Mexico's 1982 SAP exacerbated inequality, rendering the state incapable of performing core governmental tasks such as education, health, and security (Lessambo, 2015, p. 30).

In the 1950s and 1960s, government-led, nationalist developmentalism had an aggressive economic and social policy that most Sub-Saharan African countries could not afford. Over the next decade, these countries resorted to foreign commercial banks and public lenders, tripling their debt to $235 billion by the time the Third World Debt Crisis struck in 1982. The IMF and WB formulated strict SAP in reaction to this crisis, forcing 29 countries to accept the neoliberal system by the end of the decade. During the booming nineties, the typical trends of privatisation, deregulation, and restructuring forced export-oriented production, particularly of monoculture crops and natural resources, to the detriment of domestic food production, leaving many African countries vulnerable to hunger, epidemics, and subsequent political turmoil. The economic ideal introduced by 19th century economist David Ricardo was the primary driver behind the demand for export-led growth. He promoted the comparative advantage theory, which states that there are good reasons to produce goods and services due to some advantages a country has that make developing those goods or services more probably to increase the GDP than engaging in other investments. Although Africa implemented the free-market norms, commodity trading on the continent dropped from 7 per cent of global trade in the mid-1970s to less than 0.5 per cent in the

[17] The Washington Consensus ten reforms address fiscal discipline by reducing the budget deficit, government spending, tax reforms, financial liberalisation, exchange rates, trade liberalisation, encouraging FDI, privatising state-owned enterprises, deregulation, and protecting property rights (See Williamson, 1993).

1990s. Rather than economic prosperity and repayment of all foreign debts, neoliberalism has resulted in the lowest rates of economic development reported in Africa, as well as increasingly widening inequalities in income and well-being (Steger and Roy, 2010, p. 110).

The IMF and WB started to attach loan guarantees for heavily indebted developing countries to so-called SAPs, which require loan recipients to redesign their economies based on neoliberal standards. There was a greater focus on export-oriented manufacturing rather than addressing the needs of national and local markets; drastic budget cuts–particularly for social programmes; sweeping reform interventions; decreased control of MNCs' operations; and, in certain instances, significant devaluation of the currency. Furthermore, these international lenders ensure that a substantial percentage of their loans were designated for addressing external debts that these countries had incurred due to several circumstances, including the bequeathed colonial deep-seated patterns of social dominance, counterproductive development plans primarily devised mainly by the First World aid agencies, striking oil price hikes in the 1970s, the increase of global interest rates in the early 1980s; declining international demand for Third World products; less significance of domestic markets; imprudent and extravagant mega-construction projects; and prevalent corruption among national governing elites (Steger and Roy, 2010, p. 98). Confronted with bankruptcy, several African nations applied to the IMF for additional loans to allow them to defer payment. The IMF introduced stringent conditions as part of a strategy dubbed the SAP (Cooper, 2019, pp. 159-160).

Established in 1980 in response to demand from the US and the UK, SAPs are the most egregious conditions connected to the IMF's funding programme. In developing countries, SAPs have proved detrimental. Structural adjustment strategies are frequently formulated "in the dark" by IMF officials who lack a genuine understanding of the borrowing nations' circumstances

and who lack engagement with developing country specialists. Group thinking also helped the structural adjustment measures' inefficiency, as most economists at the IMF came from the same schools and lacked an open discussion culture. Wherever SAPs have been implemented (Asia or Africa), they have exposed many more people to greater vulnerability than before the IMF's intervention in the guise of economic stability (Lessambo, 2015, p. 26). With this severe criticism of the Washington Consensus's lack of inducing high-quality growth, there was a need for the neoliberal policy to be modified to promote human-centred development in the Global South, characterised by extensive institutional changes and developing market-enhancing institutions. This need for policy revisions resulted in what became known as the 'Washington Consensus Plus Plus' (Stiglitz, 2008, p. 50) or the 'Augmented Washington Consensus (Rodrik, 2006)

Fiscal austerity and the elimination of programmes that covered state employees hampered the government's ability to provide even essential services. Structural adjustments in its early implementation further demotivated the civil service. Sharp devaluations and spending cuts significantly decreased the economic worth of public-sector wages. The performance of reforms in Africa, in general, collided with a tragic reduction in government capacity to carry out necessary tasks. The weak and lack of control mechanisms created opportunities for corruption that created income opportunities for public servants. Their primary source of earnings was eroded due to the economic crisis (van Arkadie, 2012, pp. 56-57). Thus, the SAPs have resulted in widespread political unrest in several developing countries. The introduction of SAPs in Nigeria culminated in conflict and economic deprivation. The financial crisis harmed domestic social movements in Nigeria and caused social unrest, as shown by the widespread demonstrations that plagued the country between 1988 and 1989 (Akinola, 2018, pp. 679-688). Since the demise of World War II, IFIs have pressured national economies to pursue liberalisation policies. As a result, the primary

overarching theme of SAP is the unyielding production of market liberalisation and state downsizing (Umezurike, 2012, p. 57).

The government's flawed social policies were cited for the economic crisis—bloated civil service, increased spending on social services, restricted export, artificially low prices for agricultural goods, and rent-seeking. The cure to this was to connect the government to the market, reduce restrictions and trade obstacles, and let the economy decide its miracle, most notably by encouraging agricultural output and exports. During the 1980s, thirty-six African nations obtained loans from the IMF and were subject to the terms imposed (Cooper, 2019, p. 160). Opponents argued that SAP's assumptions proved flawed. African governments were not overcrowded; they had much smaller public workers per capita than any other developing region, and social services were barely adequate to provide a workforce with a basic level of education and a reasonable level of health. The IMF model ensured that African governments concentrated their efforts on repaying loans to the wealthy sector of the global economy rather than on reconstructing core economic institutions in Africa (Cooper, 2019, p. 160).

The development community was split over whether to endorse or resist macroeconomic stability and liberalisation initiatives initiated by SAPs in Latin American and African countries through the 'Washington Consensus' policies. These policies introduced high costs on ordinary people by instituting fiscal austerity initiatives that reduced welfare spending and public jobs, closed state-owned businesses, enforced school fees, and implemented other harsh initiatives. These policies were supported by a neoliberal analysis that blamed economic crises on the political incompetence of government, as well as the confidence in free markets as the most effective strategy for economic growth and prosperity. This way of understanding was met with strong criticism. Among the most persuasive were arguments presented in the UNICEF report

“*Adjustment with a Human Face”* by Cornia et al. (1987), which demonstrated that macroeconomic stability should be supported while preserving social policies and protecting the disadvantaged (Fukuda-Parr and Cid-Martinez, 2019, p. 452). While backed by the elites of industrialised democracy, the Bretton Woods agencies' liberalisation of African economies was detrimental to the continent. It was actively opposed by widespread protests in developing countries in Prague, Seattle, and Washington, DC. Trade liberalisation boosts a country's income by pushing capital to move from less profitable to more productive purposes. But it is relatively quick to negate jobs when inefficient markets close due to pressure from foreign competition (Stiglitz, 2002, p. 59).

The ‘Washington Consensus’ was primarily responsible for many developing countries' macroeconomic perspective change. Changes in monetary, economic, and exchange rate policies implemented under the auspices of the ‘Washington Consensus’ were often new sources of rising inequality (Taylor, 2004). This strategy effectively triggered a recession in emerging economies by raising the cost of capital and triggered a slump in emerging economies by increasing the cost of capital, reducing both spending and productivity. Indeed, development in the 1980–2000 era was lower than in the 1960–1980 period (Cornia, 2012). Governments lowered import taxation to promote globalisation and income and corporate tax rates to encourage and facilitate private sector investments. The subsequent decrease in tax collections resulted in more significant government deficits, necessitating additional spending cuts (van der Hoeven, 2019, p. 362). Harvey (2005) argued that neoliberalism promotes a certain kind of implicit neo-colonialism that focuses on extracting resources from developing countries via financial mechanisms. This is practised through international institutions like the IMF and WB, which negotiate debt relief with developing nations. Harvey (2005) further asserted that these entities provide preference to the financial institutions

that issue loans to the borrowing nations and impose conditions on loans that serve as financial flows from borrowing countries to advanced countries (for instance, a state must have adequate foreign exchange reserves to receive a loan, which requires the borrowing country to acquire US Treasury bonds with interest rates endorsed by the US Treasury.

The 'Washington Consensus' advances the drive for the privatisation of state-owned enterprises without considering how it fosters patronage. In his study in Cameroon, Konings (2004, p. 271) noted that the privatisation drives further exacerbated the patron-client network. The strategy employed by the Cameroonian government was to privatise national corporations and place their close allies as heads. Thus, this pattern of privatisation strengthened the patron-client networks that the so-called neoliberal approach hypothetically seeks to purge. Not surprisingly, donors, including the WB, express major concern over Cameroon's political manipulation of economic reforms. The case of Taiwan demonstrated that liberalising an authoritarian system does not spontaneously result in a liberal political and economic order and that the trio of "liberal democracy, 'good governance', and 'development' does not have a simple connection. Privatisation seemed to have unintended consequences as it encountered local identities and particularities, such as the increase of ethnic tensions between the Kuomintang and local Taiwanese and, paradoxically, the rise of 'bad governance' (Ngo, 2004). Moreover, according to Duffield (1999), market reform and privatisation can often be used to establish illiberal political economies. He connects the growth of war economies in many developing countries to the global pattern of globalisation and liberalisation, as well as the collapse of state construction as a political scheme.

The ‘Washington Consensus’ has been restructured with continued criticism of neoliberal policy's failure to promote growth and development in Africa. The Poverty Reduction Strategy Paper (PRSP)[18] came following the increased demand for IFIs to approach macroeconomic development with a “human face.” As a result, the Poverty Reduction and Growth Facility was introduced, later named the Extended Credit Facility. Including these measures in IMF-backed initiatives does not prove that rhetoric equals implementation since it may be a facade to avoid criticism (Kentikelenis, Stubbs and King, 2016, p. 20). Kentikelenis, Stubbs, and King (2016, pp. 23-24) further noted that although IMF programmes now feature pro-poor policies as social spending ceilings, these policies are incorporated only marginally into programme design. Social expenditure objectives in SSA need to be fulfilled more than half the time, even when budget deficit goals are reached. These findings imply that the IMF's pro-poor interests are, at best, secondary to macroeconomic objectives.

There is little sign that the IMF has completely abandoned the SAPs, despite attempts toward a change in the IFIs' loan conditionality to reflect the situation on the ground. Kentikelenis, Stubbs, and King (2016) examined loan agreements containing 55,465 distinct conditions from 1985 to 2014 in 131 countries to understand the changing pattern of IMF policy conditionality. They discovered evidence of no significant change in IMF conditionality. The institution's post-2008 programmes reintroduced a range of imposed reforms that it purportedly no longer promoted, and the number of requirements has been rising. Additionally, they found that actions enacted to mitigate the social effects of IMF macroeconomic guidance needed to be more integrated into programme design. They concluded that numerous layers of rhetoric and procedural reforms had

[18] The IMF and WB require PRSPs before a country is considered for debt relief under the Heavily Indebted Poor Countries (HIPC) programme. Prior to receiving aid from major donors and lenders, low-income countries must submit a PRSP. The IMF stipulates that the PRSP must adhere to five fundamental criteria: national ownership, result-oriented, holistic, partnership-focused, and sustainable (See Geske Dijkstra, 2011).

been used to mask the actual implementation of structural reforms, exposing an increasing commitment to hypocrisy (Kentikelenis, Stubbs and King, 2016). In 2014, the IMF incorporated additional structural criteria in its programmes than in any previous year. Between 1999 and 2007, another change was the steady lowering of earlier actions (the most stringent form of criterion). However, in 2011, they observed a reversal of the declining trend. The total structural conditions reached 12.1 in 2014, matching the 2001and 2007 period's mean. These developments indicate that structural adjustment is not a bygone era of policy that has no significance for current IMF procedures (Kentikelenis, Stubbs and King, 2016, p. 14).

2.2.2. Neoliberalism and market fundamentalism

There is the preconceived notion that the market mechanism addresses social, economic, and political problems. Thus, market fundamentalism[19] becomes the primary driver influencing global and national policy design. According to Classical Liberalists, the market's "invisible hand" guaranteed the most productive and competitive distribution of capital, thus promoting friendly economic relations among nations. They are dedicated to protecting private property and the observance of contractual obligations. In several parts of the 19th century, successors of classical liberalism attempted to persuade the public that poor economic times were often the product of a kind of 'government incompetence,' typically excessive state involvement culminating in skewed market pressures (Steger and Roy, 2010, p. 3). However, market mechanisms can cause many people with limited resources to survive alone. Thus, the state can play a significant role in mitigating market failures and ensuring social justice (Stiglitz, 2002, p. 218).

[19] Market fundamentalism is the deep-rooted IMF neoliberal economic global approach. Market fundamentalism promotes the idea that markets can operate wholly on their own, and those policymakers can contribute little to the economy (See Stiglitz, 2002 and Rodrik, 2011).

One of these neoliberal arguments depicts the establishment of internationally integrated economies as a fair mechanism that promotes individual liberty and economic progress. Markets and consumerist concepts, it is assumed, are generally true since they apply to all human beings, irrespective of their social background. Even significant cultural disparities should not be considered an impediment to developing a single global free market in goods, services, and capital. A similar neoliberal argument asserts that trade liberalisation and global market convergence would favour all people materially in the long run. This claim is intended to promote neoliberalism's global popularity by assuring citizens that the advent of a single global economy would pull whole regions out of poverty (Steger and Roy, 2010, p. 53). Also, regarding free trade ideology, Stiglitz contended that concrete implementation was fundamentally problematic, including within IMF and WB free trade initiatives and in the trade agreements that emerged in their wake. Stiglitz (2002, p. 62) further posited that trade liberalization has not been successful in part simply because we have not tried it: trade deals in the past were hardly accessible or inclusive.

The effects of the unfair global trade system are another case in point. The WB and the IMF expound on the economic integration of all societies but only enforce trade liberalisation in poor developing countries. This double standard of pushing developing countries to open markets and allowing rich countries to protect their needs is prevalent in sectors such as textiles and agriculture (Demmers, 2004, pp. 293-294). Even where progressive goals, such as expanding the boundaries of democracy for all or establishing social justice, are pursued, neoliberals openly oppose the concept of government interference. Individual freedom is regarded as the fundamental principle of the liberal regime by neoliberals; thus, government policy that restricts personal freedom in some manner is illegal. As a result, neoliberals support limiting the government's position to the bare minimum; governments are designed to contend with security issues, ensure the rule of law,

and provide an atmosphere conducive to capital accumulation. This last role entails maintaining a steady money supply and safeguarding savings, but it can also necessitate a powerful armed presence to ensure the security of the free markets (Ives, 2015, p. 10).

The central neoliberal goal of creating a single global economy was partially realised in extensive regional and foreign market access negotiations in the 1980s and 1990s. The General Agreement on Tariffs and Trade (GATT), for instance, was expanded to include approximately 120 nations. After eight rounds of talks, a significant amount of tariff reductions was made, resulting in tens of billions of dollars in foreign trade. The General Agreement on Tariffs, for instance, established the groundwork for the World Trade Organization (WTO) in 1995 (Steger and Roy, 2010, p. 37). However, with rhetoric about economic transparency and competition, frontiers-developing countries lack the resources to participate entirely in the global economy. Products from countries of the Global South are often barred from entering those markets. This became challenging to stimulate growth. The ability to thrive in global markets is a prerequisite for long-term success. High transaction costs are likely to be experienced by markets in developing economies, resulting in market failures. In the face of market failures, introducing free trade would not guarantee that traditionally backward domestic producers can contract to reach international competitiveness. In the past, adopting free-market policies in the face of market failures has resulted in the collapse rather than rapid development of domestic productive capability, primarily when local producers are far from the global technology frontier (Khan, 2012, p. 156).

Moreover, apart from the inequalities inherent in international currencies, there is compelling evidence that policies in developing countries are far from "independent." The critical point here is that developing nations are supposed to act in ways that foster "credence" in financial markets, meaning that they are supposed to pursue pro-cyclical (austerity) policies during times of crisis.

The idea that austerity policies were used amid concerns creates economic and political incentives for pro-cyclical policies to be implemented during booms. Markets function optimally when they are well controlled, once anti-cyclical policies are in place to counteract markets' pro-cyclical bias, and when appropriate social policies are in place to ensure a suitable supply of human capital, social protection of both stable and recursive, and inclusiveness. The latter, in effect, is inextricably linked to suitable social and political structures that offer "voice" to empower all social stakeholders and boost their involvement in economic and social issues (Ocampo, 2001, p. 17).

2.2.3. Neoliberalism and economic inequality

The rapid implementation of the neoliberal policy has stimulated both widening economic inequality and limited growth. According to Ostry, Loungani and Furceri (2016), some neoliberal policies have amplified inequality, endangering enduring expansion rather than delivering growth. The rise in inequality due to financial openness and austerity may impede growth, which is generally what the neoliberal ideology seeks to promote. There is compelling evidence that inequality can substantially reduce both the level and the stability of growth (Ostry, Loungani and Furceri, 2016, pp. 40-41). Furceri and Loungani (2015, p. 15), revealed that capital account liberalisation events are correlated with a statistically significant and sustained increase in inequality. They found that capital account liberalisation changes raise the Gini coefficient by about 0.8 per cent in the short term, one year after the change, and about 1.4 per cent in the medium term and five years after. Hence, neoliberalism has expanded economic inequality, thus decreasing governments' desire to counter the well-documented negative implications of inequality (Albo and Evans, 2011, pp. 291-292).

It is widely claimed that capital flows' gains depend on the type of financial institution. Kose et al. (2011) described some stages of financial-economic growth, especially credit sector depth,

that an economy must achieve before it can gain from and minimise the effects of financial globalisation. Capital account liberalisation can result in more robust consumption smoothing and lower uncertainty in countries with large financial institutions. However, it can exacerbate inequalities by increasing the disparity in access to financial services in favour of well-off agents (Furceri and Loungani, 2015, p. 12). According to Thorbecke (2019, p. 103), policies favourable to MNCs and paying capital disproportionately more than labour have resulted in the current situation with vast inequalities of income distribution across many nations, as well as a protest by the less educated advocating for further protection in the context of fair trade. Capitalists can exploit its power to push for measures that exacerbate inequalities increasingly due to the wealth gap implications of neoliberal policies as well as the growth potential for licit and illicit tax avoidance (Graeber, 2013, p. 39).

Exchange rate reforms designed to gain macroeconomic stability throughout the time harmed inequality. So, several developing countries were urged by IFIs to retain either a set nominal exchange rate system or a free-floating exchange rate regime (van der Hoeven, 2019, p. 361). Rather than assisting in resolving macroeconomic issues, SAPs exacerbated them by increasing poverty and inequality. Currency depreciation resulted in a shift in society's socioeconomic hierarchy, with the middle class gradually declining. Corruption, counterintuitively, grew increasingly prevalent as the competition for state resources intensified after the implementation of SAPs. During the same period, debt accumulation grew, and reliance on foreign assistance became one of the only means for African countries to thrive (Oloruntoba and Falola, 2018, p. 5). Ostry, Loungani and Furceri (2016, pp.38-39) argued that the effects of increased growth seem challenging to determine when focusing on many countries. The costs of growing inequality are visible. Such costs exemplify the trade-off between the neoliberal agenda's growth and equity

impact. Increased inequality, in turn, hurts the rate and sustainability of growth. Even if development is the primary goal of the neoliberal approach, proponents of that agenda must consider the distributional consequences.

Institutions have a critical role in promoting economic equality. Financial globalisation may reduce inequalities in countries with strong financial institutions by enabling improved consumption moderating and decreasing uncertainty. However, where financial institutions are weak, and credit is not widely available, liberalisation can skew access to financial services in favour of the wealthy, thereby increasing inequality. Steadily increasing FDIs in the host economy is another means. Since capital and skilled labour are complementary (Cragg and Epelbaum, 1996), widening the capital account will raise the demand for skilled labour relative to unskilled labour, resulting in higher wage inequality. Furthermore, highly skilled inward FDI in a developing economy is less experienced than highly skilled outward FDI in an industrialised economy. As a result, increased FDIs from developed to underdeveloped countries will influence the overall demand for skilled labour in both countries, increasing inequality in both developed and developing economies (Furceri and Loungani, 2015).

2.3. Neoliberalism and the Asian development model

The compelling argument that poverty alleviation and market-led economic development can coexist is founded on evidence from East Asia, where market-based, export-led policies culminated in fast growth rates and significant poverty reductions. This was true under various political systems in Taiwan Province, Singapore and South Korea, the People's Republic of China and now Vietnam. Both because of communist revolutions (China and Vietnam) or the US-supported post-war land reforms, the gains usually began with a considerable degree of rural freedom in terms of access to land. The state used coercion to modify property rights. East Asian

progress was built on a deep dedication to human capital development, including universal primary education and substantial investments in higher education. While dedicated to market-led export expansion, the spectrum of state interference strategies has been extensive and doctrinaire, ranging from Korean support for big business to Singapore's model of the welfare State to China and Vietnam's continuing dominant position for a partly revamped state-owned economy. Although markets played a significant role, strategies were carefully tailored to match national political and economic realities (van Arkadie, 2012, p. 68).

The 'Asian miracle' is characterised by rapid growth in manufactured exports and industrialisation that outpaced that of all other regions in the world. These successes were driven by national solid savings rates and agriculture's rapid production and productivity growth. Private sector investment was substantial in South Korea, Taiwan, Indonesia, Thailand, Singapore, Hong Kong, Malaysia, and Japan. Nonetheless, public investment appeared significant and was counter-cyclical to private investment declines during times of economic downturn. Fiscal reduction due to the macroeconomic transition mirrored lower public spending rates in other economies. Also, Asian newly industrialising countries (NICs) made significant educational investments, placing them ahead of other developing countries (Haggard, 1990, pp. 191-271).

The Asian development model is built on government, industry, and labour cooperation. This style, which is also known as "corporatism," has four essential characteristics: relatively autonomous rule by a political-bureaucratic state elite powerful enough to fend off pressure from interest groups to choose short-term economic initiatives over long-term development plans; cooperation between the public and private sectors results in national "industrial strategies" aimed at strengthening the manufacturing industry and increasing exports (state public entities supervise such initiatives); public spending in education to create competitive labour markets; domestic

markets must be protected from international imports in a structured way and ensure internal control over the capital market (Steger and Roy, 2010).

While first-and second-wave neoliberalism had a significant influence on Asian countries in the last quarter century, these market-oriented concepts of liberalisation, globalisation and privatisation had to compete with a long legacy of state interventionism and economic centralism. The state-private sector relationship is solid in the region–a trend well established in East and Southeast Asian countries. As noted by the WB, between the mid-1960s and 1990, eight Asian countries – Japan, the four Asian Tigers (Hong Kong, South Korea, Singapore, and Taiwan), and the three newly industrialised economies of Indonesia, Malaysia, and Thailand – experienced growth rates double those of the rest of the region, three times those of Latin America and South Asia, and five times those of SSA. This flourishing 'Asian development model' highlighted that strong government-business interaction in an endogenous cultural context was the most effective path for strong economic growth in Asia (Steger and Roy, 2010, p. 76). Although the region witnessed rapid growth, economic development, and poverty reduction, the influence of the market engendered a critical U-turn that ushered in the great financial crisis in the late 1990s.

2.4. Neoliberalism and the resource curse

Since the 1980s, scholars in the resource curse debates have extensively explicated the phenomenon. The consensus is that resource-rich countries, particularly those in the Global South, experience limited growth and conflict, corruption, lack of transparency and accountability primarily linked to state actors and institutions (Auty, 1993; Sachs and Warners, 1995; Collier, 2007; Karl, 1997). Extant scholarly works have also primarily focused on how neoliberalism facilitates massive capital flows in the extractive sector and how the free market promotes FDIs. There needs to be more literature to explicate the extent to which neoliberalism engenders limited growth, conflict, and resource governance challenges. Thus, this review contributes to the literature gap on the resource curse by demystifying the neoliberal market-centred approach that precipitates the resource curse in resource-rich countries. Within the Liberal Economist's theses, the neoliberal policy of marketisation, liberalisation and privatisation are considered a significant driver of addressing the resource and political curse.

2.4.1. Neoliberalism and limited growth

In growth, the neoliberal policy approach has yet to foster significant growth in developing countries. In his critical perspective of neoliberalism, Harvey (2005, p. 154) questioned the extent to which the approach has successfully triggered increased capital. It shows that neoliberal records of growth are appalling. Between the 1960s and 1970s, global growth rates were 3.5 per cent and 2.4 per cent, respectively. The following growth rates of 1.4 per cent and 1.1 per cent for the 1980s and 1990s, and a pace that hardly climbed to 1 per cent since 2000, show that neoliberalization has generally failed to foster global growth. The average increase in Sub-Saharan Africa between 1996 and 1998 was 5 per cent; then the least developed countries witnessed 4.1 per cent average growth in 1998. Therefore, the neoliberal approach in Africa has failed to stimulate the highly needed

economic growth, either in large quantity or quality (Demmers, Jilberto and Hogenboom, 2004, p. 22). According to Rodrik (2011), unless countries implement counter-cyclical distributive strategies, the social cost of trade-led growth tends to intensify severe income inequality.

Although the development literature has assumed that rising capital inflows would have spill over effects on African employment through more significant government revenues and expenditure, as well as an influx of consumer investment into local economies, there is no indication that this would happen on a massive scale. The main explanation is that growth depends mainly on the engagement of outside governments and corporations with African leaders (Southall, 2008, p.148). While growth gains remain unpredictable, the risks of growing economic instability and crisis appear to be more apparent. Since 1980, there have been approximately 150 occurrences of capital inflow spikes in more than 50 emerging markets economies; roughly 20 per cent of these occurrences result in a financial meltdown, and all these bursts are related to large output falls (Ghosh, Ostry, and Qureshi, 2016). The gains of specific policies central to the neoliberal agenda tend to have been exaggerated. Any capital transfers, such as FDIs, tend to provide the advantages asserted for them in the case of financial openness. However, for some, especially short-term capital flows, the benefits of growth are hard to realise, while the implications of increased volatility and crisis linger considerably (Ghosh, Ostry, and Qureshi, 2016, p. 40).

In the first ten decades of the 21st century, several countries bypassed borrowing from the IMF for the first time in their history. Several studies revealed that involvement in IMF programmes during the twentieth century resulted in reduced economic growth rates (Dreher, Sturm and Vreeland, 2015). Neoclassical economists argued that market changes would increase growth. This proved incorrect, as the South's median real per capita growth rate between 1980 and 1998 was an appalling 0.0 per cent (Easterly, 2001). Eichenauer and Gehring (2013) discovered that aid given

when a nation is a fleeting member of the UN Security Council (UNSC) has a lower influence on the receiving country's economic growth rate. Dreher, Sturm, and Vreeland (2015, p. 141) contended that interim UNSC members face lower economic growth rates due to the low level of conditionality tied to the enhanced foreign aid they receive. Rather than promoting significant policy reforms, assistance stimulates flawed policies and possibly corrupt governments.

There was growing scepticism about the nexus between "growth" in the GDP context and the more fundamental goal of "development." Growth does not always imply systemic reform, and the advantages of change may not benefit most of the population. These debates resurfaced in the 2000s when increased growth rates – among the highest globally – appeared to indicate that Africa had emerged from the terrible economic collapse of the 1980s and 1990s and was once again on the route to economic growth. These sceptics resurfaced as well, claiming that most increases were in resource exports—oil, copper, and gold—and did not signal that economies were diversifying or becoming more capable of changing the lives of the poor. Similarly, others anticipated that rapid export development would result in a consolidation of capital and labour in industries generating a limited variety of commodities with very little domestic demand and that Africa would become even more reliant on markets over which Africans had no influence (Cooper, 2019, pp.132-133). At the outset of the 2000, a new narrative emerged on the rapid economic progress of African nations. However, Africa's uneven economic development and fragmented distributions within and across the continent create complicated and ambiguous trends (Cooper, 2019, p. 8). Ferguson (2006, p. 11), noted that the era of SAP witnessed the minor economic growth ever documented in Africa, as well as rising inequality and exclusion instead of economic recovery.

2.4.2. Neoliberalism and conflict

The neoliberal agenda has not only ushered in rising conflict but also heightened the pre-existing politics of identity in many developing countries. Political groups face increasing dysfunction and weakening authority in a context where the neoliberal system has been determined mainly by foreign financial institutions, donor government agencies, and international operations. As a result, they resort to playing the ethnic or nationalist card. In this way, identity politics can be viewed as a means of political mobilisation, a coping strategy, for politicians engaged in national politics, whether at the state level or the level of nationally specified areas, as in the case of the former republics of Yugoslav or the former Soviet Union (Kaldor, 1999, p. 78). Large and Mawdsley (2004) demonstrated that in Indonesia, elites and Jakarta-based internal and international private corporations controlling capital has unswervingly led to the emergence of separatist movements in Aceh and Papua. They emphasised the widespread use of aggression by local populations due to the appropriation of their natural resources through large-scale industrial forestry and other natural resource mining activities, which are highly funded by IFIs programmes.

Current findings on the relation between local economies of war and foreign markets demonstrated the relevance of global firms to warring parties and how the dominant free market orthodoxy fosters an enabling environment for their transactions. With the expansion of oil concessions in Columbia, for example, international firms devised a complicated strategy involving the army, opposition groups, and paramilitary (Richani, 2002). The neoliberal agenda and ‘good governance’ approach facilitated the increase in identity conflict and parallel economy instead of fostering stability. The shifting competence of the state and the transition from ‘government' to ‘governance' is an essential feature of this process. The advent of predatory capitalism in Eastern Europe, the emergence of (ethnic) tensions over land privatisation in

Indonesia and Cameroon, the general rise of parallel economies, and the extreme financial crises in Latin America all demonstrate that neoliberalism is not without its drawbacks (Demmers, 2004, p 289-90). Although globalisation and liberalisation cannot be blamed for these modern patterns of warfare, market deregulation has rendered it simpler for fighting factions to establish the parallel or indistinct external ties that are crucial for survival (Duffield, 1999). Thus, globalisation cannot be regarded as a credible (static) replacement for internal development strategies. It is not enough for policymakers to take an active part in liberalising markets and capital flows and reforming their economies while sitting back and waiting for the benefits of the traditional 'Washington Consensus' and market forces of globalisation to drag them into a quick development path (Thorbecke, 2019, p. 100).

2.5. Interrogating the resource curse

The major theses in the resource curse area have primarily focused on macroeconomic analysis and cross-country comparisons. Three crucial areas have been thoroughly studied about the resource curse phenomenon. The economic research focuses on the impact of market volatility and limited macroeconomic growth (Gelb, 1988; Auty, 1993; Sachs and Warner, 1995). The political thesis examines the general patterns and behaviours of political actors and citizens regarding resource rent and how these patterns and behaviours contribute to rent seeking (Acemoglu et al., 2004; Robinson, Torvik, and Verdier, 2006), while the conflict thesis demonstrates how abundant natural resources, particularly 'lootable resources' such as diamond, gold, and cobalt fuel and prolong civil wars (Collier and Hoeffler, 2002; Fearon and Latin, 2003). Extant scholarly works are looking at the resource curse at the subnational level (Tumennasan and Bahl, 2004; Brollo et al., 2010; Paler, 2011).

2.5.1. Economic theses

The unpredictability of raw material prices on the global market implies that an economy based primarily on exporting essential commodities would face an ongoing balance of payments and budget deficit issues. It causes an over-reliance on financial markets, causing domestic economic and socio-political activity to fluctuate regularly (Acosta, 2013, p. 66). According to Gleb (1988), even powerful governments have struggled to resist the pressures of both hyper-rapid windfall absorption during booms and late adjustment during price falls. Gleb advanced four primary factors: a lack of appropriate savings during booms, a lack of a sustainable system of consumption and investment, a failure to recognise the competitiveness of non-mining sectors such as manufacturing and agriculture, and a tardy transition to post-boom decline. According to Acosta (2013, p. 65), as mineral prices fall, there is an incentive to exploit more resources. This leads to

increased production to compensate for the price drop, resulting in a decline in the value of minerals on the global market and ultimately benefiting developed nations.

The abundance of natural resources that features mainly commodity export economies, particularly mineral and oil, tend to affect the structure of the economy and the distribution of production factors, as income is reallocated regressively and wealth is placed in the hands of the elites (Acosta, 2013, p. 64). Pegg (2006, p. 379) contended that resource dependence determines the nature of institutions and infers that "capital-intensive natural resource industries are a major factor of corruption." Collier (2007, p. 40) argued that unpredictable revenues are hard to manage. During the rise of prices, government ministries, noticing the available money from the resource rents, come up with shocking bids for more spending. In Kenya, one of the ministries increased its proposed budget thirteenfold and failed to prioritise. Even though public spending can rise during the boom period, such spending would be hard to decrease when there is an unpredictable crash. The employment rate in diplomatic services likely increases during the boom, whereas investment in essential areas get cut during the crash.

In his thesis "*Sustaining Development in Mineral Economies*[20]*: The Resource Curse Thesis*", with case studies of six countries (Peru, Bolivia, Chile, Jamaica, Zambia, and Papua New Guinea), Auty (1993) argued that it is imperative to prevent the "Dutch Disease"[21] where competition is taken off the manufacturing and agricultural sector following the mining boom which can eventually affect the general growth of these countries. He systematically examines the resource curse thesis and utilises a diverse approach that synthesises neo-liberal, political, institutional, and

[20] Mineral economies are those developing countries that receive at least eight per cent of their Gross Domestic Product and forty per cent of their export revenues from the mineral sector (for details, see Auty 1993).
[21] Dutch Disease shows itself in the early decline of the agriculture sector compared with non-minerals economies at a parallel phase of development and the lack of action, or intense protection of the manufacturing industry. This is particularly damaging in mining, as in the period of mineral booms, agriculture and manufacturing can turn out to be not competitive and rely on import protection and subsidies (Auty, 1993).

environmental policies. According to the Dutch Disease theory, the discovery of natural resources-minerals and oil, which is considered a positive shock and spurs economic growth, carries with it the possibility of a rise in the value of the actual exchange rate and lead to a contraction or stagnation of manufacturing, agriculture, and other sectors in the economy (Brahmbhatt, Canuto and Vostroknutova, 2010). The presence of mineral wealth discourages investment from improving labour productivity in non-mineral sectors, resulting in a lack of investment in human capital (Pegg, 2006, p. 376).

In the early period of the economic theses, the Dutch Disease attracted a wide array of debates. This model demonstrates that an increase in the export of natural resources could have a long-term adverse impact on the economy, especially in places lacking diversification. The term "Dutch Disease" refers to three distinct economic sectors: the booming, lagging, and non-traded sectors. Dutch Disease assesses an economy's coexistence of all three areas and their relationship to economic growth. According to the hypothesis, as exports of raw extractive commodities such as oil and minerals grow, manufactured and agricultural exports decline due to increased pressure on the industry (MA, 2011, p. 204). The Dutch Disease is a condition whereby an over-reliance on natural resource trade results in a disregard for other areas of the economy (for instance, manufacturing or agriculture) and a depreciation of the domestic currency, rendering other industries in the nation stagnant (Andrews, 2013, p. 57). The phrase refers to incidents that happened in the Netherlands during the 1970s, when growing North Sea gas exports inflated the Dutch currency, exposed Dutch manufacturing to increased overseas competition, and significantly increased the rate of unemployment (Le Billon, 2001; Watts, 2004).

Whether through the discovery of natural resources such as oil or by a surge in the price of commodity exports, a nation's currency's value goes up, making manufactured products less

competitive—such changes within the manufacturing industry lead in a drop in exports and an increase in imports. Dutch Disease's consequences include a decline in performance or a slowdown in non-oil export industries due to rapidly declining competition (Ploeg, 2011, p. 368). This deterioration in competition may result in the industrial sector contracting (Ploeg, 2011, p. 374). The Dutch disease occurs due to surge in resource exports, which leads to a strengthening of the real exchange rate. This happens together with a restructuring of economic resources on a sectoral basis. Capital and labour are dragged out of agriculture and industry and into the extractive sector. Non-tradable products such as construction and various other activities also increase in price.

Consequently, costs rise, and competitiveness erodes in the tradable agricultural and industrial sectors, where commodities are sold internationally competitively. Natural resource booms effectively push out and destabilise other critical sectors of the economy. As a result, countries whose economies are reliant on natural resources are highly susceptible to the intrinsic unpredictability of commodity prices (Davis and Tilton, 2005, p. 236).

2.5.2. Political theses

Despite acknowledging the empirical evidence of the resource curse, Robinson, Torvik, and Verdier (2006, p. 448) argued that there is no political model to explain the problem. Consequently, their political model examines the political motives generated by the resource boom and the significant influence these motives would have on national prosperity and development. They claimed that policy errors result from reasonable political tactics used by political actors in response to the incentives offered by resource rents. The revenue gained from the resources may be used in two ways: the incumbent government may keep it or distribute it as patronage to influence election results. Terry Karl's (2007, p. 256) asserted that the "resource curse" is essentially a political phenomenon, not an economic one, and that thus the institutional and

political discrepancies that characterise several extractive economies 'cannot be reversed without a tremendous, coordinated effort by all relevant actors (Karl 2007, p. 258).

Although some resource-rich nations in the Global South adopt some semblance of democracy, the abundant resources are mostly mismanaged. Collier (2007, p. 44) claimed that resource-rich democracies do not only fail to invest but also invest poorly in "white elephant" projects. The amount of resource rents influences how elections are conducted. It introduces patronage politics. The electoral competition forces political parties to seek votes in the most cost-effectively possible. It is carried out in ideal instances by providing public services such as infrastructure and security more efficiently than opponents. Collier (2007, p. 45) further revealed that a resource-rich democracy performs poorly in a more ethnically diversified community. The type of democracy likely to exist in the bottom three resource-rich societies is fundamentally unsuitable for economic progress. A greater level of per capita income promotes political restrictions. As a result, political institutions reflect and influence past and future developments (Collier 2007, p. 51).

The nature of the political regime and quality of governance, legal framework, and colonial background are significant factors in escaping the resource curse. Mixed democracy and parliamentary type are seen to have a promising impact on human development. As is expected, high-quality governance can lead to human development. The introduction of the Scandinavian regimes has a positive effect (Acar, 2017, p. 59). On the other hand, the major objective of a weak regime is to bolster political support and it must use more efforts both politically and economically in that direction. Thus, the weak regime's life span tends to be short, and its concerns for welfare are concentrated mainly on those political groups that are relevant to its political survival. The weak regime creates a clientelist relationship with targeted groups to secure this political support by providing them with rent-seeking opportunities (Auty, 1993, pp. 31-32).

The recurrent availability of effective rents on mineral ores, that is, when revenues exceed production costs and a typical return on capital, may destabilise the economy when held by the government through taxes. As widely expected, the sloppy domestic use of mining earnings has the propensity to deprive the industrial and agricultural sectors of foreign competitiveness (Auty, 1993, pp. 3-4). Political structures and dynamics in oil and mining enclave economies are characterised by rent-seeking behaviour. As a result of the authoritarianism and greed that guide decision-making, the government spends excessively and arbitrarily distributes income. There needs to be more societal pressure on these mining firms to invest in higher production. Rent-seeking characterises both productive and non-productive actions and the remainder of social relationships. Consequently, mining firms encourage clientelist social interactions, enriching MNCs while impeding the execution of appropriate national and local development plans (Acosta, 2013, pp. 68-69).

The role of elites attracts considerable attention in the literature, and the tendency of elites to engage in rent-seeking or corrupt behaviour is a common argument for the failure to effectively utilise mining cash flow (Alexander et al., 2010, pp. 9-10). The rent-seeking behaviour often leads to corruption that is difficult to detect as it is institutionalised. Pegg (2006, p. 379) asserted that resource reliance shapes institutional character and that "capital-intensive natural resource industries are a major factor in corruption." Nigeria enjoyed a significant boom in the early 1980s. During this boom, the government responded inexcusably, incurring substantial debt and spending on large-scale wasteful projects riddled with corruption (Collier, 2007, p. 41). Rent-seeking, or fear of misappropriating current mineral profits for immediate consumption rather than engaging in a productive activity that might provide more economic and social advantages, might be a significant behavioural reaction (Robinson, Torvik and Verdier, 2006, p. 451).

Since natural resource rents are sometimes concentrated and readily misappropriated, state actors in resource-rich nations are swayed towards rent-seeking behaviour and the potential of corruption rather than focus on growth-promoting initiatives. Consequently, resource-rich countries will ultimately see a decline in entrepreneurship, innovation, growth, and governance (Sachs and Warner, 2001, p. 835). Natural resource rents seem to be harmful. Over time, nations that discovered enormous resources became impoverished, with lost growth more than compensating for the one-time revenue boost supplied by rents (Collier, 2007, p. 28). The bottom billion[22] nations are disproportionately affected by resource-rich poverty: around 29 per cent of the individuals in the bottom billion reside in countries where resource wealth dominates the economy (Collier, 2007, p. 39).

Natural resources are detrimental to economic progress because they foster corruption through rent-seeking and patronage in government arenas and, more extensively, in the economy. Simply put, the adverse impacts on economic growth are a consequence of the economy-wide incentives generated by resource rents, culminating in the misappropriation of talent and state funds (Kolstad and Søreide, 2009, p. 218). The patronage phenomenon is illustrated by events in Nigeria following 1979. The new civilian leaders perceived a greater need to bolster their political clout by awarding contracts and favours, including moving on with the massive Ajaokuta steel project, a traditional white elephant project that squandered billions of dollars without generating steel (Shaxson, 2007, p. 22).

[22] The Bottom Billion are referred to the world's poorest countries, with approximately a billion people that have some distinctive characteristics in common. According to Collier (2007), they are locked in one or more of the Four traps exist: the conflict trap, the resource trap, the landlocked trap with hostile neighbours, and the trap of poor governance in a small country.

The growing consensus on the importance of institutional quality in determining development is linked to Douglas North's (1990) work on "*Institutions, Institutional Change and Economic Performance*."[23] According to Robinson, Torvik, and Verdier (2006, p. 450) institutions are essential to the overall impact of the resource boom on the economy because they may determine the extent to which political motivations are integrated into policy outcomes. As things stand, nations with entities that encourage accountability and responsible government gain from resource booms because these institutions limit the political incentives created by such booms. On the other hand, countries without such institutions may face a resource curse. Karl (1997) claimed that rich natural resources motivate political actors to avoid developing institutions, especially those that create openness and accountability since they want to expand their control over the allocation of export rents and policymaking.

However, it is fundamental to recognise that development has a long history of institutional underpinnings that must be considered while analysing current economic dynamics. Institutions continue to influence socioeconomic structures and policies, resulting in a wide range of resource-rich countries' experiences (Acar, 2017, p. 26). According to Sachs and Warner (1997, p. 23), resource-rich emerging nations have poor institutional quality on various indicators. At a national level, Robinson, Torvik, and Verdier (2006, p. 448), advanced that more resources lead to increasing dysfunctional state behaviour and a greater likelihood of the state being overstretched. With rare exceptions, Alexander et al. (2010, pp. 33-34) concluded that the discovery of oil led to

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[23] Institutions exist because of the unpredictability involved in the interactions of human, and thus they are the limitations developed to shape that interaction. As it is, institutions are generally different in their impacts on economic performance; some economies create institutions that lead to development and growth, while other economies create institutions that lead to unproductivity (For details see North, 1990)

a decline in governance. Even when appropriate institutions and rules are in place, they are often abandoned because politicians are enticed to siphon cash from the resources for personal gain.

The absence of effective institutions in resource-rich nations of the Global South is reinforced by a multiplicity of theoretical and empirical findings. Clark (1999, pp. 15-16) claimed that some issues with institutional capacity and implementation skills might arise at the community level, partly due to the government's concentration on deploying qualified staff to politically sensitive locations, which may not be where mining operations occur. According to Robinson, Torvik, and Verdier (2006, p. 466), the quality of institutions may go a long way toward overcoming the resource curse. The increase in resources seems to lead to national income in countries where there are institutions that limit political actors from using clientelism to sway elections. In the absence of these institutions, intractable political incentives may take control, resulting in a drop in revenue and a resource curse. However, Luong and Weinthal (2006, p. 242) argued that if inadequate institutions are to blame for resource-rich nations' rising political and economic issues, private local ownership actors may provide better fiscal and regulatory institutions that assure high fiscal certainty while reducing both monitoring and transaction costs. As a result, local private ownership offers a way out of the resource curse since it creates an incentive for both-state and state actors to agree on and ultimately develop the formal rules of the game (Luong and Weinthal, 2006, p. 252).

The nature of the institution has a long way in either inhibiting or stimulating the resource curse. As Wick and Bulte (2009, p. 143) demonstrated, once institutions are weak ("grabber-friendly economies"), rent seekers can capture a sizable portion of the national resource pie for their profit. However, once institutions are strong ("producer-friendly economies"), rents are distributed more evenly, and the yields made from rent-seeking. The trend is particularly grim in the region's oil-rich economy, where previous authoritarian governments have benefited from vast

discoveries. This is what Hilson and Maconachie (2010) referred to as the "institutional strand" of the resource curse, appears to have developed in these nations because of incompetent, unscrupulous government officials who have been able to successfully divert funds from projects to maintain power.

2.5.3. Conflict theses

Evidence suggests that abundant natural resources and reliance contribute to the resource curse, resulting in civil strife and violent conflict in most developing nations. There are significant social conflicts in most of the places where mineral operations are taking place since mining corporations employ just a few locals. Due to the social and economic consequences, there is antagonism between mining firms and communities, and often even between families, as well as violations of community rights and high rates of crime and violence (Acosta, 2013, p. 71). According to Collier and Hoeffler (2002) and Fearon and Latin (2003), increased reliance on oil and mineral rents has been connected to civil conflict. This was the situation in Sierra Leone, Angola, and many other emerging nations in Sub-Saharan Africa that were embroiled in civil conflicts after the Cold War. According to Collier and Hoeffler (2002), those who are affected by mining extraction and see the wealth of the resources being extracted from their areas, or instead because of strategic forms of ‘greed' in which revenue from natural resources leads to looting or extraction from mining companies and creates opportunities for financing.

The expansion of minerals raises an urgent question about democracy, neoliberalism, and the state and the link between social movements and political economy. Bebbington et al. (2008, p. 889) argued that the conflicts among these diverse actors reveal the ambiguity of the relationship of mining to development and democracy. They argued that these conflicts tend to create the path for establishing institutions that could promote an inclusive socio-economic and ecological impact

due to the mining operation. They further argued that the very institutions of government help intensify the grievance of movements, which often leads to a new discourse regarding mining activities. In the case of Peru, protest and activism alter the contours of the public debates on the governance and interest of the expansion of mining (Bebbington et al., 2008, p. 905).

According to the economic thesis of war, lootable resources[24] (diamonds) are not a significant cause of civil wars (King,2013; Richards, 2003). However, diamonds played a crucial role in intensifying conflict in Sierra Leone. At the peak of the civil war, both state and non-state actors were desperate to get control of diamondiferous districts in the east of Sierra Leone. Even though Sierra Leone was placed under a UN embargo, Sierra Leonean diamonds were sold for arms and ammunition. Neighbouring countries like Liberia and Guinea were strategic conduits for precious smuggling gems. Liberia was also trapped in civil conflict during that time. The Taylor regime provided safe havens for the RUF, so it became an easy route to channel diamonds in exchange for arms and ammunition. Natural resources (diamonds) contributed significantly to the continuation of civil conflicts in certain parts of SSA. Angola and Sierra Leone are two prominent examples of armed groups committing massive devastation to secure the resources necessary to prolong the war. According to Berman et al. (2014), minerals foster conflict, and conflict of this nature has become widespread across the country. Keen (2005, p. 12) noted that armed groups smuggled diamonds during the conflict. He further advanced that controlling diamond-rich areas was important because fights were usually in areas with the most diamonds.

However, Smillie, Gberie, and Hazleton (2000) argued that diamonds were a significant source of death, devastation, and suffering during Sierra Leone's civil war. They contended that scientific

[24] In markets with minimal entry barriers, lootable resources are often regarded as high value resources. Drugs, some precious timbers, "alluvial" diamonds, which are found near to the surface in alluvial river plains, along with other precious gems, such as jewels, rubies, and sapphires, are noteworthy examples of lootable resources (For details see Le Billon 2001; Ross 2004; Findley and Marineau, 2013).

studies in normative economics, political science, and history have only provided a hazy explanation for Sierra Leone's civil war. Thus, they argued that war is waged not to achieve victory but to participate in lucrative criminal activity disguised as warfare. Indeed, diamonds were instrumental in igniting the civil war. Although Smillie, Gberie, and Hazleton (2000) demonstrated how diamonds were smuggled with the assistance of external entities such as junior mining companies, there is no conclusive evidence that the RUF or other belligerent groups were initially motivated by diamonds. As Richards (1996) noted, the RUF's initial motivations were ideological and driven by a profound understanding of political discontent relating to the flawed administrative structure's perceived failures. RUF propaganda bemoaned misappropriation and denounced "the robbing of the rural areas to support the Freetown elite and their foreign patrons' avarice and whim" (Richards, 1996, p. 27). The idea is that even though the fighting groups in the Sierra Leone war financially benefited from mining, there is no evidence that diamonds were the leading cause of the war (Richard, 2003).

2.6. Subnational resource curse

The widescale decentralisation drive that fosters massive revenue transfer to subnational institutions has generated concerns about the subnational resource curse. Paler (2011, p. 21) argued that decentralisation is a facet of the resource curse that has attracted less discussion in the literature primarily concerned with national issues. Very little is revealed about how decentralisation generates or is influenced by the resource curse. Meanwhile, Peru's and Indonesia's experiences confirm its occurrence at the subnational level and posit that its magnitude is driven in no considerable proportion by the central government's role (particularly in absorbing the negative aspects of resource wealth), as well as the readiness and capability of municipal governments to make good use of revenue windfalls. National governments can split a sizable portion of resource profits with subnational governments. In Nigeria and Peru, for instance, certain subnational governments rely on resource revenue transfers from the central government for more than 80 per cent of their budgets. In 2012, Bolivia distributed more than USD 2 billion in oil earnings. Subnational governments must address the unique issues related to managing resource revenue in this setting, usually in the lack of comprehensive policy mechanisms accessible to national governments (Bauer et al. 2016).

Notwithstanding the unclear and partial findings about a subnational resource curse, the research increasingly demonstrates that subnational impacts matter for the local population and the economic outlook of entire countries. When communities are significantly affected, and their aspirations are unmet, people living near an extraction might incite violence to get their voices heard. For example, violent conflict in producing or transit areas may undermine a country's revenue, as recently demonstrated by Libya and Nigeria. Since World War II, at least twenty civil wars have been fuelled by resource extraction, and some nations' political disputes and elections

have been heavily impacted by local conflict over the ramifications of extraction. Economic research has demonstrated that natural resource abundance exacerbates economic disparity, especially between urban and rural regions (Bauer et al., 2016). Peru suffers from a subnational resource curse partly due to the central and local governments' weakness. The author identifies four major significant shortcomings in the central government: (1) a lack of democracy and political instability; (2) a broken central state that politically ignores rural regions; (3) insufficient planning and execution capability; and (4) a strong dependence on ad hoc programmes. Additionally, the public feels that the central government collaborates with resource firms at their cost, eroding the government's legitimacy (Paler, 2011, p. 19).

The Dutch Disease phenomenon is also evident at the micro level. Bauer (2013) found in his research on Peru that the surplus of infrastructure expenditure by subnational authorities backed by resource revenue has resulted in a striking consequence, such as an increase in construction salaries. Farmers and agricultural employees have been lured away from the fields and into the construction sector, resulting in a decline in agricultural production. It demonstrates the economic difficulties when a location rich in natural resources receives a massive infusion of oil, gas, and mineral revenues. Prices and salaries tend to rise, and financial and human resources are diverted from non-tradable industries into the extractive sector and non-tradable activities such as construction, taxi service, and restaurant services. Non-resource "tradable" industries such as manufacturing and agriculture typically decline in size and become unsustainable. Subnational governments have been assigned critical spending tasks in several nations, including Brazil, the Philippines, and South Africa, on education, public order and safety, social protection, and transportation. Thus, resource revenues merely add to the budgetary space available to deliver these services in these countries. Other nations, such as Kazakhstan and Uganda, have relatively

few direct duties for subnational governments. In these circumstances, increases in oil, gas, and mineral revenues have abrupted local economies, encouraged reckless spending, weakened accountability, and exacerbated conflict over natural resource ownership (Bauer, 2013).

Meanwhile, some scholars advanced that subnational revenue transfer has the potential to promote the standard of living and poverty reduction, which in turn addresses the resource curse. Zambrano et al. (2014) revealed that once revenue sharing was implemented in Peru, mining areas significantly reduced poverty more than non-mining districts. However, there is a compelling case against allocating Natural Resource Revenue (NRR) to subnational governments, based on the greater capacity of the central government to deal with revenue variations due to its availability of a broader choice of financial instruments. When revenue rapidly declines, subnational entities are forced to restrict spending, jeopardising the provision of critical services such as education and health. During price increases, subnational jurisdictions are flooded with capital that they cannot spend effectively or are forced to commit to spending that may not be viable in the long term (Brosio and Singh, 2014). Another, more specific point concerning the impact of volatility is that non-renewable NRR is an "unreliable" source of revenue due to price swings. As a result, supporting "predictable" expenditures, such as wages and other current expenses, with fluctuating earnings entails greater risk, which subnational governments are unprepared to bear, suggesting increased costs (Brosio and Singh, 2014).

2.7. Literature Gap: neoliberalism and resource curse

Political scientists and economists advanced that availability of resource revenue worsen governance (Sachs, 1997; Collier, 2007). This is largely focused on the state actor's behaviour and institutional patterns. As Collier (2007) noted that rent from natural resource in developing countries can be detrimental. As state secure more rents, politicians tend to engage in spending spree and building their patronage network to entrench their stay in power. Although Collier helps us to understand the nature of how resource rent worsen governance, it does not demonstrate the intricate interactions between MNCs paying the rents and states receiving the rents. There are several indications of MNCs operating in an environment where the pre-existing governance system is worsened. Thus, it is within this gap that the study explores MNCs influence within the decision chain in post-war countries that engenders governance challenges despite the proliferation of global resource standards in SSA.

In the post-Cold War era, when neoliberalism became the global vanguard, MNCs became increasingly dominant in resource exploitation in the Global South. MNCs from traditional markets in the US and Europe have long been the driving force in resource exploitation. Nonetheless, the emergence of free trade ushered in a new frontier of exploitation by emerging markets: Brazil, Russia, India, and China. One strategy MNCs use is distributing capital across several companies from other developed countries in the foreign investment campaign. This policy raises the licit, political, and economic obstacles to unilateral adjustments in host-state contracts. Involving the WB, IMF and Inter-American Development Banks are other strategies that MNCs use for defence. The power and prestige of these institutions and their right to refuse to fund the development projects of the host government can also stop the host government from acting against MNCs (Tarzi, 1991, p. 247).

The nexus between external and powerful internal actors and institutions are largely ignored in the resource curse debates. Obi (2018, p. 611) argued that despite having structurally incorporated into the world economy on evidently unfavourable terms, most state and civil society reactions have remained centred on addressing a "resource curse." NRG politics about the international political economy and the interests of influential local and transnational leaders in resource production and capital accumulation are frequently ignored. Mainstream scholarly works barely define the politics of natural resources as a function of institutional design or as a problem of rent-seeking and good governance. Singh and Bourgouin (2013) indicated that policy reforms are intrinsically political. The solution to the governance problem rests not mainly on changes in legal frameworks but on strengthening state capacity.

The resource curse and neoliberalism theses do not explicate the politics of dominance within the decision chain of extractive governance. Although neoliberalism advances' good governance' as critical in fostering economic development, it does not consider the role of non-state entities in influencing the governance processes, particularly in post-war societies. The decision chain in the extractive sector looks at the onset of institution formation, legal and policy framework development, granting of mineral contracts, taxation, revenue utilisation and the role of non-state entities. In post-war countries, for instance, Sierra Leone, the extractive institutions established to manage the sector were dominated mainly by the "Liberal peacebuilders." As a result, some reformed institutions created deep-seated divisions between ministries and departments that have continued to haunt the extractive governance of Sierra Leone. For instance, the Ministry of Mines and Mineral Resources and the National Minerals Agency that serve as the key government entities in the extractive sector of Sierra Leone are in power struggle. Also, the IFIs in the post-war reform encouraged the successive government to provide tax incentives to MNCs to attract FDIs. The

massive tax exemption undermined the government's effort to generate domestic revenue. Hence, several MNCs secured long-term tax exemptions that were contrary to the legal provisions.

In post war countries with weak state institutions, MNCs implement a variety of management, inventive foreign funding, and profit-maximizing tactics and strategies, such as legitimisation, transfer pricing, and tax evasion, to prevent resource-rich nations from getting their fair share of the revenue (Adams et al., 2019, p. 129). Coumans (2019, p. 685) argued that extractive host state government is not just "bad," it is corrupted. In addition, it is undermined in many respects by the sector's actions, regulatory capture, tax avoidance, investor-state arbitration, the need to conclude mining contracts with investors, and by MNCs' home states who actively support their MNCs by political and financial support for overseas activities that try advantageous regulatory and tax conditions for their MNCs by trade agreements, aid arrangements, and 'expert advice given to host states on how best to 'manage their natural resources—moving away from 'soft' or 'solid' governance to discuss the issue of 'compromised' governance in all countries could contribute to more valuable discussions about how MNCs actors, organisations and states lead to or reinforce weak government.

As former Secretary-General Kofi Annan stated at the 1999 World Economic Forum in Davos, globalisation is a part of everyday life. However, its vulnerability has been grossly overestimated. Markets have expanded faster than civilisations, and their political institutions cannot respond to them, let alone direct them in their direction. History shows us that a mismatch of this magnitude between the economic, social, and political spheres can never be perpetuated for an extended period. The developed countries discovered this lesson painfully and expensively during their confrontation with the Great Depression. The objective is to develop a comparable compact worldwide to serve as the bedrock of the emerging global economy (United Nations, 1999).

Today's business and human rights conundrum is rooted in the governance gaps generated by globalisation—between the breadth and influence of market pressures and individuals' and countries' capacity to absorb their damaging consequences. These governance shortcomings foster a climate conducive to wrongdoing by businesses of all types without proper punishment or restitution (Ruggie, 2008, p. 189). The governance gap, coupled with the lack of obligatory global standards, enables MNCs in the extractive sector to engender the resource curse in the Global South, where the institutions and actors cannot hold these companies accountable.

The globalisation drive is a significant factor that accelerates MNCs' contribution to the resource curse in the Global South. Adams et al. (2019) argued that globalisation, particularly as it relates to the operations of MNCs, significantly adds to the "curse" of natural resources. Significant factors contributing to the natural resource "curse" include MNCs' profit maximisation goal (capitalism) and institutional weakness within oil-developing countries (ODCs). Other factors include MNCs' non-compliance with CSR standards, transfer pricing, tax avoidance and evasion, rent-seeking behaviour, legitimisation and lobbying goals, petroleum revenue misuse, recruitment and HCD procedures, exorbitant CEO remuneration, and capital outflows, which contribute to obstructing ODCs' socioeconomic progress and development. A robust financial sector would act as the main conduit for capital and technology transfer. It would foster human capital development and economic productivity growth without the risks of MNCs' profit maximisation drives. Since ODCs rely on MNCs to exploit resources, they will continue to be affected, and the discussion about the resource curse will prevail (Adams et al., 2019, p. 138).

Furthermore, CSR is widely regarded as a significant area where MNCs' operations in resource-rich developing nations contribute to the resource curse. Cash (2012) investigated governance, transparency, and corporate social responsibility in the Republic of Chad. He argued

that, among other things, the profit motive of multinational investors appears to have been at odds with their CSR attempts in weak institutional economies. He demonstrated how behaviours such as misappropriation of oil revenues and tax evasion inhibit socioeconomic progress, resulting in 'Dutch Disease'-like manifestations that promote lacklustre socioeconomic growth. According to the preceding study arguments, debates, perspectives, and findings, MNCs' profits maximisation agenda affects their CSR engagement, which causes the resource-curse phenomenon. Furthermore, studies have discovered that MNCs' rent-seeking behaviour and bargaining for licences contribute to the natural resource curse (Adams et al., 2019, p. 132).

Even though the political thesis of the resource curse advances the rent-seeking and weak institutions as significant factors that precipitate the curse, it does identify the level at which the rent-seeking and weak institutions manifested. Several micro-level institutions are being established to manage the resource revenue in several resource-rich countries in SSA, following the advancement of NRG standards. In Sierra Leone, the Community Development Committee (CDC) established to manage community development fund is not from the pre-existing institution, but a new local governance structure created to prevent the recurring elite capture of resource rent. This institution secures huge revenue from mining companies at the local level, and there are cases of rent-seeking behaviour at this level. Thus, rent-seeking behaviour should be explored beyond the national and regional levels to understand the political thesis of the curse.

2.8. Conclusion

Conclusively, a critical evaluation of current scholarly works on neoliberalism and the resource curse sheds insight into the link between these phenomena. Neoliberalism has established a worldwide agenda that shapes global, regional, and national economic policies. As markets continue to govern, countries in the Global South struggle to resist their pressures. As a result, many developing countries face chronic debts, limited development, extreme income inequality, and a resource curse. The drivers (IFIs and MNCs) continue to pursue economic liberalisation, privatisation, marketisation, and FDI in countries with abundant natural resources. While these processes are believed to have facilitated economic growth and sustainable development, many nations in the Global South have been mired in governance problems and the resource curse since the market became the dominant policy. During the 1980s and 1990s, the infamous global governance strategies, SAPs, and economic reforms that the Bretton Woods Institutions implicitly imposed did not generate development and wealth, nor did they result in a sound mechanism for revenue generation in the extractive industry (Campbell, 2010, pp. 1-2).

The resource curse has been widely explored in both classical and contemporary debates (economic, political, and conflict), with a particular emphasis on state actors' behaviour and host state institutional patterns. In the economic arguments since the 1980s, especially in the aftermath of the catastrophic financial crisis for which IFIs widely blamed governments, scholars have primarily utilised cross-country regression analysis to explain better macroeconomic growth, Dutch disease, and the limited growth of resource-rich nations. In contrast to the political theses, the fundamental focus of the debate is on how resource rents promote patronage and rent-seeking behaviour. Additionally, it focuses on the institutional composition of resource-rich countries. There is empirical evidence that nations with solid institutions may escape the resource curse,

whereas those with weak institutions stay trapped. These arguments are generally focused on state structures and actors, ignoring the substantial role of neoliberalism, IFIs, MNCs, and wealthy nations in the Global North in perpetuating the resource curse, particularly in SSA. There is widespread agreement in the study of conflict theses that countries with abundant "lootable resources" (diamond, gold, and cobalt) may trigger civil wars. Thus, to better understand the resource curse, an analysis beyond state and institutional-centric is critical in unravelling the extent to which neoliberalism and its drivers engender it.

Despite the consensus on the macro-level resource curse, it is hard to determine how micro-level subnational institutions and actors engender the curse. Although scholars have managed to identify some empirical cases of the micro-level resource curse, there needs to be an indication of what type of resources or under what conditions subnational payments and transfers can stimulate the resource curse. The above studies need to specify the level at which the curse is visible, given that some countries' subnational governments have broader responsibilities (federal states (e.g., Nigeria, Brazil) and unitary states (e.g., Cameroon, Angola).

However, given that several resource-rich countries have mechanisms of revenue transfers and payments to subnational governments, it is critical to understand the resource curse and governance challenges at the subnational level. In general, this review has demonstrated that the resource curse debate should go beyond the host state actors and institutions' analysis and look at the ways neoliberalism precipitates the curse. Limited growth, conflict and governance challenges of corruption, tax evasion and avoidance are critical areas that neoliberalism fosters the resource curse that existing scholarly works do not explicate to understand the pattern of the curse in the extractive sector. Thus, exploring the resource curse debates beyond the dominant scholarly works on state actors and institutional patterns and behaviours is imperative.

Chapter 3

Research design and methodology

3.1. Introduction

The study adopted a triangulation approach, relying mainly on primary qualitative data from 51 semi-structured interviews. Also, 7 focused group discussions with 5-6 participants were held, focusing on resource governance at the micro-level. The acquired data were classified and analysed conceptually, and secondary quantitative data were used to supplement the primary data. Additionally, quantitative data from the EITI dataset, the corporate human rights benchmark index, and the corporate tax heaven index, were used to gain a better understanding of the dynamics of value realisation and revenue management, institutional governance and transparency, tax evasion and avoidance, and MNCs' human rights mechanisms in the extractive industries. This approach helped the researcher understand the conditions in which MNCs' operations and the neoliberal market-centred agenda stimulates resource governance challenges.

Given the complexities of the phenomenon, triangulation is deemed an appropriate methodology for addressing the study questions: under what conditions do the operations of MNCs engender resource governance challenges in SSA and post-war Sierra Leone, despite the introduction of several NRG standards? To what extent does the neoliberal market-oriented approach contribute to SSA's resource curse? Is the EITI viable in promoting revenue transparency and accountability in post-war Sierra Leone? According to Dezin (1978, p. 28), the triangulation concept is based on the premise that no single approach will ever tackle the issue of contending for causal elements adequately. Multiple observation approaches must be used, as each methodology reveals various aspects of empirical observation. It entails employing various approaches or data sources in qualitative research to create a holistic understanding of phenomena

(Patton, 1999). In a qualitative study, data triangulation through focus groups and interviews may result in a complete understanding of the subject being studied (Carter et al., 2014, p. 546)

As a result, this study heavily relied on qualitative data collection techniques such as interviews and focus groups. In Sierra Leone, interviews were conducted with key actors and institutions in the resource sector, including government ministries, departments, and agencies (MDAs), MNCs, development partners, INGOs/NGOs, CSOs, academics and community stakeholders. Four districts were involved in the FGDs: Kono, Tonkolili, Bonthe and Moyamba. These areas are host to several large MNCs and are well-known for periodic confrontations between community stakeholders and mining companies. Community stakeholders, such as the local councils, members of the community development committee, traditional rulers, local community-based groups, and landowners, participated in the FGDs. The objective was to understand better how MNCs conduct business at the micro level.

Additionally, the study developed a conceptual framework of resource politics of dominance. This paradigm highlights the complexities of MNCs and IFIs and the powerful home states of MNCs' growing power, influence, and control over the extractive and petroleum sectors in the Global South. Within the NRG decision-making chain, resource-rich developing countries face persistent pressure to open access to their natural resources to MNCs. The mainstream literature on the resource curse defines natural resource politics because of institutional design or rent-seeking problems. Singh and Bourgouin (2013, p. 3) claimed that policy reforms are essentially political and that the solution to governance challenges lies mainly in enhancing state capacity, not in amending governing structures. However, the conceptual framework of resource politics of dominance can shed light on external and internal actors' and institutions' dominance, influence, and power that contribute to NRG challenges in Sub-Saharan Africa.

3.2. Research questions

The research questions fall within two main categories: central questions and procedural research questions. The critical questions seek to understand the general governance challenges in Sub Saharan Africa. Under what conditions do the operations of MNCs engender resource governance challenges in SSA and Sierra Leone despite the introduction of several international standards? To what extent does the neoliberal market-centred approach precipitate the resource curse in Sub-Saharan Africa? Is the EITI viable in engendering revenue transparency and accountability in the extractive sector of Sierra Leone? The procedural questions primarily focus on Sierra Leone as a case study. The procedural research questions are further divided into sections. Specific questions were designed for actors and institutions both at the macro and micro levels. Other questions focus on actors and institutions at the micro level participating in the FGDs.

3.3. Fieldwork in Sierra Leone

Extensive fieldwork was carried out in 2019 in Freetown, Moyamba, Bonthe, Tonkolili and Kono Districts. These places host the major mining companies and key stakeholders, and institutions in the extractive sector. Between 2020 and 2022, extensive online interviews were conducted with stakeholders in the extractive industry in Sierra Leone. Between September and October 2022, field research was also carried out in Sierra Leone. Why use Sierra Leone as a case study? Several scholarly works about the Sierra Leone mining sector have focused mainly on the role of lootable resources (diamonds) in the civil wars (Richards, 2003; Keen, 2005; King, 2013), external actors' position on the "Blood Diamond (Ndumbe, 2001, p. 99; Smillie, Gberie and Hazleton, 2000), and corporate social responsibility or mandatory community development agreements (Conteh and Maconachie, 2019; Nwapi 2017, p. 206). Meanwhile, there is a paucity of studies to understand the impact of MNCs on natural resource governance despite the introduction of several global governance standards in post-war Sierra Leone.

A case study qualitative methodology was suitable in this study due to its ability for the researcher to relate with the communities affected by the mining company's operations (Yin, 2014). A wide range of qualitative research ideas has been drawn from within this thesis to unravel the nuances of the governance challenges and the resource curse. This research employed interviews and FGDs techniques. Case studies can do more than generate theoretical ideas. They can test theoretical propositions and offer persuasive causal explanations (Rueschemeyer, 2003, p. 318). The case study methodology was utilised to apply a nuanced perspective, capturing both theoretically and empirically grounded research to explicate and understand the extent to which the MNC's operations engender governance challenges in Sierra Leone.

A case study is an empirical investigation that explores a contemporary phenomenon in depth and within the context of the natural world (Yin, 2014, p. 16). A case study approach helps to understand the complex nature of the world and the existence of multiplicity (Feagin, Orum and Sjoberg, 1991). Feagin, Orum and Sjoberg (1991, p. 2) argued that a case study could generally constitute a detailed, wide-ranging examination of a single social phenomenon, utilising qualitative research methods. Thus, the research work was carried out with the consideration of details and heavily depended on using many data sources. Utilising this methodology helped to unravel the phenomenon more holistically, helped understand the pattern, time and sequence of the phenomenon and helped to create theoretical innovation and generalisation (Feagin, Orum and Sjoberg, pp. 6-7). Using interviews enabled the researcher to acquire a wide range of insight into the perspective of the community actors and experiences (Perakyla 2008). As Abbott (2004, p. 14) argued, a case study helps us to study a specific case in detail.

3.3.1. Selection of participants

Before selecting the participants for the study, an extensive stakeholder mapping was carried out to better understand existing actors and institutions in the extractive sector of Sierra Leone. Given the multiplicity of stakeholders, the study categorised participants into two main categories: Internal and external stakeholders. The former comprises government ministries, departments and agencies at the macro and micro levels, civil society organisations, local non-governmental organisations, the media, and community stakeholders. The latter comprises development partners, international non-governmental organisations, MNCs, and independent consultants.

A total of 15 government MDAs were selected for the study due to their direct involvement in the extractive industry. Although there are over 100 CSOs doing advocacy in the extractive sector, 12 CSOs with a broader presence in the country were selected. Three development partner institutions that have extensively provided technical and financial assistance to the government were selected. A total of 5 independent consultancy firms that offer consultancy in the mining sector were also selected. The media play a critical role in disseminating information related to government policies and mining companies' operations. Given the relatively civic space, five media houses working in the extractive industry were selected. In the post-war period, Sierra Leone attracted several mining companies. For this study, only five major mining companies were selected based on their turnover and large-scale operations in Sierra Leone. Twenty-four stakeholders were chosen at the micro level, including traditional leaders, local councils, local CBOs, CDC committee chairpersons and landowners. See appendix 2 for details of the targeted respondents.

3.3.2. Interviews in Sierra Leone

The interviews were mainly conducted through a field visit in Sierra Leone. An online interview was conducted in some instances where institutions no longer have a local presence in the country. This is the case for a consultancy firm that produced the 2018 SLEITI report that no longer has local presence. Initial interviews were carried out in 2019, mainly in Freetown and Bonthe Districts, during a two-month fieldwork. In 2022 between September and October, interviews were conducted in five identified places for this study. Before the interviews, preliminary information was sent across to the targeted participants. Given the challenge of low response rate on receipt of the request, several followed ups were done to have broader responses during the interview.

The research further utilised online interviews with a primary focus on the effectiveness of the EITI in promoting revenue transparency and accountability at the subnational level and how the complex interactions between MSGs hinder the EITI's implementation. Fifteen individuals responded to the open-ended Google Form online questionnaires. As a result of the author's engagement with the EITI's stakeholders, national and subnational actors were utilised to assist in engaging on the ground with the appropriate stakeholders and institutions to provide the relevant data. The field interview was generally well-balanced, with responses from all three stakeholder groups (government, CSOs, and MNCs). In contrast to the online interviews, most responses came from civil society representatives. A senior official at the MNAs in Freetown declined to fill out the online Google form, citing the topic's sensitivity and the possibility that it might attract the attention of the central government. Even though the purpose of the data was stated on the Google Form, state entities need to be more active in providing information on revenue transparency and accountability.

Interviewing is a human interaction with all its related uncertainties. As an interviewer, you are not a research machine, but you do '"pitch" questions at your respondents to make words fly (Glesne and Peslikin,1992, p. 63). The strength of interviewing in qualitative inquiry is the opportunity to learn about what you cannot see and explore alternative explanations of what you see (Glesne and Peslikin,1992, p. 65). Interviewing is a 'professional conversation' (Kvale, 2007) to get a participant to talk about their experiences and perspectives and to capture their language and concepts about a topic you have determined (Rubin and Rubin, 1995). The interview is not merely about gathering information; it involves a managed relationship in which two participants exchange thoughts and ideas and co-participate in the researcher's inquiries (Lune and Berg, 2017, p. 67). The truth is that we conduct interviews to learn what people think, not to tell them what we believe (Lune and Berg, 2017, pp. 74-75).

3.3.3. Focused group discussions

The districts of Kono, Tonkolili, Moyamba, and Bonthe each participated in a focused group discussion to gain a better understanding of the activities of MNCs and the influence those operations have at the micro level. MNCs and host communities in Sierra Leone have been involved in reoccurring conflicts regarding fair compensation for surface rents, land reclamation, resettlement packages, and environmental degradation. This is because most MNC operations are in the country's periphery, where there is less government and CSOS monitoring. Seven FGDs were carried out in four districts to gather information from important community stakeholders such as landowners, traditional authorities, government officials at the district level, women, and youth. Each of the seven FDGs in the four districts had six to seven participants each.

To conduct more fruitful FGDs, it was necessary to consider the fundamental aspects of group dynamics, power imbalance, and the homogeneity of the participants. The FGDs were conducted with the core focus on the operations of non-state entities at the community level. Every stakeholder in the community, regardless of their position in the power dynamic, is subject to the problem of the environmental consequences caused by the activities of MNCs. Despite disparities in age and gender, participants in each district had several characteristics in common that made it possible for them to have open and candid conversations with one another. As Conradson (2005, p. 133) noted, group homogeneity encompasses “bringing together people who have enough in common to allow the development of a productive conversational dynamic.”

Understanding the general pattern of behaviour exhibited by MNCs in their dealings with host communities was the objective of the FDGs. Focus group data provides the opportunity to show variety and expose intricacies in the findings of a research, in addition to emphasising a dominating or dominant position that emerges from the discussion (Hennink, 2014, p. 133). Focus group

research should not be used to extrapolate but rather to clarify; it should not be used to generalise, but rather to define the scope of; and it should not be used to make claims about the population but rather to provide insight into how individuals within the groups perceive a situation (Krueger and Casey, 2009, p. 66).

3.4. Transcription

The recorded data was transcribed to analyse participants' perspectives on the recurring governance challenges in the extractive sector. The transcription was manually done to ensure that every detail of the participants was captured. As Tracy (2020, p. 203) advanced; transcription results in the detailed examination of respondents' views which is crucial for data interpretation and sensemaking.

3.5. Data analysis-Coding and thematic approach

The dataset was analysed using coding and thematic analysis. In qualitative research, a code is usually a word or concise phrase that generates a summary, prominent, essence-capturing, and emotive feature for a segment of language-based or graphic data. The data may include interview transcripts, field notes from participant observation, notebooks, papers, drawings, artefacts, pictures, videos, Internet sites, e-mail conversations. In qualitative data analysis, a code is a researcher-generated construct that represents and assigns inferred context to each distinct piece of data for subsequent use in pattern discovery, categorising theory development, and other analytic procedures (Saldana, 2013, pp. 3–4). Charmaz (2008, p. 94) noted that methodical line-by-line coding makes for a more reliable interpretation because it eliminates attributing one's intentions, concerns, or unresolved personal issues to your interviewees and gathered data.

Thematic analysis is the most used method for assessing data from focus groups. It divides data into manageable portions by using participant-raised concerns to identify the segments.

Absorption in the data constitutes an inductive method for doing analysis. This enables an in-depth analysis of each issue and the identification of inter-issue links to develop an insight into the research problems from the standpoint of the participants in the study. This analytic procedure can generate evidence-based interpretations or explanations of social phenomena, thereby contributing to the development of sociological theory. The thematic analysis involves a complete transcript of the group conversation to identify individual participants' thoughts and opinions. One of the defining characteristics of thematic analysis is the utilisation of participant quotations to emphasise certain concerns. (Hennink, 2014, p. 90).

The primary data from the semi-structured interviews and FGDs were coded with key governance indicators: corruption, tax evasion and avoidance, transparency and accountability void, and human rights abuses (poor resettlement, and lack of progressive land reclamation). Where necessary, the exact transcribed data of respondents was quoted to demonstrate the governance challenges in Sierra Leone.

3.6. Research originality

The originality of the research was demonstrated throughout the research work. In developing the research questions and objectives, extensive engagement with the existing scholarly works and reports in the extractive domain was thoroughly reviewed. This resulted in developing an original research question that have yet to be largely explored. To further demonstrated originality, the study employed a triangulation methodological approach using interviews, FDGs, observations, and documentation as data collection methods. Triangulation examines the same phenomenon using various methodologies (1987, p. 291). Denzin suggested four distinct triangulations: data, investigator, theory, and methodological triangulations. Data triangulation focuses on analysing several data sources at distinct periods, settings, and by various individuals. Investigator

triangulation is the utilisation of multiple investigators or interviewers to manage or counteract the subjective bias of an individual. Theory triangulation refers to advancing reality by considering several perspectives and assumptions (Denzin, 1987, p. 297). Methodological triangulation is a rigorous procedure that contrasts one approach against another to increase the validity of fieldwork (Denzin, 1978, p. 304).

Triangulation is essential not because it is a scientific solution to a puzzle with data collection and analysis but because it allows researchers to obtain more and richer evidence to draw conclusions about social reality. The importance of triangulation relies on its ability to provide evidence from which interpretations of epistemology may be derived (Mathison, 1988, p. 15). When gathering evidence, triangulation is more than just combining diverse sources; it also involves drawing connections between them to eliminate biases (Fielding and Fielding, 1986, p. 31). Denzin originally proposed three triangulation principles: it is necessary first to determine whether or not a particular research technique is appropriate for a given research subject. Second, it is essential to know that every approach has advantages and disadvantages. Third, theoretical relevance should be considered when choosing research methodologies (Denzin, 1978, p. 303).

Even though triangulation is a critical qualitative methodological approach, this study provides the first attempt to utilize the approach in understanding the governance challenges in a neoliberal age despite the proliferation of NRG standards. Thus, through triangulation, the researchers aimed to fully understand the nuances in the interactions between external and internal actors, institutions, and NRG standards within the decision chain of extractive governance. A broader data collection approach helped unravel the complexity of these interactions and their implications for strengthening the study's validity.

Although, qualitative researchers can never identify an unequivocal "truth" or "reality," triangulation is arguably the most well-known method for bolstering the internal validity of a research study (Merriam and Tisdell (2016, p. 244). Since it is often hard to determine what constitutes a complete interview, the study demonstrated a point of data saturation. That is, one starts to observe or experience similar patterns repeatedly, and as one gathers additional data, no new knowledge emerges (Merriam and Tisdell, 2016, pp. 246-248). Additionally, some chapters of the dissertation have been peer reviewed. Thus, there is a high level of originality demonstrated throughout the study.

3.7. Conclusion

The triangulation methodology was apt for this study, given the extensive nature of the governance phenomenon. This methodological approach facilitates more than one data collection method. Thus, the enriched nature of the data obtained through interviews, FGDs, observations, and documentation is critical to supporting the study's central thesis. Since there is no absolute "truth" or "facts" in qualitative research, the methodology employed in this study facilitates a point of data saturation and hence establishes the originality of the investigation.

Chapter 4

Conceptual framework: resource politics of dominance and governance

4.1. Introduction

The resource politics of dominance underscores the configurations and intricacies of MNCs and IFIs, home states of MNCs and global governance institutions increasing power, influence and control over the extractive and petroleum sector, particularly in the Global South. Within the decision chain of NRG, resource-rich developing countries face ongoing pressure to create an enabling environment for foreign firms to gain unhindered access to their natural resources. As a result, policy reforms, standards and institutional development are considered the sine qua non to effective resource governance. There is limited attention on the influence, control, and dominance of IFIs and MNCs in the Global South and under what conditions they impact NRG. Mainstream literature on the resource curse narrowly defines the politics of natural resources as a function of institutional design or as a problem of rent-seeking and 'good governance.' Singh and Bourgouin (2013, p. 3) contended that policy reforms are mainly political. Thus, key to the governance challenges resides not primarily on amendments to governing structures but rather in strengthening state capacity. Resource politics relates to the crisscrossing of political influence concurrently between domains of the public and private, as well as between the local and global.

IFIs advanced the governance and 'good governance' agenda because of the abysmal failure of the neoliberal market mechanism of the SAPs. Although the IFIs largely blamed host states actors for the deplorable economic situation and failure of the SAPs, they ignored the very forces of how the market undermined the governance mechanisms in developing countries. The 'good governance' agenda emanated from the failed SAPs and became a "one size fits all" approach that IFIs implemented as a necessary conditionality for economic assistance. The blanket

implementation of the scheme ignored the pre-existing political and socioeconomic systems of developing countries. Unlike resource governance, although the political debates of the resource curse explicate governance in the extractive domain, it is quite recently that scholars have illuminated the extractive resource governance of both renewable and non-renewable resources.

4.2. Resource politics of dominance

Existing literature from the resource curse thesis conceived resource politics with a narrow perspective on poor macroeconomic management of rent and lack of solid institutions. This limited perspective ignores the complexities of IFIs, MNCs, and the home state of MNCs' influence and control in the decision chain of the resource governance (institutional framework, legal framework, taxation, information disclosure, and a standard implementation). MNCs and IFIs exert enormous influence and dominance in the fragile political system of developing countries. As elites seek to maintain control over resources and political base, MNCs serve as the conduit through rents, corruption, and bribery to promote this drive. Resource politics of dominance thus encapsulates the convergence of external and internal actors and institutions, standards and procedures in the extractive and petroleum sectors. States dependent on revenue from the MNCs have placed these companies at a significant stake to determine the wave of resource politics of dominance in the Global South. By using critical international political economy, Bourgouin, Lawrence and Singh (2013, pp. 195-196) argued that it is imperative to shift the long-standing focus of resource politics away from the narrow resource-curse approach, which is devoid of specific understandings of existing north-south divisions and spatial power and economic inequalities. Karl asserted (2007, pp. 256-258) that the resource curse is essentially a political rather than an economic issue and that the institutional and political manipulations that define many extractive economies cannot be addressed without an effective collaborative approach by all actors involved.

The current literature on African NRG seems to centre on actors, culminating in policy proposals that stress modifying actor actions as a critical component of enabling further 'good governance' across the continent. Grant, Compaoré, and Mitchell (2014) argued that scholars should critically and thoroughly unravel the circumstances under which African states can become

neo-patrimonial by defining the local, national, international, and global processes that affect and are affected by such methods. Politics at the sub-regional and regional levels often hinder national-level governance in cases that global governance literature does not address, especially where 'local' and 'global' systems and norms already intersect in complex crescendos (Grant, Compaoré, and Mitchell, 2014, p. 21). Resource governance rests upon a "politics of scale", which is not just a replication of the biophysical gamut, but a consulted outcome of socially and politically inserted knowledge and ethical assertions made by scientists, resource managers, and interest groups (Ernstson and Sörlin, 2009). The politics of resource governance operates at several levels. In the Nigerian case, the struggle involves extractive social forces represented by the petrostate and oil companies. Social groups and people excluded from access or whose livelihoods are threatened by oil exploration, production, and pollution are seeking inclusion and compensation. At another level, it takes the form of a struggle to address an "oil curse" by working towards better ways of resource management (Obi, 2018, p. 612).

The present state of neo-institutionalist resource politics explanation has merely promoted free resource access for foreign private capital – for instance, through the enactment of private property rights and a predictable (low) taxation system – without acknowledging the power-laden elements of reforms (Singh and Bourgouin, 2013, p. 8). Natural resource politics – particularly global governance, state initiatives, and the political economy of development –is a view that transcends standard models' "problem-solving" approach. Singh and Bourgouin (2013, p. 13) interrogated the state-market patterns, citizenship, democracy, and developmentalism in the formation of extractive political systems, all of which essentially questions the economistic rationality of resource management dominating global governance institutions and policy literature. With critical political

economy perspectives, resource politics is understood in terms of the neoliberal agenda and the processes of changing layers of public and private power in resource administration.

4.3. Neoliberalism and politics of dominance

The neoliberal approach is characterised by a political system encapsulating the Western understanding of socio-economic and political development after the great economic crisis of the 1970s and 1980s. First, neoliberalism is a political theory that advocates that the only way to advance human well-being is to liberalise individual entrepreneurial freedoms and capabilities within an international context marked by broad private property rights, open economies, and free trade. The government's responsibility is to provide and maintain an institutional structure conducive to such activities. For instance, the state must ensure the security and quality of money. It must therefore give the military, defence, police, and legal institutions and functions needed to protect private property rights and ensure, if necessary, the effective operation of the market. State interference in markets, once established, must be held to a limited level because, according to the theory, the state may not have adequate information to predict market signals (prices), and powerful interest groups can eventually influence and sway state interventions, especially in a democracy, for their benefit (Harvey, 2005, p. 2).

There is clear evidence that neoliberal theory and rhetoric (particularly political rhetoric about liberty and freedom) has primarily served as a cover for policies centred on the maintenance, reconstruction, and consolidation of upper-class dominance. As a result, alternate experimentation must reach outside the frames of reference determined by class control and business ethics while remaining grounded in the reality of our time and place. And this evidence points to the likelihood of a significant global recession within the hub of the neoliberal order itself (Harvey 2005, p. 188).

In the Western world, the emergence of neoliberalism is more closely linked to US President Ronald Reagan (1981–8) and British Prime Minister Margaret Thatcher (1979–90). Their strong campaign against the Keynesian approach of ‘big government’ was also shared by Australian Prime Minister Malcolm Fraser (1975-1983) and Canadian Prime Minister Brian Mulroney (1984-1993). These political leaders not only articulated the core ideological claims of neoliberalism but also sought to translate them into public policies and programmes (Steger and Roy, 2010, p. 21). During this era, developing countries were strongly urged, if not indirectly compelled to rely entirely on market forces and, as a result, reduce government involvement in most spheres and not only productive activities (Thorbecke, 2019, p. 82). In line with Thatcher's neoliberal argument, shifting public capital to private investors implied improved management and greater efficiency. Reagan claimed that the revenues from land sales could be utilised to service public debts (Steger and Roy, 2010, p. 32).

Moreover, the geopolitical inclination to prevent the rise of communism and socialist developmentalism in the Third World was intertwined with first-wave neoliberalism in the 1980s. Reagan engaged in international wars, publicly or covertly funding guerrilla forces to dismantle Soviet-sponsored governments grounded on their assumed "ideological threat" to the US and its allies, as was evident in the case of Grenada (Steger and Roy, 2010, p. 47). Second-wave neoliberalism embodied a creative combination of market-oriented strategy and moderate social policy in the 1990s, rooted in the political imperative of improving the economy while avoiding the polarisation of old-style partisan politics. Bill Clinton's market globalism and Tony Blair's Third Way, which sought to reconcile market-oriented economic development with an ethical system of social justice and human rights, represented a clear recognition that the era of reasonably protected national economies had ended. No country could protect its economy from the forces of

corporate-led globalisation (Steger and Roy, 2010, pp. 74-75). In many developing nations, donors are crucial in determining budgetary allocations and formal governmental policies. In many instances, they are the agency responsible for drafting the policies (Boas, 2008, pp. 547-550).

The criticism against the donors is that when the NMA was established, the MMMR, responsible for formulating policies, was abandoned. In Sierra Leone, the WB has been active in several fields. They backed the creation of an artisanal mining policy and the new mining development legislation. However, there is a lack of coordination among the IFIs. For instance, the African Development Bank (ADB) has a project to do a baseline assessment of artisanal mining. This is merely a repetition of what the WB has recently completed. GIZ also engages in tangential activity as if attempting to impose influence. During the formulation of the Mines and Minerals Development Act, the WB provided CEMMATS and Adam Smith International with consulting services. The NMA opted to design its legislation, and the IMF and WB stated that they would not accept some framework provisions. Thus, the NMA was indirectly compelled to substantially rewrite the legislation to satisfy the WB and IMF, resulting in a delay in the development of the act (Interview: Managing Director, CEMMATS, September 30, 2022).

Within the Liberal Economist's theses, neoliberalism not only promotes individual freedom but also stimulates massive capital flights in developing countries. The market forces come along with great power from the drivers (IFIs and MNCs, home state of MNCs) that constrained governments of developing countries to withstand the market forces. The aftermath of the great economic crisis of the 1970s and 1980s can be characterised as a significant policy shift in the political and socioeconomic arenas of developing countries. The neoliberal market centre approach became the global agenda, and its policies of market fundamentalism, deregulation and privatisation served as the genesis of the resource politics of dominance. Since many developing

countries are entrenched in debt and have no option to evade the market's forces and the IFI's conditionalities, many states in SSA accepted the harsh macroeconomic policies. Within the extractive sector, dominance politics emerged following the immense pressure from developed countries to secure minerals and oil reserves for their industries. These actors influence investment, social conflict, and institutional learning patterns and make clear that political settlements and political-coalitions approach to NRG cannot focus on the national level alone (Khan, 2010; Robinson and Acemoglu, 2012).

With enormous capital inflows and FDIs nations in the developing world have little or no choice but to reform their political, economic, and social policies to participate in the ‘imagined' global human development and economic prosperity. The global reorganisation of capitalism over the last three decades has resulted in the convergence of continuous special forces. The near-universal acceptance of policies that concurrently liberalised national economies and regulated FDI has helped MNCs' ability to tactfully extend their global activities, effectively integrating and withholding capital. IFIS and MNCs have both pushed and steered neoliberal systems across the globe. As states have gradually surrendered their traditional responsibilities and obligations to their citizens, MNCs and, to a limited extent, NGOs have acquired characteristics of government. Despite their differing positions within the dynamics of dominance, governments, MNCs, IFIs, and widely connected NGOs are all involved with distinct purposes in constructing the systems of governance that characterise global resource extraction (Sawyer and Gomez, 2012, p. 8).

Since the 1970s, extractive politics and governance have shifted from state-oriented governance through a process of neoliberal privatisation, and quite recently, they have been impacted by discussions centred on new forms of social awareness, leading to a wary return to the state agenda (Bourgouin and Haarstad, 2013, p. 96). These findings unambiguously argued for a

resource politics approach that goes beyond standard setting, ‘good governance’, and ‘best practices norms. Instead, resource politics must be seen as a domain of ownership contestation and symbolic politics concerning national resources (Grugel and Singh, 2013, p. 69). The extractive industry is an important stage for examining the processes of contestation and change in governance. Extractive governance represents a struggle between levels of transformation and permanence across networks traversing countries and regions worldwide. A wide range of different actors struggle to control the industry and the global distribution of its costs and benefits (Szablowski and Campbell, 2019, p. 636). Host state governance is not only poor but also exposed, often due to the acts of extractive enterprises and their home nations. This might occur due to regulatory capture or through measures that limit host governments' ability and policy space, such as mining agreements, investment arbitration, tax dodging, and neoliberal restructuring (Szablowski and Campbell, 2019, p. 638).

4.3.1. Neoliberal drivers (IFIs and MNCs) and politics of dominance

Since the 1980s, an increasing number of developing countries have been controlled to a large part by international organisations. WB and IMF have been crucial in building an energy industry in many nations. According to case studies in Chad/Cameroon, the Philippines, Nigeria, and Peru, IFIs have played a significant influence in defining the terms and, in some cases, the granting of resource extraction agreements. IFIs are frequently viewed as indirect pathways through which wealthy industrialised nations may advance their economic influence and agendas in the developing world. According to Gomez and Sawyer (2012, pp. 34-36), the IMF has failed or refused to sanction either governments or MNCs for breaking the conditions of their agreement. The authors contended that with these rules in place, MNCs could freely acquire natural resources, invest, and withdraw limitless sums of money, and create firms in crucial areas of the economy in

emerging nations. Within the IFIs, the resource politics of dominance is evident in non-contributing shareholders countries with limited representation and voice. As the Britton Woods is primarily controlled and dominated by the G7, developing countries are merely represented in numbers. The decisions on granting loans and policy design are shaped by the interests of these "giant shareholders" that dictate who and where funds are distributed. On the other hand, those with strained relationships are not provided with loans. Campbell (2010) argued that the results of globally implemented policy and governance interventions of the IMF and WB in the mineral extraction sector were reduced institutional capacity and "driving down norms and standards in areas of critical importance for social and economic development."

It is hard to discern that IFIs strive to promote local economic growth by bolstering existing institutions, even in cases where the local institution can deliver. Even though local institutions can carry out specific functions, IFIs often favour foreign institutions over local ones. In Ghana, for example, NGO activists concurred that EITI implementation should rely on "homegrown" mechanisms, notwithstanding the initiative's status as an international standard. This position was revealed when they sided with the government in a disagreement with donor agencies over the selection of Boas & Associates, a domestic auditing company, to conduct EITI aggregation. In a debate that mirrored the differences in expectations associated with the EITI at the level of Government-donor interactions, the WB and the international EITI Secretariat expressed concerns about the appointment of the local auditor and demanded that the Government employ an Aggregator from among seven international consultants proposed as a prerequisite for disbursements for GHEITI. The Bank declined to fund the first GHEITI aggregation when the government and the newly formed GHEITI Steering Committee insisted on retaining Boas & Associates (IDL Group and Synergy Global, 2010, p. 20).

MNCs and home states either covertly or openly support an incumbent regime to enjoy the status quo. Gomez and Sawyer (2012, pp. 37-38) argued that in India, Vedanta was able to secure a massive, lucrative joint venture with state-owned companies by financing political parties and buying elected representatives. In the Philippines, efforts by large corporation TVI to work with the Subanons and their leaders have stemmed into serious, profound cleavages within this community, enabling these MNCs to secure access to their land. The state's professed independence is further compromised by the 'institutional capture' trend, which is reflected in many forms but most noticeably by MNCs' financing of political parties and primary appointments rendered to IFI's boards of directors. In the development of the Chad-Cameroon pipeline, an effort by the WB and ExxonMobil to change the costs of this undertaking and the pressure on the people of these two countries for new national foreign loans inevitably posed tough questions. In India, MNCs deliberately co-opted prominent politicians by corporate nominations in public-private joint enterprises to gain the right to extract resources from land that is owned by indigenous communities (Sawyer and Gomez, 2012, p. 254).

Nonetheless, the existing MNC patriarchal organisational structure around the world is a centralised scheme of institutionalised authority equal to or greater than that of the core government. MNCs are inextricably tied to several realities, making it harder to extricate them from risky politics in host countries. They have considerable power over local actors. This is seen in their informal and official interactions with national and regional political, military, and economic elites (Allen, 2018, p. 295).

Now, oil is integrated into the structure of demand for energy security worldwide, with G7 countries as centres of power. This prompts specific policies, with authorities of importing and exporting nations and MNCs having key roles. The G7, for example, is a significant arena for

amassed influence on global issues. Members have equal clout at the IMF, the WB, and the WTO. These are major multilateral organisations controlled by wealthy nations, with consequences for international economic relations with poor nations. This implies that international firms and home governments have an enormous impact on global and national policy and governance processes (Allen, 2018, pp. 296- 299). Several major powers, notably the United States, China, and France, have utilised bilateral relations and military force to ensure energy security. Specifically, US foreign policy in the Middle East, parts of Latin America, and, particularly, the Caucuses and Central Asia during and after the Cold War has been inextricably connected to the political economy of oil (Betts, Eagleton-Pierce, and Roemer-Mahler, 2006, p. 4).

Since the turn of the millennium, China, as one of the emerging economies, has established strong relations with African countries aimed mainly at resource exploitation. According to China's first Africa policy revealed in 2006, sincerity, friendliness, mutual benefit, equality is guiding principles for China's policy toward Africa (Government of China, 2006). However, Chinese government-owned or -affiliated firms routinely engage in unethical business activities to obtain a competitive edge in Africa. Given China's control over its state-owned firms and its control over significant private Chinese corporations, it is probable that Beijing directs supports, or condones the corrupt behaviour of these companies, so sustaining a corrupt system in Africa that damages ordinary Africans. In 2017, 60 to 87 per cent of Chinese companies in Africa surveyed acknowledged paying bribes to get licences. China ranked second worst in the most recent Bribe Payers Index by Integrity International, which examined opinions of how likely firms from various nations are to pay bribes abroad (Meservey, 2018). In 2017, the US Department of Homeland Security arrested Patrick Ho, a representative of CEFC Energy Firm, a multi-national Chinese firm having connections to the Chinese Communist Party for bribing officials in Chad and Uganda on

behalf of CEFC and the state-owned China National Petroleum Corporation. Patrick Ho presented enticements to the president of Chad and the current foreign minister of Uganda. Ho, ostensibly for a philanthropic organisation he planned to establish. Ho instructed a New York bank to transfer $500,000 to an account in Uganda identified by the Ugandan Foreign Minister. He referred to this transaction in his emails as a "donation" to the re-election campaign of the President of Uganda (who was already re-elected) and as a "donation" to "support" the Ugandan Foreign Minister (US Department of Homeland Security, 2017).

Multilateral, intergovernmental, and bilateral partnerships eventually wind up as alliance formations that significantly impact the politics of natural resource extraction worldwide. First and foremost, technology plays a critical role, and developed nations have enormous influence. Nigeria's oil sector has relied chiefly on western technology for development. Foreigners are frequently in charge of refineries and maintenance and are generally resistant to transmitting their skills. They often take many jobs and service-providing vacancies in the business that need just rudimentary technology skills, which local content regulations would prevent foreigners from taking (Allen, 2018, p. 297). No one can deny the power of oil in influencing the political behaviour of individuals in positions of power. The form and substance of the oil deal is one area where an alliance between MNCs and the political class must be controlled. An agreement made between MNCs and the national government in many African nations, including Nigeria, covering various phases of exploration, development, and marketing includes a large deal of politics (Allen, 2018, p. 302).

4.4. Internal intricacies and the resource politics of dominance

The resource politics of dominance happens due to external factors and internal intricacies at national, regional, and local administrative levels. At the national level, governance initiatives in Sierra Leone have focused on protecting natural resources by consolidating government authority without truly understanding how this dynamic has traditionally produced hostility between communities and the government and aligned locals against resource firms. International actors began to realise that post-conflict reconstruction depends on industrial mining and forest exploitation, although under revised legal standards that emphasise transparency and accountability. This was done without fully appreciating the problems of awarding contracts for natural resource management in countries with limited capability and a culture of corruption. International actors pushed for the rapid resumption of commercial exploitation without understanding the underlying issues associated with land tenure, resource ownership, and the absence of community participation in decision-making (Beevers, 2015, p. 237). The market's priority and minimal government involvement have impeded the efficacy of the extractive governance initiative in Sierra Leone, particularly the government's capacity to address conflicts, poverty, and environmental degradation in the country's mining districts. Even though a neoliberal mode of governance may be the most successful route to follow if revenue is to be generated, it is not inevitably the most suitable approach if environmental protection and communities are the primary objectives. Hence, the failure of extractive governance in Sierra Leone is primarily attributable to an increased reliance on a neoliberal policy that fails to recognise those issues (Mason, 2014, p. 153)

International direct investment encourages exploitative conditions in Sierra Leone's local economy by concentrating revenue on the global market and in the hands of foreign investors.

Sierra Leone developed a business climate to entice FDIs, which was advantageous to AML. The firm had exclusive rights to explore for iron ore and similar minerals on leased land, export, and market them, and occupy and utilise the surface area, including the construction of infrastructure and services. The exclusive right to explore, export, and market the region's resources permit AML to extract anything. Sierra Leone expected to earn 3 per cent from the market price. Hence its profit depends on the competitiveness of its products. If so, land leasing earnings will produce a more significant state surplus. It also implies that AML controls the rest rather than the Government of Sierra Leone (GoSL), which relies on AML for revenue. AML pays a considerable sum annually for its mining rights, yet this cost may not correspond to recoverable resources, given that AML possesses the world's largest gold deposit. Due to the paucity of industry in Sierra Leone, AML has monopolised the production surplus. The sole jurisdiction of AML to construct and utilise infrastructure limits Sierra Leone's technological development. Since the labour force in Sierra Leone is underdeveloped, AML may hire any subcontractor to build facilities. Exclusion and a lack of revenue control inhibit local growth and industrialisation. Trade liberalisation reforms diminish access to revenues (Davis, 2015, p. 39).

MNCs have replicated a similar pattern of colonialists' indirect rule system in resource exploitation in Sierra Leone. According to Frankfurter et al. (2018), foreign mining firms use neo-colonial approaches of indirect rule to promote resource extraction from Sierra Leone. This "indirect rule redux" weakens democratic governance and the formation of regulatory and revenue-generating institutions, significantly contributing to the political, social, and healthcare underdevelopment of Sierra Leone. They regarded indirect rule as a strategy employed by MNCs (initially the British colonial administration and now corporate entities) to gain access to Sierra Leonean resources and meet four conditions.) They purposefully undermine regulatory agency

advancement to grant a small, elite group of Sierra Leonean nationals a monopoly on natural resources (Frankfurter et al., 2018).

At the sub-national level, traditional leaders have immeasurable respect from both the inhabitant and the political leaders at the macro level, that recognise chiefs as their gatekeepers for political security. Despite introducing micro-level resource governance mechanisms like the CDA and Diamond Area Community Development Fund (DACDF)[25], communities are far from being left in the trap of the resource curse. This begs the question of why the power of PCs was not transformed following the post-war reforms. At the onset of the 1930s and 1940s, the colonial system relied on local chiefs to control the expanding diamond industry. In contrast, the central colonial authority in Freetown had limited influence over the chiefs' activities and could not curb the rise of illicit mining (Reno, 1995, p. 57). Even in post-war Sierra Leone, the PCs' command increased power and authority over resource rents with limited transparency and accountability.

Chiefs have a crucial role in collecting and distributing mining revenue, given their strategic position within the local political system. They serve as "custodians of the land" on behalf of the community, collect taxes, and administer local justice and order under Customary Law. Mining revenues for development in affected communities have been converted by chiefs that receive and spend payments on behalf of the communities. Instead of utilising the funds for public goods such as hospitals, schools, and roads, leaders have converted the funds for their private use and to benefit their supporters. Local authorities employ confusing terminology and devise regulations lacking openness and accountability to undertake community-level projects (Dupuy, 2017, p. 72). There

[25] Sierra Leone's Ministry of Mineral Resources officially mandated DACDF in December 2001, as part of a wider reform initiative for the diamond industry introduced following the end of the civil war. The DACDF is funded by 25 percent of funds collected from the government's 3 percent diamond export tax (equivalent to 0.75 percent of total export value) (BDO LLP, 2021, pp. 56–57).

is a range of degrees of power and authority within communities. Hence, those with substantial control within a community, such as traditional leaders and political elites, can receive massive benefits at the expense of the whole community, impeding attempts to advance local-level development (Fanthrope and Gabelle, 2013).

Inequitable power relations (chief/council/community) led to or exacerbated widespread elite capture of DACDF procedures and resources by chiefs' networks, compromising the effectiveness and poverty-reduction potential of DACDF programmes. Nonetheless, even modest DACDF funds were locally meaningful for poor areas. Manifestations of elite capture comprised limited accountability and inclusiveness on the part of chiefs, indifference to supervision and control, and power struggles between chiefs and local councils (Zulu and Wilson, 2012, pp. 20-21). Socio-structurally and historically rooted power imbalances were responsible for the inability of DACDF citizen engagement platforms to facilitate genuine participation in decision-making (Maconachie, 2012). Even within the local members of the CDC, the co-option of community DACDF decision-making procedures by chiefs compromised efficiency, accountability, empowerment, and the voices of the poor (Zulu and Wilson, 2012, pp. 23).

Traditional hierarchical and generational power dynamics in the communities enabled the elite to gain control of the DACDF funds through the networks of chiefs; this was manifested through the chiefs' lack of accountability, their marginalisation of people outside of their networks, and their power struggles with local councils. Chiefs, just like they did during the colonial period, "co-opted for their agendas, political and economic neoliberal reform efforts partially aimed to reduce their customary authority and influence relative to the democratically elected local representatives under decentralisation (Allouche, 2017, p. 233). Chiefs have proved to be highly adaptable and skilled at taking advantage of the clientelist and hierarchical facets of Sierra Leonean society as

well as their patrons and assigned authority over the populace, the social structure, and the land (for mining) to obtain privileges from the government, politicians, and corporations for their financial gain, political influence, and sustained socio-political relevance (Reno, 1995; Zack-Williams, 1995).

Patron-client networks hinder subnational revenue transparency and accountability. In her research of the Kalansogoia Chiefdom in Tonkolili District surface rent payments by AML, Persson (2015) argued that the MMMR and city council send the surface rent to the PC. The local government takes a share of the surface rent and sends the rest through the chiefdom hierarchy. As with other chain members, these leaders will keep some funds. This perspective is supported by the fact that AML did not provide the chiefdom with papers detailing the land lease and surface rent. The PC has the surface rent and lease agreement but has yet to present it to the chiefdom. A lack of financial transparency indicates that resources may be wrongly distributed. However, loyalty and good connections with distribution chain actors will increase the possibility of obtaining a substantial percentage of the funds. Subordinate actors in the distribution structure favour exploitation by superior actors. Consequently, individuals will amass desirable revenue and, as a result, maintain their hegemonic position. Thus, informal institutions are replicated and sustained by the ongoing exchange of valued goods made possible by patron-client interactions (Persson, 2015, pp. 44-45).

It is apparent that so long as PCs continue to muster such extraordinary power over land and resources, attempts to establish more democratic and established regulatory regimes will mostly go in vain; MNCs will be able to get around such mechanisms, directly negotiate with, and enrich the PCs, and access land without robust supervision and control. In this regard, Max's strategic approach of gaining access to land by operating through the central chief is not simply a politically

neutral tactic; instead, it seeks to reinforce mechanisms of indirect rule at the expense of more important compliance and revenue-generation strategies, and as a result, it repeatedly gives rise to the economic and political exclusion of the local population (Frankfurter et al., 2018, pp. 11-12).

In their study in Ghana and Nigeria, Andrews and Okpanachi (2020, p. 243) argued that the type of politics centred on the allocation of resources to secure the support of local chiefs to maintain power, competitive clientelism has led to the inconsistencies of institutions with the operation of political power, thereby undermining the degree to which natural resources are managed for broader developmental purposes. This is evidenced by political meddling and, in fact, the boycotting of institutional mechanisms to make "sweet deals" that benefit MNCs instead of the state and its citizens; the failure to link natural resource wealth for equal and fair development that would reverse the country's widening regional inequality; and the misuse of resource-based community development funds. Thus, resource politics of dominance are entrapped into the external-internal dynamics where only those with power and authority determine the governance of natural resources.

4.5. Interrogating governance and natural resource governance

Governance and ‘good governance’ have attracted a wide array of debates among scholars and policymakers. Liberal Economists consider governance a market-centred approach, and Heterodox Institutional Economists argue that governance goes beyond just the market to capacities and pre-existing institutional patterns. Since it became a widely used buzzword among aid agencies and development organisations, ‘good governance’ has resulted in a significant shift in global economic policy. In the aid agencies and IFIs domain, ‘good governance’ was conceived as a critical policy agenda that transformed developing countries’ socio-economic and political trajectories following the appalling economic performance of sub-Saharan Africa and some Latin

American countries in the 1980s financial crisis. On the other hand, the NRG concept has gained traction in the academic domain as scholars look at the broader areas of the management of ecological and extractive resources in resource-rich countries, particularly in the Global South.

4.5.1. Governance

The concept of 'governance' has proven problematic. Some argue that things began to go wrong when advocates attempted to conceptualise ‘good governance’ to influence development projects and implement corresponding ‘conditionalities' (Gisselquist, 2012). International development agencies, notably, tried to apply insights from OECD-focused institutional analyses to support development in non-OECD countries (Opper, 2008). The reform schemes have primarily tailored to enforce institutions that reduce or check power and restrain politicians. However, less effort has been expended in assisting countries in developing the capacity needed to deliver public goods and services to people while supporting private development (Fukuyama, 2013).

Neoliberal governance advances the delegation of authority as part of its formal criticism of centralised state power and its focus on solving problems reached by stakeholders. But transferred power and responsibility is not tantamount to complete decentralisation and community empowerment. Devolution generally means the problem is transmitted to small and weaker groups which cannot deal with large-scale issues, such as recessions, financial capital crises, joblessness, or environmental concerns, as well as state fiscal crises (Brown, 2015, pp. 131-132). According to Konings (2004), Cameroon's neoliberal ‘good governance’ approach requires an essentially depoliticised idea of governance, isolating governance from the political process: struggles for authority, control over resources, and access to decision-making. He asserts that, paradoxically, the focus on technocratic elements of governance undermines the institutionalisation of the liberal-democratic system demanded by foreign donors (Konings, 2004). The neoliberal approach ignores

the significant impact of politics on governance. It is primarily driven by a market-oriented approach that highly values how institutions operate to support the market.

Evidence has shown that the market functions not without the absence of government. In his classical theory of demand, the Keynesian thesis advanced the significant role government can play in promoting growth and economic development. According to John Maynard Keynes (1936), the factor that induced the Global Financial crisis of the 1930s was unconnected to supply alone but rather demand. Thus, the government has a role to play in the governance of the economy through investment in public works such as roads, infrastructure, and a vast responsible budget deficit to stimulate demand. These investments can trigger employment, resulting in reliable employee purchasing power and thus stimulating economic growth.

Although Keynes's thesis became contested during the great economic crisis of the 1970s due to massive central planning, the recent market failures in 2008 that led to colossal government stimulus packages have urged scholars and policymakers to ponder the indispensable role of government in the market. Markets need not the absence of government but rather very robust and efficient governance to enforce property rights, uphold the rule of law, and establish other regulatory conditions enabling private contracting to function efficiently. The most glaring structural constraint in the path of changing developing countries through 'good governance' aspirations is the high cost of protecting and enforcing property rights. When most of a country's assets are low value, it is unlikely that its citizens would be willing to pay for efficient property rights enforcement as a public good. The same should be said for enforcing the rule of law. Since it is the revenue produced by assets that eventually must pay for the enforcement of formal institutions, historical evidence shows that the enforcement of property rights as well as the rule of law are closely correlated with the average productivity of assets (Khan, 2012, pp. 158-160).

International institutions' conceptualisation of governance not only focuses on market functioning but also limits the understanding of governance to the state. In its world development report *"Building Institutions for Markets*", WB considered governance as the rules, enforcement mechanisms and organisations. This was further narrowly defined as "how power is exercised in managing the country's economic and social resources for development." Governance is defined as the norms and structures through which decisions are made in a country. This includes the method by which authorities are chosen, supervised, and changed; government competence to efficiently formulate and carry out sound policies; and people' and the government's regard for the institutions that control economic and social relations among them (Kaufmann, Kraay and Mastruzzi, 2011, p. 4). Unlike the UN, governance is considered as the decision-making procedure and the approach through which decisions are executed or not. Governance encompasses formal and informal structures, such as the media, military, corporations, organised crimes, and political parties (Brown, 2015, p. 125). For the Asian Development Bank (1998, p. 16), governance is 'how power is exercised in managing a country's social and economic resources for development.

With the demise of the Cold War, Sub-Saharan Africa experienced a remarkable transition from an authoritarian regime to a democratisation. In the first decade of post-Cold War, several countries experienced multi-party elections and democratisation, which Huntington (1991) referred to as the 'third wave' of democratisation. The WB in 1996 started to gauge the governance performance of countries under six governance indicators ranging from quality of regulation; political stability; freedom from violence; public participation; the rule of law to control of corruption (World Bank, 1996). Although the indicators show the general governance outlook, it does not demonstrate the individual country's governance challenges. Financial and development assistance are being pursued as the channel to implicitly force developing countries to practice the 'one size fits' all

approach of socio-economic and political development. However, with the emergence of China, the aid drive facilitates a significant shift in the governance approach in Africa. Leaders in the continent can secure aid without conditionalities of governance reform from Western financial institutions and aid agencies.

The "governance" is not equivalent to or absolute to neoliberalism; it was not part of the neoliberal illusory put forward by Milton Friedman or Friedrich August von Hayek. In his thesis, *The Road to Serfdom,* Hayek (1944) vehemently opposed central planning, giving overwhelming power to the single individual leader to dictate the planning. Such process alters the individual right and the natural tendency of the market. He argued that the issues in Germany and the Union of Soviet Socialist Republics (USSR) due to state planning affected the natural operations of the market. Governance had a limited place in neoliberal revolutions in Latin America or South Asia in the 1970s and 1980s.

Meanwhile, as it developed and intersected with neoliberalism, governance has become the main administrative form, the political mode through which it establishes the environment, structures constraints and incentives and thus conduct subjects (Brown, 2015, p. 122). Ives (2015) contended that, with the neoliberal system, the idea of governance has led to placing the power of decision-making into the hands of those who own capital, thus limiting the influence of government and regulatory agencies. For neoliberals, governance is reduced to the function of dealing with conflict and shaping negotiation between stakeholders in a free market setting. Thus, those with capital hold overwhelming power and exclude those with no personal wealth. Since self-regulating markets portray it, participation in decision-making needs the individual to be an economic actor. With the lack of capital, there is no opportunity for the status of power (Ives, 2015, pp. 11-12).

4.5.2. Good governance

The WB, in its 1989 report *Sub-Saharan Africa: From Crisis to Sustainable Growth*, concluded that the lack of 'good governance' contributed to the unfortunate outcome of the SAPs. Thus, Africa required limited and outstanding government (Demmers, Jilberto and Hogenboom, 2004). As a result, 'good governance' was regarded as a critical policy agenda to address the governance challenges in SSA. Within academics, governance has evolved with scholars aligned the concept with good and bad governance, network governance, meta governance, not enough governance, not all size fit all governance, and growth and development enhanced governance (Khan, 2007; Christopoulos, 2008; Grant et al., 2015).

The 1980s economic crisis necessitated the modification of development policy. The WB and IMF introduced far-reaching socio-economic reforms that strongly advanced the SAP. The SAP was envisioned as a critical policy to transform the economic system of developing countries. At the outset, governance was not in the diction of the IFI reform. However, the proposed conditionalities were not far from the 'governance' agenda that later inundated the development and aid agencies' arena. Developing countries were urged to liberalise the market, introduce tax reforms, privatise state-owned enterprises, and ensure a balance of payment and disciplined budget through significant austerity measures. The reforms were recognised as a direct answer to the socio-economic plights of SSA. Sadly, the reforms faced major setbacks as several countries failed to experience significant growth and development. As a result, the SAPs faced severe criticism from ordinary people who felt the reform's impact. This was attributed to the blanket implementation of a policy agenda without considering the historical institutional patterns and policies in developing countries. The IFIs took a different approach by remodelling the SAP to what later became 'good governance.'

The appeal of the concept of ‘good governance’ stems from its ability to make complicated problems seem manageable, conceal discontent, and provide a sensible response to the unsatisfactory outcome of the 1980s SAPs results (Demmers, Jilberto and Hogenboom, 2004). According to Doornbos (2001), the concept gained prominence in international aid contexts in the early 1990s and completely replaced structural adjustment as the ideal framework for aid conditionality. The ‘good governance’ agenda is not only limited to the aid and development sectors. It is considered a significant policy in the general political system of developing countries. In the development arena, donors vigorously advance governance, not only as a reaction to a seeming limitation in conventional methods of economic policy but also as a conduit for advancing a donor's political agenda (van Arkadie, 2012, p. 59). In countries that primarily rely on aid, the ‘good governance’ agenda has resulted in a plethora of governance restructuring, all carried out simultaneously, and supported by different donors, often with little consideration to the progress, interconnection, or their virtual influence on the general goal (Grindle, 2004, pp. 529–530).

Even though the excellent governance agenda seeks to promote institutional capabilities, it pays little attention to the circumstances that lead to the formation of institutions and how they evolve. On a second level, the critic focuses on the origin of such institutional ideals in strong multilateral institutions and how they depoliticise political economy in resource extraction. The ‘good governance’ framework generates the impression that the essential measures will realistically be adopted within a specific timeframe with external aid by restricting the emphasis to formal institutional standards. However, given the pre-existing conditions of poor governance, reform would be a much longer and more difficult process (Bourgouin and Haarstad, 2013, p. 93). Since ‘good governance’ regards resource governance as a technocratic exercise disconnected from contemporary socio-political realities, communities and social movements have emerged to

contest how rights and political resources are distributed in society (Grugel and Singh, 2013, p. 70). According to Mkandawire (2012), reform programmes launched under ‘good governance’ have encouraged “institutional mono-cropping and mono-tasking.” In other words, such programmes have considered that blueprint and generic initiatives can be implemented in every national context and produce comparable results.

The ‘good governance’ is often linked to economic development and growth. The IFIs and aid agencies often conceived that economic growth and development are ensured if good governance is initiated. Kurtz and Schrank (2007, p. 552) inferred that the frequently affirmed link between development and management is based on flawed empirical piling. They observed that several developing countries, particularly in East and South-East Asia, have grown weary of the WB's most deployed ‘good governance’ standards while performing well in terms of growth, equity, and structural transformation. Broad ‘good governance’ reform is optional and adequate for growth. It is optional and acceptable, as evidenced by the examples of China, Vietnam, and Ethiopia since it is impossible to maintain governance changes without accompanying growth. Fukuyama (2008) recognises the possibility of two-way interactions between different governance and economic development facets. There might be occasions where a developmental solid state does not support economic growth, but a state with barely sufficient action driving governance, which can serve as the foundation for further political and social development, like governance improvements. He describes Bangladesh as an instance where, despite the challenges of addressing corruption and a lack of democratic accountability, the economy has grown impressively since the early 1990s.

The democratisation drive has primarily integrated the excellent governance agenda through the IFIs' development assistance and Western aid agencies' development conditionalities. In some cases, the ostensible ‘good governance’ framework has necessitated the expansion of market or

capitalist democracy. This has paved the path to economisation and depoliticization, as the critical task of reorganised states and new democracies is to spawn appealing and accessible markets for capital. In this regard, a unique role is carried out by gradually integrating capital markets, which laid the path to an aggressive form of political globalisation (Demmers, Jilberto and Hogenboom, 2004, p. 9). The neoliberal prioritisation of the markets contributes to 'de-democratizing' patterns. Although 'the global' is rapidly infiltrating 'the national,' disrupting economic, social, political, and cultural relations and practices, the support of 'good governance' and market democracy has widely overlooked the causes of international political inequalities. This is strongly reflected by the denial of critical citizen rights, such as economic and cultural rights and the right to protest. Outside the neoliberal agenda, neither democratisation nor 'good governance' has resulted in the emancipation of the marginalised (Demmers, Jilberto and Hogenboom, 2004, p. 25). This binary paradigm is maintained despite the evidence of increasing national and international inequalities and economic instability since the WB and other actors introduced the policy for global free markets (Demmers, Jilberto, and Hogenboom, 2004, p. 8).

The 'good governance' concept is usually considered an ideological approach that seeks to introduce far-reaching hasty reform mechanisms, thereby indirectly urging the government in developing countries to comply. Notwithstanding the political underpinnings, governance has taken on a lifecycle since the WB introduced the concept in the 1990s. Instead of being viewed as a fundamental part of politics, it became an ideological tool for describing or assessing the government's adherence to those requirements. Consequently, the concept of 'good governance' became yet another buzzword, this time linked to the result rather than the development process (Oloruntoba and Falola, 2018, pp. 5-6). In his thesis on how the discourse surrounding governance seeks to maintain the status quo of North-South asymmetry in decision-making, Abrahamsen

(2012, pp. 48-49) argued that the reasonable governance discourse reconstructs the hierarchies and unequal relationships that have dominated development since its outset. It has helped legitimise the North's continued presence and influence in the South as part of the exercise of power in global politics. While depicting African countries as undemocratic and failing in 'good governance', it reaffirms the North's ability to interfere, set conditions, and determine the South's policy choices. In this context, the 'good governance' debate is an inherent aspect of the North's governance of the South and one of how current international institutions and power ties are sustained and replicated.

4.6. Natural resource governance

Although the resource curse debates identified some governance issues, it is quite recently that the idea of governance has gained attention in scholarly works on natural resources. The NRG has attracted several debates; thus, there is no conventional conceptualisation. This is mainly to underscore the multiplicity of actors and multi-purpose situations illustrating resource governance utilisation and extraction (Folke et al., 2005). According to Hanson, D'Alessandro, and Owusu (2014, p. 3), NRG includes the laws, structures, and procedures governing the value chain pertaining to natural resources and the extent to which important principles of transparency, accessibility, accountability, justice, and environmental sustainability is practised in the extraction of, movement of, and receipts from natural resources.

The resource curse-good governance paradigm fails to explain how, by whom, and why governance changes; it also fails to identify and investigate systems, persons, or activities that do not follow the specified pattern. Likewise, it ignores all links between resource production and poverty alleviation outside of governance systems (for example, establishing cross-sectoral economic linkages). Every initiative to strengthen resource extraction governance must be based on a credible theory of social change that considers a myriad of actors that shape resource

governance and politics (such as oil companies and IFIs, as well as transnational NGO networks, community groups, and social movements), as well as the powerful effects of relations. It must consider mechanisms that occur above and below the national level, such as localised socioeconomic tensions and how foreign trade, investment, and finance systems form incentives for extractive regime change (Bourgouin and Haarstad, 2013, pp. 95-96).

Governance of natural resources goes beyond the state-centred approach, where state actors and institutions are considered the only mechanisms to ensure the effective management of resources. Therefore, control of natural resources must be well thought out as a collective and interrelated responsibility between host governments in developing countries and foreign investors from developed and emerging economies, with harmonising regulatory responsibility and accountability standards (Lisk et al., 2013). According to Rapp (2017, p. 21), NRG is the interactions between corresponding and power asymmetric actors that seek to drive natural resources and mutually gain revenues, as well as the institutional and policies surrounding these interactions. Rapp's conceptualisation of NRG goes beyond the normative understanding of romanticising NRG as a one size-fit approach. Instead, the definition forms the core of the relational standpoint on NRG, which centres on relations rather than actors, interactions rather than unilateral actions, and vast networks rather than local groups. Thus, governance of natural resources is related to the central rules that guide the management of natural resources rather than only concerned with state and non-state actors engaged in the process (Grant, Compaoré, and Mitchell, 2015, pp. 5-6).

The NRG is considered fundamental in promoting sustainable development in resource-rich developing countries. NRG debates have generally centred on issues of sustainable development, with institutions and policies designed to ensure accountability and transparency of resource

management, as well as establishing competent oversight institutions and a vibrant civil society to oversee the government and its entities and prevent the exploitation and poor management of natural resources (Obi, 2016, p. 99). Actors such as civil society members were excluded from the governance framework, and corporations were passive recipients with no control over-regulation. Instead, the focus was on principles synonymous with realism in IR, such as the zero-sum struggle for access to natural resources, measuring and comparing production figures, and developing methods to promote the transformation of natural resources into products (Grant, Compaoré, and Mitchell, 2015, p. 14). According to Van Alstine (2014, p. 22), resource governance refers to the “hard and soft laws” that govern how hydrocarbons contribute to long-term sustainability and poverty alleviation in host countries. Resource governance has grown into a practice that incorporates the implementation of standards and principles established by civil society and industry actors at the global scale, as well as legal frameworks of extraction set by the US at the national level, including ownership rights, incentives to attract FDIs, tax, and royalty concessions (Singh and Bourgouin, 2013, p. 38).

The NRG differs from natural resource management. Some researchers argued that natural resource management is more holistic than NRG because it integrates the biophysical viewpoint on natural resources (Bodin et al., 2011; Davies and White, 2012). Other scholars use the word "natural resource management" to explain biological resource-related actions, such as agricultural experiments to maximise agricultural productivity. In contrast, governance is defined as the institutions that support such management actions (Crona et al., 2011, p. 45). Crona et al. (2011, p. 45) considered management as specific actions to achieve the goals of any resource management initiatives, such as conducting agricultural experiments or trial fishing to assess stocks.

In contrast, they referred to governance as a broader scheme of formal and informal institutions in which the management activities are embedded and offer the critical direction, resources, and structure required to achieve the main resource governance goal. In their thesis, Olsson et al. (2004) advanced the adaptive NRG concept as a complex mechanism that necessitates a persistent need to adapt to external conditions over time. Individuals or groups of actors thus play a significant role in finding opportunities for change or windows of opportunity, planning responses to change, introducing new programmes, and leading the change process. Bodin and Crona (2009, p. 366) considered NRG as the management of natural resources and the structures and procedures that offer the social and institutional setting in which the management can take place.

In the 'good governance' discourse, resource governance is conceived as a technical approach. This results in the misconception of a collective consensus around the primary purposes of mining, limiting engagement by the actors who judiciously negotiate in public spaces and placing actors in social conflicts on the outside (Bourgouin and Haarstad, 2013, p. 101). The sourcebook's approach to governance is broader in scope than some other interventions, such as the EITI, which is primarily concerned with revenues; the United Nations Guiding Principles, which are linked with human rights; and the standard of good practices on fiscal transparency of the IMF, which is associated with budgetary procedures. The emphasis of these global initiatives that advance the governance agenda is narrow. As a result, in the governance of natural resources, it is critical to fully understand the pattern and nuances of state political, economic, and social structures (Cameron and Stanley, 2017, p. 292).

Decentralisation has entered the scholarly debates of NRG as a critical mechanism to enhance resource governance in developing countries. Proponents of decentralisation (Berkes and Folke, 1998; Holling and Meffe, 1996; Ostrom, 1990; Andersson, Gibson, and Lehoucq, 2004; Larson

and Soto, 2008) advanced that decentralisation results in improved resource distribution, transparency, accountability, efficiency, and sustainability in natural resource domain. The decentralisation of natural resources frameworks leads to poverty reduction, development, 'good governance', and thus positive societal transformation (Andersson, Gibson, and Lehoucq, 2004; Larson and Soto, 2008; Hirons, 2014). Scholz and Wang (2006, p. 92) contended that local government could be more critical than central institutions for policy implementation and compliance in NRG if local institutions augment state legislation and strengthen administrative efficiency and compliance outcomes that threaten to undermine law enforcement. Agrawal and Ostrom (2001), Blaikie, 2006), and Toulmin (2009) contended that decentralisation stimulates the integration of community rights and expertise and strengthens citizen participation. The NRG and democratisation, therefore, coexist in the belief that promoting decision-making power and encouraging horizontal rather than vertical steering helps society.

However, another strand of the decentralisation discourse strongly criticises the resource governance process as a drive to entrench regional or local elite capture. This is evident in countries where the political structure gives considerable and unchecked power and authority to the local councils and traditional chiefs in resource governance. Hickey and Mohan (2005) and Larson and Soto (2008, p. 231) affirmed the "largely disappointing" outcomes of decentralising natural resource programmes, claiming that decentralisation hardly results in increased participation and social justice for disadvantaged communities. They believe that the transition of power has no value and creates uncertainty rather than participation, and they often overemphasise the capacities of all stakeholders to actively engage in leading (Eguavoen and Laube, 2010, p. 6). According to community research conducted in rural villages in Uganda, decentralisation was cited for the alleged rise in corruption. It was indicated that if the crime is not handled, it would weaken the

importance of decentralisation and could destroy it entirely. In Uganda, there were inadequate checks and balances to hold local councils accountable. The most prominent allegations were undervaluing, a lack of a transparent and consistent procurement mechanism, and non-payment by the buyer. For example, in June 1998, purchasers of privately run firms owed the government $14 million. It was further reported that privatisation funds were used for the electoral campaign of the President's political party (Hawley, 2000, pp. 21-23).

4.7. Conclusion

The resource politics of dominance highlights the interplay between external and internal actors and institutions in NRG. External entities (IFIs, MNCs, and the home state of MNCs) play a significant role in the decision-making chain (institutional and policy formation, contract negotiation, taxation, and policy implementation). These entities' overwhelming power, influence, and control impact the NRG in the Global South. Internally, incumbent governments in resource-rich nations provide little room for critical perspectives in policy development and implementation. Local chiefs function as "gatekeepers" of the national government at the subnational level. Despite the advent of several global governance frameworks, patronage and elite capture of extractive revenues continue to prevail in resource-rich nations. In SSA, the neoliberal approach does not impede the PCs' traditional authority. In Sierra Leone, for instance, PCs are viewed as "Custodians of the land" with limited transparency and accountability.

In contrast to the governance and 'good governance' concepts, binary debates between liberal and heterodox institutional economists reveal the complexity of these phenomena. The former thesis argued that power is essential for economic growth through critical state competencies that encourage marketisation and limit government operations. In contrast to the latter, governance extends beyond the broad 'good governance' framework of the market and clarifies the government's existing capabilities in technology and other sectors that drive growth. Despite the widespread absence of traditional elements of 'good governance,' several Asian nations with "growth-enhanced governance" have experienced exceptional economic growth and development. The widespread adoption of the 'good governance' agenda has not spurred growth and socioeconomic development in the context of SSA. The policy conclusion is that a market-centred

approach to governance is hard to thrive in an environment where patron-client networks, limited technological progress, and identity-based politics are ingrained.

The concept of NRG ignores the circumstances under which non-state entities (MNCs, IFIs, and the home state of MNCs) promote resource governance challenges. Non-state entities have expanded influence and authority in the decision-making chain on natural resource management. MNCs and IFIs control policy and programme implementation from the initiation of mining exploration to the eventual closure of the project. On the other hand, since identity politics characterise the African political system, the actions taken during the various phases of the decision chain for resource governance reflect identity politics. At the outset of policy development in parliament, contract awarding through the invincible intermediary, and resource allocation and management, political identities emerge. Deciphering the convergence of state and non-state actors across the decision chain is essential for gaining a deeper understanding of governance concepts. The resource politics of dominance is a crucial concept that reveals the power, influence, and control of extractive governance by IFIs, MNCs, and powerful home states of MNCs and powerful elites at the national and subnational levels in SSA.

Chapter 5

Neoliberal drivers and resource governance challenges in Sub-Saharan Africa

5.1. Introduction

This chapter explicates the conditions under which the operations of MNCs engender NRG challenges in SSA. In the extractive sector, several international standards have been developed to enhance effective resource governance. Although several resource-rich nations in SSA implement these norms, corruption and patronage, tax evasion and avoidance, and lack of transparency and accountability, and human rights abuses continue to plague the extractive sector in this region. Several scholars have linked the governance challenges evoked by these dilemmas to host state actors and institutional actions. However, external actors and institutions (e.g., MNCs, IFIs, and the powerful home countries of various MNCs) have enormous power over the decision-making processes in the extractive industry, mainly when these processes unfold within developing countries. The dominance of MNCs in contract negotiation, renegotiation, institutional and legal frameworks, taxation, the information asymmetry within their business relationships, and their social impacts are all significant elements that may contribute to governance challenges.

After the end of the Cold War, neoliberalism became a global agenda, and MNCs started to increase their operations in exploiting resources in Africa. With this new agenda and the expansion of the free market, MNCs showed an unprecedented drive to secure mineral rights in many parts of the Global South. Moreover, under the auspices of IFIs, several governments in resource-rich countries have implemented liberalised mining policies. With the focus on future generations, since the 1980s, the IFIs proposed implementing far-reaching liberalisation initiatives, which are primarily aimed at promoting FDIs in rapidly growing, privately run, large-scale mining sectors worldwide (Campbell and Hatcher, 2019, p. 64). They further argued that countries endowed with

abundant resources would experience economic development within the context of this free-market system. Now, the reality is that since these reform processes started, many countries in the Global South have been struggling to benefit from their resources. Several resource-rich countries in SSA seem to be currently trapped in what is widely referred to as the resource curse. Meanwhile, the NRG agenda has been at the forefront of host state governments.

Within this scenario, academic debates on the multifaceted reality of critical actors in the resource sector have been effective in renewing our attention to factors influencing resource governance that had long been ignored, such as the role of MNCs. However, this understanding has recently shifted towards further considering the influence of non-state actors (e.g., MNCs and CSOs in such governance (Grant, Compaoré, and Mitchell, 2015, p. 3). An example of this shift of understanding towards the role of governments and non-state actors can be seen in Thorp et al. (2012) study; describing the assumption presented by the International Council on Mining and Metals—which posited that if mining-dependent developing countries had better governance, the effect of industrial mining on economic growth and management (e.g., influencing a high rate of corruption) would not have existed in most mining-dependent developing countries—these authors show how the assumption of this institution largely lacks consideration for the role of MNCs within the mining industry in undermining and distorting institutional development (Thorp et al., 2012, p. 169). Another research described how corporations' advocation for economic policies within specific contexts of many resource-rich countries continues to undermine the latter's growth and governance (Campbell, 2013). Thus, this study contends that the operations of MNCs engender resource governance challenges in SSA, despite the implementation of several NRG standards in the region

5.2. Multinational corporations and resource governance challenges

Following the end of the Cold War, several countries attracted various FDIs, particularly MNCs in the petroleum and mining sectors. Many of these countries participate in several regional and international extractive sector governance initiatives, including the UNGC, KPCS, the African Mining Vision, the EITI and the UNGPBHR. Nonetheless, despite the development and implementation of these policy frameworks, MNCs seem to evoke significant challenges to NRG in developing countries; these challenges become most evident in the areas of corruption and patronage, tax evasion and avoidance, transparency and accountability conundrums, and human rights abuses.

5.2.1. Corruption and patronage

The IFI defines corruption as an abuse of public office for private gain (World Bank, 2019). This narrow understanding of the concept limits explorations on the topic and leads attention away from non-state actors' engendering of corruption. According to some critics, much of the international transparency work is hampered by its emphasis on the "demand side of corruption," denoting that the focus must turn away from individuals and go towards the institutions and structures that facilitate and allow for corrupt behaviour (Christensen, 2009). Standing (2007, p. 9), while considering that NRG is a concept that trespasses national borders, argued that the analysis of corruption must be broadened accordingly. Based on these critics, the concept of corruption should include the constructs of corporate corruption and state capture; the central idea here is how third-party power can inhibit democratic governance (Standing, 2007, pp. 20-21).

Research shows that corruption can induce processes of "imaginative" awards within the context of mineral contracts; for instance, in Nigeria, certain oil concession bidders were granted a "right of first refusal," implying that they got the chance to overbid, regardless of the size of the

winning bid; in such a scenario, these bidders were allowed to bid $1 over the winning bid and get the concession, whereas the other bidders did not understand why or how these specific bidders had managed to get such a "right;" whether this was the case of bribery or not, the reality is that nothing was ever proven about this situation (Kolstad and Søreide, 2009, pp. 221). Moreover, several leaders were implicated in corruption through the famous Halliburton outrage[26] in Nigeria; specifically, United States of America (USA) oil companies accepted paying bribes, estimated at $180 million, to senior Nigerian government officials, in a bid to secure four contracts (valued at over $6 billion) to construct liquefied natural gas (Usman, 2011, p. 303). Moreover, according to the Open Society Justice Initiative (2005, p. 25), a top employee of a group of oil firms operating in Nigeria and a Halliburton subsidiary admitted to French investigators that a $180 million slush fund was used to bribe Nigerian officials.

Although some countries in the African continent have made significant efforts to improve their electoral democratic process, challenges remain in the extractive sector. For instance, in Ghana, oil wealth has been said to intensify the country's patronage politics and to prove corruption in governance and public administration (Gyimah-Boadi and Prempeh, 2012, p. 107). A substantial case is that of Kosmos Energy; this company was introduced to Ghana by a Ghanaian group based in the USA, a company whose members were, at the time, highly connected with Ghana's political authorities. Through political connections, this Ghanaian company gained a 3.5 per cent interest in the offshore oil block and then "sold" this information to Kosmos; the latter, in turn, utilised this information to discover commercial volumes of oil in 2007. On the topic, sources claimed that this

[26] After admitting guilt to charges of corruption for his role in the Halliburton Bribery Scandal before a court in the United States in 2012, the attorney Jeffrey Tesler addressed. In exchange for $6 billion in construction and engineering work for a multinational consortium of corporations (including a former Halliburton subsidiary), it was reported that $182 million in bribes were paid to Nigerian officials through a network of secret banks and offshore tax havens (See Fitzgibbon and Mojeed, 2015).

Ghanaian company was able to secure substantial access to oil exploration data in Ghana that were not available to other companies, as well as that the conditions that were given to Kosmos related to low royalty payments to the government were shockingly and substantially lower than that provided to other companies in similar situations (Phillips, Hailwood, and Brooks, 2016, p. 30).

Moreover, new emerging economies, especially Chinese MNCs, have gained significant mining influence in Africa with the help of corrupt officials[27]. The fact that these companies usually collaborate with corrupt politicians—many of whom have infringed international human rights legislations to gain and stay in power—is a sign that, if there is the possibility of making a significant profit, they will work in corrupt, politically despotic settings. Additionally, a Chinese-owned company named CNOOC secured mining agreements in Morocco, Nigeria, and Gabon; when put together with the leading exporters of Sudan and Angola, which also have contracts with China, the latter already supplies 28 per cent of its oil and gas from Africa (Carmody, 2009, p. 357). Furthermore, the Chinese government's actions in Africa give incumbent rulers greater autonomy to pursue "balancing" between major powers (the US and China). For example, when the Angolan government was under intense pressure from the IMF to strengthen its oil revenue accountability and management issues, it was granted loans from China; these Chinese loans, which served to secure a mining agreement, completely undermined the power of the IMF to urge revenue transparency in Angola (Taylor, 2009).

Corruption is widely prevalent in the extractive sector within authoritarian regimes or conflict-affected countries. One example is that of the Republic of Congo, which is one of the petro-states

[27] An $800 million sale of a significant copper mine in the DRC may underpay the country, claims a Global Witness report of 2020. The China Nonferrous Metal Mining Group (CNMC) and Gécamines, a state-owned company in the DRC, entered into this agreement. Global Witness, an international NGO, looked into CNMC's dealings with Gécamines and found agreements characterised by secrecy and questionable terms, including a signing bonus for Gécamines, linked to the Deziwa contract that might only be worth 50% of what was disclosed and given to the company in the agreement (Global Witness, 2020).

most deeply connected with the (infamous) French state energy firm Elf Aquitaine, now named Total, which has had the tradition of influencing illicit contracts in Africa.[28] According to reports, the corporation financed all sides of the civil war in the Republic of Congo, just like it did in Angola (McFerson, 2009, p. 1534). In 2005, in the Republic of Congo, the Boston Globe reported a deal where a private company, Africa Oil and Gas, run by the head of the National Oil Company and Special Adviser to President Sassou-Nguesso, coordinated an oil shipment to the USA for $53 million through a middleman, the Geneva-based Vitol SA; through this deal, the government received $48.8 million, and Africa Oil and Gas collected $4.2 million (McFerson, 2009, p. 1535). Furthermore, reports have come out of widespread corruption surrounding the rapid privatisation of Gécamines, the largest state mining company in DRC; there are claims that Canadian and South African junior mining firms have created partnerships with DRC officials to acquire Gécamine's assets at meagre costs (Hund and Verbruggen, 2006, p. 55).

Mining firms bribed local agents with close links to the authorities to penetrate the extractive industry in SSA. The Serious Fraud Office (SFO) began investigating Glencore's London West Africa bureau in 2019. This bureau traded African crude oil. The probe found text messages, substantial cash transfers, and purposefully disguised payments indicating that Glencore spent $29 million in bribery to gain preferential access to oil in Cameroon, Equatorial Guinea, Ivory Coast, Nigeria, and South Sudan. Glencore utilised well-connected local agents to launder bribes into state-owned oil firms and government departments in Nigeria, Equatorial Guinea, and the Ivory Coast, hiding the kickbacks as an undetermined "service fee," "signing bonus," or "success fee" in

[28] In 1994, French prosecutor Eva Joly started an investigation into a scandal that would ultimately expose huge financial bribes to French politicians through the siphoning of profits from Elf Aquitaine's contracts in Africa. Specifically, Elf, which was a state-owned oil firm until 1994, utilised French political clout to get advantageous contracts in Gabon, Angola, Cameroon, and Congo-Brazzaville. Additionally, there are claims about bribes being paid to lawmakers in those nations; in 2003, 37 individuals faced trial in France, with three former Elf executives getting up to 5-year jail terms (Open Society Justice Initiative, 2005, p. 23).

financial records. Southwark Crown Court ordered Glencore Energy UK Ltd. to pay a fine of nearly 400 million USD (Serious Fraud Office, 2022). On 24 May 2022, Glencore announced that it had reached joint settlements of probes by regulators in the UK, US, and Brazil concerning fraud and manipulating the market in various group operations. The Chairman of Glencore, Kalidas Madhavpeddi, acknowledged that the behaviour that occurred was unacceptable and had no place at Glencore (Glencore, 2022).

It has also been shown that the international financial system is an important conduit utilised by MNCs to transfer illicit mining revenue from developing countries. Under the Foreign Corrupt Practices Act, the US Senate and the US Securities and Exchange Commission investigated how Riggs Bank[29] served as a conduit for mining companies to bribe corrupt African leaders, such as the Equatoguinean president. It showed that USA oil companies made deposits to the President's family, including approximately $500,000 paid by Amerada Hess to one of the younger relatives of the president. Additionally, in the 1990s, USA investigators revealed that a French oil company formerly known as Elf Aquitaine paid tens of millions of dollars as kickbacks to the former President of Gabon, Omar Bongo (McFerson, 2009, p. 1539). The investigations conducted by Eva Joly into the graft case in Elf Aquitaine lasted many years. They were repeatedly hampered by the institutional opacity within the international financial system (Shaxson, 2007, pp. 82-102).

The leverage of MNCs to interact and attract support from IFIs, and host states has the potential to stimulate corruption. According to Frynas (2004), the WB audit report demonstrated the

[29] According to a 2004 investigation conducted by the US Senate, Riggs Bank allowed oil companies and unscrupulous government officials to steal resources from Africa. According to the report, the bank paid less attention to managing the revenues of international corruption and allowed numerous transactions without informing law authorities. The report depicts how USA oil firms and official Equatorial Guinean accounts made direct deposits into the Obiang family's accounts or business entities, totalling tens of millions of dollars (Open Society Justice Initiative, 2005, p. 33).

differences between what MNCs are obligated to pay and what was paid to the Equatorial Guinean government. In Chad's situation, in response to the WB's decision to release $100 million in royalties, the government urged two oil firms to settle alleged tax arrears while continuing to pay regular business taxes. These two mechanisms can potentially double the country's revenue (Van Dijk, 2007). Frynas (2004) also indicated a surge in MNCs' inclination to indulge in questionable negotiations with corrupt regimes and to serve them with bribes and financial support to maintain operations. Several of these examples involve the denial of much-needed revenue to impacted mining communities. All signs point to the idea that the same MNCs that have championed the EITI process have exploited an advantageous position: armed with state-of-the-art technologies and the support of the WB, companies have negotiated favourable terms over the past two decades for mining gold, bauxite, and copper in countries such as Ghana, Guinea, Tanzania, Zambia, and Mali, in each case, taking advantage of a country's financial crisis and inability to harvest its mineral riches with out-dated equipment (Hilson and Maconachie 2010, p. 485).

5.2.2. Tax avoidance and evasion

Tax avoidance is considered legal, but its implementation is often ambiguous, and even more so when considering MNCs in the extractive sector, which often devise strategies that are difficult to determine as either tax avoidance or evasion. Tax avoidance includes using non-criminal behaviour by taxpayers to minimise or avoid tax liability, which taxpayers willingly disclose to the authorities in full. According to Komisar (2006), the use of the word "avoid" rather than "evade" is a lawful and tactful implementation that happens when the wealthy and powerful use their influence to justify the non-payment of taxes and prevent enforcement agencies from carrying out justifiable inquiries and prosecutions. MNCs in the extractive sector adopt different management, creative global funding, and income maximisation processes and tactics (e.g., legitimisation,

transfer pricing, and tax avoidance) that aim at denying resource-rich countries from ultimately benefiting from their natural resources (Adams et al., 2019, p. 129).

Moreover, mining companies often have complex tax systems to promote speedy tax evasion in countries where tax authorities lack the mechanisms to detect such schemes. In Nigeria, Otusanya (2011, pp. 322-324) depicted how Chevron Nigeria Limited's financial records showed the company's use of tax evasion mechanisms and account manipulation, which enabled it to evade around $2.7 billion in taxes. Some of the schemes designed by Chevron to avoid paying taxes in Nigeria were the overstatement of costs and the claim of an unjustified bonus in its reserves and surplus; after a review, a Nigerian tax consultancy firm demonstrated that the accounting systems and the information presented by Chevron promoted tax avoidance and evasion.[30] In addition, the use of terms such as "cash call", "reserve bonus", and community development, and not just accounting terminology, made the company's accounting system prone to manipulation and creative accounting, serving to avoid tax payments. As shown in the cases involving Chevron Nigeria and the Halliburton Company, tax avoidance—legal but probably unethical—may contribute to tax evasion when challenged in court or by a parliamentary inquiry.

[30] On July 1, 2005, ABZ Integrated Limited, a Nigerian tax consultancy firm, revealed $10.8 billion in tax evasion and fraud by the Chevron Corporation's Nigeria subsidiary. According to the report, the company paid just $0.249 million in tax to its host community, as opposed to the $25.5 million stated in its annual tax return to the Federal Inland Revenue Service (FIRS) in 2002 (Lee, 2006). In 2006, the House Committee on Petroleum Resources (Upstream), chaired by Dr Cairo Ojougboh, found that Chevron had evaded taxes, so it ordered to refund of $492 million (Niaraland Forum, 2010).

Corporate Tax Haven Index 2020

Rank	Country	Global Scale Weight (%)	Haven Score	Corporate Tax Haven Index Value
1	British Virgin Islands	2.32%	100.0	2,853.3
2	Cayman Islands	1.87%	100.0	2,652.7
3	Bermuda	1.58%	100.0	2,508.1
4	Netherlands	11.09%	79.9	2,453.9
5	Switzerland	3.44%	88.6	2,260.6
6	Luxembourg	9.01%	74.0	1,814.4
7	Hong Kong	5.55%	77.9	1,804.7
8	Jersey	0.51%	100.0	1,723.7
9	Singapore	2.26%	84.6	1,713.9
10	United Arab Emirates	0.54%	98.3	1,664.2
11	Ireland	3.23%	77.1	1,458.7
12	Bahamas	0.31%	100.0	1,453.7
13	United Kingdom	7.25%	69.2	1,382.1
14	Cyprus	1.09%	85.3	1,379.0
15	Mauritius	0.66%	81.4	1,012.4
16	Belgium	1.61%	72.8	972.7
17	Guernsey	0.10%	98.3	954.0
18	France	2.78%	66.9	907.9
19	China	4.95%	62.5	896.3
20	Isle of Man	0.06%	100.0	849.8

Table 1: Source: Prepared by the author and extracted from the Tax Justice Network 2021 dataset on Corporate Tax Haven.

Table 1 shows the top 20 countries with the highest tax havens for corporations. The corporate tax haven index assesses each nation based on how actively the nation's tax and financial systems function as a tool for corporations to extract wealth from other countries and conceal it to avoid paying taxes elsewhere in the world. Precisely, this index measures how much code has been coded

into or removed from a country's tax system to allow firms to avoid taxes worldwide (Tax Justice Network, 2020, pp. 34-35). Moreover, jurisdictions are rated according to their corporate tax haven index score, which is computed by combining the Haven Score and the global scale weight of jurisdiction; the Haven Score of jurisdictions is a measure of the scope for corporate tax evasion that the country's tax and financial systems permit (and is calculated using 20 sub-indicators). In contrast, the global scale weight of the jurisdiction is a proxy for economic activity generated by MNCs in that jurisdiction (Tax Justice Network, 2021). For instance, the British Virgin Islands are responsible for more than 6 per cent of the global corporate tax evasion risks and have a Haven Score of 100, considered an unrestrained scope. According to the State of Tax Justice, OECD nations account for 59 per cent of the US $182 billion lost yearly to private offshore tax evasion (Tax Justice Network, 2020, p. 40).

MNCs often devise a complex organisational mechanism that accelerates tax evasion. For instance, Bristow's and its leading partners have offices in tax havens and complicated corporate structures, both of which allow them to carry out illegal tax activities in Nigeria. This is done in collaboration with Nigerian elites, tax officials, and accounting and tax professionals from other nations (Otusanya, 2011, pp. 328-329). This is a consequence of the world's fractured political and economic systems. Moreover, resource-rich developing countries have been experiencing growth in IFF; according to the UNDP report, Africa lost US$ 170 billion in illicit individual and corporate financial flows (69 per cent of the global illicit capital flows) between 1990 and 2008 (UNDP, 2011, p. 12). This starkly contrasts the prevailing narratives and practices regarding Africa, which is often portrayed as a persistent borrower reliant on foreign aid. In Sierra Leone, MNCs evade taxes by claiming to be in the exploration phase when they are literally in the production phase. For instance, Gulf Gold was engaged in gold mining for eight years while claiming that the gold

on the surface had no commercial value. Meanwhile, these golds were taken from the country and were never returned (Interview: CJM, October 6, 2022).

The pervasiveness of IFFs is a natural result of the financialised global capitalist economy, in which MNCs and members of the transitional capitalist elites work to perpetuate underdevelopment in the world's periphery through various illicit activities (Oloruntoba, 2018, p. 620). The African Union High-Level Panel on IFFs revealed, in 2015, that African countries have lost more than a trillion dollars in IFFs in the five decades since achieving political independence (United Nations Economic Commission for Africa, 2015, p. 79). Despite numerous attacks from foreign financial organisations, such as the WB and the IMF, Africa is being transformed into a promoter of capital flight-friendly economic policies (Oloruntoba, 2018, p. 267). In this context, mining companies avoid taxes and royalties in their host countries through regular, secret, investor-state contracts, stability clauses, and mining laws and trade agreements. Moreover, with the reforms in IFIs in the 1990s, governments used different initiatives to promote investment (e.g., tax holidays, exemptions, and early write-offs of capital spending), and these tax breaks have mainly concentrated on attracting investment, with little to no consideration given to long-term risks regarding lost revenue (Wells et al., 2001, p. 45).

5.2.3. Transparency and accountability conundrums

Transparency is defined as the disclosure of information. However, the information disclosed must be helpful and be able to be used by the public and civil society, leading to potential unintended impacts (Ejiogu, Ejiogu, and Ambituuni, 2019, p. 5). Evidence has shown that MNCs operating within oil-developing countries create wealth on their own through artificial and cosmetic adjustments that camouflage their reports. This results in the inclusion of falsified information within messages for users, which evokes concerns about the lack of accountability of

corporate stakeholders (Adams et al., 2019, p. 131). Adams et al. (2019, p. 134) argued that oil and gas MNC owners in oil-developing countries reserve top management positions for their favourite managers. The latter may be more willing to misrepresent information or alter reports to suit their personal and principal interests to the detriment of local community development.

Moreover, accountability is almost absent in offshore oil production regions. The deals made by oil companies with autocratic regimes, such as those in Equatorial Guinea, Cameroon, Angola, and Uganda, also established the condition for the development of enclaves (Ackah-Baidoo, 2012, p. 154). For example, in Angola, MNCs built an orphanage in the village or province of origin of government officials; from a broader societal viewpoint, a critical pitfall in the use of such social interventions by oil companies as strategic tools is that the policy goals sought by these interventions may be those of specific government leaders, not generally those of the citizens whom the project is supposed to benefit and for whom they are implemented (Frynas, 2005, p. 584). Moreover, several small companies in Angola that have gained access to the oil industry, often becoming partners of Western oil corporations, do not disclose their actual owners or are sometimes controlled by individuals with the same names as government officials (Global Witness, 2012). In Nigeria, significant interests in oil block ends up in the hands of obscure firms, among which one seemed to be owned by a senator and another by a businessman connected to the country's then-head of state; in the DRC, the state mining company Gécamines sold interests in four large mines to unknown offshore entities, and at prices that seemed to be a fraction of their value (Global Witness, 2012).

Although international transparency standards have induced high-level transparency in resource revenue collection discourse, TAIs need to eradicate the loopholes related to this topic in developing countries. In Nigeria, Ejiogu, Ejiogu, and Ambituuni (2019, p. 11) revealed that the

implementation of the EITI increased the disclosure of information by both the government and companies; nonetheless, this increased disclosure of information by NEITI audit reports has not resulted in increased transparency nor in decline in corruption, which was aims envisaged by EITI and NEITI. Quite the contrary, the expanded disclosure of information unintentionally strengthened inefficient and corrupt processes, increased mistrust between CSOs and the government, and enabled the lack of accountability in the extractive sector. Thus, NEITI became a part of the problem of transparency and corruption, not a solution.

Furthermore, transparency and accountability are rarely visible throughout the mining contracts and awards processes. In Ghana, the process of granting mining rights, permits, and contracts remains inadequate regarding its publicity and accountability; the absence of bidding procedures for securing prospecting or exploratory permits is a serious concern. Instead, individuals and corporations in Ghana issue licenses via a convoluted administrative process, which allows for corruption, bribery, and tax fraud (Ayee et al., 2011, p. 24). Moreover, mining contracts in Ghana often include non-disclosure clauses, further obstructing accountability and transparency. Notwithstanding, numerous countries have adopted mandatory legal measures to enhance their responsibility for MNCs operating in extractive industries working in developing nations. For example, in 2010, the US Congress passed the Dodd-Frank Act, which requires firms to disclose all taxes, royalties publicly, and fees paid to the USA or foreign governments in connection with the commercial production of oil, natural gas, and minerals, including the costs related to exploration, processing, export, and license granting (Ushie, 2013). Meanwhile, many resource-rich nations in SSA face inadequate transparency and accountability owing to external pressures and internal political complexities, which occur despite their members of the EITI and other global transparency norms.

Corporate Human Rights Benchmark Index of Extractive Companies 2019

Company Name	Band (%)	Governance and Policy Commitments	Board Level Accountability	Human Rights Due Diligence	Transparency
BHP	70 - 80	8.75	5.00	11.88	8.29
Rio Tinto	70 - 80	7.66	3.75	15.00	7.49
Repsol	70 - 80	6.82	2.92	11.88	7.39
Anglo American	60 - 70	9.22	5.00	10.00	7.18
Newmont Goldcorp Corporation	60 - 70	8.13	5.00	11.88	7.47
Barrick Gold Corporation	50 - 60	5.73	2.92	9.38	6.78
Royal Dutch Shell	50 - 60	4.79	2.92	10.63	6.46
BP	50 - 60	5.42	2.92	10.63	5.96
Total	50 - 60	7.03	3.75	11.88	5.66
Glencore	40 - 50	6.67	4.17	8.75	5.47
ConocoPhillips	30 - 40	3.39	1.67	8.75	5.85
Chevron Corporation	30 - 40	3.80	2.08	3.13	2.53
Exxon Mobil	20 - 30	2.14	0.42	1.25	4.08
Coal India	20 - 30	1.09	0.00	5.63	4.06
Lukoil	20 - 30	4.38	2.50	0.00	4.00
JXTG Holdings	10 - 20	3.18	0.83	0.00	3.66
Canadian Natural Resources	10 - 20	1.98	0.42	0.00	3.16
PetroChina	10 - 20	2.45	0.42	0.00	2.84
China Petroleum & Chemical	0 - 10	1.20	0.42	0.00	2.32
CNOOC	0 - 10	1.20	0.42	0.00	0.53

Table 2: Source: Prepared by the author and extracted from the Corporate Human Rights Benchmarks Index 2019

Table 2 shows corporate human rights performance among the top 20 MNCs in the extractive sector from developed and developing economies. The table demonstrates MNCs' performance in governance and policy commitments, accountability of the companies' board, human rights due diligence, and transparency. Although the benchmarks have 11 human rights indicators, the study only focused on the four indicators that depict the governance-related challenges of MNCs. Out of the 56 MNCs assessed, the author extracted 20 of the giant MNCs, which have a significant role in the extractive and petroleum sectors. MNCs from China and India (i.e., China Petroleum and Chemical, CNOOC, PetroChina, and Coal India) and developed countries (i.e., Canadian Natural Resources and Exxon Mobil) performed poorly in all four indicators. CHRB's average score in 2019 was 29 per cent (CHRB, 2019, p. 20). Thus, to better understand the convolutions of the extractive sector, it is imperative to explicate the conditions under which non-state actors and institutions engender resource governance challenges in the Global South, particularly in SSA.

5.3. Human rights abuses and limited redress mechanism

Resource-rich countries in the Global South have witnessed widespread human rights abuses by MNCs. This is prevalent in communities where state institutions hardly monitor the operations of MNCs. At the global level, several efforts have been made to hold MNCs accountable for their actions related to human rights abuses and limited redress mechanisms. Since the 1970s, there has been recognition that the adverse human rights consequences of national and MNCs' activities, especially in counties where they operate with relative impunity, have resulted in several initiatives by UN bodies to monitor and control their human rights-related actions since the 1970s (Woods, 2015, pp. 635–639).

In 2011, the UN Human Rights Council introduced a framework that regulates the conduct of MNCs on human rights. According to the UN General Principles, the corporate duty to respect

human rights extends to all international human rights standards since corporates can affect nearly every aspect of these rights explicitly or implicitly. The corporate responsibility to uphold humans is defined as the need to not infringe on the human rights of people (United Nations 2012, pp. 12-13). According to Principle 12 of the UN Guiding Principles, corporate companies' obligation to protect human rights is separate from legal accountability and enforcement, which are generally established by national law in relevant jurisdictions (United Nations, 2011). However, international human rights experts and civil society organisations have expressed grave discontent with the UN GPs' failure to compel more excellent corporate human rights behaviour (van Schaik and Ortiz, 2016). As Woods (2015, p. 638) noted, the UN GPs uphold the UN's penchant for non-binding corporate enterprise standards.

Despite the voluntary nature of global human rights norms, several MNCs have made initiatives to address human rights concerns in their areas of operation. Coumans (2017) examined the human rights measures used by Barrick to assess and compensate victims of sexual abuse by mine staff at the Porgera Joint Venture (Porgera) mine in Papua New Guinea (PNG). While the mining company addressed some aspects of human rights abuses, the critical framework was mainly centred on a limited scope, focusing exclusively on victims of mine security, disregarding other women who experienced sexual violence at the hands of mine contractors and police protecting mine sites under a Memorandum of Understanding (MoU) signed between the mining company and the state. According to Knuckey and Jenkin (2015), Barrick's 2012 redress mechanisms failed to examine numerous parts of the UN GPs' "effectiveness criteria" in its design and implementation.

Furthermore, despite overwhelming evidence of human rights abuses in their operations, MNCs have persistently denied culpability for human rights abuses. Several communities have

filed lawsuits against Shell over alleged human rights abuses in Nigeria. The Gbemre versus Shell Petroleum Development Company and two more cases are among them. The plaintiff launched the lawsuit on his behalf and on behalf of the Delta State community of Iweherekan. The principal point of contention was Shell's flaring of gas in the Iwherekan community, which violated the rights granted under the African Charter on Human and Peoples' Rights and the Nigerian Constitution to human dignity and life. The firm defended itself by denying that it was flaring gas in the Iwherekan community. Additionally, it maintained that gas flaring was allowed under section 3 of the Associated Gas Re-Injection Act and section 1 of the Associated Gas Re-Injection (Continued Flaring of Gas) Regulations of 1984. However, the court determined that gas flaring is hazardous to human health and detrimental to the environment and that the company's refusal to do an environmental impact assessment was illegal (Yusuf, 2008, pp. 93-94).

In Sierra Leone, SRL has continued to cause substantial environmental harm. Residents of Gangama Village who were relocated in 1986 complained to have lost their rich culture and fertile farmland. The mining operation has resulted in health problems due to the huge dust. Polluted rivers and streams have been abandoned, and many of these water sources have been left. The company's dredging machinery created multiple artificial lakes (Batty, 2013, pp. 361-362). As the Section Chief stated during an interview, "there have been multiple abandoned pits in the villages for more than two decades, and the corporation has failed to rehabilitate them." So far, ten people have drowned in that area of the chiefdom. The absence of mine rehabilitation and closure practises in Sierra Leone has resulted in enormous areas of ‘churned up and abandoned mined-out lands and loss of flora and wildlife. Moreover, left-mined areas, polluted rivers, and contaminated air pose significant health and safety threats to populations, disrupting the natural environment and limiting future agricultural development and expansion (GoSL, 2018b, p. 42).

Furthermore, even in jurisdictions where national legislation is viewed as the primary instrument for holding MNCs accountable for human rights abuses, it is evident that those statutes are untenable. For instance, although applicants for artisanal and small-scale mining licences in Sierra Leone must demonstrate community approval to utilise local land for mining, applicants for large-scale mining licences are just needed to establish consultation with interested and impacted parties. However, the need to consult does not entitle communities to have a say in terms of mining licence agreements or the monitoring of environmental and social management strategy (Fanthorpe and Gabelle, 2013, pp. 31-32). As stated in Sierra Leone's 2018 Core Minerals Policy, community members clear strategies have no knowledge about mining activities such as the status of mineral rights, the exact determination of compensation claims associated with resettlement activities, land access and use, benefit-sharing systems, and the preliminary procedures for environmental and social impact assessment (GoSL, 2018b, p. 23).

In general, the non-binding nature of human rights standards has facilitated MNCs' evasion of critical human rights commitments in resource-rich developing nations. Yusuf (2008, p. 104) claimed that the voluntary mechanisms approach is likely more fundamentally faulty in its underlying premise that neo-liberal capitalism (the drive for MNC activities) adheres to specific lofty moral standards. Why should it be anticipated that MNCs will prioritise recognising, defending, promoting, and implementing the commitments of their host states over their profits? This is never a reasonable assumption, given past or current experience. Consider the Guidelines for the Operation of MNCs issued by the OECD. Its presence for more than three decades has not changed the reality that MNCs from state parties violate several provisions of international law.

5.4. International financial institutions and governance challenges

IFIs have attracted a wide array of scholarly works on implementing macroeconomic policies and providing loan conditions. The WB and the IMF are considered the conventional IFIs that have constantly introduced socioeconomic and political policies in the Global South. Even though several studies have explicated the shortcomings of these policies: SAPs, 'good governance', and PRSP *(*Oloruntoba and Falola, 2018; Lessambo, 2015; Pegg, 2006; Easterly, 2006*),* there are limited publications on the governance challenges of the IFIs. The first strand of scholarly work demonstrates that the political interests of key shareholders considerably influence the IMF and WB lending decisions. Countries with close political relations with or relevant to the United States and other G5 nations have preferential access to the IMF and the WB's financial assistance (Dreher et al., 2015; Kilby, 2013). In several instances, the IFIs utilise "informal governance" [31] mechanisms to leverage their influence in the macroeconomic policy implementation of countries in the Global South.

Due to the IFIs' strong ties to their major shareholders in the Global North, empirical evidence indicates that the institutions' loan schemes have been prejudiced since their beginning. Lang and Presbitero (2018) examined the IMF and WB's discretionary behaviour, examining if a country's political alignment with the organisations' significant shareholders and the staff's desire to keep the country's established risk rating is associated with superseding the mechanical risk rating. They discovered that the geopolitical interests of large shareholders and bureaucratic motives contribute to bias in the WB and IMF's debt sustainability framework (DSF) for low-income nations. Additionally, they observed that debt ratings for countries that are closely affiliated with the bank

[31] "Informal governance" refers to the impact of powerful states on global organisations, mainly through an informal channel (See Stone, 2013).

and the fund's most significant shareholders are more frequently overturned (and upgraded) than would be the case if the DSF's mechanical framework were strictly applied.

As the IMF and WB are highly influenced by their shareholders, these entities have acted discretionarily in their macroeconomic policy advancements. Existing research suggests that interim United Nations Security Council (UNSC) members get more significant funding from various sources, including the IMF. The money is probably used to secure favourable votes for Security Council resolutions on condemnations, financial sanctions, and military involvement. According to the argument, the IMF's principal shareholders— Germany, France, the United States, United Kingdom, and Japan—desire Security Council dominance and can share the cost of such control through loans to the IMF. The authorities of certain developing nations may be more concerned with the IMF's ability to deliver foreign exchange than with the global security challenges deemed critical by the IMF's significant shareholders. As a result, trades of UNSC votes for IMF financing are feasible (Dreher, Sturm, and Vreeland, 2015, p. 121). One hypothesis is that conditions are relaxed when loans are extended to nations deemed geopolitically important by the IMF's largest shareholders. For example, Stone (2004) demonstrated that the penalty for breaching IMF terms is substantially lower for nations deemed crucial to the US. Moreso, the requirements are less in number and severity for countries supported by the IMF's most prominent members (Stone, 2008).

While the WB has repeatedly urged borrowers to establish governance mechanisms, the organisation lacks equitable representation. According to Daniel D. Bradlow, cited in Lessambo's (2015) work, just 16 directors represent the IMF and WB's remaining 176 member nations. This indicates that all directors represent somewhat fewer than 11 countries on average. Both the IMF and the WB lack well-documented decision-making processes. This lack of broad representation

has primarily destroyed the credibility of the Bretton Woods Institutions. Occasionally, this has resulted in a significant sense of resentment toward the IMF. Due to the lack of clarity in their institutional procedures, the IMF and WB have lost some of their moral standings, diminished the usefulness of their advice, and thus influenced nations to be reticent about adopting their recommendations. Obviously, the inequity of the decision-making process within the Bretton Wood institutions, as well as the lack of representation of the developing world on their executive boards, have significantly eroded their credibility and legitimacy (Lessambo, 2015).

The disparity in representation within the Bretton Woods institutions reflects the power dynamics between the Northern Hemisphere and the Southern Hemisphere. Many developing nations are economically dependent on IFIs and hence hardly challenge these entities' macroeconomic and governance practices. Inadequate representation of developing countries on IFI boards of directors and exclusion from key forums are two of the most troubling aspects of the current international financial system. The IMF Committee and Development Committee, as well as the governing bodies of the IMF and the WB, reflect a voting power in which developing countries, notably medium-sized and smaller countries, are underrepresented. In this regard, veto authority over certain critical decisions such as IMF capital increases and the distribution of Special Drawing Rights, and the process for selecting the Managing Director and President are additional contentious aspects of these organisations that, in the latter case, mirror a much more robust informal power structure (Ocampo, 2001, p. 19).

Over the past decades, the WB has struggled to reform its internal governance mechanisms. As James Wolfensohn, the ninth WB President remarked in his first-year progress report, the WB must consider not only "economic and financial efficiency" but also transparency, accountability, and institutional capability (Wolfensohn, 1996, p. 10). He openly stated that the "cancer of

corruption" can be treated by a homegrown approach. Despite some modest changes over the previous seven decades, its corporate governance remains opaque, casting doubt on the transparency of its decision-making process. During the 2008 financial crisis, the so-called G-20 pushed the IMF to change its corporate governance to regain the institution's eroded credibility. However, six years later, only a limited amount of progress has been made. Although IMF officials travel the world advocating for its members' corporate governance ideas (transparency, fairness, and accountability), the institution runs well below the standards it imposes on its members. Its corporate governance conflicts with what is "best business practices." Dominique Strauss-Khan, the institution's discredited managing director, was replaced by Christine Lagarde through an obscure process (Lessambo, 2015, p. 10).

The IMF does not demonstrate what Meijer (2014) refers to as horizontal and vertical accountability in institutional accountability. The institution demonstrates certain features of responsibility; this is essentially a one-way path. As Lessambo (2015, p. 31) noted, given member states' twofold position as shareholders and creditors, the accountability strategy must encompass these two sectors. The IMF is fully accountable to its shareholders, as voting rights are granted based on member nations' subscriptions to the IMF fund. Conversely, the entity lacks basic mechanisms to protect minority shareholders in developing countries from the majority block's abuse of dominance, resulting in a situation in which these powerful minority shareholders impose their choices, policies, and preferences at the expense of the majority. Currently, the G7 holds most voting rights at the IMF, with the US exercising veto power. Lessambo (2015) argued that the IMF lacks accountability to its creditors since policies affecting debtors are formulated by most blocks through a voting method. At the IMF, the General Resource Account (GRA), which oversees all activities and transactions, is contingent on the subscription quota, giving debtors limited influence.

From policy formulation through execution on the ground, the IMF's Board of Governors, controlled by the G7, prescribes economic policies that benefit their objectives. In contrast, borrowing member countries are forced to comply.

In the extractive domain, since 1990, the WB has contributed about US$2.75 billion in loans and guarantees to Africa's mining and petroleum expansion (Pegg, 2003). However, the institution needs to develop suitable governance mechanisms as a precondition for its involvement in the mining sector. A critical finding demonstrates this in 2005 that shows the relatively guarded response of the Bank’s Management of the extractive industries and suggests little inclination to slow-down investment in the extractive industry or call for increased ex-ante conditions before disbursement (Pegg, 2006, p. 382). Acosta (2013, p. 65) argued that during the decline of prices of minerals, there is an inducement for more extraction of the resources. This leads to increased supply to reward for the fall in price, which result in the decline in the value of the minerals in the world market and eventually benefit the developed countries. The International Finance Corporation (IFC) granted finance for the contentious US$3.7 billion Chad–Cameroon Pipeline in 2000, the biggest private sector project in Sub-Saharan Africa, in two nations rife with human rights violations (Hilson and Maconachie 2010, pp. 474-75).

The WB, with its established relationship with MNCs as a critical player in mining policy and regulatory change, reveals the problematic nature of core-peripheral relations. The partnership raises the question: how can the reform steps that foreign agents recommend effectively defend local interests? The weak position of the state is further exemplified by its approval of legislation allowing MNCs to use private security forces and mercenary services to protect mining-related installations and stem violence (Akiwumi, 2012, pp. 7-9). These private security personnel have posed a considerable challenge to communities that advance their rights for better social and

environmental protection. Although global mechanisms ensure that MNCs and their private security are held accountable for human rights abuses, there is no mandatory system to punish corporations. As Coumans (2017, p. 13) argued, while MNCs have responded positively to increased acceptance of the responsibility to respect human rights since the UNGPBHR took effect in 20011, several corporations view respect for human rights as a largely voluntary activity, like CSR or sustainable development. Undoubtedly, the UNGPBHR recognised that corporate responsibility for human rights abuses could only be imposed by national legislation.

Over the previous two decades, borrowing has shifted toward emerging economies; thus, Briton Wood institutions need substantial internal reforms addressing the broad membership's interests. Lessambo (2015, p. 33) anticipated the IMF's demise without structural and governance reforms. Several governments are shifting their financial assistance from the IMF to China, Saudi Arabia, and other oil-rich nations. Egypt borrowed $3 billion from Saudi Arabia instead of the IMF's near-zero-interest loan. Instead of the IMF, Nigeria borrowed $3 billion from China to modernise its infrastructure in 2013. As Asian countries stockpile reserves to cover shortages without the IMF, the IMF may soon be extinct. The unrepresentative corporate governance framework has failed to serve developing nations, unlike the WB. The bureaucratic administration has maintained ineffective and counterproductive poverty policies without local governments. The WB must alter most of its methods to satisfy its members, especially emerging nations. To meet 21st-century challenges, the WB must reorganise its governance, become more responsible and results-oriented, and include all minority shareholders. A worldwide institution owned by its members must have an equitable voice and involvement (Lessambo, 2015, p. 46).

5.5. Conclusion

This chapter explores the operations of MNCs and their impacts on NRG in Africa. As shown, MNCs have been faulted for corruption in acquiring mining contracts or agreements and conducting business in countries with autocratic regimes. They were also shown to have constructed a tax evasion technique that makes it nearly impossible for governments with weak tax administrations to verify such evasion. Moreover, it is apparent that MNCs in the extractive sector do not publish accurate information regarding their operations and have resulted in widespread corruption and patronage, massive tax evasion and avoidance, and a lack of transparency and accountability.

One of the most crucial aspects of MNC activities is the harmful environmental impact and human rights abuses that mining host communities frequently face. MNCs operate in enclaves worldwide where state influence is limited, and host communities cannot hold MNCs accountable for human rights abuses and ecological harm. There are several examples of MNCs committing direct or indirect human rights abuses in their areas of operation with impunity, particularly in countries where host governments depend largely on MNC rents. Host communities have faced unjust compensation for land, forced resentments, a lack of land reclamation, contamination of the water supply, and destruction of traditional and cultural heritage. Notwithstanding the establishment of global human rights frameworks (UN Guiding Principles) and the clarion demand for corporations to exercise due diligence in their operations, it is voluntary. Hence, MNCs are not obligated to respect human rights in their areas of operation.

IFIs have been instrumental in the Global South's macroeconomic and governance reforms. Due to their considerable power and influence, IFIs implement policies that overlook member nations' political and socioeconomic realities. Within the IMF and WB, the G7 shareholders'

dominance has resulted in developing countries having a restricted voice in policy design and implementation. Since the onset, these institutions have consistently purported to be effective in promoting macroeconomic growth and 'good governance.' Meanwhile, as demonstrated in this chapter, the internal governance systems of these IFIs fall well short of what is advanced to their borrowers, institutions lack adequate representation of their constituents and exhibit a lack of transparency and accountability. There is a fundamental change in global borrowing patterns as developing countries quickly shift away from these established institutions and toward less constrained loans from emerging economies, particularly China. Thus, the IMF and WB should change their fuzzy internal governance systems to reflect a more equitable and transparent implementation of global macroeconomic policies in the Global South.

Numerous scholarly publications on the resource curse explain how state actors and institutions initiate the curse and how weak institutions and poor governance contribute to economic stagnation (Karl, 1997; Collier, 2007). This study sheds light on the growing power, influence, control, and dominance of non-state actors and institutions in the extractive sector, as well as on the conditions under which MNCs exacerbate resource governance challenges in countries within SSA, despite the adoption within various of these countries of several global resource governance standards. Hence, policies and institutional reforms in the mining, petroleum, and natural gas sectors should be broad. This chapter shows the need for a mandated global resource governance standard that holds MNCs and IFIs accountable for governance failures in the Global South.

Chapter 6

Non-state entities and resource governance challenges in post-war Sierra Leone

6.1. Introduction

This chapter explicates the extent to which the operations of MNCs and other non-state actors like the Lebanese and politically affiliated businesspeople precipitated NRG challenges in post-war Sierra Leone. Within the decision chain of resources, MNCs pose considerable challenges in many developing countries. With the existing institutional and actors' limited capabilities, Sierra Leone grapples to fully implement the legal and policy frameworks in the natural resource domain. The country attracted many FDIs after the civil war ended in 2002, mainly from MNCs in the gold, diamond, rutile, and iron ore sectors.

Sierra Leone is now participating in several regional and international extractive governance initiatives, such as the KPCS, the African Mining Vision, the EITI, and the African Initiative on Mining, Environment, and Society (GoSL, 2018b, pp.14-15). Despite these legal and policy frameworks, MNCs and other non-state actors pose significant challenges in resource governance, particularly in dodgy tax scheme, transfer mispricing and lack of beneficial ownership, human rights abuses, and environmental degradation.

6.2. Major multinational corporations in Sierra Leone

This section examines the leading mining firms in Sierra Leone since the end of the civil war. Following the departure of De Beers and Sierra Leone Ore and Metal Company (SIEROMCO) in the 1980s, the primary investors have been controversial entities which have attracted similar operations. These operators establish companies with relatively short-term goals. Some of these investors are willing to do whatever it takes, such as employing non-conventional strategies to acquire highly lucrative contracts, launch exploratory operations, and subsequently sell them to more established companies. Periodically, such firms may progress to mining operations. Not having established a reputation as a dependable supply source, these companies prefer to sell on the spot instead of under long-term contracts or cannot negotiate favourable rates for long-term buyers when they engage in full-scale mining. As amateurs, they typically need more experience to progress with the assistance of an established mining company (M'cleod, 2012, p. 480). In the post-conflict era of Sierra Leone's mining industry, many small companies gain prospecting and exploration licences that are often sold in three years. Following five years of existence, ownership has shifted hands at least twice for each of the five industrial mining firms. With such volatility and constant management changes, it is hardly surprising that company performance has been poor (M'cleod, 2012, p. 480).

Despite its well-known massive mineral riches, Sierra Leone has not been able to successfully attract any of the big global mining corporations, such as Rio Tinto in Guinea and ArcelorMittal in Liberia. AML, Koidu Limited, and LMC are new arrivals into the nation's mining sector, particularly during the war. In the global mining industry, these firms are known as juniors or 'bottom feeders' because they dredge the soil in the exploration of untapped mineral deposits, which they may partly extract, market, and sell to more extensive and more established mining

corporations (Kargbo, 2012, p. 441). SRL is one of the oldest mining firms that has been in operation before the civil war. Sierra Leone tends to attract so-called "bottom feeder" firms, as these firms are more agile and quicker at providing short-term benefits than some of the more established firms. However, as the instance of AML demonstrated, these businesses are also the most susceptible to commodity price declines. They are often the first to fail when a global market has difficulties (Steinweg and Romgens, 2015).

Although there are several small and large-scale MNCs, the chapter focuses on five of the largest mining companies operating in Sierra Leone. These companies comprise Sierra Rutile Limited, Koidu Limited (subsidiary of Octea Limited), Shandong Iron and Steel, LMC and AML.

6.2.1. Sierra Rutile Limited

Sierra Leone has large-scale diamond, rutile, bauxite, and gold deposits with great potential for oil discovery. The country is ranked among the top five rutile producers, a titanium ore used in paint pigment and rod coatings for welding. Located 135 km southeast of Freetown, Sierra Rutile has one of the world's largest natural rutile deposits. SRL operates in Moyamba and Bonthe districts, South of Sierra Leone. The mine has been operating for over four decades and produces rutile, ilmenite, and zircon-rich concentrate (Lake and Lake, 2018). SRL changed ownership between 1999 and 2004. The European Union (EU) granted a grant of € 25 million to the GoSL on the condition that the total amount was loaned to SRL to restart its mining operations. The rehabilitation programme began in 2005 and was financed by the shareholder's GoSL loan and cash (Lake and Lake, 2018, p. 4). In 1991, SRL produced $86 million worth of rutile and ilmenite and employed nearly 2,250 workers, making it the country's largest private employer (Nikolai, 2005, p. 5). When the mine was closed in 1995, following attacks by the Revolutionary United Front (RUF) that destroyed the plant and equipment, Sierra Leone was one of the world's largest

rutile producers, and SRL produced approximately 30 per cent of the world's annual supply. The company noted that it invested around US$ 150 million and was planning to invest another US$ 60-70 million in 2008. In 2006, Sierra Leone exported rutile worth US$ 28.5 million, representing 16 per cent of the country's total mineral exports and the second largest mineral export after diamonds (NACE, 2009, p. 15). Titanium-owned SRL European and US Investors Resources Group held the lease agreement in Sierra Leone to mine rutile. These leases cover a land area of 580 square kilometres where 19 rutile deposits are identified. On December 8, 2016, Australian Mineral Sand Miner-Iluka Resources acquired SRL.

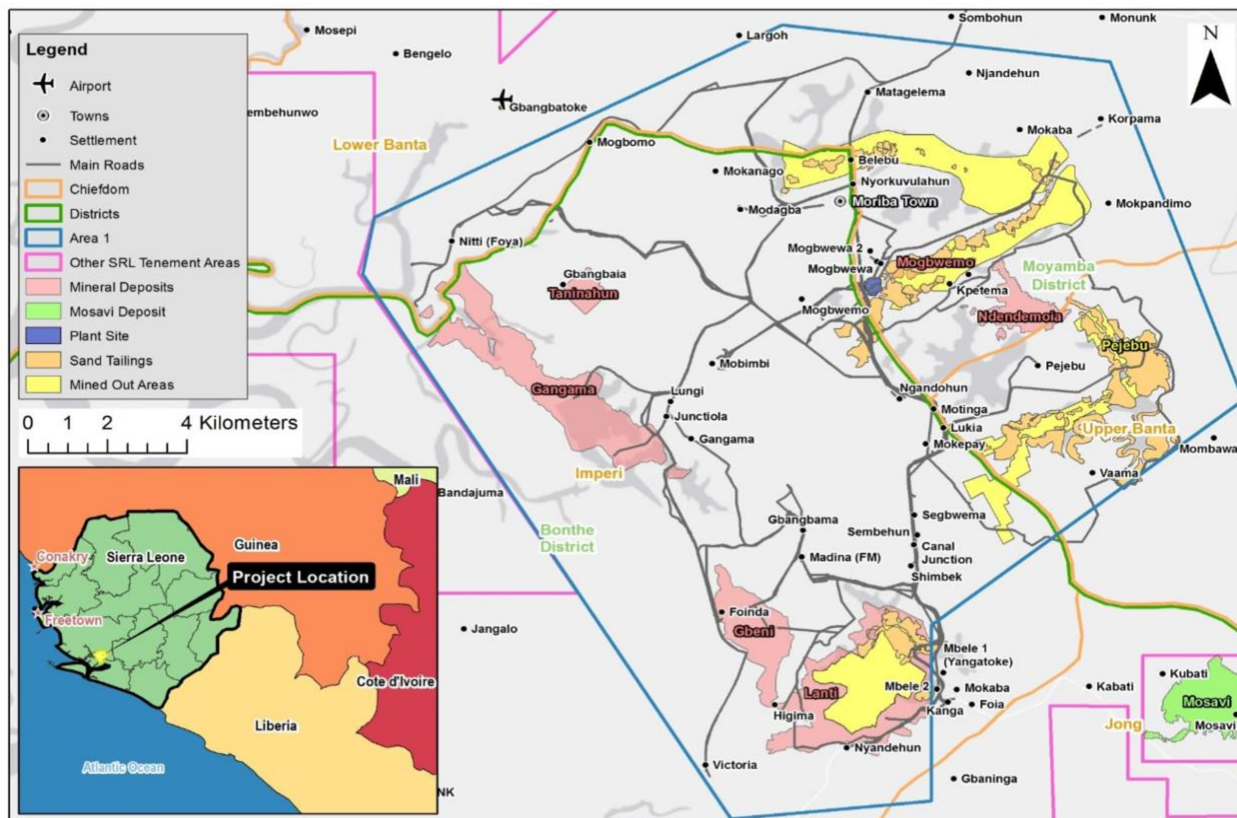

Figure 2: Sierra Rutile area of operation: Locality Map for SR Area 1 SRK Consulting: Project No 515234 Sierra Rutile Limited.

Leases cover eight chiefdoms in the rutile mining area (Banta — divided into Upper Banta and Lower Banta, Banta Mokelle, Bagruwa, Bumpe, Imperi, Jong, Kpanda Kemo, Mekellele). The SRL Agreement gives the company the right, as needed to the dam and divert watercourses and dispose of waste in stream channels. Rutile dredging-mining in concentrated areas dramatically alters landscapes. The current landscape comprises reservoirs, tailings areas, cleared lands and interspersed vegetation in a room on approximately 246-kilometer square. Pools floods destroy productive farmland and sacred sites, damage cash crop plantations and rice farms, disrupt water-based livelihoods such as scoop-net fishing for women, and cut communication routes (Akiwumi and Butler, 2008). Mining operations resulted in the relocation of 14 villages (Akiwumi, 2012, p. 12). There is a lot of resentment and anger due to these impacts.

Community Development intervention for SRL is divided into compulsory and voluntary contributions. By setting up the SRL Foundation in 2009, SRL formalised a significant portion of mandatory community expenditure. A board of directors governed the Foundation and received funding applications. SRL was the Foundation's sole contributor, and the spending was US$ 100,000 annually. The Foundation was an interim measure instituted by SRL, with the establishment of a CDA and CDC by the MMA of 2009. According to legislation, SRL provides approximately US$100,000 annually to the CDC for CSR initiative planning and implementation (SRL, 2018, p. 7). However, Sierra Rutile has been trapped since its active operations in 1979 in long-standing contention between community landowners and ordinary people who have not benefited directly from the company's process. This is not unconnected to the system of local governance, where local authorities dominate the control of mining income. However, these funds provided by the company through its corporate social responsibility were largely mismanaged with little accountability by local elites.

6.2.2. Koidu Limited (Octea Limited)

The Sierra Leonean government and Branch Energy Limited entered into an agreement in 1995, an Executive Outcomes (EO) subsidiary, a mercenary organisation that supported African countries in internal and cross-border conflicts. The deal, signed by the 1994 Mines and Minerals Act was set to continue for 25 years. The military government of Sierra Leone transferred the Koidu mine to the company in exchange for its assistance in suppressing rebels during the country's civil war. The war ended in 2002, and the following year, a new agreement transferred Branch Energy's rights, obligations, and liabilities to Koidu Limited, a subsidiary of Octea of Beny Steinmetz Group Resources (BSGR). Steinmetz acquired what the trade publication JCK described as "a $28 million sealed-off diamond deposit," a bargain for a mine that produces some of the most precious diamonds in the world (Gbandia et al., 2016).

The mine, formerly the centre of the "blood diamond" trade, is now managed by Koidu Limited. The holding firm, Octea Limited, owns Koidu Limited, established by former mercenary Jan Joubert, who participated in some of Africa's deadliest conflicts. The parent firm is BSGR, whose controversial owner, Beny Steinmetz, is investigated in many countries for various graft offences (Transparency International, 2019). Koidu Limited is a diamond mining group that operates the Koidu Kimberlite Project in Kono District. Koidu Limited began developing the mine in 2003 and mining operations in 2004. Koidu Limited registered office is in the British Virgin Islands. It is owned by BSG Investments Limited in Switzerland through two subsidiaries in Guernsey and the British Virgin Islands separately. These three countries are regarded as tax havens. In 2010, the corporation paid $1.6 million in royalties but no income tax. The firm does not provide yearly reports, so its profit or loss is unclear. In September 2010, Koidu Limited and the Government of Sierra Leone extended the mining agreement (Dieckmann, 2011).

Koidu Limited, a company established in the British Virgin Islands in 2003 for $750 by Mossack Fonseca, the legal firm at the heart of the Panama Papers investigation, operates the Koidu diamond mine. According to the records, Koidu Limited is owned by Octea Mining Limited, which is held by a succession of offshore corporations in the British Virgin Islands, Guernsey, and Liechtenstein managed by wealthy Israeli mining mogul Benjamin Steinmetz and his family. Most of the diamonds mined in the city of Koidu end up in dazzling wedding rings and necklaces sold at Tiffany & Co. This premium US jewellery retailer provided Koidu Limited tens of millions of dollars in exchange for the diamonds' rights. Koidu Limited has become one of the most renowned and controversial mining firms in West Africa (Gbandia et al., 2016). The high court in Sierra Leone declared in 2016 that while being the largest diamond mining firm in the country, Octea is not compelled to pay taxes because its parent company, BSGR, is not registered to conduct business in Sierra Leone. For the same reason, Koidu Limited was also not required to pay local community taxes (Transparency International, 2019).

Koidu Limited's kimberlite mining procedure entails blasting mine sites at least twice each week while operations are in full swing. This technique has badly altered the soil's composition, fertility, and topography by creating several enormous pits. The kimberlitic mining in Koidu has adverse environmental impacts such as biodiversity loss (wildlife, agro-diversity), loss of landscape, aesthetic beauty, degradation, noise pollution, soil contamination, surface water pollution/decreasing water (Physico-chemical, biological) quality (Environmental Justice Atlas, 2014). Air and water pollution, food poisoning, accidents, and vibrations caused by the blasting of rocks by Octea Limited have resulted in the cracking of structures due to mining activities. During discharge, toxic chemicals and particles are released into the air, which makes the air dirty (Freetown City Council, 2014, p. 57).

Koidu Limited undertook an environmental impact assessment in 2011 and 2012 for its proposed activities and developed a strategy for relocating impacted households. However, relatively few families were relocated, and those who did so claimed that the company's houses were low-quality (Black, 2022). In March 2019, 73 Koidu inhabitants from the Gbense and Tankoro chiefdoms, as well as a recently established civil society group known as the Marginalized Affected Property Owners (MAPO) lodged a class-action lawsuit. The petition alleges that the proprietors of the Koidu diamond mine are liable, among other things, for "degradation or destruction of land, demolition of dwellings and loss of livelihoods... and disposal of hazardous mine waste" (Black, 2022). Thus, the High Court of Sierra Leone decided to freeze the assets of Octea in a dispute over alleged environmental damage surrounding a diamond mine. The injunction was obtained by attorneys representing locals living adjacent to Octea's mine, the largest diamond operation in Sierra Leone. They asserted a "clear and present danger" that the defendants would expatriate funds to evade payment if the court ruled against them (Jamasmie, 2020).

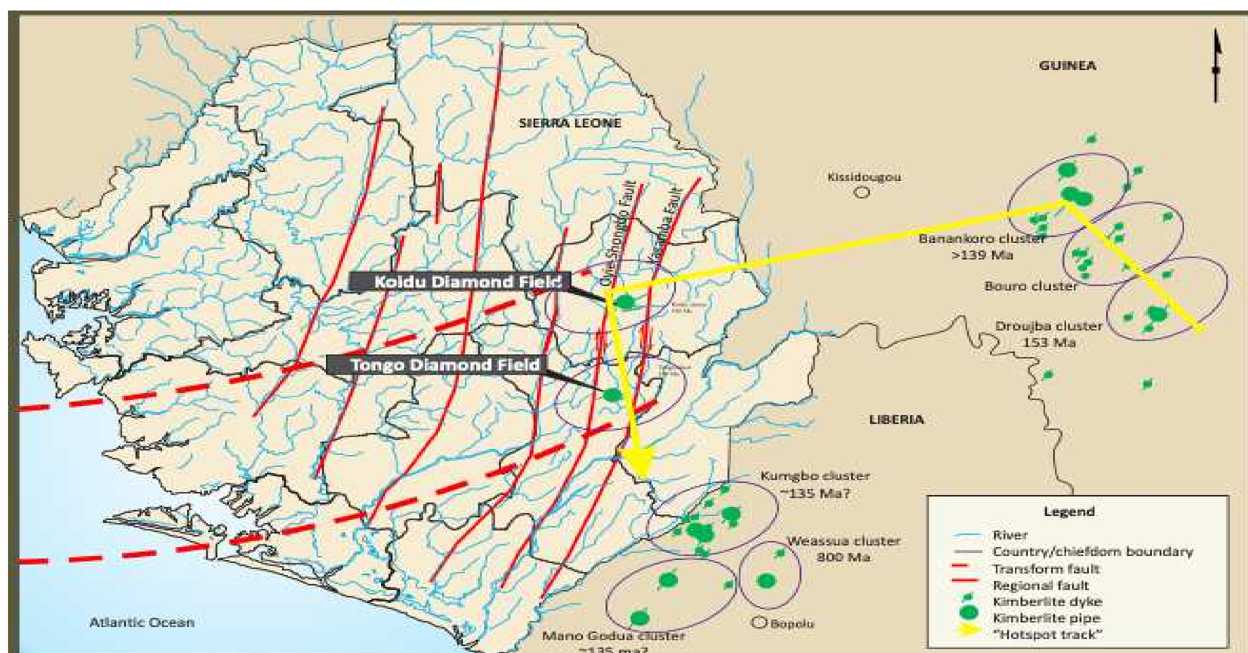

Figure 3: Regional geological setting of the Koidu Kimberlite project. Koidu Limited.
https://www.koidulimited.com/media/docs/geological_setting_of_kkp01.pdf

Koidu Limited has included the PC on its board of directors in a non-voting capacity after appointing him to the position. The chief publicly confesses that his monthly compensation is contingent on the financial viability of the mine (AJME, 2009). Using the chief's legal authority to recapture (forcefully) occupied surface land, the mine has embarked on a significant expansion project that has displaced thousands of people, who have been relocated to a large muddy flat on the outskirts of Koidu City that is overwhelmed by the mine's tailing dump, commonly known, and menacingly referred to as "Resettlement" (Frankfurter et el., 2018).

6.2.3. Shandong Iron and Steel Group (SISG)

SISG is a Chinese mining and metals firm headquartered in Ji'Nan. SISG is a state-owned firm with a capitalisation of $1.4 billion that the provincial government of Shandong manages. In 2015, Jinan Iron and Steel Group Co., Rizhao Iron and Steel, and Laiwu Steel Group Corp. merged to establish SISG Co. Ltd., the world's twelfth-biggest iron and steel manufacturer. The firm was anticipated to have produced around 21.7 million tonnes of steel by the end of 2015. SISG's venture in Africa commenced in March 2012 when the firm agreed to pay US$1.5 billion for a 25 per cent ownership of the Tonkolili iron ore mine, leaving AML with a 75 per cent stake (Dauda, Bangura, and Ming, 2019, p. 140). After AML defaulted on its debts to SISG on March 3, 2015, SISG acquired complete control of its three operating entities (Steinweg and Romgens, 2015). However, the SISG went into a long care and maintenance which resulted in the cancelation of its license and granted to Kingho Mining Company.

The Shandong Iron Ore Mine holds 11.2 billion tonnes of iron ores extracted daily using large excavators and machines. First, this firm clears vast areas using caterpillars and other heavy equipment. Sinkholes, soil contamination, biodiversity loss, mining process sediments, surface and groundwater contamination, air pollution, landscape modification, and noise pollution are among

the company's environmental problems. Agriculture is the primary way many communities make a living. If agricultural lands continue to be lost or degraded, this will lead to poverty for current and future generations (Fayiah, 2020, p. 352).

Since 2012, China has been Sierra Leone's leading trading partner, surpassing the EU and the US. Regarding infrastructure, the Chinese continue to be the primary constructors of roads, public buildings, and the foundation for the much-needed energy supply. In most of these contracts, China provides services in exchange for mining concessions or management rights. Their stake in iron ore mining and their contractual connection with the largest hotel in Freetown (Bintumani Hotel) are clear indications (Mansaray, 2018). Around 30 or fewer Chinese firms are active in Sierra Leone, primarily to extract the country's mineral resources. These firms, notably African Minerals and London Mining, appear to be in the lead in Sierra Leone's mining competition. Chinese mining firms are gradually surpassing their American counterparts. In 2011, the Chinese state-owned Shandong Iron and Steel Group acquired a 25 per cent share in the Tonkolili Iron and Mine. Less than four years later, the same company bought the remaining 75 per cent interest, giving it complete control of Africa's second-largest iron and mining company (Dauda, Bangura, and Ming, 2019, pp. 138–139).

Notably, negotiations between China and most African states, Sierra Leone included, are cloaked in secrecy and lack of accountability that probes by even the most robust Anti-Corruption Commission (ACC) are extremely difficult (Bhan, 2014). China's involvement in Sierra Leone is motivated by several fundamental considerations. First, Sierra Leone is one of the most recent oil resources discovered, and China desperately needs crude oil to fuel its burgeoning industries. There is no doubt that China is so interested in Sierra Leone, and it is undeniable that natural resources such as oil, iron ore, aluminium, and other essential but rare precious metals are abundant

in Africa (Mansaray, 2018). In seeking access to the core of Sierra Leone's mineral deposits and acquiring infrastructure investment projects, Sierra Leone's governing elites appear content to be enticed by Beijing's low-interest rates on soft loans. An altruistic goal does not drive China's expanding dominance in Sierra Leone to promote economic growth but rather by its ability to gain rapid access to minerals through corrupt government agreements (Bah, 2014).

6.2.4. African Minerals Limited

The AML, managed by the controversial billionaire of Romanian descent, Frank Timis, was set up in 1996 as African Diamond Holdings Limited and then renamed Sierra Leone Diamond Company. Although incorporated in Bermuda, the corporation began operations in Sierra Leone during the war. African Minerals has secured prospecting and exploring licences for diamonds, bauxite, and other minerals in Sierra Leone through several incarnations (Kargbo, 2012, p. 442). Partnership Africa Canada (2009) noted that these subsidiaries include Fatkad Mining Company Limited, Kangaroo Mining Company Limited, and Molans Mining Company. Sierra Leone Diamond Company was a shareholder of Northwest Diamond and Gold, Limited. The complicated web of corporate identities and interests causes ambiguities and makes many people question whether some African Minerals claims in Sierra Leone are accurate or true.

The Sierra Leone Diamond Company (SLDC) was renamed African Minerals Limited on August 16, 2007, to highlight the corporation's numerous other mineral holdings, notably iron ore, bauxite, and gold. The SLDC was a prospecting company. In quick succession, on 15 March 2010, African Minerals reported an early mineral resource estimation of approximately 10 billion tonnes the typical grade of iron ore 29.9 per cent in the Tonkolili District in northern Sierra Leone. African Minerals asserted that this was the most significant iron ore found in the world during the past two decades and the largest deposit in Africa, exceeding those in Liberia (where global titan

ArcelorMittal is involved) and Guinea (exploited by another giant, Rio Tinto). African Minerals published a statement almost instantly announcing that it had finalised an "intention agreement" with China Railway Material Group to export iron ore to China and that it had transferred a 12.5 per cent stockholding right in the Tonkolili project to China Railway Material, valued at approximately US$244 million. African Minerals also stated that a Chinese company, investment from Shandong Iron & Steel Company is expected to exceed $1 billion. (Gberie, 2010, p. 11).

African Minerals was operating on the Tonkolili and Marampa iron ore deposits. The Tonkolili iron ore venture, located in the Sula Mountains Greenstone Belt and roughly 150 kilometres from the Pepel deep water port in Freetown, is an advanced project undergoing resource definition drilling and exploration of extensions of the mineralised zone found to date (Anon, 2008). Before its shutdown in the 1970s, the Marampa Mine was controlled by the Sierra Leone Development Company (DELCO) and operated for nearly 30 years, exporting iron ore through the Pepel deep-water port and railway (Adjimah and Asamoah, 2009, p. 22). African Minerals claims it has mining and exploration rights covering more than 40,000 km2 or 50 per cent of the country. Sierra Leone's government awarded mining rights in 2004-2005. Civil society groups accuse the company of "land grabs" (Partnership Africa Canada, 2009). Milestone Trading Company and African Minerals were charged with unlawfully disseminating flyers to frighten artisanal miners in Sando Chiefdom, Kono. African Minerals has made many recent announcements about its Tonkolili iron ore deposit. According to the company, Sierra Leone has around 10 billion tonnes of iron ore deposits with a 29.9 per cent average grade, mainly in the Northern Province and Tonkolili region (Kargbo, 2012, p. 442).

However, in 2014, AML went into administration. Several factors account for the downfall of AML. African Minerals' operating costs, which were too costly to compete in a worldwide market

where prices had fallen dramatically since the beginning of 2014, contributed to its demise. A decline in Chinese demand and a rise in iron ore output in Australia and Brazil, the world's two primary iron ore-producing nations, reduced iron ore prices. The Ebola outbreak hampered the company's activities as a corporation with operations in Sierra Leone (Steinweg and Romgens, 2015). African Minerals' business model makes them vulnerable to low iron ore prices. The company's fixed production costs rendered it susceptible to price fluctuations, and its pre-financing operations and expansion strategy while committing to ever-increasing off-take agreements forced it to produce at a loss. Off-take penalties eroded the company's operating earnings. As iron ore prices fell, expansion finance and off-take commitments became inaccessible. It needs to be clarified if the company could have avoided going bankrupt, but its strategic moves hurt its ability to bounce back (Steinweg and Romgens, 2015, pp. 31-32).

In addition, the government and the company's over-reliance on expansion projections was another factor in its downfall. Due to restricted access to "real" information on the projects, a significant portion of the inputs for the government's prediction model came from corporate disclosures, mainly information addressing the cost and duration of mining expansion. African Minerals, the principal investor in Sierra Leone's ore mines, was a newcomer to the sector with no worldwide track record. This was a costly decision in a nation with a reputation for being complex, such as Sierra Leone. And there were additional warning signs: Frank Timis, the chairman and founder of African Minerals, was earlier deemed unable to serve on the boards of firms registered on the London and Toronto Stock Exchange penalised another company he created with £600,000 for issuing "overly optimistic" promises about an oil discovery (Mihalyi, 2015).

The corporation also made several vague promises and inflated claims to its employees, contributing to the 2012 violent demonstrations (Steinweg and Romgens, 2015, p. 25). In recent

years, African Minerals have been involved in several issues. In addition to being accused of negatively impacting human rights in local communities and having a dubious part in the violent incident between workers and local police, the firm and its owners have also been accused of repeatedly misinforming investors. The firm seems to have made excessive promises and deceptive claims in all these incidents. Steinweg and Romgens (2015) noted that investors had been misinformed about rare pink diamonds and future takeovers; communities have been promised improved livelihoods following resettlement; and workers and human rights groups have been informed of upcoming improvements in the company's working conditions that never materialised (Steinweg and Romgens, 2015, p. 32).

In August 2010, eleven youths were arrested for rioting in Lunsar, Port Loko District, over the activities of London Mining and African Minerals. The youths barricaded highways and access points to facilities in protest of what they saw to be the refusal of these companies to hire locals. In November 2010, locals of Kemadugu, Tonkolili District, demonstrated against African Minerals, alleging that the mining company was trespassing on their property. A gang of "enraged youths" allegedly kidnapped two foreign employees of the mining company and set costly equipment on fire before police responded with tear gas. Similarly, in April 2012, workers at an African Minerals mine in Bumbuna went on strike due to pay inequalities between local and international employees. The police responded with tear gas and live bullets, resulting in the reported deaths of protesters (Mitton, 2013).

Concerning the collapse of AML and LMC in 2014, NMJD published a report regarding Frank Timis to alert the authorities to his prior shady practices in other jurisdictions. However, when AML and LMC started operations, there were apparent indications of state capture of the extractive industry. As a result, CSOs were regarded as impediments to progress. The media outlets were

compromised to suppress coverage of these two corporations' activities. Several media houses were paid to defend the firms' reputations and disprove the NMJD's report. In 2012 and 2013, iron ore prices were fair, but the government could not benefit from the resource boom due to widespread embezzlement. In the end, both companies went into administration. (Interview: Policy and Advocacy Manager, Action Aid Sierra Leone, October 4, 2022).In general, even though the outbreak of Ebola in May 2014 posed a significant impact on the companies' operations, critics advanced that the companies were already in a state of crisis before the Ebola outbreak. Thus, it is hard to believe that the Ebola outbreak was the critical reason why AML and LMC collapsed.

6.2.5. London Mining Company

In 1933, DELCO started extracting iron ore from Marampa. The company continued this practice until 1975 when it was finally shut down. The Marampa concession was acquired by LMC in 2005, and shortly after that, a mining project was initiated there. The number of primary ore that DELCO mined was estimated to be 1 billion tonnes, which is an increase from 92 million tonnes mined at an average grade of 37.7 per cent iron. On the other hand, the number of tailings that DELCO left behind was estimated to be 45 million tonnes, which is an increase from 40 million tonnes mined at an average grade of 27.7 per cent iron. Since November 2011, LMC has produced tailings and weathered ore of a consistently high quality. As of May 2012, the company had made a total of 300,000 dry metric tonnes of ore, of which it had exported around 230,000 to Europe and China (Jalloh et al., 2013, p. 135).

Although iron ore prices were relatively low in 2006 when LMC began operations, the history of iron ore mining in Marampa allowed the firm to begin operations with relatively modest costs. Due to the availability of processable tailings (residues from ore processing) and a substantial volume of weathered, and hence readily useable material, LMC was able to secure financing

despite challenging global market circumstances. In addition, favourable developments in the worldwide iron ore market during the initial years of the operation facilitated the expansion of industry in the Marampa Chiefdom. In 2011–2012, iron ore prices peaked at over USD 180 per tonne, compared to around USD 100 per tonne in 2005. Not surprisingly, these rising costs coincided with China's remarkable surge in domestic infrastructure expenditure and its fast-expanding steel sector, which resulted in a rise in raw material demand. LMC relied heavily on China's market, exporting its 2012 and 2013 output to China (Pijpers, 2016, p. 508). However, like AML, LMC also went into administration following the outbreak of Ebola.

6.3. MNCs and resource governance challenges in post-war Sierra Leone

This section explicates the conditions under which the operations of MNCs engender governance challenges in the extractive sector of post-war Sierra Leone. Political and economic drivers (peacebuilders and IFIs) participated in a fast reform process that indirectly compelled the fledgling government in 2002 to overhaul its institutional and mining regimes. Considering the profound consequences of the war on the socioeconomic and political sectors of the country, it is logical and reasonable to pause and set up both the absorptive capacity of actors and the strengthening of institutions before introducing neoliberal reforms, where MNCs wield substantial bargaining power during mineral agreement negotiations. These unsatisfactory contracts result from the enormous power disparities between international firms and impoverished developing nations longing for FDIs, with the WBG and IFIs siding with corporations. IFIs and donors require investor-friendly policies as a condition for assistance. WBG policy "triggers" for a $10 million loan in 2007 required execution of the suboptimal 2003 Sierra Rutile Agreement, freezing diamond royalties at 5 per cent and lowering precious-metal royalties from 4 per cent to 3 per cent (NACE, 2009). This hasty intervention, with limited consideration of existing socioeconomic and political

systems, ushers in several governance challenges in the extractive sector of post-war Sierra Leone. These governance challenges are evident in MNCs dodgy tax schemes, transfer mispricing and lack of beneficial ownership, and human rights abuses (poor resettlements and lack of progressive land reclamation).

6.3.1. Revenue payments and MNCs' dodgy tax schemes

Following the end of the war, the government considered tax exemptions a key strategy to attract FDIs. Thus, the major mining companies were granted unprecedented tax waivers and concessions that badly affected government revenue mobilisation in the extractive sector. These exemptions are given in a discretional way that mining companies that have a strong influence on government officials receive massive exemptions. For instance, SRL, LMC, and AML received huge tax holidays mainly due to the power of some government officials. The heads of these companies are members of the former ruling APC government. The concessions are not in line with the provision of the mining regulations. In 2011, LMC and AML Corporate Income Taxes were reduced from the 30 per cent required by law to 6 per cent. Sierra Rutile Agreement of 2002 granted the company a stability clause and unprecedented tax waivers that should not be amended even if the country enacted new mining laws. According to the Budget Advocacy Network (BAN) report of 2014, the government loses US$ 240 million from tax exemptions from these MNCs every year.

The complex accounting and tax system introduced by MNCs inhibits revenue mobilisation by the government. According to Dieckmann (2011, pp. 9-11), two key factors hinder government revenue from mining companies. The unprecedented tax incentives are often granted to companies through secret agreements. Companies have other strategies to evade royalties and corporate income tax by using tax havens in their corporate structures. Mining companies in developing

countries are often subsidiaries of big international mining corporations. As a result, these international corporate structures and financial instruments can be utilised to minimise tax payments and decrease the corporation's total tax. By giving false reports or manipulating prices, a company can minimise income or lower costs in a bid to lower its taxable income. In Sierra Leone, even with the establishment of the MMA in 2009, contracts with mining companies are not by the law. The primary five mining companies: AML, Koidu Limited Octea and former LMC, SRL, and Sierra Minerals Holdings in the country secured excessive low tax and high-secrecy lands known as tax heavens, which are mainly utilised for moving profits out of countries of operation and thus reduce corporate income tax payments (Dieckmann, 2011).

The 2003 agreement signed with SRL reduced the royalty rate of the company to as low as 0.5 per cent until 2014 and eliminated the payment of Corporate Income Tax in profit until 2014. According to NACE's (2009) estimation, the country was losing US$92 million from royalty concession alone. Notwithstanding the increased sales of US$28 million made by the company in 2006, there was the understanding that the company was paying less than US$1 million in annual remittances to the government. In 2012, a second amendment to the SRL Agreement Act of 2002 was rushed through a Certificate of Emergency in Parliament that allowed for the liquidation of the government's interest and the start of payment of Pay as You Earn (PAYE) covering two years' worth of estimated liabilities. Due to this agreement, the government of Sierra Leone only received a single cash payment of US$17 million from the company (Fanthorpe and Gabelle, 2013, p. 30). SRL is incorporated on the renowned tax haven known as the British Virgin Islands and discloses no financial accounts. Thus, the earnings or loss per share is unknown (Dieckmann, 2011, p. 22).

Since the SRL Foundation was established, it was never registered, nor was its accounts externally audited. This led to delays in the company paying its CDA contributions after the

agreement was signed with the communities in 2017. A 2012 internal value-for-money audit of projects implemented by the company's Community Relations Department found significant differences between project costs and the actual value of final outputs (Conteh and Maconachie, 2019, pp. 235-236). This is what Conteh and Maconachie (2019) advanced: Sierra Rutile's project of interest was merely publicity driven. For instance, the first significant project that the company focused on was a biodiesel machine to provide electricity supply mainly for the company. As a result, the community people showed little interest in the project, and it eventually failed. SRL exercises power can be demonstrated in a project choice and implementation in its unilateral decision-making, resulting in negative results for a mining community. The company instructed the SRL foundation to purchase a biodiesel machine without apparently consulting a cross-section of the communities (Wilson, 2015, p. 710).

As the MNCs' corporate social responsibility is non-taxable, firms utilised this schema to inflate costs. The practice of companies increasing their cost on community development projects, and CSR more widely, is usually underpinned by the reality that such expenditures are not being taxed. Thus, it is inevitable that the company's motivations for inflating its spending on community development could not just originate in the need to evade paying its outstanding CDA funds but also for tax avoidance reasons, additionally depriving the communities and the government need revenues (Conteh and Maconachie, 2019, p. 239). Currently, mining companies operate in an enclave way with services and infrastructure primarily established and focused on the mining company's operation and surrounding communities and population being almost totally excluded. Kemp (2009) argued that mining companies' development programmes could intentionally dissuade them from supporting specific kinds of community development because empowered communities can advance a wide range of risks to the success and profit-making of the companies.

Mining firms operating within the Tonkolili District Council were obligated to pay the District Council surface rent. Throughout the audit, Audit Service Sierra Leone (ASSL) discovered that numerous mining firms, except two (SD Steel and Miro Forestry Limited), failed to pay their surface rents. For the remaining 19 firms, there was no evidence of such payments in 2017. There is a possibility that substantial sums of money have been lost due to the non-payment of surface rent to the Council (ASSL, 2018, p. 71). According to Section 138 of the 2012 National Minerals Agency (NMA) Act, large and small-scale MNCs with mining licences should assist in developing mining communities impacted by their activities to promote sustainable development, improve the general welfare, and improve the population's standard of living. Whereas the mining corporations had met their commitment to the Agency by paying this amount, there was no evidence of payment to the individual communities for payments totalling Le 2,849,677,854. This sum had been unpaid over an extended period and had remained essentially unchanged (ASSL, 2017, p. 293).

An examination of the Sierra Rutile Agreement (Ratification) Act, 2002 revealed that the company should pay annual surface rent of USS $10 per acre starting in 2003 and be subject to a 3 per cent increase yearly. ASSL computed total surface rents to beneficiaries of $1,569,274 and $1,605,488 in 2013 and 2014, respectively. In contrast, the company paid beneficiaries total surface rents of US$581,922 and US$605,164 for these years. This led to large surface rent underpayments of $987,352 in 2013 and $1,000,324 in 2014. In 2016, the firm paid around US$608,986 in surface rent. The total surface rents owing to beneficiaries under Section 6 of the Sierra Rutile Agreement (Ratification) Act, 2002, were calculated by ASSL as US$1,677,916. This led to a total loss payment of surface rent of USD 1,068,930 (ASSL, 2017, pp. 126-127). Mining companies also sometimes make payments of surface rent on behalf of a subsidiary company that is unclear. According to the EITI (2019c, p. 75), the costs declared by Shandong Steel Limited are

paid on behalf of another material firm (Tonkolili Iron Ore Limited), with no disaggregation of the gains made by government line MDAs as mandated.

Furthermore, how mining companies determine what to pay as surface rents to mining host communities has resulted in severe transparency and accountability questions. According to the 2016 ASSL report, there was no indication that mining corporations assessed the sums provided to beneficiaries as surface rent. Additionally, the ASSL asked from the NMA documents of the firms' assessments/schedules for the payment of surface rent. However, the ASSL was not made aware of this information. During interviews with NMA officials, it was indicated that the NMA evaluates and validates assessment/payment schedules before corporations make payments to beneficiaries. However, NMA did not provide proof of such evaluations or validation reports to the ASSL for review. ASSL then discussed and demanded documents of the beneficiaries' assessment of the surface rent payments; however, it was noticed that they, too, did not have copies. The recipients indicated that the corporations notified them of the amount they would get, but they were unaware of the methodology used to compute it. Following the best practice, payment of surface rent should be defined by a standard rate and the total surface area of the land occupied by the company (ASSL, 2017, p.125).

Although some mining corporations pay surface rent, locals have expressed severe concerns about the meagre payment. According to SRL Community Affairs Manager, the company increases its surface rent payment by 3 per cent per year. The surface rent was raised to $15 per acre in 2019. One of the landowners remarked that the surface rent is significantly less than what is earned through farming. Another landowner said that surface rent is inadequate as an alternative livelihood. SRL pays $15 per acre of family land. The $15 payment is shared among several community stakeholders. Section 35(3) of the MMA Act specifies that "fair and reasonable

compensation shall be provided, but only at the current market value of the land and without taking into consideration the value of the minerals contained within." With this clause, the company's payment is discretionary and determined. It also takes away the landowner's capacity to negotiate a better bargain since it does not consider the increased value of the mined property (GoSL, 2017, p. 76). One of the landowners recounted, "Surface rent paid to a landowner for many acres of land is equivalent to the salary of a company worker. Unlike Kenya, the government makes provision of US$22000 per acre of land as a surface rent." This is where the principle of free, prior and informed consent is violated, as landowners have little to determine their property rights (Interview: Coordinator, AJME, September 2022).

According to findings published by Global Financial Integrity, Sierra Leone was vulnerable to IFFs amounting to $558 million yearly in the decade leading up to the 2014–2016 Ebola outbreak (Global Financial Integrity, 2015). Even though illicit movements out of Sierra Leone emerge from several industries, the largest share of IFFs originate from extractive operations. This is because these operations result in lost revenues as well as illegal transfers of cash (Frost, 2012). IFFs refer to the illegal transfer of cash or capital from one jurisdiction to another (World Bank, 2017). As a result, the amount of money and revenue available for establishing essential services, such as healthcare systems, is reduced.

The top five mines in Sierra Leone are part of more extensive firm mechanisms that extensively use low-tax and high-secrecy jurisdictions, which are more commonly known as tax havens. These jurisdictions are highly effective in transferring earnings out of their operating countries and reducing the corporate income tax that must be paid. Sierra Mineral Holdings, Koidu Limited, African Minerals, Sierra Mineral Holdings, and Sierra Rutile are the four mines examined in Sierra Leone. These companies are owned by intermediaries based in tax havens such as Bermuda and

the British Virgin Islands. Despite rising commodity prices, mining companies in Sierra Leone are rarely profitable, resulting in the paltry US $2.4 million paid in corporate income tax, which accounts for less than 10 per cent of total revenue generated by the mining industry (Dieckmann, 2011).

In general terms, firms have exploited tax loopholes and lax enforcement of laws in Sierra Leone, although projections anticipated full tax compliance. For instance, African Minerals signed a slew of reduced offtake deals, which diminished anticipated government revenue. In addition, the firm engaged in questionable transactions with a connected party, which lowered the tax bill and diminished shareholder value, resulting in the departure of one of the company's directors. No independent audit was done on the government's behalf (Mihalyi, 2015). AML does not break down its tax payments by country, making it hard to determine how much tax it paid or received in the many jurisdictions where it operates (Sierra Leone, the UK, and Bermuda) (Steinweg and Romgens, 2015, p. 29).

In the 2015 Panama Papers, Mossack Fonseca data disclosed to the International Consortium of Investigative Journalists (ICIJ) and Süddeutsche Zeitung to light the internal financial structures built by BSGR to conceal Octea's financial operations. The data reveals a 2015 BSGR corporate structure in which Octea is identified as an entirely subsidiary of the Guernsey-based BSGR, which is involved in the Guinea iron mining scam. In turn, BSGR is held by several Liechtenstein and Swiss foundations, notably Nysco and Balda. The financial statements of Octea and Koidu Limited from 2012 to 2015 could not be accessible due to their incorporation into tax havens. Neither the expenses of management services, personnel, affiliated businesses, nor other crucial aspects of corporate operations impact pre-tax profitability. There are also several Octea’s with different descriptions, all registered in the British Virgin Islands, such as Octea Diamonds, Octea Limited,

Octea Technical Services, and Octea Mining. BSGR did not indicate the numerous purposes of the firms' gemstones (Gbandia et al., 2016).

The Panama Papers further disclosed the corporate structure of Koidu Limited, which is wrapped in metaphorical deception on a global scale. The report revealed that despite Koidu Limited's' output often accounting for 60–90 per cent of the country's yearly diamond exports, previous tax records did not indicate the company paying national income taxes (Sharife and Gbandia, 2016). Tiffany & Co., the mine's primary shareholder, and the Sierra Leone government have not been paid. The firm claims it is experiencing significant financial difficulties owing to plummeting diamond prices and the Ebola outbreak (The United States Securities and Exchange Commission, 2016). During negotiations between the Sierra Leonean government, the mine's main creditor, and the Koidu Limited administration, a senior company official was secretly recorded saying that the mine's management planned to "run it, stop it, and run away" without paying shareholders or back taxes (Africa Confidential, 2015).

Based on a few audits of mining corporations, the NRA determined that certain companies are attempting to evade tax. One of the mining companies (name withheld by interviewee) has a marketing centre headquartered at the parent company. The staff perform duties for the subsidiary in Sierra Leone, but the corporation does not pay taxes on their behalf. Since the revenue is derived from Sierra Leone, the NRA demanded that the corporation pay tax based exclusively on the Income Tax Act. Therefore, the NRA asked the mining company to fulfil its tax obligation. This is widespread in the mining industry where MNCs in Sierra Leone employ personnel overseas yet do not pay taxes in Sierra Leone (Interview: Audit Supervisor of the EIRA in NRA, October 12, 2022).

Surface rent payment by Koidu Ltd Mining Company for 2017-2018

Recipients	Amount paid (SLL)		Amount received (SLL)		Discrepancy (In scope)	
Local Government and Rural Development	2017 518,000,000	2018 568,220,191	2017 518,000,000	2018 568,220,191	2017 -	2018 -
Kono District Council (5%)	25,900,000	28,411,010	-	-	25,900,000	28,411,010
Koidu New Sembehen City Council (10%)	51,800,000	56,822,019	51,800,000	14,639,214	-	42,182,805
Tankoro Chiefdom-10%	51,800,000	56,822,019	-	52,002,260	51,800,000	4,819,759
Paramount Chief- Tankoro Chiefdom-15%	77,700,000	85,233,029	-	-	77,700,000	85,233,029
Constituency Development Fund-10%	51,800,000	56,822,019	-	-	51,800,000	7,379
Landowners-50% (out of scope)	259,000,000	284,110,096	-	-	-	-
Total	**518,000,000**	**568,220,191**	**51,800,000**	**6,641,474**	**207,200,00 0**	**160,653,981**

Table 3: Source: Extracted from Boas and Associates SLEITI Report of 2017-2018, pp.104-105

Community development fund payment made by Koidu Ltd in 2018

Company	Payment date	Leone (SLL)	Kono Community Development committee (CDC)		Discrepancy
Koidu Ltd	30/05/2018	380,000,000	18/01/2018	180,000,000	200,000000
	24/06/2018	375,174,800 0 0	02/03/2018	380,000,000	-4,825200
		0	30/05/2018	385,000,000	-385,000,000
		0	24/06/2018	175,174,800	- 175,174,800
Total		**755,174,800**		**1,120,174,800**	**- 365,000,000**

Table 4: Source: Extracted from Boas and Associates SLEITI Report 2017-2018, pp. 111-116

6.3.2. Mineral licenses (Transfer Mispricing and lack of beneficial ownership)

Until recently, the overarching objective of IFIs was to foster a "friendly" climate to business, rather than to create a stable economic condition that would allow for the continued expansion of the entire economy. In most cases, "friendly" referred to the constraints imposed on international investors as opposed to those set on local investors. As a result, tax benefits, the primary conditions for the operation of foreign investment, the regime of fiscal concessions, the stability provisions

that safeguard the investor from changes in the legislation, and protection against nationalisation are all spelt out in the agreements. There is widespread abuse of transfer pricing. During a recent renegotiation of a contract, for instance, it was discovered that a firm that "sold" the product of the mine to its parent company was collecting more than $2 million in yearly marketing costs. The parent company was the corporation that owned the mine (M'Cleod, 2012, p. 478).

Immediately after the end of the war, SRL Agreement Act 2002 was signed. The terms were favourable to the company and deplorable to the government. The royalty rate was set at 3.5 per cent of total sales and the income tax at no less than 3.5 per cent of turnover or no more than 37.5 per cent of profits. Critically, the Act contains a stability clause that allows SRL to continue paying the taxes stated in the Act for the period of the 25-year mining lease even if the government enacts new legislation raising taxes and royalties for the mining sector (SRL Agreement Act, 2002, p. 47). A WB review of Sierra Leone's mining industry in 2005 noted that Sierra Rutile had recently negotiated a fiscal package with the government, which was primarily driven by the mining company (Nikolai, 2005, p. 22). In recent times, BAN report title *"Are We Getting the Right Returns and Prices for Our Wealth?"* on transfer pricing noted that approximately $83.7 million in business tax revenue was lost between 2004 and 2014 in Sierra Leone due to incorrect invoicing. In 2011, according to research, income loss due to such tactics grew. The report stated that during the iron ore boom, beginning in 2011, revenue loss from such practices increased from as low as US $14.1m to US 205.95m between 2010 and 2013. The report further stated that between 2013 and 2015, a total of US$3.69m was lost due to the mispricing of iron ore sales, while a sum of US$1.28m was also lost in the bauxite trade due to the same practice. It added that in 2015, mispricing in the rutile trade resulted in a loss of US$0.773m in respect of royalty payments (Koroma, 2017).

Before the enactment of the EIRA Act of 2018, there was nothing like ring-fencing[32], but there are cases where one mining company has more than one license, but at the end of the day, it is reported as one. One of the companies is in the exploration stage, while the other is in one production stage. One of the companies is paying the tax, and the other will be in the exploration stage while incurring the cost. So, when the cost is combined in this regard, it is usually a reported loss; thus, the government loses taxes from such practices. With the ring-fencing into the EIRA Act of 2018, mining companies must abide by the EIRA provisions on ring-fencing. Certain conditions in the Income Tax Act are too ambiguous, with several interpretations. Thus, the EIRA Act captures all the amendments from the Income Tax Act (Interview: Audit Supervisor of the EIRA in NRA, October 12, 2022).

In Sierra Leone, most MNCs have their parent companies overseas. Thus, transfer mispricing is likely, especially when they want to sell their minerals and import equipment. Most of the minerals are not sold to a third party. It is sold directly to their parent companies, who sell to third parties. Mining companies commit transfer mispricing in importing mineral equipment to a subsidiary in Sierra Leone. In several cases, this equipment has been used elsewhere, maybe in the parent companies. When this used equipment is sent, they are in high cost. Since the aim of transfer mispricing is to increase the price, the equipment is brought in as brand new and tag them with exorbitant cost. As a country, tracking this system to determine which machines are used or brand new is hard. This is a similar challenge that the government is facing in determining the actual cost

[32] A ring fence is a practical barrier that separates a part of a person's or company's monetary assets from the whole. This could be done to put aside funds for an intended task, to decrease an individual's or company's tax liability, or to safeguard assets against losses incurred by risky operations. A pattern of ring-fencing is transferring a part of an investor's assets abroad to minimise the investor's net worth or reduce the investor's income tax liability (See Kenton, 2020). In Sierra Leone, mining companies were granted exploration and production licences since the government was interested in sustaining mining investments. However, firms integrated the cost of exploration into the cost of the production licence, avoiding income tax or delaying payment for several years. The EIRA Act of 2018 added ring-fencing, which prohibits mining firms from shifting the expense of one project to another (Interview: NRA, September 23, 2022).

of the sales of minerals. Some countries subscribe to the plat index to determine the global prices of minerals at a given time. The index helps to understand the minerals' value and the price at a given time. Sierra Leone does not have the plat index (Interview: Audit Supervisor of the EIRA in NRA, October 12, 2022). Large-scale MNCs involved in bauxite and iron ore mining, sell their output straight to their parent corporations, decreasing taxable income and domestic revenue (GoSL, 2019, pp. 89-90).

The growing support enjoyed by MNCs from IFIs undermines the existing weak state institutions in enforcing mineral licenses. Since the NMA started operation in 2013, 113 mining licences should have been cancelled, but only 28 requests were cancelled (GoSL, 2017, p. 43). Batty (2013, p. 357) contended that the weak institutional competence of the state to negotiate competently from a position of political power and the external constraints imposed by IFIs have generally given benefit to business interests that utilised the diamond, iron ore, rutile, bauxite, and other resource deposits of the state under ideal conditions for those private interests. A report was made public about the owner of one of the mining companies, London Mining, titled "Many Faces of Frank Timis." The report showed that Frank Timis, who had considerable shares in London Mining, was an unreliable investor. There was a scandal about the payment of $50 million to a Cypriot trading company allegedly owned by Timis. Some describe Frank Timis as a global businessman with a corrupt background who has managed to operate with critical public authorities to create a questionable company presence. In contrast, others see Frank Timis as a brave investor ready to stake his assets in a weak post-war economy (Batty, 2013, p. 366). Following the outbreak of Ebola in 2014, London Mining went into bankruptcy. Frank Timis bought the Marampa mine for an undisclosed fee through his private company, Timis Corp. Within

a few months, African Minerals, headed by Timis, also went into administration linked to the decline in the global price of iron ore and the opaque operations of the company.

Reacting to proposals from mining companies instead of presenting the government's recommendations has resulted in previous governments being forced to deal with poor contracts. This is related in part to the reality that most companies operating in the country have little to no experience with full-scale mining operations and are oblivious to reputational damage. It should not be surprising that, in the past, little was done in terms of conducting due diligence on the firms, studying the industry, and developing technologies for mining the ore, among other things. Also, there was no consensus on a negotiating approach before meeting with the corporations. In any case, the focus of the negotiations has often been on the flow of revenue, with environmental concerns gaining only a small amount of consideration (M'cleod, 2012, p. 478). Although the 2009 MMA does not tackle issues related to beneficial ownership, MNCs are required to identify shareholders holding at least 5 per cent of the company's shares. However, the New Mining Development Act of 2021 has a comprehensive clause requiring MNCs to disclose their owners and natural holders. Additionally, the Corporate Affairs Commission is revising its laws to identify beneficial ownership (Interview: NMA, October 3, 2022).

Revenue stream reconciliation of extractive companies' payments and government receipts 2018

Revenue stream	Company			Government			Final amount		Unresolved
	Initial Amount US$	Resolved	Final	Initial Amount US$	Resolved	Final	Company	Government	Over
Mining Licence	6,518,402	1,575,606	8,094,009	7,917,174	151,500	8,068,674	8,094,009	8,068,674	25,335
Exploration Licence	138,432	150,109	288,541	238,993	49,548	288,541	288,541	288,541	-
Royalty	12,327,986	318,707	12,646,693	12,632,947	-	12,632,947	2,646,693	12,632,947	13,766
Export duty for diamonds	1,908,882	(149,994)	1,758,888	1,758,885	-	1,758,885	1,758,888	1,758,885	3
Corporate tax	6,627,317	(3,252,260)	3,375,057	3,371,959	-	3,371,959	3,375,057	3,371,959	3,098
Diamond exporter licence fee	139,448	32,832	106,616	117,000	-	117,000	106,616	117,000	-
Environmental impact assessment licence	923,526	-	923,526	836,915	42,300	879,215	923,526	879,215	61,631
Environmental Impact Assessment Monitoring Fees	101,597	42,300	143,897	167,383	-	167,383	143,897	167,383	1,056
Surface rents	1,506,130	(1,147,180)	358,950	346,075	-	346,075	358,950	346,075	12,875
Agricultural development fund	113,725	-	113,725	-	113,725	113,725	113,725	113,725	-
Community development fund	1,279,546	64,860	1,344,406	1,344,406	-	1,344,406	1,344,406	1,344,406	0
Total	**31,584,991**	**2,430,684)**	**29,154,307**	**28,731,737**	**357,073**	**29,088,810**	**29,154,307**	**29,088,810**	**117,763**

Table 5: Source**:** Extracted from Boas and Associates SLEITI Report of 2017-2018, pp 92-93

6.3.3. Extraction of minerals (human rights abuses and environmental degradation)

Over the years, the extraction of minerals by MNCs in Sierra Leone has generated human rights abuses, environmental degradation, and forced displacement. Rutile mining presents the gravest ecological hazard because it requires large acres of ground to be flooded to use a dredge to dig up the ore. Environmental activists in the south of the country and global rights organisations continue to press the government to demand the company's enhanced property reclamation programmes to assist local communities to deal with the loss of their farmland and ancestral property (Batty, 2013, pp. 361-362). The community people were protesting the forceful eviction from their lands without the required compensation or an alternative means of livelihood (GoSL, 2017, p. 26).

The SRL Agreement gives the company the right as needed to operate dam, divert watercourses, and dispose of waste in stream channels. Rutile dredging-mining in concentrated areas dramatically alters landscapes. The current landscape comprises reservoirs, tailings areas, cleared lands, and interspersed vegetation in an area of approximately 246 square kilometres. Reservoirs

flood, destroying productive farmland and sacred sites, damaging cash crop plantations and rice farms, disrupting water-based livelihoods such as scoop-net fishing for women, and cutting communication routes (Akiwumi and Butler, 2008). Mining operations resulted in the relocation of 14 villages (Akiwumi, 2012, p. 12). According to a CSO representative in Gbense Chiefdom Kono District, there is deprivation and lack of access to land by the people in the Komaro community. There is very little land space for the people for mining and farming activities. Hunger is the order of the day. For Koidu Limited, the resettled people have little or no land even to do backyard gardening (Focused Group Discussion: Kono District, July 2022).

African Minerals' development and operation of the Tonkolili mine necessitated the relocation of three settlements: Ferengbeya, Wondugu, and Foria. Human Rights Watch indicated that the displacement of these populations is one of the most significant adverse effects of African Minerals' Tonkolili area activities. Inadequate compensation and the declining supply of food and water have hurt local livelihoods (Steinweg and Romgens, 2015). The Human Rights Commission of Sierra Leone identifies numerous human rights issues linked to the activities of MNCs: forced land acquisition, labour-related rights abuses; destruction of the environment and pollution; forced relocation; inadequate resettlement of locals; undesirable land lease agreements; and strictly limited local community movement. There has been an increase in recorded human rights violations and claims in Sierra Leone due to the country's expanding large-scale investment. Several of the regulatory frameworks that should guarantee companies operate responsibly and responsibly, favourable to the protection of human rights, are weak in the context in which investors operate (Human Rights Watch, 2014).

Human rights issues are happening, especially the lack of participation of the people affected in determining the resettlement process. One area of concern is that people are not better involved,

and their consent to move needs to be informed, given that they need detailed information on the impact of the relocation, their well-being, and promises often made by the companies. Since 2012, when the people were relocated in Bumbuna, there has been a lack of land space to carry out agricultural and livelihood activities. People now depend on neighbouring communities to secure land for farming. In addition to agriculture, the community was involved in artisanal gold mining. However, in the new settlement, there is no land to mine, significantly depriving them of their livelihood. What is happening now is that the people are moving to the area of the mining company concessions that are heavily secured by armed security personnel. The people are being maltreated by security personnel. The ownership of the buildings is a critical challenge. The relocated people need a document to show that they own the relocated houses. According to the HRCSL, the records are with the chiefdom council. Imagine the head of the household dies, and there is no document to show that the family owns the house; what will be the situation of claiming such property? This is evident in Tankoro, Bumbuna and Foinda (Online Interview: Deputy Director- Directorate of Business and Human Rights and Labour Relations, HRCSL, November 21, 2022).

Throughout Sierra Leone's mining communities, the absence of mine rehabilitation and closure methods has resulted in vast areas of churned-up and abandoned mined-out areas and the loss of flora and wildlife. Moreover, these abandoned mined-out areas, toxic waters, and polluted air have created serious health and safety risks to communities, which disturb the physical environment and undermine the potential for future development and expansion of farming (GoSL, 2018b, p. 42). On field trips to Koidu Limited, Sierra Mineral Holdings, Sierra Rutile Mining Company Limited, and Dayu Mining Company, it was discovered that mining-out areas had been partially rehabilitated. Additionally, it was noted that both Sierra Rutile Limited and Koidu Limited had constructed nurseries for tree planting. The EPA and the NMA were not enforcing mining

corporations to comply with their closure plans since these firms left sites unrehabilitated. As shown in the Environmental Protection Regulations of 2013, if a holder of a mineral right (large-scale and exploration mining companies) fails to adhere to its closure requirements, the EPA Board may impose a fine and require the holder of the EIA licence to abide by a reasonable timeframe. Monitoring reports on the work of mining companies showed that the EPA was not following the law since there was no evidence that mineral rights holders who did not follow their closure plans were punished (ASSL, 2020, p. 67). During an interview, the CDC Vice Chairman (Koidu Limited Concession Area-Tankoro Chiefdom Kono District acknowledged that land degradations around the community are not yet reclaimed.

Recently, affected communities in Kono have been demanding fair compensation for their land, with support from NMJD, as companies continued to flout the agreements entered with the government regarding their EISA. Why is this becoming an issue when in the agreements of the mining companies, there is a provision that if the operations affect the settlement of the community, the company is obliged to relocate and resettle the affected community to a place better than the previous area. These companies are aided by the state institutions that are supposed to advocate for the interest of the affected districts. For instance, in Koidu Limited operational areas, the community lose their farmlands, and when certain people are relocated, they are provided with limited land (Interview: Policy and Advocacy Manager, Action Aid Sierra Leone, October 4, 2022).

Resettlement is an emerging issue that was never captured by a legal framework. Under the Customary Land Right Act, section 43 makes extensive relocation provisions. This is a new law enacted in September 2022. In Tankoro Chiefdom, there is a matter in the High Court of Sierra Leone, although it has been dismissed for the second time. Koidu Limited was taken to court by affected communities on the poor relocation process. Some community people claimed that they

were relocated to remote places and that the tenants no longer expressed interest in renting those places. In their previous settlement, houses were rented, and such money was used to take care of the family. The mining method by the company poses a significant challenge to the communities. Before it was open blasting, rocks used to fall on houses and hurt people in the community. Although the district has redress mechanisms, the complaints by the community people should have been addressed satisfactorily. The local authorities were also accused of conniving with the mining company to deprive them of their rights (Online Interview: Deputy Director- Directorate of Business and Human Rights and Labour Relations, HRCSL, November 21, 2022).

The recurrent relocation of the same community has generated challenges for the residents of Kono. Even when individuals believed their lives were in danger and there was a lack of compensation, mining firms refused to relocate specific communities. The EPA has raised a crucial question about the nature of relocation. The company should fulfil the social aspect of the Kono relocation process, and consultation with the impacted communities needs to be improved (Interview: Deputy Director EPA, October 5, 2022). A hypothetical example is Shandong Minerals, a small-scale mining company based in Kono District's Nimikoro Chiefdom. When the firm discontinued mining activities in 2015, the ASSL audit report indicated that open pits remained. Locals say that the company went bankrupt and could not pay for the costs of running the mines, so the owners had to leave (ASSL, 2020, p. 68). In an interview, the Chairman District Youth Council in Kono noted that the primary host communities of Koidu Limited and Wongor Mining Companies are experiencing a series of environmental issues such as water pollution, crack houses due to heavy blasting, and several dug pits serve as breeding grounds for mosquitoes.

The Development and Planning Officer of Tonkolili District Council noted a lack of land reclamation, water pollution, resettlement of communities with less provision made and lack of

access to land for agricultural purposes. In one of the FDGs, Landowners from New Ferengbeya, Wundugu, Foria, Songoni, Kemedugu and Kegbema in Dansogai Chiefdom in Tonkolili District raised concerns regarding the operations of mining companies. They noted that there is no access to land for agricultural activities, inadequate provision of safe drinking water; poor housing accommodation and no clear demarcation of the company concession area (FGD: Landowners in Dansogai Chiefdom, Tonkolili District, July 2022). Resettlement has also been one of the key challenges for relocated communities in Kono district. There were complaints about poorly constructed houses and the lack of sufficient, safe drinking water (FGD: Landowners in Kono District, July 2022)

In Sierra Leone, MNCs signed an agreement for over 55 or 99 years. It was expected that the reclamation issue should be done at the close of the leased agreement. There are several open pits in mining communities. In early 2022, during training with Koidu Limited, the HRCSL received a report of two people drowning in the concession area of Koidu Limited. Apart from the mining company, some artisanal miners are doing their work in an uncontrolled manner within the mining communities- Gold and diamond. The HRCSL has yet to see any reclamation cases. There are several artificial lakes in the Sierra Rutile area because of the company's operation. Even though some of the lakes serve as a reservoir for water, there are cases of children drowning. The HECSL strongly urged the mining company to demarcate the areas to prevent further drowning. In the iron ore mining areas in Tonkolili district, several artificial mountains are being created. Because these companies change ownership regularly, it is hard to determine who is responsible for land reclamation (Online Interview: Deputy Director- Directorate of Business and Human Rights and Labour Relations, HRCSL, November 21, 2022).

Moreover, the contradictory mandates of the NMA and EPA have hampered efforts to promote land rehabilitation compliance. According to the EPA, there was a time when the agency insisted the corporation obtain an EIA licence; the NMA resisted this strongly. According to the NMA, the EIA licence fee was intended for firms in the production phase, not those in the exploration phase. Thus, this represents a significant disagreement amongst government MDAs (Interview: Deputy Director EPA, October 5, 2022). Mine exit plans must be revised every two years or at the EPA Board's request and should incorporate revisions to mining operations and related financial commitments. Only two mining firms (Koidu Limited and Sierra Mineral Holdings) filed revised exit plans for the time under review. It was revealed that the programmes lacked the required financial assurance updates. For example, Sierra Diamonds altered the site of their Tongoma mining facility from an open pit to a deep mine without updating their strategy. China Kingho Mining Company Limited experienced similar issues when it moved its mining activities from diamonds to gold (ASSL, 2020, p. 67).

6.4. Other non-state actors (Lebanese and politically affiliated businesspeople)

The existing resource governance standards generally focus on state actors and institutions. There needs to be more focus on how MNCs and other non-state actors (politically affiliated businesspeople) contribute to the governance challenges. Although this is evident in many parts of the SSA, the dominant nature of non-state actors in Sierra Leone origins date back to the 1970s, when erstwhile president Siaka Stevens created a "shadow state" with tycoon Lebanese businessmen that exploited the diamond industry (Reno, 1995). This pattern of resource exploitation is common today, especially in the alluvial and small-scale mining that contribute significantly to the resource governance challenges in Sierra Leone. Although they form a small

part of the Sierra Leone population, Lebanese control almost half of the country's economy. They largely dominate the mining sector, particularly in diamonds and gold.

The mining sector witnessed the influx of several foreign actors. At the onset of the 1940s, members of the Lebanese community were engaged in all facets of the diamond industry in Sierra Leone, from funding licence holders to exporting diamonds. They gained dominance over the industry by paying higher informal taxes to the miners. Either directly or indirectly, the Lebanese are dominant at every level of the process—extraction of minerals, providing mining tools, and paying for a license. They are also primarily involved at the dealer and exporter levels in the industry (TRC Report, 2004, pp. 18-19). Top Lebanese dealers had close links to government leaders. Siaka Stevens, for instance, was a business associate of Jamil Said Mohamed. Jamil's company was granted a licence to take over the state-owned mining company. When the National Diamond Mining Company (NDMC) was grounded, he sold it back to the government. There came a time when the government had to borrow money from Jamil to pay the salaries of civil servants. The idea has been deep-rooted that the Lebanese were and remained the vast beneficiaries of the mineral business in Sierra Leone. There is a general belief that the Lebanese keep all the profits from the diamond trade within the Lebanese community and invest only in their businesses or export the profits to Lebanon. Despite their long years in the country, many Lebanese have not integrated into Sierra Leonean society (TRC Report, 2004, p. 20).

The RUF or Charles Taylor did not initiate the smuggling of diamonds from Sierra Leone into Liberia and neighbouring countries. It began as far back as the 1950s. In the 1960s and 1970s, the government tightened control over the diamond industry. As a result, Lebanese exports dropped significantly (Gberie, 2003). With such power, key government officials became key players in the mining industry. They channelled trade-in diamonds to Lebanese and other friends within the

country, who then exported them to Belgium and parts of the Middle East. It was noted that diamonds from Sierra Leone fuelled conflict in the Middle East. Key Lebanese businesspeople were some of the main financiers of the Islamic movements in the Middle East. To undermine the Lebanese's control of mining in Sierra Leone, the Israeli government became part of the industry during the era when President Momoh was in dire need of foreign exchange and support to brace his weakening economy. To undermine the control of the industry by Jamil Said Mohamed, Momoh invited an Israeli firm named LIAT Construction and Finance Company to control the diamond industry. The increased demands of Momoh's cronies resulted in further drastic reductions in government revenues, and widespread dissatisfaction led to riots in 1988 and 1989 in Kono District (Smilie, Gberie, and Hazleton, 2000, pp. 46-47).

Evidence has shown that external forces contributed to the Sierra Leone civil war. International merchants in whatever important, from weapons, ammunition, and uniforms to armoured vehicles, light aircraft, and helicopter components were drawn into the conflict, as detailed in a 2000 UN Security Council's Special Advisory report on the Sierra Leone Civil War. Businesspeople from Ukraine, the Netherlands, Belgium, Israel, the United Kingdom, South Africa, Kenya, and Thailand were mentioned for dealings in Sierra Leone or with Sierra Leonean rebels through Liberia. In the early 1990s, the National Provisional Ruling Council (NPRC) pursued President Momoh's hunt for new investment. The NPRC received bids from junior mining firms such as Diamond Works, Rex Diamonds, and AmCan Minerals. Diamond Works and Rex Diamonds had interests transcending mining and were heavily involved in Sierra Leone's domestic politics. In 1995, Diamond Works bought Branch Energy Limited, a Canadian firm with London operations. The link between these firms and the Sierra Leonean government suggests a potential conflict of interest (Ndumbe, 2001, p. 99).

Sierra Leone witnessed a smaller version of Lebanon's civil war that spans the latter half of the 1970s through the early 1990s. Numerous Lebanese factions solicited financial assistance from their Sierra Leonean counterparts, and the country's diamonds formed a significant informal tax base for one or more sections. At least partly because the head of the powerful Amal group, Nabih Berri, was born in Sierra Leone and was Jamil's childhood friend, Israel's attention was sparked. Following a failed and almost certainly fabricated attempted coup in Sierra Leone in 1987, Jamil managed to flee, paving the way for several Israeli 'investors' with strong ties to Russian and American organised crime, as well as Sierra Leone Diamonds and Human Security, a company with links to the Antwerp diamond trade (Smillie, Gberie and Hazleton, 2000).

The founder of AML -Frank Timis' past activities in Sierra Leone and his international renown are grounds for alarm. SLDC began activities in Sierra Leone during the 1990s rebel war. The company stated in 2005 that it had committed $12 million in the following year to initiate a slew of high-resolution aerial magnetic surveys across its licencing territories and that the study was 40 per cent completed by the end of 2004. This was shown to be unfounded. The surveys were sporadic and inconsistent, with contradictory accounts of progress accomplished. Worse, there was a complete misunderstanding as to what the corporation was looking for or if it was only prospecting (Gberie, 2010, p. 11). Timis was deemed ineligible to serve as a director or critical shareholder of a listed firm by the Toronto Stock Exchange in 2007 after it was determined he had not disclosed two prior convictions for heroin possession. Timis had also failed to reveal at the Toronto Stock Exchange that, as a young immigrant in Australia, he had formed his transport firm with one vehicle that he drove alone, which went bankrupt in 1986 with debts of AU$15,806 — a legally mandated disclosure (Gberie, 2010, p. 12).

The recent government transitional report of 2018 concluded with a sterling finding on how the previous APC regime engaged in corrupt practices in the mining sector. Two agreements were struck between the government of the APC and the management of SRL on April 30, 2012, seeking to amend the company's Sale and Purchase Agreement of Government Shares. It proposed entering a transaction with the corporation that would be valued at around $17.5 million, of which the company's shares, if sold, would bring in $12.2 million, and SRL was supposed to make an estimated tax payment of $5.2 million for the years 2012-2014. As it is, several experts pondered why the government deemed it necessary to liquidate its stakes in such a strategic and lucrative company. It was estimated that the 30 per cent government shares would have been sold for a minimum of US$ 45 million if the auction were done competitively. However, it happened that the cousin of former President Koroma (John Sisay), who also served as the Chief Executive Officer of SRL, bought the 30 per cent government shares using his company that is incorporated in Sierra Leone and the Virgin Islands. It is required by law that all government assets disposal must be done through public auction.

The report further noted that on 16 December 2016, the cousin of former President Koroma, with the president's agreement, sold the 30 per cent government shares for US$ 113 million. John Sisay, former President Koroma, and other government officials made a profit of US$ 113 million from selling the 30 per cent government shares they had bought for a meagre amount of US$12 million. The report stated, "This is the kind of systemised widespread graft and theft that has brought the country to the verge of bankruptcy" (GoSL, 2018a, pp. 16-17).

6.5. Conclusion

MNCs and non-state actor's principate the resource governance challenges in many resource-rich countries in SSA. In the context of Sierra Leone, MNCs exert their increased influence and power to secure better mineral agreements. MNCs introduced complicated tax systems to evade tax payments. The operations of MNCs pose increased human rights abuses, environmental degradation, and forced displacements. Many mining host communities are inundated with artificial lakes that destroy viable farmland and poor resettlement compensation. Other non-state actors like the Lebanese and politically affiliated individuals also contribute to the governance challenges in Sierra Leone. From the outset of independence, Lebanese and politically affiliated businesspeople in the mining sector connived with corrupt state actors to exploit the diamond and gold industries.

The famous cliche of Sierra Leone's resource curse of *"Blood Diamond"* originated from not only the use of diamonds by rebels to fuel the conflict but also the channelling of Sierra Leonean diamonds to militant groups in the middle east by Lebanese businessmen. In general, this chapter has demonstrated the conditions under which MNCs, and the Lebanese and politically affiliated businesspeople engender NRG challenges in Sierra Leone.

Chapter 7

Conundrums of global resource governance standards

7.1. Introduction

At the outset of the 21st century, international attempts to promote the governance of natural resources emerged from donors' efforts to address resource governance challenges linked to the resource curse, rent-seeking, corruption, poor macroeconomic growth, and civil wars. Extant transparency and accountability initiatives (TAIs) in the extractive sector seek to promote two sequential but distinct objectives: (a) to identify opportunities for improvement by which actors and institutions can successfully hold governments accountable; and (b) to efficiently lead to improved development outcomes, along with more equitable wealth distribution, improved economic situations, and alleviating poverty (Meja Acosta, 2013, p. 93). These initiatives have some similarities but demonstrate significant distinctions in their approaches to fostering better NRG. They all advocate for the inclusion and engagement of a diverse range of stakeholder groups (government officials, media and civil society representatives, and members of private companies). These initiatives implicitly demonstrate that various players possess varying capacities for effectively influencing and implementing the transparency and accountability strategy (Meja Acosta, 2013, p. 92).

Several current initiatives in the extractive industry have focused on the impact of programme implementation on governance procedures, and more needs to be understood about the intended impact of TAIs on better development outcomes. Furthermore, present TAIs overlook rigorous theories of change that illustrate how enhanced governance procedures are causally correlated with improved development outcomes (Meja Acosta, 2013, p. 94). The majority of TAIs are process-driven to improve CSO engagement, encourage contract openness, and require improved revenue transparency. The core idea is that these initiatives will benefit broader objectives, such as reducing

corruption and poverty in resource-rich nations (Meja Acosta, 2013, p. 94). There is a significant difference between looking at TAIs as a means to an end, such as ensuring contract information disclosure for equitable rent allocation and looking at TAIs as ends in and of themselves, such as promoting greater participation of civil society. This distinction is fundamental. Even though the majority of TAIs are intended to facilitate the achievement of increased social outcomes, this research suggests that most initiatives and accompanying impact evaluations reflect more on the structure of the accountability process than on the effects it creates (Meja Acosta, 2013, p. 91).

At the turn of the millennium, the extractive sector was inundated by a wide range of global resource governance standards. The UNGC of 2000, the KPCS, of 2003, the EITI of 2003, and the UNGPBHR of 2011 are among the most widely implemented governance standards. While these principles are voluntary, they have garnered worldwide recognition and support from IFIs, donor nations, MNCs, and NGOs/CSOs. This section focuses mainly on the UNGC, KPCS, EITI, and UNGPBHR advantages and limitations.

7.2. United Nations Global Compact

In the context of a dramatic increase in demand for natural resources, international institutions such as the United Nations, WB, and IMF struggle to regulate the operations of MNCs operating in developing countries. The lack of political support from northern industrial countries, and past efforts to create a UN code on MNCs have failed. This type of initiative continues to be resisted, especially with large corporations opposed to any institutional framework that may restrict or condition their actions (Saguier, 2010, p. 84). Thus, no global mechanisms obligate MNCs in their area of operations.

However, the United Nations Global Compact (UNGC)[33] was established at the outset of the millennium. The UNGC guides firms in adopting CSR standards and initiatives, helping these companies operate sustainably (Orzes et al., 2018). The UNGC's ten principles provide an authoritative framework for business in human rights, labour, the environment, and anti-corruption. They reflect the underlying ideals corporations should incorporate into their strategies and operations (UNGC, 2019, p. 12).

[33] The UNGC is an overarching structure with high-level guidelines for responsible practices. At the World Economic Forum in Switzerland in 1999, the UN Secretary-General, Kofi Annan, first announced the UNGC. The UNGC focuses on human rights, the environment, labour, and anti-corruption issues. The initiative is based on ten principles from the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development, the Universal Declaration of Human Rights, and the UN Convention against Corruption (See Orzes et al., 2018).

United Nations Global Compact Principle

Categories	Principles
Human Rights	Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and Principle 2: make sure that they are not complicit in human-rights abuses.
Labour	Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining; Principle 4: the elimination of all forms of forced and compulsory labour. Principle 5: the effective abolition of child labour; and Principle 6: the elimination of discrimination in respect of employment and occupation.
Environment	Principle 7: Businesses should support a precautionary approach to environmental challenges; Principle 8: undertake initiatives to promote greater environmental responsibility, and Principle 9: encourage the development and diffusion of environmentally friendly technologies.
Anti-corruption	Principle10: Businesses should work against corruption in all its forms, including extortion and bribery.

Table 6: Source: United Nations Global Compact https://www.unglobalcompact.org/what-is-gc/mission/principles

7.2.1. Advantages of the United Nations Global Compact

Despite its voluntary nature, the UNGC has influenced businesses to consider the ten principles and the SDGs in their supply chain and decision-making processes. As a result, nearly 90 per cent of firms have policies and procedures in place that address all ten principles in human rights, labour, the environment, and anti-corruption. Meanwhile, the prospect of integrating these fundamental concepts has yet to be fully achieved. Although most businesses have procedures and regulations in place, they are not disseminated through the firm or supply chain. According to the UNGC 2019 report, 46 per cent of firms provide human rights training and awareness programmes to their staff. Only a quarter of companies include anti-corruption in their supply chain and subcontracting agreements. Furthermore, compared to 2018, 12 per cent fewer firms have a zero-tolerance policy for corruption. Concerning the principle against corruption, while 89 per cent of businesses admit to including anti-corruption provisions in their corporate policies, only 55 per cent have a dedicated anti-corruption code, and just 51percent have a zero-tolerance policy (UNGC, 2019, p. 14).

Since corporations primarily operate in an enclave nature, the UNGC has created a global local network that ensures compliance and awareness of the framework. In its 2019 report, the UNGC noted that Global Compact Local Networks in 67 countries mobilise action and activities at the national level in developed and emerging markets. Local Networks involved over 19,000 businesses in 2018 by organising more than 1,700 awareness-raising workshops. They also initiated over 175 policy discussion projects, incorporating over 3,000 companies (UNGC, 2019). Local networks of firms within the UNGC undertake various supervisory responsibilities and issue annual ‘‘activity reports," which include new business involvement, collaborative actions, grievances, responses, and action plans (Vasavada and Kim, 2017, p. 182). Indeed, the UNGC,

despite its global scope, has established several national and regional networks to enable the initiative's integration on a local level (Mele and Schepers, 2013).

As a global norm, the UNGC attracts over 14,054 companies from 162 countries. However, in its extended form, the UNGC is a mere voluntary commitment by businesses to adhere to 10 universal principles, including human rights, labour standards, the environment, and anti-corruption. The Global Compact is neither a benchmark against which firms' compliance may be measured nor a sign of endorsement for participating enterprises. Unlike previous multistakeholder initiatives focusing on certification (SA 8000) or reporting (GRI), the Global Compact is a standard effort requiring participants to integrate their operations and value chain operations with ten generally recognized principles. Governments widely support the UNGC. Both the United Nations General Assembly and the Group of Eight have endorsed the idea (Rasche and Kell, 2010, pp. 4-5). It is envisioned as a learning network rather than a compliance-based standard, emphasising "norm diffusion and the dissemination of practical know-how and tools" (Ruggie 2007, p. 820).

7.2.2. Limitations of the United Nations Global Compact

The UNGC was considered the first attempt by the UN to create a synergy with the private sector to advance global CSR. Critics of the UNGC conceived that the initiative was related to enhancing corporate governance and addressing the severe economic crisis of the UN. Thus, forming a partnership with the private sector can ameliorate the problem. According to studies, the UN suffered due to a shortage of funding from member nations. This resulted in the organisation experiencing a severe financial crisis. As a result, the policy of approaching the private sector was considered a novel response to the budgetary challenge. Additionally, CSR activities are viewed as a component of the organisation's ideological move away from neo-Marxist economic ideas and toward a more robust neo-liberalist strategy. In the last several years, the UN has shifted its focus

away from regulation and toward collaboration with business entities. The UNGC appears to address the need for a global mechanism to establish norms for CSR within this contemporary ideological framework (Vasavada and Kim, 2017, pp. 181-182).

Given its non-mandatory mandate, the UNGC has relaxed criteria with less punitive measures. Participating businesses must present a Letter of Commitment from their CEOs declaring their commitment to the ten principles and an annual Communications on Progress (COP) report. That is, it performs no internal monitoring or even validation of the materials submitted by businesses. Rather than that, it depends on public or civil society members to bring to light instances of poor performance or dishonest reporting. Although there is a complaint procedure in place for members of the public to report “systematic and severe abuses” by compact members, the model has been criticised for being inadequate and lacking transparency (Ethical Corporation, 2008). The global compact's design is envisioned to be unregulated; members will evaluate their involvement. The Global Compact Office does, however, handle complaints concerning UNGC participants. The UNGC may recommend improvements and designate a recalcitrant member of the compact as "inactive," preventing that firm from utilising the Global Compact name or emblem (Vasavada and Kim, 2017, p. 182). By capitalising on the absence of strict enforcement, UNGC members can evade benefiting from the goodwill associated with programme membership without modifying their human rights and environmental policies (Berliner and Prakash, 2014, p. 221).

The COP is a public report on the compact's progress in implementing its ten principles, and it must be published on the compact's website and circulated to stakeholders. The COP is only needed to include a declaration of ongoing support for the compact, a summary of actual measures put in place on at least two crucial issues (latest revisions mandated that all four issue areas be resolved within five years), and any outcome assessment. A business that does not publish a COP

within two years after signing or within one year of its latest COP is marked on the compact's website as "non-communicating." If a non-communicating business does not provide a COP for an additional year, it is labelled on the compact's website as "inactive". It is prohibited from using the compact's emblem or participating in compact activities. A non-communicating or inactive company may reactivate by submitting a COP at any time. Eventually, after a year of inactivity, a business is blacklisted from the compact (Berliner and Prakash, 2012). Berliner and Prakash (2014, p. 221) found that the COP, in its current form, is not a significant vehicle for transparency. Businesses must report their progress consistently using well-defined metrics that enable external stakeholders to compare performance among companies and over time within a specific firm.

The participation of companies in the initiative is not only limited to adhering to CSR but also to fostering institutional reputation. Perez-Batres et al. (2012) acknowledged that the public is critical in pressuring businesses to embrace the UNGC. They viewed businesses' involvement in the initiative as purely symbolic. In their study of Spanish firms, Arevalo et al. (2013, p.10) showed that both early and late implementers are driven by the imagined possibility of achieving reputation improvements. The initiative's "low bar of admission" enables businesses to subscribe without fully adopting the initiative's goals (Sethi and Schepers, 2013). As Berliner and Prakash (2014) demonstrated in their empirical research, joining the UNGC requires little effort: firms write a letter of commitment from their CEO declaring support for the initiative's ten principles. The UN expresses no restrictions on the type of businesses that may participate in the industry. According to Vasavada and Kim (2017, p. 193), CSR activities were considered a component of the global economy and social growth in Asian nations with significant government involvement and a close state–business interaction. Governments were instrumental in establishing CSR as a top-down

approach, while corporations generally exploited CSR efforts as a strategic approach for image improvement.

The paucity of even essential monitoring of the UNGC staff of fewer than 30 persons evaluating hundreds of COP (both professional and support staff). This procedure, as it is now conducted, is fundamentally inadequate. Apart from taking COPs at face value, the UNGC makes no mention in its public reporting of individual company reports prepared by CSOs with significant ‘‘on the ground" knowledge of corporate operations. Critics from NGOs such as Corpwatch, have dubbed this tactic "blue washing." NGO complaints about corporate actions are never recorded alongside COPs but are resolved between the parties or within UNGC committees, which subsequently issue statements of adjudication. While NGOs can post their concerns elsewhere, the UNGC's website does not contain the complaint or adjudication procedure with the COP. Thus, each corporation's COP seems to be uncontested. As a result, one must infer that COPs do not offer adequate or relevant information on business activities that are consistent with the UNGC standards. This issue is worsened further by the UNGC's refusal to incorporate publicly accessible information from competent NGOs, indicating deficiencies in specific corporate COPs (Sethi and Schepers, 2013, p. 206).

The increase in membership of the standards is one of the areas considered by the UN as “successful” of businesses adhering to the global norm. The UNGC has ceased all efforts to carry out its primary objective of integrating the 10 UNGC principles into the firm's core business activities. Rather than that, it has chosen a seemingly apparent alternative assertion of success, highlighting the number of UNGC signatory firms. UNGC has given no relevant information on how and in what manner signatory firms have improved their ESG-related practices over the last decade. The previous decade has been marked by atrocious corporate activities involving human

rights violations, child labour and unfair labour practices, product contamination, bribery and corruption, pollution and environmental degradation, and massive risk to the global financial system. Typically, the firms implicated were also long-standing UNGC signatory members. It is doubtful that these corporations considered their obligations and duties under the UNGC. One example of focusing on numbers and not holding members accountable was the case of Chinese MNCs (PetroChina and CNPC) that NGOs reported violating human rights in Sudan. Instead of the UN taking such report seriously, the then Chair noted that the companies should be applauded in the first place for joining the initiative (Sethi and Schepers, 2013, pp. 203-304).

The lack of monitoring and evaluation of the activities of corporations has rendered the norms inadequate to foster transparency and accountability in CSR. According to Berliner and Prakash (2014), the UNGC does not refer to CSR performance criteria, management systems, or third-party monitoring to verify that participating firms adhere to programme requirements. Additionally, Berliner and Prakash (2014, p. 18) demonstrated empirically that the UNGC is insufficiently motivated by its dearth of robust monitoring and enforcement measures. While the UNGC requires members to produce a yearly COP, some scholars argue that this is a weak outcome. This is the case, according to Rasche and Gilbert (2012), who believes the lack of strict reporting standards to be one of the primary impediments to corporations achieving greater levels of transparency. Thus, despite its global implementation, the UNGC is inadequate to hold corporations accountable to global corporate governance.

7.3. Kimberly Process Certification Scheme

The Kimberley Process Certification Scheme (KPCS) is a blueprint for global commerce that was established in 2003 with the intention of preventing the flow of diamonds from conflict zones. The KPCS lies at the heart of this regime, as it requires states to protect shipments of raw diamonds and certify them as "conflict-free." The KPCS is available to any country willing and capable of complying with its standards. The KPCS now has 56 participants representing 82 nations, with the European Union and its 27 Member States designated by the European Commission as a single participant. KPCS members account for roughly 99.8 per cent of the world's rough diamond output. According to the 2019 KPCS statistics, the total value of diamonds exchanged through the KPCS is over 13 billion dollars (KPCS, 2021a). The KPCS is not a categorically international organisation as it lacks permanent headquarters and personnel. It is based on the contributions of the 'burden-sharing' principle of participants, who are assisted by industry and civil society observers. Likewise, the KPCS cannot be regarded as an international agreement from a legal standpoint, as it is enforced through the participants' national legislation.

7.3.1. Advantages of the KPCS

Although progress is hard to define, there are indications that the KPCS has ushered in some improvement in tracking conflict diamonds. The KPCS is a voluntary global framework that is inadequate to track ‘conflict-free’ diamonds in the supply chain. With the increased demand for gems and the polarised nature of countries with vast deposits of diamonds trapped in conflict, it is hard to determine how the initiative can prevent illegal diamonds from flowing into the markets. Now, the KPCS exemplifies both the promise and limits of international governance mechanisms that regulate the trade of 'lootable' goods. The underlying glue that holds the KPCS together is a recognition of shared interest, accompanied by the implied threat of a diamond boycott by

consumers. The programme, which is voluntary and self-regulating, is backed up by national law adopted by each member state and approved by UNSC Resolution 1459 of January 2003 (Hughes, 2006, p. 117).

7.3.2. Limitations of the KPCs

The initiative is voluntary, so KPCS and non-KPCS countries can disregard its impunity. This is obvious in situations where non-KPCS nations are neighbours to conflict torn KPCS countries. For instance, although the Central African Republic (CAR) has been subject to an embargo since 2013, neighbouring countries with relative peace and stability act as a haven for conflict diamonds seeking to avoid the KPCS. CSOs Coalition spokesperson Shamiso Mtisi stated during the 2021 KPCS Intersessional meeting that they could not solve the problem of conflict diamonds from CAR alone; they need the support of KPCs and non-KPCS members. In this regard, the DRC and Cameroon should implement efforts to limit diamond smuggling into their territory rather than pretending to be ignorance of the situation. The KPCS should actively involve non-KPCS members in the CAR, Sudan, and Chad to assist in resolving the crisis. Most significantly, trade nations such as the United Arab Emirates (UAE) and Lebanon should improve their procedures to prevent the illegal influx of conflict diamonds into their markets (KPCS, 2021b). While member countries that failed to adhere to the framework may be expelled from the KPCS in principle (Global Witness, 2006), the scheme's reputation for actively encouraging cooperation and in-country monitoring is impeded by the reality that no country has been expelled to date, despite significant intervention mishaps (Meja Acosta, 2013, p. 93).

Moreover, smuggling continues to be a significant problem, threatening to undermine the entire initiative. For example, in 2002, it was estimated that up to 90 per cent of the Sierra Leone's diamond output was unlawfully exported, equating to a loss of about US$350–400 million (MSI,

2004). According to some industry analysts, despite the KPCS, up to 50 per cent of Sierra Leone's diamonds would continue to be unlawfully exported (Hilson and Maconachie 2010, pp. 481–82). The KPCs' most serious weakness is its failure to establish and monitor diamond control mechanisms. Rigorous regulatory agencies must back up certification to guarantee that diamonds are not utilised in political spoils. According to reports from the Democratic Republic of the Congo and Côte d'Ivoire—two nations that have recently been immersed in violence and are nonetheless considered fragile states—diamonds continue to flow from both countries despite the embargo and may be exported by other KPCS members (Hilson and Maconachie 2010, p. 483).

Meanwhile, the UN Resolution considers the KPCS as a strategic global conflict prevention tool. According to the KPCS CSO Coordinator, the KPCS lacks the resources necessary to respond immediately to early warning signs of widespread violence, much alone to prevent it from intensifying. It is a dormant system that reacts solely through embargoes after the damage is already done. Worse, in KPCS parlance, 'damage' refers exclusively to instances in which diamonds support rebels fighting governments. The KPCS ignores all other types of violence, including human rights violations, torture, cruel or humiliating treatment, environmental damage, and economic crimes. However, Global Witness (2010) noted that although evaluating the effects of this programme is challenging owing to the technical and broad nature of the diamond trade, it is suggested that KPCS has effectively decreased the funding of military actions through the sale of illegal diamonds. Nonetheless, the effectiveness of the KPCS remains debatable, as it has failed to deter certain governments from illegally using diamond resources.

The diamond industry is a complex sector that is hard to determine the import and export flows of gems between participating and non-participating countries. Internal control is a critical component of the KPCS standards. This is the method by which a product is traceable from the

mine to the point of export. It usually takes a lot of work to reconcile production figures with export figures in countries with widespread artisanal mining. Internal control begins with the issuance of licenses at all levels of the mining industry, from miners to dealers to exporters. Each of these players is provided with receipts and record books to keep track of their winnings at each stage of the supply chain. Some of the chain's players purposefully withhold their winnings out of fear of financial repercussions. This is one of the difficulties inherent in obtaining precise production figures. Additionally, certain Compliant Officers are regularly compromised due to poor working conditions. In such a situation, it is not easy to get accurate production figures from the artisanal mining sector (KPCS, 2021c, pp. 5-6).

The initiative is severely constrained by its limited scope of what is considered a "conflict diamond."[34] In a recent intersectional meeting in India, the CSOs coalition urged member countries to expand on the definitional scope of the term to meet contemporary challenges. As customary and expected, China, India, and Angola were the most outspoken. Nonetheless, South Africa, the DRC, and Zimbabwe all made unsubstantiated claims about the KPCS being about trade and thus unable to discuss human rights or the KPCS lacking the mandate to discuss its conflict diamond definition. This renders the KPCS culpable of inaction since it continues to wrongly certify diamonds tainted by pervasive or systemic violence as conflict-free in the absence of an updated definition and promotion of responsible sourcing guidelines (KPCS, 2021b).

[34] KPCS defines conflict diamonds, also known as ‘blood diamonds, as rough diamonds used to finance armed conflicts aimed at weakening legitimate governments by rebel movements or their sympathisers. According to the CSOs coalition of the KPCS, this narrow perspective of the definition has undermined the very existence of the initiative and is far from being reformed (See KPCS, 2021b).

7.4. Interrogating the extractive industries transparency initiative (EITI)

The EITI is one of the dominant global standards that attract wide-ranging recognition from both the public and private sectors. The EITI[35] has gained worldwide attention as a significant international norm that advances revenue transparency and accountability, citizens participation and multistakeholder governance mechanism. Motivated by Revenue Watch and Publish What You Pay (PWYP) campaigns, the EITI has been the most influential initiative promoting revenue transparency and accountability (Oge, 2017, p. 818). The initiative is a participatory process in which CSOs, alongside governments and firms, play an essential role. CSOs are involved in the EITI on two levels: at the International EITI Board and in EITI-implementing countries, where they serve on the EITI's National Steering Groups and in associated advocacy groups such as the (PWYP) coalitions (EITI, 2009). This section critically interrogates the EITI looking at why countries join the EITI, the benefits of joining and the limitations of the initiative.

[35] The EITI was established in 2003 to improve domestic governance in resource-rich nations by increasing transparency and accountability in tax collection. It is an international public partnership consisting of resource-rich developing countries, private stakeholders such as MNCs, investor groups, and civil society organisations (See Sovacool et al., 2016, p. 179).

EITI 2019 Standards

1. Oversight by the multi-stakeholder group	2. Legal and institutional framework, including allocation of contracts and licenses	3. Exploration and production	4. Revenue collection	5. Revenue allocations	6. Social and economic spending	7. Outcome and impact
1.1 Government commitment	2.1 legal framework and fiscal regime	3.1 information about exploration activities	4.1 comprehensive disclosure of taxes and revenues	5.1 distribution of revenues	6.1social and environmental expenditures by companies	7.1 Public debate
1.2 Company engagement	2.2 contract and license allocations	3.2 production data	4.2 sale of the state's share of production or other revenues collected in kind	5.2 subnational transfers	6.2 SOE quasi-fiscal expenditures	7.2 Data accessibility and open data
1.3 Civil society engagement	2.3 register of licenses	3.3 export data.	4.3 infrastructure provisions and barter arrangements	5.3 revenue management and expenditures.	6.3 an overview of the contribution of the extractive sector to the economy	7.3 Recommendations from EITI implementation
1.4 The establishment and functioning of a multi-stakeholder group	2.4 contracts		4.4 transportation revenues		6.4 the environmental impact of extractive activities.	7.4 Review the outcomes and impact of EITI implementation
1.5 Agreed work plan	2.5 beneficial ownership		4.5 SOE transactions			
	2.6 state participation in the extractive sector.		4.6 subnational payments			
			4.7 level of disaggregation			
			4.8 data timeliness			
			4.9 data quality of the disclosures			

Table 7: Compiled by the author extracted from the EITI https://eiti.org/collections/eiti-standard

7.4.1. Advantages of the EITI

One of the major benefits of joining the EITI is the increase in attracting FDI and aid. Using a regression analysis, Dávid-Barrett, and Okamura (2013, p. 14) argued that countries participate in the EITI as a means of attracting aid. In their empirical study, Kasekende, Abuka and Sarr (2016, p. 125) found that countries with a higher proportion of FDI, as well as those with a lower per capita GDP, are more inclined to join the initiative. This is likely due to participating in the EITI helping to demonstrate their commitment to more transparency. Countries anticipate reaping advantages in the shape of increased investment and support in this way. However, they revealed that nations that received greater foreign help before becoming a member are more hesitant to join the EITI. Malden (2017, p. 793) claimed that EITI implementation had a statistically significant positive impact on a country's capacity to lure mining firm investment. The findings of this empirical analysis indicate that adopting the EITI has a statistically significant beneficial influence on the amount of a country's budgeted grassroots corporate exploration spending.

Studies have demonstrated that EITI engenders transparency and public accountability such that the more transparent the extractive policies, the greater the NRG (EITI, 2018). Helen Clark, chair of the EITI Board, asserts that the EITI Standard creates a procedure and a framework for fostering transparency and accountability in the extractive industries. López and Fontaine (2019) explored the nexus between transparency and accountability in their empirical case study of Mexico by using the EITI. They contended that the causal connection is apparent in three areas: state reform, energy reform, and execution of policies. The Mexican example demonstrates that the EITI's positive impacts on public accountability are the result of a complicated sequence of processes resulting from the design of a new energy strategy, which seems to have been the outcome of a state reform aimed at combating corruption. Undoubtedly, transparency is not an end

in itself. However, in terms of the EITI's transparency, one noteworthy achievement is the enormous amount of data presently available in its reports. They can contribute to policymaking and public discourse if thoroughly evaluated (Cameron and Stanley, 2017, p. 230).

There is a paucity of evidence to demonstrate the nexus between the EITI and development. In their extensive review of studies on EITI, Rustad, Le Billon and Lujala (2017) argued that the EITI has achieved its institutional and operational goals thereby gaining global recognition and setting an international governance standard. However, the EITI's impact on developmental goals appears to be an important question, since it is difficult to define the appropriate impact metrics and many studies use exaggerated goals in comparison to what the initiative explicitly intends to accomplish. Corrigan (2014) revealed that EITI implementation has enabled participating countries in mitigating some of the resource curse's harmful impacts. She found evidence that EITI implementation had increased GDP per capita and enhanced the rule of law in participating countries. David-Barrett and Okamura (2015) showed that the adoption of EITI results in increased international aid, which they ascribe to the increased credibility gained in the world arena because of engaging in the EITI. They found that countries with substantial resource endowments obtain a greater payoff for EITI compliance than those with less availability of natural resources.

7.4.2. The limitations of the EITI

The initiative is conceived as a convenient bedfellow with the ‘good governance’ agenda. The EITI proponents (IFIs, donor countries and Western INGOs) have embodied the EITI in their ‘good governance’ drive. It is intriguing to note that some member countries of the EITI are either rule by authoritarian regimes or governments with seemingly façade democratization. Several participating countries have either a long history of “bad governance” or are currently being led by leaders that have spent a long term in office, and where CSOs have limited space to operate. For instance, countries like Cameroon and Uganda have leaders that have established an authoritarian pattern and the EITI Multistakeholder Group (MSG) is strongly controlled by either government representatives or handpicked CSOs that can heed to the whims and caprices of the government. For instance, in Cameroon, the country Code of 2005 gives the government overwhelming power to determine the operation of the MSG. Thus, there is a lack of independent CSOs to gauge the level of revenue transparency and accountability in the country. The bulk of Africa's EITI members are nations with a history of corruption, civil war, and/or dictatorships, such as Chad, Equatorial Guinea, and Sierra Leone (Hilson and Maconachie 2010, p. 474). Thus, embedding the EITI with the donor-led ‘good governance’ agenda provide a shield for authoritarian regimes.

It is predictable to spot the rapid adoption of the EITI initiative by authoritarian regimes. As Hilson and Maconachie (2010) noted, the EITI currently includes numerous nations with a history of massive corruption and flagrant contempt for human rights. Even in countries such as Uganda, Cameroon, and Chad, where presidents have remained in power for decades and CSOs have little space, the EITI provides protection. This begs the question of why non-democratic nations choose to join a campaign aimed at exposing their corruption, considering that doing so might jeopardize

their political position. The basic explanation is that citizens in most authoritarian regimes, particularly in SSA, are either disinterested in holding leaders accountable or are complicit in the patron-client network that has kept such leaders in power. Additionally, authoritarian leaders embrace the movement as a buffer against the western push for institutional reform. It helps nations to attract FDIs and donor assistance, since the initiative's drivers/proponents view it as a cure for the global resource governance challenges.

One of the cornerstones of the EITI is that citizens should be actively involved in holding government, CSOs, and MNCs accountable for revenue transparency. Advocates of the EITI advance for national ownership, claiming that implementing it would allow citizens to hold their governments accountable for any misuse of funds generated by extractive industry activities. However, in places like Chad and Equatorial Guinea, where despotic governments have long misappropriated funds at the behest of the needs of the people, attempting to make this information accessible, highlighting where revenues believed to have originated from extractive industry projects are being siphoned would not stimulate a pushback from citizens who are well-aware of the corruption; nor is it expected to incite a radical response (Hilson and Maconachie 2010, p. 471). It is uncertain if the EITI's commitment to transparency using independent and comprehensive audits leads to accountability when some audit suggestions are flagrantly rejected amid grave irregularities (Keblusek, 2010). Keblusek (2010, pp. 10-16) analyses the case of Nigeria, where extensive financial, physical, and procedural audits from 1999 to 2004 uncovered substantial discrepancies, yet no one was held accountable. From a PWYP perspective, notwithstanding its success as a transparency mechanism, EITI has thus far struggled to be an adequate accountability tool. The delay of two to three years in disseminating EITI data significantly diminishes citizen

engagement with EITI reports. The impact of EITI disclosures is hardly felt outside of capital cities and continues to be a privilege reserved for the state's elite (Klein, 2017, p. 773).

The initiative is conceived as key to reducing corruption in resource-rich countries through the disclosure of information in the extractive sector. In their cross-country regression analysis of the EITI and corruption, Papyrakis, Rieger, and Gilberthorpe (2017, p. 296) argued that while resource-rich countries generally perform poorly at reducing corruption, countries' participation in the EITI process provides an opportunity to thwart this trend. Kasekende, Abuka and Sarr (2016, p. 118) argued that there is no evidence that EITI participation results in better corruption ratings. In stark contrast to the EITI's defined aims, member nations on average have worse corruption perception ratings than non-member countries, indicating that the EITI has not yet succeeded in eliminating corruption in resource-rich countries. They further noted that, based on the first decade of the EITI from 2001 to 2012 looking at 76 resource-rich countries, indicate that transparency, as measured by greater disclosure of resource revenue, may not be adequate to decrease perceived corruption. While the EITI per se may be successful when coupled with structural reform in host countries, it is unlikely to be effective in reducing corruption, improved governance, or more transparency in resource-rich Sub-Saharan Africa (Hilson and Maconachie, 2010, p. 487).

The proponents of the EITI have generally linked the norm to blanket governance improvement in resource-rich countries. In their case studies of Azerbaijan and Liberia, Sovacool and Andrews (2015) argued that even though the EITI reaffirms the importance of accurate data and information on the extractive sectors, it is difficult to establish a clear link between EITI implementation and governance advancements. This is because, in both instances, governance metrics that had been improving prior to achieving EITI compliance began to deteriorate. Additionally, they claimed that both countries became complacent after their candidacy. In Liberia's case, a leadership battle

inside the MSG became apparent when the CSO representatives abstained from sessions for almost a year. There were instances of questionable contracts, corruption, and a failure to answer to community members. In Azerbaijan, the government leadership enacted strict measures aimed at limiting CSOs involvement in the EITI governance process. One of the most serious issues is the attrition of Azerbaijan's civil rights (Sovacool and Andrews, 2015, p. 188). The EITI by itself cannot strengthen governance in resource-rich Sub-Saharan Africa. Greater radical reforms, along with more advanced regimes, are required to guarantee that oil and mineral revenues are governed relatively responsibly (Hilson and Maconachie, 2010, p. 476).

One of the major contending issues in the extractive sector is the massive IFFs from resource-rich countries. With the unprecedented neoliberal market forces, the EITI is not effective in combating illegal revenue flow from developing countries. A key component of the EITI's restricted scope is its inability to regulate or trace illegal financial flows–that is, money that enriches a small number of elites (local or foreign) rather than the broader public (Le Billon, 2011). This indicates that, although the EITI's reporting requirements may result in more transparency in the extractive industry, the initiative may have little effect on resource revenue that is embezzled or illegally moved for the personal benefit of individuals (Le Billon, 2011). The increasing prevalence of IFFs is a natural consequence of the market driven global capitalist economy, in which MNCs and members of transitional capitalist elites work to perpetuate underdevelopment on the world's periphery through a variety of illicit activities (Oloruntoba, 2018, p. 620). According to the African Union's High-Level Panel on IFFs, African nations have lost more than a trillion dollars in IFFs over the last five decades since attaining political independence (UN/ECA, 2015, p. 79).

The major focus of the EITI on state actors and institutions has provided a leeway for non-state actors to demonstrate limited transparency and accountability. Extractive companies conceive the EITI as a mechanism that places major responsibility on state. MNCs are largely required to report on revenue payment to government. Since the EITI does not verify individual company report, it is hard to ascertain adherence to the standards by companies. As Shaxson (2007, p. 218) observed, the oil firms like EITI because it relieves them of the burden of disclosure and places it on African governments, in other words, since its voluntary approach to reporting effectively absolves these multinationals of responsibility. MNCs may consider they have a stake in advancing EITI implementation in the countries in which they operate. This is because corporations' contract with governments on the assumption that they would spend at least a portion of the revenue generated in the region in which they operate. The companies incur damage to its reputation domestically if the host state fails to implement such commitments or if a contract is linked to corruption (Dávid-Barrett and Okamura, 2013, p. 7).

Data management and disclosure are critical component in the EITI process. The EITI seeks to enhance effective reporting of data related to taxes paid by MNCs and revenues collected by the government. Several studies have questioned the reliability of data produced by participating countries, especially in places where institutional and operational capacities are limited to enhance quality data and timely reporting (Dykstra, 2011; Van Alstine, 2017). Critics have questioned the timely availability and reliability of data related to revenue. As the extractive sector is shrouded in high level of confidentiality and secrecy and developing countries do not have effective data processing mechanisms, it is hard to substantiate the validity of data. Klein (2017) argued that one critical factor preventing the effort from fully realizing its transformational potential for people

and local communities in resource-rich nations to enjoy significant benefits from extractive operations is citizens' inadequate utilization of EITI data (Klein, 2017).

Concerns are rising about the efficiency of the EITI process's multistakeholder governance systems. Governments, particularly authoritarian countries, grant CSOs limited or no leeway to monitor revenue flows. Numerous studies have also identified shortcomings with the initiative's multistakeholder model. While studies on Ghana (Andrews, 2016) and Madagascar (Smith et al., 2012) indicated that the multi-stakeholder model was theoretically beneficial, but it resulted in conflict between stakeholders with opposing interests, most prominently government and civil society actors. Although CSOs are represented in some regions, elite governments and corporate representatives generally control the decision-making process (Smith et al., 2012). Remadji and Janszky (2017, pp. 830-831) examined the implementation of the EITI in Chad. They argued that the intricacies and lack of decentralization of information hinder the participation of experts and educated actors outside big cities. They further noted that even though the initiative has created room for CSOs, they cautioned that the role of CSOs does not always reflect the interests of people affected by mining activities in communities. In the case of Azerbaijan, the EITI MSG is ineffective due to the lacklustre and inefficient decision-making process and the control of such decisions by government and industry representatives (Sovacool and Andrews, 2015, p. 188). Using Azerbaijan and Kazakhstan as case studies, Oge (2017, p. 817) observed that the political climate for CSOs in authoritarian EITI-implementing countries does not change following EITI membership.

The MSG arrangement of the EITI, in which multiple stakeholders are brought together regardless of their varied interests, politics, and power dynamics, is one of the EITI's most major challenges. The concept of collective governance is designed to bring together various

stakeholders who might not otherwise work collaboratively. While the initiative maintains government-led, these groups are created as if all stakeholders have comparable political clout to influence policy, or as if these entities have the same transparency-related objectives. Civil society is totally dominated by other stakeholders on the various Steering Committees in both Ghana and Nigeria. The 'public' part is also absent since we do not understand the extent to which the ordinary person is fully informed of reported revenues or the sorts of reforms resulting from active financial disclosure. In Nigeria the government's ability to designate civil society representatives to the MSG has afforded it unilateral control in this crucial body (Andrews and Okpanachi, 2020, p. 244).

The EITI launched an evaluation of 60 EITI supporting companies[36] in the mining, oil and gas, and commodities trading sectors in 2018 as part of its internal transparency agenda. The 2021 findings of a recent EITI assessment of these firms' transparency and accountability (disclosures) indicate that, while some of the companies are publicly traded, beneficial ownership[37] declarations of joint ventures and contractors are less common. A little more than a third of EITI-supporting companies have made public statements in favour of contract transparency. Additionally, the assessment revealed that, except for one EITI supporting company, all but one has published a sustainability, CSR, or environmental, social, and governance (ESG) report outlining the company's strategy for preserving natural resources in a way that benefits society and communities (Irvine, 2021).

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[36] The term "supporting companies" refers to mining corporations that are directly participating in the EITI initiative. Supporting companies foster transparency and good governance in the global extractive industry by adhering to and advancing the expectations for EITI supporting companies and financially contributing to the EITI's international management (See https://eiti.org/companies).

[37] Beneficial ownership seeks to identify the natural owners of the mining companies and not only the shareholders and politically exposed persons. This is now one of the requirements of the EITI that, in 2020, members countries were urged to report on beneficial ownership. In Sierra Leone, from 5% and above, MNCs must declare their beneficial owners. Beneficial ownership addresses tax evasion, money laundering, terrorist financing, and conflict of interests.

Additionally, a recent complaint filed by (PWYP-US) against a member of the International EITI Secretariat's board of directors highlighted major questions about the EITI's double standard. According to PWYP (2021), US oil firms have gained the public relations benefits of being linked with the EITI as a transparency effort while secretly opposing and weakening legislation that would assure such transparency. According to the petition, an EITI Board member who is also a senior consultant in Exxon's US office attended at least four meetings with the US Securities and Exchange Commission (SEC) regarding the proposed third rule under Section 1504 of the Dodd-Frank Act.[38] Each of these meetings was co-hosted by the American Petroleum Institute (API), which argued that, unlike the EITI Standard, the SEC regulation should not mandate detailed project-level business reporting. Failure to hold companies responsible when they breach the EITI's objective and refuse to disclose in accordance with fundamental EITI criteria is damaging to the EITI's image, creating a trust vacuum that will take a long time to rebuild. The lack of meaningful action at this stage indicates a fundamental lack of consensus on the EITI's key values within the Board of Directors (PWYP, 2021).

With the major footprint of emerging markets like China and India in the mining and petroleum sectors in the Global South, it is hard to determine how effective the EITI is in enhancing transparency and accountability of non-participating countries. Almost all the MNCs from both China and India are not part of the EITI supporting companies that are regularly assessed to determine their practices in disclosure of contracts, projects, taxes, beneficial or joint ownership in resource-rich countries. Since it is a voluntary scheme, exerting direct or indirect pressure on

[38] Section 1504 of the Dodd-Frank Act requires entities involved in the production of oil, natural gas, or minerals to declare specific money paid to the United States or a foreign government in their yearly report. The information must be submitted in an integrated database structure, and the Commission is responsible for compiling the information online. At least one year after the Commission adopts its final regulations, companies are only obligated to disclose their disclosures once their first annual report has concluded (For details see https://www.sec.gov/spotlight/dodd-frank/speccorpdisclosure.shtml).

governments and MNCs from emerging economies is far-fetched. The EITI is considered as a "reputational" mechanism centred on voluntary activity, with the goal of increasing public accountability and revealing corruption (Gillies, 2010). Given the huge scale of the targeted revenues (about 3.5 trillion dollars per year) and the vested interests of powerful actors involved, such as some of the richest governments and largest MNCs, the EITI a somewhat small global initiative faces tremendous challenges (Lujala, Rustad, and Le Billon, 2017).

In general, while the EITI has achieved international reputation as an extractive transparency initiative, there is enough evidence that transparency and accountability have not permeated the extractive industry in resource-rich countries, notably in Sub-Saharan Africa. Several case studies have examined the EITI's impacts on revenue transparency, corruption reduction, and increased FDI in implementing countries. However, as this study has demonstrated, the EITI does not effectively handle the intricate web of interactions between external and internal actors and institutions in resource governance. The overwhelming emphasis on revenue transparency creates a void in the decision-making chain of the extractive industries, where MNCs, IFIs, and powerful home countries of MNCs wield enormous influence and dominance, particularly in developing countries, where such actions result in corruption and patronage, tax evasion and avoidance, and a transparency and accountability conundrum.

Thus, the EITI, by itself, is not an ultimate solution for 'good governance' and sustainable development in natural resource-rich countries (Hilson and Maconachie, 2010). What is the purpose of the EITI's transparency initiative? Clearly, the EITI promotes institutional or sectoral transparency at the expense of individual transparency and accountability. Individuals are influential especially, in resource-rich developing countries where the executive has disproportionate authority with little checks and balances. As noted by Fox (2007, p. 666),

individual versus institutional accountability goals may not just be dissimilar; they may occasionally clash. Each institutional decision is the expression of many individual actions, complicating efforts to establish precise accountability.

7.5. United Nations Guiding Principles on Business and Human Rights

In the 1990s, the UN faced intense pressure to intervene because of the increasing prevalence and proportion of abuses committed by non-state actors, particularly transnational firms, and other corporate entities, involving, but not limited to, mining (Coumans, 2019, p. 679). It was on this basis that the initial effort by UN Secretary General Kofi Annan at a global gathering in Devos called on businesses to embrace a global initiative that would foster protection of human rights in the age of rapid globalization. Hence, in 2000, the UN Global Compact was developed. After more than a decade of debate, the United Nations adopted a human rights framework for business in 2011. The Guiding Principles are the current official global normative framework that discusses shareholders' aspirations and responsibilities concerning MNCs' activities. The emphasis on human rights is based on the perception that it is probably the most acute area where MNCs influence is evident (Omoteso and Yusuf, 2017, p. 59). The 31 principles were structured into three pillars.[39] The UN principles are thus a protraction of the traditional view that only states have a duty to protect human rights and retain the position with respect to companies that they should respect human rights but have no obligation under international human rights law to do so (Coumans, 2019, p. 680).

[39] The three pillars of the 31 Guiding Principles: (1) the government's moral duty to protect and promote human rights, such as against external parties such as companies; (2) the obligation of corporations to uphold human rights, which mostly means that they must take reasonable precautions to avoid violating the rights of others; and (3) the right of persons aggrieved by corporate behaviour to seek out of court remedies (See Coumans, 2019, p. 680).
).

The principles further acknowledged that states should protect third parties, including corporations, from abuses of human rights within their territories and/or jurisdiction. This necessitates making reasonable efforts to prevent, prosecute, sanction, and remedy such violence through effective measures, regulations, laws, and adjudication. Industries must adhere to human rights standards. This implies industries should abstain from violating the human rights of others and redress the detrimental effects their actions have on human rights (United Nations, 2011, p. 14). Where companies recognize that they have caused or contributed to adverse effects, they should provide for or assist with legal processes in their remediation (United Nations, 2011, p. 25). As part of their obligation to prevent infringements of human rights associated with business activity, states must take appropriate steps to ensure that those affected have access to effective remedies by appropriate legal, administrative, legislative, or other means where such breaches take place inside their territory and/or authority. States must, in addition to judicial processes, have efficient and appropriate non-judicial complaint processes as part of a broader state-based framework for addressing business-related human rights abuses (United Nations, 2011, pp. 28-30).

The UNGPBHR is based on a three-pillar "Protect, Respect, and Remedy" foundation: (1) states have a mandate to safeguard against human rights abuses committed by third parties, including business, through policies, legislation, laws, and enforcement mechanisms; (2) business entities have an independent responsibility to uphold human rights: that is, to eschew harming people's human rights through their activities or business relationships; and (3) to remedy any harm that occurs. The UNGPBHR consists of thirty-one principles, each of which is accompanied by commentary expanding on its interpretations and implications for law, policy, and practice. The principles are applicable to all nations and corporate companies and cover all globally recognized rights. They do not generate new legally enforceable responsibilities on their own but gain

normative power because of official endorsement and support from other major parties, including industry. However, parts of the principles have been integrated into enforced rules and legislation (Ruggie, 2020, p. 63).

The Guiding Principles depend on a variety of narratives and justifications that underscore the distinct societal responsibilities played by each system of governance in monitoring business behaviour. Consequently, the focus for states is on their legal responsibilities under the global human rights regime to protect against human rights abuses perpetrated by other parties, especially corporations under their purview, such as corporations, and policy underpinnings closely correlated with and supportive of meeting those obligations—for example, when they conduct transactions with corporations. Notwithstanding adherence to legal responsibilities, the Guiding Principles emphasise the importance of risk management in relation to human rights abuses, which encourages enterprises to exercise due diligence to prevent violating the rights of others and to remediate harm that does emerge. The Guiding Principles include mechanisms for increased empowerment of significantly affected individuals and communities via constructive discourse and involvement throughout the due diligence process, as well as mechanisms for realising their rights to redress, both legal and non-judicial. These attitudes are articulated in the Guiding Principles as "Protect, Respect, and Remedy" (Ruggie, 2020, pp. 74-75).

7.5.1. Advantages of the UNGPBHR

The UNGPBHR has outlined explicitly the distinct but interrelated responsibilities of governments and industry in avoiding and resolving corporation-related human rights harm. They have reintroduced states to their human rights commitments regarding industry and highlighted the requirement of enterprises to respect human rights, even though states may fall short of their very own obligations. By emphasising the importance of increased access to adequate redress for

victims of corporation-related harm, the UNGPBHR has also diverted attention away from corporate charity and toward accountability as a necessary component of responsible business. Human rights due diligence[40], as established by the UNGPBHR, compels corporations to detect, avoid, and minimize their harmful impact and to account for how they do so. This normative explanation is the bedrock of corporate responsibility to protect human rights and is certainly the UNGPBHR's most impactful achievement. The widespread institutional adoption of human rights due diligence by various stakeholders, spanning from businesses to industry and business platforms, investors, states, and multilateral lending institutions, has greatly helped in achieving one of the UNGPBHR's principal goals of facilitating integration among the numerous institutions that influence business behaviour. Corporate human rights due diligence, for instance, has paved the way for legislative improvements, which have garnered increased support from business, notably shareholders, financial institutions, and business groups (United Nations, 2021).

The Guiding Principles have facilitated multi-stakeholder engagement by establishing a "lingua franca"—a universal language used by corporate and public entities. Since 2012, the various stakeholders convening at international and regional events to explore trends and challenges in executing the Guiding Principles demonstrates the formation of a momentum all around the Guiding Principles. The Working Group published a major report that analysed the Guiding Principles' scope and influence on the decisions of regional and national judicial and quasi-judicial systems in more than 50 countries. It determined that such allusions were inadequate, as judicial entities assess allegations in accordance with domestic law, and the Guiding Principles

[40] Human rights due diligence enables businesses to proactively control the probable and actual negative human rights ramifications in which they are involved. It comprises four fundamental elements. (For details see : https://www.ohchr.org/en/special-procedures/wg-business/corporate-human-rights-due-diligence-identifying-and-leveraging-emerging-practices)

are not enacted as domestic legislation. However, Latin America, has been the most pro-Guiding Principles area, with numerous domestic courts, such as the Colombian and Peruvian constitutional courts, alongside the Inter-American Court of Human Rights, expressing explicit reference to them in judgements or court rulings (United Nations, 2021, p. 21).

The Guiding Principles have been implemented into the core workings of several organisations. The standards for MNCs issued by the OECD date all the way back to 1976. They have been updated throughout time but have consistently lacked a chapter on human rights. When the OECD launched the current version of the guidelines in early 2011, a draft text of the guiding principles was ready. All stakeholders recognized that the two projects must be tightly coordinated to avoid issuing contradictory or even conflicting guidance to the corporation. Hence, the OECD Guidelines' new human rights chapter is almost precisely copied from Pillar II of the UNGPBHR (MNCs responsibility to respect human rights). The OECD Guidelines are significant in part because they establish the only global grievance redressal framework through that anyone can bring a "specific instance" of abuse perpetrated by a global corporation to an assigned office in a country that adheres to them, provided that the detrimental action took place in that country or the corporation is headquartered there (Ruggie, 2020, p. 80).

The IFC, the WB's private sector subsidiary, incorporates performance criteria into its financing and borrowing policies. The IFC integrated essential components of the Guiding Principles through close cooperation, including the requirement that clients safeguard and promote them and the necessity to include human rights due diligence in specific high-risk situations. The IFC is significant since it influences customers' access to finance but also because the standards are monitored by private commercial banks that constitute more than three-quarters of all project financing globally (Ruggie, 2020, p. 80).

The European Union adopted the Guiding Principles; it also amended its official interpretation of CSR in reaction to them and urged that all member states prepare National Action Plans for their implementation. The EU then enacted obligatory non-financial reporting requirements for EU-based enterprises beyond a particular size, the rules of which were informed by the Guiding Principles. Additionally, the Guiding Principles' due diligence provisions have been incorporated into US and EU law governing conflict minerals, US laws regulating American firms' investment in Myanmar, the UK's Modern Slavery Act, and a new French law imposing a human rights due diligence requisite on businesses, legally binding through tort liability for injuries due to a failure to provide an efficient system (Ruggie, 2020, p. 80). While the UNGPBHR has garnered widespread public support and endorsement from governments, international organisations, and corporations, they are not without limitations.

7.5.2. Limitations of the UNGPBHR

The Guiding Principles remain a 'guide'–non-binding principles. Ruggie's work "is revolutionary, but it is nevertheless incomplete" as victims of abuses of rights by MNCs who lack the means to seek domestic compensation are unable to do so under international law. Ruggie's (2008) blunt assertion that his normative can be most cited for the Guiding Principles contributes to the development of existing standards rather than creates new business obligations pursuant to international law. In short, Ruggie's work provides for a re-examination of the newly, vaguely amended classic position of non-state actors in international law, with the pretext that, in practice, only states are the subjects of international law, mostly able to escape violations of human rights by MNCs (Omoteso and Yusuf, 2017). The source of the corporate and human rights dilemma was also described by Ruggie as a question of poor governance, identifying the issue as a "governance gap" regarding the capacity of state political institutions to hold companies to account. The

Guiding Principles no longer discuss home states' ability to require MNCs to "regulate against overseas harm" (Ruggie, 2008, pp. 3-6). Although negative impacts linked to corporate mining are experienced at the local and national level in both developed and developing countries, the issue of corporate impunity and lack of access to remedy is by far the most severe for affected areas and indigenous peoples in the Global South (Coumans, 2019, p. 676).

The absence of policy consistency within states, as well as in business and multinational entities and forums, continues to be a significant obstacle. For instance, benchmarking efforts and stakeholder evaluations demonstrate a gap between legislative advancements and human rights due diligence in company practices. Correspondingly, whereas preventing and mitigating negative effects on people and the environment is at the core of the UNGPBHR and is the most important contribution that most companies can make to sustainable development, the UNGPBHR's fundamental standards have been noticeably absent from the Sustainable Development Goals or the Paris Agreement's context. This discrepancy is especially evident because the UNGPBHR's due diligence requirement and emphasis on accountability make them an invaluable foundation for achieving a "fair shift" to a green economy (United Nations, 2021). Human rights due diligence is nonetheless not widely integrated into development financing and IFIs financed projects, especially as a strategy for addressing human rights risks in mega-infrastructure projects (United Nations, 2021).

Amid widespread requests from the Secretary-General for the United Nations system to serve as a model, and notwithstanding some initiatives across different fields and entities such as procurement, partnerships, risk analysis, and programming on a larger scale, and on an issue-by-issue basis, the United Nations continues to plummet in combining human rights due diligence into its own operations and business interactions. Nearly a decade of complacency at the

management level of these entities also illustrates the limited number of requests for integration and promotion of the Guiding Principles from Member States. Until recently, the United Nations system lacked adequate processes and procedures for enhancing operational support, such as rigorous data collection, extensive capacity building, and worldwide technical support for companies, governments, civil society, and other stakeholders. (United Nations, 2021, p. 8).

A persistent dilemma throughout the world is that ministries responsible for addressing business rights quite often lack the resources necessary to build capacity or increase awareness among state entities, as well as the political authority and mandate from the highest political level necessary to convene or influence key ministries that govern and help encourage business. Additionally, the issue of empowering constructive agents of transformation within states has garnered less consideration (United Nations, 2021). In general, most states are moving toward a more "smart mix" of regulations, but are nonetheless unwilling to fully utilise existing instruments, favouring voluntary initiatives such as awareness-raising, training, research, and promotion of best practices. As a result, efforts toward integrating the Guiding Principles into global economic treaties or wherever states participate as economic actors – through State-owned firms, public procurement, and sovereign wealth funds and export credits, among other mechanisms—have been slow. As mentioned in the reports of the Working Groups, notwithstanding the deployment of new models in certain states, the potential of the Guiding Principles in state–business relations and the capacity of states to set a good example generally remains unmet (United Nations, 2021, p. 12).

Throughout the last decade, an increasing number of businesses have made public commitments to the Guiding Principles. Many of such organisations are establishing continuing internal learning and practices to tackle various areas of corporate human rights compliance, as well as to mitigate negative consequences in their activities and value chains (United Nations,

2021, p. 14). While many MNCs in the extractive industries have adopted human rights policies and some are actively engaged in human rights risk and impact assessments, their efforts to address social and human rights consequences at the project site level may fall short of being rigorous (Owen and Kemp, 2014; Götzmann et al., 2016). The 2020 Corporate Human Rights Benchmark (CHRB) evaluates 229 worldwide firms' public human rights commitments. The findings indicated that an increasing number of businesses are adopting the Guiding Principles, with substantial pledges and practices considered as robust. However, quite a few businesses handle their responsibilities well. For example, 46.2 percent of all organisations examined in 2020 received no points for due diligence (CHRB, 2020).

However, there is no reliable data on firms' human rights records. For example, the number of accusations of negative effects, which is frequently used as a performance indicator, is a grossly inadequate indication of performance, not least due to concerns about impacted rights holders' recourse to complaint procedures. Likewise, while recent efforts such as the Corporate Human Rights Benchmark offer fundamental information about corporate recognition and compliance with the business responsibility to respect human rights, their methodologies and data sets are inadequate for assessing such companies' actual performance (United Nations, 2021, pp. 18-19). Several difficulties for the next decade of the Guiding Principles demonstrate that, while the business and human rights movements have grown in pace and scope, they have fallen short of meeting vast capacity-building demands (United Nations, 2021, p. 24).

The 2020 CHRB evaluates 229 MNCs' human rights declarations in five areas designated as having a high risk of adverse human rights implications. Agricultural products, apparel, extractives, ICT manufacturing, and, for the first time, automobile manufacture are included in this category. The findings indicated that improvement has been made in comparison to past years. Numerous

businesses are implementing the UNGPBHR essential requirements through firm pledges and stringent procedures (CHRB, 2020). Despite its critical role in effectively managing human rights risks, human rights due diligence continues to be an area of weakness across all sectors, with roughly half of the firms assessed scored (46.2 percent) failed to earn any scores for this component of the assessment. The CHRB analysed 57 of the world's major extractive corporations against the UNGPBHR's core indicators. Due diligence regarding human rights is a core requirement of the UNGPBHR. However, many businesses continue to withhold information about this procedure. In 2019, 27 extractive firms received a score of zero on all human rights' due diligence indicators; in 2020, 22 corporations received a score of zero (CHRB, 2020, p. 28). Thus, even though the UNGPBHR has been implemented by state and nonstate entities, extractive host communities are vulnerable to mining related human right abuses, especially in SSA.

7.6. Conclusion

It is evident that the global standards that came into effect at the turn of the millennium facilitated a broad range of stakeholder engagements aimed at promoting key governance indicators such as transparency and accountability, corruption reduction, environmental protection, conflict prevention, and citizen human rights protection in resource-rich countries. Within the context of the UNGC, MNCs operating across a broad range of industries (not only extractive industries) have supported the effort despite its limitations in holding corporations and member governments accountable for violations of the principles. The UNGC has been adopted by several emerging economies. Member countries have created national working groups to promote the initiative's guiding principles' implementation. However, the UNGC is limited in its efforts to promote environmental, human rights, labour, and corruption prevention among its member countries, owing largely to a lack of effective monitoring and evaluation mechanisms, a general emphasis on large numbers rather than quality members, and member countries' flexible reporting mechanisms.

Unlike the KPCS, the introduction represented a key moment in addressing both the resource curse and conflict or blood diamonds. The post-Cold War era, which witnessed an unprecedented outbreak of civil wars, sparked debate over the role of ‘lootable resources’ in promoting civil wars in the Global South. Despite the initiative's narrow focus on conflict diamonds and the wide chasm between member nations over expanding the definition of "conflict diamond" to include other easily accessible minerals such as cobalt and gold, the initiative has facilitated discussions about consumer awareness of the conflict diamond supply chain and the naming and shaming of corporations and diamond brands that obtain diamonds from conflict-affected countries. However, due to lax enforcement of legal frameworks on the ground, porous borders between neighbouring

countries embroiled in conflict, and a schism between CSOs and powerful member countries (China, India, and Russia), the initiative remains limited in preventing conflict diamonds from entering global markets.

While the EITI is confined to revenue transparency and accountability, it is generally embraced by governments, international organisations, and multinational enterprises. The G7, the United Nations General Assembly, the European Union, and the IFIs (WB and IMF), have all endorsed the initiative. It is widely considered as one of the most robust worldwide extractive initiatives, with up-to-date norms that member nations are obligated to adhere to. By far the most successful method of promoting revenue transparency and accountability is the process of verifying member adherence with its criteria. The EITI Secretariat and an independent validator review each member state's revenue transparency. This procedure elucidates the extent to which member nations adhere to or violate the EITI Standards. However, the EITI is often viewed as a shield to protect authoritarian countries from their general lack of democratic governance. Since the EITI allows authoritarian governments as members, there is considerable scepticism about the initiative's credibility. Its tripartite governance structure (government, CSOs, and MNCs) is essentially unban-centric, limiting its efficacy in the periphery, where the significant proportion of MNCs operate.

The UNGPBHR was the first attempt in the international system to hold corporations accountable and create reparation procedures for victims of MNCs' human rights abuses. The critical aspect of human rights due diligence across a broader spectrum of corporations in the extractive, manufacturing, apparel, automotive, information and communications technology, and agriculture sectors is a concerted effort to understand states' and corporations' obligations to protect and respect human rights. The Guiding Principles have been included into the legislative frameworks of several global intergovernmental organisations (EU and OECD). It has raised

public knowledge of redress mechanisms for corporate wrongdoings and state-sponsored human rights violations. Some MNCs across a broad range have incorporated some sort of human rights consideration into their areas of operation, and several CSOs have held state actors accountable for their failure to address human rights concerns arising from MNCs activities. However, the Guiding Principles remain a mere guidance, with no legal obligations on businesses and little progress toward reducing human rights abuses across the supply chains of MNCs in the Global South.

By and large, these initiatives are characterized by their inability to hold member states accountable for their activities. Although they impose sanctions for violations of the frameworks, they are largely "soft sanctions," leaving a vacuum in the global effort to hold corporations and powerful home states of these entities accountable for their actions related to corruption, tax evasion and avoidance, human rights abuses, and environmental degradation in the Global South. Owing to the North's robust institutions and legal frameworks, firms face accountability for their acts or inactions. These initiatives are all similar in that they are non-binding and have minimal punitive tools for defaulters. However, these frameworks serve as a starting point for discussions about global mandatory norms that would hold MNCs and authorities accountable for governance challenges in resource-rich nations, notably in SSA.

Chapter 8

The EITI and revenue transparency and accountability in Sierra Leone

8.1. Introduction

Since early 2000, global resource governance standards have inundated the extractive sector, largely aimed at addressing the resource cruse. In 2003, the EITI was established as a global standard that aims to improve revenue transparency, advance citizen participation, reduce corruption, and foster development in resource-rich countries. The EITI was first proposed by UK Prime Minister Tony Blair at the 2002 World Summit for Sustainable Development in Johannesburg. It was established on the fundamental idea that a country's mineral wealth belongs to its citizens and has set an international standard for transparent and accountable oil, gas, and mineral resource management. From governments' granting of extraction rights to the management and allocation of revenue, the EITI standards require openness throughout the extractive industry's value chain. In so doing, the initiative helps to stimulate multistakeholder engagement, hence creating a more accountable and improved extractive sector that can contribute positively to development (EITI, 2019a).

Sierra Leone first showed interest in joining the EITI in June 2006, was accepted as a candidate country in February 2008, and was finally designated EITI-compliant in April 2014. The country was once plagued by civil war, where natural resources, especially diamonds, became one of the major factors that fuelled the hostilities. Hence, the infamous cliché of 'blood diamond' became the dominant discourse among scholars and practitioners. Sierra Leone joined the EITI with the goal of improving TA in the extractive sector. The initiative is guided by an MSG with over 30 members representing the government, civil society, and the corporate sector. The MSG is chaired by the Minister of State in the Vice President's Office (Boas and Associates, 2019, p. 15). Although

the Sierra Leone government was recognised by the EITI as having made 'meaningful progress',[41] there are various areas in which the country needs to strengthen efforts. The SLEITI failed to meet the EITI requirements in subnational transfer, mandatory social contributions-community development agreements and subnational payments (EITI, 2019c).

Sierra Leone has historically suffered from long-term resource exploitation and mismanagement practices that primarily led to the 11 years of civil conflict. The country is richly endowed with extractive minerals such as diamonds, gold, iron ore, and bauxite. The extractive sector, particularly the diamond trade, accounts for more than 90 percent of total exports in terms of value. Over 30,000 people are employed directly or indirectly in large-scale mines, and approximately 300,000 are employed in artisanal mining (GoSL, 2019, pp. 74–75). It also possesses one of the largest rutile reserves in the world. Recently, it has begun the exploration stage of upstream oil and gas operations (EITI, 2021).

The country is now participating in several global resource governance frameworks. However, since Sierra Leone joined the EITI in 2008, the country has repeatedly failed to meet EITI standards for MSG governance, direct subnational payments, and subnational revenue transfer (SNR). Prior reports showed that there are no harmonised mechanisms for subnational revenue payments and transfers in Sierra Leone. Moreover, subnational entities do not provide regular data to determine the utilisation of community development funds and surface rents. Government MDAs in the EITI MSG have overlapping roles that hinder the effective implementation of the

[41] The EITI assesses member nations on four criteria and assigns marks with the designations of outstanding, meaningful, satisfactory, inadequate, and no progress. The validation procedure evaluates a country's progress toward meeting each EITI requirement. Meaningful progress indicates that important components of the requirement have been executed and that the requirement's larger aim has been met. Inadequate progress indicates that critical components of the requirement have not been implemented and that the requirement's larger aim has not been met (see EITI, 2019a, p. 35).

EITI. Thus, although the EITI has resulted in increased data availability at the macro level, the EITI per se does not stimulate revenue TA at the subnational level in Sierra Leone.

One of the goals of the EITI is to foster revenue TA in direct subnational revenue payments and transfers (EITI, 2019a). In Sierra Leone, subnational entities consist of local councils, chiefdom administrations, and mining-affected communities. The 2001 Ministerial Mandate created provisions for the DACDF. The Local Government Act of 2004 gave both local councils and chiefdom administrations the power to levy property taxes and licence fees for mining activities in host communities. Part IV, Section 34 of the MMA of 2009 required mining companies to pay surface rents in their area of operations. Part XVI, Sections 138–141 of the MMA Act mandated that mining companies pay into the CDA fund. Local councils and chiefdom administrations receive these funds at the subnational level for community development. However, these subnational entities (Local Councils and Chiefdom Administrations) have a reputation for being less transparent and accountable. Chiefdom Administration use funds basically to address their chiefdom demands which are not reported nor accounted for (Interview: National Project Lead - Mining and Extractive Project- NMJD, July 2022).

Numerous scholarly works have examined the impact of the EITI on economic development (Corrigan, 2017), governance effectiveness (Sovacool and Andrews, 2015), corruption (Papyrakis, Rieger, and Gilberthorpe, 2017), CSOs participation (Öge, 2017; Smith et al., 2012), FDI (Schmaljohann, 2013), and IFFs (Le Billon, 2011). Meanwhile, there is a dearth of research on the effectiveness of the EITI on revenue TA at the subnational level in post-war countries. This study adds to our understanding of revenue TA at the subnational level. To my knowledge, existing case studies on the EITI largely focus on general governance and MSG at the macro level (Andrews, 2016; Öge, 2017; Smith et al., 2012).

8.2. Conceptualizing transparency and accountability

This section examines the conceptualisation of transparency and accountability (TA). TA are widely used concepts in both the governance and development domains. They are intended to serve as important indicators of a government's progress in promoting governance and economic development. Thus, throughout the last few decades, both aid organisations and international institutions have utilised TA to acquire a better understanding of how state and non-state actors and institutions interact with global, regional, and national governance frameworks. TA measurement has emerged as a critical strategy for resolving both developmental failures and democratic shortcomings.

The first efforts related to TA emerged from individual initiatives within the WB toward advancing transparency as a panacea for widespread corruption. At the start of the 1990s, Peter Eigen, a WB manager, became increasingly concerned about the bank's failure to combat corruption in its international loan programme. The bank's purportedly apolitical position resulted in limited economic progress, significant costs for citizens of developing countries because of money laundering, and widespread protests. Eigen, a German, organised a series of informal conversations on strategies to mitigate private and public sector corruption with Michael Hershman, an American, Kamal Hossein, a Bangladeshi, and Laurence Cockcroft, a British citizen. From these talks, Eigen became convinced that he could not combat corruption from his leadership position at the WB. Subsequently, the group agreed to create Transparency International (TI), a global corruption barometer, with Eigen as its head (Holzner and Holzner, 2006, pp. 188–189). Thus, the TI Corruption Perceptions Index has become among the most popular indicators for assessing public perceptions of corruption in several countries. Although the index's scope is relatively narrow, it offers insights into current TA challenges globally.

In the development arena, TA are embedded in the broader 'good governance' agenda, which aid agencies and IFIs employ as a significant assistance conditionality. As part of its revised sustainability strategy, the IFC committed to disclosing future financial agreements in 2012. As cited by Cameron and Stanley (2017), the IFC requires clients receiving funds for the extractive industry to fully disclose key project payments to the host government, as well as to make public the principal contract with the host government describing the essential terms and circumstances under which a resource would be exploited. Oftentimes, loans or support from the WB or the IMF are characterised as contingent on genuine government commitments to transparency efforts such as the EITI. Given the complexity of their relations with client nations on a range of problems, IFIs have refrained from making this a blanket requirement. However, transparency has been made an explicit requirement in some instances, and IFIs, particularly in resource-rich countries, have maintained transparency in their domestic relations. IFIs agreements' stringent conditionality provisions have created the grounds for IFIs intervention when governments renege on their transparency responsibilities (Cameron and Stanley, 2017, pp. 227–228).

In the academic field, TA has generated a plethora of debates offering a wide range of views on what constitutes TA. Scholars often avoid the presumption of explicating TA from a linear perspective. However, TA as a concept encompasses institutions, individuals, and policies in both the public and private sectors. One prominent aspect of transparency is information disclosure as a means of enhancing accountability. Transparency improves interested parties' access to information and enables them to pursue just and equitable resource allocation and utilisation. According to O'Rourke (2004), the more information is made public, the more likely resource allocation will be efficient. Karl (2007) argued that it is critical to emphasise bridging the knowledge divide through resource openness. Increased availability of information lays the

foundation for improved monitoring, and both information and monitoring generate opportunities for individuals who are actively (but not necessarily negatively) impacted by petroleum extraction to participate (Karl, 2007, p. 278). On the other hand, Melendéz (2001) argued that a substantial amount of information is already presently available to the public; what is necessary is more and easier access to that information.

However, although several scholars advanced the importance of information, access to information does not constitute transparency in and of itself. Thus, information should be managed and disseminated in such a way that its relevance and accessibility are maintained. Importantly, information should be presented in plain language and in formats that are acceptable to a diverse range of stakeholders while retaining the necessary depth and disaggregation for analysis, assessment, and participation. Information should be kept current, accurate, and complete. Thus, transparency does not guarantee the veracity of information, nor does it eliminate the need for in-depth factual examination. As a result, in the worst-case scenario, transparency that appears to be helpful but is ineffective may appear to be a strong source of validation for those engaged in corruption. Erroneous endorsement may act as a hindrance to conduct further investigation or create a sense of illusory safety among the general populace (Standing, 2007, p. 19).

TA should not only be viewed as a solution to address government challenges in the resource-rich nations of the Global South. In their book *the Next Gulf,* Rowell et al. (2005, pp. 186–187) argued that the prevalent perception that 'transparency' is a panacea for Africa's resource curse remains fundamentally flawed and diverts attention away from more fundamental issues of resource governance in Africa. Inadequate TA in the extractive industry has resulted in massive inequalities between the wealth created by resource extraction and the local population, who achieve little progress in boosting human and economic development. This lack of TA extends to

the negotiation and award of contracts, the various payments and royalties made by MNCs to governments, and the public use of these revenues (Lisk et al., 2013, p. 3).

TA are largely conceived as a strategic way to curb corruption in developing countries. According to Cameron and Stanley (2017, p. 221), transparency can help to minimise the potential for power abuse and corruption while accountability can help to guarantee that individuals charged with the administration of public resources are held accountable for any acts or lack of actions. Transparency is a societal ideal or norm that serves as a deterrent against corruption. Transparency is implied in this allegory if citizens have access to information and governance thrives. Transparency is achieved when society, the government, the media, and industry all promote transparent decision-making. Nonetheless, this analogy is dependent on, and is subtly linked with, accountability. Transparency is an invasive requirement with accompanying regulations imposed by international agreements and state legislation (Ball, 2009, pp. 302–303). O'Neill (2006, p. 76) argued that transparency imposes restraints on institutions and their officials by increasing the public's access to information about their conduct, inhibiting corruption and poor performance, and establishing a foundation for improved and more credible performance.

Moreover, transparency is considered a precursor to accountability; thus, policies and institutions are erroneously designed using a linear approach. TA can complement each other, largely based on the context. According to Meijer (2014), there are three theoretical connections between accountability and transparency. Transparency enables horizontal accountability; it increases vertical accountability and eliminates the need for accountability. An assessment of the studies on the link between TA indicates that, in certain situations and environments, transparency may play a vital role in accountability when it significantly increases the amount of available information, when there are actors with the capability of analysing the information, and when

exposure has a significant impact on the government and public agencies. In contrast, Fox (2007, pp. 664–665) argued that one does not always imply the other. While it is self-evident that transparency is necessary, it is far from sufficient to generate accountability.

Transparency can take several forms, including revenue, resources, institutions, and actors' transparency. According to Rosenblum and Maples (2009), there are three types of transparency: contract, revenue, and expenditure-value chain. Fox (2007, p. 667) distinguishes two forms of transparency: clear and opaque/fuzzy. Opaque/fuzzy transparency refers to the dissemination of information that obscures how institutions operate in practice, whether in their decision-making processes or the outcomes of their activities. In this case, information is disclosed formally but is proven to be misleading. Clear transparency refers to regulations that facilitate access to information and initiatives that disseminate reliable information regarding institutional performance, clearly defining officials' obligations and the use of public funds. Fox (2007, p. 668) further argued that three distinct types of institutional capability are shown in varying grey areas: dissemination and access to information, answerability, and the power to sanction or compensate. These disparities in institutional capability demonstrate the link between TA. While Fox is correct in the assertion that institutional capacity is important for TA, individual capacity is also key to fully understanding the complexities of those accountable to the public. In the extractive sector, there are several complicated areas (legal and fiscal regimes) that require technical expertise to ascertain whether there has been compliance with the rules.

While several theoretical arguments have been advanced on the nexus between TA, empirical evidence demonstrating such relationships is scarce. Both TA are largely viewed as intrinsically relational. However, it is difficult to assume that a high level of transparency automatically results in a high level of accountability. This is particularly true in poorer nations where transparency

programmes have permeated yet accountability remains a pipe dream. Many individuals in resource-rich nations are unaware of transparency networks and have limited interest in and capacity to participate in data pools. TA are not viewed as a convenient bedfellow in this study, where the former results in the latter. While TA initiatives and IFIs' 'good governance' agenda prioritise the development of state actors' and institutional capabilities, significant interventions should also aim to increase citizens' interests, understanding, and skills in TA, particularly in resource-rich developing countries.

8.3. The EITI and subnational governments

It is generally recognised that transparency is vital for mitigating the resource curse. Increased revenue transparency has been at the top of resource-rich countries' policy agendas and has been the focus of the EITI. While it can be said that the EITI increases revenue transparency at the national level, there is insufficient evidence that it helps improve the situation of local governments. Additionally, the impediments to revenue transparency at the municipal level are often overlooked. Local players regularly express the concern that self-interested actors at the national level are concealing subnational government[42] appropriations. While local government leaders have a strong motivation to enhance revenue openness with respect to the federal government and private sector, they may not have an interest in increasing expenditure transparency (Paler, 2011, pp. 24–25). The EITI's underlying premise is that greater transparency and understanding of extractive industry revenues can enable individuals and institutions to hold governments accountable. By

[42] The IMF defines subnational governments, often known as local government units (LGUs), as "institutional organisations whose budgetary, legislative, and executive power spans across limited geographical regions defined for administrative and political reasons." Their jurisdiction is often much less extensive than that of state or central governments, and they may or may not be able to impose taxes on administrative entities operating within their jurisdictions. They frequently rely substantially on grants (transfers) from national levels and may also operate as representatives of regional and central governments to a certain degree (See IMF 2014).

adopting EITI at the subnational level, governments can mitigate the risk of poor management or misappropriation of funds that impede sustainable development, particularly in the major oil, gas, and mining regions (Aguilar et al., 2011).

Using the EITI at the subnational level demonstrates a clear opportunity to address governance issues and a lack of trust in producing regions. However, the failure to incorporate revenue-sharing payments into the EITI risks undermining the initiative's perceived significance in such nations. From the EITI's standpoint, a subnational rollout might assist in establishing the initiative in a specific country and ensuring that it has the intended effect on accountability. Transparency of subnational and national resource revenue streams would be an integral part of an EITI's mission, with major benefits for both the government and the EITI (Aguilar et al., 2011). For example, Mongolia's central government, businesses, and CSOs agreed in a trilateral Memorandum of Understanding (MoU) approved once Mongolia became an EITI candidate country in April 2007 to report on company payments and government receipts at the subnational and central government levels. The government then adopted Resolution No. 80, which mandates that all state agencies (including all subnational governments, specifically aimag and soum offices) publish an EITI report, collaborate on relevant activities, and oversee whether establishments with extractive industries licences working in their respective areas publish EITI reports. Also included was the necessity for subnational governments to create a subnational EITI branch office and strive toward EITI rollout at the subnational level through partnerships between subnational governments, NGOs, and corporations (Aguilar et al., 2011, p. 35).

Additionally, some EITI member countries have broadened their TA scope. For instance, in Ghana, the National Steering Committee revealed payments made to subnational governments for collection and distribution. The subsequent extensive analysis details Ghana's experience with

subnational income distribution, including procedural and financial flows. The Internal Revenue Service (IRS) collects mining royalties and distributes 10 percent of the proceeds according to the following redistribution model: The Office of the Administrator of Stool Lands (OASL) keeps 1 percent to cover administrative expenses and the regional OASL offices reallocate the remaining 49.5 percent among the district assemblies in the regions where production occurred—18 percent is given to the producing mining district's traditional council and 22.5 percent of funds are distributed to the owner(s) of the land on which production occurred. The EITI reconciler compared government payments to not only district assembly revenues (distribution) but also to the statutory formula for mining royalty transfers (allocation). The reconciler also provided a comprehensive description of the reconciliation process. To ensure that the proper amounts were distributed, the reconciler compared the IRS's claimed disbursements to the OASL head office's revenues. These payments were then compared to the royalties paid to beneficiaries by regional OASL offices (district assemblies, traditional councils, and stools). Beneficiaries' payments were assessed using the proper percentages of mineral royalties to be paid by mining corporations. Royalty collections from district assemblies were also compared to payments made by the regional OASL office (Aguilar et al., 2011, pp. 40–41).

However, although Ghana and the Cajamarca region of Peru have also chosen to divulge their respective subnational governments' spending, there are concerns over TA in traditional authority revenues. In Ghana, two of the three regions maintained a distinct budget account for the purpose of disclosing mining royalty transfer expenses. In the Cajamarca area, the selected municipalities reported their expenditures and the rate at which project revenues were disbursed was used to determine efficiency (Aguilar et al., 2011, pp. 42–43). Nonetheless, in Ghana, only district assemblies (not traditional authorities nor 'stools', i.e., customary land title holders) are required

to submit their receipts of mining royalty payments from the federal government. EITI reports to date have provided only the methods for allocating and disbursing funds to district assemblies while how funds are distributed to traditional authorities and stools remains undocumented (Aguilar et al., 2011, pp. 40–41). Several stakeholders expressed doubts in the validation report regarding whether traditional authorities would comply with reporting requirements owing to their formal independence from the state. Another issue in Ghana is that many SNRs are not legally enforceable (Aguilar et al., 2011, pp. 47–48).

As subnational governments (SNGs) receive considerably high revenues, particularly in countries with abundant natural resources, some scholars have argued for a general operational framework to better understand SNRs and payments. In their case studies of six countries, Aguilar et al. (2011, p. 58) argued that a common operational framework[43] is necessary if countries are to maximise the benefits of EITI subnational reporting. Even when different country profiles are considered, the primary structure of cash flows, which provides SNGs access to resource revenues and opportunities for growth, enables the development of specific reporting options based on shared principles that support any revenue-sharing system involving SNGs.

Within a shared framework, nations may establish their own EITI subnational programme that is tailored to their unique circumstances, thus strengthening their programme's planning, execution, and knowledge and experience sharing with other participating countries. The critical method to establishing this is rooted in the concept of materiality, which is the true heart of EITI and dictates the nature of the revealing and reporting process. They further argued that the paradigm is not

[43] The framework for EITI implementation at the subnational level takes four reporting components (Disclosure of direct revenue flows to SNGs in producing regions; disclosure of indirect revenue flows to SNG in producing regions; verification of direct revenue flows to SNG in producing regions, and verification of indirect revenue flows to SNG in producing regions) into account, offering greater transparency on SNGs access to resource revenues (See Aguilar et al., 2011, pp. 70–74))

meant to be a one-size-fits-all answer to the complicated problem of subnational revenue transparency. Rather, the components of this framework should be weighed against the unique circumstances of each nation and the relative importance of each resource revenue stream.

8.4. EITI MSGs' convoluted relations

The formation of the EITI is deeply rooted in the tripartite governance mechanisms of government, CSOs, and MNCs to foster revenue TA in the mining, gas, and petroleum sectors. Requirement (1) of the 2019 EITI Standards indicates that the EITI requires integrated participatory governance, along with a functional MSG consisting of the government, industries, and civil society independently, actively, and effectively participating in the process. The basic requirements for multistakeholder oversight comprise (1.1) government commitment, (1.2) company engagement, (1.3) civil society engagement, (1.4) the establishment and functioning of a multistakeholder group, and (1.5) an agreed-upon work plan with defined EITI implementation goals and a timeframe that is linked with the EITI Board's deadlines. The MSG should operate efficient outreach programmes with CSOs and industries to inform stakeholders of the government's efforts to uphold the EITI and the key role of companies and civil society. Various methods of communication, such as media, websites, and letters, should be utilised to ensure all potential stakeholders have an opportunity to participate. Additionally, the MSG should publicly share the public information generated by the EITI process (EITI, 2019a, pp. 10–12).

Multi-stakeholder governance is a comparatively recent decision-making mechanism that has the great prospect of being a strong governance instrument by bringing together the viewpoints and information of government, industry, civil society, and communities. To fully take advantage of this opportunity, it is necessary for all stakeholders to engage actively in decision-making processes that are participatory, impartial, and effective (Institute for Multi-Stakeholder Initiative

Integrity (MSI Integrity, 2015). Nonetheless, while the MSG process is expected to work successfully in democratic countries, replicating this model in nations with non-democratic governments is problematic. On paper, NGOs engage in all national MSGs in EITI countries. However, under authoritarian regimes, these groups may be unable to express concerns about the procedure and serve as whistle blowers (Öge, 2017, p. 818). Recent research examining the meaningful contributions of CSOs to EITIs discovered that while CSOs seemed to participate in the EITI process during the early stages, such as the design and selection of governing bodies, many people surveyed observed that their roles and responsibilities in later stages of EITI (such as validation) remained unknown or inadequate (Mainhardt-Gibbs, 2010).

The EITI MSG is generally urban-centric and thus does not consider stakeholders from extractive host communities. According to the MSI Integrity (2015) study, the 15 MSGs assessed generally failed to include or reflect the viewpoints of individuals who live or work in regions with extractive activities, such as local governments, impacted communities, and grassroots civil society. These stakeholders usually have the most interest and expertise in, as well as concerns about extractive industry transparency, but are usually either uninformed about or unable to participate in the EITI process. The EITI Standard and accompanying guidelines make no mention of the critical role of local actors and those particularly affected communities in the EITI process; indeed, the EITI Standard's underlying core concept that an MSG is made up largely of government, companies, and civil society may exclude community-based entities or community stakeholders seeking to participate in the decision-making process (MSI Integrity, 2015). This is unsurprising, given that only 10 percent of the nations surveyed had regulations mandating stakeholders to consider the country's geographic diversity when choosing representatives (MSI Integrity, 2015, p. 57). There was no indication of government representatives actively

communicating with their primary constituency, the public, in any of the five countries visited by MSI Integrity. Rather, many governments seemed to conduct outreach only for the purpose of disseminating full EITI reports (MSI Integrity, 2015, p. 62).

While the EITI promotes the MSG as a vital area of revenue TA, many nations were already in a state of MSG crisis before the EITI's formation. For instance, in Sierra Leone, CSOs and the government have been at odds with each other with longstanding disputes over policy formulation in the extractive industry. During the design of a model CDA, CSOs were excluded from the process, even before the initiative was adopted. According to the Network Movement for Justice and Development (NMJD), "We were a key player in developing the model CDA, but we were the first to be booted out owing to our request for greater transparency in the CDA's implementation" (Interview, Head of Governance-NMJD, April 2019). Within the governance framework, subnational resource governance mechanisms such as district councils, chiefdom administrations, and community development committees are constantly in conflict over the utilisation of CDA funds and surface rent payments. Therefore, it is critical to understand the pre-existing relationships and interactions among MSGs before the introduction of an EITI MSG.

Additionally, participation in the EITI is mostly governed by a centralised MSG consisting of government MDAs, elite CSOs, and MNCs. Most resource-rich countries have limited subnational MSGs. Therefore, it is difficult to determine whether the CSOs' representation reflects the overall population affected by mining operations. Numerous CSOs in developing nations operate at the metropolitan level and have little engagement with micro-level resource governance structures. In stark contrast to fulfilling the EITI’s mission, CSOs appear to be accountable exclusively to their donors, not to the people for whom they purport to represent. The EITI is envisioned as a foundational global framework that promotes tripartite involvement in the management of member

nations' natural resources. However, this triad governance arrangement of centralised MSGs cannot be deemed critical for advancing TA in the extractive industry, especially at the micro level, where the EITI requirements are barely apparent. The overwhelming centralisation of revenue TA at the MSG level has significant ramifications for NRG, particularly in developing nations with a weak culture of information sharing between the national and subnational levels. Given the nature of revenue transfer and the significant presence of MNCs in the periphery, a mini-MSG should operate at the district level to capture revenue payments and transfers, especially in places with abundant natural resources and a significant revenue stream.

Moreover, CSOs engagement is vital in achieving the EITI's objectives, including Principle 4 of the EITI.[44] Civil society engagement is critical to ensuring that the level of transparency, as assessed by the EITI, results in increased accountability (EITI, 2019a, p. 44). Civil society sometimes bears a disproportionate share of the cost of MSGs' insufficient or patchwork internal governance systems. In several MSGs, CSOs representatives were selected through controversial methods that aroused suspicion about their independence from the government or their suitability as CSOs representatives. MSG practices occasionally jeopardise the actual or apparent independence of CSOs, as indicated by per diem payments in the DRC and Cameroon, where MSG members can earn up to $6,000 per year, about four times the nations' per capita GDP (MSI Integrity, 2015). In many countries, civil society has not created appropriate liaison and outreach strategies to enable a broader range of civil society or local actors to engage actively in the EITI process (MSI Integrity, 2015).

[44] Principle 4 of the EITI states that 'greater public awareness of government revenues and spending over time can facilitate public discussion and help to guide the selection of suitable and feasible possibilities for sustainable development (EITI, 2019a, p. 44).

The government's composition has a considerable effect on how MSGs operate. For instance, the EITI MSG does not work effectively in Azerbaijan because of delayed and ineffective decision-making processes and government and industry representatives’ control over such decisions (Sovacool and Andrews, 2015, p. 188). Advocates for PWYP in the Republic of the Congo (Brazzaville) and Gabon, for instance, were unfairly detained in 2006 and 2008 for speaking out against flagrant mishandling of oil revenues that were depriving their nations of genuine opportunities for sustainable development (Klein, 2017, p. 772). When the EITI was founded in Cameroon by decree in 2005, authorities from the Ministry of Justice appointed designated members to represent CSOs in the MSG. Among them were representatives from faith-based organisations, MPs, and local government officials, Transparency International, the media, and a trade union. After the EITI was formally created by government order, several NGOs, mainly those affiliated with the PWYP alliance, questioned the legality of the selection. While the government promised to further increase CSOs’ representation by nominating an extra six CSO members, the MSG retained the ten CSO representatives initially chosen by the government. However, the civil society turned out to be largely fragmented, and many members emphasised that internal issues originating from these representatives' divergent perspectives have harmed the CSO constituency's efficacy in the MSG (MSI Integrity, 2015, p. 40). In general, as this study has demonstrated, the centralised nature of MSG creates a vacuum for subnational revenue TA. Thus, it is imperative to have an MSG at the subnational level, especially in communities with large MNC footprints and large revenue transfers.

8.5. EITI implementation in Sierra Leone

In June 2006, Sierra Leone declared an interest in joining the EITI, gained approval as a candidate country in February 2008, and was finally deemed compliant with the EITI in April 2014. The SLEITI is guided by an MSG consist of 30 individuals who represent the government, CSO, and the private sector. Sierra Leone's government has incorporated EITI measures into its national legislation. However, the emphasis on reconciling extractive revenues collected at the national level has not been complemented with attempts to explain subnational financial flows, including direct payments from firms and national government to subnational governments. In the long term, the 2018 Extractive Industries Revenues Act (EIRA) will require corporations to declare all payments to the government (Boas and Associates, 2019, p. 12).

SLEITI's objectives are defined by the Strategic Work Plan for 2017–2019, the organisation’s most recent agreed-upon document detailing its aims and objectives. The objectives, which were first agreed upon in 2016, have been improved and expanded in 2017. The main goal of the 2017–2019 work plan is to strengthen Sierra Leone's extractive governance through increased revenue transparency to spur development and increase the standard of living. Six strategic objectives have been developed to accomplish these aims. Each objective is related to the intended goal and assigned specific tasks to accomplish it. The aims are consistent with national interests, particularly those of the newly elected government in 2018 (EITI, 2019c, p. 12).

Sierra Leone's adoption of the EITI has increased access to information and facilitated communication amongst stakeholders. Sierra Leone's government has been commended by the EITI Board for its commitment to EITI implementation and efforts to incorporate EITI requirements into national legislation (EITI, 2019b). However, the Board believes that the government's firm commitment to EITI implementation has yet to be harmonized by industry and

civil society engagement. The emphasis on the reconciliation of national extractive revenues has not been complemented with attempts to explain subnational revenue flows in terms of both actual payments and transfers from the national government. Sierra Leone should define the status of government assistance for extractive corporations, the presence of any barter or infrastructure agreements, and the extent of companies required social expenditures (EITI, 2019b).

Even though the government was acknowledged as having achieved significant progress during the EITI's 2018 validation report, however, the country has key areas to address. According to the validation report, the main areas where the SLEITI fell short of EITI requirements include MSG oversight (MSG governance), revenue collection (barter agreements, direct subnational payments), subnational revenue allocation (subnational transfers), and socioeconomic contribution (mandatory social contributions/community development agreements). Inadequate progress indicates that key components have not been executed and that the requirement's wider purpose is far from being met (EITI, 2019a). Mining host communities are aware of SLEITI operations and there are some good relationships between them, but the chiefdom administration and communities are unwilling to report on payments received from companies (Online interview: Project Officer-CDHR, May 2022).

According to the National Project Lead - Mining and Extractive Project- NMJD, now the EITI is not widely known by citizens, especially those directly handling Sub-national funds for development purposes. That is to say, the communal perception as to the existence, requirements and standards of the EITI is very little. But there are series of efforts now initiated to ensure that EITI is taken down to the local and interior level communities. Evidence of this is the regional dissemination and education of mining communities on the SLEITI Annual Report recently done.

SLEITI was seen and felt by taking 2019 Annually Report to the mining communities to know what is happening around revenue transparency and level of accountability.

Moreover, government-line MDAs have experienced difficulties ensuring that mining companies adhere to mining policies and laws. This was apparent in 2013 when the SLEITI was suspended from the EITI because of having failed four of the EITI requirements during the 2012 validation. Although this was later addressed in 2014 when Sierra Leone eventually attained compliance, the problems disclosed by the reconciliation process revealed wider challenges in fiscal administration, especially the coordination of tax and non-tax revenues in the extractive sector (Readhead, 2016, p. 9). The first discrepancy discovered during the reconciliation process was in data published by the Mining Cadastre and Administrative System (MCAS), which revealed that a total of 27 companies holding small-scale mining licences had made payments exceeding the SLEITI's US $4,000 materiality threshold whereas the SLEITI MSG had reported only four companies. Second, several local councils and chiefdoms in mining regions did not provide reporting templates, there were large positive disparities in NRA revenue reports, and several revenue sources were removed from the EITI reconciliation process without justification (Fanthorpe and Gabelle, 2013, p. 38). In an interview with the former National Coordinator of SLEITI (March 2019), she noted the following:

> Although there have been some forms of political will and ongoing reforms, Sierra Leone has not attained the global standard concerning TA in the mining sector. Even though mining-affected communities have started to receive CDA funds, SLEITI has yet to interact with the Community Development Committee (CDC). SLEITI only determines the amounts paid to the CDC through the mining companies' reports.

This is also emphasised by one of the Directors of Sierra Rutile Limited that there is a poor relationship between the SLEITI and subnational entities. He advanced that:

> The relationship of the EITI with subnational institutions such as the local government, chiefdom administration and mining host communities in terms of reporting revenue utilization is hard to go by. This is said to be so because authorities concern normally fail to be transparent in their dealings with revenues received from the extractive industries. Accountability has always been a very big trouble as authorities place in charge of these revenues are not honest in their dealings. Thus, the relationship of EITI with subnational institutions is always poor.

8.5.1. Legal and policy framework of subnational revenue payments and transfers

In Sierra Leone, legal and policy frameworks provide for subnational extractive revenues. In 2001, a ministerial mandate resulted in the establishment of the DACDF, which is one of the SNRs for communities that are directly affected by the operations of mining companies. The DACDF is limited in scope, focusing only on diamond extraction areas. Although this mechanism was highly applauded by communities badly affected by mining operations, the elite capture trend and the political nature of transfer have undermined the literal intention of the initiative. According to its current design, the DACDF is calculated from the sales of diamonds mined by artisanal miners. The government imposes a 3 percent tax on the value of all diamonds extracted by holders of artisanal mining permits each year (Boas and Associates, 2016, p. 66). However, it is most disappointing that diamond sales by large-scale corporations with significant environmental impacts are not included in the scheme. Additionally, the political sentiment of the transfer to subnational stakeholders (PCs) appears to be problematic. In several cases, government officials travelled to communities and gather in their community squares to showcase the payment of the funds as if it is some sort of favour from the government to mining-affected communities rather than a responsibility (Interview: Chairman, AJME, October 2022).

In 2004, the Local Government Act was enacted, which ushered in the revitalisation of the decentralisation of government in post-war Sierra Leone. The local government now operates on

a single tier with 13 district councils and six city councils. This Act, which provides councils with legislative, budgetary, and administrative authorities, governs all 19 councils. Both local councils and chiefdom councils are empowered under the Act to raise revenues through local taxes, property rates, licences, fees, and charges, as well as to receive mining revenues, interest, and dividends. Additionally, chiefdom councils have conventional revenue sources, including local taxes and fees from local markets (Boas and Associates, 2018, p. 74). Authorities can impose property taxes and licence fees on the mining companies operating in the host communities (Boas and Associates, 2016). However, given that the EITI requirement is largely focused on revenue transfer from the central government to subnational entities while the legal and policy frameworks provide for revenue transfer and utilisation at the subnational level, it is difficult for the EITI MSG to fully capture this area.

To align the extractive sector with the African Mining Vision and the EITI, the government enacted the MMA in 2009. The Act ushers in a new era for the sector's development and management. According to the former Minister of Mineral Resources, Hon. Alhaji Alpha Kanu, the MMA of 2009 is a significant shift from past mining legislation that will spur economic growth and development in Sierra Leone. Part IV, Section 34 of the Act provides for the payment of surface rents by holders of mineral licences, which are negotiated between the corporations and the community. Payments are classified into three broad categories: (a) companies pay the entire amount to the district council, which distributes a portion to the appropriate chiefdom councils; (b) the company pays surface rent to the chiefdom administration, which in turn pays the district council a portion of the rent; and (c) the company makes direct payments to district councils, chiefdom councils, and landowners in line with the formula stated in Part 5 Section 34 of the MMA, 2009. The basis of payment may either be on a per km^2 basis or a lump sum per annum. The

distribution formula is 50 percent for landowners, 15 percent for PCs, 15 percent for district councils, 10 percent for chiefdom councils, and 10 percent for constituency development (Boas and Associates, 2018, p. 43).

Additionally, Part XVI, Sections 138–141 of the 2009 MMA provide for CDAs. Licensed mining companies, both large and small-scale, are expected to contribute to the development of the communities in which they operate through sustainable development; mining firms that produce over 1 million m^3 each year from alluvial deposits or underground mining operations must have a CDA with the primary host communities (PHCs). Specifically, the corporation must invest at least 1 percent of the previous year's total revenues generated by mining activities. The CDA's conditions must be negotiated with the community and should include the following: social and economic benefits to the community; assistance in developing self-sustaining, revenue-generating initiatives such as the production of goods and services required by the mine and community; and discussions with the community regarding mine closures. The CDA must define how the mining operations will be monitored and how the community will be involved in the agreement's design and monitoring (Dupuy, 2014, p. 211).

At the peak of the revenue boom between 2012 and 2013, following the spike in global prices of iron ore and a government effort to strengthen extractive governance institutions, the National Minerals Agency (NMA) was established. The NMA is a quasi-government agency formed in March 2012 following the introduction of the National Minerals Agency Act that was established to foster the advancement of Sierra Leone's mining sector by efficiently and effectively administering and regulating mineral rights and mineral trading (Awoko Newspaper, 2013). Section 138 of the 2012 NMA Act states that ‘the holder of a small-scale or large-scale mining licence shall assist in the development of mining communities affected by its operations to promote

sustainable development, enhance the general welfare, and improve the quality of life of the inhabitants (ASSL, 2017, p. 293).

However, existing policy and legal frameworks do not capture a harmonised mechanism for subnational revenue payments and transfers. While the MMA Act of 2009 obligates payment of surface rents and CDA funds for all extractive minerals, the DACDF is limited in scope, being singularly focused on diamond mining areas. Surface rents vary according to mining agreements as there are currently no defined statutory rates or standardised costs based on the total area for mining firms. The nature of surface rent payments varies from place to place; depending on the area, mining companies pay surface rents to the district council, chiefdom administration, or make direct payments to landowners. In contrast, CDA funds are either paid directly to the CDC or the local government. This lack of a harmonised system in the payments and transfer of subnational revenue has hindered accountability and transparency in the extractive industry's revenue streams of Sierra Leone. It is difficult to track the flow of extractive revenues between national and subnational entities and between subnational entities and MNCs.

Even though some policies and Acts seek to promote subnational revenue transfers and payments, they are inadequate. There are inadequate laws and no policies in place to govern subnational transfers. Only a clause regarding how the funds should be distributed among the various stakeholders is included in the Mines and Minerals Act. It does not stipulate how the funds need to be utilised. It is anticipated that the newly proposed bill will put some sort of regulation on it. “I have my doubts since all it does is cut down depending on the number of people who would gain from the funds, but it does not change anything about how the funds should be spent” (Online interview: Deputy Director-Directorate of Education and Prevention ACC, May 2022).

8.5.2. SLEITI and data availability

The establishment of the SLEITI ushered in a new era of macro-level online data availability in Sierra Leone. One of the EITI's main goals is to increase the availability of high-quality data in the public domain. According to EITI requirement 2.3, member nations must establish a public database or cadastre system(s). The platform should provide comprehensive and up-to-date information on licences for companies that are subject to the EITI report, including the name of the licence holder(s), the coordinates of the licence area, the date of application, the date of award, the duration of the licence, and, in the case of production licences, the commodity being produced (EITI, 2019a, p. 16).

Sierra Leone's government, with assistance from development partners, established the Mining Cadastre Administrative System (MCAS) as part of the extractive sector reform process. Sierra Leone, according to the EITI, has one of the best MCAS in West Africa. MCAS is a web-based tool that contains data relating to the EITI requirement 2.3 on mining rights management. While numerous significant aspects of EITI implementation have been achieved, challenges exist in ensuring a degree of openness consistent with the provisions of the EITI Standard. Most of the issues surrounding licence issuance have been addressed and the public now has full access to MCAS. However, government mechanisms do not yet adequately monitor the transfer of mineral rights between corporate entities. Most agreements covering large-scale mining operations are publicised, prior to the government's contract transparency policy being implemented (EITI, 2019c). The MCAS is confined to the mining industry and does not contain information on the oil and gas industries or licence transfers (Boas and Associates, 2019, pp. 41–43). The MCAS also does not include necessary features such as terminations and transfers of licences; these are only accessible offline (Boas and Associates, 2019, p. 124).

Additionally, the government implemented an online repository system in 2012. This system holds information on all mineral rights granted, including exploration, mining, dealers, and exporter licences and associated payments. The system was developed by the Revenue Development Foundation (RDF) in collaboration with the Ministry of Mines and Minerals Resources (MMMR) and the NMA in 2009, with funding from Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), the European Commission (EC), and the United Nations Development Programme (UNDP) (GoSL, 2021). The online repository that serves as a replica of the MCAS was initially intended to be utilised as a dissemination mechanism for both tax and non-tax data. Nevertheless, to date, only non-tax data (XML files from MCAS) have been posted directly to the repository (Boas and Associates, 2018, p. 28). As one of the co-facilitators of training in 2014, the NMA and the RDF held a one-month workshop with support from the GIZ. The training's primary objective was to promote CSO use of the online repository, thus enabling them to easily evaluate published information and use the data for their own work. However, although the initial assumptions were that CSOs would be the key users of online data, the evidence clearly indicates that mining firms and investors, together with law enforcement authorities, are the dominant users.

In 2018, the government began a national aerial geophysical survey to improve geological understanding. This survey, which promotes mineral investment, was conducted in December 2019. (BDO LLP, 2021, p. 37). The Airborne Geological Survey intends to increase the country's geological understanding, determine the real breadth of its mineral potential, and help diverse stakeholders by allowing investors in the mining sector to choose prospective mineral rights applications at a lower cost and risk (Concord Times Newspaper, 2021). The study intends to acquire integrated geophysical data to evaluate the country's geology and mineral resources. The

goal is to better understand the volume and location of the country's natural resources to ensure their sustainable use (Archer, 2019). The acquired geodata would help drive government choices on mineral resource development and is vital in establishing the government's goal to change from a first-come, first-served approach to a more transparent and competitive method. According to Ahmed Swaray geographic surveys provide a basic picture of what exists, but they cannot identify specific resources in each location (Concord Times Newspaper, 2021).

Since becoming a member in 2008, Sierra Leone has published ten EITI reports. The most current SLEITI report, for 2019, was published in December 2021. While the revenue TA reports revealed persistent issues, particularly concerning MSG governance, direct subnational payments, and transfers, they represent a significant step toward a better understanding of the extractive sector's revenue flows. It is imperative to highlight that although the EITI cannot be solely responsible for the increase in data availability, the initiative is critical in Sierra Leone's drive toward online data availability in the extractive industry.

8.6. Effectiveness of the EITI on subnational revenue TA in Sierra Leone

The efficacy of the EITI in promoting revenue TA at the subnational level is examined in this section. In Sierra Leone, the EITI has increased public awareness, improved data accessibility, and promote macro-level MSG engagement. The initiative, however, falls short of promoting revenue TA at the subnational level. This is primarily attributable to the power dynamic and patronage network, elite capture of subnational revenue and MSGs convoluted relations.

8.6.1. Power dynamics and patronage network of subnational entities

The Local Government Act of 2004 ushered in the decentralisation of local councils to respond to subregional and district needs. This Act promoted the devolution of key functions to local councils to facilitate community development. While the 2009 Chieftaincy Act was developed, it does not in any form promote a democratic governance system that would check the overwhelming power of the PCs. Instead, chiefs have become more powerful and have maintained their "gatekeeper relations" with the central government. Thus, despite the introduction of micro-level resource governance mechanisms like the CDA and DACDF, communities are far from being left in the trap of the resource curse. This begs the question of why the power of PCs was not transformed following the post-war reforms. At the onset of the 1930s and 1940s, the colonial system adopted the approach of relying on local chiefs to control the expanding diamond industry. In contrast, the colonial central authority in Freetown had limited influence over the activities of the chiefs and was therefore unable to curb the rise of illicit mining (Reno, 1995, p. 57). Even in post-war Sierra Leone, the PCs command increased power and authority over resource rents with limited transparency and accountability.

Considering Sierra Leone's micro-level governance structure, chiefs are the communities ' intermediaries and their power resonate with the people. Land ownership in rural Sierra Leone is

in most cases owned by "land-owning families," but held in "trust" by PCs in their respective chiefdoms, considered as "custodians" of all lands. Land-owning families are generally those who can "...trace their lineage to the village's 'original' inhabitants..." (Ryan, 2018, p. 194). Despite the continued request for reform of the traditional authority institutional governance system, there is no headway in that regard. This is what Hall and Taylor (1996, p. 937) argued that actors that benefit from the existing pattern of institutions have an unprejudiced inclination for such existence and ensure that such existence promotes the persistent mobilization of political support and constantly ensures institutional ambiguities in their favour. As with local councils in Sierra Leone, corruption, exclusion, and the marginalization of the poor have characterized chiefdom governance (Richards, 1996). In rural Sierra Leone, where the powers of chiefs are largely unrestrained, community activists who tend to challenge them are often ostracized, banned, or trumped allegations made against them to keep them intimidated (Conteh, 2014).

In mining communities, PCs have great authority due to a hierarchical chiefs' structure. The PC is a land custodian in his/her chiefdom; underneath them are section chiefs, town/village chiefs, and female leaders ["mammy queens"] (Wilson, 2015). Traditional and hereditary authority and privileges provide chiefs great control over natural resource access, rent-seeking, and wealth accumulation (Reno, 1995; Zack-Williams, 1995). Also, a major problem is a role that PCs play in land-use decisions in the communities. While land belongs to families and communities, long-standing laws ensure that PCs hold it in trust. Although there are exceptions, this distinction appears to be blurred as PCs are increasingly acting as if they hold title to the surface of the land making land-use decisions, including land leases, without consulting or gaining full consent from residents (Human Rights Watch, 2014, p. 22). Thus, there is a lack of good relationships between

the chiefdom administrations, local councils, and host communities (Online interview: Director-WIFEE, June 6, 2022).

Chiefs have a crucial role in the collection and distribution of mining revenue, given their strategic position within the local political system. They serve as "custodians of the land" on behalf of the community, collect taxes, and administer local justice and order under Customary Law. Mining revenues for development in affected communities have been converted by chiefs that receive and spend revenues on behalf of the communities. Instead of utilizing the funds for public goods such as hospitals, schools, and roads, chiefs have converted the funds for their privates' use and to benefit their supporters. Local authorities employ confusing terminology and devise regulations lacking openness and accountability to undertake community-level projects (Dupuy, 2017, p. 72). There is a range of degrees of power and authority within communities. Hence, those with substantial authority within a community, such as traditional leaders and political elites, can receive massive benefits at the expense of the whole community, impeding attempts to advance local-level development (Fanthrope and Gabelle, 2013).

Inequitable power relations (chief/council/community) led to or exacerbated widespread elite capture of DACDF procedures and resources by chiefs' networks, hence compromising the effectiveness and poverty-reduction potential of DACDF programmes. However, even modest DACDF funds were locally meaningful for poor areas. Manifestations of elite capture comprised limited accountability and inclusiveness on the part of chiefs, indifference to supervision and control, and power struggles between chiefs and local councils (Zulu and Wilson, 2012, pp. 20-21). Socio-structurally and historically rooted power imbalances were responsible for the inability of DACDF citizen engagement platforms to facilitate genuine participation in decision-making (Maconachie, 2012). Even within local CDCs, the co-option of community DACDF decision-

making procedures by chiefs compromised efficiency, accountability, empowerment, and the voices of the poor (Zulu and Wilson, 2012, p. 23). This is accentuated by the Deputy Director of ACC that local councils and chiefdom administration are not transparent at all levels except for the CDA fund that is managed by a committee. (Online interview: Deputy Director- Directorate of Education and Prevention ACC, May 2, 2022).

Moreover, chiefdom authorities continue to play a substantial role in the management of provincial areas, including the collection of taxes, the authorization of land rights, and the maintenance of peace and order. However, the greatest drawback of this system of rural management is its almost total absence of bureaucratic capability and consequent overconcentration of decision-making authority in the hands of PCs. PCs have a poor reputation for informing community members about lease agreements with outside agencies and securing better deals for local landowners. This has resulted in ongoing grievances and discontent. Fanthorpe and Gabelle (2013) stated that the specified part of Surface Rent on a leased property is, in many ways, a "gatekeeper's commission to the PCs." The local council does not perform better planning and monitoring roles in the mining industry. This is in part owing to the PCs' greedy predisposition to safeguard their privileges in granting land leases and externally controlled development activities in towns and villages. Jackson (2007, p. 111) argued that the administrative structures in rural areas were designed to foster greed among community leaders.

Traditional hierarchical and generational power dynamics in the communities enabled the elite to gain control of the DACDF funds through the networks of chiefs; this was manifested through the chiefs' lack of accountability, and their marginalisation of people outside of their networks, and their power struggles with local councils. Chiefs, just like they did during the colonial period, "co-opted for their agendas, political and economic neoliberal reform efforts partially aimed to

reduce their customary authority and influence relative to the democratically elected local representatives under decentralisation (Allouche, 2017, p. 233). Chiefs have proved to be extremely adaptable and skilled at taking advantage of the clientelist and hierarchical facets of Sierra Leonean society as well as their customary and assigned authority over the populace, the social structure, and the land (for mining) to obtain privileges from the government, politicians, and corporations for their financial gain, political influence, and sustained socio-political relevance (Reno, 1995; Zack-Williams, 1995).

Patron-client networks hinder subnational revenue transparency and accountability. In her research of the Kalansogoia Chiefdom in Tonkolili District surface rents payments by AML Persson (2015) argued that the Ministry of Mines (MoM) and city council send the surface rent to the PC. The local government takes a share of the surface rent and sends the rest through the chiefdom hierarchy. As with other chain members, these leaders will keep some of the funds. This perspective is supported by the fact that AML did not provide the chiefdom with papers detailing the land lease and surface rent. The PC has the surface rent and leased agreement but did not present it to the chiefdom. Lack of financial transparency indicates that resources may be incorrectly allocated, yet loyalty and good connections with distribution chain actors will increase the possibility of obtaining a substantial percentage of the funds. Subordinate actors in the distribution structure favour exploitation by superior actors. Consequently, individuals will amass desirable revenue and, as a result, maintain their hegemonic position. Thus, informal institutions are replicated and sustained by the ongoing exchange of valued goods made possible by patron-client interactions (Persson, 2015, pp. 44-45).

Nonetheless, with the formation of the CDC to govern the CDA, several PCs have voiced concern regarding their customary power. Since the Chiefdom Administration is led by the PCs,

there is contention about who oversees project implementation. PCs often receive funds from government and mining company surface rents. However, it is highly challenging for municipalities to participate in PC-implemented projects. The establishment of the CDC has spawned a new ground of contention between PCs and local ordinary stakeholders in the committee, especially the Chairperson. According to one of the PCs, "The CDC Chairperson in Bonthe District believes he is superior to me and does projects without my permission. I am completely opposed to the election of the CDC chairman because he does not consider himself my subject." (Online Interview: Paramount Chief-Lowa Banta Chiefdom, April 2019).

Since the CDC is led by an ordinary member of the community, the PCs in certain communities have a significant impact on the identification and implementation of CDA-funded initiatives. The PCs also have a substantial impact on surface rents and the decision of which communities qualify for the CDA. Since the central government views the PCs as "custodians of the land" and "gatekeepers" of their political agenda, the PCs have taken advantage of this political opportunity to hinder the operation of other micro-level institutions, such as councils and CDC. Although PCs are not permitted to be CDC chairpersons, in the chiefdom, PCs work behind the scenes to ensure their preferred candidate dominates the process. State MDAs often compromise this since the PCs are generally considered "gatekeepers" of the government (Interview: NMJD, October 6, 2022)

In most of the development interventions by the local authority using the Community Development Fund (CDF), it is hard to determine the level of participation by the ordinary members of the communities. In some communities, there is no signpost or indication to show that a particular budget funds a project. They do not have an audited account, and reports are only done based on what is mentioned by those in charge of the funds. There is the problem of accountability, as the people need to be aware of how the funds are expended. Members of the committee are

being handpicked, and the lifespan of most of these committees needs to be clarified. The number of funds mentioned during the public disclosure and the quality of projects are questionable (Online Interview: Deputy Director- Directorate of Business and Human Rights and Labour Relations, HRCSL, November 21, 2022). In Kono, although the CDC reported twice to the community regarding funds and the priority of project implementation. However, there has never been a public financial disclosure explaining how the funds are utilized (FGD: Landowners in Kono District, July 2022)

8.6.2. Elites' capture of subnational revenue

Subnational revenue from both surface rents and the DACDF is distributed among a wide range of stakeholders. Based on the number of artisanal mining licences, 20 percent is allocated to district councils, 20 percent to chiefdom councils, and 60 percent to district councils and city council based on the number of the artisanal mining license. Surface rents are divided as follows: 50 percent is paid to landowners, 15 percent to PCs, 15 percent to district councils, 10 percent to the Chiefdom Council, and 10 percent to MPs for constituency development (Boas and Associates, 2016, p. 66). However, communities have constantly raised serious concerns over the lack of TA in the transfer and payment of revenues. According to SLEITI (2020), community stakeholders questioned their MPs for failing to inform them about the revenue received on behalf of the communities as well as the development activities carried out with such revenue. In the SLEITI (2017–2018) report, it was observed that even though some chiefdoms, PCs, and MPs acknowledged receiving surface rent payments, reporting templates were not submitted to determine the amount of revenue received (Boas and Associates, 2019, p. 104). Although the ACC has questioned PCs on revenue utilisation, PCs refused to report on the use of surface rents and DACDFs (EITI, 2019c, p. 75).

The DACDF came about with the understanding that diamonds have caused much mayhem, and people felt deprived. The KPCs require that each country that has gone through a war where diamonds played a significant role must ensure the revenue from diamonds invested in affected communities. Before now, the DACDF was used as political patronage. The fund was designed to be given on a monthly or quarterly basis. However, the government advanced the argument that the fund was relatively small to be distributed on a monthly basis, and thus, the fund should be distributed every six months. Before now, the cheque was handed over to the PC without recourse to the community people. The only PC that was effective in handling the DACDF in Kono was the one in Nimikoro Chiefdom; even if the fund was given to him behind closed doors, the PC would ensure that the community people, including the leaders, youths, women, and children, are aware of the fund. Unlike Gbense Chiefdom in the Kono district, it was quite the opposite. So, the way the national entities disburse the revenue at the subnational resulted in secrecy and lack of transparency and accountability. Before now, the NMJD proposed that the chiefdoms qualified for the DACDF should write projects and identify the needs of the communities. How can these communities be monitored on the transferred funds if no identified project exists? (Interview: Policy and Advocacy Manager, Action Aid Sierra Leone, October 4, 2022).

The relationship between the SLEITI and subnational entities regarding revenue transfers and payments is ineffective. According to the Environmental Social Officer at the Moyamba District Council, the relationship between the SLEITI and subnational entities in terms of reporting revenue is not strong as expected especially with the chiefdom administration and the mining host communities. The community people have no knowledge about what has been transferred and thus cast blame on council for not financing local level development. However, NMJD developed the public disclosure mechanism with 19 members, including mining companies, government

agencies, and CSOs. The initiative's primary purpose is to establish a forum for mining companies and communities that receive subnational revenue to inform the public about the revenue received and how it is utilised. The first public disclosure was done in Sierra Rutile, where the company stated that around 14 billion Leones were distributed to the communities in their operations regions between the first and fourth years. After the disclosure, the ACC investigated the potential abuse of funds. It was reported that PCs confessed to misusing community funding (Interview: NMJD, October 5, 2022).

Allocation of funds to subnational entities

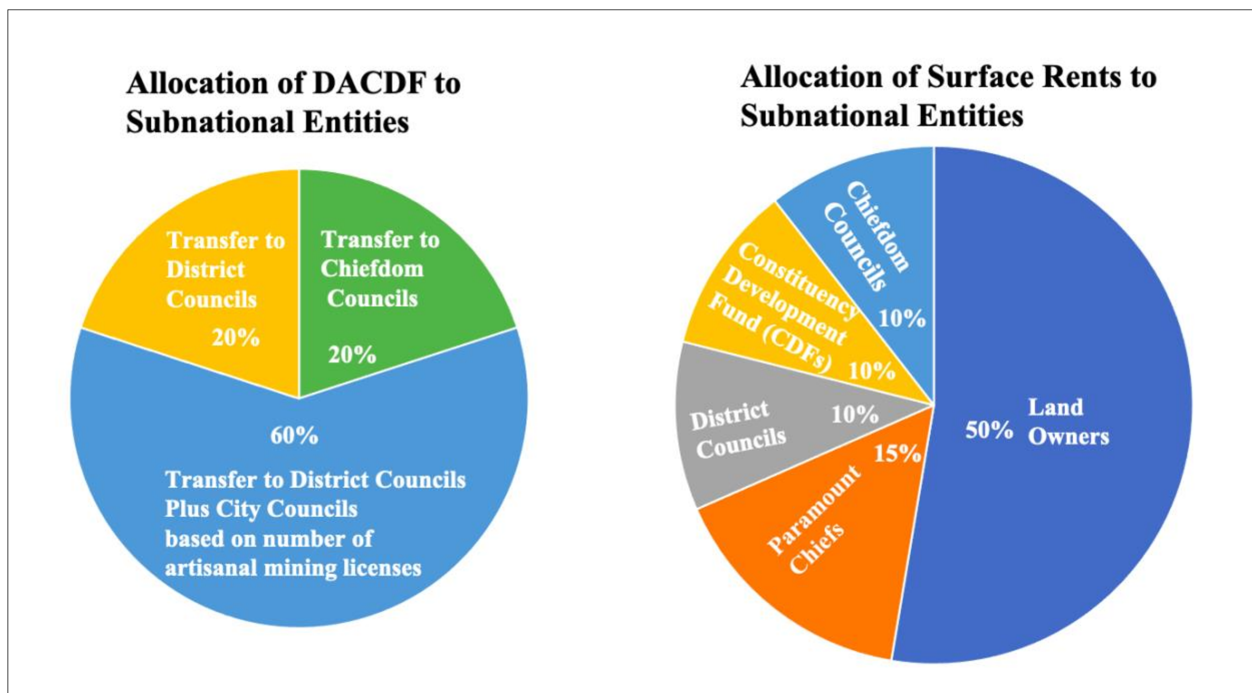

Figure 4: Allocation of DACDF funds and surface rents to subnational entities

Figure 4 shows the nature of subnational revenue payments and transfers to subnational entities and stakeholders. The transfer of DACDF funds is largely carried out by the NMA in collaboration with the MMMR and the Ministry of Local Government and Rural Development (MoLGRD). As aforementioned, the DACDF funds are only transferred to diamond affected communities. All

diamondiferous communities receive 3 percent of the export value of all diamonds mined by artisanal miners. The amount of revenue that is transferred to each entity is largely based on the total revenue generated from the sales of diamonds each year. During an interview at the mining community in Rutile, one of the landowners recounted that the 15 percent surface rent allocated to PCs and 10 percent to MPs are largely personal and not for community development. Thus, the percentage should be reduced to at least five percent respectively and the rest is given to the councils to carry out development programmes.

The existing process of DACDF allocation to Chiefdom Councils

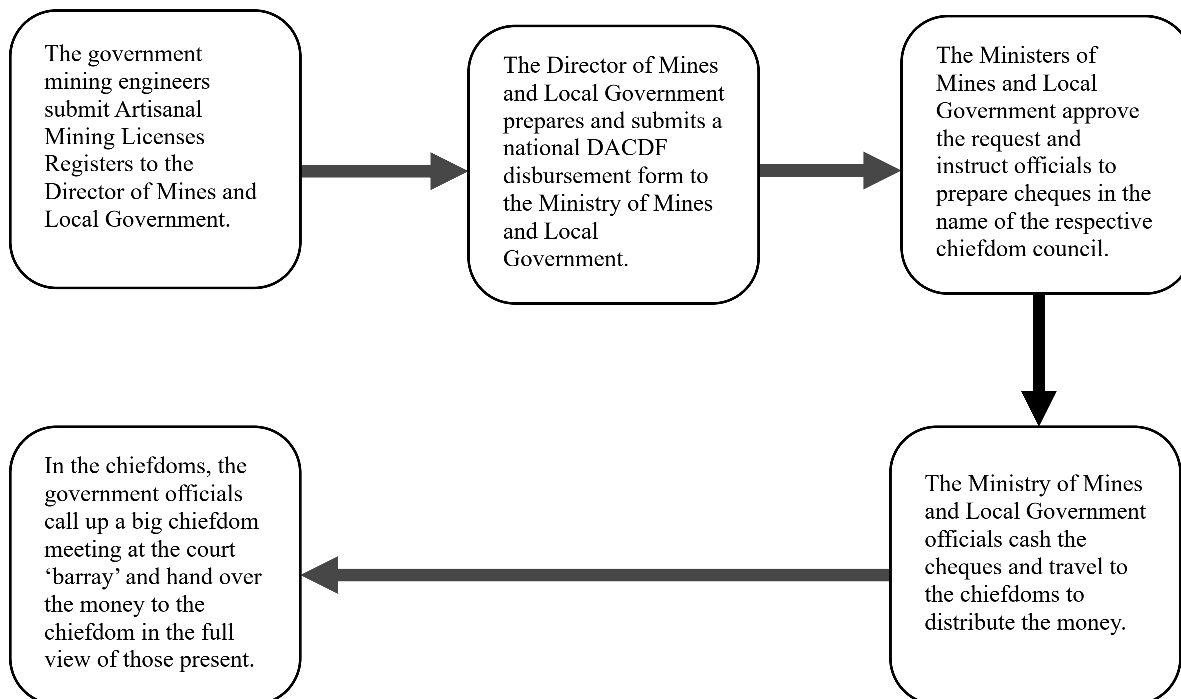

Figure 5: Extracted from the World Bank, a simplified handbook on the Government of Sierra Leone's new operational procedures and guidelines.

Figure 5 shows the process of DACDF transfer. There is a growing concern about the process by which DACDF funds are transferred to the subnational level as they are transferred through the PCs. Although this is done through a public meeting in the community, this does not imply a transparent and accountable utilisation of funds. Since PCs are regarded as 'custodians of the land,'

communities rarely question PCs about how funds are spent. Meanwhile, although the WB and its partners have developed a transparent and effective DACDF transfer model, the government MDAs responsible for the DACDF have failed to implement it. The existing model does not provide an avenue for the easy tracking of revenue utilisation. This raises the question of why the government maintains a model that undermines TA. There is no simple response to this question, however, the Chairman of AJME noted that 'the government wants to maintain the "gatekeeper position" with traditional authorities as they are key to their political agenda (Interview: Chairman AJME, October 2022).

In several communities, mining companies send community development funds directly to the traditional authorities. However, there are cases of significant delay on the payment of SNR by mining companies. Sub national transfers are equally not too reflective of the timeliness of payment. It has taken three years DACDF is not paid in Kono District. (Online interview: Executive Director ASJDSL, Kono, June 2022). On the other hand, in an interview, the Community Affairs Manager of SRL noted that before the advent of the CDA, the company provided significant agricultural funds to traditional authorities for community development, but nothing substantial was accounted for as the government does not often question the implementation of projects by traditional authorities for fear of the lack of political support (Interview: Community Affairs Manager of SRL, March 2019). In the case of Lunsar, the PC removed the Chairman of the Landowners Association from his post for acting against his interests. Moreover, those elected or appointed to the Community Relations Committee rarely report to the community after discussions with mining companies. According to the Chairman of Initiatives for Community Development-Serra Leone (ICOD-SL), there was an uprising in one of the mining operations of SRL-Lower Banta Chiefdom where the PC was chased out of a meeting organised

by SRL. The protest came after the PC abused his power by misappropriating community funds from the mining company. The claim was investigated by the Member of parliament (MP) for that constituency and eventually the PC was suspended by the government.

Subnational payment faces a significant challenge in Sierra Leone. For instance, the DACDF fund was not even disbursed to eligible communities for a few years. Government after government kept the money, and after a year, decided to spend part of it. It is done politically, where a whole Vice President goes to a community telling the people that the government has provided money for community development. Surface rent payment needs to be more transparent. The distribution and how they go about, and submission of receipts constitute a significant problem for subnational revenue. Recently, there was a study carried out by CEMMATS on mainstreaming subnational payments and transfers. The DACDF is not working well in the diamond-affected areas. Surface rent is a problem, particularly in the determination of payment and transparency of the payment; even though companies are paying, distribution and reconciliation are crucial problems. Even having information on reconciling the revenue for the EITI is a significant challenge. The company will say a particular payment is made, but who receives the fund, and the distribution method is a considerable problem (Interview: Managing Director, CEMMATs, September 30, 2022).

The biggest challenge with surface rents is the division of the payment in the community. Currently, it is divided into five sections. Surface rent works because the mining company interacts with the landowners directly and limited government involvement. The SLEITI is trying to have a strong government or CSOs representative that can guide the surface rent process. The mining companies have strong bargaining power over the community. The SLEITI is working on having a uniform rate, but as recently as the current validation, we needed to be close to having a constant

speed. With such division, when the SLEITI meet the beneficiaries, they often ask why the SLEITI is asking them about the payments when they own the land. The subnational entities mandated to report are the MPs, district council and chiefdom administration. In most cases, when the SLEITI approach the PCs and Landowners, they do not want to report, given that it is their money for the use of their land. However, suppose the mining companies claim to pay a certain amount. In that case, it is hard to reconcile, given that the PCs and landowners do not report the amount received for surface rents (Interview: National Coordinator, SLEITI, September 22, 2022).

At the subnational level, MPs are accused of misusing surface rents and community development funds. In Constituency 97, the MP was alleged to have embezzled over one hundred thousand dollars as part of surface rents paid by SRL and VIMETCO operating in the area. According to the Concord Times Newspaper (2021), the MP also failed to establish a committee that would ensure the effective utilisation of funds. The MP was also considered to have originated from one of the chiefdoms (Mano Dasse) that is not directly affected by the operations of the mining companies. The District Youth Chainman in Kono advanced that people are more with the percentage given to the MPs for constituency development from the Surface Rent. The MPs are not doing anything for the people. There is no feedback accountability regarding utilization of fund meant for development. For the CDA Fund there used to be serious conflict between Tankoro and Gbense Chiefdom as to who gets what? However, the two chiefdoms have started understanding themselves. This is one reason for the delay in implementing impactful project for the communities' concern.

In some districts, PCs are greatly compromised by MNCs. A case in point was the PC in Kono, who was colluding with the mining company, Koidu Limited, to evade paying taxes. When the then mayor informed the people about the issue, the mayor was illegally removed from his elected

position by the former ruling APC government. Local councils and chiefdom administrations that frequently receive funds for the development of their communities are highly likely to be entangled in massive corruption. This is highlighted in the recently adopted Artisanal Mining Policy by the government that the Chiefdom Mining Allocation Committee lacks accountability vis-à-vis the use of revenues collected from pre-licencing processes (GoSL, 2018b, p. 21).

The CDA programme was designed to promote the engagement of ordinary members of mining host communities. Nonetheless, the prevalent elite capture nature of local governance politics has severely hampered the CDA's implementation. The CDA in Sierra Leone reflects that the management of natural resources is not generally a solution for transforming mineral revenues into development; rather, it can serve to entrench local elites' hold on power, thereby weakening the capacity of policies to convert resource revenues into a broader improvement in the lives of the community people (Dupuy, 2017, p. 75). Fanthorpe and Gabelle (2013, pp. 73-75) argued that the degree of community understanding of CDAs is crucial to preventing capture of the process by elites, who may be the only ones who understand the terms of the CDA. It is evident that host communities are severely disadvantaged, given the low level of rural education, the influence of chiefs, and the lack of information that prevents them from making decisions. There needs to be more clarity about the administration of CDF. “We are only aware that the PC, Council, and CDC are part of the local governance framework. However, their responsibilities and decision-making processes on the utilization of funds are vague” (FGD: Landowners in Kono District, July 2022).

Although CSOs consistently seek to be involved in the subnational revenue transfer and payments, the patriarchal nature of the society has denied women CSOs participation in micro level TA. In several districts in Sierra Leone, women are not allowed to serve as PCs. In an interview with the Programme Manager of WoME, she noted the following:

> CSOs, are challenged in the transfer and use of the funds via community development projects. We are asking if revenue has been transferred efficiently and effectively used by community structures such as the CDC. It is seen that few communities are upholding the above affirmation while a large portion of communities/districts are yet to do so. One clear instance is that women are challenged by a consistent and systemic marginalisation when it comes to participating in community consultations and decision-making on the allocation of revenues accrued from the extractive industries (Interview: Programme Manager-WoME, June 2, 2022).

The issue of lack of monitoring on the utilisation of subnational fund was strongly raised by communities. According to a CSO representative in Gbense Chiefdom Kono District. Financial management is a very serious problem in Kono. Communities are alleging misused of their funds while those in charge are asserting to be doing the right thing. "But what I can clearly say from my observation all the financial management process lacks monitoring and accountability mechanisms. This is where the government should step up to ensure communities interest are adhered to." The Development Planning Officer of Kono District Council noted that lack of reporting is a very key concern. Over the years there has been no feedback mechanism and public accountability measures in place so that the people will be informed as to how their funds are being utilized. This is where the cooperation of the MMMR, NMA, MPs and local authorities is needed to monitor CDF.

8.6.3. SLEITI MSGs convoluted relations

The SLEITI MSG currently has 37 members made up of representatives from 20 agencies and organisations, but it is unknown whether these are full time or alternative members. The MSG is significantly weighted in favour of the government, with 27 members from 13 organisations. Civil society is represented by two organisations with six members (four of whom are members of the NACE and industry is represented by three members with the same number of firms. Meanwhile,

according to existing records, Shandong Steel is not officially represented at the MSG. Additionally, it appears that the MSG does not reflect the opinions of small-scale miners, diamond dealers, and exporters. There is no industry representation for artisanal or small-scale miners at the MSG and the constituency generally conducts minimal outreach (EITI, 2019c, pp. 30–31).

The MSG is composed of members from each constituency, although the mechanism by which each constituency selects its representatives remains unknown. The administration remains committed to the EITI process, particularly considering developments following the March 2018 elections. Sierra Leone's Vice President, Dr Mohamed Juldeh Jalloh, serves as the SLEITI champion, whereas Francess Alghali, Minister of State in Vice President's office, heads the MSG. The renewal of industry stakeholders and even certain government representatives occurred in 2018 in advance of the validation process, although industry representatives have not yet reached their full potential for engagement due to the absence of a functioning Chamber of Mines or similar forums to ensure greater engagement of extractive companies. Since the MSG's formation in 2006, civil society has not undergone a transparent and open procedure for restructuring its members, raising serious questions about its involvement in the SLEITI MSG (EITI, 2019c, p. 13).

Since 2018, Koidu Limited (including its main entity, Octea Holdings SA), SRL (including its primary entity, Iluka Resources Limited), Shandong Steel Mining Limited, and Sierra Leone Mining Company have been representing the extractive sector. The methods for selecting industry representatives for the MSG are opaque. Coordination is presumably conducted through the Chamber of Mines platform. However, there is no indication that the chamber is in operation. Additionally, there is an indication that corporate MSG representatives acceded to the MSG resolutions that companies subsequently violated. SRL, an MSG member, failed to declare its financial interactions with the government in 2016, even though the firm engaged in major

financial transactions with government entities. Shandong Steel Limited, another MSG member, also had reporting discrepancies despite its voluntary involvement with the MSG (EITI, 2019c, pp. 22–23). Several industry representatives noted that they attempted to engage more actively but were deterred by supposedly 'disruptive' actions by certain civil society groups and the resulting lack of significant conversations (EITI, 2019c, pp. 23–24). There is a limited record of information distribution related to agreements; however, there is no evidence of information sharing related to the 2015–2016 EITI reports, even with planned activities. In other words, there is no publicly available evidence of these entities engaging in outreach activities (EITI, 2019c, p. 27).

The primary impediment to successful civil society engagement in the SLEITI process was a fundamental lack of capacity and funding. Most CSOs devoted to extractive advocacy had expanded significantly over the past decade, with approximately 500 individuals participating in a civil society devoted to extractive advocacy. The expansion in CSOs numbers has coincided with an upsurge in disputes over external funding and recognition. This, in essence, was believed to have provided an incentive for CSOs to compete instead of cooperating, even within the MSG. Representatives from the media sector acknowledged that media organisations were frequently reliant on mining firms for revenue and, hence, often hesitant to disclose critical news. Consequently, some established an independent platform of extractive journalists that provided quarterly articles that were not reported by conventional media channels (EITI, 2019c, p. 28). MSG representatives and secretariat staff expressed concern that complicated interpersonal relationships with some representatives made collective dissemination activities hard to plan, and MSG members from other constituencies who had recently joined the MSG expressed disbelief at the 'adversarial relationship' pursued by CSOs representatives in their interactions with the MSG.

Additionally, they expressed disappointment that this prevented them from working on a common goal (EITI, 2019c, pp. 28–29).

According to the 2019 EITI Standards, requirement 4.6, subnational payments, and requirement 5.2, subnational transfers, the MSG must determine whether direct payments from corporations to subnational government agencies are material within the scope of the established benefit streams. Meanwhile, the multi-stakeholder committee is expected to verify that corporate payments to subnational government bodies, as well as the receipt of these payments, are declared where applicable (EITI, 2019a, p. 25). In the 2017 and 2018 reconciliations, the SLEITI MSG resolved to reconcile only the surface rents received by MPs, district councils, and chiefdom councils, excluding payments from PCs and landowners. Even though this determination was made without regard to materiality, surface rent payments to landowners are not mandated since these are private entities. Nonetheless, although PCs are government representatives, they are not included in the report; such an exclusion is not adequately substantiated nor premised on materiality requirements (EITI, 2019c, p. 75). In addition, the yearly SLEITI report does not indicate how mining companies are qualified as meeting the material threshold. The lack of such information can prevent the public from understanding why certain companies are not included in the validation process, even though they are considered to make a significant revenue turnover.

Convoluted Relations of SLEITI MSG

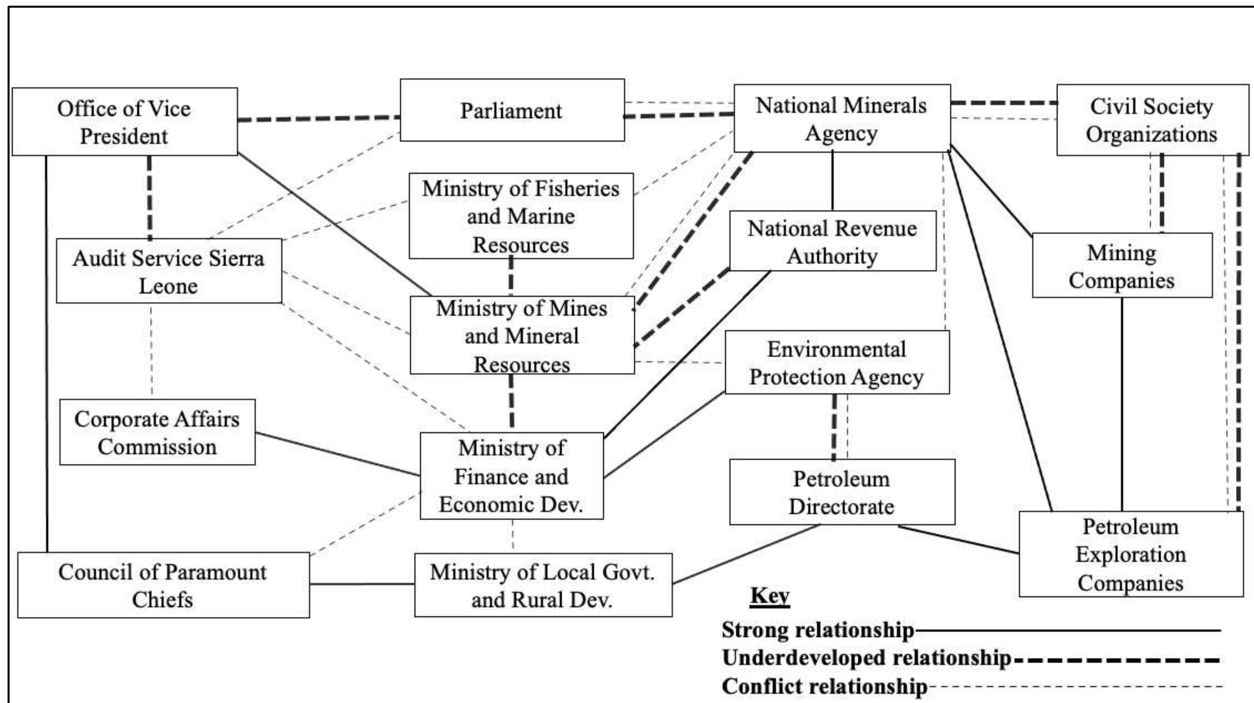

Figure 6: Created by the author: Sierra Leone EITI Multi-stakeholder Group composition

The complicated interactions between the various entities in the SLEITI MSG are shown in Figure 6. Some of these relationships have markedly hindered efforts to improve revenue TA in the extractive sector. Given the competing and contradictory functions of several institutions, there is always debate about who takes the lead in revenue payments and transfers, policy formulation, and implementation. For instance, the NMA and the MMMR have overlapping functions and mandates. The NMA is caught in a political scenario in which appointments are mostly determined by affiliation with the incumbent political party. According to Fanthorpe and Gabelle (2013, pp. 47–48), the establishment of the NMA forced the MMMR to seek new areas in which to exercise its unreformed executive authority. This demonstrates a governance culture in which the executive tends to dominate rules, regulations, and regulatory functions assigned to technical agencies. Fragmentation over scarce resources and disputes over institutional and individual roles and responsibilities have prevented sustained and concerted work to enhance extractive governance,

thereby stripping the country of the greatest social and economic benefits associated with large-scale mining. During an interview, the Legal Advisor of MMMR advanced that, the reform process of the mining sector by IFIs has created deep rooted division between the MMMR and the NMA. According to him, strategic departments were removed from MMMR and taken to the NMA. This did not go down well with personnel at the MMMR that have been there even before the war (Interview: Legal Advisor- MMMR, October 2022)

Subnational entities are often enthralled in dispute over which entity takes the lead in project design and implementation. In Kono District, the Development Planning Officer noted that from the local council perceptive they are not collaboratively working with local council as the sole authority of development. "So, we will love to see the Community Development Committee, Chiefdom Development Committee, MPs, and other stakeholders be involving the council actively in their work." (Interview: Development Planning Officer, Kono District Council, July 2022).

8.6.4. Ambiguities of the legal and policy frameworks in the extractive sector

In Sierra Leone, subnational revenue payments and transfers are characterised by a complex process that largely undermines the EITI's TA drive. In the context of revenue transfers, there are several mechanisms from the national to the subnational level and within subnational entities. At the national level, the government line MDAs—NMA, MMMR, and the MoLGRD—facilitate the transfer of DACDF. At the subnational level, the transfer of CDA funds also takes place between mining companies and the CDC. In addition, surface rent payments are carried out in different ways. Surface rents appear to vary according to mining agreements as there are currently no defined statutory rates or standardised costs per area for mining firms. Depending on the region, mining companies pay to the MoLGRD, the local council, or the landowners. In an interview with the CDC Chairman in Bonthe District, he noted that negotiations between mining corporations and

landowners for surface rents raise serious concerns about the asymmetrical pattern of power and information (Interview: Chairman CDC Committee, Bonthe District, March 2019). Thus, this lack of harmonised mechanisms of subnational revenue payments and transfers has made it quite difficult to track revenue streams in the extractive sector in Sierra Leone.

Even though Part IV, Section 34 of the 2009 MMA provides for the payment of surface rents by holders of mineral licences, there are no standardised rates or costs per area unit. Hence, firms have negotiated various agreements, whether through mining licence contracts, concessions, or standalone surface rent agreements. According to the EITI (2019c, pp. 73–74), there is no comprehensive list of all agreements and the involved parties. Given the fact that no surface rents are administered nationally, apart from Koidu Limited, the entire amount paid in surface rents and the exact scope of the reconciled amounts are vague. In its 2016 report, ASSL (2017, p. 124) noted that during the negotiations of surface rent payments in some places, landowners were not involved in the process of determining the terms and amounts to be paid by mining companies. The report further revealed that even within the government line MDAs, there was no evidence to ascertain that a decision was made by the Minister of MMMR in consultation with the Minerals Advisory Board. Since the mandates under which government entities that are statutorily authorised to oversee subnational payments are contradictory in nature, the ASSL report further revealed that among the responsible government MDAs (the MMMR and the NMA), there was no evidence to determine who negotiated with the mining companies on surface rent payments. Thus, the report and stakeholder dialogues often contradict one another over which government entities are statutorily authorised to oversee subnational payments, and there are various issues with the absence of a public overview of all subnational payments (EITI, 2019c, p. 75).

The Core Minerals Policy stated that there is no connection between development projects undertaken by mining companies through the CDA or Community Development Action Plan (CDAP) mechanisms that are inconsistent with CSR principles and the same is true for development projects undertaken by local councils through the Local Development Plan. In some circumstances, these inconsistencies resulted in the duplication of developmental projects while in others they enabled corrupt practices (GoSL, 2018a, p. 44). Moreover, the legal and policy framework does not vividly describe the roles and responsibilities of community-level actors in managing development activities in local governments and chiefdom administrations. As things currently stand, there exists a complicated relationship between local council authorities and chiefdom administrations regarding the use of development funds and projects that might impede the successful implementation of community development initiatives (GoSL, 2017, p. 17).

In an interview, the legal advisor of MMMR noted the following:

> Local council and community development plan diverged before. The 2018 Core Mining Policy suggests the council's Development Planning Officer (DPO) joined the CDC to facilitate implementation. The new legislation is conscious of elite capture, thus the DPO of the council is responsible for providing technical support and fostering discussions with the CDC rather than imposing resource allocation. Since the local council has devolved funds for development projects, the DPO's involvement in the CDC would help identify financial needs for a project and thus prevent duplication of activities.

The ongoing fragmentation over limited resources, as well as conflict over institutional and individual roles and responsibilities, has hampered sustained and coordinated efforts to improve extractive governance, thereby depriving the country of the maximum social and economic benefits that could be obtained from large-scale mining (Fanthorpe and Gabelle, 2013, pp. 47–48). This is strongly highlighted in the Sierra Leone Core Minerals Policy, which points out that there are substantial overlaps in governance, drawbacks in regimes, discrepancies, and conflicting

requirements in some areas. As a result, enforcement and implementation processes become quite difficult to implement. Some of the institutions that are responsible for oversight of the mining sector have overlapping and duplicative roles, blurred mandates, and methods of operation (GoSL, 2018a, pp. 21–22). There is apparently a missing link between the MMA Act of 2009 and the NMA Act of 2012 in operational effectiveness. For instance, the role of the Director-General in the award procedure is not captured in the MMA Act but is clearly stated in the NMA Act (Transparency International, 2017, p. 30). The MMMR, the Mineral Advisory Board (now NMA), and the Environmental Protection Agency (EPA) have often been entangled in prolonged disputes over who does what in relation to the regulation of mining companies. The MMA of 2009 indirectly contradicts the EPA Act of 2008 regarding who controls the licencing process of mining companies (Fanthorpe and Gabelle, 2013, pp. 31–32).

Moreover, the very formulation process of the MMA of 2009 faced several criticisms from CSOs and academics. Batty (2013, p. 371) argued that substantial components of the interactions that created the controversial provisions in the current MMA of 2009 referred to as an 'iron triumvirate' involving Alpha Kanu, the Minister of Mines; large mining companies; and the WB and the IMF. The MMA of 2009 indirectly contradicts the EPA Act of 2008 about the authority of the EPA in granting licences to mining companies. According to Section 131 of the MMA, the Minister of MMMR, not the EPA, must demand an environmental impact assessment licence as stipulated in the Environmental Protection Act as a prerequisite for issuing a small or large-scale mining licence. In addition, Section 133 of the MMA of 2009 further notes that, besides the requirement set out in the EPA Act of 2008, applicants for mining licences should submit an environmental impact assessment with sufficient information and analysis to demonstrate international best mining practices. These legislative ambiguities emphasise the lack of

overarching regulations in the extractive sector of Sierra Leone. The legislation does not suffice to ensure that the socioeconomic rights of mining-affected communities are considered during mining licence applications. However, the government and its development partners have developed a new Mineral Development Act that is considered comprehensive in addressing the ambiguities of the legal frameworks in the mining sector of Sierra Leone.

8.7. Conclusion

This chapter contends that the EITI, alone does not engender revenue TA at the subnational level in Sierra Leone. While the initiative has enhanced public awareness of subnational revenue payments and transfers, increased macro-level data availability, and promoted MSG engagements at the macro level, the power dynamics and patronage network, elites capture, convoluted MSG relations and the ambiguities in the legal and policy frameworks have consistently hindered the effectiveness of the EITI at the subnational level. To begin with, Sierra Leone lacks integrated revenue payments and transfer mechanisms for subnational entities. As a result, determining what funds are transferred to or utilised by subnational entities is challenging.

Second, Sierra Leone's subnational stakeholders (MPs and PCs) are major impediments to subnational revenue TA. MPs and PCs receive significant revenues for community development under the present subnational revenue payments and transfer mechanisms (surface rents and DACDF) systems. However, these individuals seldom provide reporting templates to assess how their constituents' funds are allocated or used. Dupuy (2017, p. 72) argued that corruption among the traditional authorities responsible for receiving and spending funds has harmed mining-affected local populations. There are multiple documented instances of chiefs abusing the system systematically. These often entail land disputes, abuses against women, and the embezzlement of local wealth, especially diamonds. The most often asserted financial claim relates to the Chief, the Treasury Clerk, and the District Officer's 'big duo plan'. PCs receive a quarter of the DACDF as a development fund and a certain proportion of surface rents. However, there is no accountability mechanism to guarantee that funds are utilised for development, and residents commonly complain about chiefs misappropriating funds (Jackson, 2007, pp. 99–100). Moreover, citizens hardly questioned the power and authority of MPs and PCs. In rural Sierra Leone, where the powers of

chiefs are largely unrestrained, community activists who tend to challenge them are often ostracised, banned, or trumped-up allegations are made against them to intimidate them (Conteh, 2014).

Third, Sierra Leone's policy and institutional ambiguities impede TA on subnational revenue payments and transfers. While the MMA Act of 2009 requires the amount of surface rents, it does not provide for a standardised system. As a result, mining companies pay discretionary surface rents to impacted communities under standalone mining agreements. Despite the government MDAs' dominance in the SLEITI MSG, the key institutions (NMA, MMMR, and MoLGRD) are generally involved in disputes over who takes the lead in revenue payments and transfers. Since these institutions perform overlapping responsibilities, the lack of coordination has resulted in a vacuum in the oversight of the mining sector.

In general, the EITI is highly centralised in its design, particularly the SLEITI MSG; this study does not advance the case for subnational EITI MSG in Sierra Leone. However, subnational, and national governments should have harmonised mechanisms to enhance the tracking of revenue payments and transfers at the subnational level. Due to the absence of a statutory provision for centralised subnational revenue payments and transfers, the SLEITI MSG must regularly engage with subnational entities, and the ACC must be included in the MSG to identify cases where there are apparent lack of TA. Although the EITI is primarily focused on tax collection, revenue utilisation must be included in reporting procedures to foster TA in the extractive sector of Sierra Leone.

Chapter 9

Conclusion

9.1. Conclusion

This research explicated the conditions under which MNCs, other non-state entities and neoliberalism engender resource governance challenges in Sub-Saharan Africa, with a case study of Sierra Leone, despite introducing several global resource governance standards. Based on a qualitative triangulation methodology, employing semi-structured interviews and focused group discussions, the study concluded that the operations of MNCs engender corruption and patronage, tax evasion and avoidance, transparency and accountability conundrums, human rights abuses, and environmental degradation. The neoliberal market-centred approach precipitated the resource curse of limited growth, price volatility and conflict. The findings showed that non-state entities (MNCs and IFIs) and the global policy of neoliberalism are significant contributions to the ongoing governance challenges in SSA.

The neoliberal agenda influences global, regional, and national socioeconomic policy. As markets continue to dominate, nations in the Global South struggle to withstand their demands. As a result, many emerging nations are burdened by chronic debt, excessive economic disparity, and the resource curse. In countries with abundant natural resources, the drivers (IFIs and MNCs) continue to promote economic liberalisation, privatisation, marketisation, and FDI. Although it is believed that these mechanisms have fostered economic growth and sustainable development, many nations in the Global South have been plagued by governance challenges and the resource curse since the market became the dominant policy. During the 1980s and 1990s, the controversial global governance strategies, SAPs, and economic reforms tacitly enforced by the Bretton Woods Institutions did not create development and prosperity, nor did these mechanisms resulted in a viable framework for revenue generation in the extractive industry (Campbell, 2010, pp. 1-2).

The IFIs have been instrumental in the Global South's macroeconomic and governance reforms. Due to their immense power and influence, IFIs pursue policies disregard member states' political and economic realities. Within the IMF and WB, the dominance of G7 shareholders has diminished developing nations' voices in policy formulation and implementation. Since their inception, these institutions have claimed to promote macroeconomic growth and 'good governance' effectively. Meanwhile, the internal governance structures of these IFIs fall significantly short of what is provided to their borrowers. Institutions lack proper constituent representation and demonstrate a lack of transparency and accountability. Now, there are massive changes in global borrowing patterns as developing countries rapidly shift away from these established institutions and toward loans with fewer restrictions from emerging economies, notably China. Therefore, the IMF and WB should modify their opaque internal governance structures to reflect a more equal and transparent application of global macroeconomic policies in the Global South. As a worldwide institution owned jointly by its members, there must be a reasonable amount of representation and participation (Lessambo, 2015, p. 46).

In several resource-rich countries in sub-Saharan Africa, MNCs and non-state entities are at the forefront of resource governance challenges. MNCs have been implicated in engaging in unethical activities while acquiring mining contracts or agreements and doing business in authoritarian countries. It was also revealed that MNCs developed a method of tax evasion that renders validation of such evasion extremely difficult in countries with ineffective tax administrations. Several MNCs contracts are shrouded in secrecy and non-disclosure terms, so citizens do not know what they are doing or how much money they are making. As a result, MNCs' unchecked influence and dominance in resource rich countries have led to rampant graft and

patronage, enormous tax avoidance and evasion, and a general lack of transparency and accountability, and human rights abuses.

In Sierra Leone, MNCs use their more significant influence and power to negotiate better mining agreements. To dodge tax payments, MNCs have developed complex taxation structures. MNCs' operations exacerbate human rights violations, environmental damage, and forced relocation. Numerous mining host communities are swamped with artificial lakes that destroy valuable farming and provide little compensation for relocation. Other non-state entities, such as the Lebanese and politically associated individuals, contribute to Sierra Leone's governance challenges. Lebanese and politically related merchants in the mining industry collaborated with corrupt state actors to plunder the diamond and gold sectors. The infamous cliche of Sierra Leone's natural resource being a "Blood Diamond" stemmed not only from the illicit use of diamonds by rebels to fuel the war but also from the transfer of Sierra Leonean diamonds to militant groups in the middle east by Lebanese businesspeople.

The negative environmental effect and violation of human rights that mining host communities usually endure are one of the most critical features of MNC activities. MNCs operate in global enclaves where state power is restricted, and host communities cannot hold MNCs accountable for human rights abuses and ecological damage. Numerous cases of MNCs perpetrating direct or indirect human rights abuses in their active regions with impunity, particularly in nations where governments rely heavily on MNC rents. There have been examples of unfair land compensation, forced resentments, a lack of land restoration, contamination of the water supply, and damage to traditional and cultural heritage in host communities. Despite the emergence of global human rights frameworks (UN Guiding Principles) and the clarion call for corporations to exercise human

rights due diligence in their operations, it is entirely voluntary. Therefore, MNCs are not required to respect human rights in their areas of operation.

An obligatory worldwide framework to regulate the operations of MNCs has been openly opposed by MNCs and their powerful home states in the Global North. As Ruggie (2020, p. 70) advanced, the endeavour to construct the Norms, a treaty-like instrument, reflected a widely held belief in the human rights domain that legally enforceable mechanisms are the most effective—if not the only—tool for regulating corporate activity. Critics view CSR as little more than self-regulation aimed at promoting firms' reputations, neutralising external pressure, and decreasing the risk of "hard" regulatory measures without providing adequate accountability and recourse.

There are several limitations to the global standards (such as EITI, UNGC, KPC, and the UNGPBHR) that are designed to promote ‘good governance’ and hold non-state entities accountable for their actions. The limitations of these initiatives, in general, hold member governments responsible for their actions is a defining characteristic of the industries. Although the TAIs impose sanctions for violations of the frameworks, most of them are known as "soft sanctions." This leaves a void in the ongoing global effort to hold corporations and the powerful home states of these entities accountable for their actions related to corruption, tax evasion and avoidance, human rights abuses, and environmental degradation in the Global South. Companies in the North are held accountable for their actions or inactions because of the solid institutions and legal frameworks. All these initiatives are akin in that they are not legally enforceable and contain only a limited number of sanctions for defaulters. However, these frameworks serve as a starting point for conversations concerning global required standards that would hold MNCs and authorities accountable for governance challenges in resource-rich states, particularly in SSA.

In Sierra Leone, the EITI, by itself, does not engender revenue TA at the subnational level. Although the initiative has enhanced public understanding of subnational revenue payments and transfers, improved the availability of macro-level data, and fostered MSG interactions at the national level, the power dynamics and patronage network, elites capture, convoluted MSG relations, and ambiguities in the legal and policy frameworks have generally hindered the effectiveness of the EITI at the subnational level. Although the EITI is mainly concerned with tax collection, revenue distribution must be incorporated into disclosure processes to promote TA in Sierra Leone's extractive industry.

9.2. Contribution to current research agenda

Research in the NRG and neoliberalism has been limited in scope, focusing largely on state actors and institutions. Moreover, existing policies and approaches are narrow in scope. This research contributed to the debates on extractive governance challenges beyond host state entities. It further contributed to the resource curse debate from the perspective of the neoliberal global macroeconomic agenda. The research demonstrated the extent to which neoliberalism precipitates the resource curse in the areas of limited growth, inequality, and conflict. In addition, the study contributed to the global resource governance standards and their effectiveness in engendering governance in SSA. This research also contributed to the corpus of academic knowledge by emphasising cross-sectoral governance challenges beyond state-centric analysis.

The resource curse has been extensively studied in both classical and modern discourses (economic, political, and conflict theses), with a focus on the behaviour of state actors and institutional patterns of host states. In economic debates since the 1980s, particularly in the aftermath of the catastrophic financial crisis for which governments were widely blamed by IFIs, cross-country regression analysis has been used extensively to explain macroeconomic growth, Dutch disease, and the limited growth of resource-rich nations. In contrast to the political theses, the discussion focuses on how resource rents encourage patronage and rent-seeking behaviour. In addition, it examines the institutional makeup of resource-rich nations. There is empirical evidence that countries with strong institutions can escape the resource curse, whereas societies with poor institutions remain trapped. These views focus primarily on state structures and actors, neglecting the significant role of neoliberalism, IFIs, MNCs, and affluent states in the Global North maintaining the resource curse, notably in SSA. In the study of conflict theses, there is universal agreement that states with abundance of "lootable resources" (diamonds, gold, and cobalt) may

ignite civil conflicts. Determining the extent to which neoliberalism and its drivers contribute to the resource curse necessitates a study that goes beyond a state- and institution-centric perspective to gain a broader understanding of the resource curse.

Despite broad consensus about the resource curse at the macro level, it is hard to identify whether micro-level subnational institutions and actors contribute to the curse. Although researchers have identified some empirical cases of the resource curse at the micro level, there is no evidence of the kind of resources or conditions under which subnational payments and transfers might exacerbate the resource curse. Given that certain nations' subnational administrations have greater responsibilities (for example, federal states in Nigeria and Brazil) and (unitary states in Cameroon and Angola), existing research does not define the level at which the curse is evident. Since many resource-rich nations have systems for revenue transfers and payments to subnational governments, it is critical to understand the resource curse at the subnational level.

The study further contributed to the conceptual debate on resource politics. The resource politics of dominance illustrates the complex interaction between external and internal actors and institutions in NRG. In the decision-making chain, external entities (IFIs, MNCs, and the home state of MNCs) assume a significant influence (institutional and policy formation, contract negotiation, taxation, and policy implementation). The tremendous power, influence, and control of these institutions affect the NRG in the Global South. Internally, incumbent governments in resource-rich states offer little space for critical viewpoints in policy formulation and implementation. At the sub-national level, PCs and MPs act as "gatekeepers" for the national government. In resource-rich states, patronage and elite capture of extractive revenue continue to dominate despite the emergence of many global governance frameworks. The neoliberal approach in SSA does not inhibit the conventional authority of PCs. In Sierra Leone, for instance, PCs are

considered "Land Custodians" with limited transparency and accountability. The resource politics of dominance is a critical concept that illuminates the power, influence, and control of extractive governance by IFIs, MNCs, and powerful home nations of MNCs and powerful elites at the national and subnational levels in SSA.

The research also contributed to the concepts of governance, ‘good governance’, and resource governance. These three neoliberal frameworks have been carefully investigated in policy and academic circles. Within the former, these phenomena are regarded as crucial for greater socioeconomic and political development in resource-rich developing nations. Thus, IFIs and donor agencies implemented these frameworks as a condition for providing financial or technical assistance. Therefore, these phenomena are merely policy prescriptions that disregard the political and socioeconomic structures of developing nations.

On the other hand, researchers have primarily linked governance processes (‘good governance’ and NRG) as a remedy to the resource curse and that weak institutions and patronage politics contribute to governance challenges in nations with weak institutions. This research examined these governance concepts from a broader viewpoint than state actors and institutions. The study showed how the operations of non-state entities (MNCs, IFIs, powerful home states of MNCs, and politically connected business merchants) lead to corruption, tax evasion and avoidance, a lack of transparency and accountability, human rights abuses, and environmental degradation.

9.3. Implications for future action and research

Numerous scholarly works explicate how state actors and institutions initiate the resource curse and how weak institutions and bad governance lead to economic stagnation (Karl, 1997; Collier, 2007). This study sheds light on the growing influence, power, control, and dominance of non-state actors and institutions in the extractive sector, as well as the conditions under which MNCs exacerbate resource governance challenges in SSA countries, despite the adoption of several global resource governance standards in a number of these countries. Consequently, legislation and institutional reforms in the mining, petroleum, and natural gas industries should be comprehensive. The research demonstrated the necessity for a mandatory global resource governance norm that holds MNCs and IFIs accountable for governance failures in the Global South. This research acts as a catalyst for future policy debates and modification of governance standards. It also rekindles debates about the need to revise global governance frameworks largely centred on state actors and institutions. Meanwhile, future research should explore the factors that hinder the implementation of mandatory international resource governance standards considering the overwhelming power and influence of MNCs and other non-state entities in resource-rich countries in the Global South.

9.4. Limitations of empirical findings

The research focused on the conditions under which the operations of MNCs engender resource governance challenges in SSA, with a case study of Sierra Leone. The study further illuminated the extent to which the neoliberal approach precipitates the resource curse and the effectiveness of the EITI on revenue transparency in post-war Sierra Leone. The EITI was not explicated from the perspective of exogenous influence in policy implementation but whether the initiative is viable in promoting revenue transparency and accountability at the subnational level.

Even though the researcher traced the extractive governance challenges in SSA and Sierra Leone since the colonial era, the central focus was on the period following the introduction of neoliberal policies in SSA. In the context of Sierra Leone, the research focused on the post-war era when the country attracted a slew of FDIs and global extractive governance frameworks. However, this research does not largely focus on how state actors and institutions engender the resource curse and the general governance challenges despite enacting several governance standards. These areas have been extensively discussed within the resource curse and NRG theses.

Appendix 1: Summary of literature on resource curse and governance

Author (s)	Year	Theoretical Perspective	Research Method	Research Type	Conceptual Underpinnings	Findings
Adams, D., Adams, K., Ullah, S., and Ullah, F.	2019	Resource Curse	Extensive Review of Literature	Oil Developing countries in Sub Saharan Africa	Globalization	They find that the rent-seeking behaviour and long-term advocacy for licensing influenced by the profit maximization interest of mining companies lead to the slow socio-economic growth and development of oil developing countries. They conclude that the neoliberal drive concerning MNCs' operations significantly leads to the resource curse. They also find that the institutional weaknesses in host countries, tax fraud, transfer pricing, capital flights, corruption, and revenue mismanagement hinder development in oil developing countries.
Adams, D., Ullah, S., Akhtar, P., Adams, K., and Saidi, S.	2018	Resource Curse	Interviews	Case study (Ghana)	Corruption, transparency, accountability, institutions, and governance	Using 222 cases from 18 stakeholders in Ghana, the study finds that the country's membership to the EITI and its policies on petroleum management are inadequate to prevent the resource curse. The curse can be mitigated if the mentioned policies are augmented with improved institutions, governance, effectiveness of government, accountability, corruption control systems, sustainability of natural resources and efficient accounting procedures.
Akonnor, A., and Ohemeng, F. L. K.	2019	Social accountability (SA) theory	Interviews Documentation	Case study (Ghana)	Transparency and accountability	The study notes that the new administrative and regulatory frameworks (Ghana Petroleum Revenue Management Act and Extractive Industries Transparency initiative) do not guarantee full transparency and accountability in revenue management for community development.
Allen, F.	2018	Alliance(s) between MNCs and host governments in the politics of oil	Content analysis Secondary data	Case study (Nigeria)	Politics, alliance, security	The study finds that the government's desire to promote economic development continues to weaken its dedication to ensure complete conformity with the regulations. In the case of a state-owned enterprise, it leads to certain types of alliances, largely driven by economic interests. This state pattern, both as an investor and as a regulator, has huge security-related decision-making implications. Oil politics in state-to-MNC relationships, and their approach to security issues, relate largely to the state's own rentier nature.

Arezki, R., and Brückner, M.	2011	Resource Curse	Panel data techniques	30 oil-exporting countries (IMF Surveys)	Corruption, political stability and civil liberty	The study finds that high rents from oil considerably increase corruption and undermine political rights but improves civil liberty. However, there is no major effects on measure of the instability of the state. There is a considerable effects of oil rents on corruption in countries where state take part in the oil production, while no such link occurs in places where the involvement of state in the production of oil is low.
Bhattacharyy and Hodler	2010	Rent Seeking Behaviour	Game theory	Panel data of 124 countries (cross countries time series)	Corruption and democratic institutions	Using panel data from 124 countries spanning the period 1980-2004, they find that natural resources precipitate corruption, which is primarily motivated by the nature of the political institutions. The results suggest that abundant natural resources contribute to a high degree of corruption in countries with deplorable democratic institutions but low degree of corruption in countries with better democratic institutions.
Campbell, B., and Hatcher, P.	2019	Heterodox International Political Economy	Desk studies, field research, and interviews, filière approach	Historical in-depth comparative approach (Guinea and Mongolia)	Structural relations of power, governance, contestation	They find that neoliberal reform created a dominant structural power and immense contestations between MNCs and Civil Society Organizations (CSOs) that seek proper management of the resources. Despite the continued efforts by CSOs to influence the reform process regarding socio-economic development, pressure from MNCs and IFIs have left host governments in Mongolia and Guinea to create a room of flexibility in the legal regimes that give MNCs unlimited power in the resource exploitation. By reducing both resources and institutional capacity, the reforms diminished state power and capacity in Guinea. The actions also strengthened pre-existing structural relationships in which Guinean political elites and decision-making processes depend on connections with powerful foreign players (corporate, financial, and diplomatic). In the end, domestic power resilience was reduced and elite structural dependencies on foreign actors were created.
Carmody, P.	2009	Transnational contract of extroversion	Documents review Interviews	Case Study (Sudan and Chad)	Cruciform sovereignty and matrix governance in the context of globalization.	The paper argued that oppressive regimes and the resource curse in Africa can be seen as particular modes of *'glocalized'* governance comprising cooperation and contestation between state and transnational actors. The paper finds that the intricate World Bank oil-funded poverty mitigation scheme in Chad has engendered violence and offered opportunities for authoritarian governance.

Conteh, W.	2021	Network Governance theory	Semi-structured interview and documentation	Case study Sierra Rutile Mining (Sierra Leone)	Community development agreement (CDA)	The study finds that mandatory CDA engenders predicable fund and participation of ordinary member in development. It, however, creates space for contestations between the pre-existing traditional authority and newly created community development committee.
Ejiogu, A., Ejiogu, C., & Ambituuni, A	2019	Transparency in the form of increased information disclosure leads to enhanced accountability and reduced corruption.	Constant comparative method of analysis Documents review Audio transcription	Case study (Nigeria)	Transparency, accountability, and corruption.	The paper finds that the implementation of the Extractive Industries Transparency Initiatives (EITI) in Nigeria has led to increased disclosure of information by both the government and mining companies. However, increased disclosure has not resulted in increased transparency and decline of corruption as envisaged by EITI and NEITI. On the other hand, increased disclosure of information through NEITI audit reports has had the unintended consequences of strengthening inefficient and corrupt processes, increasing mistrust between civil society organizations and the government, and enabling the lack of accountability in the extractive sector.
Frynas, J. G.	2005	Critical perspective on corporate social responsibility	Extensive twelve-month fieldwork	Case studies (The Gulf of Guinea)	Rhetoric community development	The article notes that the current CSR system is not suitable for solving social problems in developing countries, and there is potential to eliminate wide-ranging emphasis on the solutions of political, economic, and social issues. The potential of CSR for enhancing true community development is basically minimal. The article discusses four major aspects of mining companies' involvement in community development: the gaining of competitive advantages, the keeping of a healthy work environment, dealing with outside perceptions and the satisfaction of employees. The paper also finds that lack of involvement of beneficiaries of CSR, human resource deficiency, social attitudes of personnel of oil companies and lack of integration of the CSR projects into the broader development plans are the major challenges in CSR.
Gomez, E. T., and Sawyer, S.	2012	Processes networked that make for modes of transnational governance. Intricate power network that interlocks governments, IFIs, and MNCs, and how this power network then affects local populations in the form of exploitation of resources.	Project Field research	Case studies (Chad/Cameroon, the Philippines, Nigeria, Peru, and India)	Transnational governmentality	The study shows that international financial institutions play a significant role in influencing the conditions, and in some cases awarding a resource extraction contract. On the other hand, in the cases of Chad / Cameroon, the Philippines, Nigeria, and Peru, IFIs fail to act against MNCs and host governments for reneging on the terms of their agreements. The finding also reveals that MNCs' activities in places like Nigeria, Chad / Cameroon, Peru, and the Philippines linked to a wide range of corruption. The study further shows MNCs CSR are mere rhetoric in the case of Shell in Peru.

Henri, P. A. O.	2019	Resource Curse	Descriptive and econometric analysis (World Development Indicators and the Worldwide Governance Indicators)	All countries in Africa (except South Sudan, Djibouti, Ethiopia, Lesotho, Somalia, Sao Tomé and Zambia.	Institution Macroeconomic Rents	The findings indicate that the main systemic issues created by rents of natural resources are corruption; the lack of the rule of law or justice; poor quality of public services; weak regulation; the challenge of freedom of expression, accountability, and political unrest.
Hilson, A., Hilson, G., and Dauda, S.	2019	The enclave existence of the region's mines impacts not only investment flows and subsequent trends of economic growth, but also CSR approach	Literature review	Case study (Ghana)	Corporate social responsibility	The article finds that corporate social responsibility in sub-Saharan Africa is mostly 'repackaging' and 'rebranding' what major mining companies have achieved during colonial and early independence to calm down and engage local communities. Using Ghana as a case study, they also note that many mining firms work in an enclave area, and therefore detach from the economic integration of local communities even with the advent of the free market.
Kaufmann, D., Kraay, A., and Mastruzzi, M	2011	Governance	Unobserved Components Model	Survey Cross-country assessment	Voice and accountability, political stability and absence of violence/terrorism, government effectiveness, regulatory quality, rule of law, and control of corruption	The data reflect the views on governance of survey respondents and public, private, and NGO sector experts worldwide. They find that even after considering margins of error, the Worldwide Governance Indicators allows for practical cross-country and overtime comparisons.
Kolstad, I., and Wiig, A.	2009	Resource Curse	Regression analysis	Dataset of Freedom House and EITI Membership	Transparency Corruption	Using data from Freedom House and EITI membership to gauge the nexus between transparency and corruption, transparency is inadequate and needs to go with other types of reforms. Findings further show that in some instances, transparency can intensify corruption. To address the resource curse, access to information is crucial. Level of education of electorate has considerable impact on transparency, particularly in cases where key stakeholders have the influence to hold government accountable.
Natural Resource Governance Institute	2017	Resource Governance	Questionnaire Secondary data	Cross countries time series analysis	Value realization, revenue management and enabling environment	The finding indicates that given the considerable efforts by states, activists and international community, the resource governance is a critical challenge in most countries. The study also finds that better governance is evident in countries where civic space are safeguarded, and the risk of corruption is mitigated. Countries with good or satisfactory voice and accountability perform better in realizing value and managing revenues.
Otusanya, O. J.	2011	Tax evasion and avoidance undermine			Tax evasion Tax avoidance	The paper finds that the crescendo of globalization precipitates tax frauds by MNCs. The tax heavens and offshore financial locations,

		revenue generation and engender income inequality and poverty in developing countries	Documents review (materials and evidence available in the public domain)	Case study (Nigeria)	globalization, pursuit of profits	created by globalization, are key mechanisms that allow MNCs to conduct fraudulent taxation. The results also show that domestic businesses and experts (accountants) are key players in supporting tax frauds for personal benefit.
Papyrakis, E., Rieger, M., and Gilberthorpe, E.	2017	EITI membership links to difference in changes in corruption instead of difference in the level of corruption across countries	Regression analysis (Panel data of Transparency International Corruption Perception Index)	Cross-country variation	Corruption Participation	They find that resource-rich countries involve in the extractive industries transparency initiative have greater chances of preventing the usual tendency of mineral resources towards a high rate of corruption. That is, they generally move out from corruption facilitating effect linked with mineral wealth. It happens primarily as countries join the second step of EITI implementation and eventually become full member.
Parker, R.	2007	Networked Governance	Interviews	Comparative case studies (Sweden and Ireland)	Density Breadth Trust	The article suggests that in order for networks to be regarded as a form of governance they must play a role in steering, setting directions and influencing behaviour. He identifies density, breath and trust including mutuality and shared identity as major features of network measures that seem to be indispensable for governance. The study finds that Limerick and Karlskrona cases demonstrate what the author refers to as a tie that can be considered as networks.
Sachs, J. D., and Warner, A. M	1995	Resource Curse	Regression analysis	Worldwide comparative study (97 countries)	Institutional quality, economic growth, per capital income, trade policy, government efficiency, and investment rates,	They find no correlation between institutional quality and the natural resource curse. The study also finds that countries with a high ratio of natural resource export to GDP in 1971 inclined to have a low growth rate during the period 1971- 1989. This negative correlation remains even after controlling for variables considered to be important for economic growth, such as per capita income, trade policy, government effectiveness, and investment rates.
Sikka, P.	2010	Transaction cost theory	Documentation	Investigative research	Tax evasion and avoidance Transfer pricing	The paper finds a substantial gap between corporate discourse, decision-making and practice, resulting in coordinated hypocrisy. MNCs have formed two cultures: one guarantees ethical actions to external customers, and one is differentiated from corporate activities aimed at raising profitability through tax avoidance and evasion.
				Case studies historical analyses		The findings show that states with natural resources can be considerably subordinated to MNCs as well as IFIs and external organizations. These non-state institutions can operate in a

Sawyer, S., & Gomez, E. T.	2012	How state and non-state entities engage with diverse forces and effects, to determine the way resources are extracted	Project Field research	(Chad/Cameroon, the Philippines, Nigeria, Peru, and India)	Transnational governmentality	contradictory way, showing how powerful MNCs can exert pressure on IFIs and host government. In the case studies, they find that the position of states to act as impartial intermediary between contending powers within capital and society has been compromised. They also find that MNCs can exert considerable pressure on IFIs and governments via funding of political parties and key appointments made to the boards of directors of IFIs.
Van Alstine, J., Manyindo, J., Smith, L., Dixon, J., and AmanigaRuhanga, I.	2014	Spaces of governance	'moderate' constructivist approach and inductive research design Documentation, Interview	Case study (Uganda)	Transparency Corporate social responsibility	The findings demonstrate that lack of coordination among civil society organizations, limited access of CSOs to communities and the deliberate centralization of governance in the oil sector, MNCs motivated engagement at the community level and limited capacity of local government are major governance gaps in petro-state, Uganda. The improvised and disintegrated ways of managing the resources in the oil regions, especially linked to transparency and corporate social responsibility projects do not augur well for the development path of Uganda.
Wiig, A., and Kolstad, I.	2010	Resource Curse Strategic Corporate Social Responsibility	In-depth interviews	Case study (Angola)	Governance	The results reveal that CSR does not automatically function as a significant gateway to secure contract and mining licenses. Nonetheless, in situations where it is considered necessary, corporations strategically employ it to improve their prospects of acquiring mineral rights. In fact, CSR does not aim to address the problem of governance. MNCs may be able to facilitate patronage in resource-rich nations by strategically exploiting the CSR.
Yeboah-Assiamah, E., Muller, K., and Domfeh, K. A.	2018	Stakeholder theory	Purposive sampling technique	Critical stage review of theoretical and empirical literature	Institutions, co-management and transdisciplinarity	The study observes a clarity in the collaborative governance phenomenon but notes a methodological gap in existing concept. The article explains transdisciplinarity as a 'tailor-made approach' to investigating complex societal issues and reinforces its adoption in research on natural resource governance. The study argued that current natural resource governance models generally adopt a reductionist approach or neglect community feedback in the research.

Source: Compiled by the author

Appendix 2: Stakeholders in the extractive sector of Sierra Leone

No	Institutions	Contact Person(s)	Address	Contact
Government Ministries, Departments and Agencies				
1	Office of the Vice President (Minister of State)	Francess Piagie, Alghali Sheku B. Samai, Swalihu K. Jusu	State Avenue, Freetown	23276277001/23288269282/23276758764 Email: info@statehouse.gov.sl info@vicepresident.gov.sl
2	Audit Service Sierra Leone	Abdul Aziz, Morrie Lansana, Aruna Abu	2nd Floor, Lotto Building, OAU Drive, Tower Hill, Freetown, Sierra Leone	23222226399 info@auditservice.gov.sl
3	Parliament (Oversight Committee on Mining)	Hon. Sahr Emerson Lamina	Tower Hill, Freetown, Sierra Leone	23276605460 umarrparan.tarawally@parliament.gov.sl
4	National Revenue Authority	Ibrahim Sorie Kamara, Abu B. Tarawalie and Mohamed Jalloh	38 Wellington Street Freetown, Modesty House, 7 Bathurst Street, Freetown, Sierra Leone	23222221474 dtd@nra.gov.sl
5	Ministry of Finance & Economic Development	Mohamed Amara Salisu	Ministry of Finance Treasury Building George Street Freetown-Sierra Leone	info@mof.gov.sl,
6	Petroleum Directorate	Amadu Mansaray Sabieu Conteh	20 Mandalay Street Kingtom, Freetown Sierra Leone	23276413912 info@pd.gov.sl
7	Environmental Protection Agency	Paul Lamin	92 Dundas Street, Freetown, Sierra Leone	23288908951 info@epa.gov.sl
8	Ministry of Fisheries & Marine Resources	Mohamed Jalloh Sahr Philip Morsay	7th Floor Youyi Building Brookfields Freetown Sierra Leone	info@mfmr.gov.sl
9	Ministry of Mines and Mineral Resources	Emmanuel Gbondo	5th Floor Youyi Building, Brookfields, Freetown, Sierra Leone	info@mfmr.gov.sl
10	National Minerals Agency	Peter Bangura, Yusuf Dauda Suma Jozef Masseroli Mohamed Sallieu Bah	New England Ville, Freetown, Sierra Leone	23279250702 info@nma.gov.sl

11	Local Council Association	Sadiq Silla, Sahr Moigua	17 Wallace Johnson Street, Freetown	232 7662 4733/7662 473 josephinepaul94 (@) yahoo.com
12	Corporate Affairs Commission	Prince B. Williams;	15 Syke Street, Freetown.	232 78 241 241/232 30 241 241info@cac.gov.sl
13	Minerals Advisory Board		New England Ville, Freetown, Sierra Leone	23278537069
14	SLEITI	Mohamed Baimba Koroma Mohamed F. Conteh.	17 Charles Street Freetown	info@sleiti.gov.sl 322 76-942 857
15	Anti-Corruption Commission (ACC)	Directorate of Outreach and Communication	Cathedral House, 3 Gloucester Street, Freetown, Sierra Leone.	23278832131 or info@anticorruption.gov.sl
16	Solicitor General- Office of the Attorney General and Ministry of Justice	Robert B. Kowa	3rd Floor, Guma Building, Lamina Sankoh Street, Freetown	23276606059 solicitor.general@oagmoj.gov.sl
Civil Society Organizations (CSOs)				
1	Sierra Leone Association of Journalists	Moses Kargbo, Ahmed S. Naseralla	56 Campbell Street Freetown	232 76 609285 slaj.salone@gmail.com
2	National Advocacy Coalition on Extractives (NACE)	Cecilia C. Mattia and Joseph Rahall	33 John Street Freetown, Sierra Leone	info@nacesl.org 23276602470
3	Budget Advocacy Network (BAN)	Abdulraman M. Sesay;	22E Carlton Carew Road, Off Wilkinson Road, Freetown, Sierra Leone	info@ban-sl.org +232 78 120086
4	Campaign for Good Governance (CGG)	Victor Graff	11a Old Railway Line, Tengbeh Town, Freetown. 16 Clark Street, Tengbeh Town, Freetown	232 77 443 379, 232 22 235623 /232 22 235642 cgg@slcgg.org
5	Campaign for Just Mining-Sierra Leone	Hajie Bah		
6	Centre for Accountability & Rule of Law (CARL)	Dr Gassan Abess	145 Circular Road, Freetown Sierra Leone	info@carl-sl.org +23276365499/23276672841
7	Transparency International Sierra Leone	Lavina Banduah	18 Dundas Street, Freetown, Sierra Leone	P O Box 1312 tisl@tisierraleone.org +23276618348
8	Women on Mining & Extractives	Esther Finda Kandeh Dauda Massaquoi	Via CCSL Office Kingharman Road	+23276046074 womesl@yahoo.com

9	Network Movement for Justice and Development	Abu Brima Emmanuel M.T. Gbondo	10 Nylander Street off Cape Road, Aberdeen Freetown	232 22 230 560 abu.brima@nmjdsl.org
10	African Youth on Mining and the Environment	Joseph Smith	C/O GIZ	23275711626/23233322723
11	Women Initiative Forum for Empowerment in Extractive (WIFEE)	Augusta M. Nuwomah	Bonthe District, Sierra Rutile	+23276542876 uwomaha@gmail.com
12	Open Tax Justice (Now at State House?)	Tanu Jalloh	Modesty House, 7 Bathurst Street, Freetown, Sierra Leone	info@nra.gov.sl +232 (22) 221 474
Development Partners				
1	Gesellschaft für Internationale Zusammenarbeit (GIZ)	Marie-Josephine Nsengiyumva	32d Wilkinson Rd. Freetown, Sierra Leone	giz-sierra-leone@giz.de, marie-josephine.nsengiyumva@giz.de
2	World Bank	Moses Kargbo External Affairs Associate	17 Spur Road Wilberforce, Freetown, Sierra Leone	mkargbo@worldbank.org
3	World Bank (Justice for the Poor at the World Bank office)	Hussinatu Lanla Yilla	13 Howe Street Freetown, Sierra Leone	+232 78 874600
4	International Monetary Fund	Mathew Sandy	Sam Bangura Building, 2nd Floor, Gloucester Street, Freetown	RR-SLE@imf.org 232 22 225 377
Non-Governmental Organizations (NGOs)				
1	Oxfam GB Sierra Leone	Leaving Sierra Leone	Murray Town, Freetown, Sierra Leone	2327890067 advocacy@oxfaminternational.org
2	Christian Aid		2 Sesay Drive, Cockerill South, Off Wilkinson Road, Freetown, Sierra Leone	sierra-leone-info@christian-aid.org 23276621331
3	International Growth Centre	Abu Bakarr and Marian	37 Lightfoot Boston Street, Freetown, Sierra Leone.	Email: sierra.leone@theigc.org Twitter: @IGC_SierraLeone
4	Action Aid Sierra Leone	Madam Aminata Kamara	97c Wilkinson Road, Off Thompson Bay Road, Church Yard Junction, Freetown	aai.sl@actionaid.org, + 232 76 830071

Media				
1	Premier News	A. B Munu	1b Byrne Lane Off Aberdeen Ferry Road	premiernews140@gmail.com 232 78 282 000
2	Standard Times	Mohamed Konneh	3 Mammah Street, Freetown, Sierra Leone	23278540108
3	Concord Times	Ibrahim Tarawalle	Concord Times Communications, 51 Krootown Road Freetown	232 22 229199 opinion@sloncordtimes.com
4	Association of Journalist of Mining & Extractives	Theophilus Sahr Gbenda	Off King Street, Freetown	23276982623
Independent Consultants				
1	CEMMATS Group Limited	Andrew K. Keili;	7 Cantonment Road, off Kingharman road, Freetown, Sierra Leone,	232 76 656126 admin@cemmatssl.com
2	BDO Consulting	Abu Koroma, Brinsley Johnson, and Nigel Roach;	Regent House, 12 Wilberforce Street, Freetown	info@bdosl.com
3	Verdi Consulting	Mariama Y. Levy	1593 Spring Hill Road Suite 510 East Vienna, VA 22182 USA	mlevy@verdiconsulting.net Contact Phone: +1-703 584 7780
4	Boas and Associates	Kwaku Boa-Amponsem, Asafo-Aidoo Kojo, Freda Effah and Kwasi Boakye;	Boas & Associates P. O. BOX AT 1367 ACHIMOTA-ACCRA GHANA	assoboas@yahoo.com 233 244 326838
Multinational Corporations (Mining Companies)				
1	Octea Holdings (Koidu Limited)	Ibrahim Turay	Segbwema Road, Swarray Town, Koidu City, Kono District, Eastern Province, Sierra Leone/84 Wilkinson Road, Freetown, Sierra Leone	info@koidulimited.com 232 99 222 164 /232 78 874 912 /232 22 230 467
2	Shandong Steel Mining Limited		154 Wilkinson Road Freetown, SL	232 76435917
3	Sierra Leone Mining Company	Saticon Conteh	No 3 Robaka Road One Mile Lunsar Port Loko Sierra Leone	23279111111

4	Sierra Rutile Limited	Aminata Kamara	20 Hill Cot Road Hill station Freetown Sierra Leone	232-22-236-475 aminatab.kamara@sierra-rutile.com
5	Kingho Mining Company Limited (Leone Rock Metal Group)	Abdul Malik Bangura	20 Signal Hill Road Freetown Sierra Leone	abdul.malik.bangura@khgroupsl.com 23277227804 / 23277792805
6	Sierra Minerals Holdings Limited		52 Wellington St., Freetown Sierra Leone	envelop-iconinfosmhl@vimetco.ro 232 76 620210
Community Stakeholders				
1	Chairman Community Development Committee (Rutile)	Pastor Rogers	Bonthe District, Rutile	
2	Paramount Chief of Imperi Chiefdom			
3	Paramount Chief of Tankoro Chiefdom			
4	Paramount Chief of Dasogoia Chiefdom			
5	Member of Parliament Constituency 079 Bonthe District	Hon. Edward George		
6	Member of Parliament Constituency (Tonkolili District where Kingho operates)			
7	Member of Parliament Constituency in Kono District (where Koidu Limited operates)			
8	Member of Parliament Constituency (Moyamba District)			
9	Landowners in Bonthe x 6 FGD			
10	Landowners in Moyamba x6 FGD			
11	Landowners in Tonkolili x 7 FGD			
12	Landowners in Kono x 7 FGD			

	Mines and Minerals Engineering Department of Fourah Bay College	Dr. Tucker Head of Department	Fourah Bay College, University of Sierra Leone	
	Civil Society Consortium on Natural Resource Governance and Management	ASJD-SL (Arthur A. Kargbo- Director), Joseph B. Ansumana- NMJD- District Manager), Ibrahim A.S. Bockarie- Coordinator COMAN-SL), Chairman- Arthur A. Kargbo NRGM), WoME- Esther Kandeh- Director), CSN-Mani Ngahujah- Executive Secretary), YEARD-SL Coordinator- Alex K. FOmba), KDHR-Isaiah S. Suluku-Chairman), YDC- Sahr Daniel Baryoh- Coordinator)	Advocate for Social Justice and Development (ASJD-SL) Network for Movement for Justice and Development (NMJD) Community Mobilization Advocacy Network (COMAN) Natural Resource Governance and Management (NRGM) Women on Mining and Extractives (WOME) Youth Empowerment for Advocacy Human Rights and Development (YEARD/SL) Civil Society Network (CSN) Kono District Human Right Committee (KDHR) Youth Dream Centre (YDC) Kono Women's Organisation Network (KOWONET)	
	FGD- Focused Group Discussion			

Source: Compiled by the author

Appendix 3: Largescale multinational corporations in Sierra Leone

Largescale Multinational Corporations in Sierra Leone					
License Code	**Owner**	**Type**	**Status**	**Minerals**	**Area of Operations**
ML 1/2022	Millennium Panorama (SL) Limited	Large Scale	Active License	Iron Ore	Koinadugu District Tonkolili District Sambaya Chiefdom Diang Chiefdom Dansogoia Chiefdom
ML 5/2021	Pan-African Rare Metal Mining Company	Large Scale	Active License	Tantalite Columbite	Kono District Nimiyama Chiefdom Nimikoro Chiefdom Sandor Chiefdom
ML 4/2021	Marampa Mines Limited	Large Scale	Active License	Iron Ore Associated Minerals	Karene District Port Loko District Marampa Chiefdom Maforki Chiefdom Makama Chiefdom Masimera Chiefdom Romende Chiefdom
ML 3/2021	Supreme Minerals Corporation	Large Scale	Active License	Bauxite	Kambia District Gbinleh-Dixon Chiefdom Magbema Chiefdom
ML 2/2021	FG Gold Limited	Large Scale	Active License	Gold	Moyamba District Bo District Tonkolili District Valunia Chiefdom Kori Chiefdom Kunike Barina Chiefdom Yoni Mamaila Chiefdom

ML 1/2021	Seawright Mining Company Limited	Large Scale	Active License	Diamonds	Kono District Tankoro Chiefdom Gbense Chiefdom Kamara Chiefdom Koidu City Chiefdom
ML 2/2020	Cheng Li Trading Mining Company Limited	Large Scale	Active License	Associated Minerals Gold	Koinadugu District Diang Chiefdom
ML 1/2020	Kingho Mining Company Limited	Large Scale	Active License	Iron Ore	Tonkolili District Kalansogia Chiefdom Kafe Simira Chiefdom Sambaia Bendugu Chiefdom
ML 2/2019	Meya Mining	Large Scale	Active License	Diamonds Associated Minerals Gold	Kono District Nimikoro Chiefdom Tankoro Chiefdom Gbense Chiefdom Kamara Chiefdom
ML 1/2019	Wongor Investment and Mining Corporation Ltd.	Large Scale	Active License	Gold Associated Minerals	Kono District Nimiyama Chiefdom Nimikoro Chiefdom
ML 2/2018	Sierra Diamonds Limited	Large Scale	Active License	Diamonds	Kenema District Lower Bambara Chiefdom
ML 1/2018	Dayu Mining Company Limited	Large Scale	Active License	Gold	Tonkolili District Kafe Simira Chiefdom
ML 1/2014	Northern Mining Company Limited	Large Scale	Active License	Associated Minerals Iron Ore	Tonkolili District Sambaia Bendugu Chiefdom Kafe Simira Chiefdom

ML 3/2014	Mass Energy Mining Company Limited	Large Scale	Active License	Associated Minerals Iron Ore	Tonkolili District Tane Chiefdom
ML 4/2014	CKH Mining Company Limited	Large Scale	Active License	Associated Minerals Iron Ore	Tonkolili District Kafe Simira Chiefdom
ML 02/2012	Tonguma Limited	Large Scale	Active License	Diamonds	Kenema District Lower Bambara Chiefdom
ML 2134	Sierra Rutile Limited	--Mining Lease	Active License	Rutile Ilmenite Monazite Columbite Graphite Zircon Titanium	Bonthe District Moyamba District Bagruwa Chiefdom Kagboro Chiefdom Lower Banta Chiefdom Jong Chiefdom Imperri Chiefdom Upper Banta Chiefdom Kongbora Chiefdom
ML 01/05	Sierra Minerals Holdings No.1 Limited	--Mining Lease	Active License	Bauxite	Bonthe District Moyamba District Imperi Chiefdom Banta Gbangbatoke Chiefdom Banta Mokele Chiefdom
ML 06/95	KOIDU Limited	--Mining Lease	Active License	Diamonds	Kono District Tankoro Chiefdom

Source: Compiled by the author extracted from the Revenue Development Foundation, 2021. GoSL Online Repository. https://sierraleone.revenuedev.org/license

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