

# **AN EVALUATION OF THE EFFECTIVENESS OF REVENUE MOBILISATION IN THE PUBLIC SECTOR OF GHANA THE CASE OF CAPE COAST METROPOLITAN ASSEMBLY**

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## **Abstract**

*For some time now, revenue mobilisation of the local government in Ghana especially the metropolitan, municipal, and district assemblies have been poor, forcing them to rely entirely on budget allocation from the central government. The objective of this paper was to come out with strategies that can help Cape Coast Metropolitan Assembly (CCMA) to generate enough Internal Generated Funds (IGFs) to meet its developmental needs. The study found out that CCMA is unable to mobilise adequate resources in terms of funds to help meet its socioeconomic and political obligations to consumers of public goods and services in the metropolis. The study also found that the inability to mobilise adequate funds comes from the fact that only traditional means of mobilising funds are used. It is recommended that, the chief executive officer of CCMA should put in place reliable data base on properties and businesses, use relationship marketing to reach out to stakeholders through meetings, seminars, conferences, forums, tax education and sensitization to know the problems of payment of taxes, rates, etc. and the challenges in revenue mobilisation.*

*Keywords: Metropolitan Assembly, Decentralisation, Revenue Mobilisation, Common Fund*

## **INTRODUCTION**

Many developed and developing economies have focused on decentralisation of the operations of the government with the sole objective of ensuring efficiency and effectiveness of the administration of state owned resources. Bahl and Smoke (2003) posits that the strengthening of domestic revenue bases is essential to creating fiscal space for local developmental needs and eventually translates into the development of the public. This means that decentralisation

has a number of benefits for the running of the economy some of which include the mobilisation of funds. Again decentralisation induces positive outcomes in both democratic and developmental terms and also ensures that democracy is deepened by the extension of political representation to the local level, with democratic processes strengthened through enhanced political participation by local civil society actors.

In Ghana, decentralisation reforms started at the end of 1970s. Efforts were made by successive Ghanaian governments to decentralise authority to the local level. These took the form of regional devolution and district focused public administration. Progress was minimal until the 1980s, when the decentralised 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. In the view of Korkor (2003), substantial progress has been made by the Local Government Act, Act 462 (1993) in establishing the broad legal and fiscal framework for decentralisation. Ghana's decentralisation effort was initiated to facilitate broader citizen participation in the governance of the development process.

Revenue collection remains a prerequisite for the implementation of local government plans and programmes. According to Act 462, (1993), the primary objectives of decentralisation and therefore the establishment of MMDAs are to transfer real power to local people to enable them to handle local priorities and among other issues create a democratic environment and institutions in Ghana for governance and development at the local level. The broader local governments are the Metropolitan, Municipal and District Assemblies (MMDAs) which are agencies of the central government in the development of Ghana and as partners they are required to mobilise resource in addition to the subventions which are provided to them by the central government to enable them carry out development projects. The revenue generated internally is used to support the statutory District Assemblies Common Fund (DACF) to provide infrastructural development and services to the people. It is the responsibility of MMDAs to provide municipal and other services as well as maintaining law and order, all of which require enough financial capital, hence internal revenue mobilisation is therefore paramount since the local authorities are not permitted to take loans to fill their revenue-expenditure gaps.

In relation to revenue mobilisation, the Local Government Act allows the Assemblies to mobilise revenue in the form of fees and taxes including rates, rents, royalties and registration, as well as licensing fees and all those revenues which are specified in the sixth schedule of the Act (Local Government Act, Act 462,1993) In order for the Assemblies to be effective partners in the economic development, the Local Government Act, (1993) Act 462 requires the Assemblies to generate sufficient revenue locally to supplement allocations from the central

government. From these legal supports, the Local Assemblies have been empowered enough to raise internal revenue. Again the statutory provisions empower the MMDAs to devise appropriate methods to mobilise revenue and put in measures to prevent non-compliance and revenue leakages. The District Assembly system of governance requires adequate finances to enable Assemblies cope with the numerous developmental activities within their jurisdictions.

Korkor (2003) noted that financing local government development programmes in Ghana by the MMDAs has become problematic as a result of the inability of the Assemblies to mobilise substantial revenue from their areas of jurisdiction. The possible reason for this phenomenon is that MMDAs do not utilise majority of the funds generated from taxation because greater part of those funds are remitted to the central government. Despite the gargantuan resources available to the various MMDAs they have not been able to optimise their revenue mobilisation, therefore making the Assemblies dependent on the central government for their development programmes. The current Assemblies in Ghana were created in as decentralised authorities, combining oversight of de-concentrated line Ministries with the revenue powers and functions of devolved democratic local government.

According to Aryee (2003) statutory grant provisions and other central government financial support notwithstanding, the MMDAs are not able to generate sufficient revenue at the local level for development. They depend heavily on the District Assemblies Common Fund (DACF) ceded from the central government to support their developmental programmes. The low level of revenue mobilisation coupled with misapplication of funds by local authorities has been a source of concern especially for the central government. Having realized that revenue short-falls constitute a hindrance in development, MMDAs are empowered to adopt several strategies to strengthen local revenue mobilisation.

These include strategic revaluation of landed property rate; fair increase in rate payment levels; formation of ad-hoc revenue task force for enforcement on revenue payments and intensification of revenue mobilisation campaigns and education (Agyapong, 2012). The MMDAs have sufficiently been empowered by law to mobilise local revenue for development. Despite their legal backing local authorities in Ghana are not able to develop effective strategies to mobilise sufficient revenue at the local level. Because of the important role the MMDAs play in the accomplishment of development goals, their financial capacity in terms of revenue mobilisation needs to be studied periodically. The reason for this is that their development effort can only succeed if they have strong financial base. Academics, opinion leaders and other interested observers have expressed much concern about the fact that revenue mobilisation does not match expectation for development (Olowu & Wunsch, 2003). From this backdrop, a study to evaluate the effectiveness of revenue mobilisation strategies at CCMA at a time the

assembly needs a lot of investment funding in order to alleviate poverty and provide decent livelihood to its people is a permissible initiative.

### **Objectives of the study**

1. Find out the sources of IGFs to CCMA.
2. Identify the reasons for the inadequacy of internally generated fund of CCMA.
3. Identify the impact of existing strategies on its revenue mobilisation.

### **Research questions**

In order to achieve the objectives of the study, the following research questions were posed for the appropriate answers:

- i. What are the sources of IGF to CCMA?
- ii. What are the reasons for the inadequacy of internally generated fund of CCMA?
- iii. What is impact of existing strategies on its revenue mobilisation?
- iv. How prudently can CCMA's financial resources be boosted to bring about development which the people in the metropolis need most?

## **THEORETICAL AND EMPIRICAL EVIDENCE ON REVENUE MOBILISATION**

There have been a number of concerns and views which have been put forward by various scholars and administrative practitioners on the revenue mobilisation ability of Metropolitan, Municipal and District Assemblies and how these monies mobilised are spent (Agyapong 2012). Among the reasons assigned by such concerns is that, the ineffectiveness of the local government administration is to be blamed on ineffective revenue mobilisation and the insufficiency of comprehensive functional role, insufficient accommodative structure, low quality of staff and low funding. For the purpose of the current study the sequential theory of decentralisation is reviewed and integrated into the current study.

### **Sequential theory of decentralisation**

The Sequential theory of decentralisation was proposed by Falleti (2004). Falleti (2004) stated that decentralisation is a set of state reforms. As such, decentralisation does not include transfers of authority to non-state actors. Finally, as defined here, decentralisation reforms may take place in authoritarian as well as democratic contexts, which means that the concepts of decentralisation and democratisation should not be conflated. Falleti (2004) classify

decentralisation policies as belonging to one of three categories - administrative, fiscal, and political - depending on the type of authority devolved.

**Administrative decentralisation** comprises the set of policies that transfer the administration and delivery of social services such as education, health, social welfare, or housing to sub-national governments. Administrative decentralisation may entail the devolution of decision-making authority over these policies, but this is not a necessary condition. If revenues are transferred from the center to meet the costs of the administration and delivery of social services, administrative decentralisation is funded (and coincides with fiscal decentralisation).

If sub-national governments bear the costs of the administration and delivery of transferred services with their own pre-existing revenues, administrative decentralisation is not funded.

**Fiscal decentralisation** refers to the set of policies designed to increase the revenues or fiscal autonomy of sub-national governments. Fiscal decentralisation policies can assume different institutional forms. An increase of transfers from the central government, the creation of new sub-national taxes, and the delegation of tax authority that was previously national are all examples of fiscal decentralisation.

**Political decentralisation** is the set of constitutional amendments and electoral reforms designed to open new, or activate existing but dormant or ineffective spaces for the representation of sub-national politics. Political decentralisation policies are also designed to devolve electoral capacities to sub-national actors.

Regarding the consequences of each type of decentralisation, Falleti (2004) expected administrative decentralisation to have either a positive or negative impact on the autonomy of sub-national executives. If administrative decentralisation improves local and state bureaucracies, fosters training of local officials, or facilitates learning through the practice of delivering new responsibilities, it will likely increase the organisational capacities of sub-national governments. Nevertheless, if administrative decentralisation takes place without the transfer of funds, this reform may decrease the autonomy of sub-national officials, who will be more dependent on subsequent national fiscal transfers or sub-national debt for the delivery of public services.

Similarly, fiscal decentralisation can have either a positive or negative impact on the degree of autonomy of the sub-national level. The result will depend largely on the design of the fiscal decentralisation policy implemented. Higher levels of automatic transfers increase the autonomy of sub-national officials because they benefit from higher levels of resources without being responsible for the costs of collecting those revenues. On the contrary, the delegation of

taxing authority to sub-national units that lack the administrative capacity to collect new taxes can set serious constraints on the local budgets, and increase the dependence of the local officials on the transfers from the center.

### **Empirical Evidence**

Fjeldstad et al (2000) posit that a widely found characteristic of local authority IGF systems in Africa is the huge number of revenue instruments used for revenue mobilisation. In many countries, local governments seem to raise taxes, fees and other charges, notwithstanding their possible adverse economic effect on the masses. Fjeldstad and Semboja (2001) observe that the levels and types of local revenue instruments by themselves can result in the tax burden falling more on the poor than on the rich. This is mainly due to the basic design of the local revenue system and the way revenues are collected in most part of Africa.

Bardhan and Mookherjee (2002) argue that a complicated and non-transparent local government revenue system is costly to administer and it facilitates corruption and mismanagement. Moreover, many local taxes have a distorting effect on resource allocation decisions, thus have an inhibiting effect on the start-up of new enterprises and the achievement of economic growth. In Sander's (2003) view these effects occur when effective rates vary greatly between different goods that are traded and when license fees are set too high for start-up small-scale enterprises to survive.

Despite the many comprehensive central government tax reforms during the last decade, local government revenue systems in Sub-Saharan Africa have remained largely unchanged until recently (Falleti 2004). Generally, a fundamental requirement when redesigning local revenue systems is greater emphasis on the cost-effectiveness of revenue collection, taking into account not only the direct costs of revenue administration, but also the overall costs to the economy, including the compliance costs to taxpayers. In addition, losses through corruption and evasion need to be reduced. Clearly, improved revenue administration cannot compensate for bad revenue design. Thus, reforming the revenue structure should precede the reform of revenue administration since there is not much merit in making a bad revenue system work somewhat better (Fjeldstad, 2001)

### **RESEARCH METHODOLOGY**

The study adopted a descriptive design with a focus on evaluating the effectiveness of the revenue mobilisation system at Cape Coast Metropolitan Assembly (CCMA). Purposive sampling technique was used to select respondents due to the frequent transfer of personnel from the CCMA to other MMDAs and vice versa. The purposive sampling was adopted to

enable the researcher select respondents who have an insight into the revenue mobilisation process in the central and peripheral administration at CCMA.

Questionnaires were administered personally to respondents. For the details of the questions, see appendix A. The researcher also used interviews to collect data from respondents who, for one reason or the other, could not have had the chance to answer questionnaires but are valuable for certain strategic information. The statistical package for social science (SPSS) was used for this analysis. In analysing the data, descriptive statistical tools such as pie charts and frequency distributions were employed.

## EMPIRICAL RESULTS AND DISCUSSION

### Sources of IGFs

The first issue addressed was the adequacy of sources of IGFS. The responses were collected from 40 respondents and were descriptively analysed to capture the focus of the study. From the respondents in management and accounts positions, the major source of revenue of the municipal assembly are rate, land, fees and fine, rent, licenses and miscellaneous. This is evidenced from Table 1.

Table 1: Percentage of the various sources of funds from 2006 to 2013

	2009(%)	2010(%)	2011(%)	2012(%)	2013(%)
Grant	75.0	65.3	35.6	40.3	44.3
Fees	10.2	19.3	27.5	21.8	17.1
License	4.8	6.4	12.4	18.5	14.2
Rate	6.6	5.8	18.8	15.4	18.1
Land	1.0	1.1	2.4	2.1	5.1
Rent	1.8	1.7	3.6	2.5	1.6
Miscellaneous	0.5	0.48	0.4	0.5	0.5
Investment	0.1	0.12	0.1	0.9	1.0
<b>Total</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

Table 1 does not show investment income. The assertion has been collaborated by the comments by the Metropolitan Chief Executive (MCE) and the Presiding Member of the Assembly. They explained that, over the years the Assembly has not made any revenue generating investments. This means that the Assembly predominantly rallies on the central government's common fund, taxes and other charges to mobilize revenue for developmental projects.

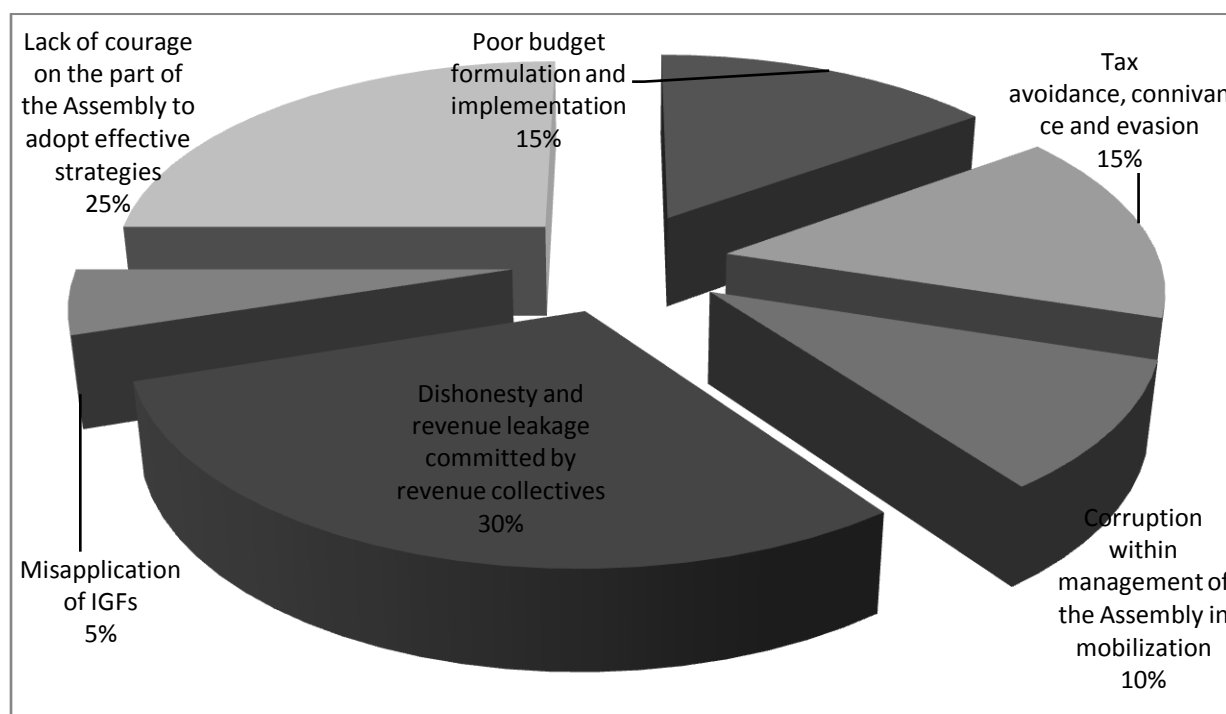


## Inadequacy of IGFs

Figure 1 shows that, the management of the assembly perceives that, the IGFs of the Assembly were inadequate to finance projects and programmes requested by the people of the metropolis. The Assembly therefore has no choice but to rely heavily on the District Assembly Common Fund (DACF). The respondents stated that some strategies employed do not make the revenue source viable. Commenting on contribution of the various revenue sources, respondents who work at the finance directorate provided the researcher the revenue statistics shown in Table 2. But, in order to evaluate the revenue mobilisation strategies, empirical studies (Olowu & Wunsch, 2003; Shahs, 1998; Oates, 1998) advise that, it is relevant to ascertain the reasons for the inadequacy of the IGFs.

As illustrated in Figure 1, the inadequacy of the IGFs is mainly attributed to the following reasons; poor budget formulation and implementation, tax avoidance, connivance and evasion, corruption within management of the Assembly in mobilisation, dishonesty and revenue leakage by revenue collectors, misapplication of IGFs and lack of courage on the part of the Assembly to adopt effective strategies for revenue collection. 23 percent, representing 9 respondents suggested that the inadequacy is as a result of insufficient courage to adopt effective strategies while 21 percent (8 respondents) of the respondent suggested that the main reason for the inadequacy of the IGF is the dishonesty of revenue collectors.

Figure 1 Reasons that respondents attributed to the inadequacy of the IGFs in the Assembly.





The preceding findings mean that, the revenue collector uses other means of collecting the revenues for the Assembly without accounting for it leading to a lower amount of revenue collection by the Metropolitan Assembly. With respect to the lack of effective strategies to collect revenues, the reason for the finding can be attributed to the stereotype system been adopted by the MMDAs. This outcome confirms the position of Bardhan and Mookherjee (2002) who were of the view that a complicated and non-transparent local government revenue system is costly to administer and it facilitates corruption and mismanagement.

On the other hand, 19 percent of the 40 respondents in the survey stated that, the inadequacy of the IGFs emanates from the corruption within management of the Assembly. As to how the assembly should check the forms of revenue leakages in revenue collection, they prescribed the following measures.

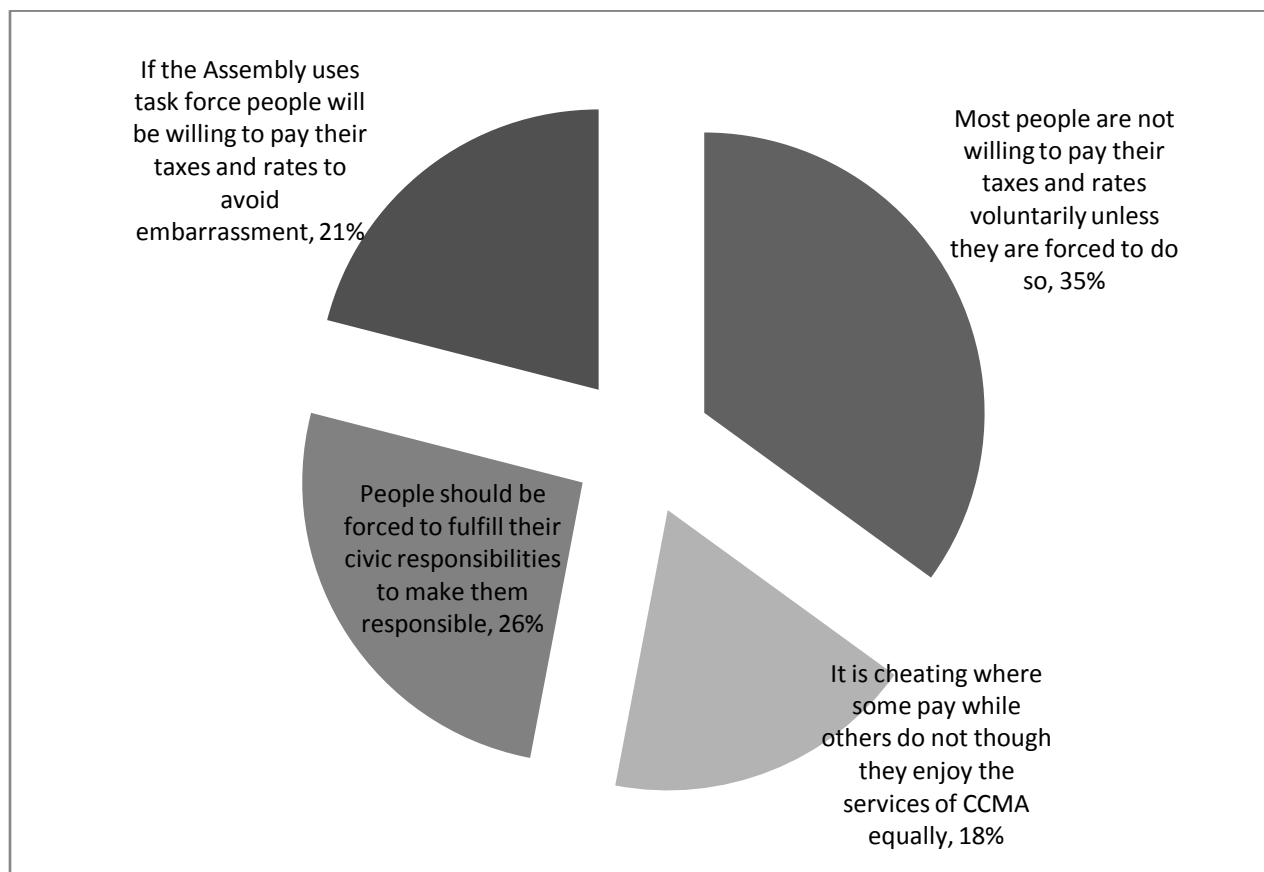
First, the Assembly should use receipts with security features in other to make it difficult for revenue collector to produce duplicate receipts. Second, the Assembly should also conduct frequent cross-checks on counterfeit receipts. Thirdly, the Assembly should introduce electronic system in revenue collection. Furthermore, the respondents stated that, there should also be frequent changes of revenue collectors. Finally, the revenue collectors should be issued with identity cards and the Assembly should also motivate the revenue collectors by paying them reasonable remuneration. Linking the current findings to the current study, Fjeldstad and Semboja (2001), they suggested that the basic design of the local revenue system and the way revenues are collected should be an integrated function of which the Assemblies are required to develop strategies which can lead to the efficient mobilisation of revenue.

On the other hand, 16 percent of 40 respondents revealed that they believe poor budget formulation and implementation is a factor. In simple parlance, poor planning means that the CCMA cannot identify strategic areas to collect revenue and this could lead to a reduction in internally generated revenue. To resolve this problem, the CCMA can institute avenues through which the preparation of the budget should go through and ensure that at each stage all relevant stakeholders are involved in the crafting of the budget are consulted.

### **Revenue Collection Strategies**

On the revenue collection strategies, the 60.5 percent of respondent proposed the use of force in revenue collection, while respondents representing 39.5 percent did not agree.

Figure 1: Task force strategy for revenue collection



From the figure, 35 percent of the 40 respondents explained that most people are not willing to pay their taxes and rates voluntarily unless they are forced to do so. This is a typical attitude of humans as it is difficult to make voluntary payments (Korkor, 2003). The other reasons are that people should be forced to fulfil their civic responsibilities to make them responsible and if the Assembly uses task force, people will be willing to pay their taxes. Five respondents who were revenue collectors and representing 13 percent of respondents in the survey were also of the view that the individual rate and tax payers should be approached on regular basis and this will make them live up to their responsibilities. On the other hand 20 percent of respondents stated that the Assembly should resort to the use of legal suit to ensure effective revenue collection.

### Impact of Existing strategies

As to whether the existing strategies help CCMA to meet its revenue budget targets, respondents who are in management gave the responses. Out of 40 respondents who were asked whether the existing strategies help the Assembly meet its budgets, 70 percent declared that the strategies are too traditional and do not help the assembly to meet its IGF budget. This

finding is in consonance with the study of Aryee (2003) which indicated that MMDAs are not able to generate sufficient revenue at the local level for development. They depend heavily on the District Assemblies Common Fund (DACF) ceded from the central government to support their developmental programmes. The assembly should develop innovative ways of generating revenue such as local industrialization, in the long run.

### **Effects of Low Revenue Generation**

Effect of how low revenues affect the activities of the Assembly was obtained through oral interview of the respondents. Respondents indicated the effects of low revenue generation by CCMA as follows: inadequate provision of social amenities and infrastructural facilities; inability to pay sitting allowances and wages to casual workers and allowances at the end of each month; over-dependence on District Assembly Common Fund (DCAF) to carry out infrastructural projects and provision of municipal services; indebtedness to contractors, supplier etc. Respondents in management positions were of the opinion that, the assembly does not generate enough IGFs to attract higher grants from central government. According to them, the Assembly owes suppliers, contractors, consultants hugely. They also revealed that, the Assembly owes contractors and suppliers as far back as year 2009. As to whether the Assembly can explore and develop new strategies and sources of revenue to improve its IGFs, 95 percent of the 40 respondents think that the Assembly can develop other strategies for revenue mobilisation.

### **Contributions of Revenue Strategies to IGFs**

This sub section discusses how revenue collection strategies have contributed to the internally generated funds of CCMA. For this purpose, the data were drawn from the records at the Metropolitan Finance Office. The contribution of various strategies used in revenue mobilisation is presented in Table 2.

The table shows that most respondents checked that the pay-your-tax campaign and tax education are the two main strategies which have contributed most to IGF in the assembly. In each of the campaigns, the Assembly emphasizes on the resulting penalties for defaulters and those who do not pay timely. In order to avoid those penalties, they pay their taxes on time. The two strategies are followed by voluntary personal payment and motivation of the revenue collectors among others, as strategies that are also generating enough revenue to the Metropolitan Assembly.

Table 2: Contribution of Revenue Strategies to IGFs

	Number of Respondents	Percent
Voluntary personal payment	4	10
Use of Task force	2	5
Use of Road Block	2	5
Pay-your-tax campaign	8	20
Tax education	8	20
Tax reduction, tax rebate	4	10
Payment on-line	4	10
Motivation of Revenue Collectors	4	10
Capacity Building in Tax Collection	4	10
	40	100

The introduction of payment of bonuses and commissions to revenue collectors has also made positive impacts in meeting revenue targets of the CCMA. The policy of involving major stakeholders in fixing of rates, taxes, licenses and fines has been seen as a useful strategy that has improved revenue performance of the Assembly since the last five years. The Assembly does not consider investment as an important strategy for mobilizing additional revenue.

## CONCLUSIONS

Based upon the findings of the study some conclusions are drawn and for which recommendations are made to the management of CCMA. From the findings, CCMA has not developed sustainable strategies to improve its performance in revenue mobilisation. The Assembly, like many local authorities in Ghana, has over-relied on the District Assembly Common Fund to meet its capital expenditure. Another fact is that, the greater portion of CCMA's IGFs goes into administrative expenditure. CCMA definitely is unable to meet its socio-economic and political obligations to consumers of public goods and services in the metropolis, in so far as the Assembly is unable to develop sustainable strategies and policies to improve its revenue mobilisation. Lack of reliable database is also a factor for poor budget formulation and subsequent revenue mobilisation in CCMA.

## RECOMMENDATIONS

It flows naturally that there should be frequent capacity building training programmes for all stakeholders of budget formulation and implementation such as the Presiding Member, the MCE, Assembly members, planning, finance and budget officers and revenue collectors. Their involvement in the budgeting process will ensure that revenue targets are realized. CCMA should also use marketing to reach out to stakeholders through meetings, seminars, conferences, tax education and sensitization programmes to inform and to know the problems

of payment of taxes, rates, fees etc. Through these programmes all the challenges in revenue collection will also be unearthed. The Assembly can also employ new strategies including investing in shuttle transport, mortuary services, funeral services, parking lots (especially in the central business district) and other profitable joint ventures to enhance revenue generation.

## LIMITATIONS OF THE STUDY

As no study is without limitations, the following are the major limitations of the current study:

- i. Coverage of the study. The study applies to only the Ghanaian situation and care must be exercised in attempting to apply the finding in other parts of the globe.
- ii. Cooperation from Assembly staff. Difficulty in eliciting data from staff of the Assembly due to confidentiality led to some data being compressed and losing its essence as a result.

Ideally, the study could have been carried out a number of assemblies in the Central region of Ghana or by extension in Assemblies outside the Central region but since the Assemblies have similar characteristics and faces similar challenges in revenue mobilisation, it is envisaged that the recommendations made can be applied to other Assemblies in Ghana.

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## APPENDIX

### A. QUESTIONNAIRE

#### EVALUATION OF REVENUE COLLECTION STRATEGIES OF CCMA

These questionnaires are intended to collect data that will help the researcher to evaluate the Effectiveness of Revenue Mobilisation Strategies of CCMA. It is intended for the management team of the Assembly and Revenue collectors to assess the effectiveness and management of revenue mobilised in the Assembly and whether they are helping development of the municipality. Because the exercise is for academic purpose only, whatever information you give will be kept confidential. Please, complete this questionnaire with appropriate answers with brief reasons or tick where necessary.

#### Background of Respondents

1. Gender: Male  Female

2. Age: 20 – 30 years  31- 40 years  41-50 years  Above 51 years

3. Marital status  Married  Single

4. Status in the assembly

a) Management member  b) Administrator  c) Assembly member  d)Revenue collector  e) Tax payer

5 What is your level of education?

a) Nil  b) Basic  c) SHS  d) Teacher training  e) Tertiary  f) Others .....

6. For how long have you been employed by the Assembly?

a) 1 year -3 years  b) 4-6 years  c) 7-10 years  d) Above 10 years

7. Grade/ Position

Director  Accountant  Administrator  Others (specify )

8. How long have you held this position?

One year  Two years  More than two years

**Main issues**

9. Do you know that CCMA is legally mandated to collect revenue?

(a) Yes  (b) No

10. Does the Assembly have inadequate revenue sources?

a) Yes  b) No

11. If yes, name some of the sources

- i. ....
- ii. ....
- iii. ....
- iv. ....
- v. ....

11. Revenue collectors are motivated enough to collect the revenue: State your view

(a) Strongly agree  (b) Agree  (c) Strongly disagree  (d) Disagree  (e) Do not know

12. The Assembly has competent staff to collect the revenue: State your view

(a) Strongly agree  (b) Agree  (c) Strongly disagree  (d) Disagree  (e) Do not know

13. As a revenue collector do you consider yourself honest?

a) Yes  b) No

14. Are revenue collectors dishonest?

a) Yes  b) No  c) Can't tell

15. The Management provides the needed logistics to revenue collectors for effective revenue mobilisation: State your view

(a) Strongly agree  (b) Agree  (c) Strongly disagree  (d) Disagree  (e) Do not know

16. Does the Assembly set revenue targets?

a) Yes  b) No  c) Can't tell

17. Would you say that the revenue collectors could generate more revenue if good systems are laid down?

a)Yes  b) No

18. If yes, state other ways which you think can improve revenue mobilisation in CCMA?

- i) .....
- ii) .....
- iii) .....



19. How would you assess the performance of the revenue collectors?

- a) High [ ]
- b) Average [ ]
- c) Low [ ]
- d) Very low [ ]

20. Who would you blame for the Assembly's poor revenue performance?

- a) Management team [ ]
- b) Assembly members [ ]
- c) Revenue Collectors [ ]
- d) Taxpaying public [ ]

21. Give three reasons for your answer

i.....

ii.....

iii.....

22. What measures should be put in place to ensure effective revenue mobilisation?

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

23. Comment on problems you encounter while mobilizing revenue for the Assembly

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