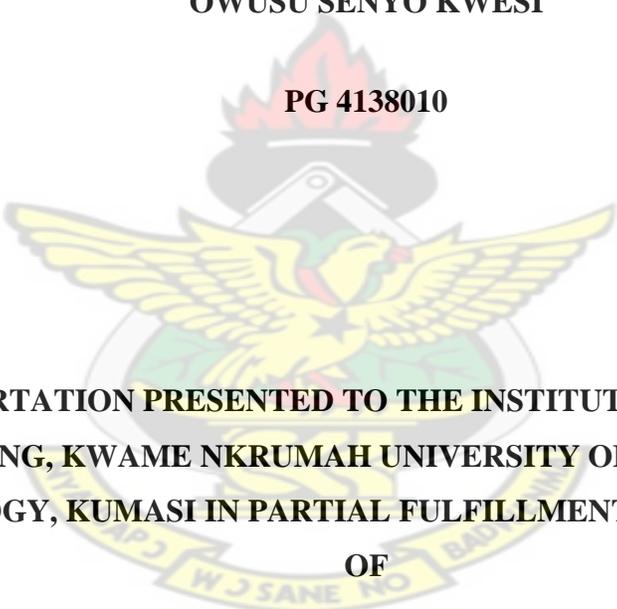


**REVENUE MOBILIZATION AND ITS IMPACT ON THE DEVELOPMENT OF
DISTRICT ASSEMBLIES: THE STUDY OF KPANDO MUNICIPAL
ASSEMBLY.**

KPANDO, VOLTA REGION

BY
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**A DISSERTATION PRESENTED TO THE INSTITUTE OF DISTANCE
LEARNING, KWAME NKRUMAH UNIVERSITY OF SCIENCE AND
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OF**

**COMMONWEALTH EXECUTIVE MASTER OF BUSINESS
ADMINISTRATION (CEMBA) DEGREE**

JULY 2012

CERTIFICATION

I hereby declare that this submission is my own work towards the CEMBA and that, to the best of my knowledge, it contains no material previously published by another person nor material which has been accepted for the award of any other degree of the University, except where due acknowledgement has been made in the text.

KNUST

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Simon Amegashie Viglo
(Supervisor) Signature Date

Certified By
HOD
Signature Date

DEDICATION

This work is dedicated with love to the following personalities:

My dear wife Mrs. Roselyn Eseman Siayor Owusu,

Our children, Seyram, Enyam and Yela

My mother, Mrs. Beatrice Afi Owusu

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ABSTRACT

The study is on the topic revenue mobilization and its impact on development in the Kpando Municipal Assembly in the Volta Region. The study set out to discover other revenue sources that are not being explored by the Assembly, what strategies are adopted for revenue collection and accounting standards. Finally, the study considered the contribution of internally generated fund. The sample was made up of Core Management staff of the District Planning Committee, Permanent Revenue collectors, Commission collectors, Staff of Urban Town and Area Councils and Assembly members. One Hundred of these consisting of 63 males and 37 females were selected using probability and non-probability sampling techniques. The results indicated that there are other revenue sources that are not being explored by the Assembly. It also revealed that though the IGF of the Assembly is contributing to the development of the Municipality, it is not enough to significantly fund projects. Consequently, Government funding is extremely important. To increase revenue mobilization of the Assembly, the study discovered that there should be continuous education of the tax paying public, prosecution of defaulters and training for Revenue collectors.

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Senyo Kwesi Owusu

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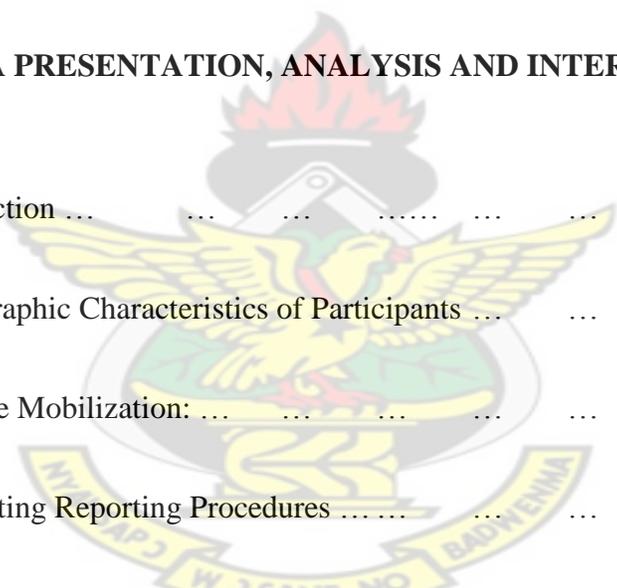
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CHAPTER ONE

INTRODUCTION

1.6 Background of the Study

Decentralisation has become an increasingly widespread and significant dimension of political and administrative reform in many developing countries since the late 1980s. In West Africa for example, it was difficult to find a country that did not have a decentralisation programme. Decentralisation was presumed to have a number of benefits. It was believed that decentralization induces positive outcomes in both democratic and developmental terms. It was assumed that democracy would be deepened by the extension of political representation to the local level, with democratic processes strengthened through enhanced political participation by local civil society actors. Further, it was assumed that benefits in socio-economic development would accrue through local government being more responsive and more accountable to citizens' needs and desire. These two benefits are interlinked in that local-level representation and participation was believed to lead to development planning processes and the delivery of public services that are relevant to the local context. Yet, to what extent were such anticipated benefits actually realised?

In Ghana, decentralization reforms started at the end of 1980s. Between 1957 and 1988 efforts were made by successive Ghanaian governments to decentralize authority to the local level. These took the form of regional devolution and district focused public administration. Progress was minimal until the 1970s, when the decentralized system was reformulated to a four – tier structure consisting of Regional, District, Local Councils and Towns and Village Development Committees. The District Councils were

made the focal point of local government with administrative and executive power for local level development and governance.

For development to be effective at the local level, financial responsibility is thus one of the core components of decentralization. If local governments are to carry out decentralized functions effectively, they must have adequate levels of revenue either raised locally or transferred from the central government as well as the authority to make decisions about expenditures.

The case of Ghana is not different from other African countries. Revenue collection remains a prerequisite for the implementation of the Metropolitan, Municipal and District Assemblies (MMDAs) plans and programmes. The operations and functions of the assemblies largely depend on the availability and quantum of revenue. While it might receive some revenue from central government, development partners and other sources, it is important that MMDAs are able to raise money internally.

It was therefore imperative that all resources due to an assembly are efficiently collected, recorded, controlled and accounted for.

Like the practice in other systems elsewhere, MMDAs have been provided with sources of revenue including central government transfers, internally generated revenue as well as revenue from bilateral and multilateral donor support and technical assistance. The District Assembly Common Fund, however, provides the largest source of funding for financial empowerment. The thinking behind this financial arrangement in PNDCL 207, the 1992 Constitution and Act 462 of 1993 is that the MMDAs are to be made financially autonomous in order to be able to undertake their assigned functions. Granting that some of the MMDAs have not been up-and-doing in internal revenue

mobilization, and that poor financial management affects the judicious use of financial resources in the MMDAs, it was prudent to conduct a study to examine in detail the impact revenue collected over the years has made on the lives of the people in the respective Districts.

1.2 Problem Statement

The spirit of decentralization is that local government should generally be in a better position than the central government to identify local needs, and to deliver public services accordingly. Given this background, the MMDAs are enjoined to identify and raise revenue from local sources in form of rates, tolls, property tax, fees and fines among others to boost their financial base for development of the locality. In addition to the Internally Generated Funds (IGFs), the MMDAs are expected to fashion out projects and programmes that allure to poverty reduction in their local areas. The MMDAs by the Local Government Act represent executive arm of government at the decentralized level and for that matter they are enjoined to generate, and collect revenue among other things and to make expenditures in accordance with the Laws and Acts of Ghana. This implies that development projects in the District should be routed through the District Assembly. As such MMDAs should be able to generate enough revenue to sustain their own projects.

However, the system of revenue generation, collection and its management within most MMDAs is seemed to be hampered by the unidentified constraints within the setup, specific to each of the MMDAs. Also, over the years, though effort has been made to

specifically, examine the impact of revenues collected on development of the local Assemblies in the light of the Ghana Poverty Reduction Strategy policy at the grass root level by the MMDAs, much seem not to have been done. Further, examining the profile of some MMDAs, the literature indicates that there are a lot of untapped revenue sources that the Assemblies can take advantage of to boost their revenue base.

In the light of the above shortcomings, the issues regarding revenue generation, collection, and its usage for development projects need to be investigated to assess their impact on development of the local community, specifically the Kpando Municipal Assembly.

1.3 Objectives of the Study

The main objective of this investigation is to critically examine revenue mobilization process and its usage in the Kpando Municipality. In achieving this broad mission, the study seeks to:

1. Identify sources of revenue available to Kpando Municipal Assembly
2. Examine the strategies adopted by the Kpando Municipal Assembly to ensure efficient revenue collection.
3. Assess the procedures involved in accounting for the revenues collected.
4. Determine the impact of Internally Generated Funds on the development projects in the Kpando Municipality.
5. Compare the impact of Internally Generated Fund to other external sources of revenue to the Kpando Municipal Assembly.

1.4 Research Questions

The following research questions were examined in this study:

1. What are the sources of revenue generation available to the Kpando Municipal Assembly?
2. What are the strategies adopted for revenue collection in the Kpando Municipal Assembly?
3. Does accounting for revenue adhere to the set standards?
4. What contribution has IGF made to the development of Kpando Municipal Assembly?
5. Does Internally Generated Fund significantly contribute to the development of the Municipality than other external sources of revenue?

1.5 Significance of the Study

The significance of a study outlines the possible applications of research findings to society as well as its possible contribution to the theoretical area of study. Given this study, the outcome would have theoretical, economic and social relevance. Theoretically, it would add to existing literature in revenue mobilization and development of assemblies. In addition, it will make recommendations that would facilitate revenue collection in Kpando, identify the weaknesses with the present system and fashion out strategies to deal with them.

This study would also provide a scientific basis to assess the development at the Municipal level. Furthermore, the study would provide a more effective way of evaluating the management of revenue collected in the Municipality. It is also expected that the study would unveil inherent challenges revenue collectors face in the collection and management of revenue in the Kpando Municipality. Finally, the study would serve as an evaluative measure of the use of the Municipality's finances over the years.

1.6 Limitations of the Study

The following are the four-point limitation of the study

- The researcher is/was constrained by time factor considering the period for the writing and submission of the dissertation
- Because the researcher is a worker before embarking on the academic work, his necessary busy schedules could not allow him to review the literature optimally as desired by him.
- The researcher was also faced with limited access to literature information on the study area due to unavailability of well resourced facilities.
- Finally, the inability on the part of the researcher to conduct comparative studies of revenue impact on developments among the other districts in Volta.

1.7 Organisation of the Study

The study is presented in five chapters. Chapter one presented the background of the study, stating the objectives, research problem, and relevance of the study among others. Chapter two is devoted to the literature, while chapter three concentrates on the methodology of the study. Chapter four on the other hand, deals with the presentation and analysis of data. Finally, chapter five will handle summary of findings, conclusion and recommendations of the study.

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CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This section examines the Municipal Assembly concept and revenue generation in Ghana. The chapter traces the decentralization process in Ghana, examines the present status of District and Municipal Assemblies with reference to their legal authority and functions. Finally, the chapter discusses the sources of revenue and revenue mobilization processes for Metropolitan, Municipal and District Assemblies (MMDAs).

2.2 Decentralisation in Ghana

The history of decentralisation in Ghana was traced back by Ayee (2000: 48) to the introduction of indirect rule by the British colonial authorities in 1878, lasting until 1951. During this period the colonial administration ruled indirectly through the native

political institution (i.e. the chiefs), by constituting the chief and elders in a given district as the local authority, with powers “to establish treasuries, appoint staff and perform local government functions” (Nkrumah 2000: 55). Nkrumah (2000) also makes the interesting observation that, under indirect rule, downward accountability of chiefs to the people were replaced by upward accountability to the colonial authorities: “the democratic ideals underlying chieftaincy in Ghana, which made chiefs accountable to their peoples, began to suffer as the recognition by the central government were more crucial to the chief than the support of his people”

Thus, there are some echoes here, as well as obvious differences, with relations in the contemporary period between central and local government in Ghana, dispelling any lingering notions of a necessary association between decentralisation and democracy, and confirming how decentralisation can be used as a political mechanism by ruling political elites to reinforce their control.

In the post-independence period from 1957 onwards, local government was generally weak and subject to the centralisation of power that was typical of the post-colonial state in Africa (Tordoff, 1997). Attempts at decentralisation reforms were introduced at different times, for instance in 1974 under the military regime of Lt. Col. Acheampong, generally characterised by deconcentration, and aimed at strengthening central government control at the local level (Nkrumah 2000: 58).

A historical aspect was the decentralisation reforms introduced in the early period of Rawlings’ populist military rule (1981-92). In 1983, Rawlings’ PNDC Government announced a policy of administrative decentralisation of central government ministries,

alongside the creation of People's Defence Committees (PDCs) in each town and village.

The PDCs, made up of local PNDC activists as self-identified defenders of the 'revolution', effectively took over local government responsibilities, though often limited to mobilising the implementation of local self-help projects (Nkrumah 2000:58), while the deconcentrated ministries played a more significant role. Aye (2000: 49) notes that despite the PNDC's populist rhetoric, its interest in decentralisation reflected that of previous regimes that was, an interest in the administrative decentralisation of central government and not the devolution of political authority to the local level. To what extent have motivations changed and decentralisation becomes a genuine objective of contemporary decentralisation efforts?

Additionally, Aye (2000: 49) perceives a key feature of local governance in the pre-1988 period as a dual hierarchical structure in which central and local government institutions "operated in parallel", but with encroachment at times by better-resourced central government on the roles and responsibilities of under-resourced local government. To what extent have such issues been resolved through subsequent decentralisation reforms, or, alternatively, to what extent do such problems endure?

2.3 Legal Framework

Ghana's current programme of decentralisation was initiated prior to the national democratic transition in the early 1990s. In 1988, the PNDC government introduced a major piece of legislative reform, the *Local Government Law* (PNDC Law 207). This created 110 designated districts within Ghana's ten regions, with non-partisan District

Assembly (DA) elections held initially in 1988/89 and subsequently every four years. In addition to the two-thirds of DA members elected on an individual, non-party basis, one-third was appointed by central government, along with a chief executive for each district (Pinkney 1997: 79). The stated aim of the 1988 *Local Government Law* was “to promote popular participation and ownership of the machinery of government... by devolving power, competence and resource/means to the district level” (Map Consult 2002: 35). Interestingly, the language of ‘participation’ and ‘ownership’ anticipated the ‘donor speak’ of the 1990s, though it also had some resonance with the revolutionary rhetoric of popular participation of the earlier PNDC period. Oquaye (2001: 36) suggests that this decentralisation exercise were “largely introduced to satisfy donor demands”, but Ayee imputes different, self-serving motives.

According to Aryee(2000) , the real reason for the PNDC’s decentralisation policy was an attempt to increase their legitimacy and simultaneously to rid themselves of political problems (Ayee 1994: 200-2, cited in Pinkney 1997: 80).

The status of the District Assembly (DA) was clearly stated in the 1992 Constitution as “the highest political authority in the district, [with] deliberative, legislative and executive powers” [Article 24 i (3)].

The 170 Districts Assemblies are actually divided into three types of Metropolitan, Municipal and District Assemblies, depending on the size of the district. Those in the major cities and towns were called ‘Metropolitan Assemblies’ (three in number) and ‘Municipal DAs range in size from 54 to 130 members (USAID 2003: 9), with both elected (70%) and appointed (30%) members. Local elections are held every four years at approximately the mid-term point in the central government administration. The MPs

are also entitled to participate in the Assembly, though in a non-voting capacity, while the District Chief Executive is an *ex-officio* member. District Assembly members elect a Presiding Member from amongst their number, responsible for the three to four general assembly's held each year, during which the District Assembly acts as a district legislature. In between, the ongoing activities of the District Assembly take place in committee structures, of which the Executive Committee (EXECO) was the most significant, responsible for general policy and overall development planning. The EXECO was composed of one-third of the DA members and performs the main executive and administrative functions. Under it are five statutory sub-committees (development planning; social services; works / technical infrastructure; justice and security; and finance and administration), with the EXECO able to create other *ad hoc* sub-committees as the need arises. All sub-committees report to the Assembly through the EXECO. The DCE, appointed by the President, is the chair of the EXECO, while the Presiding Member and district MPs are barred from its membership. Although this situation may be prompted by a notion of the separation of powers at local level, the outcome was that an appointed representative of central government chairs the most powerful body at district level, while the Assembly's own elected leader is excluded.

The DAs were to assume control over the functions of 22 central government ministries and agencies, and the constitutional provision for the establishment of a local government service was recalled (Article 240[2][d]). To date, however, the Local Government Civil Service Bill has not been enacted by Parliament (USAID 2003: 9), and the officials in the previously deconcentrated central government departments remain as members of the national civil service (USAID 2003: 5). These were partly

explained as due to resistance by career civil servants to work for local government, arising from fears about security of Assemblies (four in number), where districts have a population over 25,000 or over 95,000 respectively. The other 103 'District Assemblies' cater for the less densely populated areas.

Clearly the failure to establish a local government service has adverse implications for local government autonomy and its ability to provide those services for which it is responsible.

The powers and functions of District Assemblies have been addressed in detail in the next main section. One unusual feature of the DA system was a grievance and complaints procedure by which the local electorate can hold individual DA members and officers to account. Members of the district electorate can make a complaint about the conduct of a DA member or official, which was considered by a Public Relations and Complaints Committee, chaired by the Presiding Member. If upheld, such complaints can lead to a district referendum, organised by the Electoral Commission, to decide whether the DA member should be recalled (i.e. stripped of his/her position). In addition, the Commission on Human Rights and Administrative Justice (CHRAJ) acts as an Ombudsman in relation to state personnel at both national and local levels.

2.4 Powers and Functions of District Assemblies

The powers and functions of DAs, as laid out in the 1992 Constitution and the Local Government Act (Act 462) of 1993, are extensive. In many instances, however, such powers and functions are shared with central government ministries and agencies, not dissimilar to the dual structure in which central and local government institutions

operated in parallel, characteristic of the pre-1988 period (Ayee 2000: 49). A key question concerns whether the hierarchical relationship continues to exist or whether DAs now exert ‘autonomous discretionary powers’ over development activities in their jurisdiction.

DAs are accorded wide-ranging powers by the 1992 Constitution and the Local Government Act of 1993 within their designated geographical area. They are the:

- Highest political and administrative authorities;
- Planning authorities;
- Development authorities;
- Budgeting authorities;
- Rating authorities. (Ayee 2000: 466)

The 1992 Constitution and the Local Government Act of 1993 delineate six broad functions of the DA, as follows:

- To give political and administrative guidance, give direction and to supervise all other administrative authorities in the District;
- To exercise deliberative, legislative and executive functions;
- To be responsible for overall development of the District and ensure the preparation of
 - (a) Development plans of the District and
 - (b) The budget of the District related to the approved plans;
- Effective mobilisation of the resources necessary for overall development of the District;
- Promotion of productive activity and social development;

- To co-ordinate, integrate and harmonize the execution of programmes and projects under approved development plans for the district and other development programmes promoted or carried out by Ministries, Departments, Public Corporations and other Statutory Bodies and Non-Governmental Organisations in the District (Ayee 2000: 466-7).

There seems a clear intent that the DA acts as the principal authority, with overall responsibility for development activities, inclusive of co-ordinating and integrating those of other development actors.

These broad functions are then given detail and sub-divided into 86 particular functions, specified in the Legal Instruments that created the DAs, and including such significant areas as “roads, forestry, agricultural extension, secondary education, health service delivery, fire prevention, town and country planning” (Nkrumah 2000: 60). Ayee (2000) categorizes these specific functions into deconcentrated, delegated and devolved public services, thus indicating the involvement of other actors, mainly central government departments and agencies, and their differential powers.

Deconcentrated public services entail national government services, (for example, fire service, police, customs and excise, immigration, internal revenue service), having a branch or office in all 110 districts. Such services are not directly under the DA, though there was clearly close co-operation between national and district authorities in these sectors. DAs do provide some services in this category, however, as agencies of national state institutions, for instance, the maintenance of trunk roads as agents of the

National Highways Agency, and the maintenance of all public buildings constructed and owned by central government (Ayee 2000: 467). Clarification was required on who bears the financial cost of providing such services, central or local government, as there appears to be some shifting of responsibilities here by central government.

Delegated public services are categorised by Ayee (2000: 467-8) as those areas where DAs participate in the provision of certain services, with tasks delegated to them by the key responsible institution, usually a central government ministry or agency. Essentially DAs appear to be executing central government policy as a lower level political authority, though without significant decision-making or discretionary powers in these areas.

Examples include: the provision of public health in consultation with the Ministry of Health; water supply in conjunction with the Ghana Water Company; public lighting in conjunction with the Electricity Corporation, and so forth. Some delegated tasks are carried out by sub-district structures, for example, the registration of births and deaths by Unit Committees (Ayee, 2000: 468).

Devolved public services entail full power and responsibility residing in the hands of the DA, having legislative power to make bye-laws (subject to approval by the Minister for Local Government), revenue-raising powers, and decision-making powers. Examples of such devolved services are: district development planning; construction of public facilities such as roads, parks and cemeteries; provision of relief services at times of

natural disaster (Ayee, 2000: 469). It was only in this category of devolved public services that DAs exert ‘autonomous discretionary powers’.

It was apparent that DAs have at least partial responsibility for a large number (86) of important and wide-ranging functions and public services. Yet they only have full control over the minority of ‘devolved public services’, acting alongside deconcentrated state institutions or as executing agents of central government policies in the other two categories. Therefore, on the one hand, the exercise of ‘autonomous discretionary power’ was limited to devolved public services, estimated as representing one quarter of District Assembly Common Fund(DACF) disbursements (USAID 2003: 16) . On the other hand, an extensive range of services has been transferred by central government from its own departments to local government, suggesting a degree of ‘passing the buck’ and ridding themselves of onerous tasks, while simultaneously overburdening DAs. Yet central government authority at district level has been largely retained. Given that the majority of DA activities involve deconcentrated or delegated services, it was central government, not the DA that remains the principal authority, despite expressed constitutional and legislative intent. Indeed, the notion of a ‘dual hierarchical structure’ as characterising the pre-1988 period (Ayee 2000: 49), would seem to endure and retain a contemporary relevance. This raises issues of DA capacity.

Most worryingly, the overburdening of DAs could have an adverse effect on their ability to deliver the limited range of services for which they do have sole responsibility and discretionary powers, undermining public confidence in district level government.

2.5 Local Government Revenue

Local government revenue refers to funds collected and received by the MMDAs. The Accounting Manual for MMDAs (2011) defines revenue as the earnings of the Assembly within an accounting period. Revenue is recognised when cash or service associated with the transaction flow to the Assembly. For cash transactions, the revenue is recognised on receipt of payments. For other transactions, revenue is recognised when it is earned by law (i.e. non-tax revenues) or by contract (goods or services are supplied by the Assembly).

The Local Government Act, 462 of 1993 provides that the District Assembly shall be the planning authority, responsible for the overall development of the district. All districts are therefore required to prepare District Medium Term Development Plans (DMTDP). These plans were link to the Medium Term Expenditure Framework (MTEF) as a public sector budgeting system. The district budgets show the policy intent of the local government authority and how to finance it. It serves as a tool for allocating financial resources for the implementation of the district plan and as such link to the achievement of the objective of the plan. Local Government finance provisions are defined in Article 245 and 252 of the 1992 Constitution and Section 34, Part VII and Part VIII of Act 462, MMDAs service delivery responsibilities were financed from three main sources namely: internally generated funds, transfers from central government and donor support.

The traditional theory of fiscal federalism prescribes a very limited tax base for subnational governments. The only 'good' local taxes are said to be those that:

1. Are easy to administer locally.
2. Are imposed solely on local residence.
3. Do not raise problems of 'harmonization' or 'competition' among subnational governments or between subnational and national government.

In most developing economies, the only major revenue source usually seen as passing these stringent tests was the property tax and perhaps a secondary role for user fees. This conclusion fits in well with the reluctance of most central governments to provide subnational government access to more lucrative sales or income taxes. Subnational governments almost everywhere are thus urged to make more use of property tax, and criticized when they do not so enthusiastically.

Good subnational taxes should in principle satisfy two main criteria. First, they should provide sufficient revenue for the richest subnational units to be essentially fiscally autonomous. Second, they should clearly impose fiscal responsibility on subnational governments. The simplest and probably best way to achieve this goal was by allowing those governments to establish their own tax rates with respect to at least some major taxes.

Several factors in a city's political, administrative, cultural, social and economic history can affect the relationship of local government and the citizenry, and hence its ability to generate revenues and administer services. These include the legal and policy framework, and socio-cultural traditions that indicate preferences or priorities and ability to pay. Another important factor that must be highlighted is administrative systems, capacity and credibility of local authorities.

The local government framework enables revenue mobilisation locally to happen. The critical issue was that the legal and policy framework ensures and provides local government the authority to mobilize and manage their revenue, and realigns the political and institutional framework at local and national levels to support this. The basic financial pillars of the system of decentralization identified include the following (FOAT / DDF Training Guide, 2011):

1. Establishing a central – local grant systems – this recognizes that local authorities need additional financial resources to carry out their existing and expected future responsibilities.
2. Mobilizing local revenues – this involves effective mobilizing of existing sources of local revenues, from business licenses and service fees and rents to the local government as well as property tax.
3. Improving local financial management systems – this involves strengthening the ability of local governments to more effectively manage their revenues, expenditures and budget execution. In the long run, effective management capacity for local government has to be created, strengthened and maintained for sustainability purposes.

Politically, other processes may need to be determined before improvements in tax revenue can be made such as the clear definition of roles and responsibilities of relevant sub districts, district, regional and other local government structures and offices. For example, local government leadership has to be properly constituted or elected and

fiscal and administrative relationships between the central, regional and local government need to be specified.

Socio – cultural traditions in a municipality affect the sense of empowerment and inclusion of local peoples. The sense of participation can also galvanize the citizenry to actively contribute with high compliance levels in local taxes and fees and, in some cases, partnerships and volunteerism to achieve local goals. The administrative capacity and credibility of local government to provide effective services, often determines whether local citizenry will support tax efforts. This includes the system and human capacity to develop and manage public resources, to work in a more open and transparent environment and to encourage and enforce compliance. A favourable policy environment, therefore, enables and supports local government ability to develop and implement a strategy for revenue generation through business licenses and property taxes. If this does not exist, then efforts must be directed to create and maintain such an environment that will support effective implementation and enforcement. These include a well-designed administrative system for revenue management, developing the tax base, valuation/classification, rating, assessment and billing, collection and enforcement.

2.6 Types of Local Government Revenue

The operations and functions of the assembly depend on the availability of revenue. Plans, sectoral activities and development activities in the district are financed from the revenue collected from different sources. The revenue was used among others to

facilitate the execution of development projects, pay allowances and other incidental expenses for employees of the assembly, pay assembly members' sitting allowance, ex-gratia awards and others and facilitates the funding of operational and maintenance cost of MMDAs in the country (MMDA Manual, 2010).

The main sources of District Assemblies revenue are:

1. Appropriation from Government.
2. Retained Internally Generated Fund and
3. Grants and Donor Funding.

2.7 District Assemblies Non-Tax Revenue (NTR)

The Assembly generates NTR from many sources including revenues generated by rendering services and providing goods to the general public. NTRs are revenues other than tax revenue generated through:

1. The operation of law (for example, property rates, penalties, licences etc.)
2. Services and/or goods provided by assembly (school fees, hospital fees, and proceeds from sale of authorised items)

The Assembly was permitted by an Act of Parliament to retain and utilize a percentage of their NTR. The proportion of NTR retained by the Assembly was what was referred to as Internally Generated Fund (IGF).

Revenue collection from internal sources is important for a number of reasons. In the first place, IGFs reduce pressure on Central Government and reliance on donations. It also sustains service delivery and autonomy of Local Government and lastly, it was used for regulating business establishment in Assemblies.

The sources of local revenue differ from one local government to the other. However, the Local Government Act, 1993 (Act 462) requires every Assembly to maintain a detailed list of its internal revenue sources and in addition keep relevant information on total potential collectable revenues. The traditional sources of MMDAs revenue items as listed on Schedule Six of Act 462 are listed below:

1. Basic rates
2. Special rates
3. Property rates
4. Fees and charges
5. Licence fees
6. Trading services
7. Rent and
8. Investment income.

2.8 Revenue Mobilization and Procedures

The decentralization programme devolves revenue and expenditure responsibilities to the local authority. The districts thus adopt a number of techniques to support them in mobilising as much revenue as possible.

There are two main categories of revenue collected by the Assemblies. These are Grants or funds from the Central Government and revenue generated by the Assembly itself in the forms of fees and rates. The Head of the Assembly is charged with the responsibility of generating and collecting internal revenue for the Assembly's operations. All such revenues collected are deposited into the Assemblies designated Bank Accounts

(Accounting Manual, 2011). Revenue collection in the Assemblies consists of appointment of commission rate collectors who collect rates on behalf of the Assembly and the Assembly's own staff.

Before the revenue collectors start the collection for the assigned area, they are issued the following items: a ledger, a daily report book and identification card. In the discharge of their duties, the following procedures are observed for the collection of revenue: the appropriate serial numbers of rateable persons are checked, appropriate ledger sheet used, and after collection is done, the collector returns the ledger together with the daily report, collections and identification card to the senior collector. The senior collector then, check each of the amount collected to ledger to see whether the correct amount has been collected. S/he then reviews the daily reports sheet for details of not available ratepayers, defaulters, and other relevant matters that are indicated in the ledger. Finally, the revenue head carries out a final check of all ledger books and pass them to the appropriate progress sheet for subsequent forwarding to the finance officer and update of his register (MMDA Manual, 2010)

2.9 General Considerations in Revenue Mobilization

The following criteria are important considerations that the Assemblies factor in deciding on revenue sources in their area of operation. One, the adequacy of the revenue source should be considered. The identified revenue source should be capable of yielding substantial revenues. This was because small revenue sources are expensive in terms of expenditure on collection and effort (FOAT/DDF Training, 2010). Next was the elasticity of the revenue source. The identified revenue sources should be capable of

yielding additional revenues to respond to the increasing demand for services from the community over time. Further, equity and administrative capacity of the source are considered. Taxes charged by the Assemblies should be based on fairness and the ability of each taxpayer to pay. Also, the cost, effort and time involved in administering a particular revenue source should not be more than the revenues collected. Other factors to consider in deciding on a revenue source are the political acceptability of the revenue source, the economic impact on the propensity of taxpayers to work, save, consume or invest and the tax base coverage.

2.10 Strategies for improving Revenue Performance

Records of Rateable Persons and Tenements

To facilitate the planning and execution of revenue collection, each district was divided into geographical main control areas. The main control areas are in turn divided into sub-control areas. Each sub-control area was represented by a ledger book, or sometimes more than one book in the case of very large sub-control areas, the ledgers are split into more managerial sizes. In distinguishing between each rateable person and tenement in the sub-control area, area code, revenue code and account number are prescribed.

Monthly Revenue Collection Programme

At the middle of each month, the revenue heads prepare a programme for the following month, showing for each unit committee within the main town or area council in the district, the date on which the collection is to be made and by when (MMDA Manual, 2010).

2.11 Constraints on Democratic Local Governance in Ghana

This section addresses the question of whether decentralisation in Ghana entails *democratic* decentralisation, that was, whether it involves the transfer of power and resources to representative actors that are democratically elected and relatively independent of central government. As stated above, the constitutional framework, though not wholly unambiguous, was inclined towards a democratic form of decentralisation, rather than mere deconcentration. But to what extent was this translated into practice? Findings are of a number of constraints and limitations on democratic local governance in Ghana. These are grouped and discussed here in four clusters, issues of local government autonomy, of fiscal independence, of district-level capacity, and of inclusion and participation.

Despite adherence to the rhetoric of decentralisation, the political commitment of national governments to the devolution of power to local authorities was often limited, disinclined to lose power themselves. In Ghana, it was evident that the autonomy of local government was compromised and undermined in a number of ways, indicating that central government control remains very real. Nkrumah (2000) argued here that its influence was maintained through a number of processes: presidential appointments, non-partisan elections, administrative control and fiscal control (Nkrumah, 2000).

A particularly significant means of restricting local government autonomy was through central government control of the purse strings. To what degree was local government fiscally independent? To what extent was local government financing commensurate

with its responsibilities? How dependent are district authorities on central government for their financing? How adequate are their own revenue raising powers?

In the opinion of Nkrumah (2000), District authorities or Assemblies have three sources of revenue: the District Assemblies' Common Fund (DACF), ceded revenue, and their own revenue-raising powers through local taxation. The DACF was the main source, providing a constitutionally guaranteed minimum share of government revenue, and thus some financial independence. Yet evidence of its workings was somewhat mixed. On the one hand, annual monies distributed by the DACF have increased quite significantly from 38.5 billion cedis in 1994 to 165 billion cedis in 1999 in actual amounts, that was without taking inflation into account (Nkrumah 2000: 63). On the other hand, it was disputed whether district authorities have received the full five per cent, with annual allocations based on *projections* of annual revenue, and invariably underestimated. A report for USAID states that DACF disbursements have averaged about 4.3 per cent of actual annual revenue, though no source was cited (USAID 2003: 15).

A further argument was that the five per cent minimum of national revenue was insufficient, given the broad range of responsibilities devolved to district authorities.

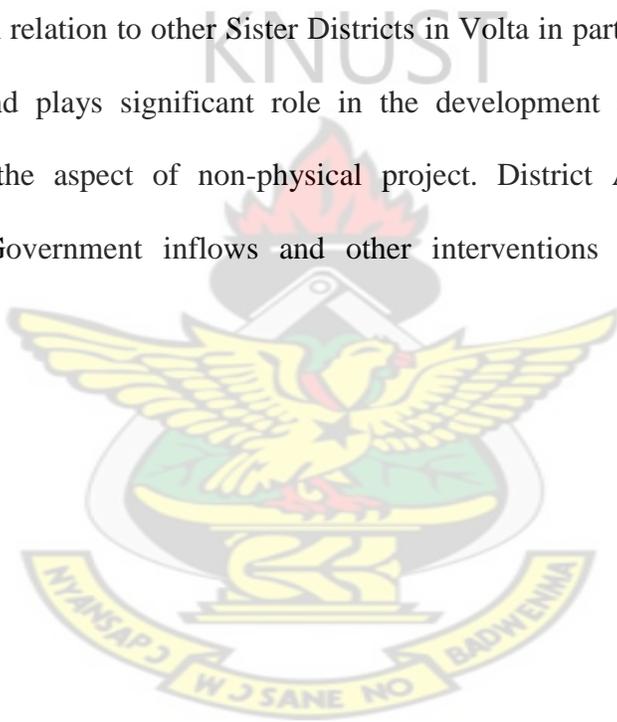
A second source of finance was 'ceded revenue'. This was revenue from a number of lesser tax fields that central government has ceded to the DAs. Ceded revenue was still being collected in the form of Entertainment Duty, Casino Revenue, Betting Tax, Advertisement Tax and others (Ayee 2000: 32) by the Internal Revenue Service (IRS), but then transferred to DAs via the Ministry of Local Government and Rural

Development. Again, there was mixed evidence of its workings. Nkrumah (2000: 62) suggests that ceded revenue has contributed quite substantial sums to local governments, yet Ayee (2000: 32) cites evidence from his three case-study districts that none had actually received such disbursements from central government.

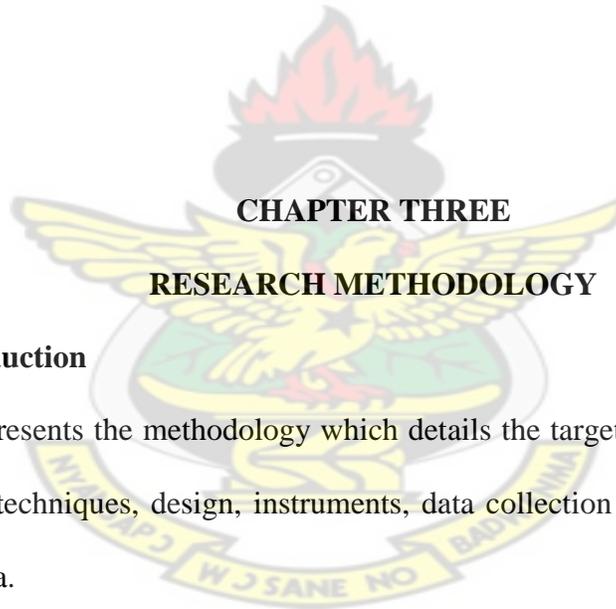
Local authorities are not completely dependent on central government and do themselves have some revenue-raising powers. Such local taxation was limited, however, with Nkrumah (2000: 61) commenting that the “lucrative tax fields” (for example, income tax, sales tax, import and export duties) all belong to the centre, while local government have access only to “low yielding taxes such as basic rates and market tolls”.

Given the extensive responsibilities decentralised to district authorities, outlined above, it was generally recognised that their financial position is weak. Local government has little fiscal independence, remaining overwhelmingly dependent on central government for its financial resources, with limited revenue raising ability. Oyugi (2000: 12-3) suggests that the dependence of local authorities on central government funding leads to a loss of ‘operational autonomy’, with local initiatives undermined. The establishment of the DACF was certainly an advance in this respect, providing a constitutionally guaranteed minimum, though the figure of five per cent would seem inadequate. Yet we are also reminded that central government directives determine 75 per cent of expenditure. Greater autonomy still would stem from the ceding of greater revenue-raising powers, but the likelihood of such fiscal reforms was slim.

Overall, it appears that central government has been more willing to share its responsibilities with local government than to share its revenue. The consequence of a fiscal crisis for local government, perhaps generated by central government, would be an inability to deliver public services in line with new responsibilities, in turn undermining the DA's legitimacy in the eyes of the local electorate. Any notion of popular control is undermined by the truism that 'he who pays the piper, calls the tune', with DAs responding less to local taxpayers and more to the requirements of central government. In relation to other Sister Districts in Volta in particular, though Internally Generated Fund plays significant role in the development of Districts Assemblies especially in the aspect of non-physical project. District Assemblies still largely depends on Government inflows and other interventions from Donors for their developments.



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CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter presents the methodology which details the target population, sample size and sampling techniques, design, instruments, data collection procedure and proposed analysis of data.

The methodology section is an important component of the research that essentially maps out the methods used during the research work. On the basis of research problem and objectives, this study used the descriptive method of data analysis. Both quantitative and qualitative data were gathered and analysed to resolve the research questions. Quantitative data of the Municipal Assembly including financial data of revenue and expenditure were collected to analyse the efficiency in revenue collection

and expenditure on projects. In addition qualitative data were collected from the respondents using structured interview and questionnaire to get more insight to the research questions.

The data for this study were collected from both primary and secondary sources. Primary data were collected directly from the respondents through a questionnaire and structured interviews with key officials from the Municipality while secondary data were collected from published and unpublished materials; predominantly from Municipal Assembly's financial statements, reports, minutes and documents.

3.2 Population

The study was conducted in the Kpando Municipality, one of the new Municipalities in the Volta Region with Kpando as the municipal capital having a total population of about 91,902 as at 2011 according to the 2000 population and housing census. Kpando was chosen because of its proximity to the researcher. It has a reasonably large population made up of both literate and illiterate individuals. The study targeted Core Management staff (DPCU – District Planning Committee Unit), permanent collectors, and commission collectors, staff of Urban Town and Area Councils (UTA's), major rate payers, Assembly members. This was because these categories of staff are directly involved in revenue collection, management and evaluation of development at the Assembly and as such would be in position to respond to the study items adequately.

3.3 Sample size and Sampling techniques

A total of 100 respondents comprising males and females were selected for the study. To ensure that this desired sample size was achieved, one hundred and twenty (120) questionnaires were administered so that, questionnaires that might be lost during data collection could easily be replaced.

To select the participants for the study, non-probability sampling methods, a technique where elements of the population had no equal chance of being selected, or where the probability of being selected cannot be accurately determined was used. Specifically, purposive and quota sampling methods were used to ensure that the desired sample was selected. Purposive sampling method was appropriate because, since the population comprised individuals from different sections of the Assembly, it was ideal to ask individuals before giving questionnaires out for completion. In this case, the following criteria were used to select participants: (a) the potential participant must be willing to respond to the items (b) must be involved in revenue collection at the Assembly. This was to ensure that, the individual gave an accurate and fair assessment of the items on the scale. Lastly, to ensure equal distribution of the categories of staff identified for the study, the quota sampling technique was used to select 25 respondents from the four sections mentioned.

3.4 Design

A descriptive survey design was employed to investigate the variables in the study. This is because, the purpose is to find out the opinions of respondents with regards to revenue mobilization in the Kpando Municipality with no attempt to determine cause-effect relationship of revenue mobilization challenges in the study. This study adopted a quantitative approach in studying the variables.

3.5 Instruments

The main instrument of data collection used was the questionnaire. The questionnaire was divided into four sections. Section A, requested data on the demographics of participants such as sex, age, and level of education. Section B, contain items on revenue mobilization. The scales for responding to the items were clearly stated to guide participants in answering the questions. Section C, contain items on the impact of revenue collection on development and Section D, gather information on Donor support, Government, GetFund and other philanthropic individual towards the development of Kpando Municipality. The last section, matching revenue collected with actual project executed in the Municipality to quantitatively measure the impact of revenue on development in the Municipality.

3.6 Data Collection Procedure

The researcher sought the consent of participant's before giving questionnaires to them for completion. This was done to ensure ethical acceptability of the research findings. Participants were assured of confidentiality of information that they provided, and that

they would not be exposed to any form of discomfort or risk by participating in the study. Finally, the respondents were informed that, participation in the study was voluntary.

3.7 Data Analysis

Data collected were analysed using the Statistical Package for Social Sciences version 16.0. Descriptive statistics such as frequencies and percentages were computed to answer the research questions.

3.8 Background to the Study Area

Kpando Municipal Assembly is a unit of the decentralisation program in Ghana under the Ministry of Local Government and Rural Development.

Establishment:

Kpando Municipal Assembly, formally the North Dayi District was originally part of the Kpando District which was established by Legislative Instrument (L.I) 1463 of 1989 and subsequently revoked with the passage of L.I 1740 of 2004 as a result of the curving out of the South Dayi District and now North Dayi District. Its capital is Kpando

Vision

The vision of the Kpando Municipal Assembly is to be one of the leading performing District Assemblies in Ghana by effectively and efficiently mobilising resources and distributing same to promote and sustain socio-economic development through grass root participatory decision making and good governance (Kpando Municipal Assembly MTEF Manual, 2012 – 2014, pg. 3)

Mission Statement

Kpando Municipal Assembly exists to facilitate the improvement in the quality of life of the people within the Assembly’s jurisdiction through equitable provision of services for the total development of the district within the content of good governance. (Kpando Municipal Assembly MTEF Manual, 2012 – 2014, pg. 3)

Structure

Kpando Municipal Assembly comprises one constituency, Forty two (42) Electoral areas, Nine (9) Urban/Town/ Area Councils and Forty two (42) Unit Committees.

The Assembly has a membership of Sixty three (63) and it is made up of the following:

The District Chief Executive

The Member of Parliament

Forty Two Elected Representatives

Nineteen other persons appointed by the president in consultation with the traditional authorities and other interest group.

The Sub-District structure of the Assembly includes:

Kpando Urban Council and Area Councils – Sovie, Gbefi,

Location

The District has a total land area of about Eight hundred and twenty (820) square kilometres and is boarded by Biakoye District to the North, Hohoe Municipal to the East, the newly created District North Dayi District to the South and the Volta Lake to the West. The District is dominated by a mixed of high lands, valleys and plain grounds giving an undulating topography. (Kpando Municipal Assembly MTEF Manual, 2012 – 2014, pg. 2)

The year Two Thousand (2000) population and housing census put the District's population at (74,595) and with a growth rate of 1.9 percent. The population is therefore estimated to be 91,902 in 2011

The female outweigh the male population

Kpando Municipal Assembly is chosen because it has all the sectors and all are in a balanced manner like the agriculture sector, tourism, hospitality, health, education, industrial sector etc.

Its revenue analysis over the years has not been very encouraging with 57% performance against budget over the period of 2009 to 2011 December.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND INTERPRETATION

4.1 Introduction

This study investigated the impact of revenue mobilization on the development of district assemblies with specific reference to the Kpando Municipal Assembly. In finding out this, the following objectives were outlined to guide the study. In the first place, the study sought to identify traditional revenue sources and to identify other sources of revenue available to the Kpando Municipal Assembly. Secondly, the study examined the strategies adopted by the Kpando Municipal Assembly to ensure efficient revenue collection and examine the impact of Internally Generated Funds on development projects in the Kpando Municipality. Finally, the study sought to compare the impact of Internally Generated Fund on development projects in the Kpando Municipal Assembly.

In this chapter, the results of the data analysis are presented and interpreted in line with the research objectives and the research questions. The data was presented in tables beginning with the sample characteristics and then research questions that were formulated to guide the research. The first part of the chapter considers the demographic background of the respondents, focusing on sex, position in the Assembly and numbers

of years spent with the Assembly. The second part presents the findings from the study in relation to the research questions.

4.2. Demographic Characteristics of Participants

The study collected information on the demographics of the respondent. Information was collected on the sex of the respondent, age, status or position in the Assembly and the number of years that the respondents had been working at the Assembly.

Sex of Respondents

In the study, males and females working in the Kpando Municipal Assembly responded to the items. The data revealed that 63 respondents representing 63% were males while 37 respondents representing 37% were females. This showed that majority of the respondents used in the study were males. Table 4.1 presents the results.

Table 4.1: Sex of Respondents

Respondent	Frequency	Per cent
Male	63	63.0

Female	37	37.0
Total	100	100.0

Source: Field Data, June 2012

The next sample characteristics examined in the study were the ages of the participants. The result revealed that majority of the respondents were age between 30 – 39 years, followed by participant age between 20 – 29 years. Specifically, 45 respondents representing 45% were age between 30 – 39 years while 27% were age between 20 – 29 years. Interestingly, there were elderly participants too. The data revealed that 19% of the participants were age between 50 – 59 years and 9% between the ages of 40 – 49. From the results it could be concluded that majority of the respondents are young adults and youthful. This thus means that more revenue is likely to be collected by the young ones since they are more physically strong and can comparable withstand the harsh weather. See Table 4.2 for details.

Table 4.2: Ages of Respondents

Age Group	Frequency	Percent
20-29	27	27.0
30-39	45	45.0

40-49	9	9.0
50-59	19	19.0
Total	100	100.0

Source: Field Data, June 2012

Further, the researcher was interested in the various positions or roles played in the Kpando Municipal Assembly by respondents. The results showed that the sample consisted of individuals who were permanent revenue collectors, commission revenue collectors, staff of the Urban and Town Area Council, Heads of Departments and Assembly Members representing the various Electoral Areas in the Municipality. From the analysis, 30% of the respondents representing the majority of participants were Assembly Members. This were followed by Commission Revenue Collectors who constitute 29% of the respondents. The rest of the respondents were Staff of Urban, Town and Area Council who formed 11% of the respondents while 15% were Heads of Departments. Further, it can be said that only 44 (44%) of the respondents were actually engage in revenue collection. There rest are either in administration or in policy making positions. This could have significant impact on revenue mobilization since the staff involved are not many. Table 4.3 presents the results.

Table 4.3: Position of Respondents at the Assembly

Position	Frequency	Percent
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Permanent Revenue Collector	15	15.0
Commission Revenue Collector	29	29.0
Staff of Urban, Town and Area Council	11	11.0
Head of Department	15	15.0
Assembly Member	30	30.0
Total	100	100.0

Source: Field Data, June 2012

The analysis further revealed that the respondents had varying number of working experience at the Kpando Municipal Assembly. The analyses showed that majority of the participants had been with the Municipal Assembly for periods less than 5 years. Specifically, 79% of the respondents indicated they had been working at the Kpando Municipal Assembly for the last five years, while 20% mentioned that they had been with the Assembly for about 6 – 10 years. A further examination of the data showed that one participant had been with the Assembly for the past 39 years. See Table 4.4 for the details.

Table 4.4: Length of service at Kpando Municipal Assembly by Respondents

Years	Frequency	Percent

1 - 5 years	79	79.0
6 - 10 years	20	20.0
11 - 40 years	1	1.0
Total	100	100.0

Source: Field Data, June 2012

4.3 *Revenue Mobilization:*

4.3.1 *Sources of Revenue for the Kpando Municipal Assembly*

Per the Local Government Law establishing and regulating the activities of the Metropolitan, Municipals and District Assemblies (MMDAs), the various Assemblies have been mandated to raise revenue from local sources to fund development projects in their areas of jurisdiction. Traditionally, the MMDAs have some sources of revenue that are specified in the Local Government Act. These sources include, raising revenue through the collection of Tolls, Property Rates, Licenses and Permits.

The researcher, in investigating the revenue sources of the Kpando Municipal Assembly sought to discover other sources of revenue mobilization that are not being explored by the Assembly. The results in one part showed that, the traditional sources of revenue were well known to the respondents. In the second part, the participants were requested to identify other sources of revenue that the Assembly can explore to increase revenue for development projects in the Municipality. The results showed interesting revelations. The respondents mentioned the following as other sources of revenue:

Hiring of Road equipment owned by the Assembly, establishing Public bath and Water Closet Toilets in markets, fencing and branding major markets in the municipality and tolling ceremonial roads in the municipality. Probing further, the respondents explained regarding the hiring of road equipment that, the machines are used only when the Assembly was reshaping feeder roads in the municipality. The equipment is thus left fallow when these projects were completed. However, there are private individuals in the community who on daily basis need the services of heavy duty vehicles to perform one function or the other. So the road construction equipment owned by the Assembly could be engaged to good use all year round. Concerning the building of public bath and toilet in the major markets, the respondents explained that, there are no modern toilet facilities at all the markets in the municipality. Consequently, the construction of such facilities to be operated at a fee could generate income for the Assembly.

The next source of revenue suggested was that the fencing of major markets in the municipality and selling the wall surface to businesses for branding. The wall surface space could be sold to companies for advertisement of their products. Lastly, the participants suggested that the Assembly can reconstruct the ceremonial streets, the Kpando High Street and toll the road. The idea was that commuters knowing how good the road was would not hesitate to pay the toll which would thus increase the Assembly's purse. Table 4.5 presents the results showing the number of respondents who suggested the alternate sources of raising revenue for the Assembly.

Table 4.5: Other Sources of Raising Revenue

Source	Number	Per cent
Hiring Plants	70	70.0
Public Bath & Toilet	15	15.0
Tolling Roads	5	5.0
Branding Walls	10	10
Total	100	100.0

Source: Field Data, June 2012

4.3.2 Challenges/Problems with Revenue Mobilization

The researcher sought to find out the main problems that are associated with the traditional sources of revenue which was accounting for the low revenue mobilization of the Assembly. The results showed that, major problem identified was lack of education on payment of tax and other fees to the Assembly. The other problems mentioned were lack of motivation of revenue collectors, inadequate revenue collectors and lack of data on revenue collection in the Assembly. The result presented in Table 4.6 shows that 91 respondents mentioned that revenue collection would have increased tremendously had the general public been well educated on the Assembly's bye – laws on revenue and the Local Government Act on Revenue mobilization. Next, there was complaint that the revenue collectors were inadequate. Given the size of the municipality and the number of revenue collection points – markets, the revenue

collectors identified their numbers as a source of worry to their smooth operation. From the analysis 55 participants mentioned this as a problem which was thwarting their efforts to increase revenue for the Assembly. Lack of motivation for the revenue collectors and lack of revenue data - a chart that shows weekly/monthly revenue collections as two other problems that hindered their operations. Table 4.6 presents the number of respondents who identified with the problems listed in the table.

Table 4.6: Problems with Revenue Mobilization

Lack of Problem	Number of Respondents
Motivation	36
Inadequate Revenue Collectors	55
Lack of Public Education	91
Lack of Revenue Data	37

Source: Field Data, June 2012

4.3.3 Reasons why People found it difficult to pay rates

Given that the Assembly's revenue target for the last two years had not been achieved, despite significant increases in the quantum of revenue collected, the researcher sought to identify the reasons why people living and working in the Municipality found it difficult to pay rates due the Assembly. The result revealed that, corruption, poor financial management, and lack of education were the reasons outlined explaining why individuals found it difficult to pay rates to the Assembly. From Table 4.7 it was

revealed that 72 respondents mentioned Poor Financial Management as the reason why people in the Municipality have difficulty paying rates, another 72 mentioned lack of education while 45 mentioned corruption as the problem. The Table presents the number of respondents who mentioned the reasons listed in the Table.

Table 4.7: Reasons why People found it difficult to pay rates

Reasons	Number of Respondents
Corruption	45
Poor Financial Management	72
Lack of Education	72

Source: Field Data, June 2012

To seek further understanding into the reasons why people in the Kpando Municipality find it difficult to pay rates to the Assembly, the researcher requested participants to indicate their level of agreement with the statement ‘Revenue mobilization processes in the Kpando Municipal Assembly was very cumbersome’. The results revealed that 37% of the participants agreed that the process was cumbersome and 9% strongly agreed to the statement indicating that the process is very cumbersome. On the other hand, 27% mentioned that they disagreed with the statement. This implied that to them the process was not cumbersome and another 27% could not tell whether the process was cumbersome or not. In sum, it was only about 46% of the respondents who agreed to the statement to indicate that the processes of revenue mobilization are cumbersome. And

since a greater percentage indicates otherwise, there was no sufficient evidence to conclude that revenue mobilization at the Kpando Municipal Assembly was very cumbersome. See Table 4.8

Table 4.8: Rating of Mobilization Processes in Kpando Municipality

Response	Number	Per cent
Strongly Agree	9	9.0
Agree	37	37.0
Don't Know	27	27.0
Disagree	27	27.0
Total	100	100.0

Source: Field Data, June 2012

The efficiency and effectiveness of the mobilization team in the revenue mobilization process was also assessed in the study. Respondents were requested to respond to the statement ‘Kpando Municipal Assembly has efficient and effective revenue mobilization team’. The result revealed that 46% of the participants agreed that the revenue mobilization team has been efficient and effective in their operations. However, 45% disagreed with the statement, implying that the team has not been effective and efficient in their work, while 9% could not tell whether the team has been effective or not. From this result, it was difficult to confidently conclude that the revenue mobilization team of the Assembly had been efficient and effective in the day to day operations. See Table 4.9 for the details.

Table 4.9: Rating of Revenue Mobilization the Kpando Municipality

Response	Number	Per cent
Agree	46	46.0
Don't Know	9	9.0
Disagree	45	45.0
Total	100	100.0

Source: Field Data, June 2012

Further, the respondents were requested to rate the revenue mobilization efforts by the revenue mobilization team. Specifically, the respondents were asked to respond to the statement 'how will you rate revenue mobilization efforts in the Kpando Municipal Assembly?' The respondents were to indicate on a five point scale whether revenue mobilization had been very effective, satisfactory, ineffective or very ineffective. The analysis revealed that 18% indicated that revenue mobilization has been ineffective, while 45% mentioned that it had been satisfactory. Further, 36% indicated the process had been effective. In sum, it could be concluded from the ratings that though there has been challenges with the revenue mobilization team, the team was doing well.

Table 4.10: Rating Revenue Mobilization Team

Rating	Number	Per cent
Very Effective	1	1.0
Effective	36	36.0
Satisfactory	45	45.0
Ineffective	18	18.0
Total	100	100.0

Source: Field Data, June 2012

4.3.4 Strategies to be adopted to encourage efficient revenue mobilization

The last item in this section solicited the views of respondents on the strategies to be adopted to encourage efficient revenue at the Municipal Assembly. The result identified four areas that have been outlined by the respondents. These are: increased Public Education, prosecution of tax defaulters, motivating revenue collection staff and providing adequate logistics for personnel to work with. Details of the analysis revealed that provision of logistics and motivating revenue collection were the strategies most conceded to by the respondents. Sixty – Two respondents representing 62% suggested this strategy. The next strategy outlined was to increase public education and lastly, prosecution of tax defaulters. See Table 4.11

Table 4.11: Strategies for Improving Revenue Mobilisation

Strategies	Frequency	Per cent
Increase Public Education	15	15.0
Prosecution of Tax defaulters	10	10.0
Motivating Revenue staff	13	13.0
Provide logistics	62	62.0
Total	100	100.0

Source: Field Data, June 2012

4.4 Accounting Reporting Procedures

Table 4.12 Being conversant with accounting reporting procedures

Response	Number	Per cent
Strongly Agree	37	37.0
Agree	36	36.0
Don't Know	18	18.0
Disagree	9	9.0
Total	100	100.0

Source: Field Data, June 2012

Third objective was to examine the procedures involved in accounting for the revenue collected. The items sought to find out whether respondents who were revenue collectors are conversant with the accounting reporting procedures of revenue collection, examine whether proper systems of control were in place to properly administer the revenue collection process and finally, whether there was monitoring unit in the Assembly. The analysis of the data revealed that the respondents were very much conversant with the accounting procedures of the Assembly and as stipulated in the Accounting Manual 2010 of MMDAs. From Table 4.12, the result indicated that a total of 73% of the respondents strongly agreed and agreed to the statement 'I am conversant with the accounting reporting procedures of revenue collection'. Interestingly, 18% of

respondents do not know whether accounting procedures are followed in reporting revenue while 9% disagreed with the statement. This implied that majority of the respondents mentioned accounting reporting procedures are strictly followed in reporting revenue collected. This was good in that it conforms to the expectations indicated in the Accounting Manual 2010 of MMDAs in Ghana.

Out of the number that reported positively that they were conversant with the accounting reporting procedures of revenue collection, all of the respondents representing 73% confirmed that they had been implementing these procedures in their operations at the Assembly. This in essence means that the Assembly had proper financial records and proper accounts would thus be prepared at the end of each accounting year. See results in Appendix.

Lastly, the researcher wanted to find out whether there were proper systems of control in revenue administration and whether there was monitoring control unit. In the first place, the results showed in response to the question ‘do you have proper systems of control in the administration of Revenue collection in the Assembly?’ that 57 respondents representing 57% of the respondents responded yes, implying proper systems of control in the administration of revenue collection was in place. However, 22% of the respondents said no, there were no proper control systems of control while, 21% were not sure whether control systems existed at the Assembly.

Table 4.13: Control in the Administration of Revenue Collection

Response	Frequency	Per cent
Yes	57	57.0
No	22	22.0
Not Sure	21	21.0
Total	100	100.0

Source: Field Data, June 2012

Regarding the presence of monitoring unit to monitor revenue collection procedures at the Assembly, the results revealed that 63% of the respondents confirmed that the monitoring unit existed while 19% said no it did not exist and 18% were not sure whether the Monitoring Unit existed in the Assembly or not. See Table 4.14 for details.

Table 4.14 Monitoring Control Unit in the Assembly

Response	Frequency	Per cent
Yes	63	63.0
No	19	19.0
Not Sure	18	18.0
Total	100	100.0

Source: Field Data, June 2012

4.5 Impact of Revenue Collection on Development in the Municipality

The fourth objective of the study was to examine the impact of Internally Generated Funds (IGF) on the development projects in the Kpando Municipality. Here, the researcher wanted to discover whether revenue collected by the Municipal Assembly was being used for the development of the Municipality. Specific questions were thus asked the respondents. Their responses were analysed and presented below.

In the first place, the researcher wanted to find out whether, the Municipal Assembly used the IGF to fund developments in the municipality. The result showed that 81% of the respondents confirmed that the Municipal Assembly funds some development projects in the Municipality except 19% who were not sure of their response. Though, majority of the respondents indicated that the Assembly funded some projects through its IGF, it could be that the Assembly does not report on the sources of funding such projects. If this was the case, all the respondents would have mentioned that the Assembly used its IGF for some projects in the municipality.

Table 4.15 The Assembly fund some development projects with its IGF

Response	Frequency	Per cent
Yes	81	81.0
Not Sure	19	19.0

Table 4.15 The Assembly fund some development projects with its IGF

Response	Frequency	Per cent
Yes	81	81.0
Not Sure	19	19.0
Total	100	100.0

Source: Field Data, June 2012

The next item in this section sought to find out if the quantum of revenue generated internally by the Assembly was enough to completely fund the development projects being undertaken in the municipality. The result presented in Table 4.16 revealed that a significant number of participants concluded that the IGF was not enough. Specifically, 9% of the respondents responded yes to the statement ‘do you consider the quantum of Internally Generated Fund of the Assembly enough to embark on development projects’. On the other hand 82% responded no, the IGF was not enough while 9% could not tell whether the quantum of IGF was enough or not. This implied that greater percentage of the respondent agreed that the IGF was not sufficient to fund development projects in the municipality. Table 4.16 presents the results.

Table 4.16 IGF Funded Development Projects

Response	Frequency	Per cent

Yes	9	9.0
No	82	82.0
Not Sure	9	9.0
Total	100	100.0

Source: Field Data, June 2012

Further examination of the data showed that the IGF of the municipality were used to fund a number of projects in the municipality. Specifically, the respondents mentioned the construction of administrative building of the Assembly, Market expansion and development, provision of street lights on major streets in the municipality and construction and renovation of a number of school buildings. There were also a number of projects which were under construction with some nearing completion. See results in Appendix.

Lastly, the researcher sought to find out whether given the quantum of IGF collected, they were satisfied with projects undertaken so far and also to find out whether revenue collected has had positive effect on economic, social and infrastructural development of the people of Kpando municipality. The results showed that majority of the respondents were satisfied with how the IGF had been used so far. The analysis revealed that 55 respondents representing 55% indicated they are strongly satisfied while 30% mentioned they were just satisfied with projects undertaken so far with the IGF.

However, 15% of the respondents were not sure whether the projects done with the IGFs merits the quantum of money collected as revenue. See Table 4.17 for the results.

Table 4.17 Are you Satisfied with the projects over the years given the quantum of revenue collected

Response	Frequency	Per cent
Strongly satisfied	55	55.0
Satisfied	30	30.0
I am not sure	15	15.0
Total	100	100.0

Source: Field Data, June 2012

Regarding the impact of IGF on developments in the municipality, the respondents were requested to respond to the statement ‘revenue collected over the years has had positive effect on economic, social and infrastructural development of the people of Kpando Municipality’. The result indicated that 78% of the respondents agreed with the statement. This means that IGF has had significant impact on the development of the Kpando Municipality. On the other hand, 20% could not tell whether there has been positive impact regarding the usage of IGF in the municipality while 9% completely disagreed with the statement. See Table 4.18

Table 4.18 Rating of the Effect on Revenue

Response	Frequency	Per cent
Agree	78	78.0
I am not sure	20	20.0
Disagree	2	9.0
Total	100	100.0

Source: Field Data, June 2012

4.6 Government and Donor Support

The last objective of the study was to compare the impact of IGF to other external sources of revenue that accrue to the Kpando Municipal Assembly. As per the Local Government Act, central government had established the District Assemblies Common Fund which on quarterly basis remitted money to the Assemblies depending on a formula of the Fund Administrator. In addition, Central Government fund projects through government's own resources or through the support of development partners like the World Bank, the European Union among others.

In examining the extent of government support to the Assemblies, participants were requested to respond to a number of questions which sought to illicit information regarding the funding of projects by the central government in the municipality. In the first place, respondents were requested to tell whether Central Government remits funds

to the Kpando Municipal Assembly for projects. True to expectation, 91% of the respondents confirmed that, Central Government remitted the Assembly. Interestingly, 9% of the respondents claimed they were not sure. This could be as a result of the delay in the release of fund by the District Assemblies Common Fund Administrator.

Table 4.19: Awareness of Central Government Remittance to the Kpando Municipal Assembly?

Response	Frequency	Percent
Yes	91	91.0
Not Sure	9	9.0
Total	100	100.0

Source: Field Data, June 2012

The researcher further requested the respondents to compare the contribution to development projects through Central Government funding to IGFs of the municipality. The respondents were requested to respond to the statement ‘Government’s contribution to development in Kpando Municipal Assembly surpasses contribution from Internally Generated Funds.’ The result indicates that majority of the respondents mentioned Central Government’s contribution to development in the municipality as surpassing that of the IGF. Sixty – Three (63%) percent of the respondents strongly agreed that Central Government contribution was more than that of IGF, and 28% also agreed with the statement. This means that almost 91% of the respondents agreed that Central

Government's contribution to funding development projects in the municipality was far more than that of IGF of the Assembly. Interestingly, 9% of the respondents could not tell whether the contribution of IGF was far below that of Central Government. See Table 4.20.

Table 4.20: Government Development surpasses contribution from IGF

Response	Frequency	Per cent
Strongly Agree	63	63.0
Agree	28	28.0
I am not sure	9	9.0
Total	100	100.0

Source: Field Data, June 2012

Further, the respondents confirmed that external sources of funds have had greater impact on development than the Assembly's IGF. This could be attributable to the quantum of revenue remitted by Central Government which was far more than the IGF by the Assemblies. The respondents were asked to respond to the statement 'external sources of funds have had a greater impact on development in Kpando Municipality than the Assembly's IGF'. The result as presented in Table 4.21 shows that, 82% strongly agreed with the statement while 18% agreed to the statement. This implies that

all the participants agreed that external sources of funding projects have had greater impact on development than the Assembly's IGF.

Table 4.21: External sources of funds have a greater impact development than assembly's IGF

	Frequency	Per cent
Strongly Agree	82	82.0
Agree	18	18.0
Total	100	100.0

Source: Field Data, June 2012

Finally, the participants suggested ways of improving revenue collection and management at the Kpando Municipal Assembly. The respondents suggested among other things that, the Assembly should train more revenue staff, have proper financial management practices, and then establish monitoring and evaluation units. From Table 4.23, 46% of the participants mentioned that the Assembly should train more revenue staff, 72% suggested that proper financial management should be practiced. Next 32% suggested establishing monitoring and evaluation units. These, they believed when implemented the revenue mobilization of the Assembly would improve

Table 4.22: Suggest ways to improve revenue management

Response	Frequency	Per cent
Train Revenue Staff	46	46.0
Proper Financial Management	72	72.0
Establish Monitoring and Evaluation Units	32	32.0

Source: Field Data, June 2012



CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

5.1. Introduction

This chapter presents the summary of major findings of the study, presented conclusion and recommendations of the study.

The study investigated the impact of revenue mobilization on development in the Kpando Municipal Assembly of the Volta Region. The study set out to achieve the following objectives. In first place, the study aimed at identifying other sources of revenue available to MMDAs, especially the Kpando Municipal. Secondly, the study examined the strategies adopted by the Assembly to ensure effective and efficient revenue collection. It also examined the procedures involved in accounting to determine whether the procedures were effective and efficient. Further, the study sought to determine the impact of IGFs on development projects in the Kpando Municipality. Lastly, this study sought to compare the impact of IGF to external sources of revenue to the Kpando Municipal Assembly.

5.2. Summary of Findings

To achieve the objectives of the study, the following research questions were posed to guide the study. One, what are the sources of revenue generation available to the

Kpando Municipal Assembly? Two, what are the strategies adopted for revenue collection in the Kpando Municipal Assembly? Three, Has the collection and accounting of revenue been effective and efficient? Four, what contribution has IGF made to the development of Kpando Municipal Assembly. Finally, the researcher posed the question, ‘Did internally generated fund significantly contribute to the development of the Municipality than other external sources of revenue?’

In the first place, the study discovered new revenue sources that were not being sufficiently explored by the Assembly. As presented in Table 4.5, alternate revenue sources as hiring of plants and machinery of the Assembly, building places of convenient in the major markets and walling big markets and selling the wall surface for branding purpose. This finding when explored by the Assembly could increase the revenue outlay of the Assembly.

Secondly, the study discovered the challenges that hinder the smooth operation of revenue collectors of the Assembly. Challenges such as motivation of revenue collectors, lack of education of the tax paying public, inadequate revenue collectors and lack of revenue data were outlined. Further examination of the data revealed that, the problems mentioned in the study were as a result of corruption on the part financial managers and collectors of the Assembly and lack of education. This finding is significant because, it is now possible for solution to be provided for the Assembly to have efficient and effective revenue collection team. Given the results presented in Table 4.8, it shows that the revenue collection processes at the Assembly was very

cumbersome. Consequently, measures should be taken to make the process friendlier to the tax paying public.

The study also discovered that revenue collection has been effective and efficient though with some challenges. The results as presented in Table 4.9 shows that 46% of the respondents agreed that revenue mobilization teams had been efficient and effective with about 45% disagreeing. Though a higher percentage agreed that the team had been effective, the number that disagreed was equally large. Based on this outcome it was concluded that training programmes should be organised for revenue collectors to make them more efficient and effective in the discharge of their duties.

Further, the study discovered that increase in public education, provision of logistics and prosecution of tax defaulters could help the Assembly to increase revenue. This was because, for example when one individual is prosecuted for non-payment of tax it would serve as deterrent to others. In addition, the study also found out that accounting for revenue had been effective as majority of the collectors were conversant with the accounting reporting procedures as stated in the MMDAs Accounting Manual 2010.

In analysing the contribution of IGF to the development of the Municipality, the study found that the Assembly had applied IGF to fund a number of projects in the area. Some of these projects include the construction and renovation of classrooms, the building of the Assembly's administration block, and provision of street lights and expansion of markets among others.

However, comparing the contribution of IGF to external sources of funding such as the Central Government, the study discovered that, Central Government was by far the greater contributor to funding of the Assembly and that the projects funded by Central Government have had significant impact on development of the area than IGF ones. This is reported in Table 4.18. In another breadth, the study discovered that IGF alone was not enough to fund projects in the local communities even though majority of the respondents were satisfied with the contribution of IGF to development of the Assembly in the face of dwindling revenue.

Finally, it was discovered that revenue could be increased if training of revenue collectors was carried out and proper financial management practices are upheld in reporting the Assembly's finances.

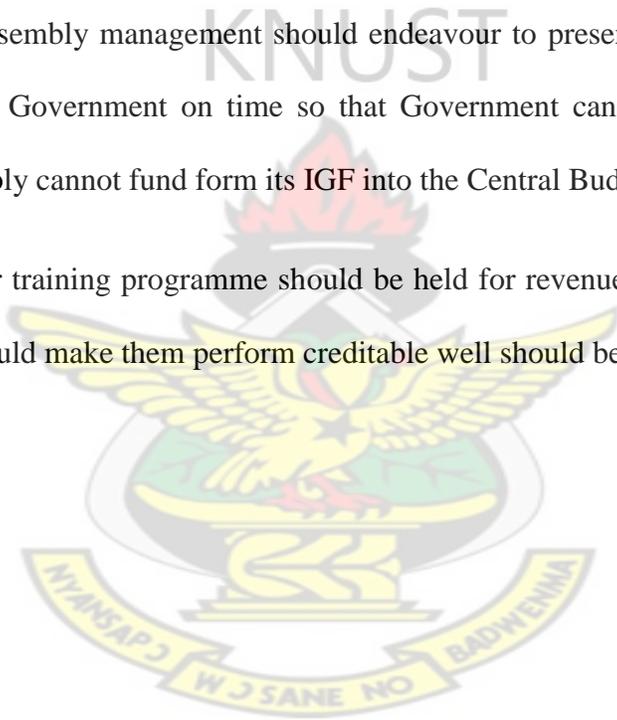
5.3 Conclusion

This study has open up the Kpando Municipal Assembly for examination. This had led to interesting findings regarding the financial administration of the Assembly. To ensure that good practices that had been recorded in this study be maintained there should be continuous training for the mobilization team. The study found that revenue collection at the Assembly has been pretty effective and efficient and that though IGF has contributed significantly to the development of the Assembly, it was not enough to meet the development needs of the Municipality. Central Government still had a greater say

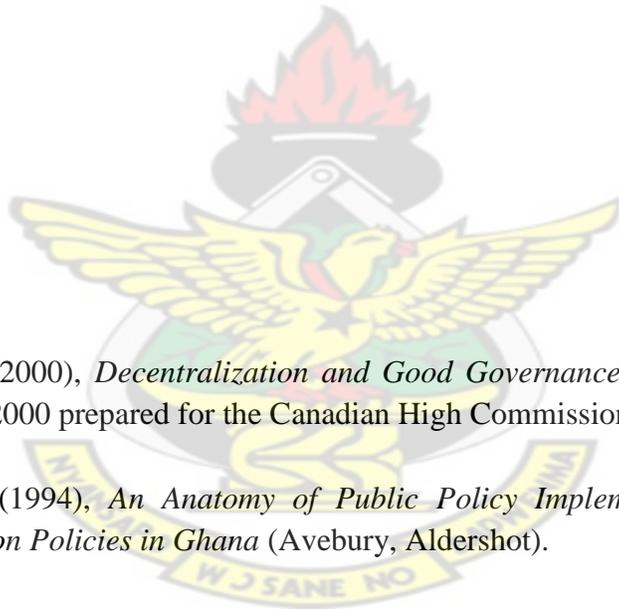
5.4. Recommendation

Following the findings of this study, the under listed recommendations have be proposed for practice.

1. That the Assembly should recruit more revenue collectors and train them to collect revenue for the Assembly.
2. That a task force or debt collection team should be established to arrest rate defaulters for such rates to be collected for the Assembly.
3. The Assembly management should endeavour to present their yearly budget to Central Government on time so that Government can factor projects that the Assembly cannot fund form its IGF into the Central Budget.
4. Regular training programme should be held for revenue collectors and logistics that would make them perform creditable well should be provided.



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Appendix A

SURVEY QUESTIONNAIRE

Dear survey Respondent,

This study is aimed at investigating the Revenue Mobilization and its impact on Development of Kpando Municipal Assembly. To help attain this objective, I humbly

request you to provide relevant and objective responses to the items on this questionnaire. It will take approximately 15 minutes to be completed.

Note that your answers would be treated in strict confidence and used for academic purpose only.

Thank you.

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Section A: Demographic

Please provide the information that reflects your present circumstances. Tick (✓) the appropriate response.

1. Sex: Male () Female ()

2. Age:

a) Below 20()

b) 20 -29 ()

c) 30 – 39()

d) 40 - 49 ()

e) 50 – 59 ()

f) 60 years and above ()

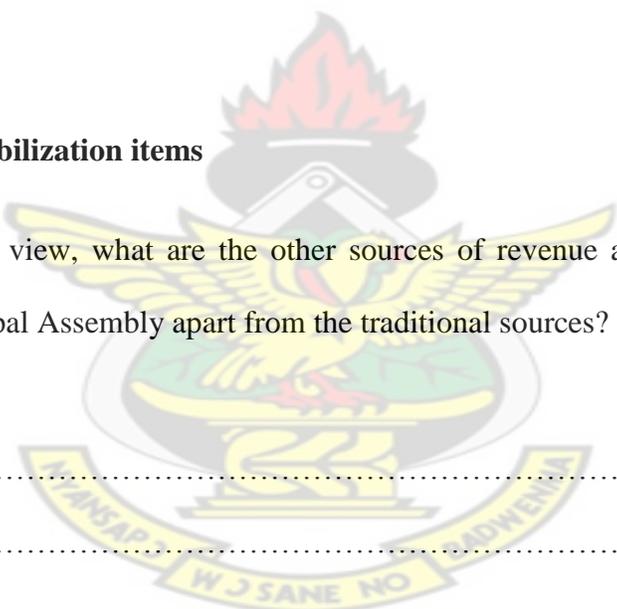
3. Please indicate the number of years you have been working with the Kpando Municipal Assembly.....

4. I am a

- Permanent Revenue collector
- Commission Revenue collector
- Staff of Urban, Town and Area Council
- Head of Department / DPCU
- Assembly Member

Section B: Mobilization items

1. In your view, what are the other sources of revenue available to the Kpando Municipal Assembly apart from the traditional sources?



.....

.....

.....

2. How will you rate revenue mobilization efforts in the Kpando Municipal Assembly?

- Very effective
- Effective
- Satisfactory

- Ineffective
- Very ineffective

3. What in your view are reasons why the people of Kpando are finding it difficult to pay rates and others?

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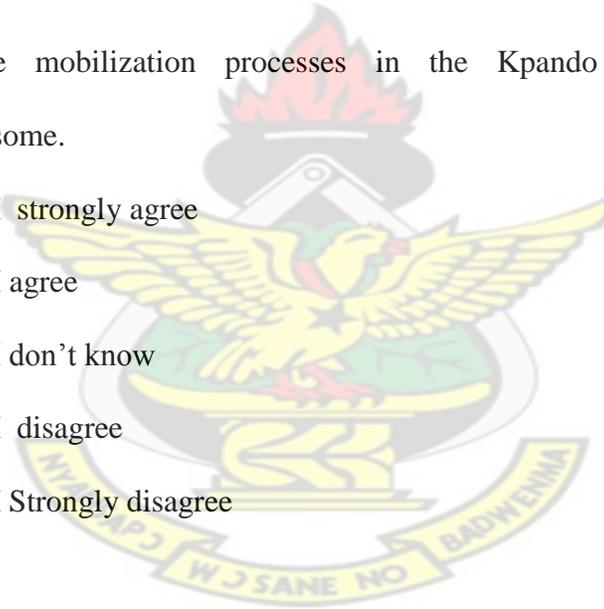
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4. Revenue mobilization processes in the Kpando Municipality is very cumbersome.

- I strongly agree
- I agree
- I don't know
- I disagree
- I Strongly disagree



5. Kpando Municipal Assembly has efficient and effective revenue mobilization team :

- I strongly agree
- I agree
- I don't know
- I disagree

- I Strongly disagree

6. Please, in your view what strategies should be adopted to encourage efficient revenue mobilization at the Assembly?

.....

.....

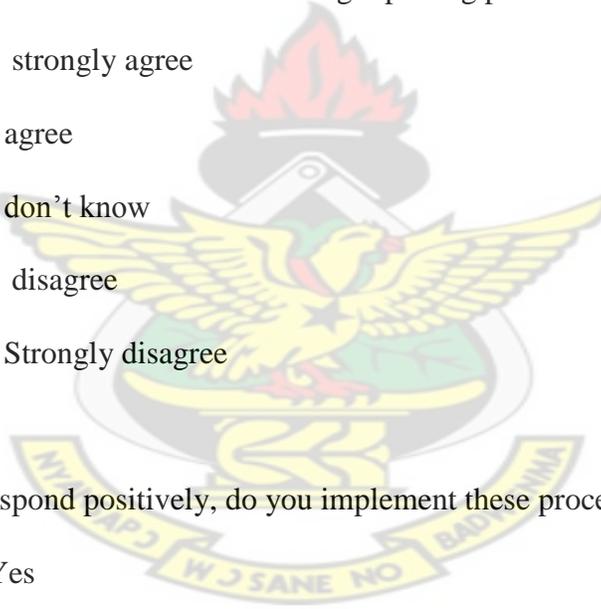
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7. I am conversant with the accounting reporting procedures of revenue collection.

- I strongly agree
- I agree
- I don't know
- I disagree
- I Strongly disagree



8. If you respond positively, do you implement these procedures in your work?

- Yes
- No

9. Do you have proper systems of control in the administration of Revenue collection at the assembly?

- Yes
- No
- I am not sure

10. Do you have monitoring control unit?

- Yes
- No
- I am not sure

Section C: Impact of Revenue

1. Does the Kpando Municipal Assembly fund some development projects in the Municipality?

- Yes
- No
- I am not sure

2. Do you consider the quantum of Internally Generated Fund of the Assembly enough to embark on development projects in the Municipality?

- Yes
- No
- I am not sure

3. Please, list some projects undertaken by the assembly using Internally Generated Fund

.....
.....
.....
.....

4. Given the quantum of revenue collected, are you satisfied with the projects over the years?

- Strongly Satisfied
- Satisfied
- I am not sure
- Not Satisfied
- Strongly not satisfied

5. Revenues collected over the years have had positive effect on economic, social and infrastructural development of the people of Kpando Municipality.

- I strongly agree
- I agree
- I am not sure
- I disagree
- I Strongly disagree

Section D: Government and Donor Support

1. Does the Central Government remit funds to the Kpando Municipal Assembly?

- Yes
- No
- I am not sure

2. Government's contribution to development in Kpando surpasses contribution from Internally Generated Funds.

- I strongly agree
- I agree
- I am not sure
- I disagree
- I Strongly disagree

3. External sources of funds have a greater impact on development in Kpando Municipality than the Assembly's IGF.

- I strongly agree
- I agree
- I am not sure
- I disagree
- I Strongly disagree

4. Use the scale below to rate the contribution of the following stakeholders in the development of the Assembly.

Very significant contribution (3), significant contribution (2), little contribution (1)

- (a) Government / other external funding
- (b) Municipal Assembly (Kpando)
- (c) Philanthropic individuals

Section E: SOURCES OF REVENUE AND THEIR CONTRIBUTION TO TOTAL REVENUE (To be completed by Heads of Department only)

1. Revenue accounting procedures at the Kpando Municipal Assembly are very efficient.

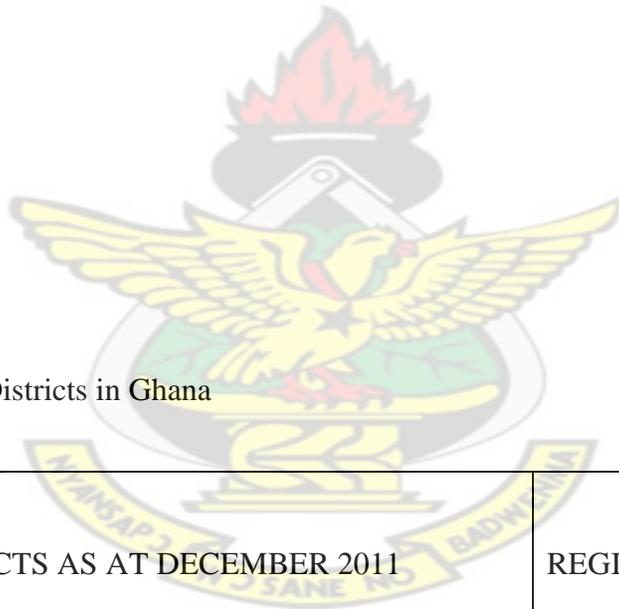
- I strongly agree
- I agree
- I am not sure
- I disagree
- I Strongly disagree

2. If you agree or disagree with the accounting procedures at the District Assembly, please suggest some ways to improve upon the revenue management at the Assembly

.....
.....
.....
.....

Thank you.

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Appendix B

Some List of Districts in Ghana

ALL DISTRICTS AS AT DECEMBER 2011	REGION
1. Abura/Asebu/Kwamankese	Central
2. Accra Metropolitan	Greater Accra
3. Adaklu-Anyigbe	Volta
4. Adansi North	Ashanti

5. Adansi South	Ashanti
6. Adentan Municipal	Greater Accra
7. Afigya-Kwabre	Ashanti
8. Agona East	Central
9. Agona West Municipal	Central
10. Ahafo Ano North	Ashanti
11. Ahafo Ano South	Ashanti
12. Ahanta West	Western
13. Ajumako/Enyan/Essiam	Central
14. Akatsi	Volta
15. _ Akuapim North	Eastern
16. _ Akuapim South Municipal	Eastern
17. _ Akyemansa new	Eastern
18. Amansie Central	Ashanti
19. Amansie West	Ashanti
20. Aowin/Suaman	Western
21. Asante Akim North Municipal	Ashanti
22. Asante Akim South	Ashanti
23. Ashaiman municipal new	Greater Accra
24. Asikuma/Odoben/Brakwa	Central
25. Assin North Municipal	Central

26. Assin South	Central
27. Asunafo North Municipal	Brong Ahafo
28. Asunafo South	Brong Ahafo
29. Asuogyaman	Eastern
30. Asutifi	Brong Ahafo
31. Atebubu-Amantin	Brong Ahafo
32. Atiwa	Eastern
33. Atwima Kwanwoma	Ashanti
34. Atwima Mponua	Ashanti
35. Atwima Nwabiagya	Ashanti
36. Awutu-Senya new	Central
37. Bawku Municipal	Upper East
38. Bawku West	Upper East
39. Bekwai Municipal	Ashanti
40. Berekum Municipal	Brong Ahafo
41. Bia	Western
42. Biakoye	Volta
43. Bibiani/Anhwiaso/Bekwai	Western
44. Birim Central Municipal	Eastern
45. Birim North	Eastern
46. Birim South	Eastern

47. Bole	Northern
48. Bolgatanga Municipal	Upper East
49. Bongo	Upper East
50. Bosome Freho	Ashanti
51. Bosomtwe	Ashanti
52. Builsa	Upper East
53. Bunkpurugu-Yunyoo	Northern
54. Cape Coast Metropolitan	Central
55. Central Gonja	Northern
56. Chereponi	Northern
57. Dangme East	Greater Accra
58. Dangme West	Greater Accra
59. Dormaa East	Brong Ahafo
60. Dormaa Municipal	Brong Ahafo
61. East Akim Municipal	Eastern
62. East Gonja	Northern
63. East Mamprusi	Northern
64. Effutu Municipal	Central
65. Ejisu-Juaben Municipal	Ashanti
66. Ejura/Sekyedumase	Ashanti
67. Ellembele new	Western

68. Fanteakwa	Eastern
69. Ga East Municipal	Greater Accra
70. Ga South Municipal	Greater Accra
71. Ga West Municipal	Greater Accra
72. Garu-Tempne	Upper East
73. Gomoa East	Central
74. Gomoa West	Central
75. Gushiegu	Northern
76. Ho Municipal	Volta
77. Hohoe Municipal	Volta
78. Jaman North	Brong Ahafo
79. Jaman South	Brong Ahafo
80. Jasikan	Volta
81. Jirapa	Upper West
82. Jomoro	Western
83. Juaboso	Western
84. Kadjebi	Volta
85. Karaga	Northern
86. Kassena Nankana East	Upper East
87. Kassena Nankana West	Upper East
88. Keta Municipal	Volta

89. Ketu North	Volta
90. Ketu South	Volta
91. Kintampo North Municipal	Brong Ahafo
92. Kintampo South	Brong Ahafo
93. Komenda/Edina/Eguafo/Abirem Municipal	Central
94. Kpandai	Northern
95. Kpando	Volta
96. Krachi East	Volta
97. Krachi West	Volta
98. Kumasi Metropolitan	Ashanti
99. Kwabre East	Ashanti
100. Kwaebibirem	Eastern
101. Kwahu East	Eastern
102. Kwahu North	Eastern
103. Kwahu South	Eastern
104. Kwahu West Municipal	Eastern
105. Lambussie Karni new	Upper West
106. Lawra	Upper West
107. Ledzokuku-Krowor Municipal	Greater Accra
108. Lower Manya Krobo	Eastern
109. Mampong Municipal	Ashanti

110	Mfantseman Municipal	Central
111	Mpohor/Wassa East	Western
112	Nadowli	Upper West
113	Nanumba North	Northern
114	Nanumba South	Northern
115	New-Juaben Municipal	Eastern
116	Nkoranza North	Brong Ahafo
117	Nkoranza South	Brong Ahafo
118	Nkwanta North	Volta
119	Nkwanta South	Volta
120	North Tongu	Volta
121	Nzema East Municipal	Western
122	Obuasi Municipal	Ashanti
123	Offinso North	Ashanti
124	Offinso South Municipal	Ashanti
125	Prestea-Huni Valley	Western
126	Pru	Brong Ahafo
127	Saboba	Northern
128	Savelugu/Nanton	Northern
129	Sawla-Tuna-Kalba	Northern
130	Sefwi Akontombra	Western

131 Sefwi-Wiawso	Western
132 Sekondi Takoradi Metropolitan	Western
133 Sekyere Afram Plains	Ashanti
134 Sekyere Central	Ashanti
135 Sekyere East	Ashanti
136 Sekyere South	Ashanti
137 Sene	Brong Ahafo
138 Shama	Western
139 Sissala East	Upper West
140 Sissala West	Upper West
141 South Dayi	Volta
142 South Tongu	Volta
143 Suhum/Kraboah/Coaltar	Eastern
144 Sunyani Municipal	Brong Ahafo
145 Sunyani West	Brong Ahafo
146 Tain	Brong Ahafo
147 Talensi-Nabdam	Upper East
148 Tamale Metropolitan	Northern
149 Tano North	Brong Ahafo
150 Tano South	Brong Ahafo
151 Tarkwa Nsuaem Municipal	Western

152	Techiman Municipal	Brong Ahafo
153	Tema Metropolitan	Greater Accra
154	Tolon/Kumbungu	Northern
155	Twifo/Heman/Lower Denkyira	Central
156	Upper Denkyira East Municipal	Central
157	Upper Denkyira West	Central
158	Upper Manya Krobo	Eastern
159	Wa East	Upper West
160	Wa Municipal	Upper West
161	Wa West	Upper West
162	Wasa Amenfi East	Western
163	Wasa Amenfi West	Western
164	Wenchi Municipal	Brong Ahafo
165	West Akim Municipal	Eastern
166	West Gonja	Northern
167	West Mamprusi	Northern
168	Yendi Municipal	Northern
169	<u>Yilo Krobo</u>	<u>Eastern</u>
170	<u>Zabzugu/Tatale</u>	<u>Northern</u>

POSITION * AGE Cross tabulation

KNUST

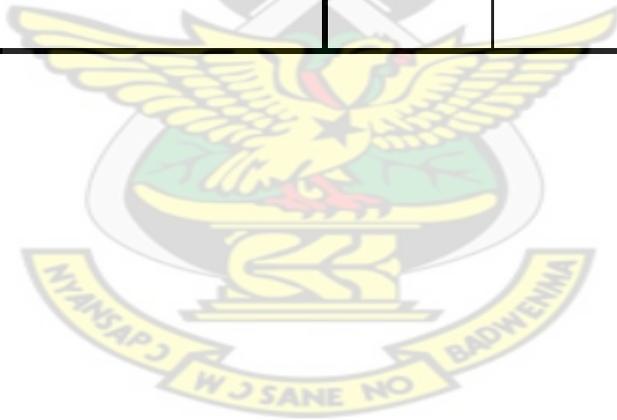
Count	AGE					Total
	20-29	30-39	40-49	50-59		
POSITION PERMANENT						
REVENUE COLLECTOR	5	7	1	2	15	
COMMISSION REVENUE COLLECTOR	7	13	3	6	29	

STAFF OF URBAN, TOWN AND AREA COUNCIL	3	5	1	2	11
HEAD OF DEPARTMENT	4	7	1	3	15
ASSEMBLY MEMBER	8	13	3	6	30
Total	27	45	9	19	100

POSITION * NUMBER OF YEARS AT KMA GROUP Cross tabulation

Count	NUMBER OF YEARS AT KMA GROUP			Total
	1 - 5 years	6 - 10 years	11 - 40 years	
POSITION PERMANENT REVENUE COLLECTOR	12	3	0	15

COMMISSION REVENUE COLLECTOR	22	6	1	29
STAFF OF URBAN, TOWN AND AREA COUNCIL	9	2	0	11
HEAD OF DEPARTMENT	11	4	0	15
ASSEMBLY MEMBER	25	5	0	30
Total	79	20	1	100



Q13

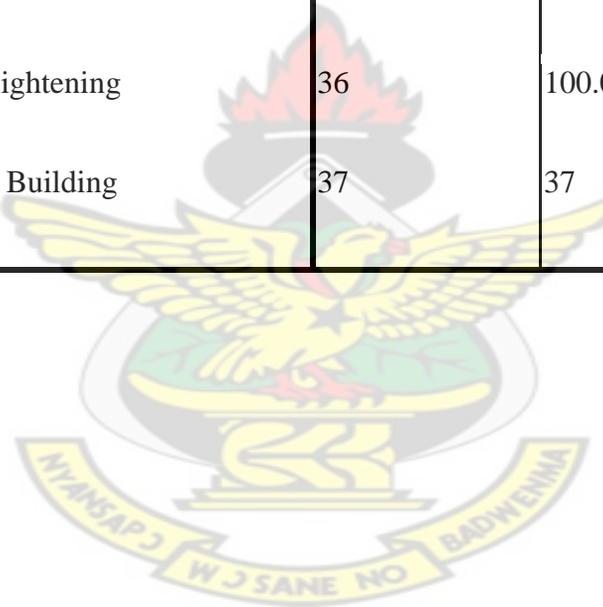
DO YOU IMPLEMENT THESE PROCEDURES

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid YES	73	73.0	73.0	73.0

NO	27	27.0	27.0	100.0
Total	100	100.0	100.0	

SOME PROJECTS UNDERTAKEN BY IGF

		Frequency	Percent
Valid	Administrative Block	27	27.0
	Market Development	54	73.0
	Street lightening	36	100.0
	School Building	37	37



GDS: MUNICIPAL ASSEMBLY

	Frequency	Percent	Valid Percent	Cumulative Percent

Valid	VERY SIGNIFICANT CONTRIBUTION	18	18.0	18.0	18.0
	SIGNIFICANT CONTRIBUTION	82	82.0	82.0	100.0
	Total	100	100.0	100.0	

KNUST

GDS: PHILANTHROPIC INDIVIDUALS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	VERY SIGNIFICANT CONTRIBUTION	81	81.0	81.0	81.0
	SIGNIFICANT CONTRIBUTION	19	19.0	19.0	100.0
	Total	100	100.0	100.0	

Q25

	Frequency	Percent
Missing System	100	100.0

Q26

EFFICIENT REVENUE ACCOUNTING PROCEDURES

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid AGREE	54	54.0	54.0	54.0
AM NOT SURE	37	37.0	37.0	91.0
DISAGREE	9	9.0	9.0	100.0
Total	100	100.0	100.0	