

UNIVERSITY OF GHANA

**THE IMPLEMENTATION OF THE COMPOSITE BUDGET SYSTEM IN GHANA -
USING THREE LOCAL GOVERNMENTS**

BY
BENJAMIN OTCHERE-ANKRAH
(10329844)

**THIS THESIS IS SUBMITTED TO THE UNIVERSITY OF GHANA, LEGON, IN
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DECLARATION

I, Benjamin Otchere-Ankrah, hereby declare that except for references from other peoples' work which have been duly acknowledged, this thesis report is my own work carried out at the University of Ghana, Legon under the supervisions of Dr. Albert Ahenkan, Dr. Thomas Buabeng, and Dr. Kwame Asamoah. This work has not been submitted in whole or part for any degree in this or any other university.

Benjamin Otchere-Ankrah

Signature..... Date

(Student)

Dr. Albert Ahenkan

Signature..... Date

(Supervisor)

Dr. Thomas Buabeng

Signature..... Date

(Supervisor)

Dr. Kwame Asamoah

Signature..... Date

(Supervisor)

DEDICATION

I dedicate this work to my children, Maame, Nana and Ohene.

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By the mercies of God, I have finally come to the end of this stage of the academic passage and it has been a long journey with its apparent challenges. I would like to extend my sincere appreciation to all those who motivated me along this path, giving me the mentorship, encouragement, criticism, and support. I am particularly indebted to my supervisors, Dr. Albert Ahenkan, Dr. Thomas Buabeng, and Dr. Kwame Asamoah, as well as Professor Domfeh for their academic guidance during the entire research process. I am grateful to Professor J.N. Bawole, Head, Department of Public Administration and Health Services Management for providing a learning environment that is conducive.

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ACRONYMS AND ABBREVIATIONS

CBS	-	Composite Budget System
DACF	-	District Assembly Common Fund
DBO	-	District Budget Officer
DCD	-	District Co-ordinating Director
DFO	-	District Finance Officer
F&A	-	Finance and Administration
FAA	-	Finance and Administration Act
FAR	-	Finance and Administration Regulations
GIFMIS	-	Ghana Integrated Financial Management Information Systems
GoG	-	Government of Ghana
IAA	-	Internal Audit Act
IGF	-	Internally Generated Fund
MDA's	-	Ministry, Department and Agency
MMDA	-	Metropolitan Municipal and District Assembly
OECD	-	Organisation for Economic Co-operation and Development
PPA	-	Public Procurement Act
RCC	-	Regional Co-ordinating Council
FGD	-	Focus Group Discussion
KII	-	Key Informants Interview
MOFEP	-	Ministry of Finance and Economic Planning

ABSTRACT

Central governments recognize the key role played by local governments in the developmental agenda of these local areas, especially the effort at generating sufficient revenue locally to fund their own projects and programs. Local governance requires that stakeholders are involved in the planning and implementation of policies geared towards reducing and subsequently, eliminating poverty and improving upon the living standards of the residents. In lieu of the aforementioned, the study sought to examine the implementation of the composite budgeting system (CBS) using three selected assemblies in Ghana by adopting the Interactive Model by Thomas & Grindle (1990) & Integrated Model of Implementation by Winter (2003) theory of implementation which explains the factors that affect implementation of policies. The qualitative research approach was adopted with a sample size of 156 using both interviews and focus group discussions and Nvivo 11 software was employed in the data management. The study examines the achievements of the composite budgeting system, the resource challenges (financial and non-financial) of the CBS, the challenges posed by decentralized units in the implementation of the CBS in Ghana and the effect of external factors such as politicking in the successful implementation process. The study adopts an interpretive research paradigm which takes into consideration the personal views of the researcher based on what is experienced on the field. The study found out amongst others that the CBS has brought about efficiency in the various assemblies, there are different laws regulating the assemblies and thereby creating conflict between departments, and that the central government which sometimes delays the release of funds unnecessarily to the assemblies. The study recommends that the Ministry of Finance in collaboration with the Ministry of Local Government and Rural Development, should replace private commission collectors with permanent staff and that the regional coordinating

directorates be resourced to execute their mandate as espoused in the Local Governance Act
(ACT 936).

CHAPTER ONE

GENERAL INTRODUCTION

1.0 Background

The challenges of implementing public policies at the local level particularly in developing country contexts have occupied the attention of scholars for several years. These challenges range from the inadequacy of resources, both financial and technical, as well as apathy and lack of commitment by the local people. Other peculiar challenges relate to the lack of commitment on the part of central governments to support functions and programs that have been delegated to localities; weak administrative and organizational capacity at the local level, corruption and embezzlement of funds, and apathy or lack of commitment by the local people in programs have all been investigated (Ayee & Amponsah, 2003; Crook & Ayee 2006; Makinde, 2005; Ofori 2017).

Meanwhile, the functions and roles of Local Governments keep changing and expanding. In contemporary times LGs have added on several other functions beyond their traditional ones. They provide social, economic, environmental, and cultural functions, and they are at the forefront of developmental agenda of localities (Ayee, 2003; Mohammed 2016). Due to the changing nature of LG functions however, they are continuously redefined to be well aligned to the needs of the local people and to respond and deliver these needs effectively. The redefinitions have largely been affected by reviews and introduction of new laws to remove previous inconsistencies and contradictions while updating the laws to fit new developments in local government and decentralization.

In Ghana, LG's have also been continuously readjusted, with a number of changes introduced into its complex system. Existing LG legislation has been reviewed with new ones introduced to

ensure consistency with the decentralization ideals (Ayee, 2003). It is along with this logic that the composite budgeting system (CBS) was introduced as part of the broad fiscal decentralization architecture to integrate the budgets of the metropolitan, municipal and district assemblies (MMDAs), with that of the national one. The CBS is to ensure that a comprehensive picture of the revenue and expenditure requirements of these MMDAs is obtained so that they can adequately be funded. It is also to transfer responsibilities, power, and resources with respect to decision making, to the lower-level public authority to marshal funds for development.

CBS is an aggregation of projected revenues and expenditures of the Departments and Institutions of the MMDAs and it is expected to achieve effective execution of the CBS by the various MMDAs in Ghana, under the supervision of the finance ministry. In 2003, a pilot was implemented in 3 districts namely Dangme West (now, Shai Osudoku), Ada East and Akuapim North, and was extended to 25 districts in 2005. In 2006/07 all districts in the country prepared their Composite Budgets but never implemented them. A policy decision was therefore taken in 2011 to enable composite budgets to be prepared and has since been replicated by all MMDAs after several hesitations and delays.

However, since implementation began research conducted on CBS is rare. Among such rare studies, Okrah & Boamah (2013), found that factors such as weak revenue mobilization capacity, inadequate logistics, embezzlement, pilfering, poor mobilization strategies, and poor budget control, affect the implementation of the CBS. They indicate that most districts are not able to keep up with the objectives of the CBS. Despite the inherent advantage in local government, there appears to be a real challenge in revenue mobilization, efficient and effective use of these limited resources, the identification of new sources of revenue, and the effective administration of collection systems, remain a major challenge in the various assemblies in Ghana and this is

corroborated by Addo (2015; pg 3). It is against the need for more studies to understand the implementation of the CBS that this study is conducted. The study investigates the implementation of the CBS in three districts in Ghana (Shai Osudoku, Ada East and Akuapim North), to contribute additional knowledge on the implementation of public policies at the local level from a developing country context. It is also to explore the challenges faced by the districts and explore avenues for mitigating them.

1.2 Research Problem

As has already been hinted, the CBS was introduced to achieve certain defined ends. Firstly, it is to establish an effective integrated budgeting system which supports intended goals, expectation, and performance of government. Second, it is to deepen the uniform approach to planning, budgeting, financial reporting, and auditing. Third, it is to facilitate harmonized development and introduce fiscal prudence in the management of public funds at the MMDA level. Overall, it is to guarantee participatory governance at the MMDA level and promote the ownership in the planning and budgeting systems of MMDAs which implies that a complete adoption will not only enhance accountability but also their performance.

A search through the literature seems to suggest that a little academic research has been done to assess the composite budget system (CBS) since its implementation as well as its impact or extent to which these goals for which it was established have been achieved or not. (See Okrah & Boamah, 2013).

This study, therefore, assesses the extent to which the goals of the CBS as outlined by policymakers have been achieved.

The challenges of implementing public policies at the local level have been well established in the literature. These include the unavailability of resources, the lack of capacity of implementing agencies, the lack of political support and agreement among political actors and the lack of support from the citizenry. However, in developing countries like Ghana, the problem of resources has persisted and it has been found to stifle successful implementation (Brinkerhoff & Brinkerhoff 2015; Grindle & Thomas 1990). Thus, among all the challenges faced by LG's, the resource factor seems to have persisted. In developing country contexts this challenge is even more profound because central governments outline several roles to be performed by these LG but fail to support them with the needed resources. The resource challenge is further compounded by inefficient management of resources at the local level. Lack of resources has the tendency to impede the effective implementation of the CBS in the districts.

This study, therefore, examines the extent to which the resource factor is influencing the implementation of the CBS in the selected districts being, Shai Osudoku, Ada East and Akuapim North since they were used for the piloting of the CBS in Ghana. This will contribute knowledge on the practical challenges of implementing policy in Ghana and the role resources play in that regard.

Another issue which has the tendency to stifle successful implementation of the CBS is the challenges posed by the departments under schedule 2 of ACT 963 (Ghana Education Service and Ghana Health Service) of the assemblies and relationships of LG with their parent ministries. Prior to the implementation of the CBS, MMDAs had their budgets from the various Ministries, Departments, and Agencies (MDAs) that they had allegiance to, and these budgets did not form part of the budget of MMDAs. These budgets are now to be integrated into those of MMDAs consistent with the good financial management system. This implies that all departments and

units under the ministries and agencies like Ghana Education Service (GES) and Ghana Health Service (GHS) in the district are supposed to come under the authority of the district assembly. However, despite the fact that the various units and divisions under the ministries and agencies seek or utilize facilities provided by the assembly, yet they feel reluctant to heed to instructions and suggestions emanating from the assembly, hence creating conflict. In addition, two main institutional weaknesses and barriers are cited as the main causes of challenges posed by decentralized units in the implementation of the CBS in the districts (Okrah & Boamah, 2013). These institutional factors are incomplete decentralization of some of these decentralized units due to legal constraints and non-compliance with the guidelines of CBS by decentralized units.

Another problem of the CBS which emanates from the composition of Ghana's LG system is the inclusion of a multiplicity of stakeholders in the implementation of policies at the local level. Embedded in local governance is the notion that all stakeholders, particularly at the community level, must be involved in the processes of development and implementation of policies to ensure that policies get adequate input and subsequent support of the citizenry. In the case of Ghana's LG framework, a number of external stakeholders have been earmarked by the LG Act to be involved in the activities of their localities. They include traditional authorities, opinion, and religious leaders, economic associations and occupational groupings, social groups and membership or faith-based associations, non-governmental organizations (NGOs), community-based organizations (CBOs), the local media and residents.

However, the question that comes up in regard to these stakeholders is how well they are involved in the implementation process of the CBS. This is pertinent because the literature on stakeholder participation at the local level in Ghana reveals low levels of engagement of these stakeholders (Ahenkan et al, 2018). It has been found that to a large extent, these stakeholders

are overshadowed by the political and technical experts in assemblies sometimes rendering them dormant in the implementation of policies. These stakeholders also become apathetic to policies that are technical and on which they have no expertise. Given the technical nature of the CBS as well as the growing influence of political appointees in LGs in Ghana, it becomes imperative to investigate whether these stakeholders are involved and their influences on the process. Therefore, this study investigates the extent to which relevant stakeholders who are to be involved in the implementation process of the CBS are brought on board and the role that they play. An investigation into the influence of stakeholders will contribute knowledge on the stakeholder influence on the implementation of public policies in Ghana.

1.2 Research Objectives

The main objective of this study was to assess the implementation of the CBS in three local governments in Ghana. Specifically, the study sought to achieve five objectives, namely to:

1. Find out the achievements of the composite budgeting system in the three local governments.
2. Investigate how the resource challenges of the CBS influence its implementation in the study areas.
3. Assess the challenges posed by decentralized units in the implementation of the CBS in the study areas.
4. Assess the influence of external stakeholders on the successful implementation of the CBS.
5. Suggest ways of achieving effective implementation of the CBS in Ghana.

1.3 Research Questions

The study sought to answer the following questions:

1. What are the achievements of the CBS in the three local governments?
2. How do resource challenges affect the implementation of the CBS in the study areas?
3. What are the challenges posed by decentralized units in the implementation of the CBS in the study areas?
4. How do external stakeholders influence the implementation process of the CBS in the study areas?
5. What specific measures can be employed to achieve effective implementation of the CBS in Ghana?

1.4 Justification of the Study

Prior to the implementation of CBS, all departments within the District Assemblies had their budgets under the respective Ministries, Departments Agencies (MDAs) and as a result, their budgets were not part of the Assembly's budget. This situation sometimes led to the duplication of efforts and a drain on the public purse. CBS is expected to address this anomaly by introducing a uniform planning, budgetary, financial reporting and auditing tool useful for the development of Ghana's local government setup. CBS has a participatory governance approach and promotes the ownership in the planning and budgeting systems of MMDAs which implies that a complete adoption will not only enhance accountability but also their performance. The findings from this study will offer a deeper understanding of the composite budgeting system considering the enormous role played by local governments in Ghana. The study will provide

more insights into the composite budgeting system debate in Ghana. Again, the study contributes to the literature on policy implementation from a developing country context - Ghana.

1.5 Scope of the Study

The scope of this study is limited to three administrative assemblies, namely: Shai Osudoku, Ada East and Akuapim North to represent the various levels of the local government structure in Ghana. The districts studied were selected from two of the ten administrative regions of Ghana namely, Greater Accra Region and Eastern Region, in lieu of the fact that they were used as pilots for the implementation of the CBS. In addition, key officials from the Ministry of Local Government and Rural Development (MLGRD), Ministry of Finance and Economic Planning (MoFEP) and District Assembly Common Fund (DACF) Secretariate were also interviewed.

1.6 Organization of the Study

The study is structured into six chapters namely; introduction, literature review, research contextual overview, methodology, findings analysis and discussion, summary conclusion and recommendations. Chapter 1 presents the introduction to the entire study, the statement of the problem, research objectives, significance and scope of the research. The chapter also covers the chapter disposition section which indicates how the entire study is structured. Chapter 2 comprises a review of the literature, both theoretical and empirical on policy implementation, concepts, approaches, and the implementation of the local government budget. The chapter also provides a review of relevant theories and models out of which an appropriate conceptual framework was constructed to guide data collection and analysis.

Chapter 3 presents an overview of fiscal decentralization in the Ghanaian context. It discusses relevant issues related to policy and policy implementation. Chapter 4 presents the methodology employed for the study. It discusses the research philosophy, research approach, research design and sources of data used for the study. The chapter also discusses in detail, the sampling techniques, sample size and methods of data collection. How the data was managed and analyzed as well as limitations to the entire methodology are discussed. In addition, the chapter presents the profile of the selected districts. Chapter 5 presents the findings and analyses in response to the research questions. It also provides a discussion of the results indicating where it all fits in the existing literature. The chapter also highlights the new insights that have been generated from the study. Finally, Chapter 6 puts the key research findings together, abstracts the relevant conclusions and policy recommendations as well as directions for future research. References cited in the study and appendices follow Chapter 6 respectively.

Conclusion

This chapter introduced the study, laying the background and outlining what constitutes the research problem. The chapter also outlined the study objectives, the main research questions, the significance of the study, and a structure of the entire thesis. The discussions serve as the platform for the next chapter; chapter two, which reviews existing literature as a basis for positioning the current study.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

The study discusses the implementation of the CBS in Ghana. This chapter is dedicated to a review of relevant literature on implementation, key theories on policy implementation as well as elements required for implementation. The chapter intersperses theoretical literature with empirical studies relevant to the topic under discussion.

2.1 The Concept of Policy Implementation

In an attempt to explain what happens between stated objectives and their realization, a quantity of research has since been conducted in which scholars conceptualized policy implementation from different perspectives. The concept of policy implementation according to Bryson (2018), refers to the actions taken by governments and institutions directed towards the achievement of prior policy objectives. The definition suggests that implementation is a process that requires a series of projects and programs that are integrated to ensure the realization of a policy's intended objectives. The concept has also been defined by Brynard (2005) as the ability to forge links in the causal chain in order to achieve the desired result. This definition is very much similar to a particular one provided by Pressman and Wildavsky (1984) who discussed implementation to involve a process of interaction between the setting of goals and actions geared towards their achievement. Arguing on that similar thought, Hill, & Hupe (2014) assert that implementation is the connection between the expression of governmental intention and actual results. In all the definitions above, implementation is viewed as the ability to enforce the intent of policies, doing so involves critical prerequisites. In that regard, Imperial (2005) conceptualizes policy

implementation to involve the mechanisms, resources, and relationships that link policies and programs. Put differently, policy implementation involves the general political and governmental processes of carrying out programs in order to fulfill specified policy objectives (Hill, & Hupe, 2014). Milakovich and Gordon (2007) refer to policy implementation as ‘program implementation’ which they consider as “general political and governmental process of carrying out programs in order to fulfill specified policy objectives; a responsibility chiefly of administrative agencies, under chief-executive and /or legislative guidance; the activities are directed toward putting a policy into effect”. In the light of these, Milakovich and Gordon (2007) argue for some approaches which include: Program Evaluation & Review Technique (PERT) which has a device known as the Critical Path Method (CPM) and Management by objectives (MBO) which both make case for a holistic approach to implementation forging links with whole aspects of a problem with estimates of time, budget with respect to other relevant variables at the same time being proactive to cater for any unforeseen circumstance

From the foregoing, an underlying theme that runs through is an idea that implementation connotes the realization of plans and converting such thoughts into practice. According to Dunn (2004), implementation involves the process by which an adopted policy is carried out by administrative units by mobilizing financial and human resources to comply with the policy”. A critical analysis of these definitions suggests that implementation is action-oriented, resource-intensive and people-focused. The definitions also suggest that implementation is dependent on financial, human and material resources and other crucial resources. Implementation is also one of the stages in the policy-making cycle (O’Toole 1986, & Matland, 1995), and can be

conceptualized as a process, output or outcome that involves a number of actors, organizations and techniques of control (Goggin et al, 1990).

2.2 Evolution of Policy Implementation as a Research Field

The research field of policy implementation is quite new with the starting point for most implementation research scholars being from Pressman & Wildavsky's work in 1973 (Hill & Hupe 2002). In fact, Pressman and Wildavsky assert that literature on implementation did not exist until the 1970s (Pressman & Wildavsky 1984). In the rich literature that has been produced since, most scholars subscribe to this view, although some also argue that the field already existed, but only gained prominence in the 1970s with the ground-breaking work by Pressman and Wildavsky (1984) which they titled, "*Implementation*". In this regard, Hargrove (1975) for example, points to earlier work by scholars (see Hill and Hupe 2009; Selznick 1949) and indicates that all of these studies were concerned with the implementation of government programs.

Similarly, Howlett & Ramesh (2003) observe that a large century-old literature existed in fields such as public administration, organizational behaviour, and management, which were all concerned with the effective execution of government decisions. Giving more support to Howlett and Ramesh (2003), Hill and Hupe (2009) argue that the mistaken assumption that no work existed before Pressman and Wildavsky's publication on policy implementation studies was primarily because although other works existed before, the use of the word implementation was absent in those works. In his state-of-the-art of the field, Saetren (2014) observes that there were no fewer than 19 core journal articles in Public Policy and Administration with the title word implementation and implementing published before 1970, of which four dates back as early as

1956. Saetren's report sheds some light on the problem, grounding the position that the divergence with respect to the origins of implementation studies stems from the explicit use of the word "implementation". Findings from Pressman and Wildavsky's publication showed that the operation of the Oakland policy did not yield the anticipated results. In the calculation of the pair, this was found to be as a result of certain constraining factors which include; complications in converting broad policy goals into specific and achievable, measurable programs, and the sheer number of actors and stakeholders who were connected to the program and its consequent possibility of blocking progress if they did not agree. Thus, the number of actors and its complications of multiple decision/agreement points made the achievements of policy goals difficult (Pressman & Wildavsky, 1984).

Policy failures continue to be prominent; an indication that the implementation challenge is still unsolved. The field has also become multidisciplinary and dispersed (Saetren 2014). Important fields studied as part of the broad research stream are education, health, economics, and the environment. While the most preferred topic over the years has been on education, the interest in health, environment and climate change has grown in the last fifteen years. Besides, the emphasis has been on studies of domestic subjects with a heavy focus on the United States and Europe. To a very large extent developing country contexts, particularly Africa have received less focus in the literature (Saetren, 2014).

Reviews of the literature on implementation suggest a dwindling interest in implementation studies with some researchers going as far as predicting an end to the field (O'Toole 2000, 2004; Saetren 2014). The main reason for such a decrease in interest has been the protracted but futile debate in the implementation literature on the approaches thus the top down and bottom up a debate. Also, with changing society-government relations which have become more reciprocal

and less hierarchic, there has been a shift on to research topics such as governance and network streams which get attention for publication. Again, there has been a shift from the oversimplification of the implementation process with emphasis on a linear rational stage model which leads to a mismatch between research findings and practice.

Be this as it may, research into policy implementation remains relevant to the extent that it is still critical to the success of government and public administration for development. Lester and Goggin (1998) call for increased research effort in the field with particular emphasis on the integration of policy design and implementation aspects. In the case of developing countries where the translation of government policies into practice is still a concern, there is a much greater need. Although recent research on policy implementation has shown less bias towards the study of failures, the persistent lack of a well-developed theory of implementation (O' Toole 2000) makes an even stronger case for more studies into the field.

2.3 Approaches to Implementation Research

The policy process especially implementation phase involves a diverse set of actors who interact at varying phases in order to implement policies and programs (Lester & Stewart 2000). According to Winter (2003), these different set of actors ideally should act towards a common objective of successful implementation which requires collaboration and joint efforts conceptualized as 'joint action'. In practice, however, actors in the implementation process in most cases have divergent opinions and conflicting interests which makes it quite complex to have joint actions. The process becomes complex as it requires bargaining, consensus, and an agreement by a different set of actors who mostly may have conflicting interests (Ayee, 1992). In the preparation of composite budget, the different decentralized bodies and the MMDAs would

want to advance the sectional interests of their agencies and capping the budget or cutting the planned expenditure of an agency in most cases lead to conflicts which might make them even lose interest in preparing a budget in the subsequent financial year to be incorporated into the district composite budget. It is within this context that Pressman and Wildavsky (1974) argue that actors in the implementation process mostly approach the process with divergent perspectives which affect successful implementation.

Meanwhile, Ayee (1992) maintains that the complexity of joint action arises when owing to the discrete number of actors whose agreement ought to be sought before a policy or program gets successfully rolled out. This process mostly gets tedious which may lead to poorer outcomes of public policy implementation. The composite budgeting system involves actors including the ‘parent ministries’ which have decentralized agencies at the various MMDAs; there is an interplay between these and the Local government ministry as to how best this policy gets fashioned out. A major strength of the complexity of joint action model is that it admonishes policy actors on the complexities associated with the policy environment and this inadvertently enjoins various policy actors to help push for their share or interest through effective bargaining, lobbying, and other relevant approaches.

2.3.1 Top-Down Approach

Operating under the rationalist assumption in pursuit of efficiency, the top-down perspective is concerned with two essential issues; political intent and administrative action (Howlett & Ramesh 2003). This approach has the flavour of Taylorism and its main advocates include, Pressman and Wildavsky (1984), Mazmanian and Sabatier (1980). The approach assumes that

decisions (policies) made by senior politicians and officials (top) are carried out precisely as contained in the policy document by lower-level officials (down). As indicated by Clarke, the approach ‘assumes that we can usefully view the policy process as a series of chains of command where political leaders articulate a clear policy preference which is then carried out at increasing levels of specificity as it goes through the administrative machinery that serves the government’ (Clarke, 1992:222 cited in Howlett & Ramesh, 2003).

In the early days of implementation research, the approach tied in conveniently with the Weberian bureaucracy and the existence of a hierarchy of command, which facilitated efficient and effective implementation of tasks by officials and agencies. Effectiveness in the implementation of public policies than was viewed as *“keeping to the original intent of the public officials who had ratified the policy”* (Howlett et al 2009: 164) and the degree to which public policies attain their objectives (Aryee, 2000; Howlett & Ramesh 2003). Consequently, the emphasis is placed on the definition of goals from the top rather than the workers on the line. Clearly defined and understood goals, provision of resources, a chain of command capable of assembling and controlling resources, effective communication and general control over the implementation process are the factors of interest for this approach.

In their work, Sabatier & Mazmanian (1980) argue that implementation usually starts after the passage of a statute (law). They identify three core influences on the implementation process which they categorize as factors affecting a) tractability of the problem, b) non-statutory variables affecting implementation, and c) the ability of the statute to structure implementation (pg. 544). A critical look at all these three shows that they place more emphasis on the need to confer more power to lawmakers to control the implementation process. Hogwood & Gunn (1984) also seem to share these sentiments on focusing on the top because those who make

policies are “democratically elected” and therefore possess the legitimacy to ensure compliance. The major strength of the top-down perspective is its utility in promoting effectiveness because it controls implementers to adhere to the original intents of policymakers. The approach insists on policymakers making known policy goals and objectives to the implementers. This helps to separate policy formulation from policy implementation as those at the top control implementation by offering directions and rules to implementers.

But the top-down perspective has been criticized in several respects. Key among them is the contention that it overly focuses on top politicians and senior officials to the neglect of lower-level officials (street-level bureaucrats), private sector actors, local implementing officials, and beneficiaries (Elmore 1978; Berman 1979). The approach is reckoned to stifle local initiative and discouraging local level staff from having a sense of ownership of policies and programs they implement. Critics of this perspective also contend that senior politicians and officials play rather marginal roles in the day to day implementation of public policies compared to lower-level officials and members of the public and therefore should not be the focus of analysis. Besides, policies that lack legal mandates or the support of the principal implementing agency are difficult to be carried out from a top-down angle (Hjern & Porter 1993; Hjern 1982 cited in Howlett et al. 2009: 164). In the view of Schofield (2001), the top-down approach treats implementation as a strict administrative process, ignoring the expertise of local implementers and rather seeing them as impediments to implementation. The approach has also been criticized for failing to consider the significance of past actions in the same policy area.

2.3.2 Bottom-Up Approach

In stark critique to the top-down approach, the bottom-up model of public policy implementation has a central idea that individuals or officials who operate within a network of public service delivery mostly do have much relevant information about their goals, strategies, and contacts (Elmore 1978). In that regard, it is only pragmatic and useful to significantly involve key actors and enforcers at the basic level in the policy-making and implementation process. According to Sapru (2004), a central idea of the bottom-up model is that negotiation and consensus building are crucial to public policy implementation; this requires an interplay between the administrative capability as well as the organizational culture within which the policy will be enforced and more importantly, the political milieu within which policies are to be enforced.

Consequently, proponents of bottom-up model advance that relevant phases of the policy process such as agenda and goals setting should emanate from the lower spheres of the organization in the true sense of participation or consultation and not the top. From the above, this model argues that for public policies to be implemented effectively, the specific activities and tasks need to be at least compatible with the aspirations and desires of street-level bureaucrats or lower level officials and must be certain about the goals and objectives of the proposed policy. This condition is very critical as these lower-level officials through discretion are more likely to ultimately twist implementation to suit their aspirations (Elmore 1979; Sapru 2004).

In this regard, the budgeting process ought to be more participatory to involve the budget officers of the various decentralized agencies who will be part of the implementation when the amounts of money finally get released. More importantly, the people, trade associations, artisans and all

potential taxpayers including their leaders and assembly members should be properly integrated into the process of budget preparation so that when it reaches implementation they will also honor their part.

2.3.3 Attempts at Synthesis (The mixed approach)

In a bid to reconcile the two major approaches on policy implementation, different groups of researchers such as Matland (1995), Goggin, Bowman, Lester & O'Toole (1990), Sabatier (2005; 1988; 1986) and Elmore (1985), looked for different ways of combining the two approaches. This was to overcome the weaknesses of the top-down and bottom-up approaches while tapping into their respective strengths. Elmore's concept of "forward" and "backward mapping" represents an early attempt in this regard. Making a case for such an approach, he draws attention to the need for policy makers to consider both the policy instruments and other sources at their disposal (forward mapping), as well as the incentive structure of target groups (backward mapping) because each approach offers valuable insights and success in implementation depends on a combination of both.

Elmore's epistemology was, therefore, a combination of research analysis from the top (forward), consisting of clear policy objectives, which elaborates on the means and ends schemes as well as explicitly specifying outcome criteria by which to judge policy at each stage. This is done with the bottom (backward) consisting of behaviour to be changed, describing a set of operations to ensure the change and repeating the procedure upwards to the central level (middle) is reached. In a critique of Elmore, Matland (1995) notes that a theoretical tool, the forward and backward mapping approach was useful, but lacked explanatory power as it had no prediction as

to generalized behaviour. Due to this, Matland argues that the approach did little to contribute to theory building in the field (Matland 1995).

In his own attempt at synthesis, Matland (1995) suggests a different type of merger by highlighting the factors crucial to the implementation process. He offers an interesting approach to those who see the way forward for implementation studies as involving the accumulation of large numbers of hypothesis. Thus, Matland did not seem impressed with the practice where implementation research was all about adding variables that were thought to explain the variations and failures. In critiquing O'Toole's (1986) literature review, for example, Matland contends that implementation research does not need more variables but needed structure. Therefore, central to Matland's argument is a view that instead of simply producing lists of variables to be taken into account, implementation theorists must specify the "conditions under which these variables are important and the reasons we should expect them to be important" (Matland 1995:153). He suggests that these conditions must be derived from a coherent approach to the concept of 'successful implementation'

Therefore, Matland's contribution to the synthesis effort hinges on one key question: what is a successful implementation? He indicates that while the top-down theorists' desire to measure policy success in terms of specific outcomes tied directly to the statute, the bottom-up theorists prefer a much broader scope in measuring implementation success (Matland 1995). This, he identified as varyingly dependent on a policy's ambiguity and conflict level. He, therefore, argues that the success or otherwise of a policy depends on ambiguity/clarity of goals and means of the policy as well as the extent of the conflict. In his analysis, therefore Matland places emphasis on the centre where a lot of conflicts and disagreements take place.

At a conceptual level, Matland (1995) formulates a typology of implementation approaches thereby contributing immensely to theory building. He identifies four types of approaches to implementation—namely political, symbolic, experimental and administrative and these are based on the degree of ambiguity and conflict involved in the policy process. He contends that the political approach is used when conflict is high and ambiguity is low. The symbolic approach is used when both conflict and ambiguity are high. The administrative approach, on the other hand, is used when both conflict and ambiguity are low while the experimental approach is used when ambiguity is high and conflict is low. The point of differentiation according to Matland is that in administrative approach which is predominantly top-down, outcomes are determined by resources, while in symbolic they are defined by the strength of local coalitions. In the experimental approach, which can be a blend of both top down and bottom up, outcomes are decided by contextual conditions, whereas in the political approach, they are decided by power.

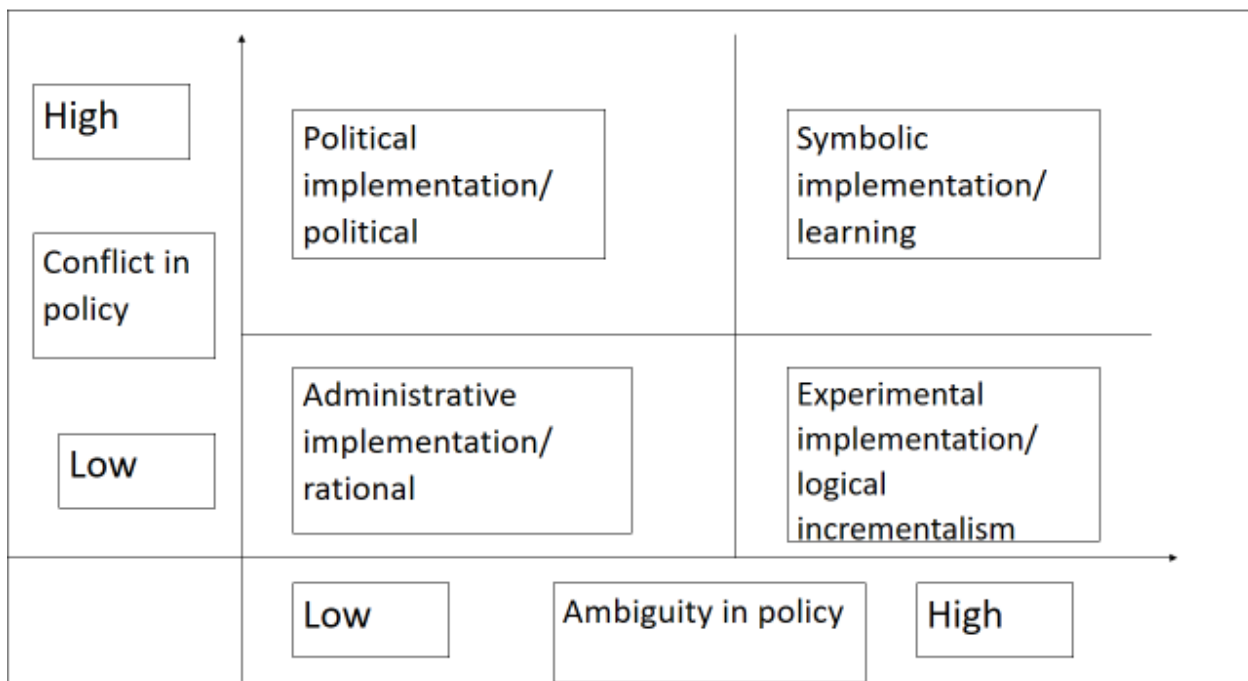


Fig 2.1: Matland's Ambiguity Model

Source: Adapted from Matland's Ambiguity Model (1995)

Winter (2003) also argues for a merger of the top-down and bottom-up approaches. He observes that both approaches tend to ignore a significant portion of "implementation reality" that could have been explained by each other. He, therefore, recommends that policy implementation studies be built on both approaches, to mitigate the challenge of leaving out other vital issues that could facilitate implementation. Winter argues further that apart from synthesizing the various perspectives, another way is to develop a heuristic model that can integrate most of the relevant features of various perspectives and "promising variables" in implementation research into a single model. It is in pursuit of this that he developed the "Integrated Implementation Model" (Winter 1990, 1994 cited in Winter 2003).

Winter (2003) argues for further development of implementation research. He suggests that implementation research needs to provide theoretical diversity rather than looking for a common theoretical framework. Then, researchers should focus on developing and testing partial theories and hypothesis rather than trying to focus on constructing general implementation theory and which will ultimately aid them to explain implementation output. Also, researchers should apply or make use of more comparative and statistical designs other than relying on single case studies "in order to sort out the influence of different implementation variables" (Peters and Pierre 2003: 151).

Sabatier (1986) in backing down from his earlier top-down stance, also attempts a merger of the two approaches in his advocacy coalition framework where interest groups (advocacy coalitions) are made the unit of analysis. He defines advocacy coalitions as groups of policy advocates who share the same set of beliefs and goals (Sabatier 1986). They consist of various actors, including

different government agencies, associations, civil society organisations, think tanks, academics, media institutions, and prominent individuals who have a stake in any particular policy and therefore seek to influence outcomes (Sabatier 1986; Hill & Hupe 2007; Sabatier & Jenkins-Smith 1999). There are also competing advocacy coalitions within each policy domain, and in general, one of these coalitions will be dominant and wield greater power over the policy process than other coalitions. He, therefore, posits that to achieve a meaningful implementation study, it is appropriate that a specific policy is used as the unit of analysis instead of a broad policy area and that the same is studied over a period. In the end, scholars of the mixed approach tend to agree that the use of either of the approaches is based upon the parameters describing the policy context and when appropriate conditions for use exist. A top-down or bottom-up approach can be used to prepare the implementation plan with the bottom up detailing the process and actors involved (Berman 1980).

2.4 Determinants of Successful Policy Implementation

Ripley and Franklin (1986) argue that successful implementation facilitates desired programme performance and impact. Ayee (2000) holds the view that factors responsible for successful implementation of public policies and programs can be achieved in Ghana and other African countries if the following are taken into consideration: the right combination of committed politician and bureaucrats, (saints) appropriate policy analysts with available and reliable information (wizards): management of hostile and apathetic groups (demons); insulation of the policy environment from vagaries of implementation (systems). He finally suggested a good governance approach as a prerequisite for the success of public policies and programs.

Grindle and Thomas (1981) assert that reaction from the public towards the new policy or reform determines the success or the failure of that policy. They brought forth their argument with the assumption that a state of equilibrium surrounds an established policy set. The equilibrium results from the acceptance of the existing policy or institutional arrangements by those who are affected positively or negatively by it. Efforts to alter the existing policy will upset that equilibrium and will elicit some response or reaction from those affected by the change. The nature, intensity, and location of those reactions will determine whether the reform is implemented and sustained or not.

This assertion means that those that are negatively affected by the new policy will react against the successful implementation of it. Those who benefit from the new policy, on the other hand, will work to sustain it. But whether the policy will be implemented and sustained is determined by the efforts of the two opposite forces. If a reform measure is to succeed, reform proponents will have to overcome opposition either passively by having sufficient power to outlast it or actively by having a specific strategy to contain it.

Brinkerhoff & Brinkerhoff (2015) explains that factors that account for successful implementation of public policies include various aspects such as organization structures; human resources; finance; materials and equipment as well as innovation and technology. Hunter and Marks (2002) argue that successful implementation involves not just a common agenda and long-term joint commitment across different agencies but a degree of transparency about the model being adopted.

To achieve successful implementation of public policies the target beneficiaries should be involved in the formulation stage in order for them to have an input in what affects their lives. This will also give them a sense of belonging and, therefore, a sense of commitment. It is within this context that the composite budgeting planning system enjoins MMDAs to adopt a multi-stakeholder approach to ensure all relevant actors make their inputs and participate in the budget preparation process. Franklin and Ripley (1981) listed three approaches to successful policy implementation. They asserted that success should be measured by the degree of compliance on the part of bureaucracies in general. The second approach argues that successful implementation is characterized by smoothly functioning routines and the absence of a problem. They finally argued that successful implementation should lead to a desired performance and impact from whatever programme that is being analyzed. Ripley and Franklin further indicated that there is no single absolute standard definition or approach to the successful implementation of a policy because of its complexity.

2.4.1 The role of Politics

The decision to promulgate and implement a Composite Budgeting System is a political decision and so requires adequate political will and commitment from Central government actors and agencies to ensure it succeeds. However, politicians in most cases do have overlapping goals, end, and means which they attempt to balance because of the complex environment they operate within as well as multiple goals of efficiency, effectiveness and political expediency they seek to balance.

Politics is the constrained use of social power whose ultimate concentrate is the state. As Goodwin and Klingemann (2010) explain, politics is the constraints under which political actors

operate and the strategic maneuvering that they occasion and that occurs within them that constitutes the essence of politics.

Politics is a complex game of strategic calculations. As Geddes (1994) points out, politicians often face the so-called “politician’s dilemma” in deciding among a set of policy preferences. She continues by stating that, there are three main goals that all politicians, particularly Presidents, share, namely they must survive in office, they must govern effectively, and they must build a loyal political organization. To achieve the above, they must sustain what Weber (1978) called the “means of administration and coercion” (MAC). Weaver seems to suggest that MAC as ‘macro-institutional, organizational ensembles that, on the level of the whole polity, link the rulers and the ruled, for example, types of state administrations or military apparatuses, techniques of taxation, of national accounting, of mass mobilization ... and forms of political incorporation” (Weaver 2000).

Implementation issues may arise not just within or among implementing agencies, but also from the “political masters” of those agencies—political executives and legislators. Politicians may be sorely tempted to intervene in agency decision-making for electoral reasons, either before MMDAs have made a decision or overturning it after the fact. The temptation to do so is likely to be especially strong if an agency makes a decision that is unpopular, an election is in the offing, and incumbent politicians are likely to take the public blame for the agency decision.

Sometimes politicians deliberately set up an “arms-length” relationship with an implementing agency (MMDAs) to prevent political interference that they know will be a temptation to later politicians (or even themselves). They may, for example, contract out program operations or give implementing agencies independent boards. However, there are very few insulating arrangements created by politicians that cannot also be undone or modified by politicians at a

later date if they are determined to do so. Implementation Analysis can identify programmatic arrangements that pose particular risks of political interference and suggest mechanisms to insulate decisions from political interference where it is appropriate to do so (Weaver, 2000).

2.4.2 The Role of Resource

In the implementation process, financial, human and material resources are crucial in sustaining the implementation of public policy. Mobilising these is part of the challenge to decision-makers and policymakers. Both financial and technical resources along with quality human resources are key factors that contribute to the proper implementation of any policy, particularly if a policy requires the creation of new structures and the hiring of new personnel (Sabatier & Mazmanian, 1983, pp.156-7).

Weaver (2000) contends that politicians tend to focus on the objectives that they want to achieve while viewing implementation as someone else's problem. Moreover, they want to achieve their objectives with a minimum outlay of resources, and they may view executive claims of the need for more resources as empire-building by budget-maximizing bureaucrats. Thus program implementers often lack the time or the human, organizational, technology or financial resources needed to achieve program objectives.

Weaver (2000) further posited that there are two aspects to this issue: organizational capacity, which involves building and retaining a critical stock of hard-to-acquire-and-replace resources such as specialized expertise, capital equipment, and reputation, and a resource flow of funding and other program inputs that are used in the short-term.

In order for any implementation process to succeed, there must be an adequate and skilled human resource available to execute a policy plan. The implementation agency must well be equipped in this regard to deliver a successful outcome. In order for the MMDAs to deliver their core of local

service delivery and financial management, they must be well resourced with competent and skillful human capital needs to perform. Ghana's problem with attracting and retaining skilled and competent personnel in certain sectors of the economy in the public sector is largely due to the poor condition of service.

In the words of Howlett and Ramesh (2003), for effective policy implementation, "funding must be allocated, personnel assigned and rules and procedure developed"

In this context, it is imperative for adequate resource allocation to be made available for every implementation process. It is in this light that resource was deemed as an important factor in this chapter when analysing the challenges of the implementation process of the composite budgeting system. Ghana as a developing nation is faced with the problem scarcity. Though the fundamentals of economics are how to manage scarce resource to attain efficiency, scarcity of resource cannot be deemed as just a problem of developing nations but a global phenomenon. Nevertheless, this scarcity problem is somewhat pervasive in developing nations like Ghana (Crosby, 1996)

2.4.3 Stakeholders Attitude and Reactions

People react against change for a wide range of reasons, including fear of the unknown, lack of information, a threat to status, there being no perceived benefits, fear of failure, low trust in the organization, strong peer groups norms and being bound by custom (Plant, 1995). However, there is a need to manage the implementation process to meet their expectations. Implementation of the Composite Budgeting System involves an interplay of various stakeholders at both upstream (central government and agency level) and downstream (local level). At the upstream level, the Ministry of Finance, administrator of DACF as well as Local Government Ministry are

key stakeholders whilst the downstream involves the MMDAs, decentralized bodies such as works department, youth, and sports, among others.

Policy implementation is an ongoing, non-linear process that must be managed (Grindle & Thomas 1991). It requires consensus building, the participation of key stakeholders, conflict resolution, compromise, contingency planning, resource mobilisation, and adaptation. ‘New policies often reconfigure roles, structures, and incentives, thus changing the array of costs and benefits to implementers, direct beneficiaries, and other stakeholders. As a result, policy implementation is often very difficult. Experience has shown that an inwardly focused, ‘business as usual’ approach will fall short of achieving intended results’ (Brinkerhoff 1996). The management of change is an important area within management literature, and also arises in political science (Grindle & Thomas 1990, Crosby 1996).

Many reform proposals require new forms of cooperation between existing organizations. The desire of existing agencies and their political patrons to protect their “turf,” jobs and constituencies sometimes leads to allocation of responsibilities for program implementation that reflects realities of the distribution of political power more than what is required for efficient and effective administration. In addition, program structures that require multiple approvals by agencies with very different objectives may lead to stalemate and inaction. Poor coordination mechanisms between multiple implementing agencies may lead to breakdowns and delays in program delivery, bureaucratic “runarounds” and other forms of poor service, as well as cost overruns. Implementation Analysis can identify the “supply chain” of program decisions needed

to set up a new program or alter an existing one, as well as to provide routine delivery of services once those changes are made.

Past experience with the program being analyzed or comparable programs can be used to identify potential troublespots where cooperation of several organizations will be needed and where obtaining that cooperation may be problematic. Based on this analysis, Implementation Analysis can also suggest ways to simplify program management to limit or improve management of inter-agency coordination issues, while keeping in mind that some degree of organizational specialization (Weaver, 2000).

2.5 Implementation of Local Government Budget

Decentralization reforms are generally implemented to enhance better delivery of public services as well as promote improvements in governance structures particularly accountability to citizens (Jin & Zou, 2003; Shah, 2007; Addo, 2015). However, the effectiveness of these reforms depends on the implementation of sound budgeting systems by these LG units. While the processes and strategies for implementing LG budgets vary from country to country and from locality to locality, there seem to be some consistency among scholars that effective implementation of LG budgets depends on certain key factors including; resource availability, information flow, and commitment on the part of officials at the local level to ensure that budgets are implemented in a manner that inures to the benefit of the people (Nickson 2016; Rubin 2016; Ademeyo 2005).

Implementation of LG budget is a crucial stage for both local and state governments because it is the point where the money is disbursed to the various units for expenditure on planned programs and projects. Generally, the process begins with executive and legislative procedures, including a

collection of estimates from the various LG units and submitting them before the legislature for debates, passage into law and the final stage of implementation and monitoring. According to Nickson (2016), implementation begins with the design of a comprehensive system, which lays out the plan for each element of the system.

However, the literature suggests that most local governments have not been too effective with the actual budget implementation stage (see for example Berman 2015; Berner & Smith 2004). Ugoh & Ukpere (2009), for instance, indicate that in Nigeria, LG budgets have not been effectively implemented due to issues of corruption and mismanagement, lack of skilled manpower and civil society participation and central/state government's interference. In Tanzania, Mmari, Selbervik, Aarti & Sundet (2005) found that LGs are confronted with peculiar challenges such as the absence of an institutional and legal framework that clearly and unambiguously regulate the relations between central and local government; the limited capacity of relevant central government institutions to design and implement policies that will enhance (rather than undermine) a strong local government system; and inadequate definition of roles, functions and structures of Local Government Authorities themselves. It was therefore noticed that the previous systems (of structure and functions) for all LGs resulted in a mismatch between local needs and available capacity.

Similarly, Pallangyo, & Rees (2010) found governance issues especially with regard to weak (if not antagonistic) relationships between the councils and civil society organizations on one hand, and between political leaders and the council's staff on the other. Weak human resource capacity and management capacity within LGs have combined with the fact that most council staff felt attached to their ministry of origin to stifle LG budget implementation.

2.5.1 Conditions necessary for effective implementation of LG budgets

Given the importance of LG budgets to the effective delivery of public services, scholars have been interested in exploring how they can be effectively implemented to achieve set goals. Nickson (2016) enumerates several basic conditions necessary for the effective implementation of LG budgets. These include the desire to make a change, central government support, support and engagement from the citizenry, strong administrative capacity and a culture of managing results. These are discussed as follows.

Desire to make a change

An important condition that must exist for LG budgets to be effectively implemented derives from the motivation to ensure successful implementation and consensus among participants on the need for reform (Lowndes and Pratchett 2012). The literature is consistent on the need for local government officials to identify their motives for implementing their budgets so they are constantly guided. These motives may be external demands for service quality and accountability, as well as internal demands for efficiency and effectiveness (Wang, 1999: 539).

Support and engagement from the citizenry

Besides the motivation for change, a common theme in the literature on LG budget implementation is participation and engagement with the local people (Uddin, Mori, & Adhikari, 2017). Participation has been found to court the support of the local people for the effective

implementation of LG budgets. Wang (2000) notes that effective budget implementation should provide direct benefits to government stakeholders in exchange for their support and without some degree of public involvement, performance budgeting risks becoming an internal bureaucratic exercise detached from what the citizenry views as important. Moreover, in the absence of citizen support and assistance, managers and staff are unlikely to understand the potential value of a results-oriented approach or to effectively implement and use it (is the inclusion of a multiplicity of stakeholders in the implementation of policies at the local level (Addo, 2015).

Rubin (2016) propose providing citizens with greater information on local initiatives and programs so that they are empowered to hold officials accountable for the delivery of basic services. In Tanzania, for instance, the local government reform program altered the planning and budgeting system and brought on its trail a system of participatory planning and budgeting (Mikesell, 2007). That places citizens as key stakeholders in the budget process, together with officials at the local level (staff of the LGAs, ministries, departments, and agencies) who play key roles in the budget implementation.

Administrative Capacity

Implementing and managing budgeting by LGs does not only depend on well-formulated plans, logical concepts, good intentions, and sound values but also on operational issues, and the building of administrative capacity—personnel, information systems, accounting standards, and be most important, funding potential (Shah & Shen (2007; Wang 2000). These have been found to be highly associated with effective implementation in budgeting; how well people solve practical problems and whether they can maintain support to sustain a reform’s momentum.

Culture of Managing for Results

Implementation of LG budgets is an integral element of LG planning. Ofori (2017) observes that every sustained implementation of budgeting must be accompanied and reinforced by transformations in public management. Governments that do not manage for results do not budget for results. Implementing effective LG budgets in the absence of incentives for improved performance and enhanced accountability for results is not achievable. The “managing for results” reform that swept across industrial countries and some developing countries in the 1990s has shifted attention from bureaucratic processes and input controls to accountability for results (Makinde, 2005).

The foregoing indicates that implementation of LG budgets is at the core of service delivery at the local level and they are important to ensure that project goals and objectives are achieved. However, the review shows that over the years, most academic studies have focused on understanding financing with regard to the tools, techniques, processes, and controls, particularly by the central government. The literature has not given much attention to the processes and challenges of preparing and implementing LG budgets. This leaves unfilled gaps in the research and literature on local government financing and budget implementation. In Ghana, in particular, there is no study that systematically details the implementation process of the new CBS and the challenges faced by the various LG units. It is to respond to this dearth of studies that this study details the implementation of the composite budget in Ghana’s LGs.

2.6 Theoretical Framework

This section presents relevant theories for the development of an appropriate framework within which to position the study. The theories reviewed include the interactive model by Thomas and Grindle (1990) and the integrated model by Winter (2003). These are discussed as follows.

2.6.1 The Interactive model by Thomas & Grindle (1990)

Thomas & Grindle (1990) indicate that it is important for policy scholars and those involved in policy reform to understand, predict, and influence the likely results of a policy or institutional reform decision (pg.1165). To enhance understanding and prediction, they present “an interactive model of policy implementation” that focuses on the conflicts and reactions that are evoked by efforts to bring about the change of a policy or institutional context for development, and the resources that policymakers and managers require to sustain a reform in the face of such reactions (Thomas & Grindle 1990: 1163). The model is therefore meant to provide tools to enable reformers who anticipate reactions, to consider the prospects for sustaining a reform through the implementation stage, and to assess whether resources to implement it actually exist or need to be augmented. They contend that analysis in such a framework helps in the strategic management of reform initiatives.

After a careful study of policies implemented in a number of developing countries including Ghana, Thomas & Grindle (1990) seems to suggest that the characteristics of particular policy reforms determine the type of conflicts and opposition that surround their implementation. Their framework is grounded in the assumption that the implementation of public policies is a cycle and “a policy reform initiative may be altered or reversed at any stage in its life cycle by the pressures and reactions of those who oppose it” (Thomas & Grindle 1990:1166). The, however, observe that any reform initiative occurs in either a public or bureaucratic arena and whether a reaction occurs primarily in either the public or bureaucratic arena is determined by the distribution of costs and benefits of the policy. Moreover, a policy’s technical complexity, administrative intensity, short or long term impact, as well as the degree to which it can encourage participation by a wider section of the target population are all determinants of

support or rejection, success or failure of the policy. Implementation will, therefore, be successful to the extent that the public feels they will not be immediately affected by the reform or are fully aware of the costs and benefits it may impose.

Therefore, they argue that for any policy to be implemented successfully, there is the need to have control over the political and bureaucratic resources. But according to them, mobilizing these resources has been a part of the many challenges for policy managers. They, therefore, encourage implementation analysts to consider the effect of political decision making on actual implementation instead of detaching the two processes. This is because opposition encountered in policy formulating from political elites might affect the actual implementation and taking cognizance of this, helps in a better analysis of why certain political, economic, and social policy reforms are implemented successfully or unsuccessfully. Besides, implementation depends on competence and support in the bureaucracy (Thomas & Grindle, 1990:1173), and therefore lack of capacity in the administrative apparatus can lead to implementation challenges or even failure. In this regard, they identify three main bureaucratic resources which are very instrumental namely, financial, managerial and technical resources. These resources and how they affect the implementation of policy reforms are discussed below.

Bureaucratic and Technical Resources

According to Thomas & Grindle, bureaucratic resources can affect the successful implementation of the policy. Though the implementation of the composite budgeting system is aimed at the mobilization of revenue for local development, implementers need financial resources and incentives to adequately pay revenue collectors and other bureaucratic staff. For

effective policy implementation, Van Meter and Van Horn (1975) and Winter (2012) contend that “funding must be allocated, personnel assigned, and rules and procedures developed.” Ayee 1994 also observes in relation to the implementation of the decentralization policy in Ghana that politicians will transfer administrative responsibilities to the peripheries but are unwilling to release the necessary financial resources

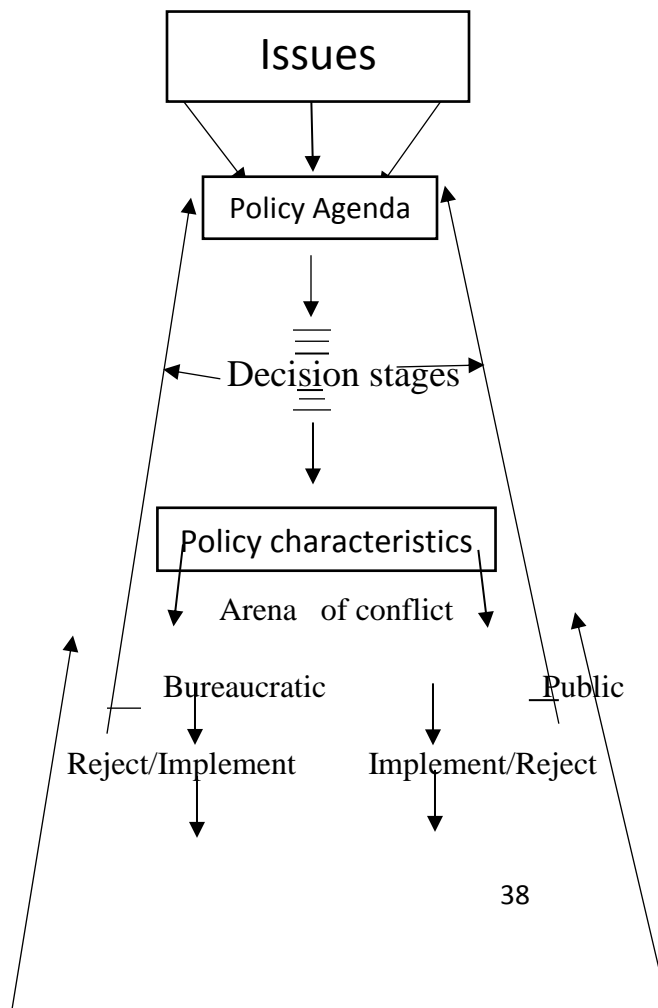
The managerial resource looks at whether policy-implementing as bureaucrats possess the competence and skills required for implementing a policy with high administrative and technical content like fiscal decentralization. For instance, are there skilled personnel or well-trained personnel at the local level for the implementation policy? The commitment and skills of policy implementing staff, in the opinion of Lipsky are very important for the success or failure of policy implementation (Lipsky, 1986).

With regard to the technical resource as one of the variables, the authors focus on whether resources like offices, computers, financial computer software, stationery and the like are available for implementation.

Political Resource

Political resource (support and acceptance of dominant stakeholders like a public sector in general, bureaucrats at the local level) are the first to be considered when implementation or change is to be affected. The authors argue that the role of policymakers is to mobilize support and counteract opposition in order to sustain policy reform (Thomas & Grindle 1990: 1175). The critical question then is whether the bureaucrats at the local level favour or oppose the implementation of the policy? Normally, the bureaucrats are used to doing a particular routine and processes repeatedly and their resistance to change is very high. This brings conflict and may affect their ability and willingness to carry out the policy. It may also affect the direction of their

response towards the policy and the intensity of their response. They, therefore, direct attention to the relationship between the central government and the local authorities as a factor to be considered. For them, a master-servant relationship between the central government and the implementers would thwart the implementation of the policy; views which are consistent with earlier observations by Van Meter and Van Horn (1975) who argue for adequate provision and balance between human and financial resources for implementation to be successful.



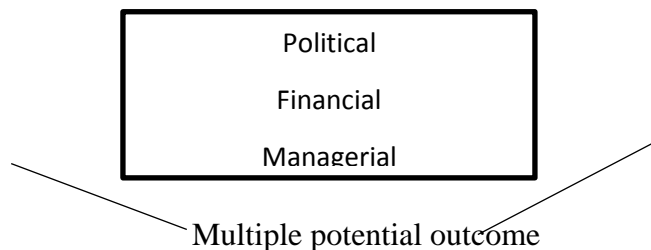


Fig 2.2: *The Interactive model of implementation*

Source: Adapted from *The Interactive model of Implementation by Thomas & Grindle (1990)*.

The study focuses on specific challenges that affect the capacity of local government units and the District Assemblies to implement strategies for the effective implementation of the composite budgeting system. From the model presented by Thomas and Grindle, the composite budgeting policy can be appropriately categorized as one with a ‘high administrative or technical content’. As the authors argue “If the administrative content of policy is high or it is technically complex, it requires the coordinated efforts of public officials and institutions to see to its effective implementation. This model, therefore, becomes instructive to this study as it positions it to effectively gauge the extent to which the bureaucratic and political resources are adequately provided to support the effective implementation of the composite budgeting system in Ghana. It orients the study to explore the likelihood of the contrary and to find out how that has affected the implementation process. It also directs attention to the several interactions and reactions that the composite budgeting system is likely to invoke as a result of the distribution of costs and benefits.

2.6.2 Winter's Integrated Model of Implementation

In his bid to integrate the top-down and bottom-up perspectives on policy implementation, Winter (2003) developed an “*Integrated Implementation Model*” comprising four (4) key sets of socio-political conditions that affect implementation outcomes. He argues that studies into policy implementation should be crafted “*in terms of both output and outcome/impact*” (Winter 1990: 27). Winter’s work is therefore not a causal model, but rather a “framework of analysis” that presents key clusters of factors and contraptions which affect implementation outputs and outcomes.

The model assumes a linkage between policy performance or output (by implementers) and outcome or impact (felt by policy beneficiaries). Therefore, from the synthesis perspective, Winter compares policy or programme implementation outcomes with its stated official goals and objectives (top-down) and also address the varied interests of implementation actors (bottom-up) that affect policy outcomes. He identifies four groups of factors required for effective implementation of policy: (I) the character of the policy formulation process prior to the law (decision) to be implemented; (II) organizational and inter-organizational implementation behaviour; (III) street-level bureaucratic behaviour and (IV) response by target groups and other changes in society and socio-economic context/conditions (Winter 1990: 20-1, cited in Ryan 1996; Winter 2003).

On the first factor, which concerns the impact of policy formulation and design on implementation results or outcomes, he outlines four components of the policy formulation process. These are conflicts, choice of policy instruments (including resource allocation), attempt to resolve problems and the attention given to the policy formulation process. According to Winter, conflicts during the policy formulation stage can have an impact on implementation

outcomes as they most often lead to the creation of ambiguous goals. He notes that; *“the greater the degree of conflict, the more likely that implementation will be frustrated”* and that *“implementation is unlikely to succeed if there is not a genuine attempt to resolve a problem”* (Winter 1990 cited in Ryan 1996: 738).

The second set of factors or variables focus on how the implementation process affects implementation results and on this, Winter argues that the implementation process involves organizational and inter-organizational behaviour representing different levels of coordination and cooperation. These variables focus on the reaction of organizations and inter-organizational relationships to policy directives. Particularly compelling in this regard are consistency and compatibility between policy goals and organizations interests and co-operation among institutional interests. Winter points out that, organizational power, institutional relationships and resource dependency among implementing organizations are very important to implementation (Peters & Pierre 2003).

The third variable/group in Winter’s model provides structure for the integration of street-level bureaucrats (actors) into the implementation process (Lipsky 1980). This variable emphasizes the role of individual organizational actors on the implementation process rather than the organization or institution as a whole. Winter argues that;

“Street-level bureaucrats have the capacity to systematically distort the implementation of programs” (pg 212).

Related to this, Winter also underscores the important nexus between the behaviour of street-level bureaucrats and organizational culture. He notes that to change the behaviour of street-level

bureaucrats to effectively implement new reforms implies a change in the organizational culture (Ibid).

For his fourth variable, he directs attention to the role played by beneficiaries of public policies by noting that policies and programs should take into account the nature of target groups because they can either reject or support policies. Winter contends that target groups with different socio-economic and/or educational backgrounds require different implementation strategies in order to enhance policy implementation. These target groups may be citizens of a country, beneficiaries or firms and they play important roles not only on the effects of the policy but also in affecting the performance of street-level bureaucrats through positive and negative actions in co-producing public service. He contends that “*Target groups are more likely to co-operate with programs when prescriptions are in accordance with existing behaviours and norms*” (Winter 2003: 209). They suggest that beneficiaries by their actions can influence implementers like street-level bureaucrats in achieving policy goals and objectives or incline them to fail in achieving such goals. Where target groups tend to be in favour of a policy, it is most likely for the policy to be successful and where they are not in favour, an implementation may be unsuccessful.

According to Skodvin et al (2010), target groups have the capacity to influence policies particularly when they control the resources needed by decision makers. Also, where target groups set policy agenda or become veto players in making or implementing policies they become influential. And yet, most policy implementation studies tend to neglect target groups views and responses, which creates some inaccuracies in their findings (Bardach 1977).

In his last cluster, Winter (2003) directs attention to the general socio-economic context or environment within which a policy is implemented. He observes that identifying the societal or environmental factors that influence policy output and outcome (Van Meter and Van Horn 1975)

is an important condition for effectiveness. The crucial question then is, to what extent social and economic factors affect the implementation of any policy?

Berman explains that the implementation of policies should consider different kinds of conditions or “context within which a policy is to be implemented” (Berman 1980: 206). Implementing policies at the local level would mean local social and economic conditions that affect the implementation process. This is consistent with Sabatier and Mazmanian (1980) who identified these socio-economic conditions as “non-statutory” variables affecting implementation. These scholars therefore direct attention to changes in socio-economic conditions that could have consequences on a program and changes due to political or social pressures which may promote or hinder policy implementation. In analysing the implementation of the composite budget at the local level in Ghana, these factors become relevant as they capture the complexities and modifications that the policy may go through as a result of these varying socio-economic conditions of the various districts.

Winter’s four sets of variables on policy implementation are expedient as they consider the impact one set of variables has on other variables as illustrated below. As noted by Winter, “the four sets of variables are interconnected, the policy formulation procedure influences the development of the other factors.” Organizational and inter-organizational behaviour is predisposed by and sways the actions of 'street-level' bureaucrats. These relationships also exist between 'street-level' bureaucrats and target groups (Ryan 1996; Winter 1990). From figure 2.3, one sees the arrows pointing forward and backward directions, from policy formulation or policy design stage to implementation results (policy performance and outcome) making the model a mixed one thus merging top-down and bottom-up perspectives.

Winter's model is vital for implementation research primarily because of its focus on performance and outcome in relation to sanctioned policy objectives. The model does not limit policy implementation to only performance in exploring whether a particular policy or programme that is being implemented is effective or consistent with official goals and objectives as the typical top-down research would have it. Instead, Winter's framework broadens the scope of policy analysis to include how policy impacts the target. Beyond that, the model gives due attention to how policies are designed and its consequent implementation in the policy process. Even more significantly, the model highlights the crucial role of local implementers and other contextual condition as having a role in how policy goals are achieved.

Like Lipsky (1980), Winter recognizes that local actors can exert a significant amount of influence on policies as they are implementing them and therefore their actions and processes must also be the focus of implementation research. By highlighting the relevance of activities at the policy design stage, the framework focuses on what goes into the formulation and design of policy as well as how these policies are administered and that if it is well appreciated would greatly influence how the policy is eventually designed.

On applying Winter's variables to implementation of the composite budgeting system, the emphasis is placed on the implementation process and its overall output. It also orients the study to focus on the independent variables such as availability of resources, the suitability of the implementation structure as well as the magnitude of commitment, cooperation, and coordination within implementing organisations.

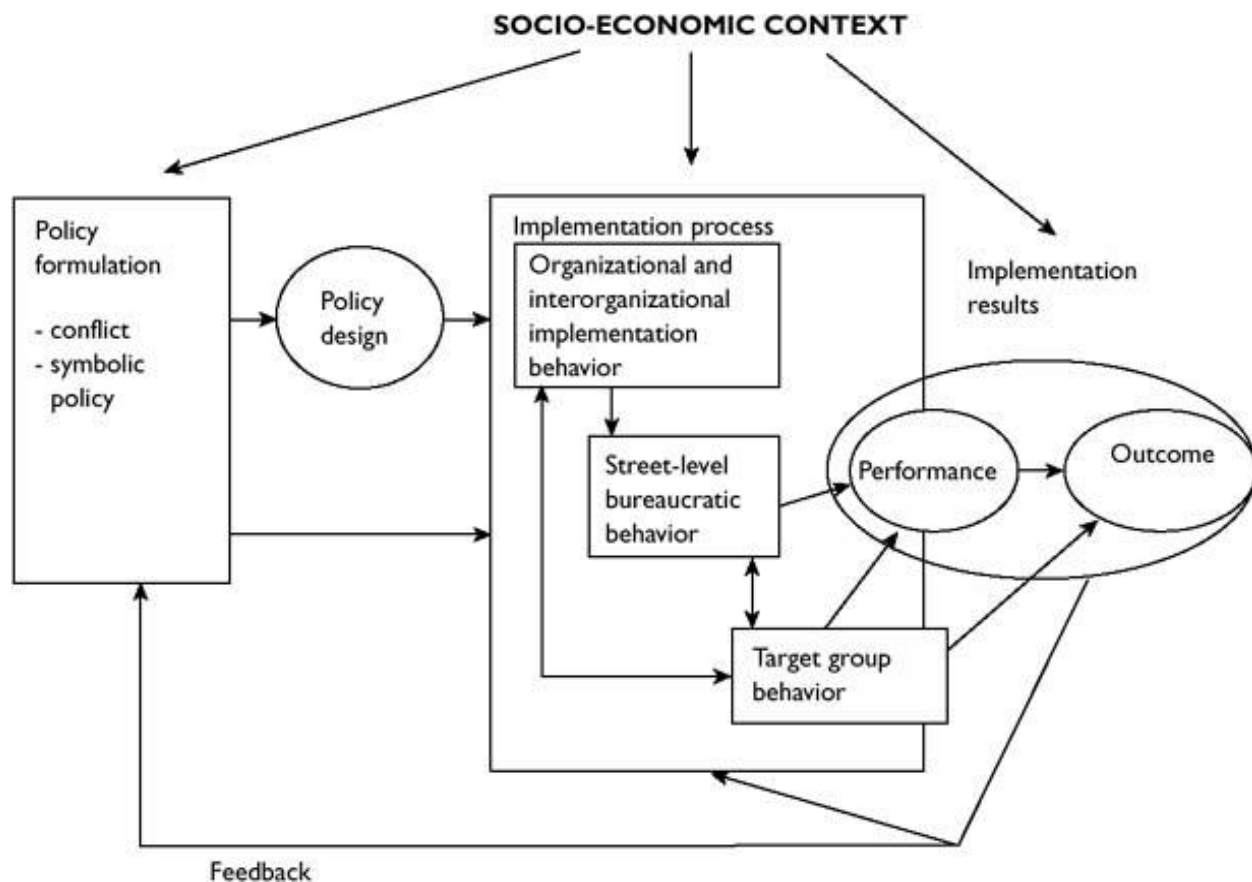


Fig 2.3. Integrated Model of implementation

Source: *Adapted from the Integrated Model of implementation by Winter (2003)*

2.7 THE EXPLANATORY VARIABLES OF THE STUDY

2.7.1 Resources (Availability and Management)

In almost every framework for analysing the implementation of any policy, the issue of resources has been emphasised (see for example Rothstein 1998; Grindle & Thomas 1991; Sabatier & Mazmanian 1980; Van Meter & Van Horn 1975). These scholars underline resources as a major prerequisite for effective policy implementation with the standard argument that the number of

resources readily accessible for implementation of any policy could thwart or promote its implementation. According to Van Meter & Van Horn (1975), resources must be provided to enable the effective implementation of policies. For them, these resources include “*funds or other incentives in the program that might encourage or facilitate effective implementation*” (pg 465). Derthick (1975) provides empirical evidence of the centrality of resources to implement in the “new towns” study when he points out that limited supply of federal incentives contributed to the failure of the programs (pg. 87).

As far as developing countries like Ghana are concerned, the issue of allocation of resources is found to be more critical in determining the fate of public policies. Apart from having generally weak public institutions, these countries usually struggle to mobilize the required resources to implement their policies because they have weak economies. Grindle & Thomas (1991) identified four diverse categories of resources that are crucial but lacking in developing country settings. These are managerial, technical, financial and political. According to them, mobilizing these four resources to sustain policy implementation has been challenging to managers and policymakers but the challenge has been aggravated by the situation where policymakers and proponents who attempt to mobilize these resources are opposed by others who wedge admittance to the required resources, thereby delaying the implementation of the policy (Grindle & Thomas 1991: 126-128). Besides the accessibility of resources determining the degree to which policies are implemented, and therefore either enhancing or impeding implementation of public policies or reforms, it has also been noted that the biggest challenge for developing countries with weak institutions is with the management of these resources.

2.7.2 Implementation Structure

A central objective of this study is to examine the various institutions and organizations that implement the composite budget at the local level. It is to compare and evaluate how the capacity of each district affects their effectiveness in delivering on the goals of the policy. The study, therefore, assesses the implementation structure, which refers to the official arrangement of organizations and individual actors that are involved in the accomplishment of the CBS.

Rothstein (1998) aptly contends that organization structures are similar to working tools which are only appropriate for performing certain predetermined responsibilities. Whereas an inappropriate organizational structure can stifle effective implementation, at the local level a suitable structure can promote effective implementation of the policy. To this end, Rothstein argues that using an unsuitable organizational structure could lead to failure in the stage of implementation. In the view of Van Meter and Van Horn (1975; 471), one important factor that influences the capacity of an organization to carry out public policies is the competence and the size of its staff. Mazmanian & Sabatier (1983; 27) also observe that the degree of the hierarchical arrangement of the implementing agency can have a significant influence on the timeliness in carrying out of any policy. The implementation structure and how it affects policy effectiveness has been analyzed at both individual and institutional levels.

At the individual level, Grindle (1980) provides a gradient of actors who may be convoluted in the implementation of policies of any sort. These include national level planners (local, regional and national politicians); business moguls, particularly those at the local level; bureaucratic implementers at lower and middle levels and recipient groups. While these individual actors and their own disposition can impinge on effectiveness, it is the organizational setting within which the individual works that are given more prominence.

At the institutional level, the extent of commitment, coordination, and cooperation among and between implementing organizations may either stifle or facilitate or militate against the implementation of a particular policy. Van meter & Van Horn (1975) posit for policy implementation to be successful, it is requested that effort be made towards “institutional mechanisms and procedures whereby superiors try to exercise some kind of control over subordinates to act in a manner consistent with a policy’s standard and objectives” (pg. 466). For Pressman & Wildavsky (1984), the focus is rather on the complexity of joint action. They point to the number of actors, in addition to the principal, whose agreement, either explicitly or implicitly must be secured before a policy can be successfully implemented. The authors argue that related to every policy is the presence of multiple actors who have distinctive perspectives.

When a program depends on so many actors and participants, there may be opposing dimensions in the policy process and many clearance points leading to delays and likely failure of the policy. They emphasize that the consequences of different actors with different perceptions are a proliferation of veto or decision/clearance points, muddling of objectives due to diverse perspectives, heightened conflict and intergroup rivalry, divided loyalty, lack of coordination and the diversion of energy in the playing out of a number of loosely interrelated games (Pressman and Wildavsky 1984: 5-6; Ayee 1992). They note that in order to realize decision points, a program may require dozens of clearance actions by a wide range of participants (Pressman and Wildavsky, 1984). Therefore, for a probability of agreement by participants, each decision point must be exceedingly high for there to be any chance at all that a program will be completed (ibid).

In line with the objectives of this study, therefore, these concepts are employed to shed light and to enhance understanding of the role of actors, actions, and relationships in the implementation

of the composite budgeting system. It will also be useful for identifying the sources of conflict and interference over the period of the implementation of the policy.

Even more importantly, Wu et al. (2017) seem to suggest that the capacity, motivation, and will of the implementers are very vital in determining whether or not the implementation of a particular policy would be successful. This, therefore, calls for effective mechanisms to ensure that policies that are implemented realise the purpose for which they are formulated. Consequently, effective monitoring, evaluation and strict supervision of the implementers' activities must be given greater attention in public organisations. It is therefore imperative that the needed support with respect to professional training and other capacity building programmes are given to the implementers to ensure the success of policies being implemented. He contends that organisations just like the local assemblies with the needed resources would serve as a motivation attracting qualified employees. Extrinsic motivation could invariably become intrinsic overtime when they give a certain level of satisfaction to employees that hitherto were unavailable or inadequate. Some of the motivating factors include the provision of housing, means of transport, social amenities, provision of incentives and even effective administrative structure.

Winter (2003) observes that the behaviours of organisations as well as inter-organizational coexistence go a long way to shaping the implementation procedures and process and thereby affecting coordination and commitment of employees. There is no gainsaying that when implementers exhibit good attitudes, it can enhance the effective implementation of policies in an organisation and that when taken for granted could lead to policy failure. As corroborated by O'Toole & Montjoy (1984), inter-organizational structures are dominant in policy

implementation, hence supervisory officials must pay attention to it if success is the hallmark with which an evaluation will be made.

Therefore, there is the likelihood that organisations with the requisite resources and experience would perform better at policy implementation as opposed to their counterparts with inadequate resources at the level of local government. This becomes a strong explanatory variable as local authorities in Ghana vary in resources, personnel, and expertise.

2.7.3 Communication

Based on the notion that policy implementation involves a number of actors, agencies, and stakeholders, there has been a lot of scholarly attention devoted to capturing the extent to which these varied actors and institutions communicate to ensure effectiveness in implementation (see for example Van Meter & Van Horn 1975; O'Toole 1977 & 79 and Goggin et al., 1990). From this multi-actor perspective, issues of communication between the various layers and ministries of government that is involved in the prosecution of a particular policy have become very central to implementation analysis.

Goggin and his associates argue for a more scientific approach to implementation and to this end, set out what they refer to as a communications model for the analysis of implementation.

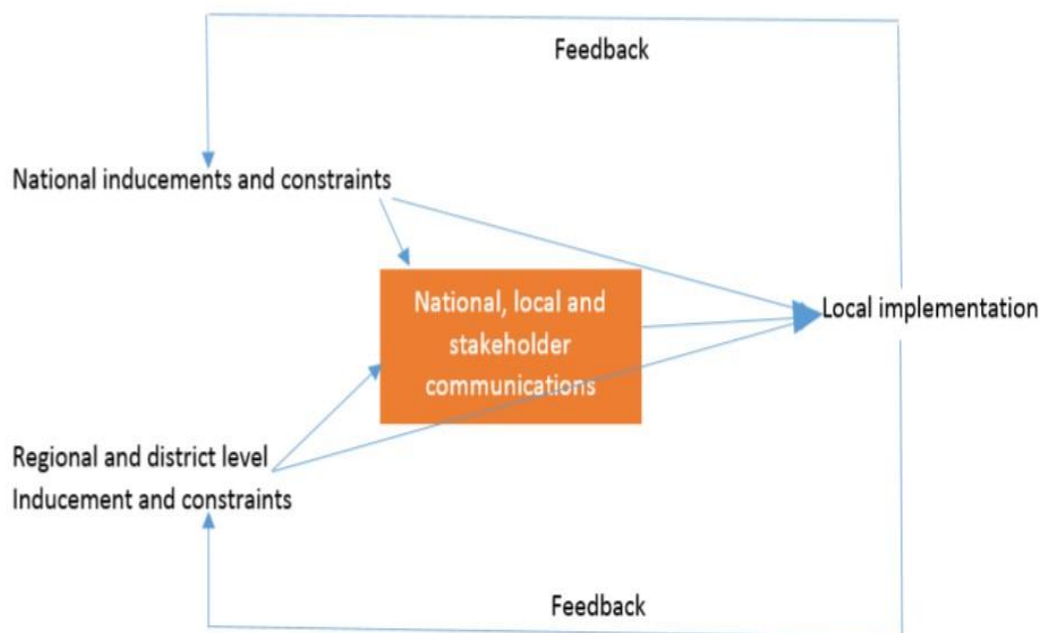


Fig 2.4: The communications model of policy implementation

Source: Adapted from Communications Model of Policy Implementation by Goggin et al., 1990

2.7.4 Politics

One important theme that runs through the implementation literature is the acknowledgment that implementation is not merely a technical exercise, but also an inherently political activity (Lasswell 1936; Grindle 1980; Ayee 1994). Thus, implementation of policies involves far more than a mechanical translation of goals into routine procedures, but also, a complex relationship between numerous actors and institutions. The complexity of the relationship does not only result from the sheer number of actors and institutions involved, which leads to rival opinions, different wants, competing needs, opposing interest guarantees and disagreements about how things should be done, but also, the perceptions of these stakeholders of what is at stake which shapes

the politics that ensues. Ripley & Franklin (1986) aptly observe that the perceptions held by individuals involved particularly in the implementation of programs and policies about what is at stake in the decisions that must be made have an important impact on the nature of politics surrounding implementation.

This position is also consistent with an earlier view by Lowi (1964) who argued that the nature or type of policy determines the politics around it. Lowi had also earlier contended that change in perceptions can trigger changes in political patterns, just as aspects of political behaviour can lead to changes in the perceptions of what is at stake. Therefore, public policies and programs can and do undergo change over time; changes which are also likely to alter both politics and perceptions. Because these competing ideas and perceptions are usually expressed in partisan political associations, this study focuses on the partisan sentiments that may be attached to the policy as well as the conflicts and disagreements that may be characterizing its implementation.

Grindle, (2017) opines that implementation involves fundamental questions about conflict, decision making, and who gets what in society. Consistent to this idea, Turner & Hulme (1997) also assert that implementation is frequently a highly political process and that the implementation stage is an arena where those with an interest in a policy engage in negotiations over the goals of the policy as well as conflicts over the allocation of resources. This results in numerous political clashes over the allocation of resources at the implementation stage. It is this interaction and conflict that are referred to as the “politics of implementation” which is applied to underscore the existence of a politics-implementation nexus.

According to Grindle (2017) unlike the United States and Western Europe, policy activity in the third world is focused on the output (policy implementation) stage because interest aggregating structures are often weak in these settings and a large portion of individual and collective

demand making bodies are excluded from the initial policymaking process. Consequently, the implementation stage in the developing world in particular is characterized by competition and conflict among individuals and groups who have been excluded from the preceding stages of the policymaking process and who as a result would want to make a last attempt at this stage to pursue their interests by competing for access to scarce resources (Grindle, 2017; Smith, 1985).

In Ghana and other developing countries, the clashes are characterised by politics based on factions, patron-client ties, organized coalitions and other effective forms suited to individualized demand on the bureaucratic apparatus for the allocation of goods and services (Grindle, 2017; Turner & Hulme 1997). It is not surprising that in Ghana, this is the stage of the policy process, where many political battles are fought between actors who are either intensely or marginally involved in the implementation over the allocation of the country's scarce resources (Ayee, 1994). These and other effective forms give one the opportunity to make "individualized demand on the bureaucratic apparatus for the allocation of goods and services" (Grindle, 2017). The implementation phase then becomes an arena in which those responsible for allocating resources are engaged in the political relationship among themselves and with other actors determined on influencing that allocation (Ayee 1992, Turner & Hulme 1997).

On the other hand, Lane & Ersson (2001) offer an interesting twist when they opine that political elites in the third world often confess willingness to implement policies which would improve the living conditions of their populations but the policy ambition becomes dissipated due to the profound political instability that prevails in many of these countries. For them, political instability takes many forms and is defined to include the occurrence of corruption in developing countries. Ayee (2004) observes that apart from the difficulty in mobilizing the needed human,

financial and technical resources, the Ghanaian public administration is highly politicised and this affects policy implementation. He further adds that most policies do not get implemented at all because officials refuse to transfer financial, administrative and technical resources to regional and local units. Apart from the challenges set out by Ayee, the implementation of the composite budget, in particular, may be affected by the political sentiments and these concepts help to illuminate this challenge better.

2.7.4.1 Political Settlement

In the more recent literature on policy implementation, particularly on developing countries, the crucial role of politics in implementation is captured by the concept of political settlement (see, for example, Di John, & Putzel 2009). The term “political settlement” is commonly used to describe the informal power arrangements or “social order” in a country with its key elements as actors, interests, and institutions. The concept captures the complexities that come about as political and sometimes bureaucratic actors use their influence to shape and control formal governance structures and policies to advance their own interests.

In most cases, it is this coalition of powerful elite factions making up the key actors in a political settlement that determine the nature, form, and direction of public policies and not how well thought through the policies are or how well resourced the implementing institutions are (Khan 2010). Abdulai & Hulme (2015) reinforce this position and its prevalence in developing countries when they argue that effective implementation of public policies is not merely the result of good formulation per se but the extent to which the power relationships surrounding those policies agree.

From this perspective, policy implementation is seen as resulting from an intense process of inter-elite bargaining and can only be effectively implemented to the extent that those who have the “holding power” agree to the rules of the game (ibid). This view is quite instructive because it directs attention to the inherent structural influences that bear mightily on the implementation process. The essence of this perspective to this thesis lies in the acknowledgment that even if all the other factors (resources, stakeholder influences and communications between implementing agencies) are satisfied, it will take some consensus on the part of the ruling power holders to guarantee effective implementation. Therefore, this study also contends that it is only when the ‘politics is settled’ that the other variables like resources and will be adequately provided for effective implementation

2.8 Conceptual framework

It is important to note that a dynamic relationship exists between and among the variables that are explored in this study. Thus, the four independent variables to a very large extent depend or relate to each other and that, it helps to explain their effectiveness at facilitating the implementation of the CBS at the local level in Ghana. The study’s framework provides a conscious thought of the fact that implementation is a collaborative process and whatever goes on at one stage feeds into the other stages. Thus, the framework assumes that availability and management of resources are vital for the implementation of the CBS but it also depends on its proper management which depends on the capacity of the administrative staff. Again, communication, and linkages between agencies. In this case, the relationships between the LGs and the decentralized departments are important. There is also a linkage between the implementing agencies stakeholders throughout the process. The extent/degree of effectiveness

of implementation depends on adequate resources (financial and human), implementation structure and communication. The availability and balance between all these factors must be situated within a favourable political climate thus the politics surrounding the policy as illustrated in the framework. In order to achieve the objectives of the CBS, there is a need to ensure that the policy gets the needed political support since the greater part of financial and human resources are made available through political leaders in government. The framework contends that, a feedback to the agencies and implementers is crucial would help take corrective measures where necessary in order to ensure effective implementation and subsequently, attaining the objectives of the CBS. Also, inter-governmental agency linkages are vital with respect to resource allocation, since the incidence of ineffective and inefficient can easily be dealt with. For instance, if it occurs that some departments in a particular assembly are overstaffed, reassignment or job rotation could be adopted to get the best out of these public servants at departments or locations where their services are most needed.

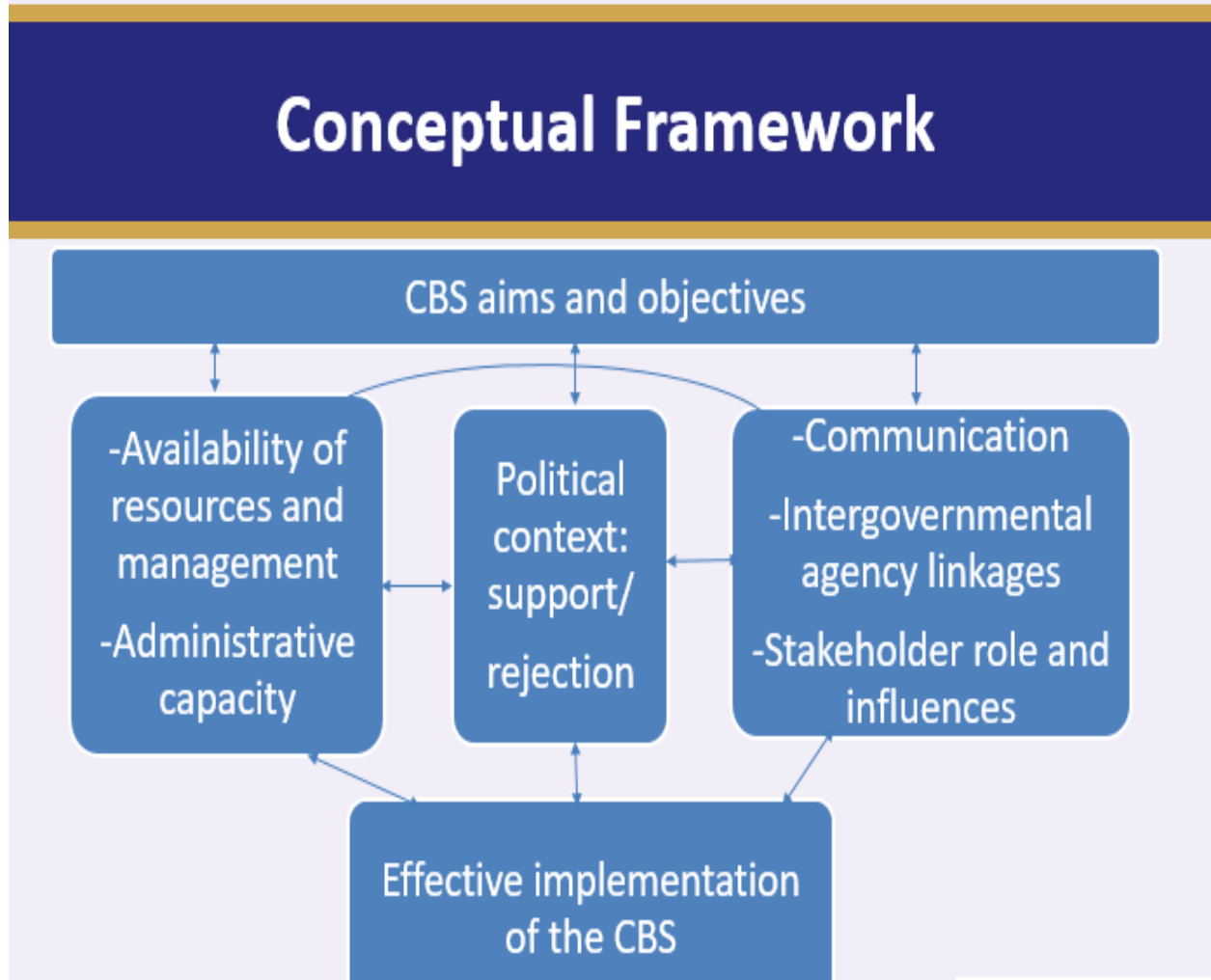


Fig 2.5: Conceptual framework

Source: Author's construct (2017)

2.9 Conclusion

This chapter has adequately discussed literature on implementation and the theories relevant to composite budgeting implementation. Discussed in the chapter is the conceptualisation of policy implementation, the complexity of joint action theories, top-down and bottom-up theories of implementation. The key elements for successful policy implementation are well discussed.

CHAPTER THREE

AN OVERVIEW OF FISCAL DECENTRALIZATION IN THE GHANAIAN CONTEXT

3.0 Introduction

This chapter presents an overview of fiscal decentralization in the Ghanaian context. It discusses relevant issues related to policy and policy implementation as well as composite budgeting as well as other related concepts including the strengths and challenges associated with fiscal decentralization. The chapter discusses both theoretical and empirical literature, with theoretical literature providing definitions and conceptualization of key themes whilst the latter discusses existing empirical studies related to composite budgeting, fiscal decentralization, the legal framework of fiscal decentralization in Ghana and sources of revenue for local governments.

3.1 Decentralization

Decentralization is probably “the single structural reform most frequently recommended to third world countries by experts as an alternative approach for promoting popular participation in decision making which is considered vital to development process” (Asibuo, 1992). As part of the democratisation processes, some level of decentralisation is necessary to actually get citizens involved in the policy-making process. When people participate in all processes of a policy, it makes them feel ownership of the programs as such they offer their local data, technology, labour and support of all kinds to enable the attainment of results and a reflective budgeting system. It is against such backdrop that the New Public Management (NPM) as a management culture, has put much premium on decentralisation (Political, Administrative, and Fiscal) as one of its major doctrines (Economic Commission for Africa, 2010).

The concept of decentralization defies a single universally accepted definition as the term seems to be elusive whilst conceptualization and application differ from one set-up to the other (Schneider, 2003; Akonnor et al, 2009). Decentralization has been regarded as a complex phenomenon with geographical, social and societal actors and embraces contradictory theories (Schneider, 2003; Saltman et al, 2007). A classical definition has been provided by Rondinelli (1981) as involving “the transfer of responsibility for planning, management, and resource-raising and allocation from the central government to several bodies including (a) field units of central government ministries or agencies (b) subordinate units or levels of government (c) semi-autonomous public authorities or corporations; (d) area-wide regional or functional authorities; or (e) non-governmental organizations or private voluntary organizations.”

Ayee (2000) also defined decentralization as “the transfer of power and authority from the central government to sub-national units, either by political, administrative, economic and fiscal means” (P.5). Thus decentralization generally denotes the transfer of authority, power and responsibilities from the central government to its representative actors at lower political or administrative tiers. As a political and administrative procedure, decentralization involves transferring decision-making capacity, resources and competencies to lower levels of the governmental ladder (Walker, 2002; Hutchinson & La Fond, 2004; Matovu, 2011; Speer, 2012). The definitions above suggest that the process of decentralization occurs at different levels and decentralized powers could be transferred to different entities and bodies. The definition involves political, administrative and fiscal decentralization.

Decentralisation concerns how government, or perhaps governance, should be structured. All modern states face the fundamental issue of where power and authority should be located. One possibility is to centralise power and authority in the national capital. Another is to

distribute them to smaller administrative territories such as provinces, municipalities or even villages.

Alongside decisions about what aspects of power, authority, functions and resources need to be decentralised, is the question of what institutions are needed to make government, both central and local, work effectively (Litvack et al., 2000). Decentralization is the process of dispersing decision-making governance closer to the people or citizen. It includes the dispersal of administration or governance in sectors or areas like engineering, management science, political science, political economy, sociology and economics. Decentralization is also possible in the dispersal of population and employment. Law, science and technological advancements lead to highly decentralized human endeavours. Decentralisation is the distribution of authority to local levels or a situation where power is dispersed among local levels.

This point has been reiterated by Miller (2002) who defines “decentralization as the transfer of state/national responsibilities or functions from central government to sub-national levels of government or from central agencies/offices” to district offices, regional bodies or to private concerns and non-governmental organizations. The definition is more encompassing and suggests that decentralization could take several forms; that is, the transfer of power or authority could be given to several bodies, parties or entities to operate on behalf of the central government.

In public finance and economics, decentralization has been perceived to connote the maximization of social welfare which encapsulates economic stability, resource allocation, and

income redistribution (De Guzman, 2007). Decentralization's task in this regard is to locate resources at the level of government that best serves society and to determine the degree of fiscal impact on levels of government (Schneider, 2003; De Guzman, 2007; Grindle, 2017). In public administration, decentralization relates to the achievement of modern bureaucracies with specific regard to the administrative repercussions of transferring power from central bureaucracies to lower bodies (Schneider, 2003; Bodman, & Hodge, 2010). In political science, decentralization centers on how institutions manage the various interests of citizens into policy decisions (Fox & Aranda, 1996; Litvack et al., 2000).

In light of this, several definitions and explanations have been put forward by different writers and scholars. Rondinelli (1981) explained decentralization as involving “the transfer of responsibility for planning, management, and resource-raising and allocation from the central government” to several bodies including but not limited to (a) field units of central government ministries or agencies (b) subordinate units or levels of government (c) semi-autonomous public authorities or corporations; (d) area-wide regional or functional authorities; or (e) non-governmental organizations or private voluntary organizations. Ayee (2000) also defined decentralization as “the transfer of power and authority from the central government to sub-national units, either by political, administrative, economic and fiscal means” (P.5). Thus, decentralization generally denotes the transfer of power and responsibilities from the central government to actors at lower political or administrative tiers. As a political and administrative procedure, decentralization involves transferring decision-making capacity, resources and competencies to lower levels of the governmental ladder (Hutchinson & La Fond, 2004; Ayee, 2000).

3.2 Fiscal Decentralization

Decentralization could be in the form of transferring political or financial resources and responsibilities to local governments. Fiscal decentralization is therefore seen to be the transfer of revenue generating powers inclusive of authority and fiscal resources in relation to budget and financial decision, to elected politicians or either central government appointees and or de-concentrated officials (Bodman, & Hodge, 2010). It involves fiscal decentralisation that would ensure the transfer of adequate financial resources from the central government to the regions and districts for the provision of infrastructure and other services, and the putting in place of district composite budgets (Boachie-Danquah, 2010). He contends that the financial system should increase the incentives for MMDAs to improve local financial management and revenue mobilization and also noted that MMDA borrowing (legal) framework is not conducive for MMDA investments and therefore needs to be reviewed.

Fiscal decentralization is “the transfer of responsibilities, power, and resources to a level of public authority that is autonomous and fully independent from the devolving authority” when contracted down to devolution. The Local authorities are given responsibilities and financial means within the national levels determining the number of funds needed to deliver these services and the possibility and quality of services to be provided to the local people. The fiscal indicators on the expenditure side to be quite problematic for capturing decision-making decentralization (Bardhan, 2002; Sharma 2006).

Sharma (2006:49) noted that a true assessment of the degree of decentralization in a country can be made only if a comprehensive approach is adopted and rather than trying to simplify the syndrome of characteristics into the single dimension of autonomy, interrelationships of various dimensions of decentralization are taken into account.

Fiscal decentralization could also include deconcentration and delegation. Deconcentration is the transfer of responsibilities, power, and resources from the ministries and agencies to the local representatives, for developmental projects. The officers at the local level cannot act discretionally or raise their own revenues unless ordered by the central body. On the other hand, delegation is whereby the centre retains more control over the services, financing of these services and staffing matters. Here, the local authorities though elected, may be fully or partially accountable to the central government. Fiscal Decentralization can then be explained to be the empowerment of communities by financially empowering the local government to spearhead the developmental agenda of their areas (Nguyen, & Anwar, 2011; Kim, & Lee, 2012; Ligthart, & van Oudheusden, 2017; Ma, & Mao, 2018).

An element of fiscal decentralization is that the local governments are given roles and discretionary powers on how to achieve successful delivery of services in the communities. Financial decentralization system envisages the establishment of financial procedures and practices, which will ensure a steady and adequate disbursement of funds at the appropriate times to the districts to meet the ever-increasing expenditures and also seeks to put in place a process whereby financial decision can be taken and implemented without hindrance from the centre (Boachie-Danquah, 2010).

3.2.1 Composite Budgeting

In section 92 clause 3 of the 1992 Constitution of the Republic of Ghana, policymakers are directed to foster an aggregation of revenue and expenditure of the numerous departments and agencies that fall under the territorial space of particular local governments. It states

... *“the budget for a district shall include the aggregate revenue and expenditure of the departments and organisations under the District Assembly and the district coordinating directorate, including the annual development plans and programs of the departments and organisations under the Assembly.”*

With this, the lower-level state department and agencies, government bodies and the non-governmental actors are expected to fully participate as they become legally mandated to foster participatory arrangement to bring about effective fiscal decentralization. These are to help in the preparation of general MMDA budget that reflects all the expected revenues and planned expenditure of the various departments and agencies within an MMDA and including the MMDA itself.

A budget is a document indicating the cost-estimate of how to raise funds and how to spend them according to plan. Initially, all the bodies (agencies) prepared their individual budgets and submitted to their parent agents or ministries whilst the MMDAs were also to prepare their budget and spend after it had been approved by assembly members. Composite budget is defined under the Local Government Act of 2016 as: *‘The budget for a District Assembly shall comprise (a) the aggregate revenue and expenditure of the Office of the District Assembly, the Departments of the District Assembly; and (b) the budget for the annual development plans and*

programmes of the Departments of the District Assembly.' With the composite budgeting, all the decentralized bodies within a particular MMDA prepare their budget at the assembly level and harmonize it into the assembly budgets. With composite budgeting, all the departments including department of agriculture, education, youth, and sports public works, feeder roads and assembly are expected to plan and make their budgets in a synchronized manner.

In this new system, all agencies and bodies do not have to fall on or go back to their parent ministries but the respective local government. The District Assembly together with these decentralized bodies plan, prepare and make expenditure based on a general pool of funds available; funds from central government, donor, and IGFs. With this new system, every stakeholder within the MMDA knows how much resources have been given to particular departments and agencies as well as their proposed planned expenditure. It is thus expected to enhance transparency, accountability and avoid duplication of budgetary allocation for a same or similar project.

3.2.2 Rationale for fiscal decentralization

Fiscal decentralization that seeks to empower local governments and people to adequately take charge of planning and budgeting has been discussed in the literature. According to Heeks (1999), this perspective became much pronounced in the age of public sector reforms which saw decentralization as a more acceptable and the innovative approach to governance in both developed and the developing world. There have been varying schools of thought with regards to the main drivers of fiscal decentralization. The idea of decentralizing public finance and service delivery — holding inter-jurisdictional spillovers constant — provides three key advantages (1) promotes the efficiency of resource allocation, (2) enhances accountability with regards to how officials dispense resources as well as tendency to cut corruption within local governments (3)

promotes cost recovery. The three key dimensions of local governance improvement which comes with fiscal decentralization and closely interwoven and would largely be effective if the local government is more democratic and open to the public as in the case of Ghana.

Scholars argue that a major popular theoretical argument supporting fiscal decentralization is its tendency to lead to efficiency in resource allocation at the local level. A primary objective or mandate of decentralized offices and administrations of government is the provision of goods and services to enhance the well-being of population limited to their own jurisdictions. Therefore, by providing such agency or unit with adequate power, they are able to channel outputs of such goods and services to the precise preferences and contexts of their geographical area. In other words, decentralized goods and service provision leads to an improvement in economic welfare at least more than the more uniform levels of such services that come under centralized or national provision (Oates 1999).

Scholars (Sharma, 2006; Bodman, & Hodge, 2010; Kim, & Lee, 2012) have made classical arguments for the point above that, such strengths are accrued because local governments are closer to their people more than the centre, they further maintain that the local government officials due to their proximity to the people possess relevant information with regards to their contextual preferences and pressing needs. It is within this context that local governments could efficiently allocate resources and dispense financial resources into more relevant projects and services that will be appreciated by a greater number of local people. The argument is that decentralised local government system has the propensity to enhancing efficiency more so when budgetary decisions are carried out by sub-national or local officials and including other non-state actors and more importantly the citizenry in the local areas (Bodman, & Hodge, 2010).

Another important factor that promotes allocative efficiency is the fact local government appear more responsive to local people and conditions than the central government (Nguyen, & Anwar, 2011). They contend that, the process of fiscal decentralization enables governments to allocate their resources effectively in context-specific activities which are responsive to local people's needs thereby spurring up some form of competition among local governments. For instance, assuming government rolls out the one-district one-factory policy and local governments become the main drivers of this policy, it is possible that two or three districts will at least be engaged in a district that provides same or similar products.

Therefore, there will be competition among these districts for the market which also has an implication on cost and quality considerations thereby serving the people very well. In other words, this healthy competition is said to enable for an assortment of bundles of local goods to be churned out whilst people and groups indicate their preference for these products by moving to locations or local areas which suit their tastes and preferences most or by ignoring certain products (Oates, 1999). Explaining this phenomenon, Ebel and Yilmaz (2001) argue that closeness of local government bodies or decision makers to the customers of public goods and services gives an efficient match between public expenditure and people's demands or needs.

Fiscal decentralization has been theorized to come with accountable and transparent systems with regards to how financial resources are disbursed and utilized in local governments (Duncan, 2005). According to Shah (2007), a major strength of decentralized or participatory budgeting system is that it helps to promote empowerment and accountability largely because the process takes into consideration the contextual socio-political and economic environment. According to

Shah (2007), decentralizing comes with greater checks and accountability which helps in reducing corruption and wastages although requires contextual measures (Arikan, 2004; Fisman & Gatti, 2002). Moreover, as local groups and actors become more interested in demanding accountability, decentralization has the potential to reduce the misuse and misappropriation of public resources. Corruption and wastages occur in government when few public privileged public officials collude to defraud the state; consequently, by devolving powers and resources to local areas, activities become.

The idea of fiscal decentralization injecting competition among local governments has an added advantage of making local officials pursue customer-driven investments which are more likely to meet expectations of local people and patronage of services. When local service delivery meets local people's expectations, they tend to pay for services and even honor their tax obligations without much coercion because they even appear more willing to do so (Shah (2007), Litvack & Seddon, 1999). Additionally, if what is being supplied meets local demand and associated with the necessary openness or cost recovery, local people and groups have a higher tendency of demanding accountability, closely monitoring local government activities which will reinforce the corruption reduction theme discussed previously. Local monitoring and demand side of accountability help to reduce information asymmetries and corruption tendencies which may have the potential to weaken both allocative efficiency and cost recovery. This demonstrates each of the themes is closely interrelated and not mutually exclusive.

Fiscal decentralization has been theorized to have an impact on local government economic growth rates and productivity (Speer, 2012). Scholars maintain that fiscal autonomy given to

local governments has an implication on increased productivity per unit of labor and growth patterns by indirectly influencing some economic indicators (Couderc & Ventelou, 2005; Brueckner, 2006); there is however not a clear pattern of the causation as the literature presents mixed reports. The above notwithstanding, other scholars present adverse empirical findings between decentralization and growth rates (Lin & Liu, 2000; Thiessen, 2003; Speer, 2012).). This suggests that the actual relationship between decentralization and growth rates appear mixed, the extent to which the process impacts appreciably on growth rates would, however, depend on other intervening factors.

The literature provides an appreciable relationship between decentralization and poverty reduction which suggests that by properly embarking on decentralization it would have a trickle-down effect on local people especially the disadvantaged. This is because local government officials through their activities could significantly facilitate, promote or coordinate effective implementation of social policies that target the less privileged in society. Research indicates that fiscal decentralization and expenditure patterns could address inequality and reduce poverty levels through the approach with which local public funds are planned are allotted (Sepúlveda & Martínez-Vázquez, 2010). The literature is replete with information on how fiscal decentralization contributes effectively to poverty reduction and general human welfare (Crook & Sverrisson, 2001; Von Braun et al, 2002; Lindaman & Thurmaier, 2002; Faguet, 2004; Shelton, 2007). The above notwithstanding if there are no proper checks and mechanisms for monitoring, the supposed benefits associated with decentralization will only accrue to a few privileged and powerful local power brokers (Speer, 2012).

3.3 Challenges Associated with Fiscal Decentralization

The processes and procedures involved in fiscal decentralization and composite budgeting are normally affected by power dimensions as it involves an interplay between diverse stakeholders, agencies and citizenry in general. According to Norton and Elson (2002), the budgeting process at times may lead to the exclusion of other groups; such may be a clear demonstration of uneven power relations in the budgeting process.

The foregoing suggests that there is a tendency for the budgeting process to neglect key actors whose voice would have at least represented a constituency yet may be sidelined due to power-play or disinterest. Disinterest is explained to mean a situation where some key sections of stakeholders or actors demonstrate their dislike or discontent in the budgeting process by not presenting their side or issues or not representing at all because of either distrust in the process of disappointment based on the poor state of affairs and amenities. Scholars such as Wampler (2000) explain that people and groups participate in local government activities and processes are usually guided by their perception of improvement and access to quality services. Other authors suggest that if people perceive local governments as performing satisfactorily, they are more likely to participate in the local government processes, and in this context participate in the budgeting process.

Another challenge that has become associated with fiscal decentralization is that local governments may compete with the central government for tax revenues. The Leviathan theory theorizes national governments to behave as revenue maximizing entities (Brennan & Buchanan,

1980; Speer, 2012).) and that the idea of fiscal decentralization may tend to exert a restriction on government growth through tax competition.

Scholars like De Guzman, (2007) argue that some forms of fiscal decentralization could lead to a loss of potential economies of scale which may cause a rise in administration cost and government size. The point is that an overhead cost if borne by national government could have helped at least two or three local governments to benefit so that the aggregate cost would reduce. However, increased decentralization may lead to different local governments engaging in a similar capital expenditure where just one could have resulted in effective sharing and efficiency in expenditure. To address this challenge, there is a need for local governments to liaise among themselves and collaborate in project designs and executions. This will help in pooling resources together especially in the design of huge sunk cost and to avoid the free-rider syndrome.

Technical nature of budgeting and capacity constraints of local officials in local governments in most cases also serve as barriers to proper fiscal decentralization and composite budgeting process. De Guzman, (2007) seem to suggest that most decentralized agencies and entities do not have quality local bureaucrats with the requisite knowledge, skills, and experiences which mostly may weaken public budgeting processes and expenditure pattern due to a tendency for higher supply costs of public services.

3.4 Legal framework for effective fiscal decentralization in Ghana

In Ghana, decentralization and local government administration was established in 1988 by the PNDC regime through PNDC Law 207. There have been subsequent legal frameworks that seek to clarify and make for a more effective decentralization system. This section, however, discusses those acts and legal frameworks that are very relevant to fiscal decentralization. These

acts and provisions to be discussed here have been enacted and passed to foster an enabling legal framework for enhancing appreciable enforcement of participatory approaches to local planning and budgeting. These provisions include the Chapter Twenty of 1992 Republican Constitution; Local Government Act, Act 462 of 1993; District Assembly Common Fund Act (DACF), Act 455; The Local Government Service Act, Act 654 of 2006.

The Local Government Act 462 of 1993 sets the tone for a decentralized budgeting system where District budgets will be prepared to promote the delivery of context-dependent development. The logic behind such an arrangement was that resolutions and choices on expenditure patterns need to be taken by the same entity or level of government that will be responsible for sponsoring such expenses. Aside from the Local Government Act, Act 462, there have been other subsequent provisions to foster regular releases of funds from the central government to lower level governments to facilitate local level planning, expenditure, and development.

3.5 Local Government Act, 2016 (Act 936)

Following from Chapter Twenty of the 1992 Republican Constitution, the Local Government Act, Act 936 of 2016 sought to reiterate Ghana's commitment to a workable fiscal decentralization through such relevant legal provision. This Act has relevant clauses which in principle seek to advance financial decentralization. For instance, section 10, clause (3a) (i) and (ii) lays a foundation that would be a basis for the preparation of local government budgets. Section 92 clause 1 of same Act 936 makes provision for preparation and tendering of district budget for a subsequent year. What has become known as Composite budgeting could be found in section 92 clause 3 which admonishes for aggregation of revenue and expenditure of the

numerous departments and agencies that fall under the territorial space of particular local governments?

3.6 The District Assemblies Common Fund Act, 1993 (Act 455)

To accentuate or bring meaning to Article 252 (2) of Ghana's 1992 Republican Constitution, the DACF Act, Act 455 was promulgated to allow for the transmission of financial resources from the centre to local government bodies in Ghana. Section (1) (2) determines the source of the DACF and that it comprises the aggregate of revenues allocated by the Parliament of Ghana as well as the percentage of total revenue to be disbursed to District Assemblies. The percentage of GDP to be disbursed to MMDAs used to be five percent but has been increased to seven and a half percent. Other relevant acts include the Financial Administration Act, 2003 (Act 654). In 2003, the Government passed a Financial Administration Act, Act 654 to regulate the financial management of the public sector as well as prescribe the responsibilities of persons entrusted with financial administration and management in Ghana. The public procurement Act, Act 663 provides a framework to government entities all parastatal establishments to contract services in the implementation of their Annual Action Plans. The Internal Audit Agency Act, Act 658 got passed in 2003 to help facilitate and to engender quality assurance for internal audit activities central government agencies, decentralized bodies, and MMDAs.

3.7 Sources of Revenue to Local Governments

The Local Government Act, 2016 (Act 936) provides that each local government unit shall have a sound financial base with adequate and reliable sources of revenue. Despite this requirement, the MMDAs have a limited number of sources of revenues for carrying out their activities, which

include the DACF, grants, transfers, ceded revenues, and external credits, land rates and minerals royalties, and other internally generated funds (IGFs). The Local Government Act, (Act 936) lists the revenue sources of local government bodies to include entertainment duty, casino revenue, betting tax, business registration charges, gambling tax, rates and levies, fees, licenses, as well as taxes chargeable on the income of certain categories of self-employed persons. There are also miscellaneous receipts such as stool land revenue, fees for dislodging of latrines, collection of sand and stone, and others. However, the IGFs do not yield much revenue, not even for the recurrent expenditure and so most districts depend almost entirely on the DACF and other grants from the central government.

As has been indicated above, for the objectives of decentralization to be achieved or realized, the Assemblies require a sound financial base which has been noted by the 1992 Constitution. There are two main sources of revenue to the various MMDAs in Ghana; both internal and external. These are represented in the table below:

3.8 Conclusion

The chapter has examined the idea of composite budgeting within a broader scope of fiscal decentralization. The conceptualization and rationale behind composite budgeting system are discussed; these have been assessed within the Ghanaian context. The legal framework relevant to fiscal decentralization and composite budgeting system is discussed in the chapter. Since composite budgeting is also about revenue and expenditure framework of MMDAs, the chapter has assessed the key sources of revenues to local governments in Ghana.

CHAPTER FOUR

THE RESEARCH METHODOLOGY

4.0 Introduction

This chapter is devoted to a discussion of the procedures and methods employed during this study. It explains various stages and activities undertaken during the data collection period as well as data management, processing, and analysis. Specific issues discussed include the research paradigm, design, population and sampling techniques, and unit of analysis as well as data management. Fieldwork experience is also discussed as well as the ethical considerations during and after the study.

4.1 Research Paradigm

The study adopts the interpretive research paradigm which takes into consideration the personal views of the researcher based on what is experienced on the field. In addition, since the concept has the same expectations and guidelines, one factor could possibly affect several local governments. The proponents of the interpretive approach argue that individuals with varied socio-economic backgrounds, assumptions and lived experiences make contributions to the on-going construction of reality happening in their broader social context through social interaction. The use of this approach afforded an opportunity to assess and analyse the issues pertaining to the implementation of the CBS. Because of the subjectivity of these human perspectives, social reality may change and may have multiple perspectives (Hennink, Hutter and Bailey, 2011).

The study employed a qualitative method of collecting data and Creswell (2014) observes that qualitative studies are exploratory and therefore take place in the natural setting. In this case, the research covered the study areas (the selected Assemblies) by exploring the various

implementation issues with respect to the implementation of the CBS by examining at first-hand what prevails at the assemblies. According to Miles and Huberman (1994), a qualitative approach is linked to the ability to present data in a manner that preserves the chronological flow, thereby making it possible for the study to accurately present events that explain the outcomes. They further explain that the qualitative strategy has the advantage of providing findings that have a quality of “undeniability”. In lieu of the fact that qualitative research is interpretative and for that matter, it is aimed at developing an understanding of a policy such as the CBS, it is imperative to generate an in-depth knowledge in natural settings. Here, the study continued to be guided by the research questions which helped to generate ideas that bring meaning to the unanswered questions surrounding the CBS in Ghana with respect to its implementation. Consequently, an interpretation of the suggestions and conclusions coming from the study helped to provide a deeper understanding of the concept under study.

4.2 Research Design

A case study method was used to study three local governments in Ghana. A case study is considered appropriate when there is limited information or investigation about the phenomenon, as in this case the implementation challenges of the CBS in Ghana. This study design was to provide answers to the five questions: a) What are the achievements of the CBS in Ghana? b) How do resource challenges affect the implementation of the CBS in Ghana? c) Are there challenges posed by decentralized units in the implementation of the CBS in Ghana? d) How do external stakeholders influence the implementation process of the CBS in Ghana? and e) What specific measures can be employed to achieve effective implementation of the CBS in Ghana?

The concept of the CBS has some perceived benefits but had not been studied or assessed thoroughly to ascertain the veracity or otherwise of the concept in Ghana. This approach ensures that the study addresses the research objectives, hence the selection of the three piloted assemblies for this concept. Simons (2009) defined a case study as an in-depth exploration of the complexity and uniqueness of a particular project, policy, institution, and program in a ‘real life’ context using multiple perspectives. Hence, equal attention was given to the selected assemblies to ascertain whether or not the guidelines that were provided for the implementation are being followed and their inherent benefits. The cases were time and activity bound, and this study, therefore, gathered detailed information using a wide range of data collection tools and techniques over a sustained period of time. By the end of the study, all selected areas were covered in detail as planned in order to avoid bias, hence this affirms the choice of the case study approach.

4.3 Units of Analysis

With a number of factors under consideration, data collection activities and thesis writing were undertaken in two stages. While the first stage covered February 13th to June 25th, 2017 for data collection, the second stage did last between 30th June 2017 and 25th March 2018 for the report /thesis writing. During the first stage, the research team (researcher and research assistants) spent various time periods ranging from 14 -20 days in each of the three study areas. For road safety, financial and convenient reasons, the researcher and his assistants were based in guest houses near the various assemblies in order not to travel on a daily basis to and from the various assemblies. This helped ease the burden of overly going through stress and rather enhance coherence between the participants and the researcher.

4.4 Study Areas

The study covered three local government units from two administrative regions. They are Shai Osudoku, Ada East (Greater Accra) and Akuapim North (Eastern) to represent the various levels of the local government structure in Ghana. The districts studied were selected from two of the ten administrative regions of Ghana being, Greater Accra Region and Eastern Region. The district bureaucracy is headed by a career bureaucrat, called the District Coordinating Director and as prescribed by Ghana's decentralization policy, the districts are further divided into urban, town and area councils.

The specific local governments selected sought to ensure that the findings of the research reflect geographical differences within different regions in the implementation process of the CBS in the country. On the basis of the above, the study found out the possible explanations for the differences in the effective and efficient implementation of the CBS across the country.

These areas were selected based on the fact that they were the first three assemblies that were used as pilots (in 2005) for the implementation of the CBS before the other assemblies replicated the concept after long reluctance and system failure. By virtue of the fact that these assemblies have over thirteen (13) years of experience with respect to the implementation of the CBS, it gives the study a wide range of areas to explore.

Familiarity with these areas as well as an understanding of the workings of the local administration, as well as familiarity with the culture, the study was better positioned to deal with the various challenges that evolve during the data gathering without much difficulty. The findings at the selected assemblies provide an insight into the implementation of the CBS as well as a detailed discussion of any differences that were revealed. The study, therefore, uncovered

in-depth insights into, and understanding of, the issues underpinning the various levels of success or otherwise of the implementation of this concept in the study areas.

Akuapem North Municipal Assembly

The Akuapem North Municipal Assembly (ANMA) was first established as a District Assembly by Legislative Instrument 1430 in 1988 under the decentralization system to take control of the day-to-day running of the Municipality. In 2012, it was elevated to the status of a Municipality by LI 2041. The Assembly performs executive, deliberative, and legislative functions in the interest of the local people.

The topography of the Municipality is largely characterized by one main hill range called the Akuapem Range with heights ranging between 381 metres and 488 metres and its highest peak reaching 500metres and situated at Amanokrom closer to a natural water tank. Its lowest point is approximate, 152 metres. The rivers Bump, Ponpon and Aponapong and their tributaries form the main drainage channels for the Larteh-Mampong geographical area while the Aboabo, Nsaki and Yensi streams drain the North-west segment of the Municipal's natural landscape.

All the urban areas within the Municipality have market centres but are very small in nature with no lorry stations attached which operate basically every day. The Municipal Assembly has two major vibrant markets at Adawso and Asenema.

Shai Osudoku District Assembly

Shai Osudoku District (formerly Dangme West District) forms part of the twenty-six (26) Metropolis, municipalities, and Districts in the Greater Accra Region.

It is the largest district in the Greater Accra Region. It can be found in the Southeastern part of Ghana. The capital town of Shai Osudoku District is Dodowa. The district was carved out of the former Dangme District in 1988 as a result of a national re-demarcation exercise carried out in relation to decentralization reforms in the country. The main festival of the Shai Osudoku District is the Gmayem festival and Homowo for the people of Ningo and Prampram. Notable tourist attraction found in the district are the Kyenku waterfalls, Dodowa Forest and Shai Hills Resource Reserve. At Ningo is the Royal Carboo, the sea lane at Prampram and Stone lodge at Osuwem junction.

Shai Hills Resource Reserve is a resource reserve located in Doryumu in the Shai Osudoku District all in the Greater Accra Region. It was established in 1962 with an area of 47 square kilometres (4,700 ha; 18 sq miles) which was later extended to 47 square kilometres (4,700 ha; 18 sq miles) in 1973.

The area was declared Forest Reserve in 1962 with a total area of 47 square kilometres (4,700 ha; 18 sq miles) which was later expanded to 51 square kilometres (5,100 ha; 20 sq miles) in 1973 till present. It was made a Game Production Reserve in 1971. The protected area was home to the Shai people before they were ejected by the British in 1892 and the works of the Shai people can still be found at the reserve.

Shai Hills Resource Reserve is located along the Tema–Akosombo road. It is about 17 kilometres (11 miles) from Accra, the capital city of Ghana making it the closest wildlife reserve to Accra.

Ada East Assembly

The Ada East which forms part of the twenty-six (26) Metropolis, Municipalities, and Districts in the Greater Accra Region. The District is located in the Eastern part of the Greater Accra Region within Latitudes $5^{\circ}45$ south and $6^{\circ}00$ north and from Longitude $0^{\circ}20$ west to $0^{\circ}35$ East and West respectively. At the south is the Gulf of Guinea, which stretches over 45 kilometres (27.9 miles).

Ada Foah, the District Capital is located at the south-eastern part, about 20km off the Accra-Aflao road, along the coast and about 2 km from the Volta River Estuary. Other major settlements are Big Ada, Kasseh, Got, Anyamam, Lolonya, Akplabanya, Wokumagbe, and Koluedor. The District shares boundaries with Central Tongu to the north, South Tongu to the west, Ada West to the west and to the south with the Gulf of Guinea. The population of the District according to 2010 population and housing census stands at 71,671 with 34,012 males and 37,659 females.



Fig 4.1: Map of the ten administrative regions of Ghana; Red arrows showing the selected regions where the study was conducted

Source: the map was downloaded from <http://homejamesglobal.com/ghana>

4.5 Target Population

The population for the study was specifically selected to get first-hand information as regards the implementation of the CBS in those selected areas. These individuals and groups are the key stakeholders in the planning and implementation of the composite budget system. This was done through the use of interviews and focus group discussions as well as observations. Particular

questions were posed to solicit the views of participants on the four independent variables of the study, namely implementation structure, resources, politics, and external influence (stakeholders).

4.6 Sampling Technique

The main goal of using the purposive sampling technique is towards fulfilling the objective of this study by focusing on identifying characteristics of the target population under study, which have an important bearing on the research questions. Respondents were selected using a purposive non-probability sampling technique. The officials who comprised the sampling frame were selected because they have informed knowledge and copious working experience on the research questions. Again, they are deeply involved in the preparation, implementation, and monitoring of the composite budget at the various assemblies.

4.6.1 Sample size

A total of forty-two (42) participants (using the NVivo coding and description) comprising of public officials at the selected assemblies, beneficiaries in the study areas, officials at the Ministry of Local Government (MLGRD), Ministry of Finance (MoFEP) and District Assembly Common Fund (DACF) and other key stakeholders including assembly members, traditional authorities and local residents were engaged to gather relevant data from them. The participants were selected for the study comprises eighteen (18) focus group discussions (FGD's) and eighteen (18) key informants interviews (KII's) from the study areas, and six (6) key informants interviews from the external supervisory institutions. In all, one hundred and fifty-six (156) individuals participated in the study. The details of the discussants are outlined in table 4.1 and

4.2

Table 4.1: Sampling frame for internal participants

Study areas	Akuapim North		Shai Osudoku		Ada East	
	FGDs	KIIs	FGDs	KIIs	FGDs	KIIs
Male residents from rural areas	9 discussants	-	9 discussants	-	9 discussants	-
Female residents from rural areas	9 discussants	-	9 discussants	-	9 discussants	-
Male residents from urban areas	9 discussants	-	9 discussants	-	9 discussants	-
Female residents from urban areas	9 discussants	-	9 discussants	-	9 discussants	-
Assembly members from rural areas	7 discussants	-	7 discussants	-	7 discussants	-
Assembly members from urban areas	7 discussants	-	7 discussants	-	7 discussants	-
Finance officer	-	1	-	1	-	1
Budget officer	-	1	-	1	-	1
Coordinating Director	-	1	-	1	-	1
Planning officer		1		1		1
Chairman of the finance committee		1		1		1
Presiding Member		1		1		1
Total	6 FGDs	6KIIs	6 FGDs	6KIIs	6 FGDs	6KIIs
Grand total	18FGDs and 18 KIIs					

Table 4.2: Sampling frame for external participants

Agency	Official	Total
MoFEP	1 Snr Budget Analyst 2 Jnr Budget Analyst	3
MLGRD	1 Snr Budget Officer 1 Jnr Budget Officer	2
DACF	1 Snr Budget Officer	1
Total		6

4.7 Sources of Data Collection

Both primary and secondary data were collected for this study. Primary data was obtained through comprehensive in-depth personal interviews as well as focus group discussions. The interview questions focused on the thematic areas relating to the research questions. During data collection, tools such as tape recorders and field logs were used to ensure that data reliability and quality were not compromised.

In addition, secondary sources such as policy documents, reports, research results, articles, textbooks and journals relating to the research questions were used to obtain data for analysis. According to Creswell (2014), secondary sources have the advantages of providing bases for comparison and providing a useful background for identifying key questions and issues needed to be addressed by primary research. The flexibility and use of semi-structured open-ended interview method in collecting the data allowed for the gathering of in-depth data from participants because it offers the opportunity for participants to express their opinions and experiences without restrictions.

In addition to the interviews, the study employed at least one focus group discussion (FGD) in each of the three study areas. This method was used, among respondents who are either directly or indirectly involved in the preparation and implementation process of the CBS. It must be noted that the use of the FGD helped to generate relevant insights into group meanings, shared experiences, and insight from different perspectives on the implementation process of the CBS in the study areas due to its ability to assemble people of common background.

4.7.1 Data Collection Procedure

The process of data collection was started with the researcher obtaining an introductory letter from the Department of Public Administration and Health Services Management as well as a letter from the Minister of Local Government and Rural Development to help create the enabling environment for the study. A self-introduction by the researcher and the purpose of the study was done at the various areas where data was sought. Through purposive random sampling, individuals and groups of persons were contacted to participate in the study. During this state, the necessary permission was sought from the appropriate official hierarchy in the case of the local government officials and other public officials at the offices of the head of the local government areas covered.

Subsequently, a familiarization tour was made to all the study areas and also to have arranged with officials for scheduled interviews and focus group discussions. Using snow-balling, lots of contacts were made and this helped greatly in the data collection process. Based on the outcome of the data obtained and analyses, further data was subsequently collected to consolidate the findings.

The study employed face to face interviews and collected data directly from the respondents while the researcher had the opportunity to raise issues that the interviewer had not thought of as suggested by Bailey (1983). Thus, whilst face to face interviews which allowed probing and spontaneity was used in the first and second stages of data collection, follow-up interviews were employed to gather additional primary data to consolidate findings due to its flexibility. Additionally, arrangements were made to get venues and logistics needed for the focus group discussions at the various study areas as well as the MDAs used in the data collection.

4.8 Data Management and Analysis

The responses from the interviews were analyzed using Nvivo 11. Here, an accentuate was focused on the entire management of the data that was gathered through the activities that covered the post field management of the data through the analysis stage to the presentation of the major conclusions of the study. As stated earlier, personal interviews and focus group discussions were used to gather data from the respondents with the aid of digital voice recorders. Data from the field was then organized for analysis and interviews transcribed and handwritten notes typed serving as a backup in the event that the recording equipment failed. Recorded audio data were transcribed verbatim into English.

Verbatim transcription eliminates the tendency of losing respondent's contribution to interpretation or summary during transcribing. The next stage involved the categorization of the data into various themes to facilitate easy processing. A conclusion was then made on the data gathered in the study with respect to the implementation of the CBS in the study areas. The process of transcription, profiling, coding frame-working and thematic networking were done as described by Attride-Striling, (2001). This ensured that the data gathered were managed properly since different data collection tools were profiled by variables that affect their perspectives of CBS. Key informants, in-depth interviews and focus group discussions were profiled differently with variables that uniquely identify them and have the tendency to account for their unique responses. Each of the protocols was divided into three parts.

The first part was focused on demographic characteristics of the respondents and the section that sought the general knowledge of participants on the CBS. The second part was designed to solicit the views of respondents on the four independent variables of the study namely implementation structure, resources, politics, and stakeholder involvement. The third section

offered participants to share their views on any other issues that must not have been covered under the various sections.

Coding was both inductive and deductive. Deductive coding was guided by the study's findings in the review of the literature concerning the research questions. Inductive coding was noticed and indexed through participants' responses. Thematic frameworks had six columns, column headings were Global themes, Organizing themes, Basic themes, description of Basic themes, frequency and quotes. Basic themes were labels that the study attached to transcribed quotes. Two or more basic themes were grouped together and labeled by an organizing theme that summarized their contribution to answering the research questions of the study. All organizing themes are grouped under each research question's global theme. Coding frequency tables have all themes in the first column and respondent identifications as column headers. The total number of quotes are indicated in the final column.

4.9 Ethical Considerations in the Study

As corroborated by Creswell (2014) "in all research involving human participants, ethical considerations must be thoroughly discussed by the researcher before embarking on data collection and analysis". The essence of ethical considerations in social research is to promote quality and integrity in the research process, findings, and conclusions. The researcher sought the consent of participants, so as to secure their confidentiality. Participants were provided with full information about the research as well as to disclosures that allowed them to freely and voluntarily accept to participate in the research. In order to protect and ensure respondents' confidentiality, any information gathered from the respondents will be kept out of the public other than the purpose of the research, which was clearly explained to all the respondents prior to

their participation. The study made the necessary efforts to ensure that the anonymity of the respondents was adhered to.

4.9.1 Generalization

With reference to a case study, it becomes difficult to generalize the findings of a particular issue under consideration beyond the scope of the study, hence this cannot be exonerated from such criticism. Although the study does not intend to make general conclusions, this shortcoming ought to be highlighted. This is because the assemblies studied are demographically unique and their respective implementation processes of the CBS relate accordingly to their specific contexts. This further implies that while the CBS is being implemented nationwide, the findings and conclusions from this research may not entirely reflect the real situations in the remaining assemblies which were not covered in the study.

Nevertheless, the findings and conclusions from this research may serve as a guide as well as provide understanding into the implementation process of the CBS in other parts of the country, particularly in those areas which share similar demographic characteristics as the areas studied.

4.9.2 Validity

Creswell (2010) asserts that validity is the ability to ensure that given research measures the attribute that is proposed to be measured and it is concerned with accuracy, the truth, logic and how well founded and sound the research account is presented. To address concerns of validity, this research followed four main steps as a way of enhancing the validity of the study.

To begin with, it employed three different data sources being the use of interviews, FGD, and documented evidence including statistical data from Ministry of Local Government and Rural Development, Ministry of Finance and the DACF. The different sources collaborated with each

other to enhance the research findings as well as ensuring coherence. The use of rich and thick description was another way by which this study enhanced the soundness and strength of the research process (Creswell 2010). Another factor that enhances the validity of this study is the researcher's prolonged stay of between 14 and 21 days in each of the study areas. Another benefit this study had which improves validity was the services of research assistants, colleagues and friends who at various stages reviewed and offered advice for the study during which critical comments were considered, thereby contributing to the quality of the study. In addition, the data gathered based on experiences of research participants tend to be more authentic than data based on perceptions. In this research, all the respondents were either beneficiaries or implementers of the CBS which means that their views are generally based on their experiences, thereby enhancing the quality and validity of the study.

To ensure that this study did not create confusion in the minds of participants, it presented unambiguous detail that was followed on the basis of which the findings and conclusions are drawn. In furtherance to this, efforts were made to clarify the research methodology and instruments employed at the various stages of the study. In addition to the detailed presentation of these procedures, a carefully organized protocol used for the interviews and the FGD has been attached as an appendix.

4.9.3 Reliability

The concept of reliability refers to the level of confidence that any person using the same interview script will arrive at a similar conclusion. As Miles and Huberman (1994; 278), put it “the underlying issue here is whether the process of the study is consistent, reasonably stable over time and across researchers and methods.”

Even though this research followed several measures to ensure that the study followed a more realistic process, it is worth noting that the qualitative research tradition believes that the interpretation of qualitative research data may be subjective. This is because, unlike quantitative studies, it is very difficult for the researcher to isolate value judgments and opinions from the research question and protocol and to some extent, the dissemination of the findings and the respective conclusions. In view of this, several measures were undertaken with the view to achieving reliability in this study.

The study relied on three types of data from open-ended interviews, focus group discussions, and secondary sources. The use of these multiple data sources further enhanced the reliability of the research findings (Silverman, 2001). It is needless to state that experienced-based data is more likely to be more authentic which tends to enhance the reliability of research. As a result, all the participants of the research are experienced as either implementers, beneficiaries or monitoring officials of the CBS, hence the reliability of the research data.

4.9.4 Informed Consent

It is required by social science ethics for researchers to respect people's freedom and right to participate or not to participate in research. This makes it important for researchers to provide their respondents with full information about the research. These disclosures then allow the respondents to freely and voluntarily accept to participate in the research. None of the respondents of the research was instructed or coerced to do so by any authority or relative

Interactions with participants did not in any way link the respective authorities to the participants because each respondent had the option to participate or do otherwise. The study, therefore, respected the right of respondents to withdraw from participation at any time, without any

negative consequences this study, therefore, ensured that all respondents participated only on a fully voluntary basis after their consent was freely sought.

4.9.5 Challenges Encountered

In conducting this study, some challenges were encountered and this can be thought of as enormous in developing countries and not limited to Ghana, but frantic efforts were made so not to have them affect the study. These challenges often result from bureaucratic bottlenecks, the perception of the target group as well as the value people attach to research. Some of the challenges that were encountered during the data collection stage are enumerated below.

Firstly, among the challenges encountered was the cumbersome bureaucratic processes. The inability of some respondents to honour interview appointments was another challenge. This experience occurred more frequently among some bureaucratic officials and the targeted residents. Whereas the bureaucratic officials were largely constrained by busy official schedules, most of the residents could only find time for the interviews late in the evening and the period of the fieldwork coincided with farming and other business activities.

With the commitment to gather the needed data, and reasonable time at my disposal, all appointments with the residents were scheduled at their convenience. An introductory letter was obtained from the department of public administration and health services and presented to the various administrative heads in the selected districts on the basis of which the heads of the selected districts granted me the needed audience throughout the field work. It can also be reported that the various Coordinating Directors were very helpful in this regard.

Another setback encountered was the long and slow bureaucratic process require to follow in accessing information from the district administration. Obtaining information in Ghanaian

public sector institutions can sometimes be cumbersome especially those involving statistics, funds and evaluation reports. It is important to mention however that some of the officials agreed that reference could be made only to their official titles in relation to the documents provided; others still provided the information on either anonymity or in confidence. It is important to state that the officials from the Ministry of Local Government and Rural Development and Ministry of Finance were very resourceful and provided copies of documents where necessary.

Furthermore, the limited financial resources available for the study also presented a major challenge. Even though reasonable financial support was provided by my sponsors, the wide coverage of the study and long distance between the study areas, coupled with the cost of transportation for the trips to the field required enormous funding. The need to hire assistants, especially during the FGD also added to the pressure on the limited funding. Besides, although none of the participants demanded financial reward or any form of benefit as a condition of their participation, there was the need to provide some minimum financial support to some of the assistants who had to take transport to the meeting place for the FGD to cover their transportation as well as refreshment after each of the FGD sections.

The above challenges notwithstanding, the researcher was able to obtain sufficient and reliable data for this study.

4.10 Conclusion

This chapter presented a detailed discussion of the methodological approach employed in the research. Here, it is argued that, in order to realize the research objectives, it was more appropriate to present a multiple case study in three administrative assemblies selected from two regions in Ghana. It can be concluded that the choice of the case study within the qualitative

paradigm was the most appropriate as it does not only allow for use of multiple sources of data but a comprehensive understanding of social reality in a holistic manner by reporting detailed opinions of research participants within a framework of a natural setting. The subsequent chapters present detailed discussion factors that contribute or stifle the implementation of the CBS in the assemblies covered in the study.

CHAPTER FIVE

DATA ANALYSIS AND DISCUSSIONS

5.1 Introduction

This chapter describes the process of data analysis and discusses the results of the data analysis. Thematic analysis was used to analyze and present findings in three levels of themes being Basic, Organizing and Global themes (Attride-Stirling, 2001). Relevant responses were highlighted and coded into basic themes based on their similar contribution to answering the following specific research questions: What are the achievements of the composite budgeting system (CBS) in the study area?; to what extent do external stakeholders influence the implementation of CBS in the study area?; and What factors constrain the implementation of CBS by decentralized units in Ghana?. In addition, the study sought the views of respondents on how Implementation of the CBS could be improved.

5.2 Data analysis

Thematic analysis (Attride-Stirling, 2001) was used to analyze the data in this study. The adopted three steps of profiling, coding, and thematic frame working was conducted after data was transcribed. All conducted interviews were recorded. Recorded interview audios were transcribed from audio to text before analysis.

5.2.1 Transcription

The qualitative in-depth interviews with beneficiaries, key informant interviews with stakeholders and focus group discussion with various groups of community members were recorded and transcribed verbatim from English and Twi (the original languages that participants expressed themselves) into English. Verbatim transcription ensured that no relevant data was lost during transcription. Transcripts were reviewed with the audio recordings to check for possible

omissions of relevant responses of participants, cases of transcription summarizing and interpreting responses of the interviewees. After interviews were transcribed they were checked for quality by sending the transcripts back to the respondents for content validation.

5.2.2 Respondent Profiling

Validated transcripts were assigned identification numbers according to the number of interviews conducted. In all, twenty-four Key Informants Interviews (KIIs) were conducted; these interviews were labeled KII1, KII2, KII3...KII24 according to when the interviews were conducted. Eighteen FGDs were conducted and named in a similar order to the KIIs. Identified data were profiled with some background data using different variables. Profiling respondents in a study enable some shared views to be attributed to their unique characteristics, Key Informant interviews were profiled with their designation, type of institution; whether internal (within) or external (outside) of the study areas and the number of years they had served in the institutions. These were considered possible reasons for diverse perspectives and also a key component of examining the different roles that internal and external stakeholders play in the implementation process. Focus Group Discussions were profiled by the gender of the focus group discussants and by their location. This was done to observe any differences in perspectives of the achievements of the CBS within the study areas.

5.2.3 Coding

All transcripts were uploaded into Nvivo 11. Five parent nodes were created; one for each of the research objectives. All transcripts were coded inductively. First, all the transcripts were read to get a fair idea of issues emerging under all five research questions. Inception issues were noted

as memos and attached to their related nodes. Based on emerging ideas, child nodes and grandchild nodes were created under the five parent nodes. The second reading highlighted and coded quotes into the grandchild nodes. After coding quotes into the grandchild nodes, the grandchild nodes were described in the node properties by summarizing the central views depicted in the quotes. The underlining contribution in two or more quotes in the grandchild nodes was used to label the child nodes that categorized the grandchild nodes.

The coding frequencies for FGDs and KIIs are presented in Tables 5.2a, 5.2b, 5.3a, and 5.3b. While the coding frequency for FGDs was decomposed into rural and urban to test whether or not there are variations in responses regarding the various basic themes between respondents in these two distinct areas. The coding frequency for KIIs was categorized into internal and external KIIs for the same reasons. In all these tables, each research question is presented as a Global theme with several subsequent organizing and basic themes in the first column. Also, under each organizing theme, there are several basic themes which are the specific issues that explain the organizing theme. The rest of the columns represent FGD and KII identifiers except for the last column which represents the sub-total of references or frequency of FGD or KII affirmations of each basic theme. However, the total frequency of FGDs affirmations of each basic is the summation of sub-total frequencies of both rural and urban FGDs, and this applies to the coding frequency for internal and external KIIs. Table 5.2a is presented in the text, while the remaining Tables 5.2b, 5.3a, 5.3b and 5.6 are presented in Appendix D.

5.2.4 Thematic frameworks

The five parent nodes were organized into a table that presented a framework of the results of the coding. A thematic framework was organized into six tables, the first table indicated the parent node as the global theme. The next column had all organizing themes under the global theme in merged rows in the second column. The third column had all the basic themes under each organizing in merged rows. The fourth column was a description of the basic theme; this was the same description assigned in the node NVivo properties. The fifth column indicated the frequency of the basic theme, and the sixth column provided quotes that were coded to that particular basic theme.

5.3 Socio-demographic and institutional characteristics of Respondents

5.3.1 Gender

Various background characteristics play a significant role in uncovering and understanding the various factors that contribute to financial, institutional and development challenges affecting local government structures and the effects of these challenges on the implementation of the CBS in the various districts. As a result, the research design of data collection ensured that male and female respondents were allocated equally across all FGDs. For example, in Table 5.4, 12 FGDs were equally distributed between male and female respondents, while the remaining six FGDs composed of mixed gender (both male and female participants were represented together in those FGDs). Therefore, the responses and the results of the study are devoid of sampling biases that may have arisen from gender imbalances.

The community people, who constituted the discussants in all the FGDs, were further decomposed into non-overlapping sub-groups such as residents and assembly members FGDs, which is deemed a potential factor that can cause significant variations in perspectives about the implementation of the CBS in the districts. This is because the perspectives and experiences of local residents who do not directly relate with the district assembly are more likely to differ significantly from assembly members who are part of the local communities yet have some direct relationship with the district assembly. Therefore, to ensure that FGD results on factors that cause resource challenges of district assemblies and the achievements of the CBS are unbiased, separate FGDs were conducted for local residents, who do not only pay market tolls, property rates and other taxes, and assembly members, who do not only represent the interests of the local masses but also participate in the work and activities of the district assemblies. Based on this proposition, of the 18 FGDs conducted, 6 were allocated to assembly members, while the remaining 12 FGDs encompassed local residents (see Table 5.4). The allocation was based on population differences in that in the assembly members were fewer than the local residents, and as a result, the latter constituted two-thirds of all the FGDs, while the remaining one-third was the assembly members.

TABLE 5.2A CODING FREQUENCY FOR FGDs IN RURAL COMMUNITIES

FGDs	FGD1	FGD2	FGD5	FGD7	FGD8	FGD11	FGD13	FGD14	FGD17	Sub-total
Global theme 1: Achievements of CBS in the districts										
Organizing theme 1: Reported achievements										
<i>Basic themes</i>										
<i>Improved efficiency in resource allocation</i>			*			*				2
<i>Improve transparency in budgeting</i>			*			*			*	3
<i>Effective harmonization of MMDAs activities</i>			*			*				2
Organizing theme 2: Expected Achievements										
<i>Basic theme</i>										
<i>Efficient monitoring of MMDAs spending</i>	*		*			*		*		4
<i>Improved community development</i>			*	*	*	*	*	*		6
Global theme 2: Resource challenges that affect CBS implementation in the districts										
Organizing theme 1: Institutional factors										
<i>Basic themes</i>										

<i>Inadequate database of tax base</i>		*	*		*	*		*	*	6
<i>Poor supervision of tax collectors</i>		*	*			*			*	4
<i>Limited logistics for revenue collection</i>	*		*		*	*			*	5
<i>Perceived corruption by tax collectors</i>	*	*	*	*	*	*	*	*		8
Organizing theme2: Human resource factors										
<i>Basic themes</i>										
<i>Low capacities of tax collectors</i>			*			*		*		3
<i>Poor motivation of tax collectors</i>			*	*				*	*	4
Global theme 3: Challenges posed by the decentralized unit in CBS implementation										
Organizing theme1: Institutional factors										
<i>Basic themes</i>										
<i>Non-compliance with CBS guidelines by decentralized units</i>						*				1
<i>Incomplete decentralization of MDAs</i>			*			*				2
Global theme 4: The effects of external stakeholders on CBS implementation in the districts										
Organizing theme 1: Positive effects										

<i>Basic themes</i>										
<i>Monitoring of DA implementation of CBS</i>			*			*				2
<i>Capacity building training on CBS</i>			*			*			*	3
<i>Additional funding of DA activities</i>		*	*	*	*	*			*	6
Organizing theme 2: Negative effect										
<i>Basic theme</i>										
<i>Political interference with DA budgeting</i>			*		*	*		*	*	5

* shows the affirmations and spread of basic themes among FGDs and KIIs

Source: Field Data (2017)

Table 5.3a Coding frequency for internal KIIs

* shows the affirmations and spread of basic themes among FGDs and KIIs

Source: Field Data (2017)

5.3.3 Location of respondents

The implementation challenges of the CBS vary significantly among district assemblies, and the key determining factor is the location and development level of the assembly. There is a general theoretical consensus that district assemblies located in largely rural communities are beset with a relatively high myriad of locational, infrastructural, economic, and socio-cultural challenges in managing and implementing district assemblies' policies, projects, and programmes. Therefore, to ensure that diverse information regarding the various resource and decentralized challenges that inhibit district assemblies' implementation of the CBS and the achievements (reported or expected) associated with the system is elicited, FGDs were allocated equally among rural and urban respondents. Thus, results from Table 5.4 indicate that of all the FGDs, 50% were conducted using participants from rural communities, while the remaining 50% were drawn from urban areas.

Table 5.4: Profile of FGDs

FGD ID	Sex	Age range (years)	Education level	Type of participants	Location
FGD1	Female	19-68	None-Primary	Residents	Rural
FGD2	Male	25-60	None-tertiary	Residents	Rural
FGD3	Female	24-55	SHS-tertiary	Residents	Urban
FGD4	Male	30-45	JHS-SHS	Residents	Urban
FGD5	Mixed	20-35	Primary-SHS	Assembly members	Rural
FGD6	Mixed	30-55	JHS-Tertiary	Assembly members	Urban
FGD7	Female	24-40	Primary-SHS	Residents	Rural
FGD8	Male	27-42	None-SHS	Residents	Rural
FGD9	Female	20-50	JHS-Tertiary	Residents	Urban
FGD10	Male	30-52	JHS-Tertiary	Residents	Urban
FGD11	Mixed	23-41	Primary-	Assembly	Rural

			SHS	members	
FGD12	Mixed	33-38	SHS- Tertiary	Assembly members	Urban
FGD13	Female	20-47	Primary- SHS	Residents	Rural
FGD14	Male	27-54	Primary- SHS	Residents	Rural
FGD15	Female	25-48	SHS- Tertiary	Residents	Urban
FGD16	Male	32-52	SHS- Tertiary	Residents	Urban
FGD17	Mixed	28-40	Primary- SHS	Assembly members	Rural
FGD18	Mixed	30-50	SHS- Tertiary	Assembly members	Urban

Source: Field Data, 2017.

5.3.4 Education

Table 5.4 further shows that generally both educated and non-educated individuals constituted participants of FGDs. However, among participants with formal education, the lowest educational level attained was primary education, while the highest formal educational level was

tertiary. This implies that FGDs were generally a mixture of uneducated, slightly educated and highly uneducated members, which can be insightful in terms of assessing their opinions and experiences regarding the resource and implementation challenges hampering the CBS in the districts. The table further shows that the number of FGDs with participants attaining tertiary formal education was higher among urban FGDs than their rural counterparts.

5.3.5 Age of respondents

The age of individuals is argued to be one of the major factors that significantly determine the depth of lived and shared experiences regarding the design and implementation of district assembly activities, projects, and programmes. Besides, the 1992 constitution of Ghana considers a person as an adult when he or she is 18 years and above. It is therefore based on this definition that all FGD participants in this study were at least 19 years old, while the maximum age of participants was 68 years (see Table 5.4). Also, FGD with the oldest and youngest participants was a female FGD (FGD1) located in a rural area. These imply that the FGD participants in this study were matured, who had lived enough to have significant experiences and insights into district assembly activities and challenges.

3.6 Type of stakeholder

Results on the institutional profile of KIIs are presented in Table 5.4. The table indicates that KIIs were generally categorized into internal and external stakeholders. While internal stakeholders are operationalized as KIIs that are directly working in the targeted district assemblies, external stakeholders represent KIIs that are relevantly connected to the district assembly system and implementation of the CBS but are working outside the district assemblies

of interest. This categorization is important to not only ensure that the effects of external stakeholders on the implementation of the CBS in the districts are assessed, but also evaluate their independent assessment of the various challenges, both internally and externally induced, the selected district assemblies are facing, including the effects they have on the implementation of the CBS in the country.

Therefore, out of the 24, KIIs conducted, 9 KIIs (37.5%) were external stakeholders, largely from the Ministries, while the remaining 15 KIIs (62.5%) were internal stakeholders (see Table 5.4). This implies that apart from interviewing district assembly officials (internal stakeholders) who directly participate in the implementation of the CBS in their respective districts, relevant external stakeholders, whose decisions, activities, projects, and programmes directly affect the performance and effectiveness of the district assembly officials in the implementation process of the CBS were also interviewed.

5.3.7 Type of institution

The Key Informants Interviewees were distributed across different relevant and key institutions such as the district assemblies, Ministry of Finance and Economic Planning, Ministry of Local Government, and the Legislature (assemblies), whose activities are strongly connected to the implementation of the CBS to ensure that in-depth, well-informed, broad and varied views and perspectives on its challenges and achievements are elicited in the study. Majority of the KIIs (15) were from the district assembly, followed by the Ministry of Local Government (2) because they have the constitutional mandate to implement fiscal decentralization programme in the country and therefore, their policies and actions have direct and significant effects on the success

of CBS implementation in the districts. However, the least institutions represented in the study are the Legislature and the Ministry of Finance, with 3 and 2 KIIs respectively.

5.3.8 Years of the current posting by KIIs

The number of years individuals served in institutions generally increases their experience, efficiency, and general performance in the implementation of institutional policies and programmes. In the same vein, the depth, relevance, and insightfulness of lived and shared experiences KIIs are able to provide regarding the challenges and achievements of the CBS also depends largely on the number of years each of them has worked in the selected institutions. Table 5.4 shows that the average number of years KIIs served in their respective institutions was 8 years, while the minimum and maximum relevant working experiences were 4 years and 16 years respectively (see Table 5.4). Therefore, since the CBS was introduced about 6 years ago vis á vis the average years served of 8, then by implication, most KIIs in this study worked enough through the introduction and implementation of the CBS to share relevant experiences regarding its challenges and achievements.

5.4 Achievements of CBS in the Assemblies

Achievements of public policy are generally measured based on the realization of desired objectives and results after successful implementation (Weaver, 2010). In this case, the CBS in Ghana is expected to form an effective integrated budgeting system which ensures the realization of planned objectives, expectations and performance of central government; improve planning, budgeting, financial reporting and auditing; facilitate the harmonization of development; and introduce fiscal controls in the management of state funds at the local level. Therefore, considering the implementation challenges that embroil the system, its achievements were measured at two levels such as reported achievements and expected achievements.

The implementation of the CBS is still beset with a myriad of challenges. Yet, at each stage of implementation, some actual gains and desired results have been made and reported by district assembly managers, central government, and other stakeholders like community people among others. These reported temporary benefits are classified in this study as reported achievements of the CBS in the districts. There were three main achievements of the CBS that were reported by participants of FGDs and KIIs, including improved efficiency in resource allocation, improved transparency, and consistency in budget preparation and execution and improved coordination and harmonization of activities of MMDAs and decentralized units.

5.4.1 Efficiency in resource allocation

Allocation of resources by both central government and district assemblies is mainly done through the budgeting system. Prior to the introduction and implementation of the CBS, resources were allocated multiple times to development projects and other activities of MMDAs

and the decentralized units due to disintegrated budgeting system. However, participants in FGDs, particularly assembly members and KIIs affirmed that since the introduction and implementation of the CBS in their districts, duplication of resource allocations have been significantly minimized, leading to improvement in efficiency in the use and allocation of scarce resources (see Tables 5.2a, 5.2b, 5.3a, and 5.3b).

It is important to note that of all the FGDs conducted, only in 6 FGDs (2 rural and 4 urban) that participants reported that CBS has led to an improvement in resource allocation. Majority of the participants who reported this achievement are from urban communities, having relatively higher educational levels and have a relationship with the district assembly system. By implication, the capacity of participants to understand and report the achievements of the CBS is dependent on their level of knowledge and working relationship with the assembly system. It is therefore not surprising that more than half of FGDs that affirmed improved efficiency in resource allocation are assembly members FGDs. An assembly member in the Shai Osudoku district reported by saying that

...Oh, I know the system is not working well but now that other departments are sending their budgets to the assembly, we will know the work they want to do and avoid them. So the small money we get, we use well... [Assembly member, Urban, Shai Osudoku District, Table 5.4; FGD6]

This implies that though the CBS is not fully implemented in the district, at least, the budgets of other decentralized units are integrated with that of the district assembly, making it easy to eliminate wastes and inefficiencies.

Tables 5.3a and 5.3b further indicate that majority of KIIs (14) supported results from FGDs that the CBS has improved efficiency in resource allocation. Of all KIIs that reported that CBS has so far improved efficiency in resource allocation, the majority were internal KIIs (8), while the remaining were external (6). A budget officer at Ada East District and a Junior Budget Analyst at the Ministry of Finance has these to say;

...the benefits are numerous in the sense that each department now has a plan and this improves resource allocation in the district... [Budget Officer, internal, Ada East District, Table 6; KII8]

...the government is recommending a programme based budget as part of the CBS to eliminate those wastes and inefficiency in the public financial management system...[Junior Budget Analyst, External, Ministry of Finance, Table 6; KII20]

These imply that for the CBS, every department has a plan which is incorporated into the overall plan of the district assembly, and based on the Programme Based Budgeting (PBB), every project and programme budgeted for is unique, leading to prudent management and allocation of resource for development. This result is supported by Heeks (1999) who argues that CBS promotes efficiency in resource allocation and cost-recovery. Nevertheless, the remaining 10 KIIs have dissenting views regarding improvement in resource allocation as one of the reported achievements of the CBS. This may be a recognition that the implementation of the CBS is still beset with challenges to produce such an achievement.

5.4.1.2 Improved transparency in budget preparation and execution

Transparency in budgeting is important for increasing financial accountability and the elimination of corruption and prudent financial management by district assemblies. Fiscal decentralization has been theorized to come with accountable and transparent systems with regard to how financial resources are disbursed and utilized in local governments (Duncan, 2005). In this study, the implementation of CBS is reported to have improved transparency in budgeting between MMDAs, decentralized units, and other stakeholders, which has the advantage of improving accountability and reducing financial malfeasance in the district assemblies. Data from participants in FGDs and KIIs reveal that while participants from a small number of FGDs (8) affirmed that CBS has improved transparency in budgeting and execution, a large number of district assembly practitioners and experts (18 KIIs) confirmed the affirmations of FGDs. This implies that more KIIs, both internal and external, have that improvement in transparency in budgeting and spending is one of the reported achievements of the CBS in the districts. Examples of sample quotes from internal and external KIIs are as follows;

...With the implementation of CBS, we normally prepare warrant so as a budget officer we check both revenue and expenditure, normally the expenditure so that nobody can just pay anything without your knowledge so there are some consistency and transparency in the system... [Budget Officer, internal, Ada East District, Table 5.6; KII8]

... the system is such that one budget officer or any officer can just prepare anything or make any expenditure without the knowledge of other officers. So if

your budget for a programme, it is known by all other units in the districts and therefore, so when allocation is done and you spend, you are accountable for such expenditure... [Senior Budget officer, external, Ministry of Local Government and Rural Development, Table 5.6; KII21]

These quotes indicate that the CBS makes budgeting in terms of revenue and expenditure more participatory and transparent among district assembly units such that an individual cannot unilaterally take advantage of the weak institutional system and engage in any corrupt or improper financial appropriation. This achievement is as a result of the participatory nature of the implementation of the CBS, confirming the relative advantage of the bottom-up model of policy implementation that budgeting process ought to be more participatory. This was aimed to involve the budget officers of the various decentralized agencies, the people, trade associations, artisans and all potential taxpayers including their leaders and assembly members so that when it reaches implementation they will also honor their part who will be part of the implementation when the money finally gets released (Elmore 1978; Sapru 2004). Therefore, the implementation of CBS in districts enhances accountability with regards to how officials dispense resources and cuts corruption within local governments by making local government budget system more open to the public (Heeks, 1999).

5.4.1.3 Effective coordination and harmonization of activities of MMDAs

Improvement in coordination and harmonization of budgeted and implemented activities and programmes of MMDAs and other decentralized units is one of the key expected deliverables of the CBS as envisaged. Based on this, FGD participants and KIIs were asked whether or not the

introduction and on-going implementation of the CBS has delivered the desired improvement in coordination and harmonization of MMDAs activities and programmes.

Results from FGDs and KIIs indicated that the CBS has brought about an improvement in coordination and harmonization of activities of MMDAs and other decentralized units. For example, Tables 5.2a, 5.2b, 5.3a and 5.3b show that 2 and 3 FGDs and KIIs confirmed that despite the implementation challenges, the CBS has improved the level of coordination and harmonization of MMDAs activities.

...the composite budget actually gives specification because now as a district budget we know what goes into environment, their goods and services their projects and what they want to do, as for the Agric department, their budget, and what they want to do, their various budget like training of farmers, so it gives us pictorial of the whole district and each department what they are doing or their mandates and their development plan for the assuming year. So it gives us the green light that this is what everybody saying they are doing or is going to happen in the future and that is good harmonization and coordination...[Finance officer, Internal, Akuapim North District, Table 5.6; KII13]

The finance officer backs the point that the CBS actually has a specification that allows the district assemblies to effectively coordinate and harmonize the activities of all MMDAs and decentralized departments. However, the level of affirmations by both FGDs and KIIs that CBS led to an improvement in coordination and harmonization of district assemblies' activities is relatively small because out of a total of 18 FGDs and 24 KIIs, only 11.11% and 12.5% affirmed

the reported achievement respectively. This implies that majority of FGDs and KIIs do not think that the CBS has actually delivered the expected improvement in coordination and harmonization of MMDAs activities, and this may be due to the avalanche of resource and decentralized level challenges that MMDAs are embroiled in the implementation of the CBS.

5.4.2 Expected achievements of CBS

Unlike reported achievements that refer to actual positive changes that have been produced as a result of the introduction and implementation of the CBS, expected achievements are positive changes in district assemblies' budgeting activities are expected to be realized after implementation processes are fully accomplished. Results from FGDs and KIIs showed that based on the implementation processes on-going, the CBS is expected to bring about efficient monitoring of MMDAs budgets and spending and improve community development.

5.4.2.1 Efficient monitoring of budgets of MMDAs

The Ministry of Finance does regular monitoring activities on the implementation of public financial management policies by MMDAs, particularly their spending activities to ensure prudent financial management and efficient resource allocation. The CBS is envisaged to improve efficient financial management by district assemblies through monitoring of their spending. However, participants in FGDs and KIIs acknowledged that the implementation of the CBS is undertaking some reforms such as the introduction of the electronic budgeting to ensure that the spending activities of all district assemblies can be monitored electronically at every level to eliminate traveling and other operational and administrative costs of manual monitoring. According to FGD participants and KIIs, infrastructural constraints in many district assemblies is

the main factor that is delaying the full operationalization of the reform, and its accompanying benefit of enhancing monitoring of assemblies' budgets. Tables 5.2a, 5.2b, 5.3a and 5.3b showed that 4 FGDs and 4 KIIs have expressed the expectation that when the internet infrastructural problems are addressed, the CBS will create the platform for electronic monitoring of assemblies' budget spending activities, which is important for prudent management of scarce resources and eliminating administrative and travel costs of manual monitoring activities. Sample quotes from FGDs and KIIs below indicate that an enhanced electronic budgeting and efficient monitoring of assemblies' spending and financial management activities is expected to be achieved through the CBS if fiber optic cables are laid in all the district assemblies to enable a nationwide rollout of the GIFMIS system as part of the implementation process of CBS. Example of sample quotes that affirmed this achievement are indicated below;

... I know that the district assembly does not have internet and so that they are not connected to Accra for monitoring. But I am hoping that when they finish the policy (CBS), our assembly will be connected and Accra people will stop coming to check the assembly. They will do it in Accra... [Assembly member, Rural, Akuapim North District, Table 5.6; FGD13]

... several districts are not on the GIFMIS platform because there are no fiber optic cables to permit internet connection with the ministry of finance. But we are optimistic that very soon, the CBS will help improve the system and electronic monitoring will become a reality... [Junior Budget Analyst, External, Ministry of Finance, Table 5.6; KII20]

Therefore, one of the benefits the CBS is expected to deliver is efficient monitoring of assemblies' spending activities through the introduction of the GIFMIS programme in all district assemblies. The processes in the composite budget including revenue forecasting and harmonization are crucial processes in the design of fiscal policy and avoidance of revenue overestimation which could lead to shortcuts in the provision of public goods (Auerbach, 1999). Heald (2003) postulates that budget transparency powered by sectoral participation and group involvement is regarded as a powerful instrument for improving effectiveness. With composite budgeting, the issues of wastes and duplication of projects are countered whilst accountability issues and 'value for money' is well enhanced (Devas & Grant, 2003).

Barrett, (2004) suggests that the processes involved in public policy such as the composite budgeting propel accountability enhancement and raise the likelihood that corrupt or wrong decision is detected and addressed. The data on CBS revealed that district plan and budget are linked together such that during the implementation one cannot just take money without going through the system of 'warrants' among others, which has stepped up accountability and efficiency with how funds are managed and projects executed at the local level. It is against such backdrop that OECD (2003) views CBS processes as facilitating openness to all relevant financial information in a timely and systematic manner. From the data reviewed so far, it became clear that composite budgeting system was introduced to bring adequate sunshine in the financial and expenditure lifestyle of local government agencies with a view to enhancing public value (Bryson et al, 2015) and value for money (Mohammed & Bawole, 2017) through various means that serve as a check on corruption and collusion at the local level. By making what

occurs in each decentralized department known to the other and the public at large, local government officials cannot unscrupulously use public resources.

This suggests that the concept of composite budget reinforces the very essence of fiscal decentralization where local people get responsible for whatever occurs in their jurisdiction (Kelly & Rivenbark, 2014; Zhang & Liao, 2011). Danielsen et al., (2009) suggest that at the heart of participatory budgeting is a form of decision-making which actively involves the citizenry in prioritizing expenditure patterns of public resources. They, however, observe that such gesture of popular participation mostly has taken symbolic participatory gestures with little transformative impact, unable to cause structural change in local governance systems. This phenomenon “therefore undermines the “power to people” concept as the involvement and consultation process fall short of the participatory planning and budgeting agenda expounded by the Local Government Act 462 of Ghana (Okrah & Boamah (2013).

5.4.2.2 Improve community development

The final expected goal of the CBS is to contribute to improving the lives of the population through district community development. The study results showed that the implementation of the CBS is still on-going, and therefore, the actual impact on local people’s socio-economic welfare is expected to be realized if the implementation is fully accomplished. Therefore, the expectation that the CBS will lead to an improvement in local community development enjoyed the highest reference level from both FGDs and KIIs. For example, unlike all other achievements, both reported and expected, the proportion of FGDs in which participants affirmed that full implementation of CBS will lead to an improvement in local community development in the districts is pegged at 77.8%, the highest reference rate among FGDs as far as

CBS achievements are a concern. In this case, both residents (males and females) and assembly members from rural and urban communities believed that CBS will cause an improvement in local community development due to benefits associated with prudent resource management at the districts. An urban male resident participant expressed his expectation as follows;

...For me I know that anything that will remove corruption and waste of our small monies will help we those in the area because it will allow the assembly provide more schools, hospitals, and fertilizers for farmers. So I believe it will develop the communities... [Male resident participant, Urban, Akuapim North District, Table 5.6; FGD16]

The participant argues that if the CBS has the ability to ensure efficient utilization of districts resources and check corrupt practices, it will lead to an improvement in their lives by providing more schools and health care facilities because of the system. It is worth noting that these results from FGD interviews are strongly confirmed and supported by results from KIIs. Interestingly, improvement in local community development as one of the expected achievements of CBS is full implementation similarly had the highest affirmation from both internal and external stakeholders, where all KIIs referenced it. By implication, every key informant in this study agrees that full implementation of the CBS will bring about improvement in local community development. Sample quotes from both internal and external KIIs are as follow:

... you see, every public policy seeks to improve the core mandate of institutions. And our core mandate is to develop our communities. So the CBS will definitely

help us conserve resources for increased development...[Coordinating Director, internal, Shai Osudoku District, Table 5.6; KII3]

... the CBS is there to improve budgeting for MMDAs and so if budgeting is improved, the end results will be an improvement in community development in the various districts...[Senior Budgeting officer, external, Ministry of Local Government and Rural Development, DACF office, Table 5.6; KII23]

These narrations imply that improvement in local community development is a naturally expected achievement of the CBS if it is fully implemented because the system is improving resource allocation and elimination of wastes and corruption. Therefore, these resource management benefits will more likely lead to an improvement in the resource envelopes of the assemblies, which will, in turn, increase the number of community development projects that will be provided to local people by the assemblies. This finding agrees with the conclusions of Faguet (2004) and Sepúlveda & Martínez-Vázquez (2010) that fiscal decentralization, particularly CBS, has the higher tendency to reduce inequality and alleviate poverty through the approach with which local public funds are planned are allotted.

5.5 Resource challenges that affect CBS implementation in the districts

Sufficient revenue, generally internally or transferred by the central government, (at the district level) is a critical ingredient in the successful implementation of fiscal decentralization in general and CBS in particular (Kessey and Diaw, 2002). However, many MMDAs do not generate and/or receive enough revenue to successfully implement public policies such as the CBS in their districts.

Results from FGDs and KIIs revealed that the revenue challenges that beset district assemblies in their bid to implement the CBS are influenced significantly by several broad factors including institutional, socio-economic, human resource and policy-related factors (see Tables 5.2a, 5.2b, 5.3a, and 5.3b).

5.5.1 Institutional factors that influence resource challenges in CBS implementation

Institutional factors are the structural and systemic problems that are embedded in the implementation and structure of the decentralization programme, which negatively affects the ability of MMDAs to generate sufficient revenue for the implementation of public policies like the CBS. This implies that the biggest challenge for developing countries in the mobilization of sufficient resources for the implementation of public policies is weak institutions (Grindle & Thomas 1991). Results from Tables 5.2a, 5.2b, 5.3a, and 5.3b indicate that lack of adequate database, poor supervision of tax collectors and limited logistics for revenue collection are the main institutional factors that influence resource challenges in the implementation of CBS in the districts, confirming the proposition of Thomas & Grindle (1990) interactive model that three main bureaucratic resources play a significant role in determining successful implementation of policy namely, financial, managerial and technical resources.

5.5.1.1 Inadequate database of taxpayers or tax base

Database of tax base refers to complete and reliable information or records of all businesses, properties, vehicles, establishments, and other individuals that are taxable in the district. This database plays a significant role in planning and projecting revenue mobilization, which is important for the successful implementation of the CBS. A good database also helps to detect

and prevent tax evasion and embezzlements of tax revenue by tax collectors. However, results from both FGDs and KIIs indicate that district assemblies lack adequate and complete database of people and establishments that are supposed to pay tax. Of all the 18 FGDs conducted, in more than 60% (11 FGDs) affirmed that in their districts the assembly lack adequate database of taxpayers, majority of these affirmations (6 FGDs) came from rural communities. Classical narrations about this problem were given by male residents from rural communities. They said:

...No, the assembly does not know all the market women who pay tolls ... [Male participant, Rural, Shai Osudoku District, Table 5.6; FGD2]

... All the time, the assembly does not get the revenue target they want because they do not know the people they are to tax...[Male participant, Rural, Ada East District, Table 5.6; FGD5]

These narrations imply that tax collectors do not have information about all the market women who pay tolls and for that reason, the assembly barely meet their revenue targets which detract from their ability to implement the CBS. Another important confirmation of the assembly's lack of adequate database came from assembly members who were participants of the FGDs. For, an assembly member from an urban community argued that district assemblies do not have a good database of their tax base, which precludes revenue planning and projections.

...The assembly does not give information about the number of houses and businesses in the district so they cannot know how much money to get at the end of the year...[Assembly member participant, Urban, Shai Osudoku District, Table 5.6; FGD8]

This is an affirmation that inadequate database reduces the revenue generation capacity of assemblies, which negatively affect their ability to budget and meet the budgeted expenditure, hence retarding their efforts towards the implementation of the CBS in the districts. These observations by FGDs were corroborated by KIIs, both internal and external. In Tables 5.3a and 5.3b, a total of 12 KIIs out of 15 confirmed that the revenue challenges that inhibit the ability of MMDAs to implement CBS is partly caused by an inadequate database of businesses, properties, and other taxpayers.

...you are supposed to have a database for all your properties so that when I am at the office here I will know what's happening on the field. So that if the collectors bring the funds can check and know what is still left there. We have some of the data but it is not enough...[Finance officer, Internal, Shai Osudoku District; Table 5.6; KIII]

It can, therefore, be deduced that in Shai Osudoku District Assembly, there is a database of taxpayers, which the finance officer uses to check on the amount of tax collected, but the database is inadequate and does not capture all taxpayers. This problem is a prediction of Thomas & Grindle (1990) interactive model that lack of technical resources, including efficient information system, is a bane of successful implementation of public policies, especially in developing countries. Therefore, planning and projection of revenue generation and expenditure cannot be done accurately because of an inadequate database of businesses and people who pay taxes in the districts. A senior budget officer at the Ministry of Local Government and Rural Development added that

...The district assemblies are supposed to carrying out registration new businesses, properties, commercial vehicles, and other establishments by providing business permits. Based on this registration, they can plan and project their revenue and expenditure. But, most assemblies rely on the few registered people and continue to tax them. So, the revenue problems of assemblies are due to their own inefficiency in getting good data... [Senior Budget officer, external, Ministry of Local Government and Rural Development; KII21]

By implication, an inadequate database of taxpayers is the product of inefficiencies of the assemblies in executing their part of their mandate in registering people and businesses. Interestingly, the numbers of external and internal KIIs that cite the inadequate database as a significant factor that reduces the revenue generation capacity of assemblies were the same.

5.5.1.2 Poor supervision of tax collectors

Though both poor supervisions of tax collectors and monitoring of CBS implementation process are similar in their focus on supervisory roles, poor supervision of tax collectors is an of an internal challenge of CBS. There are institutional mechanisms and internal control systems that check on the performance and activities of all personnel in all public sector institutions. These mechanisms and internal controls are observed to be weak and ineffective in most district assembly structures, particularly the finance office.

There is the general observation that the activities of tax collectors in many district assemblies are poorly supervised and controlled, leading to huge revenue losses to corruption. Results from Tables 5.2a and 5.2b revealed that a total of 11 FGDs affirmed poor supervision of tax collectors

as one of the institutional factors that significantly increase revenue losses for district assemblies. Besides, this conclusion was more dominant among urban FGDs than their rural counterparts, implying that supervision of tax collectors is found to be poorer in urban areas than in rural districts. In a rural FGD of assembly members, a participant lamented;

...the people who go and collect the tax are not monitored by the office. What they are interested in is the total amount of money collected but they do not put things in place to check whether the collectors are spending the money or not...[Assembly member, Rural, Ada East District, Table 5.6; FGD11]

Apart from internal controls to check tax collectors, the assemblies do not undertake monitoring activities on tax collectors when they are on the field. Rather they place emphasis on the total amount of tax revenue realized. Similarly, one of the male participants in urban FGD in Shai Osudoku district cites lack of field monitoring activities to check whether or not tax collectors are complying with tax collection guidelines.

...what systems do the assembly have to follow the collectors when they are in the market? If you give me a receipt book and I go and collect small taxes without giving receipts, how will you know? So the assembly is not serious about the money they themselves collect except common fund...[Male participant, Urban, Shai Osudoku District, Table 5.6; FGD4]

The district assemblies fail to lay monitoring systems in place to check the activities of tax collectors and therefore, the problem of insufficient revenue for the implementation of CBS emanates from their own internal and managerial inefficiencies that engender revenue leakages

and losses. Hence, the resource challenges emanating from poor supervision of tax collectors is internally influenced. However, an Assembly member in an urban area in Akuapim District though concurred that the assembly lacks systems to supervise and monitor tax collectors, yet expressed a divergent view that the problem is as a result of limited personnel and out-sourcing of tax collectors.

...we cannot blame the assembly because they are using outside people to collect the tax so that when they meet some level, they pay them some commission. Apart from the receipt system, they do not have any other system to check whether they issue it or not, which is the problem. And they do not have enough personnel to do field monitoring. So they just trust the people and work with them unless they find evidence that you are spending their monies, and then they sack you...[Assembly member, Urban, Akuapim North District, Table 6; FGD18]

Therefore, the use of commission tax collectors by district assemblies shows evidence of limited personnel to undertake monitoring activities and therefore, revenue challenges attributable to poor supervision of tax collectors is externally-induced. Hence, poor supervision and monitoring of tax collectors which culminate into revenue losses and resource challenges, thereby hampering CBS implementation in the districts are externally influenced. In effect, results from FGDs show some level of disagreement among participants regarding whether resource challenges emanating from poor supervision of tax collectors are influenced internally or externally. Tables 5.3a and 5.3b, however, show a relatively small number of affirmations by both internal and external KIIs that poor supervision of tax collectors is one of the major institutional factors that cause resource challenges for district assemblies. For example, out of the

24 KIIs, only 10 (41%) referenced poor supervision of tax collectors as an institutional problem that engenders resource challenges for the implementation of CBS in the districts. An internal KII observed that poor supervision of tax collectors is a problem but it can be traced to some defects of the internal audit department, whose personnel are engaged by the central government.

...you know there are some defects of the internal audit department but they are employed by management. They employ them, some of these governance agencies also connive with management. They also advise management when they` are not doing things in the way they should be done...[Chairman of the finance committee, internal, Shai Osudoku District, Table 5.6; KII5]

This implies that supervision and auditing of tax revenue are supposed to be undertaken by the internal audit department of the district assembly, whose personnel are independent and employed by the central government. However, because of inefficiencies associated with the department, supervision is weak, causing revenue losses as a result. Therefore, poor supervision of tax collectors is a problem that is traced to the inefficiencies of external agencies. However, external KIIs from both the Ministry of Local Government and Rural Development and Ministry of Finance recognize poor supervision of tax collection as a serious internal systemic problem that causes revenue mobilization challenges. They argued that

...look, I know there external and internal auditors who check the finances of all district assemblies but assemblies with the authority and power to mobilize their won revenue equally have the responsibility to put in place mechanisms to ensure that revenues mobilization is done efficiently and effectively without unnecessary

losses and leakages. So the assemblies are not innovative but just relies on only the receipt system and commission collectors...[Senior DACF officer, external, Ministry of Local Government and Rural Development, and Rural Development, Table 5.6; KII23]

At the ministry of finance, there are guidelines in financial management for all government agencies. District assemblies are part of government agencies and they are supposed to develop systems to check their financial mobilization and expenditure activities...[Junior Budget analyst, external, Ministry of Finance, Table 5.6; KII20]

These narrations imply that the responsibility to efficiently generate and manage internal revenues lies with the district assemblies and therefore, revenue leakages resulting from poor supervision and weak internal institutional and systemic controls are attributed to the inefficiencies of the district assemblies. In sum, there is a general consensus among FGDs and KIIs that poor supervision of tax collection processes negatively influences revenue levels of district assemblies quite significantly. This confirms Winter's (1990) integrated model of policy implementation that the actions of individual organizational actors have a greater tendency to systematically distort the successful implementation of policies. Therefore, for policy to be successfully implemented, the top officials should supervise the lower level personnel to ensure that they adhere to the guidelines stipulated in the policy. However, while some FGDs and internal KIIs attribute poor supervision to central government's negative influences, other FGDs and the majority of external KIIs attribute the problem to systemic, institutional and managerial inefficiencies embedded in the district assemblies.

5.5.1.3 Limited logistics for revenue mobilization

Effective revenue mobilization requires the use of modern equipment, technologies and efficient and reliable transport facilities to ensure that not only a wider tax net of businesses and individuals are covered for tax collection, but loopholes and leakages in revenue collections are sealed and blocked. Thus, when logistics such as reliable vehicles, information vans, and tax payment and receipt technologies among others are provided and used, district assemblies' revenue generation will increase, thereby facilitating their efforts towards the successful implementation of the CBS in the country. However, revenue generation in many districts is abysmally low, and one of the factors that contribute to this problem is limited logistics for effective revenue mobilization. Close examination of FGD results reveals that limited logistics for effective revenue mobilization is predominantly a rural problem. This is shown in Tables 5.2a and 5.2b that out of the total of 9 FGDs in rural communities, 5 (55.6%) of them referenced limited logistics as an important limitation on revenue mobilization in their areas, while for urban FGDs, only 1 out of 9 FGDs attributed revenue challenges to limited revenue collection logistics. This implies that revenue collection by district assemblies is more effective in urban areas than in rural areas partly due to logistical discrepancies. Thus, unlike in the urban areas where tax collectors use vehicles, mobile phones, and other technologies for revenue collection, in the rural areas, tax collectors walk to markets to collect tolls and other taxes. Some narrations from rural FGDs include;

...the tax collectors do not even have bicycles to ride to the market to collect tolls, while some do not have items to record payments...[Female resident participant, Rural, Shai Osudoku District, Table 5.6; FGD1]

...you see the tax collector needs a vehicle or motorbike to go round all the community and markets to collect monies. But, they do not even have bicycles to do the rounds...[Assembly member, Rural, Shai Osudoku District, Table 5.6; FGD5]

...in most cases, the collector comes to the market late when he misses the market lorry truck. Some of them do not even have mobile phones to call taxpayers when they are not around...[Male resident participant, Rural, Ada East District, Table 5.6; FGD8]

These sampled quotes revealed that in the rural areas, tax collectors lack a number of logistics, including reliable vehicles (bicycles and motorbikes), receipt or tax payments record book, and mobile phones, which are all necessary for effective revenue mobilization. The inequality in logistics may be due to low economic activities and the consequently limited tax base in the rural areas compared with the urban centers. Similarly, both internal and external KIIs attributed the resource challenges of many district assemblies to limited logistics for effective revenue mobilization. For instance, a total of 10 KIIs with 6 and 4 internal and external respectively, affirmed that limited logistics for effective revenue mobilization is an important institutional problem that negatively affects the capacity of assemblies to generate sufficient revenue to implement CBS in their districts. Quotes from both internal and external KIIs indicate that logistical inadequacy for tax collectors is a nation-wide problem that results from the limited resources transferred to the district assemblies for implementation of policies and programmes. According to Thomas & Grindle's (1990) interactive model, inadequate provision of physical resources by the central political authority to the lower level policy implementers blocks

successful implementation of policies, confirming the result of this study that limited logistics by assemblies to mobilize revenue inhibits CBS implementation in the country.

... I know we can use modern technology to collect tax but even in our offices, we lack access to the internet and other basic facilities to ensure digitalization. But as for vehicles, it is only the top management that has access to vehicles, and this is not a problem limited to this district but almost everywhere, tax collectors do not have vehicles...[Budget officer, internal, Ada East District, Table 5.6; KII8]

...The ministry is aware of limited vehicles for tax collection but it is the economy that determines the extent to which we can spend on expanding infrastructure and working tools...[Senior Budget Analyst, Ministry of Local Government and Rural Development, external, Table 5.6; KII21]

Therefore, limited logistics for tax collection is well-acknowledged as a nation-wide problem that inhibits effective revenue generation and CBS implementation in the districts. Hence, the solution depends on the expansion level of the economy since it determines the resource envelop and expenditure plan of the central government. In sum, resource challenges, resulting from limited logistics for effective internal revenue mobilization, are largely an externally influenced problem that obstructs successful implementation of CBS in the districts.

5.5.1.4 Corruption by tax collection

Embezzlement of tax revenues by tax collectors is a systemic and institutional problem that causes huge revenue losses by district assemblies. The problem of corruption by individuals in the implementing institution is a widespread perception among the populace and civil society

organizations in Ghana. In the district assemblies, it is considered as one of the leading causes of resource mobilization challenges that stems from a wide range of institutional and logistical weaknesses, including poor supervision and monitoring of tax collectors, an inadequate database of taxpayers and lack of digital tax payment systems among others. According to Winter's (1990) integrated model of policy implementation, the actions of individual organizational actors have a greater tendency to systematically distort the successful implementation of policies. Results from Tables 5.2a and 5.2b indicate that in over 94% of all FGDs conducted, participants believed that corruption by tax collectors contributes significantly to resource challenges that retard district assemblies' efforts towards successful implementation of CBS in their districts. This implies that corruption by tax collectors is one of the most dominant perceptions among community people and assembly members as a major cause of resource challenges faced by most district assemblies. Some residents and assembly members were quoted as saying;

... ahh, if the assembly is not monitoring the collectors and they collect these huge sums of money, what do you think they do to the money? Some of them do not issue receipts to us when we pay tolls. So they just make money all the time while the assembly loses. So the assembly cannot implement anything at all...[Female resident participant, Urban, Shai Osudoku District, Table 5.6; FGD3]

...Yes I know the collectors are given targets to meet but if they don't meet the target and get the money they want, what is the use of the target? Look, some of them, when they go out to collect tax, they return with so many items from the market women. Instead of taxing them, they collect goods items and others print their own receipt and collect tax even on holidays. If all these things happen, how

can the assembly develop the communities and even implement the CBS?.....[Assembly member, Urban, Ada East District, Table 5.6; FGD12]

These imply that both residents and assembly members affirm that tax collectors engage in corrupt practices, including the collection of tax without the issuance of receipt, duplication of receipt books, collection of goods items in exchange of tax, and collection of tax on non-working days. These corrupt practices are as a result of lack of monitoring activities by the assembly, leading to substantial losses in revenues, and hence constraining the assembly from providing development projects for communities, and from implementing the CBS. The results, however, reveal that the perception of corrupt practices is more widespread in urban communities than in rural areas since the number of urban FGDs in which the participants referenced corruption by tax collectors is higher than that of rural FGDs. Therefore, the problem of corruption is likely more prevalent in large urban districts than largely rural districts.

Interestingly, the number of external KIIs, including members of parliament and officials from the relevant ministries, that referenced corruption by tax collectors as a major drain on assemblies' revenues were higher (7) compared with internal KIIs (4). By implication, while a high proportion of internal managers of the district assemblies (73.3.7%) do not believe that corruption by tax collectors is a real and serious problem that causes revenue challenges for the district assembly, majority of external stakeholders (77.8%) think otherwise. Some of the internal and external stakeholders who affirmed corruption by tax collectors as one of the problems said;

...yeah, we have an audit unit that checks the financial activities all officials, including tax collectors and finance officers. But sometimes, because we are all humans, the collectors are able to beat the system and engage in financial malfeasance, which is causing us a lot financially. But in the past, we have sacked some of them and even surcharge them [Chairman of finance committee, internal, Ada East District, Table 5.6; KIII1]

The chairman of the finance committee admits that tax collectors engage in corrupt practices by undoing an internal audit system, which has enormous financial implications for the district assembly. However, the internal KII believes that the problem is part of all human institutions and therefore, it does not result from inefficiencies of district assembly managers. However, an external stakeholder, a Member of Parliament, argues that corruption by tax collectors stems from weaknesses of the district assemblies' control systems.

...I already told you that the assemblies are always interested in a common fund and fail to protect their own revenues. If you sign a contract with a private company to collect tax and you pay a commission of 25 percent, and all that you do is to wait for the money without doing any monitoring and checks to ascertain the real amount of revenue they collect, then you are throwing the money out for individuals to spend. So I believe that the commission tax collectors are taking advantage of the assemblies' weak supervision controls... [Member of Parliament, Akuapim North District, external, Table 5.6; KIII8]

Therefore, corruption by tax collectors is confirmed as one of the main internally-induced systemic and institutional problems that engender resource challenges for district assemblies to successfully implement the CBS in their districts. This result is supported by previous findings by Mmari *et al.* (2005) in Tanzania and Ugoh & Ukpere (2009) in Nigeria who both concluded that corruption plays a significant role in hampering the effective implementation of budgets by district assemblies. These studies, however, did not focus on corruption by tax collectors as it is the case in this study.

5.5.2 Human resource factors that influence resource challenges in CBS implementation

The quality of human resources determines significantly the effectiveness and efficiency with which public policies and programmes are implemented and their objectives achieved. More specifically, in the district assemblies, effective financial resource mobilization largely depends on the quality and effectiveness of personnel, directly and indirectly, in-charge of revenue mobilization like the finance and budget officials. Personnel and personnel management remain essential in the implementation of composite budgeting and overall functional effectiveness of local governments (Kahkonen & Lynyi, 2001; Pollit, *et al.*, 1998; World Bank, 2003). This point has been given support by Analoui (2002) who contends that the most important and crucial organizational resources are people.

Unfortunately, the local governments in this current study had issues with their human resources structure. Whilst some assemblies have bloated staff, others have staff deficiency and thereby affecting their productivity. It was noted from the case studies that critical staff to implement the CBS were not available. This observation confirms an argument by Ahenkan *et al* (2018) that human resource constraints efforts of local government financial prowess and performance.

Therefore, when this personnel is less motivated, less sufficient and ill-educated and trained, revenue mobilization becomes less effective, leading to low revenue generation and overall resource challenges for district assemblies.

5.5.2.1 Low capacities of tax collectors

The tax collector is the central agent in the revenue generation process in all district assemblies. However, most of the tax collectors are non-permanent staff but casual commission tax collectors, who are paid a certain percentage on their total amount of revenue collected or realized at the end of a given period. As a result, the capacity levels of tax collectors, in terms of educational levels and expertise in revenue collection strategies, are very low, and this negatively affects the revenue generation levels of the assemblies. Low capacity of tax collectors contributes to revenue losses through tax evasion and lack of innovativeness in increasing tax revenue generation. Participants in 6 FGDs attributed resource challenges of assemblies to low capacities of tax collectors, and this problem is distributed across rural and urban communities. An assembly member in Akuapim North District narrated that

...because the assembly does not employ tax collectors, many people with high educational background do not want to collect tax for the assembly. So they use SHS dropouts and sometimes JHS to go round the market and collect tolls from market women, and this also affects the assembly's money. Unfortunately, most of them do not possess the requisite skills and experience with which they perform their duties...[Assembly member, Urban, Akuapim North District, Table 5.6; FGD18]

As a result of low capacity on the part of tax collectors, they are mostly engaged on a casual employment basis. Equally, both internal and external stakeholders also confirm the propositions of FGD participants that tax collectors have low capacity and expertise in revenue generation. The number of internal and external KIIs that affirmed this problem was respectively 7 and 8, implying that low capacity of tax collectors is a widely recognized human resource problem that contributes significantly to resource challenges of many district assemblies in the implementation of CBS. Budget analyst at the Ministry of Finance complained that;

...No, it is not all tax collectors who are casual employees of the assembly. We have a permanent chief tax collector who manages all the other commission collectors. So only the other collectors who are engaged privately and because of the limited tax base and subsequent low commission amounts, many tertiary graduates shy away from the work. So the assembly relies on people who are willing to work but do not possess the requisite skills and experience with which they performed their duties and that is where the problems of revenue come from...[Junior Budget Analyst, Ministry of Finance, external, Table 6; KII20]

This confirms that assemblies casually engage the services of people with low capacity for tax collection, which renders revenue mobilization less innovative and effective. The result that poor capacity of district assembly tax collectors forms part of the main human resource factors that hinder the implementation of CBS in the district is consistent with the predictions of Thomas & Grindle (1990) interactive model of policy implementation that poor skills and competencies of personnel and managers of policy implementation leads to failure of policy implementation. This conclusion is further supported by other empirical studies in Tanzania Mmari *et al.* (2005) and

Nigeria Ugoh & Ukpere (2009) who similarly concluded that implementation of local government budget policies fails largely due to lack of skilled manpower in the assemblies. Therefore, assemblies can address this problem by increasing the commissions they pay to tax collectors in order to attract more educated and better-trained personnel into the system. This is consistent with the argument of Winter (2003) that policy implementing institutions in localities with better facilities and motivational packages would attract better trained and better-educated personnel than those with fewer incentives and infrastructure.

5.5.2.2 Poor motivation of tax collectors

Apart from using people whose educational levels are low for tax collection, it is noted that these tax collectors are poorly motivated in terms of commissions and other non-material benefits like capacity building training programmes, education, and medical services among others. The poor motivation of tax collectors also contributes to corruption and inefficiency among tax collectors, thereby leading to revenue losses and resources challenges of assemblies in implementing CBS. Results from Tables 5.2a and 5.2b show that participants in 61.1% of all FGDs conducted cited poor motivation of tax collectors as a major human resource problem that contributes to resource challenges of assemblies. This claim was corroborated by 41.6% of all KIIs, implying that poor motivation of tax collectors is strongly held as a human resource problem that is linked to resource challenges of assemblies in the implementation of CBS in their districts.

This result is confirmed by evidence from Schick (2003) and Howlett, et al. (2009) that the successful implementation of district budget reforms is strongly dependent on the provision of incentives to personnel for improved performance. Other studies like Rothstein (1998), Paudel,

(2009), and Nilsen, (2015) also support this conclusion by arguing that the degree of effectiveness of the implementation of a budget policy depends on the motivation and technical ability and capacity of implementing workers. However, KII data attributed poor motivation to the limited tax base, low revenue generation, and the inability of tax collectors to meet commission thresholds. Example of quotes from an FGD participant and an internal KII are as follows;

...Over here, the girls just collect the money and they are paid something small.

This is part of the reasons why some of them collect items from the market women to add to the small wage they are paid...[Assembly member, Rural, Shai Osudoku District, Table 6; FGD5]

...Yes even though they are commission collectors and they are supposed to be paid like 25%, the assembly gives them something small because they do not always meet the threshold to be paid a commission...[Finance officer, internal, Ada East District, Table 6; KII7]

Therefore, even though tax collectors are poorly motivated in terms of wages, many KIIs reported that the majority of tax collectors are unable to meet thresholds to qualify to be paid commissions. Hence, poor motivation as a human resource problem that causes resource challenges for district assemblies in the implementation of the CBS is generally influenced by the low quality and performance of tax collectors in revenue generation. This result confirms Thomas & Grindle (1990) interactive model of policy implementation that posits that lack of capacity in the administrative apparatus can lead to challenges or even failure of policy implementation.

5.6 Challenges posed by decentralized units in CBS implementation

The current decentralization system in Ghana established the District Assemblies as the highest political and administrative authority at the local level. This implies that all departments and units under the ministries and agencies like Ghana Education Service, Ghana Health Service, and MOFEPA among others in the district are supposed to come under the authority of the district assembly. Therefore, in the implementation of the CBS, their budgets are integrated into the district assembly budget and sent to the central government for review and release of funds. However, despite the fact that the district assemblies provide facilities and services to these departments and units, these decentralized units pose a number of challenges in the implementation of the CBS. These challenges, according to FGDs and KIIs, are generally caused by institutional factors.

5.6.1 Institutional factors that influence challenges posed by decentralized units in CBS implementation

Two main institutional weaknesses and barriers were cited as the main causes of challenges posed by decentralized units in the implementation of the CBS in the districts. These institutional factors are incomplete decentralization of some of these decentralized units due to legal constraints and non-compliance with the guidelines of CBS by decentralized units.

5.6.1.1 Incomplete decentralization of some decentralized units

The current decentralization system assumes that all departments and agencies that are decentralized to the district level are under the authority of the district assembly, and therefore,

with the CBS, their budgets are integrated into the overall district budget. However, data from FGDs and particularly KIIs indicate that some key decentralized units such as education and health are not fully decentralized because the legal instruments that established them need to be amended. Unfortunately, these Acts are still in parliament to be amended, and as a result, Ghana Health Service (GHS) and Ghana Education Service (GES) are not completely accountable to the district assemblies, making the implementation of CBS less effective and difficult. For example, participants in a number of FGDs (7) and a large number of KIIs (19) attributed some of the CBS implementation challenges to partial decentralization of some decentralized departments and agencies. According to them, the assemblies are unable to coordinate and monitor the budgeting and spending activities of these departments because they are still accountable to their parent ministries instead of the district assemblies, leading to disagreements and conflicts between lead implementing authority and the decentralized units. A budget officer in Ada East district assembly said;

...You see they are passing the LI that makes these departments under the assembly but the LI has not been passed so they are assuming that now education is under the assembly but in practice, it is not so. As of now, we cannot confidently say so because now it is just on paper but not being adhered to...

[Budget Officer, internal, Ada East District, Table 6; KII8]

These quotes go to suggest that GES and GHS are administratively decentralized and are assumed to be subsumed under the authority of the district assemblies but in practice, they are not. Therefore, per the CBS where the budgets and funds of all these departments are supposed to pass through the district assemblies, in actuality, these departments still receive their budget

releases from their parent ministries, rendering the implementation of CBS ineffective and incomplete. These results from internal KIIs are consistent with the views of external KIIs that lack of complete authority of the district assemblies over the decentralized units contributes significantly to the unsuccessful implementation of the CBS in the districts. This result confirms the theoretical framework of the complexity of joint action as cited by Gelcich (2018), that policy implementation process involves a diverse set of actors who interact at varying phases in order to implement policies and programs. Similarly, the result confirms the prediction of Winter's (1990) integrated model of policy implementation that inter-organizational culture, representing different levels of cooperation, consistency, and compatibility between policy goals and organizations' interests, plays a critical role in determining the success of policy implementation. Previous empirical findings of Berner & Smith (2004) and Berman (2015) further support this result that local government budget reforms fail to succeed because most council staff and other decentralized units feel attached to their ministry of origin, which stifles local government budget implementation. A sample quote from a senior budget analyst from the ministry of finance noted that;

...you see education and health are big ministries and so, and their own parent Acts either health or education, one of them had problems with CBS implementations and so if you are going to deal with education and health, one has to be careful, study their acts and then amend them to suit Local Government system. The law is talking about devolution but they are doing de-concentration and so they still claim they are decentralized but they are not... [Senior Budget Analyst, external, Ministry of Finance, Table 6; KIII9]

The implication is that the legal framework that established either GES or GHS decentralizes using the de-concentration system, while the Local Government Act is about devolution, making the two legal acts quite conflicting. The incompatibility between the local government system and that of the ministries of education or health is one of the causes of challenges district assemblies face in implementing the CBS. This is supported by previous literature such as Pallangyo & Rees (2010) and Mmari *et al.* (2005) who both found lack of clarity in legal frameworks to regulate the relations between central and local government structures.

5.6.1.2 Non-compliance with CBS guidelines by some decentralized units

The CBS requires that the district assemblies allocate resources to all the various departments and agencies based on their approved budgets and within specified guidelines. However, because GES and GHS are not fully decentralized, they sometimes fight with the district assemblies over allocation of resources to activities and projects that are outside the composite budget. These constant demands and conflicts chip away the confidence other departments have in the CBS and that of the district assemblies. This problem was affirmed by both FGDs and KIIs. However, the majority of affirmations came from KIIs, which are practitioners and have expert knowledge about the problems. The budget officer of the Shai Osudou district lamented;

...Well as for conflict, it will be always there. Meanwhile, the common fund comes with specific guidelines that we cannot repair their vehicles. Yesterday we were at a meeting and they are saying we should repair their vehicles, while they also have their funds from their mother ministry. So we were explaining to them that there is no way we can repair their vehicles. But as for social welfare, town and

country planning we can support them and do everything for them because their budgets are fully integrated into ours... [Budget officer, internal, Shai Osudoku District, Table 6; KII2]

This implies that unlike social welfare department and town and country planning units whose budgets and funding are completely integrated into district assembly budget, the partially decentralized departments put financial pressure on the district assemblies to allocate resources outside the guidelines of the composite budget and the DACF, thereby breeding conflicts between them. Therefore, it is not all decentralized units that pose compliance challenges to the implementation of the CBS in the districts. These challenges are generally affirmed to come from GES and GHS. An external KII from the Ministry of Local government and Rural Development, DACF division also lamented;

...With the common fund and the CBS, there is no way you can tell the district to repair the district education vehicles whilst in your plan or budget you did not talk about repair of vehicles. But mostly, in the implementation stage, these departments always demand that their broken vehicles be repaired by the district assemblies generating unnecessary conflicts...[Junior Budgeting Officer, external, Ministry of Local Government and Rural Development, DACF, Table 6; KII24]

This narration confirms that non-compliance with the guidelines of the district assembly financial system, particularly the CBS guidelines by some decentralized units like GES and GHS is one of the main challenges decentralized units posed to CBS implementation in the districts. In

effect, non-compliance challenges are one of the challenges decentralized units pose to implementation of CBS in the district assemblies, confirming the prediction of Winter's (1990) integrated model of policy implementation that conflicts during policy formulation and implementation can have profound negative consequences on implementation and its outcomes. This conclusion is further supported by the proposition of Van meter and Van Horn (1975) that effectual implementation of policy primarily requires institutional frameworks and procedures whereby higher authority agencies are able to exercise some level of control over lower level structures in a manner consistent with a policy's standard and objectives.

5.7 The effects of external stakeholders on CBS implementation in the districts

The implementation of CBS generally depends on several factors, including financial resources, human resources, political will, and the influence of external stakeholders. The implementation of the CBS involves an interplay of various stakeholders at both upstream (central government and agency level) and downstream (local level), hence, the need to recognize its importance at getting acceptance. In this case, the effects of external stakeholders on the implementation of CBS in the selected districts were examined. This is because external stakeholders are generally considered as providers of extra-human, physical and financial resources as well as expertise to the district assemblies for successful implementation of public policies, including the CBS. Even though the effects of external stakeholders are generally positive, in this study, both the positive and negative effects of external stakeholders were analyzed.

5.7.1 Positive effects of external stakeholders on CBS implementation in the districts

Activities and programmes of external stakeholders that facilitate the successful implementation of the CBS in district assemblies are considered positive effects. From Tables 5.2a 5.2b, 5.3a and 5.3b, three main positive effects of external stakeholders were largely affirmed from participants in both FGDs and KIIs. These positive effects included monitoring of district assemblies' implementation of CBS, provision of capacity building training programmes on CBS implementation, and provision of additional financial and physical resources to district assemblies.

5.7.1.1 Monitoring of CBS implementation process

Monitoring of policy implementation is an important tool that involves assessment of implementation processes with the intention to identify setbacks and problems that may be associated with resource quality, quantity, expertise among others in order to provide corrective measures and to improve upon the implementation process and/or the policy itself. This implies that monitoring of CBS implementation in the districts by the central government and other stakeholders like civil society organizations and donor partners has the tendency of identifying implementation challenges and providing solutions to them. Therefore, monitoring of CBS implementation is a positive that effect external stakeholders have on CBS implementation in the districts. Results from both FGDs and KIIs showed that participants in FGDs (33.3%) and KIIs (62.5%) affirmed monitoring of CBS implementation as one of the positive contributions external stakeholder make towards the successful implementation of CBS in the districts (see Tables 5.2a 5.2b, 5.3a, and 5.3b). When a senior budget analyst at the ministry of finance was asked about their influence or role in the successful implementation of CBS in the districts, this was how the analyst put it;

...We do have regular monitoring of assemblies. we just completed one last month nationwide monitoring. You know we introduced the PBB (Program Based Budgeting) in 2016 as part of the CBS full implementation so we had to go back and see what is going on. It's not just the preparation but also look at the implementation and that ensures compliance as well...[Senior Budget analyst, external, Ministry of Finance, Table 6; KIII19]

This implies that the ministry of finance does regular monitoring activities on the public institutions, including the district assemblies to ensure that public policies introduced are implemented in line with stated guidelines. Therefore, regular monitoring has been going on to ensure that the district assemblies are actually implementing the CBS, especially other ancillary policies like the PBB and GIFMIS that are introduced to facilitate the full and successful implementation of CBS. This positive contribution or effect of the ministry of finance supports the top-down model of policy implementation that posits that policy implementation is made more effective and efficient when decisions (policies) formulated by higher-level officials (top) are performed precisely as required by the policy by lower-level officials (down) because it controls implementers to adhere to the original intents of policymakers (Howlett & Ramesh, 2003; Nilsen, 2015 Brinkerhoff & Brinkerhoff, 2015 and Nickson, 2016). This conclusion is confirmed by Ahenkan et al. (2018) who argues that the level of effectiveness in the implementation of a policy depends on continual supervision and evaluation of the activities of implementing organizations. This was also confirmed by a budget officer in Ada East District that;

...Yes, the ministry for finance comes to supervise the implementation process, which is control but it doesn't impede the work but rather improves the work. Because after presenting your budget to them they want to see what you have done after the release of funds. Even if the money is not released they will still come and check what you have done. It is part of their work schedule...[Budget officer, internal, Ada East District, Table 6; KII8]

This quote, therefore, confirms that the central government actually monitors the implementation of the CBS in the districts which improves their work rather than impeding it.

5.7.1.2 Provision of capacity building training for assemblies on CBS

Capacity building is generally viewed as the development or enhancement of skills, knowledge, leadership, and systems to ensure effective implementation of activities and delivery of desired objectives. It is essential for reducing reliance on external consultations while increasing local capacity to sustain policy implementation. Similarly, in the implementation of CBS, various external stakeholders, including the ministry of finance and other donor partners, influenced the implementation positively by providing capacity building training programmes for assemblies on the technical know-how, legalities, administrative and operational challenges strongly associated with the implementation of the CBS. The results show that many participants from 6 FGDs and 12 KIIs referenced provision of capacity building trainings for practitioners and implementing agencies of the CBS by external stakeholders such as central government, CSOs, and donor partners as having significant positive effect on the successful implementation of the policy (see Tables 5.2a, 5.2b, 5.3a and 5.3b). According to some of them, the pieces of training do not only

enhance the capacities of the assemblies to use innovative strategies to mobilize human, physical and financial resources necessary for the implementation of CBS but also expose them international best practices and leadership dynamics as far as composite budgeting is a concern.

The ministry of finance budget analyst explains;

...Here, we have a special unit that organizes conferences and workshops with the assemblies and resource persons from academia and CSO. We train them on everything that needs know about CBS including the Act, the resources they need, the infrastructure they need to organize, the leadership style they need to employ to work with all other departments, especially units that are not fully decentralized, and the financial management guidelines. We cannot just leave them to implement anyhow. This is part of the work we do here...[Senior Budget Analyst, external, Ministry of Finance, Table 6; KIII19]

...Yes we go to Accra for workshops on CBS and other new policies and guidelines. Other times, the team will come to the various districts for training. As for the public sector, training is always organized by the government and other partners. So yes, we get training on CBS, that is how come we are doing our best implementing it here... [Finance officer, internal, Shai Osudoku District, Table 6; KIII]

These explanations indicate that both internal and external KIIs confirm that central government uses capacity building training programmes to strongly and positively influence the implementation of CBS in the districts. This conclusion confirms the main proposition of

Thomas & Grindle's (1990) interactive model of policy implementation that consider the skills and competencies of personnel and managers of policy implementation as central pillars in successful policy implementation. This finding is further corroborated by conclusions of Shah and Shen (2007) and Wang (2000) that building of administrative capacity, particularly the capacity of local government personnel among others is one of the necessary pre-conditions for effective local government budget implementation since it determines the ability of implementers to solve practical problems maintain support to sustain implementation's momentum. In effect, district assemblies with well-trained staff and better professionals are more likely to succeed compared with those with less trained staff in implementing policies (Rothstein, 1998).

5.7.1.3 Provision of additional financial resources for the implementation of CBS

There is a general consensus among the literature that sufficient financial resources play a fundamental role in the successful implementation of CBS in the districts (Dunn, 2004). However, in the previous sections, it was widely affirmed that district assemblies are financial resource constrained due to poor internal revenue mobilization strategies, institutional weaknesses and poor quality of human resource engaged in tax collection among others.

FGD participants and KIIs were asked whether or not, apart from statutory funds from central government, external stakeholders influence CBS implementation by providing additional funding for assemblies' budgets. Interestingly, the provision of additional funding for assemblies implementation of their composite budgets received the highest affirmation from FGD participants and KIIs as far as the effects of external stakeholders on CBS implementation is a

concern. For example, 72.2% and 100% of participants in FGDs and KIIs respectively agreed that external stakeholders, particularly donors, provide extra resources for assemblies to fund CBS implementation in their districts (see Tables 5.2a, 5.2b, 5.3a, and 5.3b). This implies that the provision of extra financial resources to support assemblies in their implementation of CBS is the most dominant or widely recognized positive effect external stakeholders make to CBS implementation in the district. An assembly member from Ada East district acknowledges the contribution of donors to implementation of CBS in their district through provision of funds.

... look assembly cannot work without the donors. Every year, they give us money to implement our budgets because the common fund always delays and not enough. So they are helping the assembly a lot in terms of money...[Assembly member, Rural, Ada East District, Table 6; FGD11]

By implication, the financial support from external stakeholders complements the most delayed and inadequate central government releases for CBS implementation. A sample quote from a KII also says;

...There is also the donor funding sources. Donors support always comes to assist roads, or provision of potable water. For example, CEDA wouldn't want the monies to go to the government. They want to deal with the district themselves. There are some for physical infrastructure and for schools. All these help us to implement our composite budgets...[Budget officer, internal, Shai Osudoku District, Table 6; KII2]

This means that donor financial support is considered by the district assemblies as one of their mainstream sources of funding for their development plans or budgets. This confirms the conclusion that provision of financial resource for assemblies is the most significant and dominant positive impact external stakeholders have on the successful implementation of the CBS in the districts. A finding that does not only confirm the theoretical proposition of Thomas & Grindle's (1990) interactive model that mobilizing sufficient bureaucratic resources, particularly, financial resources, contributes enormously to successful implementation of policies, but is also consistent with the findings of Boachie-Danquah, (2010) and Rubin (2016) that effective implementation of local government budgets depends on adequate resource availability. The study noted the three MMDAs under study face internal revenue mobilization constraints coupled with challenges shrouded with central government transfers which worsen the financial health of local governments. In other words, executing the composite budget is constrained by political economy factors, capacity to mobilize enough local revenues (Skidmore, 1999). Ofori, (2017) blame the ineffectiveness of local government administration primarily on low funding. He points out that local government capacity and efforts at mobilizing taxes are minimal and, therefore, limit their ability to raise independent revenues, thus making them so dependent on allocation from central government transfers.

The foregoing observation has been advanced by Nartey (2009) that local governments in developing nations are not apt and innovative enough to put in place effective measures to generate reasonably enough internal revenues which make them suffer the virus of inadequate funding to meet their developmental objectives Ofori (2017); Adedokun (2004). According to Nartey (2009), the main constraint of local government finance is how to raise sufficient revenue

necessary for the implementation of local government plans and programmes without being too dependent on the central government for funds and, on the other hand, without imposing an intolerable burden upon ratepayers within their jurisdictions.

The over-reliance on central government transfers which crowd out local government revenue mobilization has been noted by Boachie-Danquah, (2010) who theoretically observes the effect of different types of inter-governmental transfers on local revenue generation efforts. In an empirical study using econometrics to assess the phenomenon, Dahlberg et al. (2007) observed that endogeneity of grants neither causes a crowding-in nor a crowding-out effect on local tax revenues. From data gathered from the three local governments, it suggests that MMDAs do not obtain the requisite financial resources necessary for any meaningful implementation of their action plans; meanwhile Danielsen et al., (2009) contends that factors facilitating successful implementation of public policies include, among others, organizational structures; human resource-base; finance; and materials and equipment. Therefore, without access to adequate financial resources emanating from delays in DACF releases, non-release of funds as well as poor local revenue mobilization, the idea of composite budgeting as an appreciable local governance financial model loses its vitality and essence. The calls for the adoption of innovative revenue generation strategies by local government units cannot be overemphasized since local authorities now have the biggest responsibility to provide adequate services that meet the felt needs and aspirations of to their people (Ebel & Vaillancourt, 2001).

To address the issue of poor IGF generation, there have been efforts to adopt New Public Management Principles into how local governments embark on their revenue mobilization

through the injection of private sector approaches. Most district assemblies have in attempt resorted to innovative techniques of increasing their revenue. They have resorted to public-private partnerships ostensibly to maximize generation. In other words, most of the assemblies have outsourced the revenue collection function to private actors. This is in relation to the new public management theorists who posit that by engaging the private sector, the values of effectiveness, efficiency, and economy will be achieved (Osborne & Gaebler, 1992). What remains problematic is that most district assemblies have joined this trend without putting in place the necessary measures to guard against possible challenges associated with such contracts and the debacles. At times, most of the arrangements or contractual provisions made in these PPP tend to favor the private actors, they are no clauses to challenge them to act outside of the box and there are no meaningful sanctions in case they flout the terms.

5.7.2 Negative effect of external stakeholders on CBS implementation

Some literature finds that some activities of external stakeholders inhibit the successful implementation of CBS in the districts, which are considered as negative effects. One of these activities is political interference with the district assembly work and implementation of the CBS. The effective implementation of CBS involves a coordinated interaction of both upstream and downstream agencies and officials. The challenge in the effective implementation of CBS has been the retardation of MoFEP in releasing DACFs on time which affects the execution of local projects (Sackeyfio, 2018). Major constraints have been posted by other sector ministries

whose operational departments are technically supposed to be an integral part of the CBS implementation at the local level. This finding resonates an observation by Okrah and Boamah (2013) that a major challenge in CBS implementation has been the conditional allegiance of critical ministries such as health and education to their parent ministries and not the MMDAs where they operate.

In the downstream, it will be very essential for local actors, groups and general citizenry to rally behind the MMDAs in the planning of policies through participatory processes (Gilbert et al, 2014). There is the need to actively consult key stakeholders at the local government level including Members of Parliament, NGOs, traditional authorities, religious groups, trade unions, professional associations, and the general citizenry.

5.7.2.1 Political interference with implementation of CBS in the districts

Public policy implementation is influenced by many factors, and significant among them is the socio-political milieu and competition for political power which largely affect the willingness of implementers in the implementation process (Paudel, 2009). In the same vein, apart from the challenges relating to the generation of the needed human, financial and physical resources for implementation of state policies, political interference from ruling government or opposition political parties, sometimes lead to delay or halt in implementation due to non-transfer of financial, administrative and technical resources (Howlett, 2009; Nilsen, 2015). Based on this, this study assessed the views of FGD participants and KIIs about the effect of political interference on the implementation of CBS in the districts.

The results indicate that political interference by the central government and other political parties has negative effects on the implementation of CBS in the districts. There were participants from 10 FGDs and 12 KIIs (see Tables 5.2a, 5.2b, 5.3a and 5.3b) that affirmed that political parties, including ruling governments, interfere with CBS implementation in terms of delay in release of funds, review of district budgets by central government or District Chief Executives through political pressure, and politically-motivated transfers of personnel involved in implementation. This finding agrees with the proposition of Weaver (2010) that politicians have the temptation to interfere in MMDAs implementation of budget policies for electoral gains. A sample quote from one of the KIIs reveals as follows;

...We have political interference. For example, something that is not in the budget and the President is coming to your area, and he has somebody he has nominated and the assembly has also confirmed. So he links up with his paymaster and diverts resources into those things. The assembly is non-partisan but it has that partisanship. These external influences become a major challenge to us...[Budget Officer, internal, Akuapim District, Table 6; KII14]

This implies that the composite budgets of district assemblies are amendable to reviews by politicians especially whenever the ruling president is visiting a district. This derails the objectives of the CBS because funds intended to finance projects in composite budgets, especially for other decentralized units are sometimes diverted into political projects, leading to conflicts over resources and releases between the district assemblies and the decentralized departments.

The political interference from the top also diverts resources into development projects that do not address the felt needs of the local beneficiaries captured in the composite budget, confirming the weaknesses of the top-down approach, which is reckoned to stifle local initiative and discouraging local level staff from having a sense of ownership of policies and programs they implement (Nickson, 2016); Nilsen, 2015; Howlett et al. 2009; Mikesell, 2007). This, therefore, confirms the bottom-up model of public policy implementation, which has a central idea that local-level officials who operate within a network of public service delivery mostly do have much relevant information about their goals, strategies, and contacts, thereby preventing the negative effects of political interference on policy implementation (Elmore 1978). An official from the ministry of finance admitted that;

... as for budgets, they can be reviewed at all times. Even the national budget goes to parliament to reviews. So yes, sometimes, after we have approved district assemblies' budgets, the chief executive can amend some parts when there is an urgent need for that. And this, yes, is normally viewed as political, but that is how the system is until we change the whole local government system...[Senior Budget Analyst, external, Ministry of Finance, Table 6; KII19]

This confirms that the central government releases to assemblies to fund their composite budgets are sometimes used for projects that are not in the composite budgets. This has a negative effect on the implementation process of the CBS in the districts because it worsens the financial resource challenges that district assemblies are already facing in the implementation of the CBS. Therefore, the results confirm that political interference is a negative effect of external stakeholders on the implementation of the CBS in the districts.

5.8 Ways of Achieving Effective Implementation

Having discussed the various factors that constrain the implementation of the Composite Budget System, the participants also identified ways to improve the effective implementation of the CBS. Participants indicated increasing resources for implementation, strengthening monitoring and evaluating systems and increased stakeholder involvement in the implementation as ways to improve the implementation of the CBS.

Two types of resources were considered key to improving the implementation of CBS; these were human resource capacity building and developing infrastructural resources. Both types of resources were considered essential requirements for effective implementation. Regarding human resources, respondents indicated that when the technical capacity of the district assembly staff is developed they will contribute more to the effective implementation as evident in the quote

“...As for the district assembly staff, there are there, the various departments. If the composite budget system will be improved the personnel at the local government should be trained on the technical things. I have heard of the software, how many of them know how the software works and how to effectively manage it? so as the training and capacity building is very important...” Senior Budget Analyst, external,

Ministry of Finance, Table 6; KIII19]

Other participants highlighted the motivation component of human resource development. Motivation and incentives were expressed as important components of implementation as evident in the quote below

“...you see it is human beings who are implementing the budget system on the grounds at the local government level and so if they are not well motivated the implementation process suffers a lot. If the government wants to improve the implementation the people doing the implementation should be properly motivate” ...[Junior Budgeting Officer, external, Ministry of Local Government DACF, Table 6; KII24]

Interviewees linked human resource development to infrastructure and provision of logistics. The process of implementation is enhanced through infrastructure that facilitates the implementation process. A participant expresses the need for infrastructural development below

“...currently some of the assemblies are still struggling with internet and vehicles. These are the things they work with and when we talk about implementation it depends on these things. We need to invest in the assemblies, it is very important...” [Budget Officer, internal, Akuapim District, Table 6; KII14]

Monitoring and evaluating the management of resources and the activities of the local government structures emerged as critical factors that will drive the implementation of the CBS. This view was shared by both community members and key informants where they expressed the need for checks and balances as some of the ways of improving the implementation process in the following quotes

“...with issues of money and budgeting close monitoring and evaluation of activities is very important to ensure that implementation improves...”
[Budget officer, internal, Shai Osudoku District KII2]

“...when activities on programs and projects are transparent for everyone to see then people can get involved and support the composite budget. Some of the departments are doing well but we need to improve...” [Assembly member, Rural, Ada East District, Table 6; FGD11]

Conclusion

The chapter has provided an adequate discussion of the study results and findings. In the discussion, the chapter has harmonized the data derived from the three study areas as well as those from other selected respondents. Results and major themes from these sources have been discussed and aligned with the existing theoretical and empirical literature. The next chapter presents a summary of the research findings, conclusions, and recommendations.

CHAPTER SIX

SUMMARY OF FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

6.0 Introduction

This chapter summarizes the entire study which sought to find out the achievements of the composite budgeting system, investigate how the resource challenges of the CBS influence its

implementation, assess the challenges posed by decentralized units in the implementation of the CBS, examine the influence of external stakeholders on the successful implementation of the CBS and finally examine what can be done to improve the effective implementation of the CBS. The methodology that was used to attain the research objectives is summarized before presenting the findings, conclusions based on the findings, implications of the study and recommendations for academia (for future research), policy and practice are presented in this chapter.

Summary of the methodology of the study

This study was a qualitative study that purposively recruited participants for focus group discussions and one on one key informant interviews. Interviews were recorded, transcribed and analyzed with thematic analysis to reveal the themes that answer the research question of the study.

6.1 Summary of findings

- On the question of achievements of CBS implementation in the districts, it was found that the on-going implementation of the CBS brought about an improvement in resource allocation, effective coordination and harmonization of district budget activities and improvement in transparency in budgeting. In addition, some achievements including efficient monitoring of district budget spending activities and improvement in local community development are expected to follow given the technical benefits associated with the implementation of the CBS. However, improved transparency in district budgeting was affirmed the largest achievement of the implementation of the CBS so far,

followed by improvement inefficient allocation of resources. Efficiency in resource allocation was improved because the implementation of the CBS eliminated wastes and inefficiencies by eradicating duplication of budgeted projects and programmes. In addition, CBS implementation made the local government budgeting system more open and transparent to the general public, leading to enhanced accountability to the community people. Results also showed that CBS came with a specification that allowed the district assemblies to coordinate and harmonize the budgeting activities of all MMDAs and decentralized units more effectively, leading to prudent management and allocation of resource for development.

- Resource challenges were identified as a factor that frustrates the implementation of CBS. More specifically, lack of adequate database on district tax base, poor supervision, and monitoring of revenue generation process, poor motivation of tax collectors, limited logistics for revenue collection and high levels of corruption among tax collectors were generally affirmed as the institutional problems that cause revenue losses, ineffective revenue mobilization and the general resources challenges district assemblies face in the implementation of the CBS. Corrupt practices in the district assemblies relating to revenue generation and management were regarded as the biggest problem that causes significant revenue losses in the district assemblies, followed by poor human resource capacity and lack of better incentives and motivation for staff in the implementation process. It was further realized that corruption by tax collectors in the assemblies was largely due to weaknesses and inefficiencies in the internal control systems, especially the internal audit unit, which is supposed to audit all revenue and expenditure activities of

the assembly. Besides these institutional factors, human resource challenges were also identified as significant contributors to the resource challenges in the implementation of the CBS by the district assemblies. These human resource challenges included the use of poorly educated and trained personnel for tax collection and lack of better incentives and motivation for personnel involved in revenue mobilization and implementation of the CBS. Stakeholders stressed that revenue collection is done by casual staff who have low capacities because the central government does not employ permanent staff. These employees are poorly motivated as well, leading to corruption and inefficient and ineffective revenue mobilization in the districts, thereby leading to resources challenges for assemblies in the implementation of the CBS.

- Regarding the challenges decentralized units posed in the implementation of CBS, two main factors were identified and these are incomplete decentralization of Ghana Health Service (GHS) and Ghana Education Service (GES) and conflicts between decentralized units and district assemblies over compliance to CBS guidelines. That the legal instrument that established some of the decentralized units like GHS and GES are incompatible with the local government directives, which creates challenges for district assemblies in controlling, coordinating, harmonizing and monitoring their budget activities in the district, hence making the implementation of CBS less effective. It was further revealed that though the budgets of decentralized units are integrated into the overall budget of the assembly, some of them especially GHS and GES still receive their budget funds from their parent ministries, making CBS implementation more

administrative than practical. In many instances, GHS and GES make demands on the district assemblies that contravene the laws and guidelines of the CBS and the DACF.

- Ministry of Local Government and Rural Development, Central Government, Ministry of Finance and donor partners were considered the main external stakeholders whose activities have greater effects on the implementation of the CBS in the districts. According to FGDs and key informants, these external stakeholders contribute positively to effective implementation of the CBS through several channels, including monitoring and supervision of CBS implementation process in the districts, provision of capacity building training programmes on CBS and other relevant components of it for personnel directly involved in implementation, and provision of additional financial resources to support composite budget activities. It was however found that the political activities of the central government, especially the president, in the districts exert a negative effect on CBS implementation. This is because political interference in the activities of district assemblies leads to diversion of resources from composite budgets to politically motivated projects, which violates the laid-down financial guidelines of CBS.
- Much has been learned about the procedures of preparation and implementation of public policy in the last several years, and some value will have been gained by supervisory agencies from their own discussion of accountability. However, one key remaining question is the degree to which oversight groups use the Auditor General's report for programmatic decision making. Unless the assemblies respond to the demand of the local people in an urgent manner of setting priorities and making a budgetary allocation, the value of the CBS might not warrant the time and effort it requires of the central

government. It must be noted that if the supervisory governmental agencies such as the MoFEP, MLGRD, DACF and Auditor Generals Department work more closely together than they have in the past, the assemblies can implement the letter and spirit of the CBS in ways that lead to greater efficiency, lower cost and more effective programs that help improve the living standards of the citizenry in the nation at large.

Contributions of the study to Scientific Knowledge

This study made important contributions to policy implementation research generally and to the implementation of local government budgets, thus, the CBS in particular. First, as one of the pioneering studies into how the CBS has been implemented in different regions of Ghana, the study does not only shed light on the possible reasons why the CBS is not achieving expected results but also highlights the peculiar challenges confronting different districts and municipalities. The study found resource problems as the key challenges that constrain the implementation of CBS. In addition, the assemblies studied have never been studied before and in that regard, the study contributes new knowledge on implementation of the CBS.

The study discovered that certain key stakeholders are critical for effective implementation of the CBS. These stakeholders, include the central government, Ministry of Local Government and Rural Development, Ministry of Finance and donor partners. In this study, the activities of these actors were found to have far-reaching effects on implementation in the districts. These actors do not only provide and control the allocation of resources needed to administer the policy but they also initiate and implement various interventions either on their own and/or in collaboration with

other state agencies. Hence, in the context of Ghana and other developing countries, these stakeholders are central to the implementation of public policy.

The study also found supervision and monitoring as vital for the successful implementation of the CBS. Internal supervision and monitoring controls are effective in revenue mobilization required for effective implementation of CBS. While these were found to be important in this study, the general literature on implementation seemed to treat internal supervision and monitoring systems as less important in the effective implementation. This is partly because as was hinted in chapter one, the literature is heavily dominated by developed country context cases, where supervision systems are underdeveloped and monitoring took for granted. The study demonstrates that as opposed to mainline thinking in the literature, these factors are rather more important for effective implementation of public policies.

However, in the case of Ghana and other developing country contexts formal government structures are weak and enforcement is a challenge. This study, therefore, broadens the scope of the implementation literature and directs the attention of scholars to these hitherto overlooked factors which are crucial for policy implementation.

Limitations of the study

The study was limited to the three selected study areas. This was due to the fact that these areas were the first to pilot the implementation of the CBS in Ghana. Ordinarily, it would have been advisable to conduct the study in areas that would cover the three segregated forms of assemblies being: district, metropolis, and metropolitan. Nevertheless, as seen in most qualitative research, it needs not to cover all aspects of an issue before findings can be generalized. According to

Neuman (2007), qualitative research is interpretative and for that matter, the goal is to develop an understanding of social life and discover how people construct meaning in natural settings. Here, the study examines in depth many features of the CBS over a duration of time with very detailed, varied and extensive data in a qualitative form.

Financial and other resource constraints were apparent but the researcher managed to marshal the needed resources for this study.

Implications for future research into the implementation of CBS in Ghana.

It is evident that the need for future research into the implementation of CBS in Ghana needs serious consideration. Considering the limited studies, the implementation of local government budget/ CBS in developing countries and especially in Ghana, further empirical studies can be directed towards assessing the implementation of the CBS in Ghana. This will inform policymakers about the capacity of local governments towards enhancing their participation in public policy implementation in the country.

In addition to resources, the implementation structures, stakeholder involvement, strengthening or merging of laws at the assembly level and effective revenue mobilization as revealed in this study calls for further research to further investigate the impact of the CBS in Ghana as a whole.

Again, quantitative research can be explored to assess the effect of the CBS in Ghana as a whole because this study focused on only three local governments but since the various assemblies have their own particular constraints as well as resources, it is possible that the results from a majority of assemblies may differ with respect to the implementation of the CBS in Ghana.

6.2 Conclusions

There is some general level of agreement in theoretical and conceptual frameworks that fiscal decentralization empowers local governments to adequately take charge of planning and budgeting in the local level in order to promote the efficiency of resource allocation, accountability, and local economic development. Also, the current local government system requires that all the decentralized bodies within a particular MMDA prepare their budget at the assembly level and harmonize the assembly budgets. In this new system, all agencies and bodies do not have to fall on or go back to their parent ministries but the respective local government. This is expected to enhance transparency, accountability and avoid duplication of budgetary allocation for the same or similar project.

The general conclusion of the study is that though there are resource and institutional challenges, hindering the implementation of CBS, some successes have been achieved. They include improvement in general resource allocation, enhanced transparency in budgeting, and improvement in coordination and harmonization of local government activities.

When preparing a public policy, it is not possible to have all the right details to design a scenario. Therefore, a certain leeway must exist for policy implementation to perfect the original design. The most common element for said improvement is involving in the implementation process those individuals and groups whose experiences or points of view have not been included in the designed face. Consequently, a policy option must be robust enough so that, even though the implementation process may not be easy, policy results are satisfactory.

6.3 Recommendations

Based on the conclusions drawn, the following are recommended to improve the implementation of the CBS in Ghana.

- The ministry of finance in collaboration with the ministry of local government and Rural Development may reconsider replacing private commission collectors with permanent staff in the district assemblies who will be solely in charge of tax collection and mobilization of other physical resources for the assemblies. This will not ensure that only qualified and better-trained personnel is involved in revenue mobilization and also they will have a sense of job and income security, which may lead to a reduction in the incidence of corruption in the assemblies. In all, the assembly will be able to combine both financial and better trained and highly motivated staff to effectively implement the CBS and achieve the desired objectives.
- The ministry of local government and Rural Development needs to partner with the Ghana Statistical Service to do carry out a periodic census of all potential taxpayers and establishments to ensure that the assembly has a reliable and adequate database which can be used for better planning and projections as far as revenue mobilization is a concern. This will only reduce the incidence of tax invasion but lead to increased internal revenues necessary for the implementation of the CBS.
- The study recommends that the Central government constitutes an inter-ministerial committee involving local government, education, health, finance, and attorney general to resolve the legal challenges embedded between local government systems and some decentralized units such as GHS and GES. The Acts that established these decentralized

units should be amended to ensure that all their activities, including their financial resources, shall pass through the district assemblies' composite budget. This will give impetus to the implementation of the CBS in the country.

- There may be a need for the ministry of local government and Rural Development, in collaboration with other key stakeholders like the central government to amend the local government Act to further insulate district assemblies against political interference. The composite budgets of district assemblies should be separated from that of the political head to ensure that releases for activities of all decentralized departments and agencies budgeted for at the end of the year are used for their intended purpose. This will enhance the confidence of decentralized departments and agencies in the financial and political autonomy of district assemblies, which will improve cooperation and participation levels in the CBS.
- It is also argued that if internet infrastructure is provided for all district assemblies, electronic budgeting project will be improved, which will make monitoring of CBS implementation more efficient and effective. Besides, capacity building training programmes should be increased and enhanced for local government staff to boost their capacities in CBS and its implementation.
- During the data collection process, a lot of the residents did not find any good reason motivating enough for them to pay taxes especially, property tax. They were of the view that since most of them are farmers and others not gainfully employed, they could not afford to pay proper tax even though it is compulsory. Consequently, the majority of the people interviewed expressed their unwillingness to pay and that with reference to the

proper tax, they had a lot of arrears to settle. The study recommends that the assemblies should communicate more effectively as to why the local people (residents) should contribute by way of paying their taxes especially, property tax. Here, the assemblies are expected to demonstrate clearly to the residents that the limited resources (taxes) would be used efficiently, so as to reduce if not eliminate the notion of corruption in the various assemblies. For their part, the officers at the district assemblies should clarify their expectations and meet more often among themselves to coordinate their messages to employees of those assemblies as well as the residents in meeting their targets with regard to projects and programmes.

- Transparency is required in determining how and why an agency decides to emphasize a particular program especially when resources are allocated or made available. It has been postulated that it is difficult for the public to understand the process of priority-setting, hence the need to organize and explain to the local people reasons for variation of contract prices, diversion of budgeted funds for other projects in the same department (viament), non-completion or delay in completion schedules, amongst other militating factors. It is therefore recommended that the activities of the assemblies are made transparent, it is likely the assemblies will gain the needed support from the local people during the implementation of policies. Here, a typical example is when the assemblies describe their performance plans and poverty alleviation efforts and they can reasonably expect access to documents that help them to answer specific questions.
- The study recommends that the various regional coordinating councils be given the needed resources for the personnel to conduct proper and regular supervision of the

various assemblies. This when done, can ensure efficient utilization of scarce resources and consequently, improve upon the living standards of the residents.

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B) BACKGROUND KNOWLEDGE ON THE CBS

1. What do you understand by CBS? (what is the policy about)
2. In your view, what are the main objectives of the CBS?
3. In your views, what the main priorities of CBS in this assembly?
4. Who are the stakeholders of CBS?
5. In your view, how is the CBS performing?
6. Are you satisfied with how the CBS is being implemented?
7. Please, explain your answer with reasons.

C, I: INSTITUTIONAL CHALLENGE AND ITS EFFECT ON CBS

Financial Resources/ Logistics

1. Please does your assembly have enough funds to implement the CBS?
2. Please give reasons
3. Would you say that this assembly is able to generate enough funds for its actives?
4. Please explain your answer
5. What do you think is the main reason why some districts have more/less financial resources?
6. Explain the effect of this on the implementation of the CBS in this district.
7. Please mention 3 human financial_challenges in this assembly that you know.
8. Kindly suggest some solutions to solving these challenges.
9. How would you describe the financial resources available for the implementation of the CBS in terms of the DACF and Internally Generated Fund (IGF)
10. Please explain your answer.

Human Resource Capacity

1. Please does your assembly have enough personnel?
2. Please would say that your personnel possess the requisite qualification?
3. Please give reasons
4. Would you say that the personnel in this assembly have gained enough experience, skills, and expertise with which they perform their functions?
5. Please explain your answer
6. What do you think is the main reason why some districts have more/less human resources?
7. Explain the effect of this on the implementation of the CBS in this district.
8. Please mention 3 human resource challenges in this assembly that you know.
9. Kindly suggest some solutions to solving these challenges.

II: HOW DO EXTERNAL STAKEHOLDERS INFLUENCE IMPLEMENTATION PROCESS OF THE CBS IN GHANA?

1. What is the role of the national government in the implementation of the CBS? Please give reasons.
2. Does this role facilitate or impede the effective implementation of the CBS in this district?
3. What is your view on how activities of external stakeholders in this assembly differ from other assemblies?
4. What is the role of the Member of Parliament (MP) in the implementation process of the CBS?
5. How does this role promote/impede the implementation process?

6. Please, explain your answer.
7. How do the activities of donors and NGO's affect the implementation of the CBS?
8. How do the activities of political parties and their followers affect the implementation?
9. Do you think this is different in other districts? Give reasons
10. How would you describe the relationship between the assembly and the parent ministries in the implementation of CBS?
11. Are there any conflicts that emerge among the organization/agencies and officials who carry out the composite budget projects?
12. What are the main sources of conflict among implementers?
13. Why do you think it is so?
14. Explain how these relationships differ from what is in other districts.
15. How does this affect the implementation of the CBS?
16. What is the role of governmental appointees in the implementation process?
17. How would you describe the relationship between the DCE and a) the MP. b) the DCD, PM, and assembly-members? Please, explain your answer.
18. What are the suggestions for addressing these problems?

III: What are the benefits of the CBS in the assembly?

1. Please mention 3 benefits of the CBS realised by this assembly?
2. In your view, which of the budget systems (Old system and CBS) is efficient?
3. Which of the 2 above is effective?
4. Please give reasons.

5. Which of the 2 encourages accountability?
6. Please explain.
7. Are there any investment opportunities for the assembly as regards the composite budget?
8. Please give reasons.
9. How have the budgets impacted on the lives of the local people? Please explain.
10. Does the implementation of the CBS elaborate on the essence of decentralisation?

IV: WHAT ARE SOME OF THE LOCAL INSTITUTIONAL CHALLENGES POSED BY DECENTRALIZED UNITS IN THE IMPLEMENTATION OF THE CBS IN GHANA?

1. What are the main roles of the decentralized departments in the implementation process of the CBS?
2. What are some of the challenges posed by the decentralized departments in this locality?
3. How do such challenges affect the implementation process?
4. In your view, how can those challenges be resolved?
5. Please, explain your answer with examples.
6. Explain the formal rules/norms followed in this assembly to carry out public policies.
7. Do you face any difficulties in trying to fulfill this role? Explain your answer.
8. How do differences in the various decentralized units influence the implementation process of the CBS?
9. How can they be resolved?
10. How do the various parent ministries influence the activities of the decentralized units in this assembly?

11. Please, give reasons for your answer

GENERAL CONCLUDING QUESTIONS

1. Please mention 3 benefits of the CBS to the decentralised units.
2. Please mention 3 benefits of the CBS to the assembly
3. Please mention 3 benefits of the CBS to the residents in the local communities.
4. Briefly outline 3 challenges posed by the decentralised units in the implementation of the CBS.
5. State 3 challenges posed by the assembly in the implementation of the CBS.
6. State 3 challenges posed by the community in the implementation of the CBS.
7. Mention 3 ways to improve upon the implementation of the CBS.
8. In your opinion, why is it that despite the introduction of the CBS, some decentralized units of the districts are reluctant to cooperate with assembly in implementing the policy?
9. In your view, how could this be addressed/improved?
10. In your view what has been the impact of the local government system on the implementation of the CBS/ Explain both positive and negative impacts

APPENDIX B

PROTOCOL FOR FOCUS GROUP DISCUSSIONS

PART 1

A) DEMOGRAPHIC CHARACTERISTICS

- 1) Age
- 2) Formal education.....
- 3) Gender
- 4) Occupation:
Organization.....Level.....
Position.....
- 5) Marital Status.....
- 6) Community.....
Districts..... Region.....

B) BACKGROUND KNOWLEDGE ON THE CBS

- 1) What do you understand by CBS? (what is the policy about)
- 2) In your views, what are the main objectives of the CBS?
- 3) Who are the beneficiaries of the CBS?
- 4) Do you know any activity being carried out in your assembly that falls under the CBS?
- 5) In your view, how is the CBS performing? Are you satisfied with how the CBS is being implemented?
- 6) Please explain your answer.

PART 2: MAIN QUESTIONS

A. IMPLEMENTATION STRUCTURE OF THE GPRS

1. Are you aware of how the CBS is carried out?
2. Who are the main actors (persons/departments) responsible for preparing the assembly's budget?
3. Explain the main role of each of the persons/departments indicated above?
4. Explain the formal rules/processes followed in by the assembly (assemblies) in the preparation and implementation of the CBS.
5. Explain the rules/processes in your assembly.
6. What do you regard as the main goal of your job? Give reasons for your answer?
7. Do you face any difficulties in trying to fulfill this role? Explain your answer.
8. Please, explain how the implementation of the CBS is carried out in this district or community.
9. What the main strengths of the structure are as explained?
10. How does this impact on the implementation of the CBS?
11. What the main challenges of the structure are as explained earlier?
12. How does this impact on the implementation of the CBS?
13. What is the main role of each of the following agencies /persons in the implementation process?

- District assembly – officials
- District assembly – decentralized departments
- District assembly- elected representatives
- District budget officer
- District finance officer
- Coordinating Director
- The District Chief Executive
- The Member of Parliament

14. MoFEP, MLGRD& DACF

15. Give three recommendations for improving the implementation structure

B. EFFECTS OF RESOURCES ON THE IMPLEMENTATION OF THE CBS

1. Please explain how the activities/projects under the **CBS** are financed in this district.
 2. How would you describe the financial resources available for the implementation of the **CBS** in terms of?
 - Central government transfer
 - Internally generated fund (IGF)
 - Releases from the DACF
 - Funding from international/non-governmental bodies

3. What do you think is the main reason behind some of the districts having more/less IGF?
4. Explain how each of the following sources of funding affects the implementation of **CBS**:
 - Central government transfer
 - Internally generated fund (IGF)
 - Releases from the DACF
 - Funding from international/non-governmental bodies
5. What are the main challenges to resource mobilization in this district in terms of
 - Central government transfer
 - Internally generated fund (IGF)
 - Releases from the DACF
 - Funding from international/non-governmental bodies
6. Why do you think some districts have better resource mobilization capacities (human/financial) than others?
7. How would you describe the human resources available for the implementation of the CBS in terms of?
 - The number of personnel
 - The skill and expertise of personnel
 - Performance of personnel
 - Recruitment and firing of personnel

8. What do you think is the main reason behind some districts having more/less human resources?
9. Explain the effect of this on the implementation of the CBS in the assembly/assemblies.
10. What are your suggestions to improve resources mobilization for the implementation of CBS?

C. POLITICS AND POLITICKING

1. What is the role of national politicians in the implementation of the CBS in the assemblies?
2. Does this role facilitate or impede the effective implementation of the GPRS in this district?
3. What is the role of the Member of Parliament (MP) in the implementation process of CBS?
4. How does this role promote /impede the implementation process? Explain your answer.
5. How do the activities of local politicians i.e. Assembly-members enhance or impede the implementation of CBS?
6. How would you describe the relationship between implementing agencies/officials?
7. Are there any conflicts that emerge among the departments/agencies and the officials who carry out the CBS implementation?

8. What are the main sources of conflict among implementers? Why do you think it is so?
9. What is the role of the DCE in the implementation process?
10. What are the main challenges posed by politics in the implementation of the CBS?
11. What are your suggestions for addressing these problems?

D. LOCAL ENVIRONMENT FACTORS

1. What is the main role of traditional authorities in the implementation of the CBS?
2. Do you know of any local practices (religious, customary, political, etc.) that discourage people from participation and benefiting from the CBS? Please, give reasons for your answer.
3. Does the natural geography /ecology of this assembly affect the implementation of the CBS in any way? Please explain your answer with reasons.
4. How would you describe the general socio-economic conditions of the citizenry in this assembly in terms of?
 - Access to formal education
 - Access to formal health care
 - Access to other social amenities thus: roads, electricity, telephone, internet, television/radio reception
 - Availability of employment
 - Access to public services- administrative, security, welfare, etc.

5. How would you describe the general attitude of the citizenry towards the implementation of the CBS?
 - Party politicians
 - Traditional rulers and opinion leaders
 - The less educated
 - The highly educated (those employed mostly in the formal sector)
 - The district bureaucrats'
 - The sub-district structures- counselors and unit committee members
6. Mention any three local factors that you think affect the successful implementation of the CBS?
7. Suggestions for addressing challenges facing the implementation process of the CBS?

E. GENERAL CONCLUDING QUESTIONS

1. How would you describe the growth or development status in this assembly compared to 5 years ago?
2. What do you think are the main obstacles to inhibiting development in this community/district?
3. What factors do you think are promoting the success of CBS in other areas that are not in this area?
4. In what ways can development be improved in this assembly more effectively?

5. In your view what has been the impact of the local government system on the implementation of the CBS? Explain both positive and negative impacts
6. Suggestions to improve the performance of CBS in terms of
 - Structure
 - Politicking
 - Resources
 - Prevailing environment

Appendix C: Ethical Clearance



UNIVERSITY OF GHANA ETHICS COMMITTEE FOR THE HUMANITIES (ECH)

P. O. Box LG 74, Legon, Accra, Ghana

17th March, 2017

My Ref. No.

Mr. Benjamin Otchere-Ankrah
Department of Public Administration and Health Management
University of Ghana Business School
University of Ghana
Legon

Dear Mr. Otchere-Ankrah,

ECH 095 /16-17: IMPLEMENTATION OF PUBLIC POLICY IN DEVELOPING COUNTRIES: A MULTIPLE CASE STUDY OF COMPOSITE BUDGET SYSTEMS IN THREE LOCAL GOVERNMENTS IN GHANA

This is to advise you that the above reference study has been presented to the Ethics Committee for the Humanities for a full board review and the following actions taken subject to the conditions and explanation provided below:

Expiry Date: 14/03/18
On Agenda for: Initial Submission
Date of Submission: 13/02/17
ECH Action: Approved
Reporting: Bi-Annually



Please accept my congratulations.

Yours Sincerely,

Rev. Prof. J. O. Y. Mante
ECH Chair

CC: Dr. Justice Bawole, Department of Public Administration and Health Management

Tel: +233-303933866

Email: ech@ug.edu.gh | ech@isser.edu.gh

APPENDIX D

Tables Generated from the Nvivo 11

Table 5.2b: Coding frequency for FGDs in urban communities

FGDs	FGD3	FGD4	FGD6	FGD9	FGD10	FGD12	FGD15	FGD16	FGD18	Sub-total
Global theme1: Achievements of CBS in the districts										
Organizing theme 1: Reported achievements										
<i>Basic themes</i>										
<i>Improved efficiency in resource allocation</i>		*	*			*			*	4
<i>Improve transparency in budgeting</i>		*	*		*	*			*	5
<i>Effective harmonization of MMDAs activities</i>			*			*			*	3
Organizing theme 2: Expected Achievements										
<i>Basic theme</i>										
<i>Efficient monitoring of MMDAs spending</i>		*	*			*			*	4
<i>Improve community development</i>	*	*	*	*	*		*	*	*	8
Global theme 2: Resource challenges that affect CBS implementation in the districts										
Organizing theme 1: Institutional factors										
<i>Basic themes</i>										
<i>Inadequate database of tax base</i>		*	*			*		*	*	5

<i>Poor supervision of tax collectors</i>	*	*	*		*	*		*	*	7
<i>Limited logistics for revenue collection</i>						*				1
<i>Perceived corruption by tax collectors</i>	*	*	*	*	*	*	*	*	*	9
Organizing theme2: Human resource factors <i>Basic themes5</i>										
<i>Low capacities of tax collectors</i>					*			*	*	5
<i>Poor motivation of tax collectors</i>	*	*	*		*	*		*	*	7
Global theme 3: Challenges posed by decentralized units in CBS implementation in the districts										
Organizing theme: Institutional factors <i>Basic themes</i>										
<i>Non-compliance with CBS guidelines by decentralized units</i>			*			*		*		3
<i>Incomplete decentralization of MDAs</i>			*		*	*		*	*	5
Global theme 4: The effects of external stakeholders on CBS implementation in the districts										
Organizing theme 1: Positive effects <i>Basic themes</i>										
<i>Monitoring of DA implementation of CBS</i>			*		*	*			*	4
<i>Capacity building training on CBS</i>			*			*			*	3
<i>Additional funding of DA activities</i>		*	*	*	*	*		*	*	7
Organizing theme 2: Negative effect										

<i>Basic theme</i>																
<i>Political interference with DA budgeting</i>		*	*					*	*				*			5

* shows the affirmations and spread of basic themes among FGDs and KIIs

Source: Field Data (2017)

TABLE 5.3A: CODING FREQUENCY FOR INTERNAL KII

FGDs	KII1	KII2	KII3	KII4	KII5	KII7	KII8	KII9	KII10	KII11	KII13	KII14	KII15	KII16	KII17	T
Global theme 1: Achievements of CBS in the districts																
Organizing theme 1: Reported achievements																
<i>Basic themes</i>																
<i>Improved efficiency in resource allocation</i>		*	*			*	*		*	*			*		*	8
<i>Improve transparency in budgeting</i>		*	*	*	*	*		*	*	*		*			*	10
<i>Effective harmonization of MMDAs activities</i>			*	*		*	*		*		*	*	*	*	*	10
Organizing theme 2: Expected Achievements																
<i>Basic theme</i>																

<i>Efficient monitoring of MMDAs spending</i>	*	*	*		*		*	*		*		*	*		*	10
<i>Improve community development</i>	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	15
Global theme 2: Resource challenges that affect CBS implementation in the districts																
Organizing theme 1: Institutional factors																
<i>Basic themes</i>																
<i>Inadequate database of tax base</i>	*	*				*	*	*		*	*					7
<i>Poor supervision of tax collectors</i>				*	*				*							3
<i>Limited logistics for revenue collection</i>	*	*				*	*		*			*				6
<i>Perceived corruption by tax collectors</i>			*	*						*					*	4
Organizing theme2: Human resource factors																
<i>Basic themes</i>																
<i>Low capacities of tax collectors</i>	*	*			*		*		*		*	*				7

<i>Poor motivation of tax collectors</i>		*				*	*			*				*		5
Global theme 3: Challenges posed by decentralized units in CBS implementation in the districts																
Organizing theme 1: Institutional factors																
<i>Basic themes</i>																
<i>Non-compliance with CBS guidelines by decentralized units</i>	*	*	*				*	*		*	*		*	*		9
<i>Incomplete decentralization of MDAs</i>	*	*	*	*			*	*	*			*	*	*		10
Global theme 4: The effects of external stakeholders on CBS implementation in the districts																
Organizing theme 1: Positive effects																
<i>Basic themes</i>																
<i>Monitoring of DA implementation of CBS</i>	*	*				*	*		*		*	*	*		*	9
<i>Capacity building training on CBS</i>	*	*				*	*	*			*	*			*	8
<i>Additional funding of DA activities</i>	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	15

Organizing theme 2: Negative effect																
<i>Basic theme</i>																
<i>Political interference with DA budgeting</i>																
		*		*	*					*		*	*	*		7

TABLE 5.3B CODING FREQUENCY FOR EXTERNAL KIIS

FGDs	KII6	KII12	KII18	KII19	KII20	KII21	KII22	KII23	KII24	T
Global theme 1: Achievements of CBS in the districts										
Organizing theme 1: Reported achievements										
<i>Basic themes</i>										
<i>Improved efficiency in resource allocation</i>				*	*	*	*	*	*	6
<i>Improve transparency and consistency in budgeting</i>	*	*		*	*	*	*	*	*	8
<i>Effective harmonization of MMDAs activities</i>	*	*	*	*	*	*	*	*	*	9
Organizing theme 2: Expected Achievements										
<i>Basic theme</i>										
<i>Efficient monitoring of MMDAs spending</i>		*		*	*	*		*	*	6
<i>Improve community development</i>	*	*	*	*	*	*	*	*	*	9
Global theme 2: Resource challenges that affect CBS implementation in the districts										

Organizing theme 1: Institutional factors										
<i>Basic themes</i>										
<i>Inadequate database of tax base</i>	*	*				*	*		*	5
<i>Poor supervision of tax collectors</i>	*	*	*	*	*			*	*	7
<i>Limited logistics for revenue collection</i>	*	*				*	*			4
<i>Perceived corruption by tax collectors</i>	*	*	*	*	*		*	*		7
Organizing theme2: Human resource factors										
<i>Basic themes</i>										
<i>Low capacities of tax collectors</i>	*	*	*		*			*	*	6
<i>Poor motivation of tax collectors</i>	*	*		*	*				*	5
Global theme 3: Challenges posed by decentralized units in CBS implementation in the districts										
Organizing theme: Institutional factors										
<i>Basic themes</i>										
<i>Non-compliance with CBS guidelines by decentralized units</i>	*	*	*			*	*	*	*	7
<i>Incomplete decentralization of MDAs</i>	*	*	*	*	*	*	*	*	*	9
Global theme 3: The effects of external stakeholders on CBS implementation in the districts										
Organizing theme 1: Positive effects										
<i>Basic themes</i>										
<i>Monitoring of DA implementation of CBS</i>				*	*	*	*	*	*	6
<i>Capacity building training on CBS</i>				*	*	*	*			4

<i>Additional funding of DA activities</i>	*	*	*	*	*	*	*	*	*	9
Organizing theme 2: Negative effect										
<i>Basic theme</i>										
<i>Political interference with DA budgeting</i>	*	*	*					*	*	5

* shows the affirmations and spread of basic themes among FGDs and KIIs

Source: Field Data (2017)

TABLE 5.4 THEMATIC FRAMEWORK FOR CBS

Global theme	Organizing theme	Basic theme	Description	Frequency	Quotes
Resource challenges that constrain the implementation of CBS in Ghana	Institutional challenges	Lack of an adequate database of taxpayers in the district	Lack of adequate database of taxpayers implies the assembly does not have up-to-date information about all actual and potential taxpayers in the district, and contributes to increased tax evasion and thereby reduces assembly's revenue mobilization and other activities.		<p>Name: Lack of adequate database on taxpayers</p> <p>KII13/Finance officer/Akuapim North District</p> <p>The database we have, you are supposed to have a database for all your properties so that when I am at the office here I will know what's happening on the field</p> <p>So if the collectors bring the funds I can check and know what is still left there. We have some of the data but it is not enough</p> <p>FGD5/Assemblymembers/Rural/Shai Osudoku District</p> <p>Respondent: Some of the people who collect monies for the assembly are not able to have access to some places and they do not know about those places as well due to the location.</p>

				<p>FGD6/Assemblymembers/Urban/Shai Osudoku District</p> <p>Respondent: The assembly does not information about the number of houses and businesses in the district so they cannot know how much money to get at the end of the year.</p> <p>FGD2/male residents/Rural/Shai Osudoku District</p> <p>Respondent: no, the assembly does not know all the market women who pay tolls</p> <p>FGD8/male residents/Rural/Ada East District</p> <p>Respondent: All the time, the assembly does not get the revenue target they want because they do not know who are those to be tax</p> <p>FGD4/male residents/Urban/Shai Osudoku District</p> <p>Respondent: when they come to the markets, they ask people whether they have paid or not. They don't know the new market people. Only the old</p>
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				<p>ones they tax all the time</p> <p>FGD11/assemblymembers/Rural/Ada East District</p> <p>Respondent: look, the assembly does not a complete list of businesses and people who are in the market. All that they do is that they go to on market days and collect tolls from those that they meet. So people dodge them</p> <p>FGD14/male residents/Rural/Akuapim North District</p> <p>Respondent: in our villages not all of us have house numbers. Even the people who have stalls are not known by the assembly. So, when they pay tax or not, the assembly does not know</p> <p>FGD17assemblymembers/Rural/Akuapim North District</p> <p>Respondent: how can the assembly know all the people who sell in all the villages? They don't know anybody because they don't register people</p>
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					<p>for business. They are just interested in collecting tolls on market days but if you are selling in the house, they don't know about you</p> <p>FGD12/assemblymembers/Urban/Ada East District</p> <p>Respondent: people do not register with the assembly before establishing businesses. You find business operators along roads and in residential settlements doing business without paying tax because the assembly does not know about them.</p> <p>FGD16/male residents/Urban/Akuapim North District</p> <p>Respondent: you see, the number of houses and business operators is too many that the assembly does not have a good record of all. So when the tax collectors come and show any amount, they do not have any information to challenge the amount they bring</p>
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				<p>FGD18/assemblymembers/Urban/Akuapim North District</p> <p>Respondent: in the district capital, businesses are many and houses and other properties are also many. So if the assembly keeps a good record of them, they can make huge revenue. But they do not have because they do not carry out research and the resources to do it are also not there.</p> <p>When you have reliable data it helps in budgeting because without that everything you are doing is in constant incremental. When you have the database it can help you to budget scientifically</p>
Resource challenges that constrain the implementation of CBS in Ghana	Institutional challenges	Poor supervision of tax collectors	Good supervision is important for ensuring value for money, staff performance, and prevention of abuse. Therefore, poor control measures and supervision increases wastes and revenue losses through the tax collectors	<p>Name: Poor supervision of tax collectors</p> <p>FGD2/male residents/Rural/Shai Osudoku District</p> <p>Respondent: those who collect the tax just spend the money because the officials are not following them to check what they do with the money</p>

					<p>FGD5/assemblymembers/Rural/Shai Osudoku District</p> <p>Respondent: the finance members are not checking on those who collect the tax. So because the assembly does not know the number of those who pay the tax, the collectors just collect any amount and send to their bosses, whether fall or big, they collect.</p> <p>FGD17/assemblymembers/Rural/Akuapin North District</p> <p>Respondent: the people who go and collect the tax are not monitored by the office. What they are interested in is the total amount of money collected but they do not put things in place to check whether the collectors are spending the money or not</p> <p>FGD3/female residents /Urban/Shai Osudoku District</p>
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				<p>Respondent: I believe that the assembly people are not serious about money because if you send someone to collect monies for you, you should sometimes follow up to see whether the money he or she is collecting is the right amount or not.</p> <p>FGD4/male residents /Urban/Shai Osudoku District</p> <p>Respondent: the way the collectors spend money in the market shows that the bosses do not question them when they go back. Maybe they believe the collectors too much that is why they do not check on them</p> <p>FGD6/assemblymembers/Urban/Shai Osudoku District</p> <p>Respondent: the assembly may be monitoring the amount and paying the commission but they do not supervise them strictly. Most of the collectors do not get the target the assembly set for them, yet they are paid their commissions even though they print</p>
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					<p>their own receipts and collect money.</p> <p>FGD10/male residents /Urban/Ada East District</p> <p>Respondent: what systems does the assembly have to follow the collectors when they are in the market? If you give me a receipt book and I go and collect small taxes without giving receipts, how will you know? So the assembly is not serious about the money they themselves collect except common fund.</p> <p>FGD12/assemblymembers /Urban/Ada East District</p> <p>Respondent: the finance office is not interested in receiving some share of the monies collected but how much the tax collector spent from the tax revenue is not his concern. They should have been sending inspectors to the markets to check the activities of tax collectors instead of relying on only meeting the target for commission payments. we are losing a lot of money from the tax collectors, which can be used for development.</p>
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					<p>FGD16/male residents /Urban/Akuapin North District</p> <p>Respondent: you see the assembly does not have the technology to constantly monitor the tax collectors. As for stealing, the assembly cannot do anything about it because they do not have the men and technology to do constant monitoring of tax collectors.</p> <p>FGD18/assemblymembers/Urban/Akuapin North District</p> <p>Respondent: we cannot blame the assembly because they are using outside people to collect the tax so that when they meet some level, they pay them some commission. Apart from the receipt system, they do not have any other system to check whether they issue it or not, which is the problem. And they do not have enough personnel to do field</p>
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				<p>monitoring. So they just trust the people and work with them unless they find evidence that you are spending their monies, and then they sack you.</p> <p>KII21/Senior Budget officer/Ministry of Local Government and Rural Development,</p> <p>...look, I know there external and internal auditors who check the finances of all district assemblies but assemblies with the authority and power to mobilize their won revenue equally have the responsibility to put in place mechanisms to ensure that revenues mobilization is done efficiently and effectively without unnecessary losses and leakages. So the assemblies are not innovative but just relies on only the receipt system and commission collectors...</p> <p>KII2/Budget officer/Shai Osudoku District</p> <p>you know there are some defects of the internal audit department but they are employed by management. They employ them, some of these governance agencies also connive</p>
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					with management. They also advise management when they` are not doing things in the way they should be done
Resource challenges that constrain the implementation of CBS in Ghana	Institutional challenges	Limited logistics for revenue mobilization	Logistics such as vehicles, information vans, technologies among others are needed to increase tax collection. If these logistics are inadequate, then it limits the ability of tax collectors to increase or maintain revenues.		<p>Name: Limited logistics for revenue mobilization</p> <p>FGD1/female residents /Rural/Shai Osudoku District</p> <p>Respondent: the tax collectors do not even have bicycles to ride to the market to collect tolls, while some do not have items to record payments.</p> <p>FGD5/assemblymembers /Rural/Shai Osudoku District</p> <p>Respondent: you see, the tax collector needs a vehicle like a motorbike to go round all the communities and markets to collect monies. But, they do not even have bicycles to do the rounds.</p> <p>FGD8/male residents /Rural/Ada East District</p>

					<p>Respondent: in most cases, the collector comes to the market late when he misses the market lorry truck. Some of them do not even have mobile phones to call taxpayers when they are not around.</p> <p>FGD11/assemblymembers/Rural/Ada East District</p> <p>Respondent: when you come to the villages, tax collection is not good because the collectors are unable to travel from market to market for tax due to lack of vehicles or motorbikes. Even sometimes, they go for tax collection without the tax receipt books because they have finished but not yet replaced.</p> <p>FGD17/assemblymembers /Rural/Akuapin North District</p> <p>Respondent: tax collectors do not even work all the time because they complain about tax receipt books. If people are complaining about shortages of receipt books, how can they have motorbikes to</p>
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					<p>work effectively for more revenue?</p> <p>FGD12/assemblymembers /Urban/Ada East District</p> <p>Respondent: you see, if you are a tax collector, you should have the gadgets to do education like in a market so that people can understand and pay taxes. But, if the assembly does not have an information van to do tax education, how can they mobilize sufficient revenue? People will not just pay for a lack of information on tax revenue utilization.</p>
Resource challenges that constrain the implementation of CBS in Ghana	Institutional challenges	Delay in disbursement by the central government	Central government transfers are the major source of revenue for DAs. Delay in disbursements chips away confidence in the DAs by some decentralized units and planning and budgeting less effective, thereby impeding the implementation of CBS		<p>Name: Delay in disbursements by the central government to DAs</p> <p>FGD5/assemblymembers /Rural/Shai Osudoku District</p> <p>Respondent: the main problem of the assembly is the unnecessary delay of the common fund.</p>

					<p>Sometimes, it takes too long before it comes</p> <p>FGD8/male residents /Rural/Ada East District</p> <p>Respondent: anytime you meet an assemblyman and talk about development, he tells you that common fund had not come yet. All the time, they say the government has not released the money and so for money problems of the assembly, that is also a factor</p> <p>FGD11/assemblymembers /Rural/Ada East District</p> <p>Respondent: the government is always delaying the release of money to the assemblies. So sometimes, the assembly faces serious financial problems because the government has sent their money.</p> <p>FGD17/assemblymembers /Rural/Akuapim North District</p>
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					<p>Respondent: money to the assembly always delays and this is the biggest problem for the assemblies. It affects development and budgeting so much when the government fails to release funds early because there is the revenue generated internally.</p> <p>FGD18/assemblymembers /Urban/Akuapim North District</p> <p>Respondent: look the assembly comes to a halt mostly because the government does not release funds early.</p> <p>FGD6/assemblymembers /Urban/Shai Osudoku District</p> <p>Respondent: for me, I blame the government for financial challenges of the assembly because the government is always delaying the common fund.</p>
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					<p>KII13/Finance officer/Akuapim North District</p> <p>Even now their FEs (Financial Encumbrance) is no more coming. FEs are monies given to departmental heads to run their department</p> <p>First, it was quarterly. Every departmental head will get FE and it will pass through treasury and is disbursed but now it does not come again. Later it was reduced to monthly and now it is not coming. It is occasionally now</p> <p>Delay in the release of the common fund or consolidated fund and the funds from the central government</p> <p>For funds, it is also another dilemma in the sense that releases are not forthcoming as we expected</p> <p>And because of the decentralized department, their ceilings are being released for them they all rely on the common fund so sometimes implementation</p>
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					becomes difficult so there is stress on the funds that comes to the assembly
Resource challenges that constrain the implementation of CBS in Ghana	Socio-economic challenges	Perceived corruption by tax collectors and DA officials	Perceived corruption by tax collectors and DA officials reduces the willingness of community people and businesses to pay taxes, which translate into low revenue for DAs		<p>Name: Perceived corruption by tax collectors and DA officials</p> <p>FGD5/Assemblymembers/Rural/Shai Osudoku District</p> <p>Respondent: but you see, the people do not also pay taxes because the district tax collectors are corrupt because they issue fake receipts to market women and collect the money for themselves</p>
Resource challenges that constrain the implementation of CBS in Ghana	Socio-economic challenges	Perceived low level of community development	Perceived low level of development by the people reduces their willingness to pay assembly taxes, leading to financial challenges of DAs		<p>Name: Perceived low level of community development</p> <p>FGD5/Assemblymembers/Rural/Shai Osudoku District</p> <p>Respondent: if you are in a market and paying taxes for ten years but the environment is polluted all the time and when it rains, no buyer can enter</p>

					the market to buy anything from us, why should the people pay taxes?
Resource challenges that constrain the implementation of CBS in Ghana	Socio-economic challenges	Negative habits of people and businesses towards their tax obligations	Negative attitudes of people and businesses to pay taxes such as property rates, market tolls and so on due to socio-cultural factors reduce assembly's IGF.		<p>Name: Poor attitude of local people towards payment of taxes</p> <p>KII13/Finance officer/Akuapim North District</p> <p>the almighty basic rate is there. Is something small but people find it difficult to pay. For a long time, people have not made their minds to pay this thing</p> <p>the people willing to pay for example the market toll, lorry park, ticket, and all those things are not good</p> <p>KII8/Budget officer/Ada East District</p> <p>Unwillingness or apathy of taxpayers to honour their tax obligations</p> <p>when you come here even market toll of 50p the people find it difficult to pay and they will tell you to go and come</p>

					Some companies are very difficult. Some you have instituted legal action against them before they pay
Resource challenges that constrain the implementation of CBS in Ghana	Socio-economic challenges	Limited tax base	The tax base constitute the various economic activities that are taxable and constitute a source of tax revenue for a district like businesses, properties, markets, etc. therefore, some less developed districts have limited tax base which directly translates into low tax revenues for such DAs		<p>Name: Limited tax base</p> <p>KII13/Finance officer/Akuapim North District</p> <p>But for us, we have Tuesdays and Fridays and we have Asema a very small place, which is Wednesdays and Saturdays</p> <p>The properties you have, the hotels, filling stations in your District or municipality all account for how much you can generate as IGF</p> <p>KII2/Budget officer/Shai Osudoku District</p> <p>We may not be able to generate enough IGF considering the natural endowment of the municipality. That one also poses a limitation of about resources</p>
Resource challenges that	Human resource	Low educational and technical	Low educational and technical capacities of tax collectors		Name: Low educational and technical capacities of tax collectors

<p>constrain the implementation of CBS in Ghana</p>	<p>challenges</p>	<p>capacity levels of tax collectors</p>	<p>negatively affect the efficiency and effectiveness of tax collection. Tax collectors with low education and technical knowledge are unable to innovate in tax collection.</p>	<p>KII13/Finance officer/Akuapim North District</p> <p>the collectors are not well educated</p> <p>those recruited are not good enough to do the work</p> <p>KII2/Budget officer/Shai Osudoku District</p> <p>They are supposed to collect three times the salary that they collect but our records also show that they are not even meet let's say two-thirds of it for the whole year when you do the calculation</p>
<p>Resource challenges that constrain the implementation of CBS in Ghana</p>	<p>Human resource challenges</p>	<p>Poor motivation of staff (tax collectors, finance and budget officers)</p>	<p>Poor motivation of tax collectors in terms of commission, salaries, tools for work and so on reduce hard work and efficiency of tax collection. This also increases the tendency of revenue embezzlements and abuse of the assembly's revenues.</p>	<p>Name: Poor motivation of tax collectors (low remuneration)</p> <p>KII13/Finance officer/Akuapim North District</p> <p>In this work, people are not well remunerated so they will not want to do it</p> <p>KII8/Budget officer/Ada East District</p> <p>Look at our office if I was to be in AMA my office</p>

					<p>will not be like this</p> <p>KII2/Budget officer/Shai Osudoku District</p> <p>But because of limited space and accommodation</p>
Resource challenges that constrain the implementation of CBS in Ghana	Human resource challenges	Low staff strength in the finance office	Shortage of staff undermines the work of the finance office or revenue collection or implementation of CBS		<p>Name: Inadequate tax collectors/staff in fiancé office</p> <p>KII13/Finance officer/Akuapim North District</p> <p>Sometimes, there are shortages.</p> <p>KII8/Budget officer/Ada East District</p> <p>Considering the size of the economic activities in this district and the number of revenue collector, do you think the correlation appear good?</p> <p>As for the number of revenue collectors, we don't have enough personal and we have not recruited a new one because of the embargo so it affected the assemblies too</p>
Resource	Policy-related	Inadequate	Because DAs overly rely on		Name: Inadequate transfers from central

<p>challenges that constrain the implementation of CBS in Ghana</p>	<p>challenges</p>	<p>transfers from central government to DAs</p>	<p>central government transfers for development, inadequate transfers contribute significantly to financial challenges faced by DAs, which in turn, negatively affects the implementation of CBS</p>		<p>government to district</p> <p>KII13/Finance officer/Akuapim North District</p> <p>They don't give you what you have but what is available for them to give you. What you prepare is not what is given to you. Every budget is reviewed and you cannot blame the government very much because the resources are limited.</p> <p>With the schools, they don't get it. Some of the departments exist in name but have nothing to run on. We need resources to run. I have even heard, when the circuit officers go to the schools, it is the school teachers who contribute and pay the officer lorry fare.</p> <p>The recent farmer's day celebration, Agric will prepare a budget and everything but they need money from the main assembly to be given to them so if we don't give them what they need, they cannot do exactly what they want to do.</p>
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					<p>KII8/Budget officer/Ada East District</p> <p>In actual fact the CB as we envisaged or anticipated that the introduction of the CB was coming to solve a lot of problems. We realized that it is not doing that, rather you will see that the ceilings have given to even the decentralized department sometimes by the end of the year they do not receive anything so they still fall on the assembly for assistance</p> <p>Sometimes some of them receive nothing, some receive a little, peanut, out of the total they do not even receive half</p> <p>Even at meetings, the departments complain to us that they do not receive funds because of that that is why they are calling on the assembly to assist them in their various activities</p> <p>We try to let them know that the funds are not adequate</p> <p>the money they release is sometimes not enough to</p>
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				<p>build a school</p> <p>KII2/Budget officer/Shai Osudoku District</p> <p>we all have plans but the means to satisfy them individually and an organisation wise, which is the problem. So I will say the monies are not enough</p> <p>The administration of common fund will tell us that this year you are going to receive three million Ghana Cedis and by the end of the year when you even do evaluation it may not even add up to that three million</p> <p>the composite budget and its implementation have been good. Just that the fund flow for the implementation is not coming</p>
Resource challenges that constrain the implementation of CBS in Ghana	Policy-related challenges	Over-reliance on central government transfers or DACF by assemblies	Revenue generation is important for effective implementation of CBS. However, over-dependence on the central government for funds instead of focusing on internal revenue generation also contributes to financial	<p>Name: Over-reliance on central government transfers or DACF</p> <p>KII19/Senior budget analyst/Ministry of finance</p> <p>they tend to rely upon more on the common fund</p>

			challenges, which in turn slow down CBS implementation		<p>they rely more on transfers than they generating more money from the assemblies because of that some of the revenue sources or IGF sources need to be developed</p> <p>once they get common fund they go back to sleep and they are waiting for somebody to bring the money and that is what some of us have been fighting them that somebody in GRA is walking through the sun to go and collect something for you but you, yourself the one just lying by your door you are not ready to go and collect it</p>
Resource challenges that constrain the implementation of CBS in Ghana	Policy-related challenges	Lack of political will by the central government to implement full fiscal decentralization	Central government still dictates to the district assemblies their revenue and expenditure policies especially when they submit their budgets for approval and disbursement. This makes the implementation of CBS less effective and difficult to be materialized.		<p>Name: Lack of political will by the central government</p> <p>KII13/Finance officer/Akuapim North District</p> <p>Every year they will prepare their budget and submit to the budget officer and they know it is just a paperwork nothing will come out of it</p> <p>So we have been doing it but is just a paperwork</p> <p>The central government will dictate what you will</p>

<p>General decentralization challenges that inhibit implementation of CBS in Ghana</p>	<p>Institutional challenges</p>	<p>Non-compliance with CBS guidelines by decentralized units</p>	<p>Non-compliance with CBS guidelines by decentralized units such as GES, GHS reduces cooperation, which impedes the implementation of CBS in the districts</p>	<p>do in the schools, departments, and institutions</p> <p>Name: Non-compliance with CBS guidelines by decentralized units</p> <p>KII8/Budget officer/Ada East District</p> <p>Well as for conflict it will be always there. Meanwhile, the common fund comes with specific guidelines and we cannot repair their vehicles. Yesterday we were at a meeting and they are saying we should repair their vehicles. Whiles, they also have their funds from their mother ministry. So we were explaining to them that there is no way we can repair their vehicles</p> <p>With the common fund, there is no way you can tell the district that repair of district education vehicles whilst in your plan you did not talk about repair of vehicles. so why is it that in the implementation you are not talking about repair of vehicles</p> <p>They are not under the assembly now so that should be provided by their mother assembly and not the district assembly. But education and health they get</p>
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					<p>their funds from their mother ministry but as for social welfare, town and country planning we can support them and do everything for them. But for us to be using our little common fund which is meant for the project, because in our plan we specify that the construction of 3 mini classroom block at Peduakop3 when it comes to implementation you say that repair of district education vehicles. There is inconsistency</p>
<p>General decentralization challenges that inhibit implementation of CBS in Ghana</p>	<p>Resource challenge</p>	<p>Lack of access to internet services by many DAs</p>	<p>Access to internet service at the DA offices is critical for digitalization and networking of budgeting system between central government, DAs and decentralized units in the country. Therefore, lack of access to internet services by many DAs inhibits implementation of CBS at these DAs.</p>		<p>Name: Lack of access to internet services by DAs</p> <p>KII20/Junior budget analyst/Ministry of finance</p> <p>with the GIFMIS you need to ensure that at the assembly levels GIFMISS really runs on the internet so if your internet basis is not too strong then they are going to have challenges so we really need to make sure that all these facilities are available</p> <p>KII19/Senior budget analyst/Ministry of finance</p> <p>if you of you take GIFMIS, which means a</p>

					centralised system but decentralised to the assemblies so you need Fiber Optic lace to be able to connect assemblies together, online so if your online systems have not to reach Sogekofe you cannot go there and introduce GIFMIS
General decentralization challenges that inhibit implementation of CBS in Ghana	Policy-related challenge	Incomplete or partial decentralization of some decentralized units	Some departments such as Ghana Education Service, Ghana Health Service, MOF among others are not fully decentralized due to legal and other political factors.		<p>Name: Partial or incomplete decentralization of some decentralized units</p> <p>KII19/Senior budget analyst/Ministry of finance</p> <p>you see education and health are big ministries and so, and their Acts even their own parent acts either health or education, one of them had problems with these implementations and so if you are going to deal with education and health, one has to be careful, study their acts and then amend them to suit Local Government system</p> <p>the law is talking about devolution but they are doing de-Concentration and so they still claim they are decentralized but it's not</p> <p>the legal frameworks of those departments need to be amended and we have not been able to</p>

					<p>KII8/Budget officer/Ada East District</p> <p>You see they are passing the LI that makes it under the assembly but the LI has not been passed so they are assuming that now education is under the assembly but in law, it is not so. But the law is explicit but now we cannot confidently say that because now it is just a proposal but it has not been done</p> <p>But you know that health and education are not decentralized. In the building of the schools, it goes to the education sector of the budget</p> <p>KII2/Budget officer/Shai Osudoku District</p> <p>we don't have NADMO for being part of us. But as for natural occurrences, they are bound to happen. Since we don't know what will happen tomorrow when we are preparing the budget we make provision for disaster management.</p>
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<p>The influence of external stakeholders on the implementation of CBS in the district</p>	<p>Negative effect</p>	<p>Political interference with district budgeting system and financial management</p>	<p>Interference in terms of resource allocation, allocation of development projects among communities, impedes the authority of district assemblies to implement an independent budget system and that of the CBS</p>	<p>Name: Political interference with district budgeting system and financial management</p> <p>KII2/Budget officer/Shai Osudoku District</p> <p>...We have political interference. For example, something that is not in the budget and the President is coming to your area, and he has somebody he has nominated and the assembly has also confirmed. So he links up with his paymaster and diverts resources into those things. The assembly is non-partisan but it has that partisanship. These external influences become a major challenge to us...</p> <p>Senior Budget Analyst/ external/ Ministry of Finance/KII19]</p> <p>... as for budgets, they can be reviewed at all times. Even the national budget goes to parliament to reviews. So yes, sometimes, after we have approved district assemblies' budgets, the chief executive can amend some parts when there is an urgent need for that. And this, yes, is normally viewed as political, but that is how the system is until we change the</p>
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					<p>whole local government system...</p> <p>KII13/Finance officer/Akuapim North District</p> <p>When they realized that a work belongs to a political, they cut him off any policy.</p> <p>At the end of the day, the decentralization is not really working because most of the cases you have to go back to the political class for favours become a major challenge to us</p>
The influence of external stakeholders on the implementation of CBS in the district	Positive	Monitoring and supervision of assemblies' implementation of programmes	The ministry of finance and other central level agencies do undertake monitoring of assemblies' activities and implementation of programmes and policies such as the CBS. This has a positive influence on the implementation of CBS by DAs		<p>Name: Monitoring of assemblies' implementation of CBS system</p> <p>KII19/Senior budget analyst/Ministry of finance</p> <p>We do have regular monitoring of assemblies</p> <p>we just completed one last month nationwide monitoring. You know we introduced the PBB (Program Based Budgeting) 2016 so we had to go back and see what is going on. It's not just the preparation but also look at the implementation</p>

				<p>KII8/Budget officer/Ada East District</p> <p>The ministry for finance comes to supervise. As for the common fund executives they come on a quarterly basis to check the projects, the amount we have spent and whether they are in line with the budget</p> <p>It rather facilitates effective monitoring and supervision because you know you will come to see what the contractor has done. So before they release any common fund we first go for inspections</p> <p>Yes it is controlled but it doesn't impede the work but rather improves the work</p> <p>But as you present your budget to them they want to see what you have done</p> <p>Even if the money is not released they will still come and check what you have done. It is part of their work schedule.</p> <p>KII2/Budget officer/Shai Osudoku District</p>
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					<p>Anytime we have the donor support, they have their own ways of reporting. They have their own systems of reporting. Some time ago, the EU had its own system of reporting. They have the money to be used for this purpose and they have the monitors to supervise or monitor the projects. These are based on the budget. it is based on the training, how the monies should go. You draw your budget and give them a copy. That makes it very easy for them to supervise when the time is due</p> <p>FGD5/Assemblymembers/Rural/Shai Osudoku District</p> <p>Respondent: as for the assembly we do monitor the activities and call them to order when we find something wrong happening. We do that through the presiding member especially when it comes to the activities of the DCE</p>
The influence of external stakeholders on the	Positive	Provision of capacity building training programmes for	Central government provides training programmes for district assemblies on new programmes including the CBS, and this		<p>Name: Capacity building training for assemblies on CBS</p> <p>KII19/Senior budget analyst/Ministry of finance</p>

implementation of CBS in the district		assemblies on CBS	influences the assemblies positively towards the implementation of the CBS		We organize training for the assemblies every year
The influence of external stakeholders on the implementation of CBS in the district	Positive	Generation of additional revenue for assembly by MPs	The members of parliament also have common funds and sometimes they lobby for development programmes that come with additional funds. These funds contribute positively to assemblies implementation of programmes including the CBS		<p>Name: Additional source of revenue for the assembly</p> <p>KII13/Finance officer/Akuapim North District</p> <p>the MPs common funds. They can also use their influence to lobby for funds for the assembly</p>
The influence of external stakeholders on the implementation of CBS in the district	Positive	Financial support for DAs by donors	Apart from the central government, donors also constitute a critical source of funding for assemblies in the country. So donors influence the assemblies' implementation of CBS positively by providing additional funding and expertise.		<p>Name: Financial support for Das</p> <p>KII2/Budget officer/Shai Osudoku District</p> <p>There is also the donor funding sources</p> <p>Donor's support for example, at times always comes from the top. It's always part of the government budget. It is government intervention that those donors say that they may assist roads, or provision of potable water</p>

					<p>DANIDA was doing that but they have now pulled out they say that Ghana is now a middle come nation</p> <p>CEDA, they wouldn't want the monies to go to the government they want to deal with the district themselves. There are some for physical infrastructure and for schools</p>
Achievements of CBS in the district	No achievement	No achievement	No achievement implies that the CBS has not been implemented fully and therefore, there are no achieved and realized benefits.		<p>Name: No achievements</p> <p>KII13/Finance officer/Akuapim North District</p> <p>The thing is not implemented so there is no benefit at all or realized</p> <p>when they prepare the budget, monies are not coming. Once it is not fully implemented we cannot really indicate its benefits.</p> <p>KII8/Budget officer/Ada East District</p> <p>CBS budget it never worked. Because this CB budget sometimes they pay before they bring the PV for us to put a warrant on and some of the</p>

					assemblies hide the PV because they know it is a fictitious something they are doing. it. so there is a lot of problems associated with the CB
Achievements of CBS in the district	Reported achievements	Improving efficiency in resource allocation through CBS	Efficiency in resource allocation through the CBS implies that with the CBS, activities of all decentralized units are harmonized and therefore resources are allocated to projects without duplications and wastes.		<p>Name: improve efficiency in resource allocation</p> <p>[Assembly member, Urban, Shai Osudoku District, FGD6]</p> <p>...Oh, I know the system is not working well but now that other departments are sending their budgets to the assembly, we will know the work they want to do and avoid them. So the small money we get, we sue to use well...</p> <p>KII20/Junior budget analyst/Ministry of finance</p> <p>the government is recommending a programme based budget to eliminate those wasted and inefficiency in the public financial management system.</p> <p>KII8/Budget officer/Ada East District</p> <p>The benefits are numerous in the sense that each</p>

					department now have a plan and this improves resource allocation in the district
Achievements of CBS in the district	Reported achievements	Improved efficiency in budget preparation and implementation	Unlike the previous manual budgeting systems, with the CBS, budgeting is digitalized and in some places networked using the internet. This makes budgeting more efficient and less time-consuming. Also, verification of allocations and spending can be done more swiftly and cost-effectively.		<p>Name: Improved efficiency in budget preparation and implementation</p> <p>KII20/Junior budget analyst/Ministry of finance</p> <p>currently, we have gone electronic like he also said we have two main systems that we used for the budget preparation and the implementation</p> <p>all the assemblies have to move unto the GIFMIS platform</p> <p>government is looking at is general government budgeting, accounting and reporting whereby what is done at the centre should be at the same local government level when we want to report we can have a common report in doing that and he also touched on this Chart of Account it is the same harmonized chart of account which is being used at the center and also at the sub-national level</p>

				<p>KII19/Senior budget analyst/Ministry of finance</p> <p>we have made a leap forward from where we started in 2012 when the budget was manual, pen and paper, so if you want to go and borrow money from a bank, can you go with pen and paper budget? Who will mind you, they will say you are not serious but today it is well prepared using the systems and structures that we have and if you go to the Ministry of Finance website you can get all the assemblies budgets there they are all loaded there</p> <p>The old system was manual, some used pen and paper to prepare it but now it is electronic, we use software to prepare the budget</p> <p>now the assemblies have also moved to programmed based budgeting so the old system cannot compare with this system</p> <p>This system now has the chart of accounts the national is using, those days there was nothing like a chart of account</p>
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				<p>The chart of accounts helps in identifying the key activities or the inputs or how the budget should be prepared and for reporting purposes. So it makes budgeting and accounting easy so the assemblies are also using a chart of accounts and it's being used at the centre</p> <p>KII8/Budget officer/Ada East District</p> <p>The CBS is more efficient and effective than the old system</p> <p>Now that they are introducing GIFMIS, so let's see how best the GIFMIS will address some of these issues because we are also a beneficiary district</p>
Achievements of CBS in the district	Reported achievements	Improved transparency and consistency in budget preparation and spending	Transparency and consistency are improved through the CBS because all concerned departments are involved and the budgeted activities and programmes all departments are known by all. Therefore, there is	<p>Name: Improved transparency and consistency in budget preparation and spending</p> <p>KII8/Budget officer/Ada East District</p> <p>With the implementation of CBS we normally</p>

			more openness with the CBS than the previous system.		prepare warrant so as a budget officer we check both revenue and expenditure normally the expenditure so that nobody can just pay anything without your knowledge so there are some consistency and transparency in the system
Achievements of CBS in the district	Reported achievements	Improved Community development	Community development is improved with the CBS because resources are allocated more efficiently and all decentralized units with or without adequate funds rely on the DAs for funds to execute programmes that were budgeted. Also, developments challenges in each sector are known by all departments and with cooperation, these problems are addressed to improve the lives of the community people.		<p>Name: Community development</p> <p>KI18/Budget officer/Ada East District</p> <p>the priority areas of CBS are like CHIPS compound, the assembly has been required to construct 2 schools under trees, 2 CHIPS compounds and there is a requirement you have to use under CBS</p> <p>as I am speaking now we are constructing 2 CHIPS compounds. One at Agogo and one at Putey</p> <p>The budget impacts on local community significantly. we are able to know what the district needs and provide their felt needs which promotes sustainable development. we are able to provide school buildings, CHIP compounds springing up</p>

				<p>and you see us championing farmers day and when we commission a school building you see the community members also happy</p> <p>KII2/Budget officer/Shai Osudoku District</p> <p>The decentralised system of governance has brought development to the people or the grassroots in terms of funds flow from the centre and more so the CBS, we now have more funds going to the assemblies in one resource instead of the monies going to the individuals. In this instance, it means the lives of the people have been enhanced` by some of this system of budgeting</p>
Achievements of CBS in the District	Reported achievements	effective coordination and harmonization of activities of MMDAs, which reduces inefficiencies	With the CBS, all decentralized units are involved and this makes coordination and harmonization of activities and development projects and programmes are effective and efficient.	<p>Name: Improves coordination and harmonization of activities of MMDAs which reduces inefficiencies</p> <p>KII19/Senior budget analyst/Ministry of finance</p> <p>have its budget for coordination and for harmonization of activities to reduce inefficiencies and duplications in the system or the use of public</p>

					<p>funds</p> <p>KII8/Budget officer/Ada East District</p> <p>Actually, whenever we are drawing the action plans because this is a municipality, they are also part of the municipal planning committee that brings on board all the decentralised departments, all their actions</p> <p>KII13/Finance officer/Akuapim North District</p> <p>The composite budget actually gives specification because now as a district budget we know what goes into the environment, their goods and services their projects and what they want to do, Agric, their budget, and what they want to do, their various budget like training of farmers, so it gives use pictorial of the whole district and each department what they are doing or their mandates and their development plan for the assuming year. So it gives us the green light that this is what everybody saying</p>
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					they are doing or is going to happen in the future
Achievements of CBS in the District	Reported achievements	Increased funding and support for decentralized units or departments	With the CBS the DAs are able to extend support to decentralized units with serious challenges if their parent ministries are unable to address those challenges.		<p>Name: Increased funding and support for decentralized units or departments</p> <p>KII2/Budget officer/Shai Osudoku District</p> <p>The departments also are now benefiting from the assembly because when their monies are not realized the assemblies have been very kind enough because of the CBS to support them</p> <p>Now the level of support has been magnified. We go to their rescue by supporting them financially</p>
Achievements of CBS in the District	Reported achievements	Improved cooperation and cohesiveness between DA and the decentralized units	With CBS, the relationship between the DAs and the decentralized units improves, which is important for effectiveness in collaboration for the development		<p>Name: Improved cooperation and cohesiveness between DAs and decentralized units</p> <p>KII2/Budget officer/Shai Osudoku District</p> <p>Let me say that the level of cohesiveness between the decentralised department and also the central administration. Previously they were apart each was doing his/her own interns of the budget</p>

					<p>All the assemblies are now closer instead of being apart sometime ago. The composite budget has brought all the decentralised department of the ministries together because they know that they need to depend on each other and more so on the central administration instead of their mother organisation which the umbilical cord was taken</p> <p>it has brought all the decentralised departments together</p>
Achievements of CBS in the district	Reported achievements	Efficient monitoring of assemblies spending (electronic monitoring)	In the implementation process of CBS, the networking and introduction of electronic budgeting have made possible efficient monitoring of assemblies' spending and adherence to financial management guidelines without necessarily going to the districts.		<p>Name: Efficient monitoring of assemblies spending (electronic monitoring)</p> <p>KII20/Junior budget analyst/Ministry of finance</p> <p>those which have the GIFMIS system where the GIFMIS system is there we can do electronic monitoring of their spending</p> <p>currently, we have what we call the Budget Transfer Monitoring System, that we have is also ready</p>

					yes at a glance you can have whatever happens in terms of their budget analysis and data information