

UNIVERSITY OF EDUCATION, WINNEBA

**CRITICAL EXAMINATION OF FUNDING OF
INFRASTRUCTURAL PROJECTS IN AFIGYA KWABRE
DISTRICT; PERSPECTIVE OF CONSTRUCTION
PROFESSIONALS AND STAKEHOLDERS**



SEPTEMBER, 2018

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YAKUBU ISSIFU

7161190020

**A Dissertation in the Department of CONSTRUCTION AND
WOOD TECHNOLOGY EDUCATION, Faculty of TECHNICAL
EDUCATION, submitted to the School of Graduate Studies, University
of Education, Winneba in Partial Fulfillment of the Requirements for the
Award of the Master of Technology (Construction Technology
Education) Degree.**

SEPTEMBER, 2018

DECLARATION

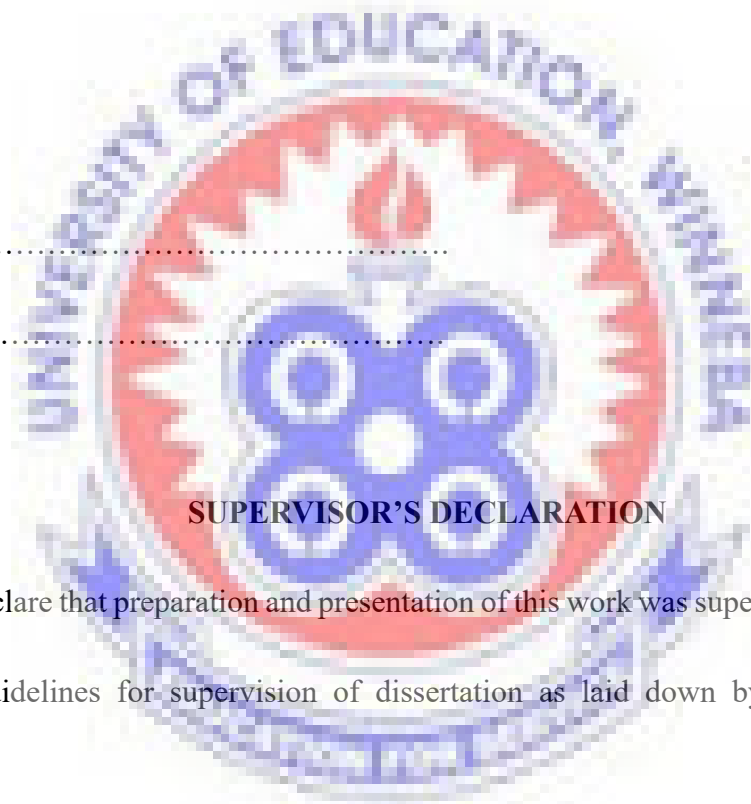
STUDENT'S DECLARATION

I, Yakubu Issifu declare that this thesis with the exception of quotations and references contained in published works which have all been identified and duly acknowledged, is entirely my own original work, and it has not been submitted, either part or whole, for another degree

elsewhere.

Signature:

Date:



SUPERVISOR'S DECLARATION

I, hereby declare that preparation and presentation of this work was supervised in accordance with the guidelines for supervision of dissertation as laid down by the University of Education,

Winneba.

SUPERVISOR'S NAME: Dr. Nongiba A. Kheni

Signature:

Date:

DEDICATION

I dedicate this work to THE ALMIGHTY ALLAH, my father ISSIFU AWUNI, my mother MARIAMA ISSIFU, my lovely wife, AMINA MUMUNI and my children IBRAHIM YAKUBU YUSIF, HABIB YAKUBU YUSIF and SAFURA YAKUBU YUSIF.



ACKNOWLEDGEMENT

This research work consumed a lot of energy and dedication, still, its completion would not have been possible if the researcher did not have the support of many individuals. Therefore, I would like to extend my sincere gratitude to all of them. First of all, I give glory to The Almighty Allah for good health throughout my stay in University of Education, Winneba Kumasi-Campus. I am also very thankful to my supervisor; Dr. Nongiba A. Kheni of Construction and Wood Department of University of Education Winneba Kumasi-Campus for spending much of his precious time to supervise this work. He did not only supervise my work, he encouraged me and offered what I call 'a fatherly tutorial' for me in thesis writing. May Allah bless him. Again, I express my profound gratitude to Dr. Peter Paa-Kofi Yalley; Head of my Department for giving me introductory letter to collect data. I am grateful to Dr. Kofi Nkonkonya Mpuangnan of University of Baroda India for his wonderful moral support and encouragement given me throughout my studies in UEW-K. I sincerely thank Hon. Kakari Achamfour DCE, Afigya Kwabre South District, my Hon. MPs, Hon. Owuraku Aidoo (Afigya Kwabre South Constituency) and Hon. Nana Marfo Amaniampong (Afigya kwabre North Constituency) and Mr. Augustine Amankwa (Assistant Director 1) for assisting me administer my questionnaires at the District Assembly. I pray for healthy long life for them. Nevertheless, I take this opportunity to express gratitude to my Hon. Assembly Members, revenue collectors, MPs the key functionaries at the District Assembly Administration for allowing me to use them as my respondents in this study. Finally, I place on record my gratitude to my course mates for their love, care support and encouragement to me throughout our stay on UEW-K Campus. May Allah bless us all.

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ABSTRACT

The aim of the study was to examine constraints to funding of infrastructure projects in Afigya Kwabre District and make recommendations on funding of infrastructural projects in the district. The study adopted descriptive research design. Quantitative research approach was used. The population of the study comprised Assembly members in all the electoral areas, Members of Parliament (MPs) Heads of key Departments of the Assembly and Revenue Collectors in the various area councils of the Afigya Kwabre District Assembly. The population size for the target population as explained was 60. census sampling technique was used to select all the 60 respondents for the study. Questionnaire was the main instrument used for data collection. Statistical package for social sciences (SPSS) version 22 was used to analyse data. The study results concluded that the key sources of funding of Assembly Projects in Afigya Kwabre District were funds from donor partners to finance projects, funds from the district assembly common fund, funds from property rate taxing, funds from market tolls, fees, fines, grants and rents, fees from license and permit for undertaking activities, public private partnerships, community initiatives, funds from sale of district assembly assets, Sale of community assets, and rent of district assembly assets. The challenges to funding of projects in Afigya Kwabre District were inadequate fund allocation to the district assembly (ranked 1st), delays in disbursement of the fund is a challenge (ranked 2nd), abuse of power by Parliament in the approval and disbursement of the fund (ranked 3rd), inflation (ranked 4th), political interference and lack of proper database on infrastructure projects (ranked 5th). The study recommended that the Government should encourage MMDAs to tender proposals for funds allocations in order to ensure adequate funds to finance projects.

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

The constitution of Ghana is emphatic on the concept of Decentralization and Local Government System. Financing infrastructural projects of the district level has become problem in Ghana and the world as a whole. The Afigya Kwabre District Assembly is one of the thirty (30) and two hundred and sixteen (216) Metropolitan/Municipal/District Assemblies in Ashanti and Ghana respectively, was established by Legislative Instrument (L.I) 1885 of 1 November, 2007 (Ministry of Local Government and Rural Development). It was carved out of the former Kwabre and Afigya Sekyere District Assemblies and has Kodie as the district capital. The District is located in the central part of Ashanti Region of Ghana and has an area of about 409.4 square kilometers being 1.44% of the land area of Ashanti Region. The District is bound by Kumasi Metropolitan Assembly to the South, Ejura Sekyedumase to the North, Atwima Nwabiagya to the South-West, Sekyere South to the East, Offinso Municipal to the West and Kwabre East District to the South-East According to the 2010 Population and Housing Census Report, the District has a population 136,140. With an annual growth rate of 3.9%, the total population of the district as projected to the year 2016 is 153,710. The female population represents 51.26% as against 48.7% for the males. There are eight (8) settlements which have attained urban status namely; Atimatim, Afranco, Kyekyewere, Tetrem, Ankaase, Ahenkro, Adwumakase-Kese and Nkukua Buoho.

The District has two (2) Constituencies namely; Afigya Kwabre North and Afigya Kwabre South Constituencies. There are ninety-seven (97) settlements in the District, which

have been delineated into forty-two (42) Electoral Areas for the purpose of District Assembly elections.

Also the District has eight (8) Area Councils formed with elected chairpersons as required under the L. I1961 of 2010. The District has a total of approximately 180.2Km of road length, of which 80% is untarred. There are nineteen (19) health facilities in Afigya Kwabre District. This includes eleven (11) Public health facilities, four (4) Private maternity homes, three (3) Private Hospitals and one (1) Mission Hospital.

The District Assembly provides infrastructure and creates an enabling environment for the progress of education. The District has total of 120 Day care centers, 129 K.G, 132 Primary schools, 101 Junior High Schools, 1 National Vocational Training Institute, 6 Senior High Schools and 4 ICT centers. The Assembly is responsible for the overall development of the District as per the provisions under section 10 of 1993(1992 Constitution of the Republic of Ghana). It is also responsible for the formulation of programs and strategies for effective mobilization and utilization of human, material and financial resources to improve the quality of life of the people in the district. The District has dual characteristics, which include; peri-urban features around the fringes of Kumasi and rural features in the hinterlands. Many constructional activities are being carried out in the District as a result of the fast growing nature of Kumasi, the Regional Capital of Ashanti.

The economic activities of the District are stone and sand winning, farming and commerce. Due to expansion of settlement, constructional activities and increasing population in the District, there is much pressure on the existing socio-economic infrastructure in the District which needs to be improved upon. Infrastructure is the basic physical systems of a business or

nation; transportation, communication, sewage, water and electrical systems are all examples of infrastructure. These systems tend to be high-cost investments, however, they are vital to a country's economic development and prosperity and projects related to infrastructure improvement may be funded publicly, privately or through public private partnership (PPP) (www.investopedia.com).

The District Assembly and for that matter Afigya Kwabre District Assembly is the highest Political and Administrative authority in the District and it is mandated to provide guidance give direction to and supervise all other administrative authorities in the District as may be prescribed by law. (Local Government Act, 1993 and 2016) Act 462 and 936 respectively. It is against this background that the researcher seeks to find the constraints to funding of infrastructural projects of the Afigya Kwabre District.

1.2 Statement of the Problem.

Funding to infrastructural projects in middle income generating countries like Ghana has always lagged behind requirements especially in urban, peri-urban and rural areas of which Afigya Kwabre District Assembly is no exception. The fast and high rate of development in the District calls for establishment and expansion of infrastructure to meet the growing demand of the District. Afigya Kwabre District is peri-urban in nature and for that matter, it abodes all manners and caliber of personalities. Due to the relative peace and serene nature being enjoyed in the District, as compared to other Districts in the region, the District has a large influx of people in recent times. This has therefore put undue pressure on government infrastructure in the District.

Subsequently the District Assembly is tasked to open and maintain a bank account for all revenue and other monies raised or received by it under the Local Government Act, 1993 (Act 462) or any other enactment. Over the years, the Metropolitan/Municipal/District/Assemblies (MMDA's), Government of Ghana and Non-Governmental Organization (NGO's) have been proactive in formulating policies and programmes such as the allocation and provision of the District Assemblies Common Fund (DACF), Member of Parliament's (MP's) Common Fund, District Development Facility (DDF), Ghana Education Trust Fund (GET fund), Grants, Donation and Internally Generated Fund (IGF) from the various MMDA's levels all in an attempt to give smooth funding to infrastructure projects in Afigya Kwabre District in the Ashanti region of Ghana. Despite all these attempts access and successful funding to infrastructure projects in the District have not yielded the expected result. Infrastructures in the District are still not adequate, some projects are left uncompleted and many others not yet started. It is on this basis that the researcher thinks there are still other problems to funding of infrastructural projects of the Afigya Kwabre District.

The research gap of this study is that, there is a lack of empirical evidence concerning the constraints to funding of infrastructure projects in Afigya Kwabre District. Therefore, this study examined the constraints to funding of infrastructure projects in Afigya Kwabre District and make recommendations on funding of infrastructural projects in the district to provide empirical evidence of this gap.

1.3 Aim and objectives of the Study.

The aim of the study was to examine constraints to funding of infrastructure projects in Afigya Kwabre District and make recommendations on funding of infrastructural projects in the district. The specific objectives are to:

identify key sources of funding infrastructural projects in Afigya Kwabre District.

identify key challenges to smooth funding of projects of the Afigya Kwabre District;

identify effective strategies for overcoming funding problems in the Afigya Kwabre District;

1.4 Research Questions

The issue of funding of infrastructural projects in Afigya Kwabre District poses the following research questions which form the main concern of this study:

What are the key sources of funds for funding infrastructural projects in Afigya Kwabre District?

What are the key challenges to smooth funding of projects of the Afigya Kwabre District?

What are the effective strategies for overcoming funding problems?

1.5 Significance of the Study.

This research is to offer stakeholders some ideas about the current state of funding of infrastructural projects in Afigya Kwabra District so that greater attention and effort could be devoted to ensure that funding of infrastructural projects improves significantly in the Afigya

Kwabre District and Ghana as a whole. Again this study would serve as reference material for further researchers to know the state of funding in this District and in Ghana.

Lastly, the findings of this study would inform some bodies such as Ministry of Local Government, Metropolitan/Municipal/District/Assemblies (MMDA's), Non-Governmental Organization, Churches, Mosques and concerned Citizens about the of funding of infrastructural projects in Afigya Kwabra District and the country as a whole. It is therefore the anticipation of the researcher that the outcome and recommendations of this study will help curb the constraints associated with the funding of projects of Ghana especially in the Afigya Kwabre District.

1.6 Limitations of the Study.

The following problems were encountered in the course of the study;

Respondents were drawn from two different constituencies (Afigya Kwabre North and Afigya Kwabre South). The constituencies have peculiar needs and priorities barring dissemination of information thus some vital information were withheld. Some respondents were unwilling to cooperate, they were unwilling to read the questionnaires due to lack of interest and time.

1.7 Delimitation of the Study.

The study was confined to four stakeholders of the Afigya Kwabre District; the Assembly Administration, Revenue Collectors, Members of Parliament and Hon. Assembly Members. The focus on these stakeholders was meant to ensure that at least they have the required experience, qualifications and skills to enable ample conclusion.

1.8 Abbreviations

DA: District Assembly.

PM: Presiding Member.

DFO: District Finance Officer.

DBO: District Budget Officer.

DPO: District Planning Officer.

DCE: District Chief Executive.

DCD: District Coordinating Director.

DPE: District Project Engineer.

DPPO: District Physical Planning Officer.

DDF: District Development Facility.

DACF: District Assembly Common Fund.

DF: Donor Fund.

IGF: Internally Generated Fund.

MLGRD: Ministry of Local Government and Rural Development.

MMDA's: Metropolitan Municipal District Assemblies.

ILGS: Institute of Local Government Studies.

USAID: United States Agency for International Development.

SIF: Social Investment Fund.



GET Fund: Ghana Education Trust Fund.

ILGS: Institute of Local Government Studies.

1.9 Organization of the Study.

The study is organized into five main chapters. Each chapter of the study addresses a specific theme. Chapter one examines the introduction of the study, background to the study, the statement of the problem, purpose of the study, objective of the study, research questions and significance of the study, limitation, delimitation of the study and abbreviation. Chapter two provides a historical background to funding of infrastructural projects in Ghana and also review of related literature on major concepts of the study. Chapter three provides information on the research design. Validity and reliability, population, sampling and sampling procedure, data collection instruments, method of data collection, data collection procedure and method of data presentation. Chapter four presents the data analysis and discussion and chapter five provides summary, conclusion and recommendation of the study.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

2.1 Introduction

This chapter focuses on the review of related literature on the topic. It examines the organizations, co-operate bodies, theories and individuals opinions on funding to infrastructural projects in areas such as historical background of funding infrastructural projects, the concept of decentralization and local governance, history of local government structures in Ghana, the development of District Assemblies in Ghana, the constitutional era, the sources of funds for funding projects in Afigya Kwabre District, the cause of problems to funding of projects in the district, effects of attitudinal or behavioral inclination of the stakeholders on funding of infrastructural projects, the role of stakeholders on funding of projects, the nature of policy initiatives on funding infrastructural projects, effects of socio-economic phenomena on funding infrastructural projects and the need for funding infrastructural projects.

2.2 Concept of Infrastructure Development.

The term infrastructure has been used since 1927 to refer collectively to the roads, rail lines, electric supply and telecommunication networks and similar public works that are required for an industrial economy or a portion of it to function (Oxford English Dictionary). An infrastructure is responsible for “rolling out” basic power, water, sewerage, a communication services across geographical territories as public or quasi-public goods using systems of standardized services (Dupuy, 2000). Infrastructures are widely assumed to be integrators of

urban spaces and “they are believed to bind cities, regions and nations into functioning geographical and political wholes” (Graham and Marvin 2001, pp.8). It is in this view that infrastructure have become “black boxed” (Winner 1980, 1993). That is, they have come to be treated by users as unproblematic and “closed” socio-technical artifacts that could be relied on without much thought or questioning.

Goodman and Love (1980) indicate that Government’s policies are often translated into programs and projects. The projects are therefore seen as vehicles through which government’s policies and programs are achieved. The impact of government’s policies and programs are directly linked to the effective implementation of those projects under the program. They added almost three decades ago that in Africa, for example, translating national development plans into operational programs and investment projects is not the difficulty, but the main crux of the matter lies in the effective implementation of those programs and projects.

Ghana and for that matter Afigya Kwabre District is not an exception. Since independence there have been many examples of failed public and private sector projects in Ghana. The situation in Ghana is not the best and this was amply expressed by the former Deputy Minister of Finance and Economic Planning, Professor Gyan-Baffour, in his opening remarks at a ceremony for project managers, organized by the African Development Bank (AfDB, 2006), in Accra, Ghana. He indicated that Project Implementation Performance in the country has declined in all sectors of the economy and that it has led to the country incurring significant costs. He stressed that the situation calls for improvement and the responsibility lies with the bank and the government of Ghana to identify training needs (Daily Graphic, July 2006).

The concern has been that both the private and public sectors have lost substantial amounts of money as a result of failed projects and programs. Ghana has, over the years, attracted significant donor inflows for specific projects aimed to improve economic development. For example, Ghana had access to \$547 million under the Millennium Challenge Account (MCA) in 2006 (Republic of Ghana's Ministry of Finance Report, 2007) and other similar donor inflows. Not much actual benefit has been realized out of all these projects (AfDB, 2006).

In terms of donor support, Africa is generally affected by the economic downturn of the Western world namely the United States and Europe. Consequently, there is generally donor fatigue on the part of the western world and therefore judicious management of resources particularly funds for development cannot be over emphasized in Ghana. Ahadzie (2009) acknowledges that construction contributes to the national socioeconomic development by providing significant employment opportunities at non skilled and skilled levels. Beyond that, the industry provides the infrastructure and facilities required for other sectors of the economy to flourish such as; schools for education and training, factories and shops for commercial and business activities, housing for basic human needs, hospitals for health care, buildings for the national communications network and so on. It is the generation of these physical assets that many modern economies both developed and developing have successfully exploited towards achieving and sustaining the requisite socio-economic progress.

Once infrastructure services become “domesticated” and “normalized” (Rose, 1995), users rarely consider the huge socio-technical constructions or complex governance arrangement that lie beyond the end-user contact points, such as the light switch and the telephone. As noted by Perry (1995 pp.2), when infrastructures “work best they are noticed least of all”. Infrastructure may “roll out” spaces of increased mobility and interconnection for some; however, they always

involve the construction of barriers for others, Star (1999, pp. 380) notes: For the person in the wheelchair, the stairs and door jamb in front of a building are not seamless sub tenders of use, but barriers. One person's infrastructure is another's difficulty. In other words, there is a need to recognize how infrastructures "are inevitably imbued with biased struggles for social, economic, ecological and political power" (Graham & Marvin, 2001 Pp.1).

The global wave of infrastructure disintegration through privatization has highlighted the collapse of urban social order simply because contemporary urban life has become increasingly dependent on a huge range of interdependent but, at the same time, contested and dispersed infrastructures (powley, 1997; Suarez-Villa & Walrod, 1999). Such a dependency brings out greater possibilities of failure disintegration of the infrastructures.

2.3 Procurement of physical infrastructural Projects

The procurement process is the method used to purchase goods or services. The process must be carefully managed to ensure good value is obtained, the correct goods or services are purchased, a high level of quality is received, timescales are met and good relationships are maintained between the procurer and the supplier. Establishing a procurement strategy at the outset is key to a successful outcome. The strategy is likely to focus on issues such as:

- Speed.
- Cost.
- Quality.
- Specific project constraints.

- Risk.
- Asset ownership.
- Financing.
- Programme.

In the construction industry, the term 'procurement' is often used to refer to the selection of the main contractor for the construction of the works. The procurement routes most commonly followed in the UK for the selection of the main contractor are:

- Traditional contract.
- Single-stage design and build.
- Two-stage design and build.
- Management contract.

However, procurement can also refer to any supply contract, such as the selection of consultants, sub-contractors, manufacturers, and so on. On some projects, all first tier suppliers may be selected under a single contract, as an integrated project team. However, in recent years the supply chain has become increasingly complex, with many tiers, and on large or complex projects, there can be a plethora of suppliers, some of whom may be completely unknown to management at the top of the chain.

This means that the supply chain itself is procuring, not just the main client. Depending on the level of experience of the client, their procurement might be managed by an in-house team, or it might be managed by an external project manager or client representative. However, much of

the procurement on a construction project is likely to be managed by the main contractor or sub-contractors. This procurement might be undertaken by specialist construction buyers.

Within the construction industry, the term procurement system has been defined as “the framework within which construction is brought about, acquired or obtained” (McDermott, 2009). In the context of infrastructure development and delivery, procurement from the view point of a client/project owner represents the set of strategic decisions made to acquire capital assets and services to meet specified project or programme goals. The delivery of infrastructure projects is hampered by a multiplicity of challenges such as budget constraints, programme delays, quality, safety and now security concerns, in an increasingly complex stakeholder environment. The pursuit of innovation has been identified as a means of not only meeting the requirements expressed in terms of a wide variety of project performance metrics (e.g. technical, time, economic, quality, environmental impact) but also improving upon them. That is, innovation can serve as an avenue to improve efficiency as measured in terms of time and / or cost, or add value in terms of broader measures such as improved net present value, security or quality.

While there is general agreement on the critical role of innovation in the procurement process, the strategy for implementing and achieving beneficial innovation by choosing the most appropriate procurement mode and accompanying terms has been the subject of much discussion among practitioners, policy makers, researchers and other project stakeholders. The relationship (if any) between choice of procurement mode and innovation was a key issue at the International Council for Building Research Studies Documentation (CIB) in 1997. Davidson (1998) reports that clients/owners are driven by several motivations including project scope, urgency, required capacity, project type, project risk transfer, political considerations and capital constraints when

choosing between alternative procurement strategies; and that innovation is not always a major consideration. Davidson (2008) thus describes the procurement mode innovation relationship as one of a spectrum. The general observation about procurement mode selection processes is that innovation is often not one of the primary objectives for selecting a particular procurement option. A focus on the aforementioned client motivations tends to result in sub-optimization of project innovation and hence efficiency potential as fewer resources (time, efforts in identifying creative solution concepts) are devoted to the design, construction and operation / maintenance of the underlying physical infrastructure. Very broadly, the procurement of projects can be considered as individual projects or as series.

There are a number of advantages to managing the procurement process on individual projects that involve a fresh assembly of teams:

- There is greater competition.
- It gives an opportunity to assess a range of different approaches from different suppliers.
- There is a new and motivated approach to each project.
- There are a wide range of learning and collective experience brought to the project.
- The most appropriate procurement method can be adopted for the project.
- The project can be considered in its own right.
- There may be greater attention-to-detail by the project team.

However, some of the disadvantages may include the following:

- It can be time-consuming and costly both for the client and the suppliers.
- It is more difficult to adopt lessons learned.
- There may be less confidence to innovate.
- Relationships may not be as well developed.
- There are likely to be higher client management costs.
- More bespoke solutions are likely to be developed.
- There are greater uncertainties of workflow for suppliers.
- There may be slower implementation periods.

2.4 Decentralization and Local Governance.

Decentralization is any act in which a central government formally cedes powers to actors and institutions at the lower levels (Smith, 1995). It implies sharing political power and responsibilities between levels of government as well as giving local governments the financial, legal institutional and managerial resources to fulfill those duties. It also implies that local governments must be accountable to both central governments and their constituencies (World Bank, 1989). The allocation of power amongst all levels of government is a basis for democracy.

The expression decentralization implies the shift of authority on a physical basis to local government units or particular legal bodies. It can be explained that decentralization takes the variety of de-concentration (delegation) of authority to field units of the same department, or the level of government, or by devolution of authority to local government (Badu, 2007). Fass &

Desloovere (2003), on the other hand, viewed the idea of decentralization as “any act in which a central government formally cedes powers to actors and institutions at lower levels in a political administrative and territorial hierarchy. This implies that decentralization is the mechanism for bringing government closer to the governed and helps to improve public administration by empowering local authorities to be the planning and decision making bodies thus enhancing government capacity to achieve local participation”.

Rondinelli (1981) also defines decentralization as the transfer of authority to plan, make decisions, and manage public functions from a higher level of government to any individual, organization, or agency at a lower level. From the above given definitions and explanations of decentralization, it can therefore be defined as the process of bringing the governance process to the local people to manage, direct and control over their development through the help of the central government and the decentralized bodies. The concept of decentralization, though widely discussed, is interpreted differently (World Bank, 1989). Some writers identify different forms of decentralization as de-concentration, devolution and privatization (Manor, 1999) but others distinguished among three main forms as de-concentration, delegation and devolution. Three main types of decentralization are commonly identified:

Administrative decentralization or De-concentration: the re-location of branches of the central state to local areas, entailing a transfer of powers to locally-based officials who remain part of, and upwardly accountable to, central government ministries and agencies;

Fiscal decentralization: the transfer of fiscal resources and revenue-generating powers, inclusive of authority over budgets and financial decisions, to either de-concentrated officials and/or central government appointees or to elected politicians;

Political decentralization or democratic decentralization or devolution (of power): the transfer of powers and resources to sub-national authorities which are “(a) largely or wholly independent of the central government and (b) democratically elected” (Manor 1995: 81-2).

Decentralization has become a household name over the past years in Ghana. It has been so effective that several African countries have been attracted to come to Ghana to study our local governance system so as to implement it in their various countries. Ghana’s decentralization system is backed by the supreme document of the land -1992 Constitution - under Act 240.

2.4.1 Historical Perspectives of Local Government Structures in Ghana.

The decentralization process in Ghana was initiated in 1988 when the PNDC Law 207 provided legal and institutional direction to constitute the first District Assemblies. The process was boosted when the Local Government Act 1993, Act 462, was passed. More than a decade later, the capacity of the Metropolitan, Municipal and District Assemblies (MMDAs) to respond to development issues, especially poverty, was still critical in institutionalizing the decentralization process. The districts of Ghana were re-organized in 1988/1989 in an attempt to decentralize the government and to combat the rampant corruption amongst officials.

The reform of the late 1980s subdivided the regions of Ghana into 110 districts, where local district assemblies should deal with the local administration. By 2006, an additional 28 districts were created by splitting some of the original 110, bringing their number up to 138. In February 2008, there were more districts created and some were upgraded to municipal status. This brought the number to 170 districts in Ghana. Since then, a further 46 districts have been added on 28Th June, 2012 bringing the total to 216 districts.

2.4.2 History of the Development of District Assemblies in Ghana.

The earliest attempts at local administration during the colonial era were with the 355 native authorities, which centered on a chief or some unit of local royalty which was not well-defined. The native authorities were not democratic but were mere representatives (as they were hand-picked). Their main interests were to help the British colonial government

- With limited involvement in local administration
- To administer law and order.

The Municipal Ordinance of 1859 established municipalities in the coastal towns of the Gold Coast. In 1943, a new Ordinance established elected town councils for Accra, Kumasi, Sekondi-Takoradi and Cape Coast. In 1953, the Municipal Councils Ordinance was passed. After independence, this was followed by the Local Government Act 54 of 1961. In all of these pieces of legislation, the distinction between central and local government institutions was maintained.

In terms of this distinction, there have always been two different machineries for the administration of Ghana: one based in the capital with branches at the local (district) level and another separate and district level, based in well-defined localities and referred to as local government. The central government bodies at the local level dealt with national matters. They also attracted the better qualified personnel in terms of management skills and professional expertise. These central government agencies had less clearly defined powers in terms of local responsibilities, but had a much better presence by reason of their de facto position as bodies of central government (Ahwoi, 1999).

Decision-making took an unduly long time because these bodies had to refer decisions on most matters of any significance to a ministry in Accra, which bogged down with matters of

“national significance” was unable to react quickly enough to problems referred from the local level, thus causing the tempo of activity to be slow.

The local government bodies were vested with authority specifically for local matters, and had grown up alongside the central government agencies that operated at the local level. They were required to provide municipal services and amenities in their localities without regard to whether or not they had the resources to deliver. These bodies lacked personnel with the requisite skills and professional expertise. Unable to raise funds to meet their obligations and attract able and competent officers, the local government bodies only succeeded in creating for themselves an unpleasant image, in most cases, of ineptitude and incompetence.

2.4.3 The Constitutional Era.

The 1992 Constitution, which marked the transition to multi-party democracy at the national level, endorsed the 1988 reforms. It consolidated the aim of decentralization within the overall context of a liberal democratic constitution, yet essential democratic elements remained compromised, especially through the retention of presidential appointments and non-partisan local elections. The objective of decentralization was laid out unambiguously in Chapter 20, entitled ‘Decentralization and Local Government’.

This states emphatically that: “Local government and administration shall be decentralized” (Article 240[1]), and that the “functions, powers, responsibilities and resources should be transferred from the Central Government to local government units” (Article 240[2]). The autonomous role of local government, with discretionary powers at the local level, was inferred by the provision that: “measures should be taken [by Parliament] to enhance the capacity

of local government authorities to plan, initiate, co-ordinate, manage and execute policies in respect of matters affecting local people” (Article 240).

The principles of participation in local government and downward accountability to the populace was emphasized by the statement that: “To ensure the accountability of local government authorities, people in particular local government areas shall, as far as practicable, be afforded the opportunity to participate effectively in their governance” Article 240[2][e]. Indeed, the democratic intent in the decentralization provisions is made explicit in another section of the Constitution which states that: “the State shall take appropriate measures to make democracy a reality by decentralizing the administrative and financial machinery of government to the regions and districts and by affording all possible opportunities to the people to participate in decision-making at every level of national life and in government” (Article 35 [6][d]).

2.5 The Sources of Funds for Projects

There are two main sources of funds to the district, Internally Generated Funds and External Sources. The internally generated sources are rates, lands, fees and fines, licenses, Investments and Rent from Assembly buildings. The external sources include; District Assemblies’ Common Fund, salaries paid to staff by the Government, District Development Facility, Grants and Donations, Donor Funds, Getfund, etc. Despite the introduction of other interventions under Grants, the Assembly has not relaxed in the mobilization of revenue from its traditional sources. However, revenue mobilization over the years has been low.

2.5.1 The District Assembly Common Fund.

The District Assemblies Common Fund (DACF), generally referred to as the common fund is one of the key components of local government administration under the 1992 Constitution. Indeed, it may be true to say that without the common fund, the local government system as known today, and probably the whole concept of decentralization, may have failed. The District Assemblies Common Fund (the Common Fund) was established under Article 252 of the 1992 Constitution. The 1992 constitution states on Article 252 of the Local Government Act (Act, 462) that:

“There shall be a fund to be known as the District Assemblies Common Fund”.

“Subject to this provision of the constitution, Parliament shall annually make provision for the allocation of not less than five per cent of the total revenues of Ghana to the District Assemblies for development; and the amount shall be paid into the District Assemblies Common Fund in quarterly installments”.

(3) “The moneys accruing to the District Assemblies in the Common Fund shall be distributed among all the District Assemblies on the basis of a formula approved by Parliament” (1992 Constitution, Article 252[1],[2]&[3]). The Fund represents a minimum of five percent (5%) of Government Tax Revenue. The rate is currently seven and a half percent (7½%) of Government Tax Revenue.

For the effective and efficient management of the Fund, the Administrator of the DACF requires all Metropolitan, Municipal and District Assemblies (MMDAs) and Regional Coordinating Councils (RCCs) to submit periodic reports on the utilization of the Fund. In Ghana, it has been realized that the issue of fiscal decentralization is one of the main causes of the failure of successive local government systems in the country (Asibuo and Nsarkoh, 1994;

Kessey, 1995). The central government usually transferred functions to the local levels without transferring the accompanying means. The problem of financial resource scarcity common among district authorities made it more difficult for them to deliver and maintain the expected volume and standard socio-economic services to the localities. It may however be argued that if responsibilities and tasks are to be decentralized, then they must be accompanied by a corresponding fiscal reform to strengthen local government finances. There has been the tendency to exaggerate the difficulties of decentralizing central government's fiscal policy and thus justifying centralized fiscal control. Nonetheless, given the numerous responsibilities assigned to local authorities in Ghana, Kessey (1995) contends that: "This shows the necessity to grant some level of fiscal empowerment to all local governments in less developed countries (LDCs). They should not be kept as spending agents of the central government". It is against this background that the DACF was introduced in Ghana as part of efforts to operationalize decentralization and to address the perennial problem of inadequate finance for local development. Article 252 of the 1992 Fourth Republican Constitution made provision for the establishment of the DACF. The Constitution stipulates that the Fund, which should represent not less than five percent of the total revenues of Ghana (excluding loans and grants), should be allocated to District Assemblies for the promotion of local level development (Republic of Ghana, 1992). The DACF was instituted in July 1993 with the enactment of Act 455 by Parliament. Through the Common Fund, additional financial resources are provided to DAs in support of their development efforts, that is, the undertaking of local development projects (Republic of Ghana, 1993a). The DACF presently represents a major channel for the Government's development assistance to the districts. With the introduction of the District Assemblies' Common Fund, for the first time of their existence, the DAs have been confronted

with the task of administering large sums of money for development. The transfer of these substantial funds from the DACF imposes great responsibility on the DAs funding of infrastructure projects. The DACF serves as the main source of income for most District Assemblies, in some cases accounting for more than 80 per cent of their annual revenue.

2.5.2 Parliamentarians and the Fund:

Finally, it has been argued extensively on many platforms that Parliamentarians are agents of policy formulation and not agents for development and must therefore not be given any part of the Common Fund. Parliamentarians over the years, in the process of approving the DACF Formula have found a way to allocate 5% of the Fund for themselves. They have also allocated 2.5% of the Fund to the Regional Coordinating Councils (RCCs). How resources of the Fund are utilized for the development of infrastructure in Afigya Kwabre District is the focus of this study.

2.5.3 The Members of Parliament (MPs) Common Fund.

A Common Fund is a form of collective investment scheme based upon contractual law rather than being enacted through a trust, corporation or insurance policy. In addition to monies given to the Assemblies, all Members of Parliament (MPs) are given money from the District Assemblies Common Fund (DACF) to help them initiate development projects in their respective constituencies. The share of the fund that goes to MPs for projects is about four percent (4%) of the total allocation to the DACF.

2.5.4 The Ghana Education Trust Fund (GETfund).

The Ghana Education Trust Fund (GET Fund) is public sector agency established by Act of parliament to assist nation-wide with financing of education; to provide for the management of the fund and to provide for related matters. In Ghana, since independence in 1957, education has become a tool for developing human capital (Ministry of Education, 2000). As a result, the public universities in Ghana received their major funding from the central government until there was the need to provide additional funding, scholarship and grants for needy but exceptionally academic promising students at all levels of education. In January 1999, the leader of the National Democratic Congress Party (NDC), President Jerry John Rawlings, incorporated a proposal to establish a Trust Fund to generate income to support higher education in Ghana (Harsch, 2000). Debates over the policy framework of the fund led to a series of Parliamentary deliberations until 2000, when the Ghana Education Trust Fund Act 2000 (Act 581) was passed and became a law (Effah, 2003; Harsch, 2000). The GET Fund was established on 25th August, 2000 when Act 581 which established it received Presidential Assent and started operation in 2001. The fund generates its sources of income, 2.5 percent from the 12 per cent rate of Value Added Tax in Ghana (GETfund Act 581). In spite of the contributions from the fund, funding for higher education remains a huge political issue in the polity of Ghana (Harsch, 2000). This attracts questions from researchers like (Effah, 2003), 'has the (GETfund) failed to achieve its objectives in Ghana?

The GETfund's aim is the provision of financial support to the agencies and institutions under the Ministry of Education for the development and maintenance of essential academic facilities and infrastructure in public educational institutions, particularly in tertiary institutions. GETfund also aims at providing supplementary funding to the scholarship secretariat for the

grant of scholarships to gifted but needy students for studies in second-cycle and accredited tertiary institutions in Ghana.

2.5.5 Internally Generated Fund (IGF).

Internally Generated Funds (IGF), consist of all revenue collected by the MMDAs. IGFs consist of basic, special and property rates, fees, licenses, trading services, specialized funds, such as stool land royalties, timber royalties and mineral development funds, and investment income. From an intergovernmental fiscal decentralization perspective, the more revenue MMDAs can generate, the more autonomy they will have. Currently, IGFs are the only funds over which the MMDAs have total control. Because the Common Fund and most development partner funds are targeted toward development projects and cannot be used for recurrent expenditures, the ability for the MMDAs to maintain new and existing infrastructure will become more and more difficult if they are unable to generate adequate funds from their own activities.

2.5.6 Revenue Mobilization in District Assemblies

With regards to the district assemblies; revenue mobilization involves the increase in assets of governmental funds that do not increase liability or recovery of expenditure. This revenue is obtained from taxes, licenses, fees, permits etc. In simple terms, Revenue is income that a company receives from its normal business activities, usually from the sale of goods and services to customers. Revenue mobilization is the act of marshaling, assembling, and organizing financial contributions from all incomes accruing from identifiable sources in an economic setting. Olowu & Wunsch, (2003) stated that sound revenue system for local governments is an essential pre-condition for the success of fiscal decentralization.

Oates (1998) adds that local revenue mobilization has the potential to foster political and administrative accountability by the empowering communities. Revenue generation has been defined as the process of acquiring revenue through investments that bring returns, while revenue mobilization is also defined as the use of available resources to harness revenues that are by law to be paid by citizens, corporate institutions and quasi-governmental organizations on their operations (Encarta Encyclopedia, 2004).

An extensively found trait of local government revenue systems in Africa is the enormous figure of revenue instruments in employ by local authorities (Bahiigwa et al, 2004). In several countries, local governments intend to increase taxes, fees and charges they are proficient of mobilizing regularly without perturbing extremely about the economic distortions and distributions effects that these instruments may make (Brosio, 2000).

Kessey & Gunter (1992) stipulated that principally internal revenue mobilization is made up of two aspects, which are policy formulation and administration. With regard to policy formulation, it deals with the physical goal determination and formulation of laws and rules for the attainment of such goals. The administration on the other hand deals with the executions of the physical policies formulated. Though equally important in revenue mobilization, policy formulation and administration do not receive equal attention both in theory and practice.

One of the struggles that face countries in their developmental efforts is the issue of revenue generation to fund the numerous developmental projects which are crucial to enhance the living standards of their citizens (Stren, 1998). The concept of internally generated revenues is as old as the concept of local governance itself. When sub-national and local governments

become the agencies that provide services to identifiable recipients up to where the value placed on the last amount of services that the recipients are the need for aggressive internal revenue mobilization by sub-national institutions has become very essential in view of the fact that local authorities have the responsibility to provide services to their respective geographical areas. In this case, effective financial planning which requires continual review of how the resources of the local authorities are generated, how they are allocated to services and predicting the benefits gained from those services in addition to efficient revenue generation strategies, needs to be put in place (Ebel & Vaillancourt, 1998).

2.6 The Components of District Assemblies Revenue

This section will analyze the main components of district assemblies' revenue. These include rates, lands, fees and fines, licenses, rent, investments and grants.

2.6.1 Rates

Property rates constitute a substantial part of the total revenue for local assemblies, but the collection of property rates is often not efficient. This is a common problem not only for Ghana, but for many developing countries (Yeboah & Johanson, 2010). The basis for the rate is the resident adult population and immovable properties. The property rate is levied on immovable property.

2.6.2 Licences

Licences are based on economic activities in the district. The licence serves as the permit for undertaking any such activity in the district. Business operating permits, development permits etc. are form of licences given to people to allow them carry out some activities in the district. It provides revenue to support local authorities in the performance of their functions (Yeboah & Johansson, 2010). Whilst some of such licences are paid on annual or quarterly basis a greater number of them are paid on monthly basis and thus increasing the cost of collection (www.ghanalocalassemblies.com.accessed on the 22/01/2018).

Report of a study in Malawi concerning revenue mobilization showed that local business license registers contain only information on those few smaller businesses being issued licenses by the assemblies. Information on any larger businesses is contained in the business register at the Ministry of Industry and Commerce. This is denying the local district assemblies huge sums of money (Kelly et al. 2001).

2.6.3 Fees, Fines, Grants and Rents

Fees are charges or tolls paid by the users of the services provided by the Assembly. These services include the provision of markets, lorry parks etc. by the District Assembly mostly from the DACF. Therefore, users of these facilities pay for the usage of these facilities. Rents are also collected from hiring of market stalls/stores, Assembly quarters etc. Fines include court fines on people who violate the Assembly's bye laws.

2.6.4 Property Rates

MMDAs face great challenges with respect to revenue mobilization. Property rates all over the world are a very important source of revenue for local administrations. Unfortunately, the MMDAs do not have adequate resources to carry out its responsibility to consistently value

and revalue property. This activity is very important in developing a solid and reliable revenue programme throughout the country. The situation is compounded by the poor state of house numbering and street naming in the country. If the current exercise for all Assemblies to name streets and number houses is properly done, it will greatly facilitate the collection of property rates.

2.6.5 District Development Facility

A new funding source for MMDAs is the District Development Facility (DDF). Pooled funding from both development partners and Government of Ghana is used to fund the new DDF. The DDF includes performance based criteria to serve as an incentive to enhance financial management practices at the Districts; yet, designed in such a way that no MMDAs is punished for actions beyond their control. The District Assemblies who meet the criteria receives additional resources. Assessment is conducted based on the Functional and Organizational Assessment Tool. The DDF also provides a more systematic approach to capacity building as capacity building is targeted at those Districts that are not performing adequately based on the Functional and Organizational Assessment Tool (FOAT) assessment. But the DDF is targeted toward development and capacity building and does not impact recurrent expenditures (MLGRDE, 2008).

2.6.6 Donor Support

Most district assemblies benefit from donor grants from development partners such as DANIDA, GTZ, CWSA, etc to carry out certain projects in the assembly. For instance, CWSA and DANIDA provided water and sanitation facilities to some communities in the Ashanti Region and Greater Accra Region. The Afigya Kwabre District and Upper Denkyira East

Municipal Assembly has received support from European Union, World Vision International and other donor organization.

2.7 Challenges in the Management and Disbursement of DACF

Cambridge dictionary defines challenge as “the situation of being faced with something that needs great mental or physical effort in order to be done successfully”. According to Amoah (2014), the management and disbursement of the Fund faces challenges, which the National Association of Local Authorities of Ghana (NALAG), being the mouthpiece of all the MMDAs, should actively strive to resolve. Currently NALAG is not being proactive enough in its advocacy for better policies for the deepening of local governance in the country. Some of the challenges include the following;

- Mechanism for determination of the total revenue accrued and the percentage allocated for the Fund
- Inaccurate Formula for the disbursement of the Fund to the various MMDAs
- Delays in disbursement of the Fund
- Over Deduction at Source
- Abuse of power by Parliament in the approval and disbursement of the Fund.

2.7.1 Determination of Total Revenue:

The issue of who determines the full amount of the revenue generated for the State and thus the 7.5% allocated for the Fund is crucial. Is it not possible that much could be accrued, but less would be given to the DACF for distribution to the MMDAs? If so, there is the need for an

independent body made up of members from NALAG, Civil Society Organizations, NGOs, Ministry of Finance, Parliament, Ghana Revenue Authority and others with requisite knowledge and competence in areas of finance, budgeting, accounting and auditing to be involved in determining the “total revenue” based on which DACF is allocated to ensure transparency and accountability.

2.7.2 Formula for Disbursement:

There are also questions about the Formula for disbursement of the Fund. The Formula for the disbursement of the Fund is filled with inaccurate information with regards to resources within some of the beneficiary MMDAs. Some of the factors used in determining some aspects of the Formula such as doctor to patient ratio, nurse to patient ratio, teacher to pupil ratio, road coverage and water coverage amongst others, sometimes, do not correspond with the situation on the ground in the MMDAs. There is therefore an urgent need to revisit the Formula by getting rid of the inaccuracies through proper research and data collection.

2.7.3 Delays in Disbursement:

Delays in the disbursement of the Fund and its attendant consequences pose a major problem for many MMDAs. As a result of this delay, projected programs and projects shall equally suffer unnecessary delays as there is no money to pay contractors. In addition, delays in the implementation of projects also affect the contract sum, which tends to go up thus putting unwarranted pressure on contractors from their bankers. The importance of the common fund is seen in the fact that the work of some Assemblies come to a virtual stop when there are delays in the transfer of monies from the common fund to the Assemblies.

2.7.4 Deductions at Source:

Another unfortunate situation about the DACF is that before the money hits the coffers of the various MMDAs, close to about 40% of the funds being Sanitation Improvement Package, Fumigation and other elements would have been deducted from source. This centralized deduction of funds defeats the purpose of the local governance and even the importance of the Fund.

2.7.5 Challenges to Revenue Generation

What is very clear in the intergovernmental document is that the funding system for local governments is supposed to combine local government internally generated funds with transfers from the Central Government. While allocations from the Central Government are very important, for fiscal decentralization to be effective and sustainable, and for local governments to be able to provide effectively for their areas, there is general agreement that local governments have to be fiscally independent and less dependent on Central Government finances. MMDAs should be able to generate a larger portion of their total resources. According to the intergovernmental document, “the IGFs should be significant, buoyant and reliable, providing ownership, sustainability and installing proper links between costs and benefits of service provision.”

2.7.6 Observed Patterns of Revenue Mobilization

The general observed pattern is that IGFs do not yield much revenue, not even for the recurrent expenditure. Since 1993, the DACF has been the most important source of funding available to MMDAs. In some Districts it covers between 80% and 90% of annual expenditure. While there has been some appreciable increase in the total revenue of MMDAs over the past years, the larger part of the increase has come from the Common Fund. According to the

Decentralization Policy Review, which was issued jointly by the Government and some development partners in February 2007, in 2004, the IGFs constituted about 16% of the total local government revenue and increased slightly to 18% in 2005, resulting in a high MMDA dependency on Central Government transfers of 82% in 2005. The MMDAs reported that DACF funds increased about eight times from about 80 million Ghana Cedis in 1996 to more than 600 million Ghana Cedis in 2004 whereas the IGF increased by less than three times in the same period.

2.8 Summary of the Literature

Many researchers have conducted studies on funding of infrastructural projects as discussed in the literature. The major findings addressed issues thematically as per the needs of the secondary data. Among the major themes captured in the literature includes; concept of infrastructure development, Decentralization and local governance, Historical perspective of local government structures in Ghana, History of the development of district Assemblies in Ghana, the constitutional era the sources of funds for projects, the District Assembly common fund, Challenges in the management and disbursement of the District Assembly Common Fund, Determination of total Revenue, Formula for disbursement, Delays in disbursement, Deductions at source, Parliamentarians and the fund, the Members of Parliament (MP's) common fund, Ghana Education Trust Fund, Internally Generated Fund, Revenue mobilization in District Assembly, the components District Assembly, Revenue, Challenges to revenue generation, District Development Facility, Observed patterns of revenue mobilization and Donor support.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter provides information on participants, including population, sample, sampling techniques, procedures of equipment used in both data collection, and analysis. It also dealt with the research design, validity and reliability of the instruments description and distribution of instruments.

3.2 Research Design

The study adopted a mix method design involving quantitative research design using survey questionnaires and a qualitative design that employs interviews. The approach is descriptive in the sense that it is concerned with conditions, relationships that exist, practices that prevail, belief processes that are going on, effects that are being felt or trends that are developing. Kankam & weiler (2010). They explained that the primary objective of descriptive research is to investigate the present status of phenomena, to uncover the nature of factors involved in a given situation and to determine the degree to which these factors exist.

3.3 Population

A population is the entire aggregation of cases that meet a designated set of criteria Turney & Robb (1972). The population of the study comprised Assembly members in all the electoral areas, Members of Parliament (MPs) Heads of key Departments of the Assembly and Revenue

Collectors in the various area councils of the Afigya Kwabre District Assembly. The population size for the target population as explained was 60.

3.4 Sample and Sampling Procedure.

The sampling technique adopted was census. As the name suggests, the entire population is covered just as in a population census. All the elected Assembly members of the respective electoral areas were considered. In all, there were 60 Assembly members who comprised of a number of; Assembly members, Members of Parliament (MPs), key assembly Officers, District Chief Executive at the Assembly's Administration and revenue collectors. Table 4.1 below gives the distribution of the sample.

Table 4.1 Description of the selected groups in Assemblies

S/no.	Group	Number selected	Remarks
1	All the elected Assembly members of the respective electoral areas.	44	
2	Members of parliament of two constituencies with a member of parliament in each.	2	
3	Officers at the District Assembly's Administration	6	
4	Revenue collectors with each from one area council considered in the study	8	
Total		60	This is equal to the entire population of the study.

3.5 Data Collection.

The study involved both quantitative and qualitative approaches. So, the researcher designed a questionnaire consisting of both open and close-ended questions for Assembly members in the Afigya Kwabre District. The revenue collectors in the eight area councils were each interviewed using the interview guide. The researcher used the interview so that; he could explain the issues in it in the local language (Asante-Twi) to avoid misunderstanding. Also the interview guide enabled the respondents to freely express themselves in answering the questions.

3.5.1 Data Collection Instruments.

The researcher used interviews and questionnaires to collect data. Both interviews and questionnaires have significant advantages. When questionnaires are used, for example, all respondents get questions phrased in exactly the same way. This eliminates inconsistency in the way questions are asked. Interviews allow researchers the opportunity to question areas of enquiry. Turney & Robb (1972) maintained that interviews permit greater depth of responsiveness and allow the researcher to get information concerning feelings and emotions in relations to certain questions. However, interviews and questionnaires also have disadvantages.

One disadvantage of questionnaires relates to poor returns. Sax (1979), states that poor returns increase the likelihood of biased sampling. There could also be a problem in using questionnaires if respondents are illiterate. Regarding interviews, a lot of time is required to administer them. Sax (1979) also states that where interviews are unstructured, they may not be completely circumscribed. Respondents are thus free to interpret questions as they seem fit. This may result to problems when responses are to be summarized, categorized and evaluate. The disadvantages of interviews and questionnaires were counteracted in this investigation. The

researcher personally delivered the questionnaires. In this way, he created an opportunity to establish rapport with the respondents, to explain the purpose of the research and to ensure that all respondents have the same understanding of each item. Delivery of questionnaire allowed for 100% returns. The researcher also prepares a structured interview for the respondents. This was useful in categorizing and evaluating responses.

Further, the researcher attempted to build a relationship of trust with the respondents. Sax (1979) emphasizes establishing a relationship of trust with the interviewees as a prerequisite to getting honest responses. In the context of this relationship each respondent spoke freely as possible about factors that affect funding of infrastructure projects in Afigya Kwabre District.

In addition to interviews and questionnaires, the researcher used participant observation. Through participant observation, the researcher observed incidents which hindered funding of infrastructure projects in Afigya Kwabre District.

3.5.2 Validity of Instruments

Mudor (2011) posits that validity is the extent to which the sample gives an accurate representation of the population which it is supposed to represent. The validity of this research lies in the consistency of the test items or questionnaires administered. To ensure that the study achieves content validity, the questionnaires were given to my supervisor to vet for the necessary corrections. By this, the validity of the instrument was ensured. According to Agyedu, Donkor and Obeng (2007) content validity of the instrument is the extent to which the content of the instrument corresponds to the concept it is designed to measure. They also added that when assessing content validity, the question is ‘to what degree does the content of the instrument measure the objectives of the research? In fact, validity provides a direct check on how the test fulfills its functions. Content

validity represents judgment regarding how representative and comprehensive the measuring apparatus is (Seidu, 2006)

3.5.3 Reliability

Reliability of research instrument refers to the consistency of the instrument producing similar results given the same condition on different occasions. A research instrument is considered reliable if it gives the same or similar results each time it is employed under the conditions whether by the same researcher or by different researcher (Seidu, 2006). To ensure reliability of the research instrument of the study, a pilot study was conducted where sample of 20 questionnaires were administered to Assembly members and interview conducted on 5 sample revenue collectors and 5 heads of departments. The retrieved questionnaires were coded, summarized and analyzed. It was found that most of the respondents could help the researcher to answer the research questions but few corrections were made.

3.6 Semi-Structural Interviews

A semi-structured interview is a method of research used most often in the social sciences. While a structured interview has a rigorous set of questions which does not allow one to divert, a semi-structured interview is open, allowing new ideas to be brought up during the interview as a result of what the interviewee says. The interviewer in a semi-structured interview generally has a framework of themes to be explored.

The study obtained information from the respondents using face to face interview, this was aimed at finding out from participant's certain information needed, of which satisfactory response may

not be obtained through written questionnaire. These interviewed participants were chosen purposively. The interview guide consisted of four questions based on the research questions.

3.7 Data Collection Procedure.

The researcher showed his introductory letter from his Head of department to the respondents and was permitted to administer his questionnaire to Assembly members and also allowed to conduct his interview on the revenue collectors. The sampled Assembly members are made up of Elected Assembly members, District Assembly Administration and Members of Parliament. Each Assembly member was allotted an average of 10 minutes to respond to the questionnaire. They ticked appropriate responses in the close-ended items and stated their own views in the case of the open-ended items. The researcher waited and collected the questionnaire. The respondents were convinced not to take them home in order to avoid misplacement and also save time during its administration and collection procedure.

Sampled revenue collectors each from 1 area council were contacted take turn one after the other to attend the face-to-face interview with the researcher using the interview guide. Wherever the respondents were finding it difficult to respond, the researcher used local language (Asante-Twi) to explain. Each respondent's opinion was stated in English language for open-ended questions or a simple tick for close-ended questions. An average 20 minutes was allowed for each revenue collector in the interview.

3.8 Data Analysis

The data collected was presented in a table form. To analyze the data collected through the questionnaires (open ended), triangulation method was used. However, the closed ended questionnaires were analyzed using a descriptive statistics and frequency count in Microsoft excel and discussed in prose style. For analysis of data collected through the structured interview, content analysis method was used.



CHAPTER FOUR

RESULTS AND DISCUSSION

4.0 Introduction

The outcome of the research has been presented and explained in this chapter. The findings have been written in prose and references made to tables and figures. A brief discussion has also been made under each of the tables presented. The study was conducted only in Afigya Kwabre District Assembly in the Ashanti Region of Ghana. The area has about ninety-six (96) communities and forty-four (44) electoral areas. All the elected Assembly members of the respective electoral areas, Members of parliament of two constituencies with a Member of Parliament in each, Six Officers at the District Assembly Administration constituted the Assembly members for the study and eight revenue collectors with each from one area council were considered in the study. In all Sixty (60) respondents were selected out of which fifty-two respondents responded to the questionnaires and the remaining eight respondents were interviewed with the interview guide appropriately.

4.1 Response rate of the Questionnaires

The researcher sent a total of 60 questionnaires to gather information from the respondents. Out of 60 questionnaires sent out for primary data, 52 responded to the questionnaires while 8 respondents were interviewed (see Figure 4.1).

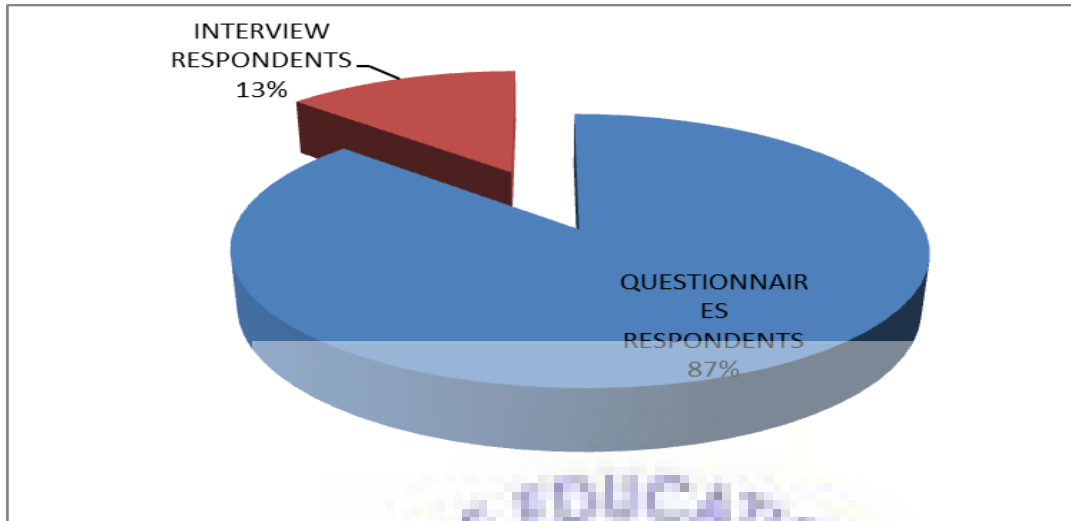


Figure 4.1: Response rate of the Instruments

4.2 Demographic Characteristics of Respondents

Table 4.1 shows the demographic characteristics of the respondents

Table 4.1 Demographic Characteristics of Respondents

Gender	Frequency	Percent (%)
Male	41	78.8
Female	11	21.2
Total	52	100

Age category of the Assembly Members

Below 29 years		
30-39 years	23	44.2
40-49 years	17	32.7
50-59 years	9	17.3
60 years and above	3	5.7
Total	52	100
Years of Experience of Assembly Members		
0-5 years	28	53.8
6-10 years	18	34.6
Above 10 years	6	11.5
Total	52	100
Highest Educational Qualification of Assembly Members		
Doctorate	0	0
Master's degree	10	19.2
Bachelor's degree	10	19.2
HND	8	15.4
WASSCE	8	15.4
Form four/JHS	16	30.8

Total	52	100
Marital status of Assembly Members		
Married	43	82.7
Single	9	17.3
Total	52	100

Source: Authors field survey (2018)

Table 4.1 above shows the gender distribution of Assembly members. According to the table, there are 78.8% male Assembly member sand 13.5% female Assembly members while 7.7% of the members refused to indicate their gender. Moreover, the table above shows the age distribution of Assembly members in the Afigya Kwabre district. According to the table, none of the assembly members fell below 29 years. Forty-four point two (44.2%) percent of them fell within ages 30-39 years. Thirty-two point seven percent (32.7%) were between 40-49 years. Seventeen point three percent (17.3%) were within 50-59 years. Assembly members within ages between 60 and above were 5.7%.

Majority of the Assembly members thus 53.8% have only five years or less assembly experience. A section of the assembly members has (6-10) years of assembly experience representing 34.6% while the longest serving assembly members above 10 years were 11.5%. The researcher's findings in the table above revealed that no assembly member in Afigya Kwabre district had Doctoral degree. Among the assembly members, 19.2% had master degree, 19.2% got first degree, 7.7% got HND, another 7.7% got Diploma, 15.4% had WASSCE and majority of assembly members 30.8% were form four/JHS leavers.

The researcher found out that majority of the Assembly members in the Afigya Kwabre District, was married. According to the study results, 82.7% were married, while 17.3% were single.

4.4 Sources of Funding of Assembly Projects in Afigya Kwabre District

Table 4.2 identified key sources of funds for funding infrastructural projects in Afigya Kwabre District.

Table 4.2: Key sources of funds for funding infrastructural projects

Sources of Funds	5	4	3	2	1	Total
	f(%)	f(%)	f(%)	f(%)	f(%)	f(%)
Donor partners	42 (80.8)	4 (7.7)	2 (3.8)	2 (3.8)	2 (3.8)	52 (100)
District assembly common fund	33 (63.5)	16 (30.8)	3 (5.8)	-	-	52 (100)
Property rate	16 (30.8)	18 (34.6)	4 (7.7)	10 (19.2)	4 (7.7)	52 (100)
Market toll	16	16	6	10	4	52

	(30.8	(30.8)	(11.5)	(19.2)	(7.7)	(100)
)						
Fees, Fines, Grants and Rents	15	15	6	5	11	52
	(28.8	(28.8)	(11.5)	(9.6)	(21.2)	(100)
)						
License and permit for undertaking activities in the district	-	31	21	-	-	52
		(59.6)	(40.4)			(100)
)						
Public private partnership	-	47	5	-	-	52
		(90.4)	(9.6)			(100)
)						
Community initiative	-	47	5	-	-	52
		(90.4)	(9.6)			(100)
)						
Sale of community asset, Sale of district assembly asset, and Rent of district assembly asset	-	44	8	-	-	52
		(84.6)	(15.4)			(100)
)						

(SA= Strongly Agree, A= Agree, N=Neutral D=Disagree, SD= Strongly Disagree)

N= 52, Source: Field survey data, 2018

Table 4.3: Sources of Funding of Assembly Projects in Afigya Kwabre District

Sources of Funds	N	Mean score	Standard Dev.	Ranking
Donor partners	52	4.65	1.88	1st
District assembly common fund	52	4.58	1.60	2nd
Property rate	52	3.62	1.32	6th
Market toll	52	3.58	1.32	6th
Fees, Fines, Grants and Rents	52	3.35	1.52	3rd
License and permit for undertaking activities in the district	52	3.62	1.50	4th
Public private partnership	52	3.90	1.30	7th
Community initiative	52	3.90	1.30	7th
Sale of community asset, Sale of district assembly asset, and Rent of district assembly asset	52	3.85	1.36	5th

N= 52, Source: Field survey data, 2018

The study results indicate that 42 respondents representing 80.8% strongly agreed that they receive funds from donor partners to finance projects, 4 respondents representing 7.7% agreed, while 2 respondents representing 3.8% disagreed, strongly disagreed and were neutral respectively with a means score of 4.65 and standard deviation of 1.88 and ranked 1st. Moreover, 33

respondents representing 63.5% strongly agreed that they receive funds from the district assembly common fund, 16 respondents representing 30.8% agreed, while 3 respondents representing 5.8% were neutral with a mean score of 4.58 and standard deviation of 1.60 and ranked 2nd.

Furthermore, 18 respondents representing 34.6% agreed that they source funds from property rate taxing, 16 respondents representing 30.8% strongly agreed, 10 respondents representing 19.2% disagreed, while 4 respondents representing 7.7% strongly disagreed and were neutral with a mean score of 3.62 and standard deviation 1.32 and ranked 6th. To add more, 16 respondents representing 30.8% strongly agreed, and agreed that they source funds from market tolls to finance projects, 10 respondents representing 19.2% disagree, 6 respondents representing 11.5% were neutral, while 4 respondents representing 7.7% strongly disagreed with a mean score of 3.58 and standard deviation of 1.32 and ranked 6th. The study findings reveal that 15 respondents representing 28.8% strongly agreed and agreed that Fees, Fines, Grants and Rents are used to finance projects, 11 respondents representing 21.2% strongly disagreed, 6 respondents representing 11.5% were neutral with a mean score of 3.35 and standard deviation of 1.52 and ranked 3rd.

Moreover, 31 respondents representing 59.6% agreed that the district get money from fees from license and permit for undertaking activities in the district to finance projects, while 21 respondents representing 40.4% were neutral with a mean score of 3.62 and standard deviation of 1.50 and ranked 4th. Furthermore, 47 respondents representing 90.4% agreed that the assembly get finance to develop projects from public private partnerships, while 5 respondents representing 9.6% were neutral with a mean score of 3.90 and standard deviation of 1.30 and ranked 7th.

Also, 47 respondents representing 90.4% agreed that they sometimes get financing for projects from community initiatives, while 5 respondents representing 9.6% were neutral with a mean score of 3.90 and standard deviation of 1.30 and ranked 7th. Moreover, 44 respondents representing 84.6% agreed that the district assembly sometimes get funds from sale of district assembly assets, Sale of community assets, and rent of district assembly assets while 8 respondents representing 15.4% were neutral with a mean score of 3.85 and standard deviation of 1.36 and ranked 5th.

4.4.1 Discussion of Sources of Funding of Assembly Projects in Afigya Kwabre District

These results are in agreement with Yeboah & Johanson, (2010), property rates constitute a substantial part of the total revenue for local assemblies, but the collection of property rates is often not efficient. This is a common problem not only for Ghana, but for many developing countries. The basis for the rate is the resident adult population and immovable properties. The property rate is levied on immovable property.

Moreover, fees are charges or tolls paid by the users of the services provided by the Assembly. These services include the provision of markets, lorry parks etc. by the District Assembly mostly from the DACF. Therefore, users of these facilities pay for the usage of these facilities. Rents are also collected from hiring of market stalls/stores, Assembly quarters etc. Fines include court fines on people who violate the Assembly's bye laws.

A new funding source for MMDAs is the District Development Facility (DDF). Pooled funding from both development partners and Government of Ghana is used to fund the new DDF. The DDF includes performance based criteria to serve as an incentive to enhance financial management practices at the Districts; yet, designed in such a way that no MMDAs is punished

for actions beyond their control. The District Assemblies who meet the criteria receives additional resources. Assessment is conducted based on the Functional and Organizational Assessment Tool. The DDF also provides a more systematic approach to capacity building as capacity building is targeted at those Districts that are not performing adequately based on the Functional and Organizational Assessment Tool (FOAT) assessment. But the DDF is targeted toward development and capacity building and does not impact recurrent expenditures (MLGRDE, 2008).

Most district assemblies benefit from donor grants from development partners such as DANIDA, GTZ, CWSA, etc to carry out certain projects in the assembly. For instance, CWSA and DANIDA provided water and sanitation facilities to some communities in the Ashanti Region and Greater Accra Region. The Afigya Kwabre District and Upper Denkyira East Municipal Assembly has received support from European Union, World Vision International and other donor organization.

4.5 Challenges to Funding of Projects in Afigya Kwabre District

Table 4.4 identified the key challenges to smooth funding of projects of the Afigya Kwabre District;

Table 4.4: Challenges to Funding of Projects in Afigya Kwabre District

Key Challenges to Funding Projects	Frequency	Percent	Ranking
Inaccurate formula for the disbursement of the fund to the various MMDAs	3	5.8	7th

Delays in disbursement of the fund	8	15.4	2nd
Over deduction at source	2	3.8	8th
Abuse of power by Parliament in the approval and disbursement of the fund	7	13.5	3rd
Inadequate fund allocation to the district assembly	10	19.3	1st
Political interference	5	9.6	5th
Inflation	6	11.5	4th
Funds at the district level are not regularly audited	2	3.8	8th
Projects are not prioritized in an orderly manner	4	7.7	6th
Lack of proper database on infrastructure projects	5	9.6	5th
Total	52	100	

N= 52, Source: Field survey data, 2018

Table 4.4 shows that 10 respondents representing 19.3% affirmed that the challenges to funding project is inadequate fund allocation to the district assembly (ranked 1st), 8 respondents representing 15.4% said that delays in disbursement of the fund is a challenge (ranked 2nd), 7 respondents representing 13.5% indicates that abuse of power by Parliament in the approval and disbursement of the fund is a challenge to funding projects (ranked 3rd), 6 respondents

representing 11.5% revealed that inflation is a challenge to funding projects (ranked 4th), 5 respondents representing 9.6% said that political interference and lack of proper database on infrastructure projects affected project funding (ranked 5th), 4 respondents representing 7.7% revealed that projects are not prioritized in an orderly manner and this affected findings and implementation (ranked 6th), 3 respondents representing 5.8% said that inaccurate formula for the disbursement of the fund to the various MMDAs affected funding (ranked 7th), while 2 respondents representing 3.8% indicated that over deduction at source and funds at the district level are not regularly audited are challenges faced (ranked 8th).

4.4.1 Discussion of Challenges to Funding of Projects

Delays in the disbursement of the Fund and its attendant consequences pose a major problem for many MMDAs. As a result of this delay, projected programs and projects shall equally suffer unnecessary delays as there is no money to pay contractors. In addition, delays in the implementation of projects also affect the contract sum, which tends to go up thus putting unwarranted pressure on contractors from their bankers. The importance of the common fund is seen in the fact that the work of some Assemblies come to a virtual stop when there are delays in the transfer of monies from the common fund to the Assemblies.

Another unfortunate situation about the DACF is that before the money hits the coffers of the various MMDAs, close to about 40% of the funds being Sanitation Improvement Package, Fumigation and other elements would have been deducted from source. This centralized deduction of funds defeats the purpose of the local governance and even the importance of the Fund. MMDAs face great challenges with respect to revenue mobilization. Property rates all over the world are a very important source of revenue for local administrations. Unfortunately, the MMDAs do not

have adequate resources to carry out its responsibility to consistently value and revalue property. This activity is very important in developing a solid and reliable revenue programme throughout the country. The situation is compounded by the poor state of house numbering and street naming in the country. If the current exercise for all Assemblies to name streets and number houses is properly done, it will greatly facilitate the collection of property rates.

4.6 Overcoming Challenges to Funding of Projects in Afigya Kwabre District

Table 4.5 assessed effective strategies for overcoming funding problems in the Afigya Kwabre District;

Table 4.5: Overcoming Challenges to Funding of Projects in Afigya Kwabre District

Strategies	SA	A	N	D	SD	Total
	f(%)	f(%)	f(%)	f(%)	f(%)	f(%)
Government should encourage MMDAs to 19 tender proposals for funds allocations		16 (36.5)	3 (5.8)	8 (15.4)	6 (11.5)	52 (100)
Involvement of MMDAs in the approval of funds	18 (34.6)	22 (42.3)	3 (5.8)	3 (5.8)	6 (11.5)	52 (100)
Funds allocated for MMDAs should be devoid of miscellaneous deductions	22 (42.3)	18 (34.6)	3 (5.8)	-	6 (11.5)	52 (100)

Government should prioritize the funding of projects at the MMDAs level.	21 (40.4)	5 (9.6)	10 (19.2)	16 (30.8)	-	52 (100)
Public-private partnership should be encouraged to fund projects	25 (48.1)	15 (28.8)	4 (7.7)	5 (9.6)	3 (5.8)	52 (100)
Public education on revenue collection	22 (42.3)	19 (36.5)	3 (5.8)	3 (5.8)	5 (9.6)	52 (100)
The common fund should increase in accordance with the MMDAs population	21 (40.4)	20 (38.5)	3 (5.8)	4 (7.7)	4 (7.7)	52 (100)
Introduction of a 5-year action plan on infrastructural projects	40 (76.9)	6 (11.5)	3 (5.8)	3 (5.8)	-	52 (100)
Projects should be prioritized in accordance with the developmental plan	40 (76.9)	6 (11.5)	4 (7.7)	2 (3.8)	-	52 (100)
The common fund should give priority to the funding of infrastructure projects	31 (59.6)	10 (19.2)	5 (9.6)	4 (7.7)	2 (3.8)	52 (100)

(SA= Strongly Agree, A= Agree, N=Neutral D=Disagree, SD= Strongly Disagree)

N= 52, Source: Field survey data, 2018

Table 4.6: Overcoming Challenges to Funding of Projects in Afigya Kwabre District

Strategies	N	Mean (X)	Standard Dev.	Ranking
Government should encourage MMDAs to 19 tender proposals for funds allocations	52	2.35	1.41	1ST
Involvement of MMDAs in the approval of funds	53	2.10	1.0	6TH
Funds allocated for MMDAs should be devoid of miscellaneous deductions	52	2.17	1.30	2nd
Government should prioritize the funding of projects at the MMDAs level.	52	2.40	1.30	2nd
Public-private partnership should be encouraged to fund projects	52	2.0	1.22	4th
Public education on revenue collection	52	2.04	1.27	3rd
The common fund should increase in accordance with the MMDAs population	52	2.04	1.22	4th
Introduction of a 5-year action plan on infrastructural projects	52	1.40	.85	7th

Projects should be prioritized in accordance with the developmental plan	52	1.40	.80	8th
The common fund should give priority to the funding of infrastructure projects	52	1.77	1.15	5th

N= 52, Source: Field survey data, 2018

Table 4.4 and 4.5 revealed that 19 respondents representing 36.5% strongly agreed that Government should encourage MMDAs to tender proposals for funds allocations, 16 respondents representing 30.8% agreed, 8 respondents representing 15.4% disagreed, 6 respondents representing 11.5% strongly disagreed, while 3 respondents representing 5.8% were neutral with a mean score of 2.35 and standard deviation of 1.41 and ranked 1st.

The study results held that 25 respondents representing 48.1% agreed that involvement of MMDAs in the approval of funds can enhance project funding, 15 respondents representing 28.8% strongly agreed, 8 respondents representing 15.4% disagreed, while 4 respondents representing 7.7% were neutral with a mean score of 2.10 and standard deviation 1.0 and ranked 6th.

The study results indicate that 22 respondents representing 42.3% agreed that funds allocated for MMDAs should be devoid of miscellaneous deductions, 18 respondents representing 34.6% strongly agreed, 6 respondents representing 11.5% strongly disagreed, while 3 respondents representing 5.8% disagreed and were neutral respectively with a mean score of 2.17 and standard deviation of 1.30 and ranked 2nd.

Moreover, 21 respondents representing 40.4% agreed that Government should prioritize the funding of projects at the MMDAs level, 16 respondents representing 30.8% disagreed, 10

respondents representing 19.2% were neutral, while 5 respondents representing 9.6% agreed with a mean score of 2.40 and standard deviation 1.30 (ranked 2nd).

The study reveals that 25 respondents representing 48.1% strongly agreed that public-private partnership should be encouraged to fund projects, 15 respondents representing 28.8% agreed, 5 respondents representing 9.6% disagreed, 4 respondents representing 7.7% were neutral, while 3 respondents representing 5.8% strongly disagreed with a mean score of 2.0 and standard deviation of 1.22 (ranked 4th).

The study results indicate that 22 respondents representing 42.3% strongly agreed that there is the need to organise public education on revenue collection to finance projects, 19 respondents representing 36.5% agreed, 5 respondents representing 9.6% strongly disagreed, while 3 respondents representing 5.8% disagreed and were neutral respectively with a mean score 2.04 and standard deviation of 1.27.

Furthermore, 21 respondents representing 40.4% strongly agreed that the common fund should increase in accordance with the MMDAs population, 20 respondents representing 38.5% agreed, 4 respondents representing 7.7% strongly disagreed and disagreed respectively, while 3 respondents representing 5.8% were neutral with a mean score of 2.04 and standard deviation of 1.22 (ranked 4th).

Also, 40 respondents representing 76.9% strongly agreed that introduction of a 5-year action plan on infrastructural projects can enhance the funding of projects, 6 respondents representing 11.5% agreed, while 3 respondents representing 5.8% disagreed and were neutral with a mean score of 1.40 and standard deviation of .85 (ranked 7th).

To add more, 40 respondents representing 76.9% strongly agreed that projects should be prioritized in accordance with the developmental plan, 6 respondents representing 11.5% agreed, 4 respondents representing 7.7% were neutral, while 2 respondents representing 3.8% disagreed with a mean score of 1.40 and standard deviation of .80 (ranked 8th).

Also, 31 respondents representing 59.6% strongly agreed that the common fund should give priority to the funding of infrastructure projects, 10 respondents representing 19.2% agreed, 5 respondents representing 9.6% were neutral, 4 respondents representing 7.7% disagreed while 2 respondents representing 3.8% strongly disagreed with a mean score of 1.77 and standard deviation of 1.15 (ranked 5th).

4.5.1 Discussion of effective strategies for overcoming funding problems

These results are in agreement with Asibuo and Nsarkoh, (1994), they indicated that for the effective and efficient management of the Fund, the Administrator of the DACF requires all Metropolitan, Municipal and District Assemblies (MMDAs) and Regional Coordinating Councils (RCCs) to submit periodic reports on the utilization of the Fund. In Ghana, it has been realized that the issue of fiscal decentralization is one of the main causes of the failure of successive local government systems in the country. The central government usually transferred functions to the local levels without transferring the accompanying means. The problem of financial resource scarcity common among district authorities made it more difficult for them to deliver and maintain the expected volume and standard socio-economic services to the localities. It may however be argued that if responsibilities and tasks are to be decentralized, then they must be accompanied by a corresponding fiscal reform to strengthen local government finances. There has been the tendency to exaggerate the difficulties of decentralizing central government's fiscal policy and

thus justifying centralized fiscal control. Nonetheless, given the numerous responsibilities assigned to local authorities in Ghana, Kessey (1995) contends that: “This shows the necessity to grant some level of fiscal empowerment to all local governments in less developed countries (LDCs). They should not be kept as spending agents of the central government”. It is against this background that the DACF was introduced in Ghana as part of efforts to operationalize decentralization and to address the perennial problem of inadequate finance for local development. Article 252 of the 1992 Fourth Republican Constitution made provision for the establishment of the DACF. The Constitution stipulates that the Fund, which should represent not less than five percent of the total revenues of Ghana (excluding loans and grants), should be allocated to District Assemblies for the promotion of local level development (Republic of Ghana, 1992). The DACF was instituted in July 1993 with the enactment of Act 455 by Parliament. Through the Common Fund, additional financial resources are provided to DAs in support of their development efforts, that is, the undertaking of local development projects (Republic of Ghana, 1993a). The DACF presently represents a major channel for the Government’s development assistance to the districts. With the introduction of the District Assemblies’ Common Fund, for the first time of their existence, the DAs have been confronted with the task of administering large sums of money for development. The transfer of these substantial funds from the DACF imposes great responsibility on the DAs funding of infrastructure projects. The DACF serves as the main source of income for most District Assemblies, in some cases accounting for more than 80 per cent of their annual revenue.

The issue of who determines the full amount of the revenue generated for the State and thus the 7.5% allocated for the Fund is crucial. Is it not possible that much could be accrued, but less would be given to the DACF for distribution to the MMDAs? If so, there is the need for an

independent body made up of members from NALAG, Civil Society Organizations, NGOs, Ministry of Finance, Parliament, Ghana Revenue Authority and others with requisite knowledge and competence in areas of finance, budgeting, accounting and auditing to be involved in determining the “total revenue” based on which DACF is allocated to ensure transparency and accountability.

4.7 Results of Interview

4.6.1 Results of Interview from the Revenue Collectors in the Afigya-Kwabre District

The revenue collectors in the Afigya Kwabre district were interviewed and they expressed their dissatisfaction about the challenges to smooth funding of projects in the district as follows: Most of the revenue collector’s said that the challenges to smooth funding of projects were “inaccurate formula for the disbursement of the common fund to the various MMDAs, delays in disbursement of the district assembly common fund, over deduction the common fund at source were the aspects related to key challenges to smooth funding of projects of the Afigya-Kwabre District. Moreover, they added that “Parliament abuses power in the approval and disbursement of the common fund, inadequate fund allocation to the district assembly, political interference on the common fund, inflation, and funds at the district level are not regularly audited these are the challenges that affected funding of projects in the district.”

Furthermore, majority of the respondents revealed that to overcome funding problems the government should encourage MMDAs to tender proposals for funds allocations. Adding that, there is the need to involve MMDAs in the approval of funds. Furthermore, funds allocated to MMDAs should be devoid of miscellaneous deductions, Government should prioritize the funding

of projects at the MMDAs level, Public-private partnership should be encouraged to fund projects, Public education on revenue collection should be intensified, and the common fund should increase in accordance with the MMDAs population. To add more, some respondents indicated that to overcome funding challenges Government should encourage MMDAs to tender proposals for funds allocations.

“Moreover, most of the respondents indicated that the key sources of funds for funding infrastructural projects in the Afigya Kwabre District were donor partners, district assembly common fund, property rate, market toll, Fees, Fines, Grants and Rents and License and permit for undertaking activities in the district”



CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter contains the summary of findings, conclusion, and recommendations for further research.

5.2 Summary of Findings

The aim of the study was to examine constraints to funding of infrastructure projects in Afigya Kwabre District and make recommendations on funding of infrastructural projects in the district. The study adopted descriptive research design. Quantitative research approach was used. The population of the study comprised Assembly members in all the electoral areas, Members of Parliament (MPs) Heads of key Departments of the Assembly and Revenue Collectors in the various area councils of the Afigya Kwabre District Assembly. The population size for the target population as explained was 60. census sampling technique was used to select all the 60 respondents for the study. Questionnaire was the main instrument used for data collection. Statistical package for social sciences (SPSS) version 22 was used to analyze data.

5.3 Major findings of the study

The first objective of the study was to identify key sources of funds for funding infrastructural projects in Afigya Kwabre District. The study results indicated that 42 respondents

representing 80.8% strongly agreed that they receive funds from donor partners to finance projects, 4 respondents representing 7.7% agreed, while 2 respondents representing 3.8% disagreed, strongly disagreed and were neutral respectively. Moreover, 33 respondents representing 63.5% strongly agreed that they receive funds from the district assembly common fund, 16 respondents representing 30.8% agreed, while 3 respondents representing 5.8% were neutral. Furthermore, 18 respondents representing 34.6% agreed that they source funds from property rate taxing, 16 respondents representing 30.8% strongly agreed, 10 respondents representing 19.2% disagreed, while 4 respondents representing 7.7% strongly disagreed and were neutral respectively.

To add more, 16 respondents representing 30.8% strongly agreed, and agreed that they source funds from market tolls to finance projects, 10 respondents representing 19.2% disagree, 6 respondents representing 11.5% were neutral, while 4 respondents representing 7.7% strongly disagreed. The study findings reveal that 15 respondents representing 28.8% strongly agreed and agreed that Fees, Fines, Grants and Rents are used to finance projects, 11 respondents representing 21.2% strongly disagreed, 6 respondents representing 11.5% were neutral. Moreover, 31 respondents representing 59.6% agreed that the district get money from fees from license and permit for undertaking activities in the district to finance projects, while 21 respondents representing 40.4% were neutral. Furthermore, 47 respondents representing 90.4% agreed that the assembly get finance to develop projects from public private partnerships, while 5 respondents representing 9.6% were neutral.

Also, 47 respondents representing 90.4% agreed that they sometimes get financing for projects from community initiatives, while 5 respondents representing 9.6% were neutral. Moreover, 44 respondents representing 84.6% agreed that the district assembly sometimes get

funds from sale of district assembly assets, Sale of community assets, and rent of district assembly assets while 8 respondents representing 15.4% were neutral.

The second objective of the study was to identify key challenges to smooth funding of projects of the Afigya Kwabre District. The study shows that 10 respondents representing 19.3% affirmed that the challenges to funding project is inadequate fund allocation to the district assembly (ranked 1st), 8 respondents representing 15.4% said that delays in disbursement of the fund is a challenge (ranked 2nd), 7 respondents representing 13.5% indicates that abuse of power by Parliament in the approval and disbursement of the fund is a challenge to funding projects (ranked 3rd), 6 respondents representing 11.5% revealed that inflation is a challenge to funding projects (ranked 4th), 5 respondents representing 9.6% said that political interference and lack of proper database on infrastructure projects affected project funding (ranked 5th), 4 respondents representing 7.7% revealed that projects are not prioritized in an orderly manner and this affected findings and implementation (ranked 6th), 3 respondents representing 5.8% said that inaccurate formula for the disbursement of the fund to the various MMDAs affected funding (ranked 7th), while 2 respondents representing 3.8% indicated that over deduction at source and funds at the district level are not regularly audited are challenges faced (ranked 8th).

The third objective of the study was to identify effective strategies for overcoming funding problems in the Afigya Kwabre District. The study revealed that 19 respondents representing 36.5% strongly agreed that Government should encourage MMDAs to tender proposals for funds allocations, 16 respondents representing 30.8% agreed, 8 respondents representing 15.4% disagreed, 6 respondents representing 11.5% strongly disagreed, while 3 respondents representing 5.8% were neutral. The study results held that 25 respondents representing 48.1% agreed that involvement of MMDAs in the approval of funds can enhance project funding, 15 respondents

representing 28.8% strongly agreed, 8 respondents representing 15.4% disagreed, while 4 respondents representing 7.7% were neutral. The study results indicate that 22 respondents representing 42.3% agreed that funds allocated for MMDAs should be devoid of miscellaneous deductions, 18 respondents representing 34.6% strongly agreed, 6 respondents representing 11.5% strongly disagreed, while 3 respondents representing 5.8% disagreed and were neutral respectively.

Moreover, 21 respondents representing 40.4% agreed that Government should prioritize the funding of projects at the MMDAs level, 16 respondents representing 30.8% disagreed, 10 respondents representing 19.2% were neutral, while 5 respondents representing 9.6% agreed. The study reveals that 25 respondents representing 48.1% strongly agreed that public-private partnership should be encouraged to fund projects, 15 respondents representing 28.8% agreed, 5 respondents representing 9.6% disagreed, 4 respondents representing 7.7% were neutral, while 3 respondents representing 5.8% strongly disagreed.

The study results indicated that 22 respondents representing 42.3% strongly agreed that there is the need to organise public education on revenue collection to finance projects, 19 respondents representing 36.5% agreed, 5 respondents representing 9.6% strongly disagreed, while 3 respondents representing 5.8% disagreed and were neutral respectively. Furthermore, 21 respondents representing 40.4% strongly agreed that the common fund should increase in accordance with the MMDAs population, 20 respondents representing 38.5% agreed, 4 respondents representing 7.7% strongly disagreed and disagreed respectively, while 3 respondents representing 5.8% were neutral. Also, 40 respondents representing 76.9% strongly agreed that introduction of a 5-year action plan on infrastructural projects can enhance the funding of projects, 6 respondents representing 11.5% agreed, while 3 respondents representing 5.8% disagreed and were neutral.

To add more, 40 respondents representing 76.9% strongly agreed that projects should be prioritized in accordance with the developmental plan, 6 respondents representing 11.5% agreed, 4 respondents representing 7.7% were neutral, while 2 respondents representing 3.8% disagreed. Also, 31 respondents representing 59.6% strongly agreed that the common fund should give priority to the funding of infrastructure projects, 10 respondents representing 19.2% agreed, 5 respondents representing 9.6% were neutral, 4 respondents representing 7.7% disagreed while 2 respondents representing 3.8% strongly disagreed.

5.4 Conclusion

The study concluded that the key sources of Funding of Assembly Projects in Afigya Kwabre District were funds from donor partners to finance projects, funds from the district assembly common fund, funds from property rate taxing, funds from market tolls, fees, fines, grants and rents, fees from license and permit for undertaking activities, public private partnerships, community initiatives, funds from sale of district assembly assets, Sale of community assets, and rent of district assembly assets. The challenges to funding of projects in Afigya Kwabre District were inadequate fund allocation to the district assembly (ranked 1st), delays in disbursement of the fund is a challenge (ranked 2nd), abuse of power by Parliament in the approval and disbursement of the fund (ranked 3rd), inflation (ranked 4th), political interference and lack of proper database on infrastructure projects (ranked 5th), projects are not prioritized in an orderly manner (ranked 6th), inaccurate formula for the disbursement of the fund to the various MMDAs affected funding (ranked 7th), and over deduction at source and funds at the district level are not regularly audited are challenges faced (ranked 8th).

5.5 Recommendations

Based on the major findings of the study, the study recommended that;

The Government should encourage MMDAs to tender proposals for funds allocations in order to ensure adequate funds to finance projects. Moreover, the involvement of MMDAs in the approval of funds can enhance project funding.

The Government of Ghana should prioritize the funding of projects at the MMDAs level and encourage public-private partnership to fund projects. There is the need to organise public education on revenue collection to finance projects and introduce a 5-year action plan on infrastructural projects to enhance the funding of projects.

5.6 Suggestions for Further Research

According to the recommendations of the study, the study suggested that a similar study should be conducted to assess the impact of organizing public education on revenue collection to finance projects in Ghana.

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APPENDIX A

UNIVERSITY OF EDUCATION, WINNEBA.

QUESTIONNAIRE FOR DISTRICT ASSEMBLY ADMINISTRATION AND ASSEMBLY MEMBERS.

Critical Examination of funding of Infrastructural Projects in Afigya Kwabre District; Perspective of Construction Professionals and Stakeholders in Ashanti Region of Ghana

This questionnaire is designed to collect data about the constraints to funding of infrastructural projects in Afigya Kwabre district. The questionnaire is in 4 parts; part 1- bio data, part 2-Identify key challenges to smooth funding of projects of the Afigya Kwabre District, part-3 Identify effective strategies for overcoming funding problems, part-4 Identify key sources of funds for funding infrastructural projects in Afigya Kwabre District. I request you to respond to the questionnaire by tick (✓) mark in options given as in; SA= Strongly Agree, A= Agree, D=Disagree, SD= Strongly Disagree, NO=Not Sure and write suggestions in the space provided in the best of your knowledge. I assure you that the data would be used for research purpose only and would be treated with the highest degree of confidentiality.

Part 1: Bio Data

Highest educational qualifications (✓ mark): Doctorate [] Master [] Bachelor [] HND [] Diploma [] WASSCE []

Others specify-----

Years of experience (√ mark): 0-5 years [] 6-10 years [] above 10 years []

Gender (√ mark): Male [] Female []

Age: below 29 years [] 30-39 [] 40-49 [] 50-59 [] 60 and above []

Marital status: Married [] Single [] Divorce []

Part 2: Aspects Related to key challenges to smooth funding of projects of the Afigya-Kwabre District

Please tick (√) mark the key challenges to smooth funding of projects of the Afigya-Kwabre District. Write in the space below other challenges, strategies and key sources if any.

(SA= Strongly Agree, A= Agree, D=Disagree, SD= Strongly Disagree, NS=Not Sure)

SN	Challenges	SA	A	D	SD	NS
1	Inaccurate formula for the disbursement of the fund to the various MMDAs					
2	Delays in disbursement of the fund					
3	over deduction at source					

4	Abuse of power by Parliament in the approval and disbursement of the fund					
5	Inadequate fund allocation to the district assembly					
6	Political interference					
7	Inflation					
8	Funds at the district level are not regularly audited					
9	Projects are not prioritized in an orderly manner					
10	Lack of proper database on infrastructure projects					

Part 3: Aspects related to effective strategies for overcoming funding problems

Please tick (✓) mark the key strategies to smooth funding of projects of the Afigya-Kwabre District.

Write in the space below other strategies if any.

(SA= Strongly Agree, A= Agree, D=Disagree, SD= Strongly Disagree, NS=Not Sure)

SN	Strategies	SA	A	D	SD	NS
11	Government should encourage MMDAs to tender proposals for funds allocations					
12	Involvement of MMDAs in the approval of funds					

13	Funds allocated for MMDAs should be devoid of miscellaneous deductions					
14	Government should prioritize the funding of projects at the MMDAs level.					
15	Public-private partnership should be encouraged to fund projects					
16	Public education on revenue collection					
17	The common fund should increase in accordance with the MMDAs population					
18	Introduction of a 5-year action plan on infrastructural projects					
19	Projects should be prioritized in accordance with the developmental plan					
20	The common fund should give priority to the funding of infrastructure projects					
Others specify.....						

Part 4: Identify key sources of funds for funding infrastructural projects in Afigya Kwabre District

Please tick (✓) mark the key sources to smooth funding of projects of the Afigya-Kwabre District.

Write in the space below other sources if any.

(SA= Strongly Agree, A= Agree, D=Disagree, SD= Strongly Disagree, NS=Not Sure)

SN	Sources of Funds	SA	A	D	SD	NS
21	Donor partners					
22	District assembly common fund					
23	Property rate					
24	Market toll					
25	Fees, Fines, Grants and Rents					
26	License and permit for undertaking activities in the district					
27	Public private partnership					
29	Community initiative					
30	Sale of community asset					
31	Sale of district assembly asset					

32	Rent of district assembly assert					
	Other specify.....					

33. Do you receive funds from government for undertaking infrastructure projects in Afigya-kwabre district? Yes No

34. If the answer in the question 21 above is YES, state how you manage the funds

.....

35. Which of the following roles do you play during the funding of projects in the district? Tick (✓) mark where appropriate.

Project supervisor , Project security , Project messenger , Project contractor, , Board member , Others specify.....

36. Do the traditional rulers matter in the development of infrastructure projects in the MMDAs? YES NO . Give reason to justify your answer.

.....

37. Are you satisfied with the funds your district receive for infrastructure project? Yes No . Give reason to justify your answer.

.....

.....

.....

.....

APPENDIX B

STRUCTURED INTERVIEW GUIDE FOR REVENUE COLLECTORS

**Critical Examination of funding of Infrastructural Projects in Afigya Kwabre District;
Perspective of Construction Professionals and Stakeholders in Ashanti Region of Ghana**

Date.....

Gender; Male Female

Highest qualifications (√ mark): Bachelor Diploma Certificate

Others specify-----

Years of experience (√ mark): below 5 years 6-10 years above 10 years

5=More challenged	4=Challenged	3=Somewhat Challenged	2=Not Challenged	1=Not Observed
The respondent evidenced careful about the problem.	The respondent witnessed some evidence	The respondent witnessed little about the implementation of the problem. The respondent was	The respondent witnessed no evidence of the problem. The respondent was	The listed behavior was not demonstrated during the

The respondent was very clear, and sustained focus on the purpose of the problem.	about the problem. The respondent was clear and focused on the purposes of learning.	sometimes clear and focused regarding the purpose of the problem.	unclear and unfocused regarding the purpose of problem.	time of the interview
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Part 1: Aspects Related to Key Challenges to Smooth Funding of Projects of the Afigya-Kwabre District

S/N	Challenges	5	4	3	2	1
1	Inaccurate formula for the disbursement of the common fund to the various MMDAs.					
2	Delays in disbursement of the district assembly common fund					
3	There is over deduction the common fund at source					
4	Parliament abuses power in the approval and disbursement of the common fund					
5	Inadequate fund allocation to the district assembly					
6	Political interference on the common fund					
7	Inflation					

8	Funds at the district level are not regularly audited				
Do you have anything to say about this issue					
.....					
.....					

5= More effective	4= effective	3=Somewhat effective	2=Not effective	1=Not Observed
The respondent evidenced careful about the problem. The respondent was very clear, and sustained focus on the purpose of the problem.	The respondent witnessed some evidence about the problem. The respondent was clear and focused on the purposes of learning.	The respondent witnessed little about the implementation of the problem. The respondent was sometimes clear and focused regarding the purpose of the problem.	The respondent witnessed no evidence of the problem. The respondent was unclear and unfocused regarding the purpose of the problem.	The listed behavior was not demonstrated during the time of the interview

Part-2: Aspects related to effective strategies for overcoming funding problems

S/N	Strategies	5	4	3	2	1
9	Government should encourage MMDAs to tender proposals for funds allocations					
10	Involvement of MMDAs in the approval of funds					
11	Funds allocated to MMDAs should be devoid of miscellaneous deductions					
12	Government should prioritize the funding of projects at the MMDAs level.					
13	Public-private partnership should be encouraged to fund projects					
14	Public education on revenue collection should be intensified					
15	The common fund should increase in accordance with the MMDAs population					
16	Government should encourage MMDAs to tender proposals for funds allocations					
17	Involvement of MMDAs in the approval of funds					
18	The common fund should give priority to the funding of infrastructure projects					

Do you have anything to say about this issue?

.....

.....

.....

5= More effective	4= effective	3=Somewhat effective	2=Not effective	1=Not Observed
The respondent evidenced careful about the problem. The respondent was very clear, and sustained focus on the purpose of the problem.	The respondent witnessed some evidence about the problem. The respondent was clear and focused on the purposes of learning.	The respondent witnessed little about the implementation of the problem. The respondent was sometimes clear and focused regarding the purpose of the problem.	The respondent witnessed no evidenced of the problem. The respondent was unclear and unfocused regarding the purpose of the problem.	The listed behavior was not demonstrated during the time of the interview

Part-3: Aspects Related to Key Sources of Funds for Funding Infrastructural Projects in Afigya

Kwabre District

S/N	Sources of Funds	5	4	3	2	1
19	Donor partners					
20	District assembly common fund					
21	Property rate					
22	Market toll					
23	Fees, Fines, Grants and Rents					
24	License and permit for undertaking activities in the district					
<p>Do you have anything to say about this issue?</p> <p>.....</p> <p>.....</p> <p>.....</p>						