

**SCHOOL OF GRADUATE STUDIES AND RESEARCH  
GHANA INSTITUTE OF JOURNALISM**

**EXPLORING THE USE OF COMMUNICATION AS A TOOL FOR EFFECTIVE  
GOVERNMENT'S REVENUE MOBILIZATION: A CASE OF ADENTAN MUNICIPAL  
ASSEMBLY**

**BY**

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## DECLARATION

I hereby affirm that the ideas in this Research are mine towards attaining MA in Development Communication. This work to the best of my knowledge has not in any way been submitted and or contains no materials hitherto published in part or in whole by another person to any academic body or institution for the award of Degree or Certificate.

The References made, have been duly and formally acknowledged or cited.

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## SUPERVISOR'S DECLARATION

I hereby declare that the preparation of this dissertation was supervised by me in accordance with the guidelines of supervision of dissertation laid down by School of Graduate Studies and Research, Ghana Institute of Journalism.

...



September 28,2020

Dr. Collins Adu-Bempah Brobbey

Date

(Supervisor)

## **DEDICATION**

This work is dedicated to GOD ALMIGHTY for His Grace, Unlimited Love and Strength during the difficult moment of this academic journey to accomplish this dream. But for God's mercies, I wouldn't have achieved this goal.

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## **ABSTRACT**

Local government administration over the years existed to ensure good governance at the local level and to facilitate improvement in the quality of life of the people through the provision of equitable social amenities and projects to guarantee a total development of its community. However, to be able to achieve such development programs, revenue mobilizations at the local assemblies are deemed very essential to the survival and uninterrupted operations of the Municipal and District Assemblies. But as the years gone by, effective revenue mobilization has been the bane for most municipal and district assemblies in Ghana, and Adentan municipal assembly is therefore not an exception to the import of topic this research seeks to address. Meanwhile, little attention over the period has been accorded to the importance of communication by local assembly authorities as an effective tool to improve local government revenues. In addition, prior research on revenue mobilization has predominantly focused on some historical antecedents of mobilizing revenues and other related issues such as local assembly's over reliance on central government to support its revenue capabilities. Most of the research to some extent did not concentrate much on emerging and modern approaches (eg communications) that can help to improve revenue mobilization at the local level. This study on the other hand tends to dwell on exploring the use of communication as a tool for an effective government revenue mobilization at the local assembly level specifically in the Adentan Municipal Assembly, taking into consideration the necessity of communication to modern day governance and how the various communication strategies and approaches can be utilize to effectively improve local government revenues. The research also makes appropriate and relevant recommendations deemed vital to the area of study based on the findings of the research to help achieve the aim of the study and provide conclusions to that effect.

**Keywords:** Adentan Municipal Assembly, Local Government Administration, Social Amenities, Local Community, Development, Local Assembly, District Assemblies, Revenue Mobilization, Communication, Local Government Revenues, Central Government, Communication Approaches.

# CHAPTER 1

## GENERAL OVERVIEW AND BACKGROUND TO THE STUDY

### 1.0 Introduction

Communication is very vital in every aspect of human society whether at the individual, group, societal or governmental level. As a society it plays a critical role in changing the behavior of the people in society to respond to the environment they live in that can necessitate the required development needed as a society (Manoncourt and Scandlen, (2005).

Manoncourt and Scandlen (2005), argue that good communication strategies dwell on concepts that range from psycho-social learning theories of role modeling communicated via the mass media to the use of advocacy and social mobilization. To them, dialogue and active participation of individuals, groups or society are important elements in communication for behavior and social change that contributes to an improved revenue mobilization at the municipal, district and local assembly levels to bring about the needed growth.

They maintain that good communication strategies have to be cognizant of the policy and legislative environment and be associated to service delivery. The issue here is, how governments' policies and legislations or local bye-laws formulated to inculcate the views of local communities for them to feel part of the system as a motivation to urge them contribute their taxes to government for the expected socio-economic development. The question here is, are their inputs always recognized? And if recognized, how are their contributions in terms of ideas to policy formulation and revenues paid to authorities' matches with services delivered to them by government in relation to their socio-economic well-being.

On the other hand, to Ali Adeel (2012), who viewed internal communication management as an effective tool that can contribute to an improved revenue mobilization, posited that, communication is one of the basic functions of management in an organization or institution and its relevance can hardly be brushed off.

According to him, communication is a process of transmitting information, ideas, thoughts, opinions and plans between various parts of an organization. He stressed that, it is not possible to have human relations without communication. To elaborate on Ali Adeel's thoughts, the question one can ask is, how does the phenomenon of human relations between management and staff be combined effectively with communications to operates well internally in most district and municipal assemblies and how will it efficiently influence its revenue mobilization. It is sufficiently valuable to justify that, municipal and district assemblies requires a good and effective communications, not just for good human relations but also for an improved and a fulfilled revenue generation for local and community development.

This study therefore takes keen interest in Adeel's (2012) assertion that effective communication usually emanates from within organizations and is based on; first, the Manager (in this case Municipal and District Chief Executive Officers) to the Employee relations. That is, an effective communication of information and decision are important tool for management – employee relations. Thus MCE's and DCE's cannot get work done from their employees or staff unless communication is effectively made, as to what managers require from the employee. Management should also know some of the basic facts, as to how to communicate and what results can be expected from that message communicated. Most of management problems from within governmental institutions occur because of lack of effective communication. In this case, chances

of misapprehension and misrepresentation can be minimized if there is proper and effective communication system.

Secondly, with his view on Motivation and Employee Morale; getting the best out of municipal and district assembly staff or employee will depend mostly on how workers are motivated to reflect on the expected output. Based on this, Adeel (2012), postulated that communication is a basic tool for motivation, which can improve the morale of employees in organizations or governmental institutions. Bad or unsuitable communication among staff or between manager and his/her subordinates can trigger conflict and low morale of employees to perform effectively on their job. There should be clarity always as to what is expected from employees in line of their duties and what can be also be done for a better performance to improve their level of motivation that will lead to higher productivity (ie improved revenue mobilization).

Furthermore, Adeel (2012) asserted that it is through communication that employees submit their work reports, grievances, suggestions, ideas and many more to their superiors or management. And it is with such kind of communications that brings about the required progress or change in governmental institutions. It is therefore appropriate for institutions to have an effective and efficient communication policy, processes and or functions to avoid distortions, misunderstanding and confusion, twisting of facts or misinformation that creates communication gaps for efficient mobilization of the required revenues for development.

It will also not be out-of-place to establish harmony among all the concerned individual, groups, departments within the organization as well as external stakeholders (ie communities or citizenry) through whom revenues are generated from for governments mandated projects. Nonetheless, it's obvious that local government administration as a related form of governance

tries to reach out to the indigenous communities to participate in governance through revenue mobilization, good governance and balanced based community development. It

is therefore not far-fetched for Sir Coussey Committee (1949) to refer to finance or revenue as the lifeblood of administration which implies that the survival of local assemblies mostly depends on a solid revenue base and this can be generated through the use of appropriate communication strategies or approaches in a modern society and not to rely on an old-aged or antiquated means of raising revenues for local government projects.

In view of the issues raised above on some of the militating factors affecting an improved revenue mobilization at the local governance level, this study dwells much on how communication can be used at the municipal and district assembly level to raise enough revenues to enable local assemblies to be financially autonomous for the purpose of development projects.

### **1.1 Statement of Problem**

There are a number of reasons which has turned out that for local government to achieve its goals, it must be financially independent, without overly depending on the Central government. The central argument of this study is that the trend might continue, if municipal and district assemblies on their own do not see the need to utilize the various communication strategies or approaches as an avenue to aid their effort to mobilize enough revenues to complement that of Central government.

It has always been difficult, if not impossible over the years for local government institutions to raise the needed revenues to finance municipal and district level service delivery. This concern is raised due to the fact that Local Assembly Authorities (municipal and district assemblies) have not

been able to focus extensively on other measures that can equally help to generate the needed revenue in addition to its traditional sources (ie rates, taxes, fine etc) to make it financially autonomous.

Moreover, the radical reformation in the local government structure with the aim to improve its revenue mobilization efforts over the years till date, have not had a major impact on the socio-economic lives of the ordinary citizens at the local assembly levels even though, central government support cannot be ruled-out, it has always been inadequate.

Various studies has however, been conducted on how local, districts and municipal assemblies can mobilize enough revenues to finance local projects to ease pressure from central government, but these studies have often focused on one dimensional analysis which are usually based on structural and administrative reformation.

Consequently, the large number and therefore the small size of the local councils over the years made it difficult if not impossible for the local government bodies to raise revenue to finance municipal services delivery due to lack of or the absent of proper and effective internal communication management as proposed by Adeel (2012).

As already stated, the radical reformation in the local government structure coupled with its' revenue mobilization over the years till date have not had a significant impact on the socio-economic lives of the ordinary citizens in the municipal and district assemblies because the citizenry are not made to feel part, contribute or participate in the process of governance in the form of communication as a key factor to social change. Thus, the revenue mobilization process , which remains a pivotal issue for local governance, a number of policies, programs, strategies and tactics are pursued in order to generate the requisite funds for developmental projects but

unfortunately in those policies, programs and strategies communication is either ignored or less considered as a key strategy in the mobilization process.

Indeed, it's not ideally advisable for local government (i.e. municipal and district assemblies) to solely depend on the central government for its source of finances for developmental activities. Relatively, it was in this regard that Hepworth (1952) expressed, if local government are to effectively administer services, then, it must have a major source of finance which is independent of the central government otherwise its ability to develop policies will be severely curtailed. And hence this study contends that this can effectively be achieved through the appropriate use of the various communication strategies, approaches or tools.

Suffice to say that the central role of finance in shaping the growth of Municipal and District Assemblies cannot be overemphasized. Hepworth (1952), on the hindsight, never ruled out the possibility of Central Government assistance, stressing for local government to survive, it should not necessarily be completely independent of the Central Government in its source of finance, but it does surely need a major independent source (Hepworth, 1952:14), and an effective communication strategies to exploit those independent sources to its advantage. Whether or not local government reorganization takes place on an imaginative line and forceful manner, there is still an urgent need for the development of the finance of local governments using management techniques, appropriate communication channels or methods and the evolution of new techniques for revenue mobilization.

Meanwhile, an argument therefore has been made that, the financial resources of Municipal and District Assemblies in developing countries like Ghana are not marching with the growth of population and the associated changes in the demands of the citizenry because of the lackadaisical

recognition given to community participation which is a key aspect of communication for social change. Local government funding however, has become increasingly controversial in recent years as a result of the conflicting pressures and interest of the numerous stakeholders. These have brought about difficulties between local and central government and also aggravated municipal or local council taxpayers. This therefore, calls for a realistic communication policies or strategies, as well as effective and efficient financial administration for a possible rebalancing of funding central and local levels to improve the ability of municipal or local government that respond to community demands and concerns to realistically impact on the lives of people.

Even though some writers and scholars have damned the local traditional sources of revenue mobilization such as rates, fees, licenses and other fiscal related factors like poor economic base as some of the problems that mitigate against the development of local government in Ghana. This study posits that there is the need for local authorities to strategize and put up the required measures to broaden and fortify the locally generated funds through the use of effective communication measures to independently undertake some developmental projects instead of being overly reliance on Central Government transfers.

This study therefore seeks to take the analysis of revenue mobilization at the local level further by defining the various communication approaches or strategies as well as other essential means that can help to improve revenue mobilization mostly at the local level. It

is also to emphasize that communication in modern governance setup are key to the sustenance and success of every government institution or organization if the citizenry are made to be involved in decisions to bring about the needed social change. Therefore these issues above have given impetus to the desire for this empirical study.

The broad objective of the study is to explore the use of communication as a tool for effective government revenue mobilization at the local government level with the focus on Adentan Municipal Assembly.

However, the specific objectives are to;

1. Determine Adentan Municipal Assembly's ability to use communication as a tool to generate revenue and the sources of the revenues mobilized to finance its developmental projects.
2. Ascertain the reliability of Central Government support through the District Assembly Common Fund (DACF) to the assemblies', specifically impact on Adentan Municipal Assembly's revenue generation.
3. Examine the socio-economic development benefits to the taxpayers at the Adentan Municipal Assembly's.
4. Establish and analyze the extent to which the various communication approaches and strategies can be used as a tool to effectively improve revenue mobilization at the Adentan Municipal Assembly.
5. Ascertain the level of community involvement in policy formulation and implementation.

## **1.2 Research Questions**

To reach the proposed outcome and objectives of the research work, empirical facts is required to deal with the question of using communication as a tool for effective government revenue mobilization. In the quest to answer the primary objective of this research work, the following hypothetical key questions were deduced;

**RQ i. Do the Adentan Municipal Assembly use communication as a tool to mobilize revenues?** This

question is meant to enquire about the standard processes or procedures used in raising revenues for the municipal assembly and the sources of those revenues. The answer to this question will reveal historically how Adentan Municipal Assembly has been mobilizing revenues over years for local projects.

**RQ ii. What is the level of community involvement in policy formulation and implementation?** This

question is to determine how local residents, tax payers and other stakeholders are valued when it comes to policy formulation by government authorities. It is also to know the relationship that exists between those at the top and the ones down. This is deemed important to determine local or community participation in decision making.

**RQ iii. Is communication an important tool? And does the Adentan Municipal Assembly has the ability to use in its revenue mobilization?**

This question is meant to deal with the main objective of using communication as a tool for effective revenue mobilization. The focus is to find out from the perspective of the local assembly's authorities how communication is viewed as an essential tool to aid in effective

revenue mobilization. The answer to this question will provide an understanding to the researcher to establish whether the various communication strategies and methods are applied in the revenue mobilization processes or activities of the assembly. It is also to examine how effective internal communication is and the link to external communication for an improved revenue mobilization.

**RQ iv. What benefits are accrued to the local community from the revenues collected by the Adentan Municipal Assembly?**

It is important to establish whether the community gets value from their effort in paying their taxes to local authorities. This is deemed relevant to the researcher to find out the willingness or reluctance of the residents or community to regularly pay their taxes to government. It's also to bring to fore the fluctuations in government revenue mobilization and its accounts to the community.

The above hypothetical questions and the likely questions to crop-up in the future process of gathering data on the field will help in achieving the objectives of this research work.

**1.3 Scope of the Study**

This study tends to focus on Adentan Municipal Assembly. The choice of the municipal assembly was influenced by its geographical location with a total land size of about 85 square kilometers (sq. km) which lies 10 kilometers to the North-East of Greater Accra local government administration and the availability of most revenue sources in the assembly bordered to the North by La Nkwantanang Madina Municipal Assembly, to the East by Kpone Katamanso Assembly and Tema Metropolis, to the South by Ledzokuku-Krowor Municipal Assembly and to the West

by Accra Metropolis. The Adentan Municipal serves as the trunk link where the main Accra-Aburi-Koforidua road and Accra-Dodowa rout passes.

However, the Adentan Municipal Assembly (AdMA) forms part of the other sixteen (16) municipal and district assemblies in the Greater Accra Region of Ghana which was created out of the Tema Municipal Assembly (TMA) in the year 2008 with the publication of Legislative Instrument (LI) 1888. It has a membership strength of about twenty (20) made up of;

1 Member of Parliament (MP)

1 Municipal Chief Executive (MCE)

6 appointed executives

12 elected members plus other related working staff within their setup.

The Assembly is presently split up into four (4) which includes; Nii Ashaley zonal council, Koose zonal council, Sutrunaa and Gbentaana zonal councils respectively.

As at the year 2015, the population of Adentan Municipal Assembly was about 113,973 (according to the 2010 Population and Housing Census) and a growth rate of about 2.6%. Out of this count, 57,786 are male dominated and 56,187 are females. An estimated figure of about 63.06% of the residents in Adentan lies within the economically active age. This can impact on the revenue mobilization target of the assembly and influence the kind of communication strategies or methods to widen in improve the revenue net of the municipality.

When it comes to agriculture, crop production in the municipality is largely done on subsistence basis. Average land holding per farmer in the community is estimated at two (2) acres per head with most farmlands lost to construction of residential, economical and other social viable facilities due to inter urban migration from Accra. Meanwhile, animal farming is key and an important

economic activity in the assembly, as a result the Animal Research Institute (ARI) and Amrahia Dairy Farm (ADF) were located in the municipality. In addition,

tourism potential in the Adentan municipal assembly is very promising in the region of Greater Accra. It has number of tourist destination sites such as the Marina Park, Lakeside Recreation Garden, Rufus Park, Tesa Lake Resort, University of Ghana Farms, Amrahia Dairy Farms etc. Further to that, there are classier and functional hospitality facilities located within the Adentan community.

Other factors such as affluent nature of the community dwellers who are mostly in the majority also influenced the choice of the study area.

#### **1.4 Significance of the Study**

The significance of piece of knowledge developed is basically to draw the attention of appropriate authorities, governmental organizations and local assembly to recognize communication as a useful tool to aid in government revenue mobilization at the local level.

It is also to inform and educate the citizenry to demand for their share of developmental projects in their communities from taxes collected by local authorities and to serve as morale booster for locals and individuals to consistently pay their revenues for local development.

The study however, is to enlighten governmental institution and local authorities the need to ensure community participation and involvement in decisions and policies to foster relationship building for a social change.

It is also to outline effective communication approaches to ensure that the right messages are timely and accurately disseminated to the intended audiences to amend their communication barriers for an improved revenue mobilization.

The research work and the likely suggestions will be useful as well as provide additional information and knowledge to academia, researchers, government, and the general public to act as a guide for future studies.

It also underscores the need for Central and Local assembly authorities to adopt and use the information as a challenge to explore and broaden the tax net, as a well as strengthen its organizational structure through communication for a proper and improved revenue generation.

### **1.5 Structure of the Study**

The research study shall comprise of Five (5) main chapters. Chapter One (1) covers the introductory aspect of the study, statement of research problem, research objectives (both main and specific objectives, research questions, scope of the study and significance of the study.

Chapter Two (2), is grounded on previous studies and review of literatures on past studies relevant to the area of study shall include; introduction, related literature pertaining to the research topic under study, historical overview of revenue mobilization in Ghana, definition of key concepts and review of key theoretical frameworks. Chapter Three (3) discusses the methodology of the study. This research work is mainly based on qualitative method and would outline the research framework or design putting into consideration the target group, sample size and sampling method, sources of data, data collection method, data analysis approach and limitations of the study.

Chapter Four (4) of the research work deals with empirical and hypothetical analysis for future study and also contribute to knowledge. It also enumerates the findings and the descriptive and narrative analysis of the study.

Chapter Five (5), finally focuses on the summery of key findings, conclusions and recommendations.

## **CHAPTER 2**

### **LITERATURE REVIEW**

#### **2.0 Introduction**

Local government assembly finance and revenue generation realistically has been a source of worry to many District and Municipal assemblies even during the past Colonial era. This is accentuated by the number of research publications, journals, articles, numerous reports and workshops as well as seminars that abound on the subject of study. Though communication forms a key part of the daily governance activities, less attention has been given to the area of communication as a tool to improve local government revenue mobilization.

#### **2.1 Theoretical Foundation**

Communication is an essential feature in human interactions and plays a major role in the governance of local assembly activities which has a direct influence in the decisions of authorities. It is also engrained in the human behavior and the society we live in likewise impossible to think about social or behavioral occurrences without communication which applies to the shared behavior of human society. The etymology of ‘Communication’ from the Latin word “Communicare”, literally meant “to Share” has formed part of human interactions which is applied to knowledge and information processed and shared among living beings.

The theoretical underpinning of the study is to look at communication as a defining tool or model of interaction between the citizenry and local authorities in their effort to bring about improvement in the revenue mobilization of Municipal and District Assemblies.

### **2.1.1. Mass Communication Theory (Uses and Gratifications Theory)**

There is the rationalization that others are much more influenced by mass communication approaches than they can believe. It is a social phenomenon theory that attempts to link mass communication to the diverse aspect of individual and cultural lives or social systems of society. Basically, mass communication has the propensity to induce the larger masses to make decisions affecting them. Mass communication is therefore a communal or open transfer of information by media or technology driven means to a greater number of people or audiences. It has become key to community participation in the form of decision-making and social movements as an important aspect to social change

However, there are a number of theories associated with mass communication. One of such theories is the ‘Uses and Gratification Theory’, which suggests that community members or people keenly pursue particular media for the satisfaction of their own needs. The indication is that the masses have choices to make an informed decision about which media to adapt to depending on the content provided. They become active participants in decisions that affect their individual and community development based on the messages or information provided at a particular period and on what channel. This however becomes a challenge to local assembly authorities to determine what message and which channel to use to inform community members that will drive them to participate in decision-making for local development.

### **2.1.2. Basic Assumption**

Since society or the masses are confronted with choices as a result of mass communication theory, it is incumbent on local assembly authorities to focus their attention on the people or citizens to

adopt the appropriate communication approaches or strategies that will keep community members informed on the importance of paying taxes and the benefits associated with it. The basic assumption is also to ensure community participation in decision-making through the mass media. The involvement of the people is likely to bring about the required social change through the payment of taxes for community development. As the theory entails people pick and choose the kind of media to satisfy their personal needs and desires, therefore accurate messages or information will facilitate the right communication between local authorities and the people that builds relationships as well as social interactions to accelerate the socio-economic developments of the community.

## **2.2.0 Review of Related and Relevant Empirical Studies**

The review of the empirical literatures is thematized as follows; what communication entails communication as a tool for revenue mobilization, Local Assemblies Development. Adentan Municipality Assembly's Revenue Collection Strategies.

### **2.2.1. Communication Defined**

Communication for the purpose of this review is generally about how the local assemblies can use communication as a means to generate revenue for local assembly development, though not much literature has been done in this area as stated in chapter one of the study, this review provides glimpse to that effect.

The review also provides an understanding to other sources of local government revenue mobilization, including market revenues to finance its developmental programs. It is as well the

hope of this study that, while reviewing the literature of what communication is generally about and linking the understanding to other sources of government revenue mobilization, the literature is intended to ascertain the reliability of Central Government support through the District Assembly Common Fund (DACF) to the district and municipal assemblies as a cushion to local revenue generation. This will fairly look at the historical overview of revenue mobilization as assessment to how revenues were being generated in the past and its associated structural reforms of the local governance system relative to the area of study. Further to that, situating the review into the above analysis, offers the opportunity to determine the necessity of communication to the socio-economic development and to establish how the various communication approaches and strategies can aid in improving revenue mobilization at the local assembly level.

Communication therefore, has been part of mankind from the ancient days to date, and man as such cannot survive without communication. Of course communication has its own historical antecedents from the 3200BCs where writing was invented in China, down to 1450 where Johannes Gutenberg also invented a printing press with a metal movable type. Communication has however evolved and has been the most significant part of human expression and interaction from the 15<sup>th</sup>, 17<sup>th</sup>, 19<sup>th</sup> century where communication improved a bit when electricity was incorporated into communication channels, instituting the term telecommunications. Further

to that, according to some communication scholars, the 20<sup>th</sup> century was a busy period for communication. Radio and television became a magnificent source of information for individuals and organizations in the early 1900s where news, announcements, weather reports etc were delivered to the general public. It is therefore not surprising to say that the transitions in communication and its importance became evident in the 21<sup>st</sup> century when thinking of modern day communications having in mind the idea of the 'Information Age'.

The information age is deemed as the economic transition from industry to information technology where now everything has become digital and knowledge has never been more powerful. Individuals, groups and communities sought for information, and the surest way to get it is through communication tools. Amazingly, communications has grown faster and quicker and the human race has become more impatient with it. Communication of the 21<sup>st</sup> century has kept up with these 'needs' by creating even more tools and increasing the efficiency of what communications mean to the survival of organizations and institutions. Accordingly, other overriding factor of the 21<sup>st</sup> century communication tools was the emergence of the social media as an online communication and networking tools where individual and groups connect and impart or share ideas. This aided in developing other platforms like 'blogs' which contributed in sharing ideas between individual and groups either in a formal or informal way and also helped to improve general communication.

Aside the evolution of internet application and the larger growth in mobile phone usage as a way of communication in the 21<sup>st</sup> century, internet capabilities were included in mobile phones features which enabled people to browse, send text etc as an avenue to improve communication drive of individuals, groups and organizations. Though, it is currently obvious that optic fibre is now the dominant carrier of electronic information which forms the mainstay of modern communication infrastructure making communications easier and faster. The significance of information in the 21<sup>st</sup> era communications was thus influenced by advancement in technology and communications that has impacted and shaped the way communications can be used to improve individual and institutional activities and programs.

Besides, to understand why communication is vital in helping to improve revenue mobilization, it is essential to note that communication is fundamental to the existence and survival of humans as well as to organizations. Communications is therefore a process of creating and sharing ideas,

information, views, facts, feelings etc among the people to reach a common understanding. According to Ashcraft (2009), communication is seen as “the ongoing, dynamic, interactive process of manipulating symbols towards the creation, maintenance, destruction and or transformation of meanings which are axial-not peripheral-to organizational existence and organizing phenomena.” (Ashcraft et al, 2009).

Looking at communication differently, it is a process through which collective forms such as institutions are constructed in and through interaction, instead of being merely a conduit for enacting discourse (Ashcraft & Mumby, 2004). Thus, institutions or organizations cannot function without communication. Relative to that, the recognition of the pervasive role of institutions within and across organizations makes communication the pivotal to the survival and existence of institutions including government institutions to deem communication as the backbone to effective mobilization of government revenues to ensure their survival.

A broad view on communication that embodies a variety of disciplines, theories and methodological approaches could be applied or adopted in the organizations or institutions specific communication strategies or programs that can ensure growth or improvement in their activities. The reason behind this is that, the greater attention to the dynamics of communication has the potential to enhance the revenue mobilization of government institutions.

It is ideally important for organizations to note that, communication is broad and can be tapped from various angles by re-thinking and remodeling classification and legitimization process from a communication viewpoint and exploring the role of broadcast and social media in conveying the reasons for their existence but it is also to influence institutional logics and frames. Relatively, some communication scholars opines that, it is in the interest of institutions to introduce new

concepts related to communication into institutional theory like dialogue, speech acts etc,- that is going further than traditions such as rhetoric within institutional research.

In the viewpoint of Beckert (2010) and Thornton (2012), they asserted that, when communication is largely treated or recognized, it is assumed to operate as a conduit or channel through which information or semantic meanings are propagated and transmitted across an institutional setting or to the larger populace.

From the antecedent established above, communication has been the most important part of human expression and interactions that extensively influences organizations activities and functions. Remarkably, over the period communications has progressed from communicating via sounds to a now advanced and sophisticated technology used today. The olden days where individuals and organizations struggle to communicate with one another or in groups no more exist. Communication has reached a level where organizations or institutions can connect or interact with hundreds and thousands of people miles away in whatever way to boost their activities and improve revenue generation of organizations.

### **2.2.2. Historical Overview of Revenue Mobilization**

Historically, revenue mobilization in Ghana in relation to local government revenues as a component of Colonial Heritage, and the various local authorities funding under some previous regimes in Ghana, with emphasis on how local authority financing was historically decentralized from the Centre to the periphery and into areas of Land Bills, Income Taxes, Court Fines etc cannot be over looked in relation to this study.

### **2.2.3. The Colonial Era**

Local government institutions existed before the arrival of the Colonial Masters. The local institutions were made up of traditional tribal authorities, the chiefs and their state councils. Attempts were made to maintain the traditional system and prevent it from being weakened by the disintegrating forces of Western life. From the onset of British rule until its last days, the question of relationship between the traditional native authorities and the central government was the most significant and most setbacks which Governors and Secretaries of State had to deal with.

Nonetheless, during the colonial period, the British through the system of indirect rule made use of decentralized structures in the form of native administration to ensure some degree of participation. Eminent indigenous Chiefs were recruited and assigned with the responsibility to maintain law and order, collect taxes, settle disputes and manage essential socio-economic services. The chiefs or native authorities were recruited in that period, because they were not seen as democratic but as mere representatives. Their main interest was to help the British colonial government, with limited involvement in administration.

According to Ronald E. Wraith, a one time member of the Secretary of State's Advisory Panel on local government remarked that, the other part of the British West Africa where one sees radical changes in native administration was the Gold Coast. In his view, the traditional forms of authority were not regarded as weak or diffused and therefore not suitable as channels of administration but rather there was no political unity which made it possible for a coherent system of local government to be devised until 1944. Even then, especially in the Colony, many chiefdoms recognized as native authorities were insignificant in size and revenue. Further to that, Land Bills was an issue, and its related litigations among chiefs and the government as who owns a land and how those lands could be utilized as a source of revenue to benefit the local community. For instance in 1894, the government' anxiety to prevent the wholesale alienation of land to timber

and mining companies, proposed an ordinance vesting all waste lands, forests and minerals under their tutelage. This, of course, roused an intense opposition from all classes in the community, and declared that, there was no such thing as 'waste land'.

They argued that, even if land was not in use for farming or any other purpose, the lands were the property of some tribes. The idea of the chief or the king as the manager of the tribal land gradually hardened into the theory that, all lands was held from the King. This theory was worked out by the feudal lawyers, and the modern idea of freehold land was reached as a result of an agreement by which the Stuart Kings surrendered their feudal rights over the land in return for cash. Three (3) years later (ie 1897), it tried again and introduced a measure called the land bills. This was an ordinance to regulate the administration of public land and to define certain interests therein.

However, there was also the subject of taxes as another means of generating revenues in that era. In 1930 to 31, attempts were made to introduce some form of direct taxation to supplement the indirect taxation on which the country had previously relied on as a means to improve revenue generation. One suggestion was to levy a direct tax, and an alternative to this was a tax to be levied by native authorities and to be shared between stool treasuries and the central government. The suggestion raised the usual storm of protest, for the reason that, government had no right to levy a direct tax without the express consent of the people. In addition, the Government introduced a scheme for a centrally collected income tax to improve revenue mobilization. The government however, had set its sight on establishing a system of native administration treasuries. In 1936, an amending ordinance was passed empowering paramount chiefs to levy taxes on their people under certain conditions, but the power was not used.

Relatively, in 1939 the government passed the Native Administration Treasuries Ordinance (NATO). This ordinance provided that a state council may, and if required, shall establish a state treasury. The treasury was to be managed by an ad hoc finance board appointed by and responsible to the state council. The native administration treasuries ordinance was a most important step forward. It gave the native authority work to do beyond the traditional routine of hearing land cases and disputes over oaths. In spite of all these challenges, between 1932 and 35, a legislation was passed establishing a system of native authorities with tribunals and treasuries; and in 1936, a direct taxation was introduced. The people were traditionally bound to pay a tribute to the chiefs, and the new tax was designed to replace the old tribute, which was called a tribute tax to make it clear.

However, there was no distress over the introduction of the tax, and the native authorities collected it with little or no difficulty since it was paid entirely and directly into the native administration treasuries.

#### **2.2.4. Structural Reforms of Local Government**

The structural reformation of local government over the years was based on one common principle; that, power is given to local bodies to carry out functions within their localities. Relative to that, between 1945 and 1951, the whole structure of government in the Gold Coast underwent reform which was so radical, as described by Asibuo as amount to a 'Revolution'. The reforms affected both Central and Local governments as a result of some of the following reasons, that; Firstly, the central government functions are always numerous and heavy and therefore a certain amount of decentralization was necessary.

Secondly, that, certain services are better carried out at local level where local initiative and talent can be tapped in the discharge of local services. The latter principle also has the added advantage of making the local people experience the pride of doing things for themselves, thus, undertaking own development projects through a locally mobilized revenues.

However, other motives put forward by Asibuo in support of the new local government system or the reforms in 1951 were that; the old structure was undemocratic, inefficient and corrupt and secondly, the native authorities, apart from their identification with the colonial administration, were accused of being narrow based and largely uneducated. Their procedure was described as antiquated and lacked adequate finance and workforce. Somewhat, there were two essential reports to that effect. That is, the reports of Watson Commission in 1948 and the Coussey Commission report in 1949. These reports observed that, government administration was highly centralized with the result that government was remote from the people which make local authorities less efficient in mobilizing revenues at the local level. They consequently proposed a maximum devolution of power by the Central Government to the Regional and Local Government. In spite of this, the primary objective of the reform was to give the local people the opportunity to participate actively in the running of the affairs of the local areas or communities.

Furthermore, Asibuo emphasized that, the Local Government Ordinance of 1951, was intended to provide opportunities and broaden the scope of participation for the majority of the people to contribute to and become actively involved in the sphere of governance which most immediately affects their everyday life. This was therefore the only sure foundation on which to base a democratic system of central government. Equally, another significant change that the 1951 Local Government Ordinance proposed with regards to revenue, was that, stool lands should be managed by the local authorities, and that the authorities must be made to pay part of the revenues back to

the stool to support its dignity. That is, the local government councils were charged with responsibility of collecting revenues from the stool lands and makes payments into a fund in the custody of the Accountant General-a department of the central government where the revenues would be divided between the councils and the chiefs. This was geared towards eliminating the abuses over the collection and disbursement of stool revenues.

Nevertheless, the structural reformation was further enhanced under the National Liberation Council's (NLC) Regime. With its quest to pursue the reformation agenda to improve revenue mobilization at the local level for developmental projects, the NLC government then, established the Mills-Odoi, Siriboe and the Akuffo-Addo Commissions with a guiding decentralization policy of laying firm foundations for sound and effective system at local and regional levels capable of meeting the critical challenges of development activities in their various communities. Pursuant to that, the Mills-Odoi Commission was assigned the responsibility of reviewing the structure of the public services in the country. Therefore in an effort to reverse what it termed as "Over Centralization", the commission's report recommended a radical decentralization of the functions undertaken by the Central Government.

The Mills-Odoi's Commission were forthright to their words, and exhibited commitment in their task captured in a paragraph from the report as – "We seek to decentralize by the creation of institutions outside the ministries which are legally vested with responsibility for defined functions with the totality of Government". Basically, the underlying recommendations of Mills-Odoi's report according to Asibuo was that, central ministries and departments dealt with the wider issues of national policy and planning, leaving local affairs to be managed by the field agencies. However, as a measure to rekindle the decaying local government system, the commission recommended the establishment of a District Authority which was to be a multi-purpose local authority. The report

also indicated that, the district authorities were to be independent accounting units relying on internally generated taxes, fees, rates, licenses etc. It made provision for the creation of village or local committees below the district authorities to assist in the collection of rates and taxes. Accordingly, the recommendations made by the commission were instituted into the 1969 constitution which took into consideration the issue of decentralization and therefore provided for the establishment of regional, district and local councils. It empowered the district councils to levy rates and taxes and to be in charge for the administration of its own locality.

It is obvious from the review that, the structural reforms of the local assemblies to have a strong grounds to be financially independent and not to overly rely on the central government for revenues, had to go through numerous challenges and modifications under Political regimes of National Liberation Council, Progress Party, through to the period of Revolution Era where most of the previous recommendations were accepted, attempts of decentralization could not materialize until 1974. Though, passed in 1971, the Local Administration Act, 1971, Act 359, was not implemented until 1974 due to the change of governments in 1972. However, significant changes were made to the 1971 Act before it was commenced by the Local Administration (Amendment) Decree, 1974, NRCD 258.

Meanwhile, the 1974 Local Government Structure, which was described as the “Single Hierarchy Model”, sought to abolish the distinction between local and central government at the local level and to create one common monolithic structure (ie District Councils) to which was assigned the responsibility of the totality of government at the local level, but the system never worked due to so many reasons; one of them was that, no conscious effort was made to ensure that departments which were to become Departments of the District Councils under the Decree actually operated as such, and Financial Administration Decree was enacted which centralized all fiscal controls in

Accra. However, the above circumstances provided the reasons for the Structure, Form and Content of the 1988 Local Government Reforms in Ghana. The reforms aimed at creating a forum at the District or Local level where a team of development agents, representatives of the people and other agencies will agree on the development problems of the district, their underlying causative factors and decide on the combined actions necessary to deal with the issues. These were given a legal form by the new Local Government System and legal backing by the Local Government Law, 1988, PNDCL, 207.

In a related development, under the Provisional National Defense Council/National Democratic Congress (PNDC/NDC) Regime, the never-ending structural reforms at the local level continued. Under the regime, the government's desire to control the local level administration went further to pass the PNDC Law (14) in June 1982 to dissolve the existing District Councils earlier on elected in November 1978. According to Asibuo, the government realized that the machinery of government was highly centralized in the national capital resulting in a situation where several administrative issues had to be referred to the central ministries resulting in the delay of executing local development projects and stifled developmental initiatives in the districts. He emphasized, the PNDC government realized that, preceding governments had failed in their decentralization programs because they lacked the political will to push forward the programs of government.

However, in the government's bid, it introduced a Decentralization Policy which was meant to restructure the political and administrative machinery of government to enhance decision-making and development at the local level. It also proposed to create a new kind of democracy that would bring about greater efficiency and productivity in the state machinery through the involvement of the people at all levels. The decentralization policy formed an integral part of various reforms (including the Civil Service Reforms) in the Public Sector from April 1983 which was aimed at

building appropriate institutions that would enhance public and community participation in national development; ensuring optimal resource or financial mobilization and utilization for development.

Meanwhile, there were some setbacks to the implementation of the decentralization program according to Asibuo. One of them was the poor financial situation of the District Councils. He stressed, due to the critical financial situation confronted by the government, it could not fund the district councils and agencies in a variety of activities which impeded the implementation of development projects. Additionally, in Asibuo's doctoral research in 1988, it revealed that local officials lacked the authority to take on-the-spot decisions on most issues at the local level. Major decisions entailed district officers had to travel to the national headquarters or to the regional head department for directives. It was based on this that Asibuo alluded to in one of his write ups that- "Decentralization will remain a dream unless measures are worked out to promote financial decentralization". In order to improve upon its decentralization record and to encourage local participation in decision-making, the PNDC government introduced the District Assemblies in 1988. The initial legislation in support of restructure of the administrative machinery was provided by the Local Government Law of 1988 (PNDCL 207).

Nonetheless, in providing for the establishment of 110 elected district assemblies, the law empowered the district assemblies to formulate, implement and monitor development plans and programs for the district. It also provided for the transfer of certain powers and responsibilities to the district assemblies in areas of legislation, district budgeting, political and social development as well as management of the districts. After some period, the Local Government Law of 1988 (PNDCL 207) was no longer used after the country gained constitutional rule. It was replaced by the Local Government Act, 1993 (Act 462). The Act provided for a decentralized system of

Public Administration with an emphasis on Popular Participation in development decision-making at the grassroots level and an avenue of financial strength.

The objective was to provide a system of government which enables people to participate in matters affecting them and to provide for such needs through properly elected assemblies in the districts.

As the 1992 constitution also provides Article 240(1) that, Ghana shall have a system of local government and administration which shall, as far as practicable, be decentralized, and that Parliament shall enact appropriate laws to ensure that functions, powers, responsibilities and resources are at all times transferred from the Central Government to Local Government units in a cordial manner, and that, and also there shall be established for each local government unit a sound financial base with adequate and reliable sources of revenue. This therefore gives credence to the Local Government Act of 1993. Unfortunately, since the introduction of the reforms in 1988, there had been hitches with regard to transfers of revenues from the Central Government to Local Government Agencies. That is, District Assemblies continues to mobilize revenues from property rates, fees, issuance of licenses and permits, basic rates, market tolls and many more which are woefully inadequate to support local projects due to many factors including ineffective or poor communication. Besides that, the District Assemblies also receives revenues in the form of stool lands, mines and timber royalties but all are not able to match up with the needed developmental projects in the communities.

However, the district assembly's attempts at increasing adequate revenues from these local sources had proved inadequate (as already stated) in terms of revenues generated in responds to their ever increasing expenditure requirements-and some surveys conducted certain academicians had proved to that. One of such academicians is Asibuo, who after researching into the finances of

some district assemblies in the Volta Region came to the conclusion that, ‘there were sharp differences between revenue targets and the actual revenues generated, and therefore pointed out that, the District Assemblies under studied were not able to mobilize enough revenue locally to support developmental projects in the districts.

The critical issues which affects the Assemblies inability to mobilize their own financial resources had resulted in the Assemblies over dependence on Central Government transfers to date which the on-going reform processes tends to address. The revenue dimension of the reforms to redeem the performance of local government units in the area of revenue mobilization was not up to the level to address the basic service delivery needs of the Assemblies. People expectations of the reforms were not felt with regards to development projects.

#### **2.2.5. District Assembly Common Fund (DACF) to the District and Municipal Assemblies**

In order to address some of these issues, a completely new source of financing local government in Ghana was introduced. Thus, the District Assemblies Common Fund (DACF) was provided for under section 252 of the 1992 Constitution. This was done to strengthen the financial base of the District Assemblies, and as a force to decentralization to enable district assemblies take a major role in the development of the country.

However, under article 252(1) (2) and (3) of the 1992 constitution which establishes the District Assemblies Common Fund, provides that Parliament shall annually make provisions for the allocation of not less than five (5) percent of the total revenues of Ghana to the district assemblies for development, and the amount shall be paid into the District Assemblies Common Fund on a quarterly basis, and that the monies accruing to the fund is to be shared among the district

assemblies on the basis of a formula proposed by a DACF Administrator and approved by Parliament. Relatively, the District Assemblies Common Fund Act 1993 (Act455) was passed by Parliament on the 6<sup>th</sup> July, 1993. The Act therefore, provided for the District Assemblies Common Fund, its Administration and the Functions of the Administrator as well as other related purposes. Meanwhile, under the Act, as stated earlier Parliament is annually to allocate not less than 5% of the total revenue to the district assemblies for development, but those monies cannot be used as Recurrent Expenditure.

Indeed, the introduction of the DACF, was meant to alleviate or lessen the financial crises of some (if not all) the local assemblies. It was also to go a long way to reduce the local assembly's reliance on the little locally generated funds which are always not forth coming as a result of many factors and the less importance attached to communication as a means to improve revenue mobilization at the local level.

## **2.3. Other Sources of Government Revenue Mobilization**

### **2.3.1. Transfers and Borrowing**

This forms the core of a country's source of finance, because it is given more authority than it can finance from its own internally generated funds. This calls for District Assemblies dependent on transfers and borrowing from higher levels of government. In practice, transfers may be in the form of revenue sharing whereby a local government receives a share of the revenues from taxes collected by the Central Government within its jurisdiction. The main source of intergovernmental

transfers in Ghana and even Africa at large is conditional or unconditional grant from central to local government.

However, in some District Assemblies in Ghana and Africa in general, with specific example of Ghana and South Africa, Metropolitan and Municipalities are also given the right to borrow to finance developmental project in the District Assemblies. These transfers are monitored, and supported by policies dealing with essentially domestic matters such as control and judicious use of funds. There are a number of institutions established to be responsible for various financial and developmental projects in the district. Whatsoever, the nature and responsibility of each of these institutions, there are some basic conditions that must be met by these institutions in the district assembly to enable them function effectively and to implement the Central Government plans and programs for the District Assembly.

### **2.3.2. Local Government ‘Own Revenue System’**

A widely found feature of Local ‘Own Revenue System’ in Ghana and Africa as a whole is the large number of revenue instruments in use by local authorities. Local government seem to raise taxes, fees and charges they are capable of raising often without worrying excessively about the economic distortions and distribution effects that these instruments may create.

Nonetheless, the main sources of own revenues in District Assemblies are usually Property Rates, Business Licenses and various user charges, often in the form of surcharges for services provided by or on behalf of the District Assemblies. Nevertheless, experiences from a number of African countries demonstrate that these revenue instruments have serious shortfalls. For instance, property taxes can be very costly to administer and enforcement of user fees has resulted in widespread

resistance to pay from poorer segment of the population in the localities. Though, international evidence indicates that, when well administered and with the right communication approach, these revenue instruments can provide substantial and reliable revenue for the District Assemblies.

### **2.3.2.1. Property Tax**

This is a major source of revenue in many District Assemblies. It also has the potential to become an important revenue sources in the unit communities in the District Councils if the appropriate communication messages and channels are used by local authorities. Textbooks on revenue assignments between various levels of government argue that few fiscally significant taxes are more appropriate to local administration than property tax. This is due to the fact that real property is visible, immobile and a clear indication of one form of wealth. Hence, in principle property tax is difficult to avoid and if well administered it can represent a non-distortional and highly efficient fiscal tool.

Property tax can be administered by both local and central government. When local government administer the tax, they are responsible for maintaining property and ownership records determining taxable property values, calculating and distributing property tax bills, managing receipt payment and applying tax enforcement against non-payers. In other cases local government have a say in the choice of tax rate, while all part of the administration of tax are performed by the national revenue authority. There is also the issue of tax administration, certainly property taxes have many attractions as local government bases, but they also have some obvious weakness that need to be taken into consideration before heavy reliance is placed on them.

### **2.3.2.2. Business Licenses**

Local business taxes are generally levied in one of two ways, either as a fixed amount which usually varies by type, size or location of the business or as a percentage of turn over. Assessing profitability however is difficult both in relation to small businesses which often do not maintain proper records and to large businesses with multiple premises across various jurisdictions. That is, local government business taxes often use proxies for profitability.

Interestingly, in Africa and Ghana specifically District Assemblies levy a local business tax as a fixed percentage on the firms' turnover, for large business, levy is charged quarterly, while it is paid annually for the majority of small taxpayers, who are not registered for VAT. The amount billed is in essence a provisional tax based on thirty (30) percent of the firms' presumed annual turnover.

### **2.3.3 Market Revenues**

Market revenues constitute a greater proportion of the internally generated revenues of the District Assemblies. It contributes a large chunk of revenue mobilization in the local assemblies as a result of its large informal sector. But unfortunately, the efficiency in collecting those fees and fines from the market sellers or small businesses is low, because of ineffective or poor usage of modern communication technologies to improve revenue mobilization, meanwhile, the fees and fines forms a major component of the market revenues.

For instance, market revenue generation in the form of tolls are often collected by officers in charge on a daily basis depending on the operational mode or structure of the market and this can lead to low revenue generation by the assemblies because of the possibility of traders evading market tolls or taxes, the likelihood of revenue collectors incapability to visit all traders to collect tolls and lastly inadequate or unstructured market facilities that results in most market women

and men to operate in the open air that makes it difficult for revenue officers to track them to collect revenues. However, the market revenue mobilization can be improved with the use and adoption of appropriate communications and modern communication technologies to enhance local assembly revenue mobilization for local developmental projects.

From all indication of the above review, it is apparent that, historically, revenue generation at the Central Government to the Local Assembly level on how internally the district assemblies also generate local revenues ensued with less importance attached to communication and modern communication technologies as a tool to improve revenue generation at the Municipal and District Assembly level. This correspondingly accounted for the numerous structural reforms of the local assemblies that occurred under various regimes in the past without due considerations and importance given to communications at the central and local government level as a key tool to improve revenue mobilization at the local assemblies.

In a concluding remarks, it is the hope of this researcher that, central government and mostly local government authorities to envisage that, communication is key to unlock the challenges of improving local government revenues by adopting and applying a number of communication approaches in relation to the assemblies revenue mobilization policies and programs either to be Informative, Educative, Persuasive and Prompting in the assemblies activities that will encourage taxpayers or citizens to pay taxes for developmental projects. Local government authorities can as well decide to use the Mass Media approach to improve local revenues such as the use of rural radio or community-based radio, television, audiovisual media, digital media or use of all media infrastructure (multimedia) as means or a tool to improve revenue generation because they all remain the most powerful and significant mass media for reaching large number of community

dwellers or people even in isolated areas as a responsibility for all to pay taxes for national development.

#### **2.4. Relevance of the Study**

The relevance of the study is based on the assertions of Ashcraft and Mumby (2004), that communication is a collective form which should be conducted through interactive processes. In relevance communication cannot be done in isolation and as such it should be a collective form that will involve society or community as a whole to achieve a common goal, thus local assemblies cannot operate in seclusion without involving citizens in decisions that affects them. Additionally, communication is pivotal to the survival and existence of institutions (local governments).

It is also to reference the claims made by Beckert (2010) and Thornton (2012), that communication must be largely treated and recognized by institutions (local assembly's) as a means through which information are propagated and transmitted across to the larger populace. The views of these scholars are relevant to the researcher's contention that communication is vital to local assembly's revenue generation and thus it must be inculcated in local institutions policies to adopt the appropriate communication strategies as a means to improve local revenue mobilization of municipal and district assemblies. It is also to lay claims to the relevance of community involvement and participation to decision-making as Asibuo emphasized in relation to the Local Government Ordinance of 1951, that it was intended to provide opportunities to broaden the scope of participation for majority of people to become actively involved in the decisions of local governance in the form of communication as the studies intends to address.

#### **2.5. Conclusion**

The review gave credence to the fact that less attention was given to the area of communication as a tool to improve local revenue mobilization. This was based on the analysis of historical overview of revenue mobilization where local authority financing was historically decentralized from the Centre to the periphery and into areas of land bills, income tax, market tolls through to the colonial era and structural reformations regimes, communication was not considered as a significant tool to improve local assembly revenue mobilization, this accounted for the many challenges in the structural reformation at the local government level across the various regime period

However, it was evident that communication has been part of mankind from the ancient days till date and man couldn't have survived without communication. It was also regarded as an essential feature in human interactions that plays a major role in the governance of local assembly's activities. Additionally, it was clear that communication facilitates community involvement and participation in the decision-making for local or community development as depicted in the literature review.

## **CHAPTER 3**

### **Methodology**

#### **3.0. Introduction**

In this study, a qualitative research method was mainly used in the data gathering process. In this chapter, focus will be on the description of research method used in gathering information from the study areas. The description will be on research philosophy, research design and research population, sampling method, data collection techniques made up of both secondary and primary

source, data analysis, scope, limitations and significance of the study. The methodology in any research gives sufficient information for an investigator to make estimate of the reliability and validity of the methods used to explain whether the relationship between customer satisfaction and customer loyalty of Zenith Bank, Ghana plays any role in relation to the Bank's high market share, profitability and growth.

### **3.1. Methods**

This study deployed the descriptive and analytic research methods viz, Qualitative method in gathering information from the study areas. Description will be based on the research philosophy, research design and research population, sampling method, data collection techniques made up of both primary and secondary source, data analysis, scope of study area and provides limitations and significance of the study.

### **3.2. Research Process**

#### **3.2.1. Research Philosophy**

From the research process, the study adopts the research philosophy of realism. Saunders et al. (2003, p. 84) explains the philosophy of realism as “the belief that a reality exists, that is independent of human thoughts and beliefs”. They indicate that a large scale of social forces and processes exist, and these do affect people. However, people are not necessarily aware of the existence of such influences on their interpretations and behaviors (Saunders Ct al., 2003, p. 84).

Adopting a realist philosophy, the approach from which the research was conducted and determined.

### **3.2.2. Scope of the Area**

The scope of the study is about Adentan Municipal Assembly. The choice of the municipal assembly was influenced by its geographical location which lies 10 kilometers to the North-East of Greater Accra local government administration and the availability of most revenue sources in the assembly bordered to the north by La Nkwantanang Madina Municipal Assembly, to the east by Kpone Katamanso Assembly and Tema Metropolis, to the South by Ledzokuku-Krowor Municipal Assembly and to the West by Accra Metropolis.

Other factors such as affluent nature of the community dwellers who are mostly in the majority also influenced the choice of the area.

### **3.3.3. Research Design**

#### **3.3.3.1. Sample size and Sampling Method**

A non-probability sampling method will be used to select respondents for the interview. However, since qualitative research entails a lot of description and narrative, a proposed number of Seven (7) respondents will form the sample size of the study. This will involve two (2) respondents who form part of Policymakers of Adentan Municipal Assembly. Three (3) other respondents will be Revenue collectors/staff of the assembly and the rest of respondents will made up of market sellers

and community dwellers or residents.

The sampling method addresses the objectives of the study which requires data from revenue collectors, policymakers/authorities, business entities/market sellers and residents of the assembly to be interviewed.

### **3.3.3.2. Sources of data**

The study depended on both primary and secondary sources of materials. Sources of the primary data were made up of the principal actors identified as Policymakers, Revenue collectors, Community dwellers and market sellers. However, the secondary data sources were substantially drawn from some published materials, books, journals, google scholars, the assembly's annual and financial reports, official government records and speeches, local government laws and regulations, bulletins and newspapers, as well as other literatures on communication and revenue mobilization.

### **3.3.3.3. Data Collection**

Primarily data collection method was used based on a face-to-face interview with local authorities or policymakers, local residents, revenue collectors, market sellers and other stakeholders relevant to the area of study. Informal discussions with some other personnel of the municipal assembly and local community leaders were also be considered as a contribution to the coursework.

In the process of gathering data for the research work, respondents were asked to disclose their identity, their general and or specific involvement in policy formulation and implementation and

implementation, involvement in revenue mobilization through the use of communication as well as their overall opinion on revenue mobilization relative to development programs or projects in the community. The possibility of some of the respondents to be a bit averse to speak openly for reasons that will be well known to them, a cautious effort was made to gather the needed data for the research work.

#### **3.3.3.4. Data Analysis**

The data was transcribed and a simple narrative and descriptive analysis was adopted in analyzing the information in a thematic form.

#### **3.3.4. Limitations**

The researcher may likely encounter some challenges in the process of gathering the data. Some of the expected limitations to the study may basically originate from access to requisite data and other factors that might hinder the researcher's effort to accomplish the work smoothly. For any thorough work, data becomes very relevant; therefore access to the required information both primary and secondary may be a major setback to this study.

However, other factors such as the deadly and novel Covid-19 virus, time, access to internet and other resources constraints, credibility and conformability factors on the part of respondents are also major hindrances to the course of study.

#### **3.3.5. Significance of the Study**

The methodology used is significantly in tune to the study because the research work was purely based on a qualitative and descriptive analysis of using communication as a tool for effective government revenue mobilization.

## **CHAPTER 4**

### **ANALYSIS OF THE USE OF COMMUNICATION AS A TOOL FOR EFFECTIVE GOVERNMENT'S REVENUE MOBILIZATION USING ADENTAN MUNICIPAL ASSEMBLY AS A CASE STUDY**

#### **4.0. Introduction**

This Chapter focuses on the hypothetical cases or the likely findings of the study. However, since the focal point of the research is based on Adentan Municipal Assembly (AdMA), it is important to provide a background analysis of the assembly in relation to the Socio-economic dynamics of

the area (as at 2016 Fiscal Year and 2020 Administrative Report). This will enable the researcher to well situate the expected findings or the hypothesis for an improved and a better analysis in the near future.

The Adentan Municipal Assembly was created in February 2008 with the declaration of Legislative Instrument (LI) 1888. It lies 10 kilometers to the Northeast of Greater Accra region with a land size of about 85sq.km (33sq. miles) and shares boundaries with Kpone-Katamanso and Ashaiman Municipality in the East, Madina/LaNkwatanang Municipality in the West, Kpone-Katamanso in the North and Madina/Ledzokuku Krowor Municipality in the South.

#### **4.1.0. Analysis of Key Findings**

##### **4.1.1. Population**

The Adentan Municipal Assembly has an estimated population of 113,973 as at the year 2015. This is based on the 2010 Population and Housing Census report with a growth rate of 2.6%. The available figure pegged the male population at 57,786 and 56,187 for the female populace respectively. More than half of the population (63.06%) falls within the economically active age group, which means, more will be actively engaged as workers either in the formal or informal sector of the economy. This will imply that, with the adoption of appropriate communication tool by the local assembly authorities, the revenue net can be widened to improve revenues for the municipality.

In addition, the Adentan Municipal Assembly is noted for its distinctive ability to accommodate the elite populace in the capital city which is a justification that it will be able to access and apply the digital communication approach through ICT where the online portals and the numerous social media channels could be applied by the local assembly authorities as a means to remind, inform,

educate and or text the general public on the need of their tax obligation duties. However, it is also a notable fact that, the Assembly is known for its well-planned physical layout and land demarcations which has enticed several Real Estate developers (both Government and Private) such as Regimanuel Gray, Edlorm Estates, Trassaco Ghana Ltd, State Housing Company (SHC) etc that have developed in the municipality. This is therefore expected that the assembly could improve its revenue generation drive through Property taxes (ie land and Houses), Business licenses etc by providing either digital or mail addresses to residents that makes it easier to track such property owners to pay their revenues on monthly or yearly bases. This can be a clear departure from the Colonial Era where land bills was an issue and its related litigations among chiefs, government and the public (between 1894-1897) as depicted in the literature review.

#### **4.1.2. Agriculture**

The municipality cannot be described as a farming community due to its urban nature. This because most of the labor force could be find in the public sector with few that find themselves in the agricultural sector with an estimated farmer population of 1,855. Out of this figure the percentage of labor force in agricultural sector for the Adentan community is estimated to be 1.99% which cannot be a high revenue generating factor for the assembly to rely on. Since agricultural production in the municipality are largely done on subsistence basis, the major crops grown includes maize, pepper, legumes, plantain, cucumber, water-melon, cabbage, garden eggs, carrot etc. The average land holding per farmer in the community is estimated at two (2) acres with most

farmlands lost to estate developers and construction of residential facilities due to urban sprawl from other part of Accra to the community.

However, animal farm or production can be said to be an important economic activity and a revenue source for residents compared to crop farming mostly done on subsistence basis. This was the reasons why the Animal Research Institute (ARI) and Amrahia Dairy Farm (ADF) were located in the Municipality. Livestock farming are mainly done in two folds; that is there are pastoral farmers who undertake rearing of animals as their main occupation for commercial purposes and those who are engaged in mixed farming activities (ie both animal rearing and crop farming) for consumption purposes.

The expectations from the assembly is to determine which communication approach and strategies they can adopt to improve revenues from these farmers most especially those engaged in animal farming and its related activities in the value chain, for instance the butcheries or the slaughter houses. In this situation, will community radio be the best approach to communicate to these target groups to pay taxes for the assembly or to use revenue collectors who are trained with the right communication skills to persuade such farmers or groups to pay taxes for developmental activities.

#### **4.1.3. Tourism**

This is an important revenue generating source internally for the assembly and communication should therefore be a vital tool to pull tourists into the community as a means to improve revenue mobilization. This because the municipality has become one of the most promising assemblies in the Greater Accra Metropolis in the tourism industry. Adentan is home to a number of recreational parks that includes Rufus Park, Tesa Lake Resort, Marina Park, Lakeside view etc. This has contributed to the growth of several and decent hospitality facilities such as PH Hotel, Tenko Plaza,

Ampomaah Hotel and many more others. The University of Ghana and Amrahia Dairy Farms also provide good opportunity for tourists to discover more about endangered animal and plant species in the community.

Communication therefore, becomes an obvious avenue for improvement in revenue generation through digital means or online publications of the various tourist site and its related activities, as accessibility to online promotion or advertisement has a wider reach for all manner of tourists across the globe so that more of such tourist could be attracted to the Municipality to improve local revenue.

#### **4.1.4. Industry**

Adentan Municipal Assembly has a small number of extractive and processing industries and a relative amount of estate development companies as well as other industries producing various commodities and services which contributes to the assembly's internally generated revenues in terms of Business Operating Licenses and Property Rates in direct reference to the literature review as a major source of revenues in many District Assemblies.

#### **4.1.5. Roads Network**

The total length of road network within the Municipality is about 600km, made up of 20% paved and 80% un-paved. This might be due to low internally generated funds which are inadequate to support the construction of roads in the locality despite its well-planned physical layout to support road construction. This issue requires a huge capital investment to ensure that considerable portions of road network within the municipality are paved as a boost to economic activity. Though, the assembly maintains some of these roads periodically, it does still rely on Central

Government to construct and rehabilitate more road networks in the Municipality which could have been solely undertaken by the assembly if a considerable effort is put in to use communication as a tool to improve revenue mobilization for the assembly.

In spite of the above assessment on the socio-economic dynamics of AdMA on how it can improve its local revenues if it envisages the need to use the right communication approaches to increase internally generated fund, it is important to make allusion to a section of the 2016 budget report of AdMA on its 2015 Revenue Budget Performance to better situate the researcher's assertion that internally generated funds target are always not met because less consideration is given to communication as a vital tool to improve local revenues. Thus, with respect to the 2015 budget report of the assembly, a total amount GHC 12,992,562.16 was approved by the assembly as revenue budget for the year. Out of this figure GHC 6,170,185.00 and GHC 6,822,376.80 were projected to be generated from internally generated fund (IGF) and grants respectfully. As at June 2015, only GHC 2,085,958.64 (33.81%) had been mobilized from internally generated fund and actual receipts from grants within the same period amounted to GHC 1,869,662.01 (27.40%) hence bringing the total revenue collected as at June 2015, to GHC 3,955,620.69 (30.45%)

Apart from revenue from Lands and Concessions which achieved 73.18% collection performance as at June, performances for the rest of revenue sources from internally generated fund were below 50%. These figures from the assembly's revenue sources is a vindication of the researcher's assertion that internally generated fund from the assembly are woefully inadequate to support developmental services of the municipality to match up with the expectations of the tax payers, unless communication is regarded as a significant tool to improve District and Municipal Assembly revenues going forward.

Based on the above, since the assembly has the socio-economic potential to improve its internally generated revenues for development without overly relying on Central Government finances, it is expected that if the assembly put into operation the following communication approaches and measures, projected revenues and revenue targets will be met and also addresses some of the revenue challenges and reforms as occurred in the past and during the colonial period as was enumerated in the literature review to forestall future growth of the assembly.

#### **4.2.0. Discussions**

##### **4.2.1. Communication Approaches**

Communication approach through the mass media has a significant and positive impact on a larger audience that can facilitate revenue gains for District and Municipal Assemblies. This also builds and encourages community or residents involvement in the decision-making of their locality. For instance, Rural Radio continues to be a highly powerful and yet inexpensive mass medium for reaching huge number of people in isolated communities or areas. This was made possible due to the transformations in radio frequency modulations over the years for people even in the remotest villages to have the opportunity and access to contribute to decision-makings and accept the need to pay taxes (ie market tolls) for development. Radio has become so imperative of a tool for the rapid diffusion of important messages that concerns the growth and

development of a community or rural folks, precisely in the areas of health related issues, new agricultural production ideas and techniques, tax obligation duties, family planning and other social and cultural related issues.

Rural radio do encourage dialogue and debate on a major issues of community development as well as provides a platform for the less privileged to be heard on developmental matters. It enables all manner of people to voice out their anxieties and speaks about their aspirations with external partners that include development planners, national policy-makers and other responsible government agencies. Rural radio therefore becomes a tool used to develop community cohesion as well as builds solidarity. The case for community involvement is basic for a successful use of radio among rural population because radio programs are produced with audience participation and also done in local languages with considerations for culture and traditions.

Secondly, another communication approach that can facilitate revenue gains for Local Assemblies is the use of Community-Based Radio. This is because media pluralism, democratization and deregulation policies adopted in many developing nations in addition to the decreasing cost of frequency modulation transmitters have led to the establishment of local community radio stations and Adentan Municipal Assembly cannot be of exception for such community radio stations to be created either by private bodies, political organizations, associations, commercial and even religious bodies for the purpose of been used as a channel to aid revenue mobilization for the assembly. Community-based radio is designed to promote local development and development can be attained with the availability of resources garnered by the assembly through radio broadcast to the public with the aim of improving revenues. They are seen as influential channel for the

motivation and education of the public that can raise the consciousness of the people on their responsibilities and informing them about the need to pay taxes for development purposes.

Thirdly, one important communication approach that can be used to communicate to the public to improve revenue generation is the use of Television. The mass media strategy through television has the enormous potential to promote the advancement of community development through public participation and involvement in decision-making. It has the greatest of impact of influencing the people and as such has the ability to shape values, beliefs, perceptions and attitudes of a community or society both in positive and negative ways. Television is a powerful, prestigious and empowering tool that can be used to raise awareness about tax obligations to residents and market women, generate discussion and increase knowledge of government policies or programs. It is also deemed as an important channel for advocacy and for drawing policy-makers' attention to the potential of local needs and for promoting the inclusion of suitable strategies on development programs. Adverts on tax in the form of 'edutainment' programs can be used to convey educational messages on television to the less educated on exigency to pay taxes for development.

Moreover, with the advent of modern technology and global information society, new communication approaches and strategies (including Social media ie Facebook, Twitter, Instagram etc.) are being adopted as effective tool for reaching large group of people in a community or society. That is, the use of mailing system is one of the most effective ways of communicating to individuals through a direct mail sent into their mail boxes in the form of messages or providing information. Though this approach is mostly applied in the advanced countries, same could be applied in the Adentan Municipal Assembly to send mails to individuals either by-weekly or monthly to notify them on their tax liabilities to the assembly as a prompt to encourage them to pay their taxes regular to improve local revenues.

However, through the internet and electronic mail as well, it is also possible to connect with local intermediary organizations, groups, associations, store owners, supermarkets/malls and other government agencies etc who can in turn, share information with the underprivileged or the less educated within the community through traditional communication channels (ie family gatherings, interaction with itinerant merchants, encounters at marketplaces, use of poet, songs etc.) on the need to pay taxes for social development as this means of indigenous communication methods for information exchange creates more understanding among the less educated in society.

In addition, the assembly can also set a new trend of communication by liaising with the Telecommunication Companies (TELCOS) in Ghana for instance MTN and Vodafone to send by-weekly or monthly SMS text to the personal phones of shop-owners, market women, roadside vendors etc. as a reminder on their tax liabilities to the assembly. This is a people-oriented wireless communication system with the objective to promote revenue generating activities for the municipality.

Today, the Internet's World Wide Web and the Electronic Mail Systems has changed ways of conducting businesses or generating revenues for government and thus encompasses a global 'people's network' for communicating and sharing information. Business groups, associations, private business owners, government agencies and institutions in advanced and developing countries are exploring the challenges and opportunities been unfolded by internet applications or usage and are beginning to invest in the use of these communication tools to promote their interest or generate revenues, and Adentan Municipal Assembly cannot be left out.

### **4.3. Conclusion**

Ultimately, communication approaches or strategies should often make use of all media infrastructures and channels available in a society or community, both modern and traditional means of communicating, if local authorities wish to generate more revenue for the Assembly. The combination of several media approaches and tools with interpersonal skills of revenue officers will increase the impact of communication campaigns as a tool to raise revenues for local assemblies.

Promoting dialogue by the local assembly authorities with residents, market women and business owners will help to identify their needs, boost their confidence and create the desires for them to honor their tax responsibilities to increase local government revenues. It also ensures a form of participatory communication for the people to feel involved in the decision-making process of their locality including the Adentan Municipal Assembly.

## **CHAPTER 5**

### **SUMMARY OF STUDY AND KEY FINDINGS, CONCLUSIONS AND RECOMMENDATIONS**

#### **5.0 Introduction**

This chapter provides a summary of the issues raised in the preceding chapters with respect to the use of communication as a tool for effective Government's revenue mobilization with particular attention on the Adentan Municipal Assembly, and thereupon offer relevant recommendations which is hoped to contribute to knowledge or future research and finally give a conclusion to the study.

#### **5.1 Summary of Study and Key Findings**

The research looked at the General overview and background of the study which provided views on Communications as a vital tool in every aspect of human society at the individual, society and

governmental level that plays a critical part in changing the behavior of society to respond to its environment necessary for the required developmental needs of the larger society. However in referring to the opinions of Manoncourt and Scandlen (2005), as depicted in chapter one (1), a good communication strategy depends on concepts that range from psycho-social learning theories of role modeling communicated via the mass media to the use of advocacy and social mobilization. It was further revealed that, dialogue and active participation of individuals, groups and society are vital elements in communication for behavior and social change that can contribute to an improved revenue mobilization at the local government level for a desired growth of the assemblies.

Relatively, it is a recognizable fact that, local government administration as a form of governance makes effort to reach out to local communities to participate in governance through revenue mobilization, good governance and balanced-based community development. It was as a result of this, that made Sir Coussey Committee (1994), to refer to finance (revenues) as the 'lifeblood' of administration which infers that the survival of Municipal and District Assemblies mainly depends on a strong revenue base to be generated through the use of appropriate communication strategies or approaches in a contemporary society but not to rely on antiquated means of mobilizing revenues for local government projects, and coupled with the fact that the large number and small size of the local councils over the period that made things difficult for local government bodies to raise revenue to finance municipal services delivery because of ineffective internal communication management as was opined by Adeel (2012). Despite, the radical reformation in the local government structure, linked with the assembly's revenue mobilization over the years until now have not had a significant impact on the socio-economic lives of the ordinary citizens in the district

and municipal assemblies for the reasons that, the citizenry are not made to feel part or participate in the process of governance through communication as a significant factor to social change.

The analysis also made it clear that, it was not advisable for local assemblies to solely depend on Central government for their source of finance since they are not regular and inadequate for developmental activities. Based on this, Hepworth (1952) stated that, if local governments' are to effectively provide services, then it must have a major source of finance which is independent of the central government otherwise its ability to develop policies and or programs will sternly be curtailed. He stressed that for local government to survive, it should not necessarily be completely independent of the central government in its source of finance (that is why it is always supported with DACF), but it does surely need a major independent source (ie internally generated funds) and an effective communication strategies to exploit such independent sources to its advantage. In view of this, realistic communication strategies and an effective and efficient financial administration are therefore required for a possible rebalancing of funding central and local government levels to improve the ability of municipal and district assemblies that responds to community demands and concerns to impact on the lives of people.

Accordingly, the problem statement of the study was that local assemblies cannot achieve its' goals without been financially independent, and not to overly rely on the central government. The fear of the writer, as was stated that, the trend of over reliance on central government might continue, until district and municipal assemblies on their own recognizes the need to apply the very communication approaches or strategies as an opportunity to aid the effort in improving local government revenues to be financially autonomous. Despite the radical reformation in the local government structure with the aim to improve its' revenue mobilization effort over the period has not had a significant impact in the lives of the local people. The study therefore, intended to define

the various communication strategies as a means to help improve revenue mobilization at the local assembly level specifically in Adentan Municipal Assembly.

Notwithstanding, the main objective of the study was to explore the use of communication as a tool for effective government revenue mobilization at the local assembly level, specifically to determine how local assemblies can use communication as a tool to generate more revenue and to establish how the various communication approaches can be used as a means to effectively improve revenue mobilization at the local level, as well as to ascertain the reliability of the central government support through the District Assembly Common Fund impact on local revenues. This led to few solicited hypothetical questions as captured in chapter one (1) of the study.

The study also took into consideration scope of the study area which focused basically on the Adentan Municipal Assembly as it elicited the administrative structure and geographical location of the assembly and a brief detail of the socio-economic nature of the assembly. Meanwhile, the significance of this work was to basically draw the attention of appropriate authorities, government institutions and local assembly authorities to recognize communication as a vital tool to aid in local government revenue mobilization. It is also to inform and educate the citizenry demand for their share of developmental projects from taxes collected by local authorities. Additionally, it is to outline effective communication approaches that will ensure that the right information or messages are timely and accurately disseminated to the intended audiences to amend the communication barriers for an improved revenue mobilization. The study is therefore meant to contribute to information and knowledge to the academia, researchers, government and the general public to act as a guide for future studies.

However, a review of literatures on previous studies mostly relevant to the study area was analyzed. This expounded what communication was generally about that revealed some historical antecedent of communication from 3200BCs where writing was invented in China, down to 1450BCs where Johannes Gutenberg also invented a printing press with a metal movable type. Communication has since evolved to date with modern gadgets and introduction of Information Communication Technologies (ICTs), playing most significant part of human expression and interaction with people as well as influences organization's activities and functions that can lead to an improved revenue generation for districts and municipal assemblies. The study as well discovered how historically revenues were mobilized in Ghana in relation to local government revenues and how local authority financing was historically decentralized from the Centre to the periphery and into the areas of land bills, income tax, court and other fines, rates etc. This preceded to the colonial era where traditional authorities, the chiefs and their state councils were in charge of local government administration until the arrival of the colonial masters. During that period, the British through the system of indirect rule made use of decentralized structures in the form of native administration to ensure some level of local participation that led to the recruitment of chiefs been assigned with the responsibility to collect taxes, settle disputes and so on.

Nonetheless, one problem led to the other between the chiefs and the colonial masters from the issues of land bills and its related litigations among the chiefs and the government, to the point where many native authorities were recognized as insignificant in size and revenue, to the subject of new taxes as another means of generating revenues. The issues dragged on until 1939 when the government passed Native Administration Treasuries Ordinance (NATO) to manage and regulate state treasury. In spite of all the challenges, a legislation was passed between 1932 and 1935, establishing a system of native authorities with tribunals and treasuries.

Further to that, Structural Reformation of the Local Governance System also took place in the period of 1945 and 1951 which was so radical as described by Asibuo as amount to a 'Revolution'. Such structural reformations over the years were based on a common principle; that, power is given to local bodies to carry out functions within their localities with the primary objective of giving the local people the opportunity to participate actively in the running of the affairs of their local areas or communities. The reformations took place under various regimes including the National Liberation Council's (NLC) Regimes where the Mills-Odoi, Siriboe and Akuffo-Addo Commissions was established with a guiding decentralization policy of laying firm foundations for sound and effective system at the local and regional levels capable of meeting the critical challenges of development activities in the communities. Also came the Progress Party (PP) Regime through to the period of the Revolution Era where most of the previous recommendations of the reforms were accepted, but attempts of decentralization couldn't materialize until 1974 where the Local Administration Act, 1971, Act 359 was implemented, though was passed in 1971. Relative to that, the most significant of the structural reforms was under the Provisional National Defense Council/National Democratic Congress (PNDC/NDC) Regime where the never-ending structural reforms at the local level continued unabated. However, in the government's quest to control the local level administration, proceeded to pass the PNDC Law (14) in June 1982 to dissolve the existing District Councils earlier established in 1978. In its proposition the government introduced a Decentralization Policy meant to restructure the political and administrative machinery of government to enhance decision making and development at the local level.

After some setbacks with the implementation of the decentralization programs it then introduced the District Assemblies in 1988 provided by the Local Government Law of 1988 (PNDC/L207).

After a while, the Law was no longer used after the country gained constitutional rule. It was rather replaced by the Local Government Act, 1993 (Act 462), which provided for a decentralized system of Public Administration with an emphasis on Popular Participation in development decision-making at the grassroots level and an avenue of financial strength.

Unfortunately, since the introduction of the reforms in 1988 and many others thereafter, there had been hitches with regards to transfers of revenues from the Central Government to the Local Government Agencies. Revenue mobilization from property rates, fees, market tolls, licenses etc by the District Assemblies were still woefully inadequate to support local projects due to many factors including ineffective or poor communication skills and strategies. This therefore gave way to the District Assemblies Common Fund (DACF) to address some of the issues and to cushion local revenues. The fund was provided for under article 252(1) (2) and (3) of the 1992 constitution which establishes that, Parliament shall annually make provisions for the allocation of not less than 5% of the total revenues of Ghana to the district assemblies for development, and the amount shall be paid into the District Assemblies Common Fund on a quarterly basis, and that the monies accruing to the fund is to be shared among the district assemblies on the basis of a formula proposed by a DACF Administrator and approved by parliament.

The research however, uncovered other sources of government revenue mobilization; which is Transfers and Borrowing that forms the core of a country's source of finance for it is given more authority. It also addressed the Local Government 'Own Revenue' system. The main sources of such 'own revenues' in district assemblies are commonly property tax, business licenses and market revenues which constitute a greater proportion of the internally generated revenues of the district assemblies due to its large informal sector but regrettably local assembly revenues are often

low. But the market revenues can be improved with the adoption of right communication mix and application modern communication technologies to enhance local assembly revenue mobilization.

The study further provided an overview of the methodology used to conduct the qualitative research. This included a Case Study of Adentan Municipal Assembly and the Research Design of the study. The design involved a proposed sampling size and method of the study based on a non-probability sampling which was purely narrative, data sources and data collection mode. It also presented a data analysis gathered which was purely descriptive and a simple narrative of the municipality. Of course the study also provided for limitations encountered by the researcher. Key among them in this study was the deadly novel Covid-19 virus as a major hindrance to collect field data.

Subsequently, the study focused the analysis on the use of communication as a tool for effective government's revenue mobilization using Adentan Municipal Assembly as the focal point of study. This looked at the Socio-Economic dynamics of the Municipality with the analysis highlighting areas around the Population pattern and dynamics of the assembly, Agriculture production, Tourism, the Industrial setup and finally the Roads network of the municipality.

In all, it was evident that the assembly has the economic potential to improve its local revenues for development if it adopts and apply the appropriate communication approach through the mass media approach-thus rural radio, community based-radio, television, modern communication technologies-through the mailing system, the internet and electronic mail and other social media communication strategies (ie twitter, Facebook, Instagram etc.) the internal revenue situation of the assembly will extensively improve for developmental projects to curtail the assembly's over-

reliance on the Central government. And finally, a recommendation to the study was provided to aid in future research as well as for academic references, and concluded to that effect.

## **5.2. Conclusions**

Revenues are major supportive resources and the financial backbone for Municipal and District Assemblies to ensure growth and sustenance of developmental programs in the communities. Even though there exist a Central Government support through the District Assemblies Common Fund, the fund is not timely released and insufficient to alleviate the development challenges at the local level precisely in the Adentan Municipal Assembly.

However, the Assembly's attempt in generating internal revenues to complement what Central Government provides, are most often inadequate to support the developmental needs of the people. This calls for the need for Municipal and District Assemblies to be financially independent through internally generated funds for which Adentan Municipal Assembly is not exception to these challenges despite the socio-economic potential within the assembly.

Meanwhile, these challenges could be addressed, if municipal and district assemblies see communication as a major tool to help improve local revenues by applying some of the communication approaches or strategies explained earlier as a measure to improve local revenues. Additionally, recommendations were made to enhance future academic exercise and also provide a lead for which local assembly authorities can adopt to improve internally generated revenues.

## **5.3. Recommendations**

Improving local revenues at the municipal and district assembly levels requires interrelated task among internal staff and a coordinated relationship with local residents, market/business owners, institutions and association that generate easy access and facilitate a congenial atmosphere to encourage community dwellers to pay taxes for developmental activities to take place in their localities. This will also embolden community participation in decision-making process of the assembly.

To fulfill that, requires the commitment to recognize the importance of communication in every facet of human activities either at the individual or the organization level. It thus, makes an immense significance to realize that while an effective local government revenue mobilization plays a pivotal role of the socio-economic development in every district and municipal assemblies, it cannot be achieved without communication been regarded by the local government assemblies as a key tool to improve revenues for local development.

This segment therefore highlights some few recommendations on how the district and municipal assemblies can use communication internally and externally to boost revenue mobilization at the local level.

- ❖ Communication should be made a policy at the management level and should start from that there, whiles revenue staff/collectors are to be trained with the requisite communication skills to aid them in their interaction with residents, market sellers or business owners.
- ❖ To ensure improved revenue, local authorities must practice an ‘Automation system’ where a prompt deduction of taxes are made at a pay point or through bank systems and a reminder

or text alert system sent to tax payers (reference to Cashless System at the Ghana Ports). This also reduces the human errors that often affects revenues.

- ❖ The local assemblies should encourage the establishment of community based-radios either by private individual or by the assembly itself with the aim to broadcast in local dialect as means to encourage local participation on policies issues that requires payment of taxes.
  
- ❖ One important factor to revenue generation is having access to information by tax payers. Local assembly authorities can improve local revenues by ensuring convenient, consistent and timely information to residents or taxpayers through the mass media eg Television, radio or the digital media and or the new media (social media as a means of interaction) so that people will be encouraged to honor their tax obligations.
  
- ❖ Public awareness programs should be encouraged by local authorities as a means of communicating for instance, at market centers, lorry stations, communities centers etc to urge people to pay taxes and also to communicate the socio-economic benefits of paying those taxes. This is because effective communication forms an important part of public awareness that kindles efficient administration of the diverse sources of internally generated revenues of the assemblies.
  
- ❖ District and Municipal Assemblies should overall make Information Communication Technology (ICT) form part of their local governance system to minimize the numerous challenges that obstruct their operations most especially in the area of revenue

mobilization. This is because the process of revenue collection would be made easier and less demanding through the use of ICT's and also encourages taxpayers to fulfill their tax obligations.

These suggestions provided and many other unstated ones are important guide to help districts and municipal assemblies improve their local revenues through the use of communication as a tool.

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