

# **STRUCTURE OF ABURA-ASEBU-KWAMANKESE DISTRICT ASSEMBLY'S REVENUE: UNDERSTANDING THE NEED OF FISCAL INDEPENDENCE FOR DISTRICT ASSEMBLIES IN GHANA**

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## **Abstract**

*This study sets to examine the structure of the revenue of Abura-Asebu-Kwamankese District Assembly, Ghana. Desk review of secondary data was employed to gather and analyse revenue from the District Assembly's trial balances for the years 2005 to 2010. Major findings from the study were that District Assembly's Common Fund together with other externally generated revenues recorded an average of 90 percent of the district's revenue sources whereas Internally Generated Revenue contributed a maximum of 10 percent. This trend depicts overdependence on externally generated revenue, especially the District Assembly Common Fund, creating a dependency syndrome for Abura-Asebu-Kwamankese District Assembly. The study also reveals that investment and miscellaneous components of Internally Generated Revenue were performing better compared to the other sources, such as land, rates and fines. Recommendations made for study include increasing mobilization of IGR and finding other sources of IGR for local level development.*

*Keywords: District Assembly, Decentralisation, Fiscal, Ghana, Revenue Structure, Common Fund, Internally Generated Revenue*

## INTRODUCTION

In Ghana, district Assemblies under the legal provisions are allocated various tax sources to tap internally for their development. This is within the wider context of financial empowerment to the assemblies to enable them take their destinies in their own hands. Considering the fact that the District Assemblies are responsible for the overall development of their districts, and whatever amount they will get from the District Assemblies Common Fund will be dependent on their own internally generated resources, it behoves every district to take a critical look at its internally revenue generation efforts and performance. Article 252, sub-section 2 of the 1992 constitution of Ghana states that the parliament of Ghana shall share central government transfers to local governments based on a formula. This formula rewards high internally generated revenue collection with high central government transfers and vice versa (King, Azeem, Abbey, Boateng & Mevuta, 2003).

More so, internally generated revenues (IGR) are very important aspect of fiscal decentralisation in Ghana. This is so because, decentralisation requires local authorities to mobilise revenue at the local level to complement transfers from the central government (Dick-Sagoe, 2013). The importance of internally generated revenues even becomes crucial when placed within the context of inadequate and untimely disbursement of central government transfers (Bandie, 2003:184). For example, the Administrator of the District Assembly Common Fund (DACF) disclosed that “the disbursement of funds is in arrears of nine months” (Daily Graphic, August 14, 2001). He further elaborated that “nothing had been received by the District Assemblies for 2001, while the last quarter of 2000 is also outstanding”. He attributed the delay to the difficulties encountered with revenue inflows in 2000. He said the fund, since its inception, has always been in arrears for the last quarter of the year and added that measures were underway to restore inflows to normal levels.

The argument is that local governments need to be strengthened financially to reduce their overdependence on financial transfers and assistance from the central government (Brosio, 2000; Smoke, 2001). By this, revenue collection administrations in these local governments will be efficient and manage internally generated revenues collected properly (Odd-Helge, 2006). The theoretical argument is that internally generated revenues are necessary to achieve local development and to complement central government transfers but the current levels are not sufficient enough to induce local development in the face of increasing population of Abura-Asebu-Kwamankese district, Ghana and the demand for development projects. There is therefore the need for a big push in internally generated revenues to maintain a critical minimum effort in local development. This call for strategies to increase the collection

of internally generated revenues, which will serve as investment for Abura-Asebu-Kwamankese District Assembly, Ghana toward local development.

## **REVIEW OF RELATED LITERATURE**

### **Legal Backing of District Assembly Finances in Ghana**

Section 240 (2c) of the Local Government Act, 1993 (Act 462) and the constitution of the Republic of Ghana (1992), Section 245b provide that each local government unit shall have a sound financial base with adequate and reliable sources of revenue. Despite this requirement the Metropolitan, Municipal and District (MMDAs) have a limited number of sources of revenue for carrying out their activities, which include the District Assembly Common Fund (DACF), grants, transfers, cede revenues and external credits, land rates and minerals royalties and other internally generated revenue (IGR). The sixth schedule of Act 462 lists the revenue sources of local government bodies to include entertainment duty, casino revenue, betting tax, business registration charges, gambling tax, rates and levies, fees, licenses, as well as taxes chargeable on the income of certain categories of self-employed persons. There are also miscellaneous receipts such as stool land revenue, fees for dislodging of latrines, collection of sand and stones and others.

However, the internally generated revenues do not yield much revenue, not even for the recurrent expenditure and so most Districts depend entirely on the DACF and other grants from the Central government. According to Ayee (2004), Ghana's approach to decentralisation appears to be a system of devolution which involves the transfer of power to District Assemblies with absolute autonomy and responsibility to determine the level of services required, the best methods to ensure their provision and the sources and types of funds to finance them.

### **Components of District Assembly Revenue in Ghana**

The Local Government Law, Act 462, (1993) gives the District Assemblies the authority to make and levy sufficient rates to provide for that part of the total estimated expenditure to be incurred by the Assembly during the period in respect of which the rate is levied (section 94). The Assemblies, in line with this law, operate the Basic Rate and Property Rate, which include rate of private and government property. They also operate special rates. The Basic Rate or Poll Tax, first introduced in 1852, is still a local tax levied on "all persons of or above the age of eighteen years who reside in the area" (Section 94:4). The property rate is levied on immovable property at a specified rate per cedi on the relatable value of the said property.

The Local Government Service (2010) document went a step higher by addressing the constituents of internally generated revenue for all District Assemblies in Ghana including

Abura-Asebu-Kwamankese District Assembly. Internally generated revenue comprises of own revenues from tax and non-tax revenue sources such as rates, lands, licenses, fees, investment, rent and miscellaneous sources. Tax revenue sources are the compulsory payments and include tax chargeable on the incomes of self-employed persons, businesses and property. The non-taxable revenues are voluntary payments or contributions paid by specific beneficiaries of the District Assembly's services. These include user fees/ charges, licenses, permits and royalties. The Ministry for Local Government and Rural Development is responsible for issuing guidelines for levying rates. Based on the guidelines, fee-fixing resolutions are passed by MMDAs upon which revenues are collected (Adom, 2000; Local Government Service, 2010).

Rates consisted of basic and property rates. Lands consisted of cemeteries fee, building permit and revenue from concessions. Fees and fines consisted of market tolls, slaughter house, pounds and stray animals, lorry park tickets, conveyance, marriage and divorce, entertainment, kiosk fees, sand/ stones winning, illegal parking and court fines. Licenses also consisted of palm wine and "pito" brewing fees, "akpeteshie" sellers and distillers, beer bar operators, artisans, kiosk permit, private clinics, "chop" bars, trading stores, sawn millers, sawn board dealers, corn millers, bakers, contractors, hotels, herbalist, drug stores, "susu" operators, traditional birth attendant, lotteries, petroleum, health certificate, chain saw operator, block makers, bicycle, bill board, burial permit, hawkers, sale of tender forms and student levy. Rents were paid on market stores/ stalls, assembly building and IT services. Investment was derived from the sale of tender forms, interest on fixed deposit, canopy and tractor rental and tipper trucks. Lastly, miscellaneous was derived from unspecified receipt, commission, interest on common fund and conservancy.

### **Statement of the Problem**

The creation of District Assemblies and its powers to mobilize revenue internally to execute its developmental role was meant to make them (District Assemblies) financially autonomous. The creation / introduction of District Assemblies' Common Fund (DACF) was to support District Assemblies' developmental expenditure. However, instead of supporting the finances of District Assemblies, the reality is that, District Assemblies have otherwise depended solely on District Assemblies' Common Fund and have reduced their ability to raise internally generated revenue, for which they are mandated to do (Bandie, 2003; King, Azeem, Abbey, Boateng, & Mevuta, 2003). This situation has resulted in a change in the revenue structure of District Assemblies in Ghana with particular reference to Abura-Asebu-Kwamankese District Assembly.

District Assemblies' Common Fund, on the other hand, has its own challenges, with the major ones being delays in disbursement and deductions from the Government and other private organization (Nicol, 2005). Because of this, DACF is considered as unsustainable source of revenue to finance local level development.

### **Objectives of the Study**

1. To assess the structure of district development revenue from 2005 to 2010.
2. To examine the structure of district internally generated revenue from 2005 to 2010.

### **Research Questions**

1. What is the structure of district development revenue from 2005 to 2010?
2. What is the structure of district internally generated revenue from 2005 to 2010?

### **Importance of the Study**

The study has the tendency to benefit various stakeholders. The study is of national significance since financial decentralisation has become the national agenda for development through the various District, Municipal and Metropolitan Assemblies, with emphasis on internally generated revenues to meet the service delivery functions of the sub-national governments. The Abura-Asebu-Kwamankese District Assembly (AAKDA) in particular would be the beneficiary of the study since the findings and the recommendations would go a long way to help it in its revenue generation efforts. The study built upon existing literature and added some information and knowledge which is by no means exhaustive.

The residents of Abura-Asebu-Kwamankese District would be in a position to enjoy better infrastructure such as schools, roads, health, water and sanitation. The reason is the, the financial position of the District Assembly will improve. Available funds will be used to finance the provision of socio-economic infrastructure.

### **RESEARCH METHODOLOGY**

Desk review approach is adopted. The study analyzed six-year longitudinal financial data of the Abura-Asebu Kwamankese District Assembly, Ghana from 2005 to 2010. The study made use of analysis of secondary data design in research where financial records of the organization in question was critically studied.

## EMPIRICAL RESULTS AND DISCUSSION

### Structure of Revenue

The revenue structure of Abura-Asebu-Kwamankese District Assembly (AAKDA) was assessed to determine the significance of the sources in generating the requisite resources for local development (see Tables 1 and 2). Revenue sources for Abura-Asebu-Kwamankese District Assembly (AAKDA) from 2005 to 2010 were collected and analysed in Table 1. The percentage contribution of each revenue source has been presented in Table 2.

The trial balance reports from 2005 to 2010 of Abura-Asebu-Kwamankese District Assembly proved that income receipt comes from four main sources, namely: internally generated revenues, share of the District Common Fund (DACF); which included Member of Parliament's (MPs) Common Fund, specific grants (comprising ceded revenues, salaries, HIPC grants, relief grant and education grant) and others (made up of donor support fund and fund from Non-Governmental Organisations). The DACF and the specific grants together constituted the central government transfers to the Abura-Asebu-Kwamankese District Assembly.

The analysis of revenue structure of Abura-Asebu-Kwamankese District Assembly together with the topic of the study (which places particular emphasis on internally generated revenue) made it imperative for further analysis in Table 3 using the internally generated revenue for the District Assembly for the same period (2005-2010). The structure of internally generated revenue (IGR) for Abura-Asebu-Kwamankese District from 2005 to 2010 was addressed in here using the internally generated revenue mobilisation levels from 2005 to 2010.

Table 2 reports the percentage contribution of each revenue source to Abura-Asebu-Kwamankese District Assembly's (AAKDA) expenditure from 2005 to 2010. The worse performing year for IGR was 2005. The District Finance officer attributed the low performance (1.87% for IGR) to laxity and over dependence on DACF on the side of the District Assembly. A careful look at the year by year percentage contributions of IGR and DACF in Table 2 clearly depicted overdependence on DACF. High percentage of DACF contribution to district development expenditure matched low contribution of IGR to expenditure. For example, the year 2005 recorded the highest DACF (78.53%) whereas IGR for the same year recorded the lowest (1.87%). The following year (that was 2006), DACF declined from 78.53 percent to 62.57 percent. This decline manifested in an increase in IGR value from 1.87 percent in 2005 to 5.80 percent in 2006 (Table 2). The trend continued from 2007 to 2010. Lastly, the highest IGR value was recorded in 2010 (31.18 percent). At the same year (2010), DACF recorded the worse value of 18.87 percent.

The pattern discussed on DACF and IGR relationship supported the study conducted by Bandie (2003) on three Northern Region Districts (Sissala, Nadowli and Bolgatanga districts).

Bandie, statistically established the relationship between DACF's introduction to District Assemblies in 1994 to IGR collection efforts for the three district in the Northern Ghana. Bandie concluded that the introduction of DACF has resulted laxity in IGR collection effort and has created a dependency syndrome for the districts under study.

Table 1: Revenues by sources and level for AAKDA (GHS ¢)

Source	2005	2006	2007	2008	2009	2010
IGR	12,402.50	49,662.66	50,077.20	87,864.70	77,507.00	1,240,128.00
DACF	520, 590.09	536,064.08	446,918.02	308,175.86	477,105.52	750,543.47
GOG GRANTS	129,908.33	263,208.55	296,945.11	110,429.75	0.00	1,368,607.87
OTHERS	0.00	7,835.25	44,456.86	319,833.04	271,541.31	618,064.40
Total	662,900.92	856,770.54	838,397.19	826,303.35	826,153.83	3,977,343.74

Source: Abura-Asebu-Kwamankese District Assembly's Annual Trial Balances (2005-2010)

Table 2: Percentage contribution of revenue sources (%)

Source	2005	2006	2007	2008	2009	2010	Annual Average
IGR	1.87	5.80	5.97	10.63	9.38	31.18	10.50
DACF	78.53	62.57	53.31	37.30	57.75	18.87	54.87
GOG GRANTS	19.60	30.72	35.42	13.36	0.00	34.41	19.07
OTHERS	0.00	0.91	5.30	38.71	32.87	15.54	15.57
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Source: Abura-Asebu-Kwamankese District Assembly's Annual Trial Balances (2005-2010)

Table 3: Actual IGR by item for AAK District Assembly (GH ¢)

Item	2005	2006	2007	2008	2009	2010	Total	Average	%
Rates	2758.38	8931.27	6304.73	34714.20	33673.28	36138.10	119761.50	20419.99	9.6
Lands	299.00	5711.85	6369.32	5846.00	5576.00	6231.00	29734.17	5005.53	2.4
Fees & Fines	2552.50	3231.00	4637.10	6681.60	13484.20	11419.80	39453.70	7001.03	3.2
Licenses	3362.62	11091.44	11497.30	10286.80	13371.10	14498.60	60745.20	10684.64	4.9
Rents	162.80	183.90	1330.10	5080.75	7983.90	5081.20	19659.85	3303.78	1.5
Investment	5.00	20111.40	18657.30	24200.00	594949.40	1275.50	659193.50	109866.42	53.2
Miscellaneous	3262.19	401.80	1281.38	1055.37	305978.50	2862.87	311579.90	52473.68	25.1
Total	12402.50	49662.66	50077.20	87864.70	975016.30	77507.00	1240128.00	208755.06	100

### **Structure of AAKDA's internally generated revenue**

Table 3 presents the structure of internally generated revenue. It provides an item-wise analysis of the internally generated revenue figures from the year 2005 to 2010. To describe the structure of the internally generated revenue, there was the need to study the flows of each item of internally generated revenue over some period (in this case from 2005 - 2010). Table 3 indicates that, investment was the leading revenue item source recording 53.16 percent. A year by year comparison of revenue mobilised for investment depicted an improvement in 2005 and 2006. From Table 3, investment recorded GH¢5.00 in 2005 and GH¢20,111 in 2006, representing over 402,000 percent increase. The reason for this upward performance, according to the District Coordinating Director, was the provision of a tractor and a truck to the District Assembly by the Ministry of Local Governance and Rural Development to improve agriculture in the district. According to the District Planning Officer, the number of development projects embarked by the District Assembly (such as classroom blocks construction, market, roads) over the past decade had increased. As a result, the sale of tender forms, which is a source of internally generated revenue under investment for the District Assembly, had increased and added to the revenue generation capacity for the District Assembly.

Additionally, there had been an increase in the demand for the rental of the District Assembly's tractor for farm works by groups of farmers in the district to plough their land for cultivation. Private developers also demand the service of the District Assembly's trucks to supply sand, stones and other building material for building projects in the district. All these factors had led to an increased performance for investment. Supervision mechanisms for the use of the District Assembly's truck and tractor played an important role for the effective performance of investment.

According to the District Planning Officer, the Transport Office used vehicle log book which tracked vehicular movements and also records the level and the amount of fuel in the vehicle before and after embarking on a trip, the name of the driver, the time the vehicle moved out and the time it came in, the initial mileage before a trip and after a trip had improved the monitoring of the operations of the drivers of these vehicles. The amount charged for renting these vehicles were made directly to the District's Accounts Office. All these mechanisms had improved the control on the use and supervision of these vehicles, thus its performance in the district's internally generated revenue efforts.

Effective monitoring issues on revenue mobilisation in this study area were supported by the works of Nicol (2005), Zano (1994) and Appeah (2003). Nicol's assertion that supervision and surprise field visitation plays an important role in local revenue mobilisation levels. Nicol (2005) further states that without them (supervision and control), intensifies corrupt practices

among revenue collectors and finally results in low revenue mobilisation. To Zano (1994), the structures that serve as checks and enhance efficient revenue collections are very weak. In some cases the revenue collectors collect less than they are expected to collect from those who are expected to pay those revenues and in return, no receipts are issued for the payments, thus making accounting very difficult. There are indeed programme design problems in revenue collections, implementation problems and above all attitudinal problems. Appeah (2003) confirms that revenue collections are open to serious abuse and corruption in many developing countries. The leakages, under-declarations and other blatant acts of official misconducts are a great challenge to efforts at increasing internally generated revenues. Appeah (2003) further notes that District Assemblies in Ghana do not have any systematic machinery or format for monitoring revenue collections because the data that will guide the preparation of that format is not available. Revenue collectors account for their collections a week or more after the collections, a situation that is subject to abuses and many reasons are cited for their inability to render accounts as and when they are expected to do so.

Miscellaneous recorded the second leading item on the internally generated revenue source for the District Assembly (Table 3). Jointly, investment and miscellaneous pulled 78.3 percent of the total internally generated revenue for the District Assembly over the periods under investigation (2005-1010). Rates, lands, fees and fines, license and rent jointly pulled 21.7 percent of the total internally generated revenue for the District Assembly.

A common feature for miscellaneous and investment items was that its mobilisation does not employ the use of revenue collectors. This implies the District Assembly exercises full control over its mobilisation. There was also virtually no cost involved in its mobilisation. The issue of middle men is lost as the District Assembly does not employ and train any revenue collector(s) to do the collection on its behalf. These features ruled out the need for supervision, since the system in itself had its own in-built supervision mechanisms. The others (rates, lands, fees and fines, license and rent) though lucrative, do not have in-built monitoring mechanisms and so were prone to low mobilisation levels.

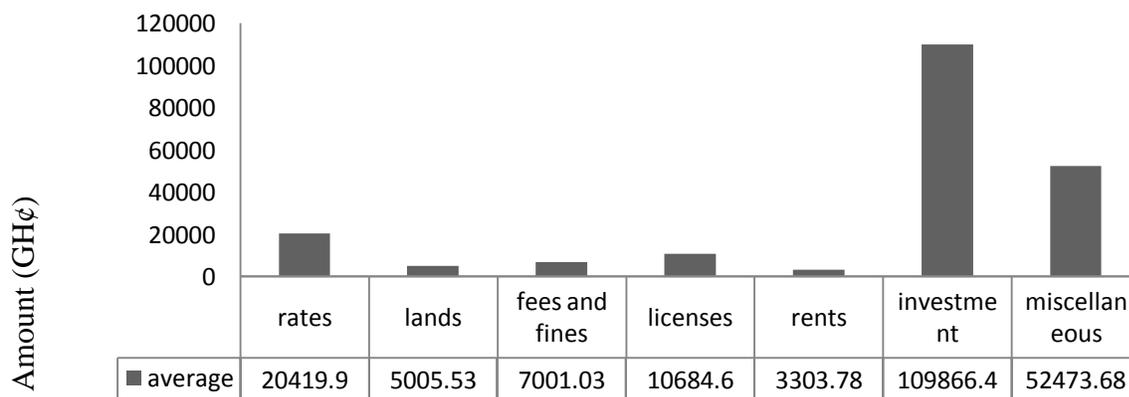
However, the blame cannot be directed towards the revenue collectors alone, since they also face special challenges in the mobilisation of these revenues. Some of these challenges are the generally low revenue compliance rates in the district due to low levels of voluntary compliance and low understanding to pay revenue on the side of revenue payers. Others were high rate of business collapse and the presence of numerous non-ratable buildings in the district. It can also be attributable to the complete lack of benefits from the payments of revenue to the residents. The study revealed that the residents believe that the officials are corrupt and that revenue mobilised were not spent on developments projects, as they (District Assembly

Officials) claim. The only revenue van for the collection of revenue, according to the revenue collectors, was not always available to be used for revenue collection purposes especially in the most difficult to access areas in the district. This supports Aboagye’s (1994) observation which matches revenue payments compliance to perceived benefits derived from the payment of revenue by residents.

Description of the structure of internally generated revenue led us to the performance analysis of internally generated revenue for Abura-Asebu-Kwamankese District Assembly. This was to measure the performance of the current structure adopted by Abura-Asebu-Kwamankese District Assembly in mobilising revenue for the district’s development needs. Figure 1 gives a graphical presentation of the structure of the District Assembly’s internally generated revenue. The bar chart clearly showed that the District Assembly was really well performing in mobilising non-tax internally generated revenue sources compared with the taxable components of internally generated revenue.

Non-tax (investment and miscellaneous) internally generated revenue sources accounted for 78.3 percent, whereas the taxable items accounted for 21.7 percent of the total average internally generated revenue for the District Assembly for the fiscal years from 2005 to 2010. It was realised from Figure 1 that, rates, licenses, fees and fines, lands and rents (which constitutes the taxable items of internally generated revenue) were leading in order of importance. The answer to the reason for investment leading averagely, according to the District Finance Officer, was that supervision for investment was good due to the presence of District Transport Officer, who employs measures such as log book (which records mileage covered by vehicles, time difference between time vehicle moved and time back and fuel consumption to track the use of Assembly’s truck and tractor). This made it difficult for corruption to take its full course in this source of internally generated revenue.

Figure 1: Average internally generated revenue by item



Source: Abura-Asebu-Kwamankese District Assembly’s Annual Trial Balances (2005-2010)

## Summary

- Structurally, the revenue of the district assembly was externally supported, since internally generated (which is the own generated) revenue contributed an average of 10 percent over the period of investigation.
- From the internally generated (own generated) revenue, investment was the leading contributor (53.2%)
- Miscellaneous components and rates followed the investment accordingly.
- Non-tax (investment and miscellaneous) internally generated revenue sources accounted for 78.3 percent

## CONCLUSION AND RECOMMENDATIONS

The objective of this to assess the structure of Abura-Asebu-Kwamankese District Assembly's revenue from 2005 to 2010. Also the study assessed the structure of internally generated revenue of Abura-Asebu kwamankese District Assembly. The results confirmed that the finances of Abura-Asebu kwamankese District Assembly is externally supported from the period under investigation. It was also revealed that non-tax components of internally generated revenue was the leading contributor to the internally generated revenue collection of the district assembly.

From the general revenue sources of the district assembly from 2005 to 2010, non-tax sources which represents flows from the Government and donor organisations, was the leading contributor, whereas the own generated sources (internally generated revenue) was the least contributor to the revenue sources. In the same vein, the same trend was repeated in the internally generated revenue mobilization, where the non-tax components was the leading contributor to the internally generated revenue. On the basis of the findings, following recommendations are made:

- Intensification in the collection of internally generated revenue together with other programmes that will promote internally generated revenue collection.
- Promote more investment and elements under miscellaneous.

## LIMITATIONS & FURTHER RESEARCH

The case study nature of the work limits its generalization to other district assemblies. Future should examine the determinants for Internally Generated Revenue collection in Abura-Asebu-Kwamankese District

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