



Sikkim Manipal University
Directorate of Distance Education

A FINAL PROJECT REPORT

ON
ASSESSING THE CHALLENGES FACING SMALL AND MEDIUM
SCALE ENTERPRISES SOURCING FUNDING IN GHANA
(A CASE STUDY OF COLD STORES IN THE KUMASI
METROPOLIS

Under the guidance of
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in partial fulfilment of the requirement for the award of the degree

Of

MASTER OF BUSINESS ADMINISTRATION IN
FINANCE

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INSPIRED BY LIFE

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Titled

**ASSESSING THE CHALLENGES FACING SMALL AND MEDIUM SCALE
ENTERPRISES SOURCING FUNDING IN GHANA
(A CASE STUDY OF COLD STORES IN THE KUMASI METROPOLIS**

is approved and is acceptable in terms of quality and standard.

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BONAFIDE CERTIFICATE

Certified that this project report titled

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METROPOLIS**

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DECLARATION

I hereby declare that the project report entitled

**ASSESSING THE CHALLENGES FACING SMALL AND MEDIUM
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(A CASE STUDY OF COLD STORES IN THE KUMASI METROPOLIS**

Submitted in partial fulfilment of the requirements for the degree

Of

Masters of Business Administration in Finance

To Sikkim Manipal University, is my original work and not submitted for the award of any other degree, diploma, fellowship, or any other similar title or prizes.

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ABSTRACT

The study identified and analyzed the challenges to the successful implementation of the TRIPS (Total Revenue Integrated Processing System) of Ghana Revenue Authority (GRA). Effective tax administration is the goal of most nations since taxes emerges as the majority source of funds for governments to run developmental projects. E-government is the use of internet and telecommunication network for effective service delivery. GRA performs almost every task manually and this has resulted in high cost of compliance, low compliance level of taxpayers, poor service delivery and corrupt system. As part of the Electronic-Ghana (e-Ghana) project, TRIPS was acquired to enhance and raise service performance of GRA, based on a strategic and modernization plan commencing from 2012-2014 but is experiencing many setbacks, and has failed to meet the completion date.

Qualitative semi structured face-to-face interviews and questionnaire via snowball sampling method and observations were used to gather primary data from employees of GRA. The study covered all the district offices in Accra that are currently using the TRIPS. Responses gathered were transcribed, translated and analyze by descriptive explanations to ensure clearer illustrations of data collected.

The results indicate several challenges hampering the successful implementation of the TRIPS. However there were some suggestions and recommendations that include employing permanent project manager, re-analyze and re-strategize the project, project evaluation in the pilot offices, involvement of stakeholders, improve infrastructure, training, acquisition of bigger capacity servers and routine project evaluation.

GRA would be strategically poised with an efficient and effective tax administration to maximize revenue for the benefit of the Ghanaian citize

CHAPTER ONE

INTRODUCTION

1.0 BACKGROUND OF THE STUDY

With the current trend of technology due to the spread of Information and Communication Technologies (ICT), many governments including Ghana thought of going digital by establishing an e-government system.

Some definitions of e-government are stated below; The World Bank has defined “E-Government” as “the use by government agencies of information technologies (such as Wide Area Networks, the Internet, and mobile computing) that have the ability to transform relations with citizens, businesses, and other arms of government” (*Worldbank.org*). "The employment of the Internet and the world-wide-web for delivering government information and services to the citizens." (*United Nations, 2006; AOEMA, 2005*). *academic.edu*

E-government is ranked very important because it has the ability to promote better governance, transparency, elimination of bottlenecks in the delivery of services and raises service performance. Information Technology (IT) in government goes back around the 1970s; the term e-government emerged in the late 1990s with the internet boom (Grolund and Horan, 2004). It does not rely only on the internet but includes other technological aspects like telecommunications networks.

The Government of Ghana has been striving to improve its services to its citizens. It has been established over the past few years that, ministries and government entities have implemented projects that have improved certain IT services. This was achieved by systematizing or automating

manual processes in demand to decrease the time and effort involved in delivering the service by using the best (IT) equipment available at the time. For instance, in the year 2000, the Cabinet of Ministers issued a decree forming a Ghana e-government Committee headed by the Prime Minister. The committee's was tasked to design a vision for e-government projects in Ghana. Since then, Ghana has taken big steps towards implementing and improving its e-government projects. This initiative however, enabled Ghana to boast of websites for its ministries and other government agencies. The introduction of e-government services has enabled the following ministries and government agencies to own independent websites. These are Ministries of Local Government and Rural Development, Ministry Of Fisheries. And Aquaculture Development, Ministry for the Interior, Ministry Of Foreign Affairs and Regional Integration, Ministry Of Defense, Ministry of Water Resources, Works & Housing, Ministry of Transport, Ministry of Trade and Industry, Ministry of Tourism, Culture and Creative Arts, Ministry of Roads and Highways, Ministry Of Youth And Sports, Ministry of Lands and Natural Resources, Ministry of Justice & Attorney General, Ministry of Information and Media Relations, Ministry of Health, Ministry of Gender, Children and social protection, Ministry of Food & Agriculture, Ministry of Finance, Ministry of Environment, Science, Technology and Innovation, Ministry of Energy and Petroleum, Ministry of Employment and Labour Relations, Ministry of Education, Ministry of Communications and Ministry of Chieftaincy and Traditional. *ghana.gov.gh*

The Ghana Revenue Authority (GRA) was established in December 2009, by Act 791 as a body corporate to replace the Customs Excise and Preventive Service (CEPS), Internal Revenue Service (IRS), Value Added Tax Service (VAT) for the administration of taxes and custom duties in

Ghana. The change was to help create a more vibrant efficient and effective tax administration for mobilization of revenue for national development.

The operations units of the IRS and VAT had been integrated into domestic tax revenue division while the preventive units of CEPS now formed the Customs Division under the reform.

The most important aspect of the reform process is the review of GRA's business processes and procedure to enhance service delivery to taxpayers. So new computerized software, the Total Revenue integrated Processing System (TRIPS) had been introduced to administer domestic taxes by the domestic tax revenue division commencing from 2012-2014. *ghananewsagency.org*

Ghana electronic governance (Gegov) project was planned to commence at eleven district offices within the greater Accra region, these offices are Registered General Department Head Office, Makola, Agbogloshie, Legon, GRA VAT house (Adabraka), Spintex road, GRA head office, Kaneshie, Ashaiman, Tema and Achimota, then later nationwide. The project was in three phases and the first phase was to go online in October/November 2011, registration of taxpayer and tax types on GeGov for GRA, company's and business registration on GeGov for RGD. *ghanabusinessnews.com*

Phase two, was to be launched in December 2011, the application of TRIPS to other regions, ministries, department and agencies.

Phase three, was to be launched in March 2012, working on their additional functionalities of the TRIPS. *ghanaweb.com*

Re-registration was to involve registration of employees of companies and all employees of companies should have been registered before January 2012 to permit PAYE to be processed

online from Jan 2012. As it stands now the project has failed to go by as scheduled due to certain challenges, which this study has identified and recommended solutions for the successful implementation of the TRIPS. Currently GRA is finding it difficult in providing improved services to taxpayers. Taxpayers queue in most GRA offices to effect payment, receipting is done manually, processing of taxpayers documents, tracing taxpayers is cumbersome and high cost of compliance which does not constitute effective tax administration. Most offices in GRA currently cannot boast of fully equipped IT infrastructure and are unable to share information locally on the few computers they possessed. In reviewing the performance of the TRIPS, the project management techniques that were used by GRA gave the researcher much insight on the challenges being faced by GRA in achieving successful implementation of the TRIPS.

1.1 PROBLEM STATEMENT

Most countries face wider range of constraints and problems in effective tax administration even in effectively functioning tax administration in developed countries. In GRA, constraints like high cost of compliance, delaying in serving a taxpayer due to manual process of service delivery, lack of inadequate quality infrastructure and very low percentage of personnel with at least basic computer skills is very persistent. Thus, the decision by government to introduce the GeGov in GRA, the project is not yielding as it was anticipated due to certain challenges. This study therefore focused on the challenges to the successful implementation of the TRIPS.

1.2. SIGNIFICANCE OF THE STUDY

Currently GRA is finding it difficult in providing improved services to taxpayers. Taxpayers queue in most GRA offices to effect payment, receipting is done manually, processing of taxpayers documents, tracing taxpayers is cumbersome and high cost of compliance which does not

constitute effective tax administration. If the challenges that hinder the successful implementation of the TRIPS are identified, GRA would be equipped with knowledge to know the measures to put in place to improve the performance of the TRIPS to yield a successful implementation.

To the researcher this study would enrich her academic and intellectual capabilities.

1.3. SCOPE

The scope of the study is GRA's Domestic Tax Revenue Division (DTRD) offices that are currently operating the TRIPS within the Greater Accra Region. Issues tackled are challenges to the successful implementation of the TRIPS and evaluation of the performance of the TRIPS.

1.4. GENERAL OBJECTIVE

The study is to identify and analyze the challenges to the successful implementation of the (TRIPS) of the GRA.

1.5. SPECIFIC OBJECTIVES

The objectives of the study are;

1. To evaluate project management techniques used by GRA on the TRIPS.
2. To evaluate the performance of the TRIPS.
3. To investigate the challenges that hindered the successful implementation the TRIPS.

1.6. RESEARCH QUESTIONS

The main purpose of embarking on this study is to find solutions to the following problems that hindered the successful implementation of the TRIPS. The questions explored are;

1. What project management techniques were applied by GRA on the TRIPS?
2. How satisfied is the end user with the performance of the TRIPS?
3. What challenges does GRA face in the implementation of the TRIPS?
4. What solutions do you think GRA can apply to improve the TRIPS?

1.7. LIMITATION OF THE STUDY

Although the research has reached its aim, there were some unavoidable limitations, first because of the time limit and financial resources the research was conducted on only a small size of population who were identified through the snowball sampling method. Secondly, the population of the case study was small, fifty (50) tax officials could not have represented the majority of tax officials using the TRIPS within the Greater Accra Region. Access to data was a major challenge since most tax officials were not willing to present sensitive data where the research was concerned.

1.8. ORGANISATION OF THE STUDY

The papers consist of five chapters. The introduction chapter is the first chapter, which focuses at the background of the study, problem statement, significance of the study, scope, specific objectives of the study, research questions, limitations of the study and organization of the study.

The second chapter consists of review of related literature; chapter three is the methodology, which involves the research design, population of the study, sample design, and sampling procedures, data collection and data analysis.

Chapter four covers the study results and findings and lastly chapter five consist of summary, conclusion and recommendations.

CHAPTER TWO

LITERATURE REVIEW

2.0. INTRODUCTION

This section would present a review of relevant research on the challenges to the successful implementation of the TRIPS with theoretical and empirical frameworks. Firstly, the study would give a description of the e-government project of the Ghana Revenue Authority. Secondly an introduction of tax administration, computers and information technology in tax administration, the impact of computerization in tax administration, automation of tax administration, the third section would be an outline on project management. Computerizing tax administration would be in the final section.

2.1. THEORETICAL FRAMEWORK

2.1.0. THE E-GOVERNMENT PROJECT OF THE GHANA REVENUE AUTHORITY

As part of the implementation of the e-Ghana project by the ministry of communications with the assistance of the World Bank, the PPP (Private Public Partnership) Automation of the revenue generating agencies is one of the projects being implemented.

This PPP arrangement is a Design, Finance, Build, Operate and Transfer (DFBOT) model and intended to operate for a period of five (5) years.

Through incorporating e-Ghana principles, e-Government services and electronic government Interoperability Framework (e-GIF) standards, this PPP will significantly improve the efficiency and effectiveness of tax administration as well as reduce the time and cost of registering a business.

Additionally, it will result in a better designed and operated system which will enhance revenue mobilization and will give added value and convenience to the citizens of Ghana.

The main objectives of this project are to automate the operations of the Ghana Revenue Authority (IRS, VATs, RAGB, LTU) and Registrar General's Department through a PPP arrangement, to provide e-government services to citizens and businesses in an efficient and cost effective manner in partnership with the private sector to increase government revenues and facilitate the development of private sector capabilities in the ICT sector.

The automation will cause the operations of beneficiary agencies to be integrated in order to enhance the mobilization of national tax revenues. It will also reduce constraints people go through when registering their businesses, filing returns and paying taxes.

The system solution will include a bundle or integrated application solution for the agencies mentioned above. The bundling of the GRA and RGD application solution was decided because of the synergistic relationship of each of their mission since they both have a strong connection with the businesses within the country. This was determined through a feasibility study conducted in the year 2006 by Telecom Telematique Inc. (TTI) in collaboration with Ghana Information Communication Technology electronic Department (GICTeD), now National Information Technology Agency (NITA) and the revenue generating agencies. Following the development of the feasibility study document, tender documents were developed for the selection of the private partner for the implementation of the project.

Ghana Community Network (GCNet) Ghana Ltd has broad responsibilities as the System supplier to design, partially finance, build, operate and transfer the system to the GRA and RGD. The first 18 months of the project implementation period falls under the operational acceptance period

where the solution will be deployed to 11 GRA /RGD sites. The solution will be deployed to remaining GRA and RGD offices within two (2) and half years.

As part of the contract conditions and terms, GCNET provided the up-front financing after taking into account the advance payment provided by the Government for the design, installation and initial period of operation of the system. The total cost of the project is \$60M. GCNET is expected to provide \$40M towards the financing of the project. These financing costs plus an equitable return on investment and interest charges will be recovered and paid to GCNET in part from funds available from the World Bank Credit to Ghana(\$20M) and the remainder (which is the \$40M) from a Special Repayment Escrow Account(SREA) comprised of incremental revenues collected by Government of Ghana (GOG) through the new and improved System. 85% of the enhanced revenues during Operations Phase will be contributed to the Special Repayment Escrow Account and allocated to payment of approved Invoices for deliverables submitted by GCNET. The amount to be paid will be calculated, agreed and certified by the Project Steering Committee who will also be responsible for ensuring that payment is made to GCNET.

The integrated tax administration software will include modules such as registration, returns processing, enforcement, audits, risk analysis and management and others.

Re-engineering of the business process of GRA (IRS, VATs, RAGB, and LTU) and RGD.

The project was in three phases and the first phase was to go online in October/November 2011, registration of taxpayer and tax types on GeGov for GRA, company's and business registration on GeGov for RGD.

Phase two was to launch it in December 2011, the application of TRIPS to other regions, ministries, department and agencies.

Phase three was to be launched in March 2012 working on their additional functionalities of the TRIPS.

The shared services software will include modules such as Appointment and scheduling, portal, geographical information system, business intelligence, email, SMS, chat , web statistics and portal reporting, online tax filing and others. *nita.gov.gh*

2.1.1. TAX ADMINISTRATION

Tax administration is rooted in the theory of revenue exaction which Albright (2008) describes as a corollary that gives an undisputed justification of the positive theory of the state and its relationship with the market economy. Though Thomas (2008) explains the importance of the theory of revenue exaction in a more succinct manner, he leaves a gap by dealing more with taxation theory than tax administration. Both Thomas and Albright in their contributions fail to adequately show how the theory of revenue exaction relates to tax administration. How should it be conducted in order to achieve the desired administrative efficiency defined in terms of time lag, cost and effectiveness in terms of revenue collection (Gunning 2007). Tomsett (2008) European Property Investment Taxation supports the view that the administration of any adopted taxation system should be acceptable, easy for taxpayers, and efficient. According to Graham and Wendy (2003) Harmonization of International Taxation, most forms of taxes are less efficient hence, much more money is invested and less is collected in revenue. In some countries with large informal sector , even the administration of income tax may not be efficient because employers in these

sectors tend to evade the income tax of their employees (Travis, 2004; lee, 2005; Tretton, 2007) Harmonization of international Taxation. What is not clear from the debate is the emphasis on a good tax administration system being efficient and effective, but failing to show how such efficiency and effectiveness can be achieved.

2.1.2. COMPUTERS AND INFORMATION TECHNOLOGY IN TAX ADMINISTRATION

Information technology (IT) is enormously useful in improving the effectiveness and efficiency of the tax administration in a variety of ways. Given the rapid innovation in IT, any discussion that tries to lay out general principles will inevitably become quickly dated. Common current applications of IT in tax administration include online database and information repositories, communications infrastructure, data mining, management information systems (MIS) and artificial intelligence application. These categories include several applications that may not be obvious. For example, online databases may include a searchable case law database; information repositories can include tax assessment records searchable by responsibility tax official to establish accountability; data mining could include intelligent searching of satellite images to locate new properties not within a property tax net; management information systems could be used to compile information on divisional or individual performance comparisons; artificial intelligence applications could include decision-making assistance for ,say, pursuing a tax appeal, with the application based on data mining of success and failure of past appeal.

In developing countries that still rely, partly or whole, on procedures and systems that are not IT enabled, the cost efficiency and effectiveness of introducing IT is beyond doubt. A key question

relates to the sequencing of areas in which to introduce IT systems and how to educate staff unfamiliar with IT and possibly fearful of job displacement. In this situation, one area that appears to face little resistance is payroll processing, especially if the existing manual payroll system is subject to errors and delays. For taxpayers related IT, initial outsourcing (perhaps to another government department) of selected systems until existing employees can be retrained, relocated, or reassigned is another low-resistance strategy. Among such initial systems are taxpayers services, taxpayer registration or tax number assignment ,the taxpayer or withholder master file, and returns receiving in that order. Third external pressure for difficult-to-outsource functions, such as tax payments accounting from the treasury, can prove useful. Leaving aside these initial problems, a general strategy of automating taxpayer information services followed by taxpayer and related databases before embarking on more sophisticated systems is recommended.

2.1.3. THE IMPACT OF COMPUTERIZATION IN TAX ADMINISTRATION

The use of information technology in government reorganization is a conventional practiced presented in the majority of administration's agendas. Regarding the government fiscal agencies, there are three perspectives from which the presence from which the presence of technology innovation procedures intense effect; taxpayers, business and employees.

The taxpayer's perspective deals with the perspective about the influence of the technology in improving the services offered by the fiscal agency. In this prospect, aspects related to efficiency, facility and transparency are likely to be improved with the use of new technologies. In terms of expected fairness, the utilization of advanced tools might assist to strictly act in accordance with the applicable legislature.

The business perspective is connected with how efficient is the technology improvement in assisting the government to enforce the current. The standard time is about the operational procedures that are involved when the fiscal policy is implemented. Having an effective structure with modern technology and trained personnel may lead the government to leadership in fiscal matter. The leadership in technology may help to assure that the defined policies would be compiled accordingly.

In the employee's perspective, it is about the influence of information technology in activities of the personnel in the fiscal agency. The role of modern techniques is to assist the workers to perform their duties more efficiently minimizing possible errors that could occur during the process. The advanced systems may contain the entire fiscal legislation and the acceptable entries embedded into the system. In this manner, the personnel could feel more confident in view of the fact only permitted transactions would be performed reducing the chance of mistake.

Integration of information systems among themselves paves way in order to exchange data to perform a wide range of functions. The complete integration of the systems is expected to deliver the results in a satisfactory period of time. This means the performance is a crucial feature that should be taken into consideration when planning the integration project. In addition to integration and performance, security is a very relevant and critical topic. The systems should guarantee that the information is accessed only by permitted users. Small corporations with few computerized systems may have less difficult to implement those features in their organization. Nonetheless, large institutions with a variety of systems in different platform may face an enormous challenge to have those element integration, performance and security - applied in their business processes.

The maintenance produces and the technologies innovation process should be taken into consideration when dealing with extremely large IT project.

2.1.4. AUTOMATION OF TAX ADMINISTRATION

Automation of tax administration is derived from the general concept of automation, a concept that delineates a process of having to accomplish tasks hitherto performed wholly or partly by humans (Gutierrez, 2006 and 2008; Kochan, 2005). Computerization aids the conduct of complex process accurately, efficiently and effectively (Hollingum, 2006, 2007.) shivakumar (2007) as well Gutierrez (2008) emphasize the appropriate application of automation to tax administration. Automation of tax administration allows tax data entry, automated processing, computation and analysis as well as automatic production of tax reports and feedback required for control and risk management purpose (Moore, 1999; Holniker, 2005; Partch 1997). According to Vasudevan (2007), automation of tax administration includes developing powered computer programs to carry out tax assessments and computations; and to determine tax dues at high level of speed and accuracy (Guido, 2007).

2.1.5. PROJECTS

A project is defined as a planned undertaking of related activities to reach an objective that has a beginning and an end. All projects solve some type of problem, but projects may also be established simply to determine and define feasible alternative solutions to problems. It is a temporary group activity designed to produce a unique product, service or result. The characteristics of a project are as shown below:

1. Objective: Each has a specific goal to reach.

2. Schedule: time in which they must be accomplished.
3. Complexity: Does the technology exist to achieve the project objectives?
4. Size and Nature of Task
5. Resources like Labor, personnel, equipment, materials, facilities, and many more.
6. Organizational Structure: The 'meshing' of project requirements into the existing organization.
7. Information and Control Systems: These must be structured to handle problems through the typical lines of authority.

2.1.6. PROJECT MANAGEMENT

Richard P. Olsen, in his article "Can Project Management Be Defined?" defined project management as "...the application of a collection of tools and techniques...to direct the use of diverse resources toward the accomplishment of a unique, complex, one-time task within time, cost, and quality constraints. Each task requires a particular mix of these tools and techniques structured to fit the task environment and life cycle (from conception to completion) of the task."

Employing project management technologies minimizes the disruption of routine business activities in many cases by placing under a single command all of the skills, technologies, and resources needed to realize the project. The skills required depend on each specific project and the resources available at that time. The project management process typically includes four key phases: initiating the project, planning the project, implementing the project, and closing the project. To satisfy the specific objective of the study would the research would focus on the third phase of the project management. *marketplace.pmi.org*

2.1.7. PROJECT IMPLEMENTATION

Implementation is the third phase of the project management life cycle. The implementation phase involves putting the project plan into action. It's here that the project manager will coordinate and direct project resources to meet the objectives of the project plan. As the project unfolds, it's the project manager's job to direct and manage each activity, every step of the way. That's what happens in the implementation phase of the project life cycle: you follow the plan you've put together and handle any problems that come up.

The implementation phase is where you and your project team actually do the project work to produce the deliverables. The word "deliverable" means anything your project delivers. The deliverables for your project include all of the products or services that you and your team are performing for the client, customer, or sponsor, including all the project management documents that you put together.

The steps undertaken to build each deliverable will vary depending on the type of project you are undertaking, and cannot therefore be described here in any real detail. For instance engineering and telecommunications projects will focus on using equipment, resources, and materials to construct each project deliverable, whereas computer software projects may require the development and implementation of software code routines to produce each project deliverable. The activities required to build each deliverable will be clearly specified within the project requirements document and project plan.

The job of a project manager is to direct the work and keep track of how well your team performs. The implementation phase keeps the project plan on track with careful monitoring and control

processes to ensure the final deliverable meets the acceptance criteria set by the customer. This phase is typically where approved changes are implemented.

Most often, changes are identified by looking at performance and quality control data. Routine performance and quality control measurements should be evaluated on a regular basis throughout the implementation phase. Gathering reports on those measurements will help you determine where the problem is and recommend changes to fix it.

When problem is identified, you can't just make a change, because it may be too expensive or take too long to do. You will need to look at how it affects the triple constraint (time, cost, scope) and how it impacts project quality. You will then have to figure out if it is worth making the change. If you evaluate the impact of the change and find that it won't have an impact on the project triple constraint, then you can make the change without going through change control. Change control is a set of procedures that lets you make changes in an organized way.

The implementation phase uses the most project time and resources, and as a result, costs are usually the highest during this phase. Project managers also experience the greatest conflicts over schedules in this phase. You may find as you are monitoring your project that the actual time it is taking to do the scheduled work is longer than the amount of time planned.

When you absolutely have to meet the date and you are running behind, you can sometimes find ways to do activities more quickly by adding more resources to critical path tasks. That's called crashing. Crashing the schedule means adding resources or moving them around to bring the project back into line with the schedule. Crashing always costs more and doesn't always work. There's no way to crash a schedule without raising the overall cost of the project. So, if the budget is fixed and you don't have any extra money to spend, you can't use this technique.

Sometimes you've got two activities planned to occur in sequence, but you can actually do them at the same time. This is called fast tracking the project. On a software project, you might do both your user acceptance testing (UAT) and your functional testing at the same time, for example. This is pretty risky. There's a good chance you might need to redo some of the work you have done concurrently. Crashing and fast tracking are schedule compression tools. Managing a schedule change means keeping all of your schedule documents up to date. That way, you will always be comparing your results to the correct plan.

After the deliverables have been physically constructed and accepted by the customer, a phase review is carried out to determine whether the project is complete and ready for closure.

The major steps associated with implementation are outline below; many of these activities need to be completed ahead of time.

1. Prepare the infrastructure. Many solutions are implemented into a production environment that is separate and distinct from where the solution was developed and tested. It is important that the characteristics of the production environment be accounted for. This strategy includes a review of hardware, software, communications, etc. In our example above, the potential desktop capacity problem would have been revealed if we had done an evaluation of the production (or real-world) environment. When you are ready for implementation, the production infrastructure needs to be in place.

2. Coordinate with the organizations involved in implementation. This may be as simple as communicating to your client community. However, few solutions today can be implemented without involving a number of organizations. For IT solutions, there are usually one or more operations and infrastructure groups that need to be communicated to ahead of time. Many of these

groups might actually have a role in getting the solution successfully deployed. Part of the implementation work is to coordinate the work of any other groups that have a role to play. In some cases, developers simply failed to plan ahead and make sure the infrastructure groups were prepared to support the implementation. As a result, the infrastructure groups were forced to drop everything to make the implementation a success.

3. Implement training. Many solutions require users to attend training or more informal coaching sessions. This type of training could be completed in advance, but the further out the training is held, the less information will be retained when implementation rolls around. Training that takes place close to the time of implementation should be made part of the actual implementation plan.

4. Install the production solution. This is the piece everyone remembers. Your solution needs to be moved from development to test. If the solution is brand new, this might be finished in a leisurely and thoughtful manner over a period of time. If this project involves a major change to a current solution, you may have a lot less flexibility in terms of when the new solution moves to production, since the solution might need to be brought down for a period of time. You have to make sure all of your production components are implemented successfully, including new hardware, databases, and program code.

5. Convert the data. Data conversion, changing data from one format to another, needs to take place once the infrastructure and the solution are implemented.

6. Perform final verification in production. You should have prepared to test the production solution to ensure everything is working as you expect. This may involve a combination of development and client personnel. The first check is just to make sure everything is up and appears

okay. The second check is to actually push data around in the solution, to make sure that the solution is operating as it should. Depending on the type of solution being implemented, this verification step could be extensive.

7. Implement new processes and procedures. Many IT solutions require changes to be made to business processes as well. These changes should be implemented at the same time that the actual solution is deployed.

8. Monitor the solution. Usually the project team will spend some period of time monitoring the implemented solution. If there are problems that come up immediately after implementation, the project team should address and fix them.

2.2. EMPIRICAL FRAMEWORK

2.2.0. COMPUTERIZING TAX ADMINISTRATION

India embarked on a program of computerization in 1982, but it was only in 2003 that some level of sophistication was achieved with the introduction of electronic filing (e-filing). Some of the lessons learned could be useful to any efforts towards computerization. In 1983, a taxpayer identification number was developed called the permanent account number (PAN). Its purpose was primarily to process tax payments made at the banks to ensure that an adequate level of reporting of the tax collections was made to the treasury. When a taxpayer made a tax payment in bank, (s) he had to fill out the tax-payment form in quadruplicate. One copy was returned to the taxpayer, one retained by the bank, one was sent to the treasury, and the last copy was sent to the computer to serve as a record of the tax department. Details from the last copy were then entered into the computer to serve as a record of the tax payment. The tax offices were then sent reams of the computerized tax payment records, which were consulted when refunds were paid to verify

whether the original tax was indeed paid. The program for computerization never really progressed beyond this basic role. A second attempt was made in 1994 with a new tax ID number and the creation of several computer centers around the country. The tax department embarked on a computerization program, with the goal of having all tax returns entered into an electronic form. But the strategy turned out to be ill-conceived, with efforts made to automate existing processes ("automating the paper") without reengineering the department to make the best use of computerization. The situation was complicated primarily due to resistance from staff, who preferred direct contact with the taxpayers and feared being banished into computer centres to function as data entry operators. The concept of front office and back office was never adopted. Taxpayers provide paper forms to their tax assessors for tax IDs and tax returns, who in turn keyed the data into the computer. Most tax offices were poorly networked to the national tax computer network and it was not uncommon for work to be held up by power outages, network downtime and crashing computers. The government tried to popularized the adoption of the taxpayer identification numbers (TINs) by mandating that certain transactions be accompanied by a tax ID number. But with the poor computer system, taxpayers went from office to office in the hope of getting a tax ID number in order to buy a house, register a vehicle and so on. This resulted in the issuance of multiple tax ID numbers. As a result the system went into near collapse by 2002. Some efforts at a centralized processing of tax returns of salaried taxpayers have had partial, success; Mumbai's being the best example. In 2003, the governments outsourced the allotment of tax ID numbers and the issuing system stabilized a little. In 2004, it was mandated that all tax returns of corporations had to be filed online. Despite the initial hiccups, this effort was quiet successful. The income tax department (ITD) now is increasily using third parties for e-filling. But the Indian ITD

never really recovered from these initial setbacks. It took more than 20 years for the Indian ITD to reach its status. ABICHANDANI RK (2008).

CHAPTER THREE

METHODOLOGY

3.0. INTRODUCTION

This chapter deals with the methods adopted to get information about the challenges to the successful implementation of the TRIPS. Sections such as research design, population, sampling design, data collection, procedures and data analysis are contained in this chapter

3.1. RESEARCH DESIGN

The research is a case study of the challenges to the successful implementation of the TRIPS of the Ghana Revenue Authority. Qualitative, interpretive, and semi structured face-to-face interviews via snowball sampling method were used to gather primary data from employees of GRA. Empirical research was used in testing user satisfaction of the TRIPS and its activities through observations and questionnaire approach.

3.2. POPULATION

The research was conducted in GRA with particular reference to GRA offices in the Greater Accra Region that are using the TRIPS. The sample size was fifty (50) tax officials of GRA who use the TRIPS. The study was in the period of March 2016 to September 2016.

3.3. SAMPLING DESIGN

Snowball sampling method (SSM) was used on tax officials of GRA, it is essential for this paper to use this sampling design because not all staff of GRA used the TRIPS in their line of duty. Ritchie et al (2014) explained SSM is useful because it involves asking people who have been interviewed to recommend suitable people to answer the interview questions.

3.4. DATA COLLECTION METHODS

Semi-structured interviews were the primary research approach. The interviews were formal and open-ended, which was carried out in a conversational style.

The researcher wrote field notes in conjunction with the interviews, observations and casual encounters, self-administered questionnaires were distributed to tax officials. In addition, other data such as comments, from tax officials, papers or other material subjects was obtained throughout the study.

3.5. INTERVIEWS

The Interviews were conducted in relation to the research questions. Since interviews are designed to generate participant perspective about ideas, opinions and experiences, interviews were semi-structured face to face through snowball sampling method to collect data from the officials of GRA since it is not all officials of GRA use the TRIPS currently. The objective was to get information that questionnaires could not give and also aimed at gaining deeper knowledge and understanding into the implementation of the TRIPS.

3.6. QUESTIONNAIRE

The questionnaire was designed for the officials of GRA and its taxpayers in the Greater Accra Region. The questionnaire constitute questions which borders on the user satisfaction performance of the TRIPS, challenges facing the implementation of the TRIPS and how to implement the TRIPS successfully. It was a self-administered questionnaire with open-ended questions.

3.7. OBSERVATIONS

Observations are designed to obtain data on activities and behaviors, and are generally based on settings. Direct observations of the usage of the TRIPS in the offices the GRA was used to gather information that failed to come up during the interviews and in the questionnaire. Taking of general notes were used in this method to gather data. It equipped the researcher with in-depth knowledge on some of the challenges being faced by GRA that does not pave way to the successful implementation of the TRIPS, and also the activities of tax administration.

3.8. PROCEDURE

Interviews, questionnaire and observations were used to gather the data since they are the suitable methods of data gathering in qualitative research. The interviews were conducted personally to obtain primary information. Self-administered questionnaire were distributed to tax officials with a reasonable time span agreed upon for the return of the questionnaire for those who could not answer it at the time of distribution. With observations they sample participants were observed without their knowledge for the study to gather valid data. General notes were taking.

3.9. DATA ANALYSIS

Prior to coming out with standard conclusion on the data collected from the respondents, questionnaire were crosschecked for errors. The data collected was given interpretation by the researcher to enable the researcher make sense out of the data already displayed. All responses gathered from the various sources were transcribed, translated and analyze by descriptive explanations to ensure clearer illustrations of data collected.

CHAPTER FOUR

STUDY RESULTS AND FINDINGS

4.0. INTRODUCTION

This chapter presents and discusses the results of the study. These results were based on the interviews, observations and questionnaires administered to tax officials and taxpayers within the Greater Accra Region.

4.1. FINDINGS

The collected data were analyzed based on the specific objectives of the study, the summary of the findings are as shown below;

4.2. PROJECT MANAGEMENT TECHNIQUES USED BY THE GRA'S FOR THE IMPLEMENTATION OF THE TRIPS.

From the interviews conducted in relation to the project management techniques used by GRA, it was revealed that the GRA used the Project Management Book of Knowledge (PMBOK) but the effective use of these techniques could not be ascertained. In addition to that GRA used a part-time project manager. Also at the conception of the project, there was no project monitoring and evaluation committee. Even though it was the objective of the implementation team to have rolled out the TRIPS at least one office in seven regions excluding upper east and upper west before as part of the first batch in 2016, the researcher was told that the rollout would actually take place in early 2017. In addition, the researcher observation upon visits to the GRA offices, it was realized that GRA actually had poorly planned this project and does not follow the project schedule.

4.3. EVALUATING THE PERFORMANCE OF THE GRA'S TRIPS.

As per the interviews conducted on tax officials, TRIPS is processing the following tax types and their challenges;

Table 1.1 Tax Types and their challenges

TAX TYPE	LODGMET	RETURN KEY-IN	PAYMENT	REMARKS
VAT/NHIL	ACTIVE	ACTIVE	ACTIVE	SUCCESSFUL
CIT	ACTIVE	INACTIVE	ACTIVE	SUCCESSFUL
EXCISE	ACTIVE	UNABLE TO KEY RETURNS	ACTIVE	INSUFFICIENT ITEMS IN COMMODITY DROPDOWN
PAYE	ACTIVE	UNABLE TO KEY RETURN	ACTIVE	MISCALCULATION IN OF RATE AND DIFFICULTY
WITHHOLDING	ACTIVE	UNABLE TO KEY RETURNS	ACTIVE	WITHHOLDING SCHEDULE CANNOT BE UPLOADED AND ONLY CURRENT MONTHS ARE AVAILABLE
RENT	INACTIVE	INACTIVE	ACTIVE	ONLY PAYMENT ARE CAPTURED
VIT	INACTIVE	INACTIVE	ACTIVE	ONLY PAYMENT ARE CAPTURED

Source: Author

There are instances where the tax type status shows pending approval, but the system does not show the item in the task manager for the supervisor to approve and hence this taxpayer cannot be registered with that tax type or make any payment against that tax type.

The TRIPS does not allow for quarterly filing of returns and payments of corporate income tax (CIT) and personal income tax (PIT). Only one period is created on the account of the taxpayer. Ideally a taxpayer's ledger should have four quarterly periods for filing of CIT and PIT returns for each

year. Sometimes the system does multiple lodgments of returns. Unfortunately there is no report in TRIPS that shows taxpayers with this issue, but this normally revealed by vigilant officers during return filling state and corrections are made where applicable. This has been observed to occur mostly when the system is slow. At the cashiering end, the cashier should be able to see all four quarters with regards to CIT and PIT for payment to be allocated accordingly. This will then make the system better at tracking taxpayers who do not comply with the quarterly payment for penalty imposition.

The adjustment function is serving multiple purposes for all taxpayer accounting issues. That is payments that are credited wrongly to a taxpayer, wrong amount/mode of payment are being treated with the adjustment function. In addition, the adjustment function is used for capturing of withholding tax credit. There should be a clear distinction for what can and cannot be an adjustment.

4.3.0. SYSTEM AVAILABILITY

There TRIPS application slows down especially during peak periods. It has been observed that when the system slows down, it creates problem with the task manager like the disappearance of keyed documents pending approval. Therefore, people spend more hours in paying or filling their returns.

4.3.1. REPORTS, RECEIPTS AND PRINTING

The turnover time in the business process from lodgment to payment of tax by taxpayer is relatively long due to delay in the automatic print out of lodgment notification and payment receipts by TRIPS. Eventually all automatics printouts stuck within the TRIPS application comes out.

Reports like the taxpayer notice of amendments forms has nothing to do with the amendment that was done. Some printouts from TRIPS are rather unnecessary and end up being a waste of papers. There are instance where one document printout keeps recurring.

There have also been situations where the amount in figures does not tally with the amount in words on payment receipts.

Cashiering and daily payments reports from TRIPS do not give information on payments by tax type and tax periods. This makes it difficult to tell payments that are related to direct tax or indirect tax. Account reconciliation and statistical analysis becomes a problem here.

From the questionnaire administered below is the summary of the problems associated with the use of the TRIPS;

1. Not user friendly
2. No correction of errors
3. Does not meet GRA reporting specifications
4. Unresolved problems
5. Unreliable data
6. Loss of data
7. Not all features are accessible
8. Tax credit input failure

- 9. Cannot cater for advance payment
- 10. Lack of qualified staff to operate the system
- 11. lack of basic user requirements
- 12. wrong user specifications

4.3.2. TAXPAYER ACCOUNT STATEMENT

Taxpayer statement of account does not give the type of transaction {returns, payment, penalty, assessment, adjustment, and others) making it difficult for audit purposes. All reports shows is debit and credit and that is insufficient information for audit.

Table 1.2 tax officials number of years working at GRA

RESPONSE	FREQUENCY	PERCENTAGE
Less than 1 year	2	4%
1- 5	9	18%
5- 10	11	22%
10-above	28	56%
Total	50	100%

SOURCE AUTHOR

The table above indicates that about 56% of tax official that represent the majority of tax officials have been working with GRA for 10 years and above. This reveals that these tax officials are very well experience and have in-depth knowledge about the processes of GRA.

Table 1.3. Satisfactory level of the TRIPS

REPSONSE	FREQEUNCY	PERCENTAGE
VERY SATISFIED	0	0%
SATISFACTORY	7	14%
NEUTRAL	9	18%
NOT SATISFACTORY	34	68%
TOTAL	50	100%

SOURCE AUTHOR

The above table indicates the satisfactory level of the tax officials in GRA. 68% tax officials are not satisfied with the level of performance of the TRIPS. They urge that the system be re-looked into again.

4.4. CHALLENGES HINDERING THE SUCCESSFUL IMPLEMENTATION OF THE TRIPS.

From the interviews conducted on tax officials of GRA it was revealed proper project planning and management was the top most challenge hampering the successful implementation of the TRIPS.

Table 1.4 challenges GRA face in TRIPS implementation

Response	Frequency	Percentage
Infrastructure	7	14

Technical expertise	4	8
Stakeholder politic	6	12
Proper project planning and management	10	20
IT standards	3	6
Cultural aspects	7	14
Inadequate resources	8	16
Funding	5	10
Others	0	0
TOTAL	50	100

SOURCE AUTHOR

TABLE 1.4 above shows that from the questionnaire administered, 10 Out 50 which represents 20% of the sample sizes says proper project planning and management is the challenges that hinders GRA from implementing the TRIPS throughout the nation. 16% says inadequate resources, 14% identified infrastructure and cultural aspects, 12% goes for stakeholder politics, 10% identified funding, 8% for technical expertise, 6% and for IT standards as GRA inability to rollout in all other regions of Ghana as scheduled.

It also revealed from interviews conducted on GRA officials that some of the setbacks for the successful implementation of the TRIPS are infrastructure, network challenges and training of the tax officials.

From the researches observation the pilot offices are facing so many problems with the use of the TRIPS but management has turned a deaf ear to complain of the users with the intention that the tax officials are trying to sabotage the introduction of the system. Infrastructure of GRA lacks quality (rented offices). And that they are a few setbacks like training and poor infrastructure. Due to that, the staff of the offices receiving the TRIPS have been assumed trained and they would only be taught on how to use the system by the implementation team.

Table 1.5. Computer literates

RESPONSE	COMPUTER LITERATE	CERTIFIED	TRAINED BY GRA	BASIC COMPUTER SKILLS	ADVANCE COMPUTER SKILLS
YES	50	38	12	15	35
NO	0	12	38	35	15

SOURCE AUTHOR

Table 1.5 summarizes the level of computer expertise of the tax officials of GRA. It indicates that almost every employee of GRA is a computer literate with most of them certified with advanced computer skills but strangely, only a few of them have actually been trained by GRA. This means GRA has to offer more ICT course for its employees to enhance their capabilities. In addition, this reveals that the employees of GRA really understand the system and their views on the functions and performance of the TRIPS should be adhered to for the successful implementation of the TRIPS.

4.5. DISCUSSION OF THE RESULTS

From the reviewed of the related literature, IT has influenced positively to having an efficient and effective tax administration worldwide, thus the urge of every nation to implement e-governance in the administrations. GRA on this note has an IT perfect model to eliminate the manual process of work and its associated challenges to revenue mobilization, to minimize the turnaround time and enhance revenue mobilization, but has failed to implement this successfully from the conception of the TRIPS. The literature review of the e-government project of GRA indicates that automation was to reduce constraints people go through when registering their businesses, filing returns and paying taxes on the contrary the results proves that actually people spend much hours when filling returns or paying their taxes.

Proper project planning and management hampered the project at its inception taking the project behind its scheduled time, the implementation team plan and they do not execute the project according to the plan and this goes against the project implementation phase of a project as it been outline in the review of the related literature. At the implementation phase of project management, there have to make proper planning prior to the implementation, Often a smoothly run project gets a black eye because of problems during implementation. Those problems often crop up because we do not anticipate and plan for the complexity of deploying the solution. Undue delay in project affects the triple constraints (time, cost and scope) of project.

Nevertheless, there is usually a lot more involved than just throwing the final solution into the production environment. You need to account for the environment the solution will run in, as well as processes and training needs of the client community. If you think through implementation from a holistic approach and communicate well, your project will end a much greater likelihood as a win.

From the review of the related literature on the impact of computerization in tax administration, the employees perspective was the role of modern techniques is to assist workers perform their duties efficiently and minimizing possible errors that could occur during the process. But from the findings, working with this system (TRIPS) is cumbersome coupled with many errors which cannot be cancelled, reporting feature on the TRIPS is not execute most reports and does not meet the user specification in GRA currently.

Also from the findings of the study, data gathered by the questionnaire shows that most tax officials had been working in GRA for ten (10) years and above and thirty five (35) out of the sample size of fifty (50) are computer so they understand and have a fair knowledge about the benefits of IT in service delivery. For these tax officials to have shown dissatisfaction in the performance of the TRIPS proves GRA efforts to enhance service delivery for the maximisation of tax revenue has to be re-looked into and strategies put in place for the successful implementation of this project.

Again, the review from the computerization of tax administration from the Income Tax Department of India automation of the tax administration revealed a few challenges that were encountered. They include power outages, network downtime, crashing of computers, the fear of employees that they were turning into data entry operators in computer rooms instead of direct contact with the taxpayer and no re-engineering of departments. The situation in GRA is not different. The study identified more challenges facing the efforts of automation as Infrastructure Technical expertise Stakeholder politic Proper project planning and management, IT standards Cultural aspects, inadequate resources, Funding, network downtime and training of tax officials on the use of the system. The government of India to have a successful automation after thirty-four years (34) since its conception is attributed to consistent evaluation and so for GRA efforts to

automate its tax administration they have to plan properly and not take chances on undue delay or else it would take GRA decades to actually successfully implement the TRIPS.

Recommendations such as employment of the services of a permanent project manager for GRA, re-analyzing and re-strategizing the project were suggested. Also, project evaluation of the project in the pilot offices to come out with actions that require re-assessment and involvement of stakeholders of all the units of operations to get the user specifications of business. Beside that education and training on the use of the system and acquisition of bigger capacity servers and alternative sources of power and data routine evaluation should one of the most priority of GRA in achieving a successful implementation of the TRIPS.

CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATION

5.0. INTRODUCTION

This chapter summarizes the findings of the study; it also highlights the conclusions drawn from the study and makes recommendations for the successful implementation of the TRIPS at the GRA.

5.1. SUMMARY

The purpose of this research was to investigate the challenges to the successful implementation of the TRIPS. The research study commenced with the profile of GRA and answering the specific questions identified for the evaluation, the findings of this research will have many ways for the successful implementation of the TRIPS.

Examining the responses indicates that majority of the respondents' years of service were ten (10) years and above. This reveals that these tax officials are very well experience and have in-depth knowledge about the business processes of GRA before and after the inception of the TRIPS. They recounted their dissatisfactory of the usage of the TRIPS due many challenges faced by the GRA.

Data analysis obtained from the research indicates that most of the TRIPS objectives have not been realized:

1. Secured information and easy retrieval
2. Payment module (automation of receipts)
3. The turnaround time is being prolonged
4. The reporting features are not assessable

5. Reporting of cash receipts and due payments is unreliable
6. Not user friendly
7. Lacks basic user specifications

Several challenges impeding the rollout out of the TRIPS to other GRA offices nationwide were also identified as Infrastructure Technical expertise, Stakeholder politic, Proper project planning and management, IT standards, Cultural aspects, Inadequate resources and funding. Thus a result of the project being behind the scheduled dated.

For GRA to achieve a successful implementation of the TRIPS several key outlines suggested by respondents are:

First, employ the services of a permanent project manager for GRA, then re-analyze and re-strategized this project even though it is going increase the cost of the project, it would be better to have a successful implementation than a failed project with huge amounts sunk into it. Also, project evaluation of the project in the pilot offices to come out with actions that require re-assessment, get the stakeholders of all the units of operations involved to get the user specifications of business process of each unit to enable the system developers resolve those problems associated with the use of the TRIPS.

Enough education on the use of the system for the users and improve on the infrastructure of the offices to enrich the readiness of the employees of GRA for the TRIPS. GRA should train all its employees who are not computer literates with a reputable institution.

Alternative measures like acquiring of bigger capacity servers and sophisticated gadgets and alternative sources of power and data put into place for to cater for the slowness of the systems.

Lastly, routine evaluation of the project is suggested to enhance the chances of a successful implementation of the TRIPS throughout Ghana.

5.2. CONCLUSIONS

The findings presented by this study and the evidence from GRA suggested the challenges that makes it difficult for GRA to successful implement the TRIPS nationwide. This implies GRA has an inefficient tax administration, high cost of compliance, delaying in servings a taxpayer due to manual process of service delivery and lack of inadequate quality infrastructure.

5.3. RECOMMENDATIONS

GRA has the capacity to maximize revenue by possessing an efficient and effective tax administration. The many challenges facing GRA can be addressed in some measure by solving the problems faced by the pilot offices, listen to the users to clarify problems associated with the usage of the TRIPS, acquisition of bigger capacity servers, involve the representatives of all the various units of GRA in re-analyzing and re-strategizing the project to cover all business processes and procedures.

The researcher suggests that the topic is not exhausted and that future research on the topic should include the software development requirements.

APPENDIX

QUESTIONNAIRE

SIKKIM MANIPAL UNIVERSITY

DIRECTORATE OF DISTANCE EDUCATION

ACADEMIC CITY CAMPUS GHANA- KUMASI CAMPUS

This questionnaire is designed to find out the Challenges to the Successful Implementation of the TRIPS of the Ghana Revenue Authority. Please answer the questions truthfully. The confidentiality of the information you provide is assured. There are no right and wrong answers. This is for academic purpose.

1. How old are you?
 - a. Below 30
 - b. 30-39
 - c. 40-60
2. Which department do you belong?
 - a. TPS
 - b. CEDM
 - c. AUDIT
 - d. Other. Specify
3. Are you permanent employee?
 - a. Yes
 - b. No
4. How long have you been working in GRA?
 - a. Less than 1year
 - b. 1-5 years

- c. 5-10 years
 - d. 10 years and above
- 5. Are you a computer literate
 - a. Yes
 - b. No
- 6. If yes, are you certified?
 - a. Yes
 - b. No
- 7. Tick your area of specialty?
 - a. Basic computer knowledge
 - b. Advanced computer knowledge
- 8. Were you trained by GRA?
 - a. Yes
 - b. No
- 9. You are satisfied with the performance of the TRIPS.
 - a. Very satisfactory
 - b. Satisfactory
 - c. Neutral
 - d. Not satisfactory
- 10. Mention three problems associated with the use of the TRIPS.....

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

11. What are the challenges that hinder the rollout of the TRIPS to all offices of GRA?

Arrange in order of magnitude from 1-9.

1 2 3

4 5 6 7 8 9

- a. Infrastructure.
- b. Technically expertise
- c. Stakeholder politics
- d. Proper project planning and management⁹
- e. IT Standards
- f. Cultural aspects
- g. Inadequate resources
- h. Funding
- i. Others specify.

12. What do you recommend to the Project manager for a successful implementation

considering you experience with the

TRIPS.....
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SIKKIM MANIPAL UNIVERSITY
DISTANCE EDUCATION DIRECTORATE
ACADEMIC CITY CAMPUS GHANA- KUMASI CAMPUS

INTERVIEW GUIDE

1. Year trips started operating.
2. Problems associated with the use of TRIPS.
3. Objectives of TRIPS
4. Features of TRIPS
5. Project management techniques
6. setbacks hindering the rollout of TRIPS
7. recommendations

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