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## EFFECTIVENESS OF RESOURCE MOBILISATION STRATEGIES OF THE WA MUNICIPAL ASSEMBLY

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### Abstract

*Authority is vested in the Wa Municipal Assembly to take charge of the development of the Municipality. Given its numerous developmental challenges among which are rapid population growth, high rates of illiteracy, poor environmental sanitation and poverty, the Assembly needs to mobilise more resources. The Assembly depends so much on external sources for development funds, which often fluctuate, and generally on a decline. This dependence is as a result of the low contribution of Internally Generated Funds to the Municipality's total annual revenue basket. The aim of this study is to assess the effectiveness of the resource mobilisation strategies of the Wa Municipal Assembly. Primary and secondary data were used for the study. Questionnaires and interview guide were used to collect primary data from 52 respondents within the Municipality. The study revealed that the Assembly uses a number of strategies to mobilise revenues some of which are publicity and sensitisation, issuance of demand notices, door-to-door collection, investment, privatisation and outsourcing, and lobbying. The conclusion of the study is that the most effective resource mobilisation strategy employed by the Assembly is door-to-door collection whilst investment is the least effective. Much consideration needs to be given to investment as a strategy by ensuring good management and accounting practices. Innovative measures must also be developed to guarantee the sustainability of door-to-door collection.*

**Keywords:** Strategies, Resources, Revenue mobilisation, Innovation, District Assemblies

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## 1.1 Introduction

Though in Ghana decentralisation policy existed during the colonial period, the most sustained effort to decentralise development decision making to local levels could be said to have started in 1987 with the launching of the blue book on guidelines for decentralisation and local governance (Kathyola & Job, 2011). The decentralisation programme had its objectives as political inclusiveness (public participation in development issues), empowerment, accountability and ensuring efficiency in the application of development funds (Republic of Ghana, 1992). As a result, the Local Government Law, 1988 (PNDC Law 207) and Articles 240 and 245 of the constitution were enacted to give legal backing for the demarcation of the country into 110 districts and the creation of Metropolitan, Municipal and District Assemblies (MMDAs) (Republic of Ghana, 1988; 1992). These District Assemblies were subsequently increased to 138 in 2004 and to 170 in 2007 (Ahwoi, 2010). In 2012, 46 new District Assemblies were created bringing the total number to 216 (Aryee, 2012).

Acts 462 (1993), 479 and 480 (1994) of the constitution give legal backing to the Assemblies to initiate, plan and manage development policies and programmes to bring about development in the district (Republic of Ghana, 1993a; 1994). To financially resource these assemblies to be able to carry out these development activities in their localities, the District Assemblies Common Fund (DACF) was established under Act 455 of the constitution (Republic of Ghana, 1993b). It sets aside not less than 7.5% of national revenues (except foreign loans and grants) to be distributed to the assemblies. Other means through which these assemblies financially resource themselves are rates, lands, fees, licences, trading services and miscellaneous sources known as Internally Generated Funds (IGF) (Ahwoi, 2010). The District Assemblies also receive some form of financing in the form of bilateral and multilateral donor support and technical assistance (Boachie-Danquah, 2007).

Despite these legal provisions for District Assemblies to mobilise resources, they often have inadequate funds, which makes it difficult for them to provide needed services to their communities. This hinders growth and development (Kessey, 1995). The Internally Generated Funds that are expected to help in the financing of local level service provision are often inadequate. The district assemblies rely so heavily on the DACF, which is often delayed and this affects timely provision of services (ActionAid Ghana, 2002).

The Wa Municipality has several developmental challenges such as rapid population growth, high rates of illiteracy, poor environmental sanitation, and poverty (WMA, 2010). Besides the developmental challenge the Wa Municipality faces, the average contribution of IGF to the Municipality's total annual revenue basket is only about 10% (WMA, 2014). This implies more dependence on external sources for development funds, which often fluctuate, and generally on decline (WMA, 2014).

The DACF for the fiscal year 2013 was never released until the last quarter of the year (WMA, 2014). The Wa Municipal Assembly further stated that the late and irregular release of the common fund affected a lot of developmental projects since they are time bound. The other funding sources were also irregular in the releases and notably donor support, which is almost ceasing to exist.

Given these challenges and financing gap, it is prudent to assess the effectiveness of the resource mobilisation strategies of the Wa Municipal Assembly. This is because local governments cannot bring about any meaningful development at the local level without adequate financial resources (Bandie, 2003). This study contributes to the public finance literature by identifying the various resource mobilisation strategies of the Wa Municipal Assembly and assessing the degree of effectiveness of each strategy. This would enable the Assembly to know which strategy works well and which ones need improvement so that remedial measures can be taken to enhance the revenue mobilisation drive of the Assembly.

The rest of the paper is structured as follows: The next section focuses on the theory. This is followed by review of local resource mobilisation strategies, research methodology and results and discussion. The last section presents conclusions drawn from the study.

## **1.2 Theoretical Overview**

### **1.2.1 Fiscal Federalism**

Fiscal federalism is a theory, which looks at assigning functions to various levels of government with the necessary instruments needed to perform those functions (Musgrave, 1959; Oates, 1972). It is a subfield of public finance, which is also sometimes referred to as the fiscal decentralisation theory (Oates, 1999). Sharma (2005) indicated that the use of fiscal federalism in relation to fiscal decentralisation should not only be applied to officially declared federations but also non-federal states. He added that fiscal federalism lays out a

set of guiding principles and concepts that countries can adopt in creating a fiscal relationship between national and local levels of government. The act of applying these principles gives rise to fiscal decentralisation.

Drawing from Oates (1992), a set of sufficient conditions is needed for the decentralised provision of goods to be pareto-superior to a centralised determination of public outputs. Oates (1972) further explains that it will always be more efficient (or at least as efficient) for local governments to give the pareto-efficient levels of output for their individual jurisdictions than for the central government to provide any specified and uniform level of output across all jurisdictions. The role of local government in the understanding of the concerns of the local people and the inclusive nature of making decisions at the local level are stressed by the theory (Shah, 2006).

The decentralisation theory contends that there is some form of fundamental constraint on government and for this the theory has spelt out functions to both the central and local governments to perform, including the various appropriate instruments for carrying out these functions (Oates, 1999). This gives rise to expenditure decentralisation as one of the guiding principles of the decentralisation theory. The basic responsibility of macro stabilisation and income redistribution by way of assistance to, for instance, the poor should be the sole function of the central government. The central government must also provide certain services such as national defence to the entire population (Oates, 1999).

The function of the provision of goods and services whose consumption is limited to their jurisdiction must also be for the lower levels of government (Oates, 1999). Lower level governments best provide services such as education, health services and welfare since the provision of these services are closer to the beneficiaries (Boadway et al., 2000). In essence, the argument is that in a democratic society decentralisation will result in a better match of supply and demand for local public goods. Being closer to the people, it is argued that local authorities can more easily identify local people's needs, and thus supply the appropriate form and level of public services except where it is proven that centralisation is better (Enemu, 2000).

Boadway et al. (2000) stated that the function of decentralising expenditure gives rise to revenue raising decentralisation function. This leads to revenue decentralisation as the second principle of the theory. Oates (1999) stressed that once functions are given out to the

various levels of government so also must specific fiscal instruments be used. The fiscal instruments include tax, debt instruments and intergovernmental grants.

### **1.2.2 Resource Mobilisation Theory**

Resource mobilisation theory is a sociological theory that emerged in the 1970's from the study of social movements (see McCarthy & Zald, 2001). The argument of the theory is that of the capacity of members in a movement to mobilise resources and people for the achievement of the movement's goals. It also indicates that a core group of professionals in a movement works towards harnessing disaffected energies, raising money and supporters, capturing the attention of the media, building alliance with those in power and formulating an organisational structure (Kendell, 2006). The theory concludes on the assumption that social movements need these resources to be able to effectively carry out their responsibilities for dissent and grievances alone is not capable of generating any social change (Kendell, 2006).

The argument of the theory is that the collection and utilisation of resources through any form of governance are the basic requirements for the achievement of the desired goals of that society. Resources are regarded as inputs that organisations need to either convert into products or services or into increasing their capabilities (Axin, 1978). These resources cannot be considered in isolation from other factors of production. Resources are therefore to be coordinated in a manner that will produce outcomes. The organisation therefore plays a vital role in the coordination of resources made available to produce a given output in an efficient manner to achieve a stated goal (Shrestha, 2009).

According to Shrestha (2009), the size and quality of resources are important factors in determining how effective an organisation will be. There is therefore the need to mobilise resources, which involves the collection of funds for financing a plan for the socio-economic development of the country. Shrestha (2009: 56) further stated that resource mobilisation is a flow concept which has to do with who "gets what and how much from whom" which is often determined by the system of governance and institutions responsible for implementation.

In applying the theory of resource mobilisation to the study, Wa Municipal Assembly is seen as an organisation with some set of goals to be achieved. The Assembly therefore needs some form of mobilisation and utilisation of resources to be able to perform the functions

assigned to it. How can institutions or any system of governance therefore strategize to mobilise resources for local level development? This brings to light the issue of resource mobilisation strategies by local governments.

### **1.2.3 Local Resource Mobilisation Strategies**

Financing local level development has one of its tenets as mobilisation of resources. To do this entails drawing up a strategy on how to mobilise these resources for the purpose of financing development. Chawla and Berman (1996) stated that a strategy for resource mobilisation must contain an articulated mission, a number of long-term goals within the mission stated that will be achieved and a plan of action indicating the manner in which the mission and objectives will be achieved. Governments will also have to adopt a mix of mechanisms to be able to finance the delivery of services in a way that will be equitable, efficient, sustainable, transparent and improving the delivery of services.

In tapping the means available to local governments, the view of Ahwoi (2010) is that local governments will need both skilled and unskilled labour as well as imaginative and innovative solutions. In a similar argument, Sera and Beaudry (2007) wrote that in creating a plan or strategy for resource mobilisation, there needs to be a creative effort in using own local assets to get financial support for the organisation.

For RTI International (2006), the strategy to enhance resource mobilisation hinges on two major issues. These are identification of the potentials of existing sources and new sources. This will entail enhancing own source revenues through the identification of specific sources, improving on nominal rolls, upgrading rates, enhancing billing, efficiency in collection, reducing arrears and practicing a sound financial management system.

According to Boschmann (2009) and Fjeldstad (2006), local governments must strengthen their financial management system as part of their resource mobilisation strategy by emphasizing cost effectiveness of the revenue collection, direct revenue administration cost and overall economic cost which includes the compliance of costs to tax payers. Accountability of tax collectors and councillors must also be improved in order to reduce losses, which often occur through corruption and tax evasion (Boschmann, 2009 and Fjeldstad, 2006).



In the view of Kellam and Kehaw (2004), local governments can improve on their accounting system as a strategy for resource mobilisation. This will entail adopting accounting practices such as the accrual concept where revenues are recognised on their realisation and not on their actual receipt. Expenses should also be recognised when they are incurred and not only when payment is made. This would help in improving on the information on all assets and the cost involved in using them.

Kellam and Kehaw (2004) further suggest that local governments can mobilise resources through the following ways:

- There should be a better way of making use of existing assets through adjusting regulations in the use of public assets and setting out appropriate principles for land use policy and planning.
- Unidentified assets that are also not registered must be identified so that more revenues could be generated.
- Local governments should also train and educate their staff. This should be in the form of capacity building where the operational and managerial skills of local government functionaries as well as revenue collection will be improved.
- A system of providing incentives to all those involved in the process of revenue collection should be instituted. The incentive could be in the form of initiating an achievement reward like bonus system for employees hitting the organisation's targets.

According to Fjeldstad and Heggstad (2012), outsourcing tax collection to central government, private agents and semi-private partners such as market cooperatives is one of the strategies local governments have put in place to improve tax collection. They cited Tanzania as one of the countries where the collection of property taxes, market fees and some additional levies has been outsourced to a number of different agents. Their study, however, was not able to determine whether outsourcing has led to better revenue administration.

Kandole (2015) in his study in Somalia also identified sensitization and publicity as a strategy in mobilising resources at the local level. He reiterated that activities of sensitization and publicity should be able to convince a taxpayer to buy-in and accept to pay. This will reduce tax evasion and administration costs. Activities such as holding sensitization workshops and seminars for revenue collectors, taxpayer awareness campaigns on the

importance of tax payments, radio programmes, talk shows and drama are some of the ways of embarking on sensitisation (Kandole, 2015). Adesoji and Chike (2013) indicated that, the major strategies used in mobilising revenues by the Lagos State are training of tax personnel, awareness raising among the general public on the need to pay taxes and enforcement by penalizing non-payers.

Several studies in Ghana on the mechanisms of revenue mobilisation do not show so much difference among Assemblies. A study in the Upper Denkyira East Municipality by Adu-Gyamfi (2014), for instance, found that public education on the need to pay tax, training of personnel and the penalisation of defaulters are some of the ways assemblies can strategise to effectively mobilise revenues. House-to-house collection, public sensitisation and educational campaign, building capacity of revenue supervisors and collectors, collection machinery and networking with philanthropists were some revenue collection strategies Opoku et al. (2014) also revealed in the Abura-Asebu-Kwamankese District. Puopiel and Chimsi's (2015) findings in their study on mobilising Internally Generated Funds (IGF) to finance development in Ghana's Northern Region noted the use of mobile taskforce, sensitisation of the public through radio advertisement, engagement of IGF collection agency, training and giving incentives to revenue collectors and provision of adequate logistics as some of the strategies the assemblies use. What, however, is missing from these studies is how effective each of these mechanisms is in terms of increasing levels of revenue generation to their various assemblies.

ActionAid Ghana (2002) in its studies on five districts in Ghana recommended that MMDAs should recruit staff to take charge of the area and town councils. These councils are in the end to help the MMDA's to administer their respective areas and mobilise both human and financial resources for development. The report further stated that at the local level, unit committees, assembly members, traditional authorities and youth leaders are required to mobilise people to provide communal labour for community projects. The assemblies therefore need the skills of getting information, lobbying, advocacy, and negotiation skills. On the whole, when good resource mobilisation strategies are developed, local governments stand the chance of mobilising more resources for financing local level development.

### **1.3 Study Area and Methods**

The Wa Municipality is bordered to the north by the Nadowli District, to the east by Wa East District, to the west by Wa West District and to the south by both Wa East and West

Districts. It also has a landmass of approximately 23,474 square kilometres, which is about 6.4 percent of the Upper West Region (WMA, 2010). The 2010 Population and Housing Census of Ghana put the total population of Wa Municipal at 107,214, which forms about 15.3 percent of the population of Upper West Region. According to Ghana Statistical Service (2010), with a growth rate of 1.9 percent for the Wa Municipality, the 2015 population is expected to be 127,686. The population aged 15 years and older (69,747) is 65.1 percent of the total population (107,214) with the economically active population (15 years and older) being 54.8 percent of the total population. The economically inactive group (those not working and not seeking employment) are 45.2 percent (Ghana Statistical Service, 2010). The economic structure of the Wa Municipality was, until the 2010 Population and Housing Census, dominated by the agriculture sector. This condition has since changed with the service sector employing about 51.3 percent of the working population, followed by agriculture 30.2 percent and industry 18.4 percent (Ghana Statistical Service, 2010).

The research design used for study was qualitative. This is because the research captured the responses and recordings of respondents on the resource mobilisation strategies of the Wa Municipal Assembly (WMA) and then analysed the responses to draw conclusions. Qualitative data were collected from January 15<sup>th</sup> to 14<sup>th</sup> February 2016 through interviews. Revenue mobilisation strategies are normally drawn at the General Assembly Meetings of Wa Municipal Assembly which includes the various Assembly functionaries. The Assembly functionaries such as the Assembly Members, Zonal Council Chairpersons and Unit Committees therefore have some knowledge as to the performance of the various strategies. Apart from that, Assembly Members, Zonal Council Chairpersons and Unit Committees Chairpersons are also actively involved in the mobilisation of revenues especially at the local level. The target population therefore consisted of people who are directly involved in the resource mobilisation and development of the Municipality under the WMA. This included the core Municipal Assembly staff (Municipal Chief Executive, Municipal Coordinating Director, Municipal Planning Officer, Municipal Finance Officer and Municipal Budget Officer), the Assembly Persons, Zonal Council Chairpersons, Unit Committee Chairpersons and Revenue Collectors.

Purposive sampling was employed to select the core municipal assembly staff, and they are the Municipal Chief Executive, Municipal Coordinating Director, Municipal Planning Officer, Municipal Finance Officer and the Municipal Budget Officer. Purposive sampling

was also employed to select the Zonal Council Chairpersons. This is because they had the knowledge and expertise in the mobilisation of resources for local level development in the Wa Municipality. Simple random sampling was used to select Assembly members and Unit Committee Chairpersons since they also play some key roles in the mobilisation of revenues at the local level.

There are 44 assembly persons and 73 unit committee chairpersons under Wa Municipal Assembly (WMA, 2015). Simple random sampling was conducted to select 22 Assembly Persons and 20 unit committee chairpersons. A census was conducted to include the entire Zonal Council Chairpersons from the five zones since they are involved in revenue collection within the Municipality. On the whole, the study used a sample size of 52. Literature was reviewed from secondary sources such as published and unpublished scholarly materials to maintain or contest arguments and conclusions raised by different people on the subject matter of the study. Structured and semi structured interviews were also conducted on the sample population to gather primary data on the effectiveness of the resource mobilisation strategies of the Wa Municipal Assembly.

The study considers the effectiveness of the resource mobilisation strategies of the Wa Municipal Assembly to be based on the amount of revenues each of the strategies is able to mobilise given its targets within the period of 2010 to 2015. Effectiveness was put on a scale of one, two, three, four and five with a rating of “very effective”, “effective”, “fairly effective”, “ineffective” and “very ineffective” respectively. The study considers one (very effective) to be the highest rate and five (very ineffective) the lowest rate. The various frequencies on the ratings (very effective, effective, fairly effective, ineffective, and very ineffective) were multiplied by their corresponding scales (1, 2, 3, 4 and 5) to arrive at the score on each resource mobilisation strategy. The scores from each resource mobilisation strategy were then put together to arrive at the total score for each strategy. The strategy with least score was considered the most effective strategy whilst the highest scored strategy was considered the least effective strategy.

## **1.4 Results and Discussions**

### **1.4.1 Effectiveness of Resource Mobilisation Strategies**

Resource mobilisation is basically a plan of action put up by local governments showing how to search for and use resources for the purpose of achieving developmental objectives. The study unravelled that the Wa Municipal Assembly mobilises resources through publicity

and sensitisation programmes, issuance of demand notices, door-to-door collection, outsourcing and privatisation, and lobbying. These strategies are normally drawn at the General Assembly meetings. To ascertain the effectiveness of these strategies, respondents were made to rate each on a scale as “very effective”, “effective”, “fairly effective”, “ineffective” and “very ineffective”. The respondents included 5 core assembly staff, 22 assembly persons, 5 zonal council and 20 unit committee members (giving a total of 52) since they are directly involved in the resource mobilisation strategies of the Assembly.

#### **1.4.1.1 Door-to-Door Collection of Revenues**

Deployed revenue collectors to all the revenue potential areas within the Municipality normally do door-to-door collection of revenues. According to the Municipal Finance Officer, licences and fees are often collected through this strategy. He further indicated that, in collecting market tolls, revenue collectors are often deployed to the Wa Central Market, Piisi, Zongo, Kambali and Dondoli markets to collect tolls on daily basis from traders. The various Zonal Councils (Boli, Kperisi, Kpongu, Busa) also collect market tolls and cattle rates from their areas on door-to-door basis. Door-to-door collection corresponds with the house-to-house collection revealed by Opoku et al. (2014) in the Abura-Asebu-Kwamankese District on the strategies of revenue mobilisation. In Table 1, door-to-door had 86.54 percent of respondents rating it as very effective in the mobilisation of revenues. The rest of the respondents (13.46%) also rated it as effective. This gave a total score of 59, making it the most effective resource mobilisation strategy of the assembly. They indicated it has been the major strategy adopted by the assembly to mobilise revenues.

#### **1.4.1.2 Privatisation and Outsourcing**

The assembly as part of its privatisation and outsourcing strategy signed a contractual agreement with the Ghana Private Road Transport Union (GPRTU) to effectively mobilise revenues in areas such as lorry parks, exportation and landing fees. In achieving this, the collection of fees from public and private companies (corporate fees), operating permits and property rates are also outsourced by the Assembly to the Youth and Entrepreneurial Services (YES). This confirms Fjeldstad and Heggstad (2012) study in Tanzania where the collection of property rates is being outsourced to private agents. The respondents (78.85%) rated this strategy as very effective whereas 21.15 percent rated it as effective as in Table 1. Their choice of rating was as a result of enormous amount of revenues accruing from the

strategy. It also constitutes the second most effective strategy by the assembly with a score of 63.

**Table 1: Rating on the effectiveness of the assembly’s resource mobilisation strategies**

Strategy	Rating										Total	Total Score	Rank	
	1		2		3		4		5					
	Very Effective		Effective		Fairly Effective		Ineffective		Very Ineffective					
	Freq.	Percent	Freq.	Percent	Freq.	Percent	Freq.	Percent	Freq.	Percent	Freq.	Percent		
Publicity and sensitisation	40	76.9	12	23.1	0	0	0	0	0	0	52	100	64	3 <sup>rd</sup>
Issuance of demand notices	0	0	30	52.7	25	42.3	0	0	0	0	52	100	135	4 <sup>th</sup>
Door-to-door collection	45	86.5	7	13.5	0	0	0	0	0	0	52	100	59	1 <sup>st</sup>
Investment	0	0	0	0	8	15.4	41	78.9	3	5.7	52	100	203	6 <sup>th</sup>
Privatisation and outsourcing	41	78.9	11	21.1	0	0	0	0	0	0	52	100	63	2 <sup>nd</sup>
Lobbying	0	0	0	0	43	82.7	9	17.3	0	0	52	100	165	5 <sup>th</sup>

Note: Freq means frequency

Source: Field survey, 2016

### **1.4.1.3 Publicity and Sensitisation**

Embarking on publicity and sensitisation programmes is one of the strategies the Wa Municipal Assembly adopts to mobilise resources. It constitutes the third most effective resource mobilisation strategy. In total, 76.9 percent and 23.1 percent of the respondents rated publicity and sensitisation as very effective and effective respectively in Table 1. According to the respondents, this approach has helped the Assembly to sensitise the public on the need to pay revenues. It is also for the fact that every good resource mobilisation strategy starts with the publicity and sensitisation of taxpayers and stakeholders on the need to pay taxes in order to contribute to local level development. It is therefore not surprising that it attained a score of 64, making it the third most effective strategy. One of the ways through which the Assembly does sensitisation is through public campaigns on radio stations in the local dialect (Waale) on the essence of paying levies. Similar revelations were found by Kandole (2015) in Somalia and Puopiel and Chimsi (2015) in Northern Region of Ghana where radio programmes and talk shows were among some of the activities adopted in sensitising people on the need to pay their taxes.

### **1.4.1.4 Issuance of Demand Notices**

This strategy is normally used in the collection of property rates. Persons entitled to pay rates are often served with demand notices, which specify the amount to pay, the place, date and time of payment. From the data, 52.69 percent of the respondents rated the issuance of demand notices as effective while 42.31 percent of the respondents rated it as fairly effective. Concerns were however raised that some property owners refuse to follow up for the payment. Others also just show up as proof of ownership of their properties without honouring their tax obligations. According to the Municipal Finance Officer, out of the 2500 demand notices that were issued in 2014, 2081 persons honoured their tax obligations. Despite all these challenges, issuance of demand notices constitutes the fourth most effective strategy out of the six strategies.

### **1.4.1.5 Lobbying**

Lobbying is often seen as any act of trying to persuade or influence a politician or government on a particular issue in order to win their favour. The Assembly normally employs this strategy in collaboration with the Member of Parliament of Wa. This strategy was rated by 82.69 percent of the respondents as fairly effective and ineffective by 17.31 percent respondents. This lends support to ActionAid Ghana's (2002) recommendation for district assemblies to see the need



to develop skills in getting information, lobbying, and advocacy and negotiation skills to be able to mobilise more resources.

#### **1.4.1.6 Investment**

The Municipal Assembly embarks on investment activities as one of the strategies of mobilising revenues. Investment by local governments generally entails the buying of financial products or other assets with the anticipation of positive future returns. Majority of the respondents (78.85%) indicated that investment, as a strategy, has been ineffective. The remaining 15.38 percent and 5.77 percent also rated it as being fairly effective and ineffective respectively as in Table 1. Their ratings were informed by the poor returns accruing from that mobilisation strategy. Interview with the Municipal Planning Officer revealed that, the Assembly purchased a bulldozer and grader to undertake some hiring services at a fee within the municipality. According to him, the bulldozer and grader services initially contributed enormously to the internal revenue generation of the Assembly. However, major breakdowns of these machines and delays in repairing them often resulted in lower revenue generation from the services.

Another major investment activity is the establishment of the Wa Fruit Juice Factory by the Assembly. According to the Municipal Chief Executive, this was done in collaboration with its Sister City, Ieper in Belgium for the production of bottled natural juice from mango and other available fruits for domestic and international markets. With this investment, the Assembly intended not to only increase its revenue generation but also address the problem of post-harvest losses, generate employment for the youth and income for fruit farmers. However, these results were not achieved due to a shutdown of the factory based on management difficulties. It is therefore not astounding that it scored 203, representing the least performing strategy in Table 1.

### **1.5 Conclusion**

The study was carried out with the aim of assessing the effectiveness of the resource mobilisation strategies of the Wa Municipal Assembly. Primary data from 52 respondents within Wa Municipality were collected using questionnaires and interview guide. The study revealed that, the most effective revenue mobilisation strategy of the assembly was door-to-door collection whilst the least effective was investment. Thus, much attention should be given to investment especially in terms of ensuring that the right investment decisions are made, and that proper accounting procedures are followed in recording proceeds from investment. Such

investment strategies should capitalise on potentials and resources (both human and natural), which are abundant in the Municipality. For instance, the Municipal Assembly can leverage on the human resource talent available at the Wa Campus of the University for Development Studies through partnerships, to develop a long-term investment strategy. Furthermore, the vast parcels of land that are underutilised or unutilised can be used for productive purposes through public private partnerships.

Door-to-door collection, which was scored as the most effective strategy, needs constant attention to ensure that its performance does not wane with time. A setback in the activities of door-to-door collection will negatively affect the mobilisation of revenues. Essentially, improving on the activities of door-to-door collection will involve adequate supervision and monitoring of revenue collectors, providing the needed logistics especially to the revenue collection unit and ensuring that proper records are kept. Door-to-door collection also implies employing Revenue Collectors and providing them with the needed training for them to undertake their duties. All these come as cost or expenditure to the Assembly. The Assembly must therefore ensure proper revenue administration to minimise the cost and maximise the benefits accruing from door-to-door collection. Partly, this may entail employing innovative strategies such as offering incentives to Revenue Collectors and rewards to loyal citizens.

The issuance of demand notices and ensuring compliance requires adequate human resources and logistics. With the needed resources available, the Municipality can track down defaulters and institute non-compliance penalties. For this strategy to work effectively, a close collaboration should be forged between the Assembly, the Judicial System and the law enforcement agencies. Such partnerships should ensure speedy adjudication of cases and enforcement of judgements in a fair and transparent manner.

Privatisation as a strategy can bring in managerial expertise and technology, which the Assembly cannot provide. By privatising and making contractual agreements, pressure will be on the GPRTU and YES to be more efficient. This would help in raising more revenues for the Assembly. Similarly, if these institutions perform poorly it goes to affect the Assembly. The Assembly will have to also monitor and regulate how these institutions go about the collection of revenues to avoid excessive charges on levy payers.

The Assembly's strategy of lobbying at the national level by the Member of Parliament (MP) can lead to sourcing of funds for financing development at the local level. In this regard, a proactive MP with skills in communication, advocacy and negotiation will be needed in order to mobilise more resources.

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