

UNIVERSITY OF CAPE COAST

**STAFF MOTIVATION AND REVENUE MOBILISATION AT THE
TECHIMAN MUNICIPAL ASSEMBLY**

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TECHIMAN MUNICIPAL ASSEMBLY

BY

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MANAGEMENT

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DECLARATION

Candidate's Declaration

I hereby declare that this dissertation is the result of my own original work and that no part of it has been presented for another degree in this university or elsewhere.

Candidate's Signature:..... Date:.....

Name: Bennet Akantoa

Supervisor's Declaration

I hereby declare that the preparation and presentation of the dissertation were supervised in accordance with the guidelines on supervision of dissertation laid down by the University of Cape Coast.

Supervisor's Signature:..... Date:.....

Name: Dr. Francis Enu-Kwesi

ABSTRACT

This study that was conducted at Techiman Municipal Assembly was meant to identify all the revenue sources of TMA; examine the type of limitations TMA is confronted with in her revenue mobilisation; examine the effect of staff motivation on revenue mobilisation and to make recommendations for improvement in revenue mobilisation.

The study relied on both primary and secondary sources of data collected through questionnaire administration and interview of key management staff of the Assembly. The study involved sixty-four staff of the Assembly made up of 60 revenue officers and 4 key management staff.

The study revealed that the management of TMA does not set revenue targets for revenue collectors and even where targets are set no sanctions have been prescribed for those who failed to meet the targets. Apart from various limitations including uncooperative attitude of tax payers', factors such as rewards, money, good working conditions, job security and good working relations influenced revenue collectors of TMA. It has therefore been recommended that management should; involve the tax payers in their decision making process, especially where new rates are about to be introduced, train revenue collectors to acquire new skills, provide needed logistics to collectors and introduce data storage devices. Revenue collectors are also advised to be more tolerant and avoid any direct confrontations or quarrels with rate payers.

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DEDICATION

To my wife Evelyn, and the entire Akantoa family.

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ACRONYMS

CRS	-	Chief Revenue Superintendent
DA	-	District Assembly
DACF	-	District Assemblies Common Fund
DCE	-	District Chief Executive
FAR	-	Financial Administration Regulation
GCR	-	General Counterfoil Receipt
GDP	-	Gross Domestic Product
GNP	-	Gross National Product
GPRS	-	Ghana Poverty Reduction Strategy
GTZ	-	German Development Corporation
HND	-	Higher National Diploma
IGF	-	Internally Generated Fund
MBO	-	Municipal Budget Officer
MCD	-	Municipal Co-ordinating Director
MCE	-	Municipal Chief Executive
MFO	-	Municipal Finance Officer
MMDAs	-	Metropolitan, Municipal & District Assemblies
OHCS	-	Office of the Head of Civil Service
SPSS	-	Statistical Product and Service Solutions
SSCE	-	Senior Secondary Certificate Examination
TMA	-	Techiman District Assembly

CHAPTER ONE

INTRODUCTION

Background to the study

It is recognised globally that for effective delivery of services to the mass of the people at the sub-national level of government, not only is decentralised administration necessary, but even more important this should be the role and function of a local government authority with adequate devolved powers (Walker, 1991). For many development theorists centralisation as a development model has failed and left in its wake a number of uncompleted and abandoned projects. Local initiatives were nonexistent and hence it became very difficult to identify and reward public servants due to the gap between the centre and the local level. Explaining this trend, Hyden (1980) indicates that centralisation has resulted in lack of local participation, which in fact, is responsible for project failures. This underscores the significance of local involvement in both planning and implementation of development projects. It is this thinking that informed the shift from centralisation to decentralisation worldwide, especially in third world countries.

Ghana's decentralisation programme was to achieve a fundamental restructuring of the machinery of government to create a new democracy, which will bring about greater efficiency and productivity in the state machinery through the people in the various levels of administration. The intention was also to increase the capacity of the local communities to identify

their own needs and priorities and explore options to meet these needs as far as possible, for themselves through the mobilisation of resources that they command. The pillar upon which a participatory democracy throughout the country was to be erected as the focal points for development at the village and town levels was the District Assemblies.

Accordingly, decentralisation specifically seeks to:

- Accelerate growth and development of communities.
- Ensure that development projects are equitably spread throughout Ghana and are pursued in a cost effective manner.
- Ensure that development projects reflect the aspirations of the people as expressed in the priorities and felt needs of the communities
- Empower communities to be able to effectively participate in the decision making that, relate to the overall management and development of the districts (Ahwoi, 1999).

In view of these, the District Assemblies were given the responsibility for the overall development of the districts to formulate and execute plans, programmes and strategies for the effective mobilisation of the resource. They were also to promote and support productive activity and social development in the district and initiate programmes for the development of basic infrastructure and also ensure democracy and the rule of law.

The new local government system is therefore inscribed in the following legal or statutory documents and the 1992 constitution of the Republic of Ghana: The Local Government Act 462 of 1993, which replaced the local government law 207 of 1988; the local government (urban, zonal,

town and area councils and unit committees) establishment (L.I.1589); the civil service law 327 of 1993 and the National Development Planning (Systems) act of 1994. These laws form the backbone of the metropolitan (population over 250,000), municipal (one-town Assemblies with population over 95,000) or district (population of 75,000 and over) assemblies in their revenue mobilisation. The government of Ghana has for the past decade taken steps to devolve powers and functions to local authority institutions, designated as District Assemblies (DAs). The DAs have in this regard been accorded administrative, deliberative, legislative and executive functions. In order to execute these functions staff and financial resources are required. Local authorities or district assemblies are required to mobilise resources internally to supplement receipts from the central government. In Ghana the assembly staff who have been placed in charge of revenue mobilization are referred to as Revenue Officers. These officers whose ranks vary from revenue collector to Chief Revenue Superintendent are located in all the one hundred and thirty eight MMDAs in Ghana.

In the Techiman Municipal Assembly, the house is made up of forty-two elected assembly members, nineteen other members appointed by the president in consultation with interest groups and chiefs of the Techiman Municipality and the municipal chief executive. The Assembly also has two members of parliament representing the two constituencies of the assembly and works through sub-committees established in the assembly. The Techiman Municipal Assembly therefore has a total membership of sixty four (64) including the municipal chief executive. Data is always gathered from the unit committee level through the Town/Area committees to the Assembly level and

that forms the basis for the development plan of the Techiman municipal assembly.

The functions of the sub-committees are quite enormous and they often meet regularly to deliberate on pertinent issues confronting the assembly. The reporting relationships amongst these committees of the Assembly are demonstrated by the organisational structure shown in Figure 1.

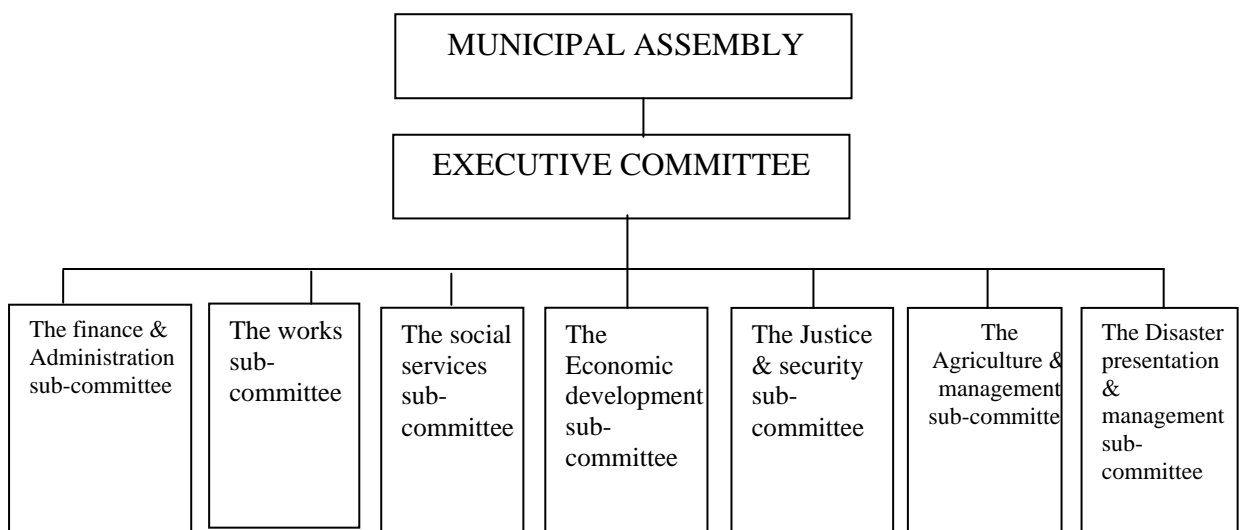


Figure 1: Organisational structure of TMA

Source: TMA, 2005

For TMA to achieve her numerous objectives, it requires a lot of hard work on the part of its work force especially those in charge of collecting market tolls. The Assembly also needs to generate the needed financial resource and retain her human resource to meet numerous challenges especially in the area of waste management. TMA has total staff strength of two hundred and twenty three (223) made up of 128 males and 95 females. Out of this number, the workforce put in charge of revenue mobilization in the

municipality is sixty (60) made up of 22 males and 38 females, and they are to ensure that sufficient revenues are generated internally.

Statement of the problem

Recent studies have exposed glaring weakness in the DAs' revenue and expenditure administration. The performance of the traditional revenue sources has been clearly recognized as low yielding in most DAs. The issue of revenue mobilization to meet the costs of activities has become very topical as aptly stated by Arko (1994), that hardly does a day pass without District Assemblies being admonished by well-placed state functionaries, politicians and development partners to take steps to generate adequate revenue from their own sources (distinct from central government transfers) to enhance their ability to perform those functions that have been entrusted to them.

Techiman municipal assembly has a large workforce comprising administrators, accountants, planners, artisans, labourers and revenue officers to perform various roles. In the last two years, a number of concerns have been raised by the general public through the two most popular FM stations (Classic Fm and Asta Fm) both located in Techiman. Key among these concerns have been low revenue mobilization by the assembly especially from the market. In the sessional address of the Municipal Chief Executive on 18th December, 2006, to the general house, a whole day was devoted to finding ways and means of increasing revenue mobilization in the municipality. Prior to this deliberation, a revenue taskforce had been set up by the Assembly in March, 2006 to take over the role of revenue collection in the Techiman central market, the major source of revenue in the municipality. The assembly

recorded total revenue of four billion, three hundred and eighty million cedis instead of a 2006 revenue target of four billion eight hundred million cedis (Donyina, 2006). All these are pointers to the fact that even though Techiman has all the revenue potential in terms of her market size and commercial activities, the revenue situation is not as expected. While revenue collectors are constantly blamed for their inability to mobilise sufficient revenue, revenue collectors on their part complain at various fora that their inability to increase their output is as a result of lack of staff motivation by management. It is for this reason that the study was intended to examine issues about staff motivation and revenue mobilisation with respect to Techiman Municipal Assembly.

Objectives of the study

The main objective of this study was to examine staff motivation and how it affects revenue mobilisation in Techiman Municipal Assembly.

Specifically, the study sought to:

- Identify all the revenue sources of TMA.
- Examine the type of limitations TMA is confronted with in her revenue mobilisation.
- Examine the effect of staff motivation on revenue mobilisation.
- Make recommendations for improvement in revenue mobilisation.

Research questions

The questions which the study sought to answer were:

- What are the revenue sources for TMA?

- How the Assembly is constrained in its revenue mobilization efforts?
- How does staff motivation at Techiman Municipal Assembly affect revenue mobilization?

Significance of the study

This study aims to have an in depth knowledge of the effect of staff motivation on revenue collectors. It is hoped that the study will:

- Help management especially TMA to understand the diverse needs and expectations of their revenue collectors in order to improve the assembly's revenue mobilisation.
- Highlight the problems of revenue collectors of the assembly with respect to revenue collection.
- Portray the perception of revenue collectors and its influence on their work output.
- Serve as basis for further studies in the future.
- Offer recommendations that will lead to best practices in revenue mobilisation at TMA and the Brong Ahafo Region as a whole.

Delimitation to the study

The issue of staff motivation is not peculiar to a particular group of workers but a global and a national one. The scope of the study at TMA was however, limited to only the workforce of TMA who are directly responsible for revenue mobilization in order to obtain a better understanding of the study

topic. The study was therefore delimited to the following variables and conditions. The specific variables studied include the following:

- Salary of Techiman Municipal Assembly revenue collectos.
- Financial rewards of revenue collectors in Techiman Municipal Assembly and their conditions of work.
- Job security of revenue collectors of Techiman Municipal Assembly.
- Worker recognition
- Opportunities for personal growth
- Revenue target set for revenue officers
- Controls in revenue collection
- Sources of revenue to Techiman Municipal Assembly.
- Revenue mobilization barriers.

Limitations to the study

The following were the limiting factors to the research:

- More time was used to get the respondents to co-operate than anticipated since most of them felt nothing was going to come out of the study.
- Respondents holding back information for personal reasons.
- Financial constraint in getting all the needed logistics to support the research.

Organisation of the study

The study was divided into five main chapters. The first chapter covered the introduction and background to the study, statement of the problem, and objectives of the study research questions, significance and delimitation to the study. Chapter two covered the review of literature, concept of motivation, intrinsic and extrinsic motivation, Hawthorne studies, motivational theories and revenue mobilisation. The third chapter dealt with the study area, study design, population, sample, data collection and field challenges. The results of the study are found in chapter four which covered results of the analysis of the data gathered, frequencies and descriptive analysis. The chapter covered the background information of respondents, the various revenue sources of Techiman Municipal Assembly, limitations of revenue mobilisation and worker motivation and revenue mobilisation. Finally, chapter five covered the summary of the study, conclusions and recommendations.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

Introduction

This chapter contains discussions on motivation of workers and revenue mobilization. Various concepts and theories have been reviewed on motivation and revenue mobilization. The central organising ideas of this chapter are generated from the concept of motivation, intrinsic and extrinsic motivation, the Hawthorne studies, motivation theories and revenue mobilization.

The concept of motivation

Motivation is a phenomenon that has always fascinated managers. It helps in understanding why people do what they often do. Put differently, it helps in understanding why some employees work harder than others despite being equally talented and qualified. For instance, why do people change their jobs, buy and sell goods and services or sue their neighbours? There must be many pressures and facts which can be called upon to explain any particular set of circumstances and actions of human beings. Motivation comprises the factors that cause and sustain an individual's behaviour. According to Hoy and Miskel (1987), motivation comprises the force that maintains and alters the direction, quality and intensity of behaviour. They define motivation as the "complex forces", drive needs, tension state or other mechanisms that start and

maintain voluntary activity directed towards the achievement of personal goals. Both of these definitions argue that certain force or forces play a role in maintaining and influencing ones behaviour. Beyond this however, Hoy and Miskel (1987) further submit that apart from the force, there are other mechanisms, drive need and tension state that cause motivation. Similarly, Cole (1993) also sees motivation as a process in which people choose alternative forms of behaviour in order to achieve personal goals. Stoner, Freeman and Gilbert (1995) refer to motivation as a human psychological characteristic that contributes to a person's degree of commitment. It includes the factors that cause, channel, and sustain human behaviour in a particular committed direction. This means that motivation can be used as a tool with which managers can arrange job relationships in the organization. Heller (1998) also refers to motivation as an explanatory concept used to make sense out of the behaviour of people. Motivation is therefore a force or catalyst that propels an individual into action. It explains why people do the things they do.

A number of ideas can be derived from the foregoing definitions. First, it involves purposeful, designation or goal-directed behaviour and deals with what starts and energises human behaviour, how it is directed and sustained. Additionally, motivation is related not only to behaviour but also to performance. According to Gibson, Ivancevich and Donnelly (2000), it is not measured directly, but inferred from behaviour and even attitudes. Motivation can also be classified as either being intrinsic or extrinsic depending on its characteristics as in the subsequent discussions.

Intrinsic and extrinsic motivation

Need and expectation (motivation) are often considered in terms of being internal or external to an individual. Deci (1975) refers to intrinsically motivated behaviour as behaviour that is determined by an individual's need for feeling competent and self determining. That is, an individual will seek out challenges that allow her/him to behave in ways that provide her/him with a sense of competence and self determination.

Intrinsic motivation, as postulated by Byars and Rue (1991), constitute the primary, emotional, and cognitive capacity of individuals, which give rise to feelings, aspirations, perceptions, attitudes and though emanating from within the individual can be motivating or demotivating. Here, the crucial factor of motivation lies within the individuals themselves. Motivation then has the advantage of fostering greater independence and initiative in action. With this, the worker who is intrinsically motivated works on his own with little or no supervision. Intrinsic motivation has to do with satisfaction that the worker gets on the job. It deals with the job itself where the worker gets involved in decision making, is assigned challenging jobs and is allowed to use his or her discretion. Intrinsic motivators are concerned with the quality of working life and are likely to have a deeper and longer-term effect because they are inherent in individuals and are not imposed. According to Steers and Porter (1991), feedback to the individual about the impact of his or her behaviour will in turn induce him or her to alter any present behaviour, or may reassure the individual that his or her current way of acting is correct and may encourage the person to pursue this course of action.

Extrinsic motivation, on the other hand, refers to what is done to or for people to motivate them. These may include rewards such as increased pay, praise, or promotion and punishments such as disciplinary action, withholding pay and criticism (Byars & Rue, 1991). The implication is that extrinsic motivators can have immediate and powerful effect but may not last long. Mullins (1999) also says that needs and expectations can be distinguished in economic rewards, and social relationships. Economic rewards such as pay, benefits and material goods are an instrumental orientation to work. He however, asserts that the main reason why a person engages himself or herself in certain activities is not because of external rewards such as food, money, gifts and praise.

Whether management will rely on intrinsic or extrinsic motivation factors or not to achieve results is a matter of understanding what really influences the worker. The motivation process as presented by Armstrong (1999), suggests that if a goal of an individual is achieved and the needs are satisfied, the behaviour is likely to be repeated as illustrated in Figure 2.

This is a needs related model which suggests that motivation is initiated by the conscious and unconscious recognition of the desire to satisfy a need. Armstrong (1999) says that the need creates wants which are desires to achieve or obtain something. In order to satisfy the need, goals are established and a behaviour pathway selected to achieve the set goal. If the goal is achieved, the need will be satisfied and the behaviour is likely to be repeated the next time a similar need emerges and vice versa.

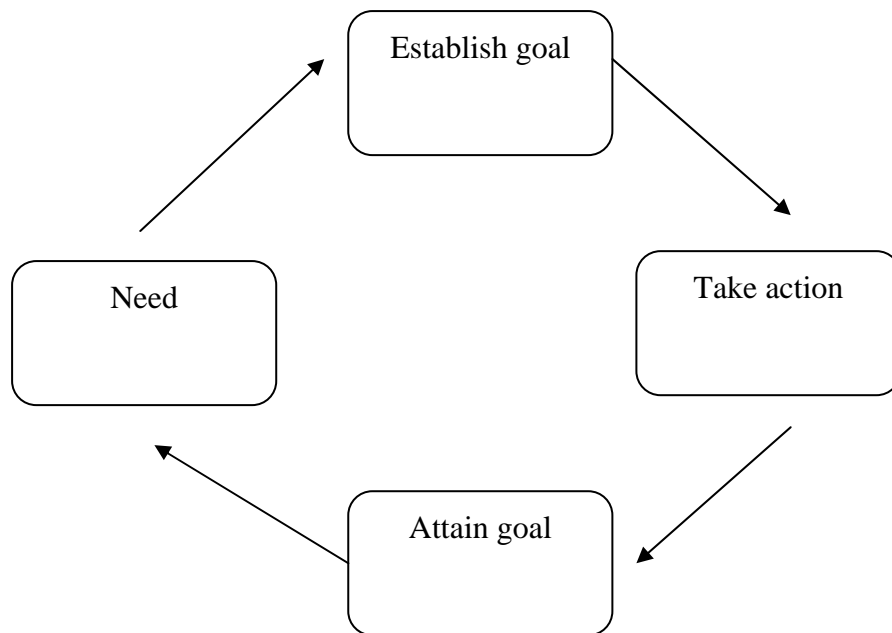


Figure 2: The motivational model or process

Source: Armstrong, 1999:107

Following the above discussion, no general formula can be guaranteed to work, since motivation is a complex phenomenon. The understanding of it will however, in no doubt help to explain some of the problems and difficulties of people at work.

In order to inspire people to work both in groups and as individuals to produce the best results, Armstrong (1999) maintains that management needs to tap into the individual's motivational force. Given the right stimuli people work well and positively. Armstrong (1999) suggests that managers need to be aware of these stimuli or motivational forces to in order to guide their decisions.

Hawthorne studies

The importance of studying the attitudes, feelings, and perceptions that individuals hold toward their work was emphasized by the Western Electric studies. In 1939 a group of researchers conducted the first important practical study at the Hawthorne plant of the Western Electric Company aimed at dealing with informal groups, work restriction norms, productivity and social relations. In their studies, the issue concerning human leadership was stressed. Between 1924-1932, Mayo and his group performed several experiments at the Western Electric Company plant in Hawthorne, all aimed at finding out how to influence the worker's behaviour in order to increase productivity. A better performance was noticed whenever management introduced an environmental change such as changes in lighting, rest breaks, hours of work and system of payment. An increased productivity was recognisable even if one of the changes was a return to a previous way of doing the same work. Therefore, the researchers concluded that factors other than working conditions influenced the work performance (Mullins, 1999).

The experiments identified social relations at work as the source of motivation. Steers and Porter (1991) say that employees brought their problems with them to their work. Social incentives such as belonging to a work group seemed to be stronger than monetary incentives (Steers & Porter, 1991; Mullins, 1999). In addition, increased productivity was due to the fact that management showed interest in the employees and paid extra attention to them and listened to their feelings and problems (Mullins, 1999). The Hawthorne studies therefore gave rise to development of several theories on motivation.

Motivational theories

In an attempt to explain worker behaviour and productivity relationship several motivational theories through research findings have been identified. For the purpose of this study however, some theories have been reviewed. They include Abraham Maslow's needs theory, Frederick Herzberg's two factor theory, Vroom's expectancy theory, the equity theory of motivation, the goal theory of motivation and Alderfer's theory.

Maslow's hierarchy of needs

This theory is the most widely used for the study of motivation. Maslow identified five stages of needs that human beings have. According to him, man's needs are organized into successive levels (hierarchy) of importance starting with the lowest (most basic) need to the highest achievable need (Stoner, Freeman & Gilbert, 1995).

According to the theory, people do not just randomly need or want things, but rather their complex needs are ordered in a hierarchy of prepotency. This theory is based on two premises, namely:

- Man is perpetually a wanting animal, seeking satisfaction for his needs and that once a need is satisfied, another comes up, and a satisfied need is not a motivator of behaviour.
- Man's needs are arranged in a hierarchical order and that the emergence of one need depends on the satisfaction of the lower need. In other words, as a person satisfies a lower level need, the next higher need in the hierarchy becomes the primary motivator called satisfaction progression process.

The first need at the base of the hierarchy is physiological needs which include food, shelter, water and clothing. The salaries and wages that people receive enable them to satisfy this need. Stoner, Freeman and Gilbert (1995) further point out that once the physiological needs of man have been satisfied their strength or importance decreases, and the next higher need becomes the strongest motivator. Additionally, individuals will be motivated to fulfil whichever need is prepotent, or most powerful, for them at a given time. The prepotency of a need depends on the individual's current situation and recent experiences. Stoner et al. (1995) demonstrate Maslow's need hierarchy theory in the form of a pyramid as shown below.

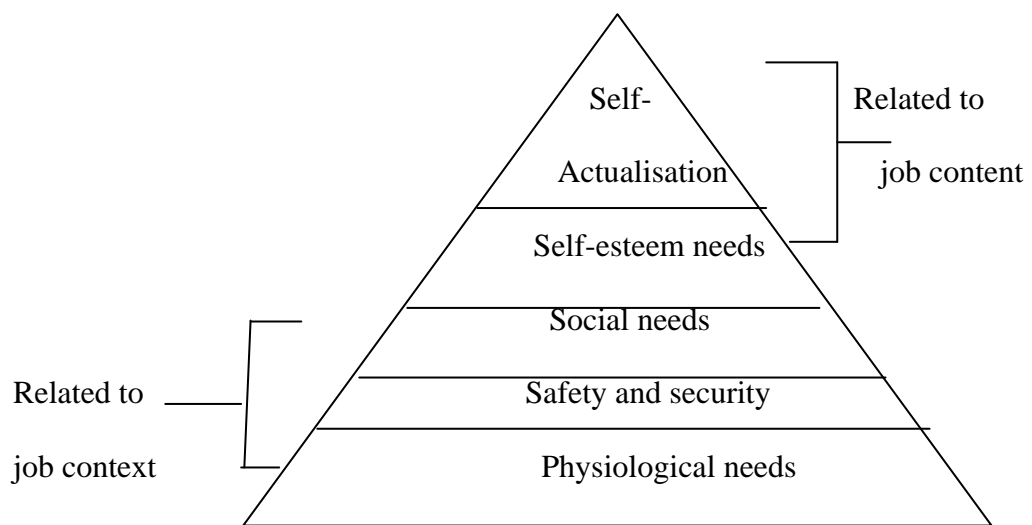


Figure 3: Maslow's hierarchy of needs

Source: Stoner et al (1995:448)

Other needs on the hierarchy are classified as safety and security, social, esteem and self actualisation. According to Maslow's theory as used in Stoner et al (1995), the needs are tackled in an ascending order. As one draws near to satisfying one level, the priority of the next one becomes higher. Once a need

has been satisfied, it no longer becomes a stimulus. From the theory, Maslow believed that satisfying just physiological and safety needs is not enough to motivate a person fully.

Maslow's hierarchy is particularly relevant in the work place because individuals or workers do not need just money and rewards, but also respect, interaction, recognition and prestige. At the point of self actualization (the highest need level) Maslow sees this as "what human's can be, they must be" or becoming everything that is capable of becoming". What happens when a person reaches the ultimate level of satisfaction? Is the self actualised person no longer motivated? If that were the case, there would be good reasons for managers to prevent workers from satisfying self actualisation needs. The theory proposes that when this is reached, the process changes, i.e. the self-actualized need feeds on itself. Thus the more self-actualized a person becomes, the greater the need for self-actualization, hence, managers will have to continue to motivate such persons even at the point of reaching self actualisation in order to sustain increases in productivity. Closely linked to Maslow's theory of motivation is that of Herzberg's two-factor theory where the basic human need of Maslow are related to the hygiene factors in Herzberg. The motivators are also likened to self-esteem needs and self – actualisation.

Herzberg's two-factor theory

Stoner, Freeman and Gilbert (1995) say that Herzberg and his associates in 1959 developed a 'two factor' theory of motivation based on 'motivators' (satisfiers-motivational factors) which can lead to job satisfaction

and 'hygiene factor' (maintenance factors) which must be sufficiently present in order for motivation factors to come into play and when not sufficiently present can block motivation and lead to job dissatisfaction.

Stoner et al (1995) further state that Herzberg's theory of the hygiene factors is the basic human needs at work as in that of Maslow, which do not in themselves motivate but failure to meet them causes dissatisfaction. These factors include salary and benefits, working conditions, company policies, status, job security, office life and interpersonal relations with superiors, peers or subordinates. According to the theory, these are trivial, primary causes of unhappiness on the job. They are part of a person's job environment in that when not present in the work situation they make the employee not necessarily either satisfied or motivated. The theory points out that the opposite of satisfaction is not job dissatisfaction. According to Herzberg's theory, if one improves the salary-benefit 'package' and working conditions and develops more humane, concerned administration one can expect to reduce dissatisfaction but one cannot expect to motivate the workers by such means. Thus, by eliminating sources of dissatisfaction one may placate, pacify or reduce the dissatisfaction of a worker but it does not mean that such reduction either motivates the workers or leads to job satisfaction (Owens, 2001). The other set of Herzberg's two-factor theory is termed motivators or satisfiers.

These factors are related to the nature of the work, that is the content of the job itself and are sometimes referred to as intrinsic factors (the motivators or growth factors). These factors, according to Heller (1998), are what actually drive people to achieve. They include job interest, promotions, recognition, responsibility, advancement, achievement and possibility for personal growth.

Where these motivational factors are present in a work situation, they lead to strong motivation, satisfaction and good job performance, but do not cause dissatisfaction when absent.

According to Armstrong (1999), Herzberg suggests that it is not possible to motivate people at work through maintenance factors. For instance, reducing span of control, developing a more amiable atmosphere, and improving the fringe benefits may well do two things:

- Reduce or eliminate the dissatisfaction of workers and
- Create conditions where they may be motivated. But these kinds of efforts in themselves are not motivating.

Owens (2001) says that it does not follow, however, that the maintenance factors are unimportant but that, minimum levels must be maintained if we are to avoid so much dissatisfaction that motivators will not have their expected effect. For example, failure to keep the salary schedule at a level which the workers see as reasonable or threat to job security can generate such dissatisfaction that workers cannot respond to opportunities for professional growth, achievement, or recognition. Thus, although maintenance factors are not in themselves motivating, they are prerequisites to motivation.

Owens (2001) further says that an important concept in the two-factor theory is that people tend to see job satisfaction as being related to such intrinsic factors as success, the challenge of work, achievement and recognition, while they tend to see dissatisfaction as being related to such extrinsic factors as salary, supervision, and working conditions. In short, they attribute motivational characteristics to themselves and attribute dissatisfaction to characteristics of the organisation.

However, considering the fact that Herzberg's studies were conducted on 203 Engineers and Accountants one can infer the possibility of the results being influenced by the fact that these class of workers were not within the poverty bracket. Hence, they considered factors such as salary, working conditions, supervision and so on as being necessary to avoid dissatisfaction and not motivators in themselves. In the Ghanaian context, money can be said to be both maintenance factor and a motivation. This argument is supported by the numerous demonstrations and strikes by health workers and teachers. Labour unions have always argued that their workers pay is not commensurate with their work. This assertion is confirmed by Darryn (2008), who says that, studies show that almost everyone is motivated by money to some degree , and most to a great degree when compensation is properly designed and whether money is a "director" of behaviour or "motivator" as argued by some psychologist is only a semantic one.

Workers especially teachers have always argued whenever they are on strikes that their pay is not commensurate with their job inputs. Such argument borders on equity theory of motivation. By this such workers expect to be treated fairly.

The equity theory of motivation

This theory focuses on people's feelings of how fairly they have been treated in comparison with the treatment received by others. People compare their own position with that of others to determine their perceived equity position. Stoner, Freeman and Gilbert (1995) define equity as a ratio between

the individual's job inputs (such as effort or skill) and job rewards (such as pay or promotion).

Equity theory, also known as 'inequity theory' is both a theory of job motivation and satisfaction. According to Stoner et al (1995), the theory is based on the thesis that a major factor in job motivation, performance and satisfaction is the individual's evaluation of the equity or fairness of the rewards being received. They further point out that in order to be motivated individuals must believe that the rewards they are receiving are fair. This results in people determining whether their salary is commensurate with the work they are doing and is fair when compared to the salaries others are receiving for similar work they are doing.

According to the theory, equity exists when employees perceive that the ratios of their total inputs to total outcomes are equal to the ratios of other employees (Stoner et al, 1995). Outcomes are the rewards obtained in exchange for the input. Outcome includes pay, benefit, recognition, achievement, prestige and any other rewards received. The equity theory when applied in an organisation is used in a sense in which an individual compares performance and the rewards received with the performance and rewards others (co-workers) receive for doing similar work. This means that where there is an imbalance between the ratios as a result of the comparison process inequity occurs. Other reactions in an attempt to reduce the inequity can include increased dissatisfaction, attempts to get compensation raised, and quitting the job for a more equitable area, thereby changing one's perceptual comparison.

Cole (1993) however, states that so far this theory has not been supported by research findings but it does have links with expectancy theory, also known as valence theory. This theory refers to the perceived probability that a given level of effort will yield a specified performance level. Cole (1993) also states that if employees thought that they were being treated equitably, their work effort was sustained. If on the other hand they thought they were not being treated equitably in relation to other comparable employees, then their effort declined. Thus, according to Gibson, Ivancevich and Donnelly (2000), when employees feel or perceive that inequity exists, a state of tension develops within them. The existence of perceived inequity creates tension to restore equity. That is, when individuals perceive inequity, they seek to reduce it. The greater the inequity the greater the tension but the course of action that is followed is dependent upon the source and intensity of the inequity.

Alderfer's Theory

Stoner et al. (1995) point out that Clayton Alderfer agrees with Maslow that worker motivation could be gauged according to a hierarchy of needs. Alderfer groups human needs into 3 broad categories – existence, relatedness and growth. Existence needs correspond to Maslow's physiological and safety needs. Relatedness refers mainly to Maslow's love or social affiliation needs. Growth needs correspond to Maslow's esteem and self actualisation needs.

Existence needs include one's psychological and physical related safety needs such as the need for food, shelter and safe working conditions. Relatedness needs includes one's need to interact with other people, receive

public recognition and feel secure around people. Growth needs consist of a person's self esteem through personal achievement as well as the concept of self actualization (Stoner et al, 1995). In the view of Stoner et al, the theory was developed to overcome the problems with Maslow's hierarchy theory. Additionally, the ERG theory posits that an employee's behaviour is motivated simultaneously by more than one need level. Thus, it is possible to satisfy one's growth needs even though one's relatedness needs aren't completely satisfied. Stoner et al (1995) also point out that in ERG theory, when higher needs are frustrated, lower needs will return, even though they were already satisfied. This contrasts with Maslow's theory which says that a need, once met, loses its power to motivate behaviour. While Maslow saw people moving steadily up the hierarchy of needs, Alderfer saw people moving up and down the hierarchy of needs from time to time and from situation to situation.

Kuhlen (1965), cited in Bame (1991), say that workers whose measured needs were relatively stronger than the potential of their occupation for satisfying those needs would be more likely to be frustrated and therefore less satisfied with the occupation. On the other hand, where needs and perceived needs satisfying potential of the occupation were more in harmony, the persons involved would rate their satisfaction with the occupation.

Another variable found to influence job satisfaction is the perceived potential of an occupation to satisfy the important needs of the worker (Bame, 1991). Bame (1991) further advocates that one variable that governs the behaviour of people in job places is the administrative interaction between super ordinates and subordinates. In his opinion, if in the Assembly

administrative system, there is discrepancy in administrative interaction between what the workers expect the head/manager to do and what is actually done, then the workers being in a subordinate position experience frustration and become dissatisfied with their work.

In support, Afful (2000) asserts that the behaviour of one's boss is a major determining factor in motivating a worker and leading to job satisfaction. He further states that studies have shown that employee satisfaction is increased when the immediate supervisor is understanding, empathetic and friendly, praises good performance, listens to the employee opinions and shows a personal interest in their personal welfare and work related problems. One can tell from the above assertions that in the workplace when a departmental head or chief executive shows interest in the workers, job satisfaction and work productivity will be improved, showing in improved targets set for the year, timely submission of returns/reports and environmental cleanliness. However, a state of dissatisfaction reduces productivity, increases absenteeism and worker turnover.

Afful (2000) further adds that more people get out of work for reasons other than merely the money or tangible achievements. According to him, for most employees work fills their need for social interaction. Not surprisingly, therefore, having friendly and supportive co-workers leads to increased job satisfaction. He affirms that a supporting working condition contributes to job motivation and satisfaction. Additionally, employees are concerned with their work environment for both personal comfort and to ensure that they can perform well. He also says that employees prefer physical surroundings that are not dangerous or uncomfortable and most employees prefer working

relatively to work with. This finding conforms to the Ghana, Labour Act, 2003, Act 651 section 118 and 119 which requires that the worker should be made to work in a safe, healthy and satisfactory condition. In the opinion of Afful (2000), jobs that have too little challenge create boredom and too much also can lead to frustration and feelings of failure. However, under conditions of moderate challenges most employees feel motivated, experience pleasure and satisfaction.

In the view of Owens (2001), scholars agree that there are at least three dimensional patterns when observing the variations of human behaviour. He maintains that the first pattern is the direction in making choices. This indicator of motivation seeks to explain the apparent pattern of choices that individuals make when confronted with an array of possible alternatives. The second pattern is resistances, and this he explains as the persistence with which one pursues a chosen course of action and the amount of time devoted to the chosen activity. The third behavioural indicator, the pattern of intensity, explains why one person works with apparent high energy, seemingly concentrating intensely and engrossed in work. He adds that the pattern of intensity is more carefully interpreted as it involves factors beyond the control of the individual, the environment and skills of the individual.

From the above it means therefore that a worker's assessment of what motivates him/her into satisfaction or dissatisfaction with his/her job is a complex summation of a number of discrete job elements. The essence of worker motivation is to be able to influence staff by managers to improve performance and to increase output.

Revenue mobilisation

McLure (1983) argues that resource availability is an important issue in revenue mobilization. According to him, three interrelated issues are involved. The first issue deals with the distribution of taxation and expenditure under centralization or decentralization alternatives. That is, who collects what and get what is a matter of concern. Another issue relates to the degree of financial autonomy of local government versus dependence on central transfers. The final one raises an issue of efficiency of whether decentralization increases the total amount of resources mobilized for public expenditures. Lastly, the distribution of revenue sources and expenditure responsibilities between levels of government is such that local public expenditures tend to exceed own-source revenues.

The heavy reliance of local government upon central transfers means that their degree of financial autonomy tends to be quite limited. McLure (1983) further argues that while the impact of decentralisation on revenue raising is controversial, the most relevant evidence suggests that government structure and public resource mobilization have little to do with each other.

According to a website report (<http://hdr.undp.org>, 2008), there are two potential sources of revenue for local government, taxation and user charges. According to the study, attention is paid to the structure of local systems of taxation and the bases which tend to be relied upon; the use and appropriateness of local cost recovery; and the practical constraint faced in revenue collection. The study notes that there are few effective and broad base tax handles available to governments in developing countries, and that irrespective of the level of government to which these taxes are assigned, often

their bases are limited and their collection inefficient. The study further discusses that for various reasons, theoretical and political, local tax bases tend to be more limited and fragmented than those exploited by the centre. Besides, administrative weaknesses appear to undermine the local tax effort to an extent greater than that suffered by the centre. The study finds that in practice user charges levied on a consumption bases, have not been widely utilized at the local level.

Musgrave (1983), in his argument on the basic underlying theory of taxation as cited in the website report (<http://hdr.undp.org>,2008), says that tax bases which are unevenly distributed between localities such as those on natural resource and trade are inappropriate candidates for decentralisation because of their repercussions for equity. In the view of Musgrave (1983), income redistribution and stabilisation are within the proper province of the national government and that localities should not seek to further these objectives through such means as corporate and personal income taxes.

The website also cited Newberry (1988) who says that institutional, political, administrative, structural and cultural constraints characterize the tax systems of developing countries at both national and local level. Newberry further states that, practical obstacles which inhibit efficient revenue collection and cause substantial revenue shortfalls are by no means peculiar to local government but also an issue at the national level. According to Newberry, staff competence, well- defined tax legislation, and effective means of enforcement constitute the best way to mitigate these challenges. Whether central or local governments ability to carry out their responsibilities to the

citizenry or not is dependent on the availability of financial resources to management.

Governments all over the world, including Ghana, have legislations that support governments to mobilisation of revenue through taxes and other forms of levies as in the case of Ghana. According to section 28 and 29 of the Financial Administration Act, 2003(Act654) revenue is classified into tax revenue and non-tax revenue. Regulation 162 of the Financial Administration Regulation, 2004(FAR) also require that revenue collections shall be started from the first working day of the financial year and new rates or charges become effective from that date. In the case of district assemblies in Ghana, Act 462 mandates managements to collect revenue from the citizens through levies. These include licenses, fees, rates, tolls and fines. By section 94 and 95 of Act 462, District Assemblies shall be the rating authority for the district and shall make and levy sufficient rates to support the needed developmental expenditure of the area. Apart from these levies section 86 of Act 462(Act455) also requires that central government disburses an amount equal to 7 percent of its revenue among district assemblies.

In developing countries especially in Ghana, decentralization and revenue mobilization have occupied the attention of several scholars including Asibuo, Ayee, Nkrumah and a host of others. In his studies, Asibuo (1993), discusses local government in Ghana with its problems. Arkoh (1994) also discusses revenue generation by district assemblies in the central region. All these are relevant because they provide a basic foundation for this study. Ayee (1994), in his contribution to the issue of financing District Assemblies, established that the general nature of the inter-governmental fiscal relations in

Ghana and other developing countries seems to suggest that developing countries assign more expenditure functions to sub-national governments than can be financed from revenue sources allocated to those sub-national units. The result of this mismatching of functions and finances is that sub-national governments in Ghana are generally dependent upon transfers from the central government. He feels that finance is a major stumbling block to implementation of the power and functions given to the District Assemblies. Confronted with diversity of responsibilities, the councils and for that matter, any lower level government require revenue to finance its expenditure. The major sources of council revenue are from property rates imposed on immovable property, fees, licenses, charges, rent and basic rate.

Ayee (1994) says that although property rate is extensively used by local government systems in Ghana, this source of revenue as well as the fees and charges levied by the assemblies are low yielding and thus place them in a weak financial position. With the rising cost of meeting their responsibilities, the expenditure of most assemblies have outpaced revenue. The problem stems from the fact that these fees, licences and property rates are inelastic; they do not easily lend themselves to the increases with the growth of the economy. Local government dependence on inelastic taxes such as property taxes creates the revenue gap between the fast rising expenditure and slow rising income.

Ayee (1994) sees the District Assemblies common fund as a compromise deal but its operation must be seen as threatening the autonomy of the DAs. Despite the fact that Ayee identified various hindrances to improved revenue capacity his arguments seem to suggest that unless the

lucrative sources of central government finance are conceded to the DAs, improved revenue collection is a sham. Even though this is true to some extent, efforts to identify alternative sources were not prominent in the study. Nsarkoh (1994) also says that district assemblies face the problem of inadequate financial resources to implement development projects, yet they keep on awarding contracts to inefficient contractors. He points out that, the Assemblies try to avoid central control by resorting to phasing out project implementation and as a result reduce cost by that method.

The problem of shortage of skilled and qualified personnel in financial administration to facilitate the proper and efficient functioning of district assemblies is glaring. According to Nsarkoh (1994), it is clear that the existing levels of social services are quite inadequate and is in fact, wasteful of resources to some extent. He argues that in order to remedy this situation, the main factors that ought to govern such a decision must not only be very efficient but equitable in the way the needed money is raised and how effectively expenditure can be controlled. He emphasized the importance of self-evaluation and external controls as tools for good financial policy. Asibuo (1999) emphasises the importance of strengthening the capacity of the District Assemblies to perform their functions was clearly recognized by article 240 (2) of the constitution of the Republic of Ghana. In this article, some functions, powers, responsibilities and resources were transferred from the Central Government to the Local Government Units. These measures were taken to enhance the capacity of the local government authorities to plan, initiate, coordinate, manage and execute policies in respect of matters

affecting the local people. He continues that, local government units should have a sound financial basis with adequate and reliable source of revenue.

Having established that the District Assemblies (DAs) are responsible for Ghana's infrastructural and political development programmes, it now becomes necessary for local authorities to obtain funds to carry out these numerous activities. Resource mobilisation and utilisation therefore forms the basis of the decentralisation system. Without the effective mobilisation of its financial resources, the extensive responsibilities of administration and development entrusted to the District Assemblies cannot be discharged to the satisfaction of their rate-payers. However, the more financial resources DAs are able to mobilise independently, without too much reliance on the central government grants, the greater will be their level of autonomy (Section 10 of Act 462).

Recent studies have exposed glaring weaknesses in the DAs revenues and expenditure administration. Arko's (1994) analysis of revenue and expenditure performance of 6 DAs in the Central Region of Ghana indicates a wide gap between expected revenue and the actual revenue collected. Asibuo and Nsarkoh's study on "financing local government in Ghana-Empirical studies of problems" reveals that there are general revenue inadequacies in the five assemblies surveyed in the country. Asibuo's study on the "local government capacity of twelve District Assemblies in the Volta Region" showed that there were inefficiencies in the finances of the twelve district assemblies surveyed. There were sharp differences between revenue targets and actual revenue collected. This means that the DAs studied were not able to

mobilise enough revenue to support any meaningful development programmes at the district level.

According to Buachie-Danquah (1996), revenue mobilisation and its management constitute core problem areas in decentralised local government administration in Ghana and the solution to the problems associated with the phenomena will go a long way to arrest many other constraints facing local government in the country and other parts of the world. According to him the issue of revenue mobilisation and management of local development of DAs is not a peculiar Ghanaian problem. He says that even in the so-called developed countries of Europe and North America, local authorities are not implementing development objectives and service delivery to the maximum.

Buachie-Danquah (1996) argues that a good revenue source is the one that is not only adequate but also elastic. A good revenue source should be adequate to meet the cost of service provision. Similarly, taxes must show elasticity, implying that their capacity to yield additional revenue should respond to the same pressures as the increasing demands upon public expenditure, and that the tax base should grow automatically when prices rise, population increases or the economy expands. The survival of local government in this country is inextricably linked to their ability to resolve the core problem of revenue inadequacy and inelasticity. According to Buachie-Danquah (1996), there is a link between the volumes of revenue generated in a district and the level of economic activity prevailing there.

According to Ahwoi (1999), Fiscal administration in local government is a major issue on the financial management policies of most countries. Such consideration centre on policies for effective and efficient mobilisation of

local financial resources as well as the allocation and management of such resources. The ability of local authorities in Ghana to achieve their services and development objectives and by inference the sustainability of the entire decentralisation programme, is contingent, among other things, on the amount of financial resources they can mobilise at any given time, and how judiciously such resources are allocated and managed.

There is the realisation that economic development is associated with a rising share of Gross National Product (GNP) devoted to the public sector and that increased public investments in productive infrastructure is essential to economic growth. Therefore a healthy revenue generation requires an equally financially healthy class of rate-payers and the existence of this class of taxpayers is a function of adequate level of disposable income, which is also a function of high level of prevailing economic activity.

However, Buachie-Danquah (1996) did not provide adequate measures for rectifying this situation but focused only on how the local authorities could be properly financed. The main concern of public financial management is how to efficiently and effectively utilise public resources to meet the need of the community in question in an equitable manner. The central issues involved in assessing public financial management are the extent of transparency, the degree of discipline, efficiency in revenue generation and accountability and control of the tax system.

According to Musgrave (1983), government revenue in African countries accounts for a large share of Gross Domestic Product (GDP). He also states that government revenue as a share of GDP in Sub-Saharan Africa is far higher than in Latin America and the Caribbean, South Asia, East Asia

and Pacific. He further states that, it is only in Eastern Europe and Central Asia that government revenue as a share of GDP exceeds that of Sub-Saharan African countries.

Ndikumana and Abderrahim (2009), in their argument on how to foster development in an era of financial and economic crises as cited in another website report (<http://uneca.org/AEC2009>), maintains that an important indicator of success in resource generation is the degree to which the revenue collected meets the amount targeted. Government should be able to raise revenue of about 11 to 19 percent of GNP in order to give better standard of service. The report further says that Africa countries have generally performed poorly in tax revenue mobilisation. It says, the average tax-to-GDP ratio in Sub-Saharan Africa increased only moderately over the past two decades due to their inability to harness natural resource endowment for the purpose of revenue mobilisation. The report explains that African countries have not been able to develop their capacity to mobilise non-resource tax revenue and provides empirical evidence on the coo relates of revenue performance based on data from some African countries as well as countries from Latin America, Asia and the Middle East over the period 1980 to 2007.

Conclusion

The discussions are about whether motivation of workers has any influence on their performance and what kind of motivation will be applicable in each circumstance in order to increase output. All the theories discussed in the study have one thing in common which is the fact that they all identify

human beings as having certain needs or expectations that they want to meet. The needs are in order of preference as is the case of Abraham Maslow's theory of needs or that of Clayton Alderfer. The theories are therefore meant to assist managements to be able to influence individual behaviour, perceptions and attitudes in a particular direction.

Revenue mobilisation on the other hand is the means available to management to enable them to accomplish most of their organisational objectives. Weak tax bases, ineffective revenue collection methods, tax evasion, corrupt practices and lack of skilled and qualified personnel are noted to be some of the key issues confronting government, especially Assemblies (sub-national governments). Lack of enforcement of tax laws and low yielding revenue sources are seen to affect revenue mobilisation.

How to get this accomplished, to a large extent, depends on how management understands and applies the principles of motivation appropriately among the staff of the organisation. The task of management is to identify the problems of revenue collectors coupled with any logistical needs and address them in order to increase revenue mobilisation. Attempts should therefore be made to nurture positive employee characteristics such as self-esteem, a learning goal orientation and a need for achievement. For there to be an effective revenue mobilisation to meet the cost of planned programmes, there must also be an efficient and effective system of revenue mobilisation with well monitored personnel in order to prevent too many leakages in the system.

CHAPTER THREE

METHODOLOGY

Introduction

This chapter contains descriptions of the study area and the research techniques used by the researcher. Topics discussed are the study area, study design, population, sample and data collection.

Study area

The Techiman Municipal Assembly was established by Local Government (Establishment) Instrument (LI1472) of 10th March, 1989. The legislation instrument defined the Municipal Assembly to consist of the following Urban/Town/Area Councils: Krobo, Tuobodom, Buoyem, Nkwaeso, Nsutaman, Tano, Tanosu, Offuman, Techiman and Aworowa. The town and area councils have been sub-divided into 51 zones and one hundred and forty three (143) units. The Techiman Municipality is among the 19 districts of the Brong Ahafo Region of Ghana, and lies within longitudes 1° 49' East and 2° 30' West and latitude 8° 0.0 North and 7° 35' South. The district shares boundaries with Wenchi District to the north and west, Kintampo District to the north-east, Nkoranza to the south-east and Offinso District (in the Ashant Region) to the south. Techiman is a commercial centre with a population of 174,600 according to the 2000 population and housing census. With an average growth rate of 3 percent per annum and a population density of 265

persons per kilometer which is higher than the national and regional figure of 45.9 persons per kilometer and 79.3 people per kilometer respectively, a continuous large potential market is assured.

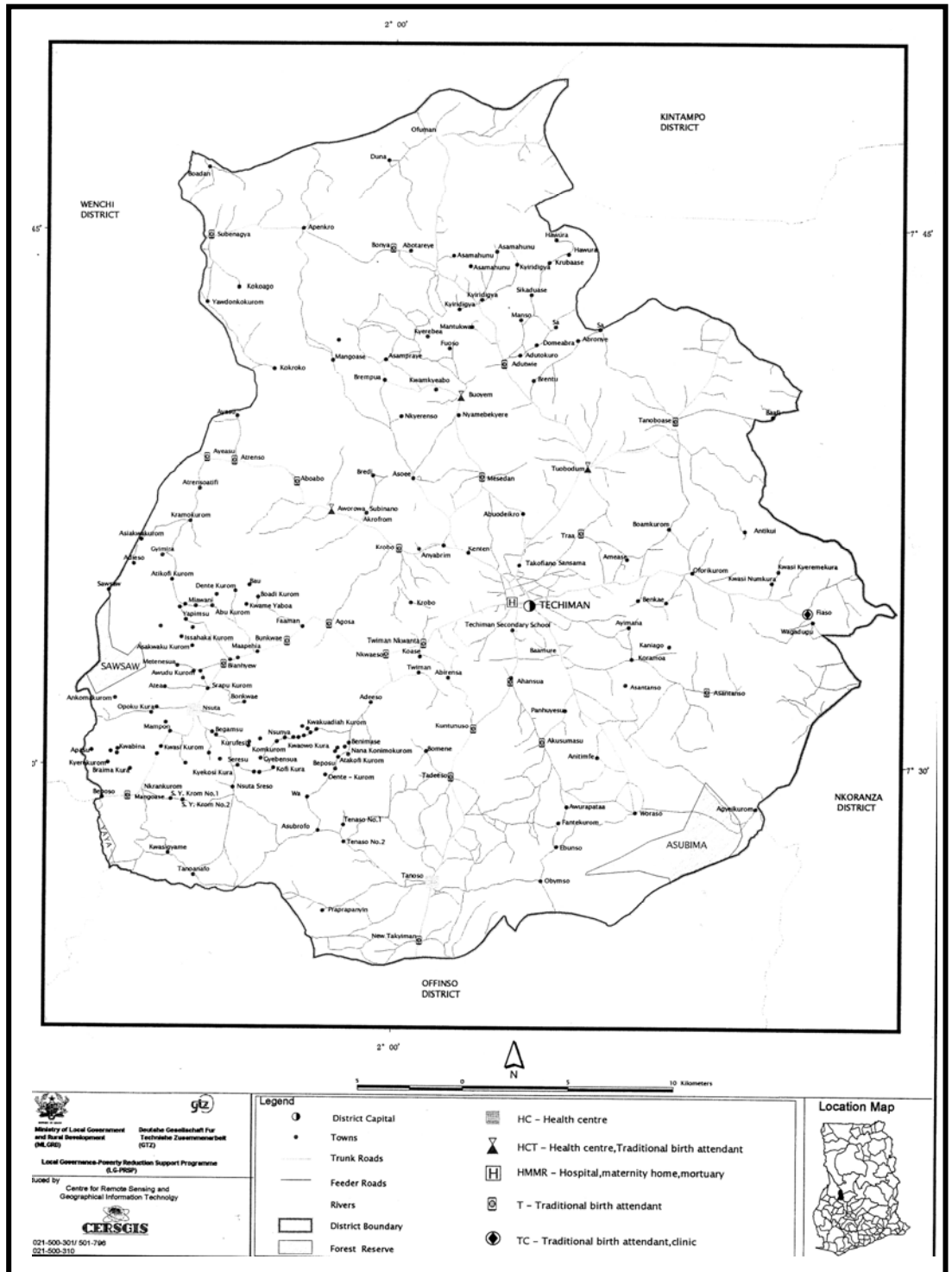
The population of the Municipality has witnessed a rapid increase from a total of 34,642 in 1960 to 174,600 in year 2000. This trend has led to the rise of slums in areas like Konumase with its attendant socio- economic problems. Table 1 illustrates the population trends from 1960 to 2000.

Table 1: Population trends (1960-2000)

Year	1960	1970	1984	2000
Total Population	34642	53127	90181	174600
Population density	52	79	134	265
Proportion of urban population	25.3	22.7	33	55.7

Source: TMA, 2005

The strategic location of Techiman coupled with the size of its market promotes a lot of economic activities. The Municipality has several farming communities and some of the major crops cultivated are yams, maize, beans, tomatoes, garden eggs and cassava. The water bodies in the Municipality allow vegetable farming especially, tomatoes, garden eggs and okro to be grown all year round. The Tano River has been dammed for irrigation at Tanoso for vegetable cultivation. The growing population density indicates greater pressure of the population on land and other resource. The municipality is depicted in Figure 4 with an area of about 669.7km and 501 settlements.



Note: A detailed map is shown in Appendix 2

Figure 4: Techiman municipality and its border districts in Brong Ahafo

Source: Techiman Municipal Assembly, 2005

Techiman has one of the largest markets in the sub-region which operates for three successive days in a week (Wednesday to Friday) and attracts traders from Burkina Faso, Togo, La Cote D'voire and Mali. Farmers in and around the Municipality and the surrounding districts therefore have ready market for their farm produce. The commercial activities in the Municipality have also attracted a lot of financial institutions like Merchant Bank, Standard Chartered Bank, Agricultural Development Bank, Ghana Commercial Bank, Barclays Ghana Limited and many others including several rural banks. It is as a result of these commercial activities that GTZ was attracted to construct modern markets at Tuobodom, and Ofuman besides that of Techiman. The predominant commodities sold in these markets especially in that of Techiman are maize, beans, onions, yams and all the cereal crops. All these activities give the municipality a lot of prospects for revenue mobilization.

Study design

Descriptive study and cross sectional analysis was used to conduct the research. According to Osuala (2001), descriptive study gives a picture of a situation or a population. It is also basic for all types of research in assessing the situation as a prerequisite to inferences and generalisations and for finding answers to questions. It is however, not sufficiently comprehensive to provide answers since descriptive research is unable to establish cause and effect relationships. The investigator cannot deduce conclusively the cause of the phenomena or predict what the future phenomena will be. A cross-sectional analysis on the other hand is based on inferences of similar studies done in the

area of study by other researchers. For instance, studies conducted by Arkoh (1994) on analysis of revenue and expenditure performance of six district assemblies in the Central Region indicated a wide gap between approved revenue and the actual revenue collected. The research therefore aims at finding how staff motivation will improve revenue mobilisation.

Study population

The target population under study totalling sixty four (64) was made out of a total workforce of 60 officers represents the revenue department of the assembly responsible for revenue mobilization and management staff. These are made up of a chief revenue superintendent(CRS), four(4) principal revenue superintendents and fifty-five revenue officers with various ranks assigned to four main revenue sections under the leadership of the four (4) key management staff of TMA: Municipal Chief Executive (MCE), Municipal Coordinating Director (MCD), Municipal Finance Officer (MFO) and Municipal Budget Officer (MBO). Thus bringing total target population to sixty-four (64) as in Table 2.

Table 2: Respondents employed in the study

Category	Frequency	Percent
Revenue officers	60	93.75
Key management staff	4	6.25
Total	64	100.00

Source: Fieldwork, 2008

Sample and sampling technique

Purposive sampling technique was used to select four (4) key management staff and the entire revenue staff of sixty (60) representing one hundred (100) percent of the population under study. The fifty-five (55) revenue officers, four (4) revenue supervisors and one (1) revenue head constitute the entire staff of the revenue department. The entire population is used as the sample for the study in order to produce a more reliable result since the research is a descriptive study. The four (4) management staff were chosen because of the key role they play in revenue mobilization and also their ability to motivate staff of the assembly generally.

Methods of data collection

The study relied on both primary and secondary sources of data collection. The primary source of data was collected through questionnaire administration and interview of key management staff of the Assembly. The principal interviewees were the Municipal Chief Executive (DCE), the Municipal Coordinating Director (MCD), the Municipal Finance Officer (MFO), and the Municipal Budget Officer (MBO). This is because these officers constitute the key managers of the Assembly and are also responsible for ensuring that staffs are motivated and enough revenue mobilized to bring development to the people. Discussion with some personnel of the Municipal Assembly also constituted an important framework for data collection in order to solicit information from those who would not like to speak openly. The method therefore made the informants another source of my data collection. The secondary data was essentially gathered from books, TMAs December

2007 trial balance, articles, published and unpublished official records and speeches, the internet, newspapers as well as other literature on revenue mobilization and decentralization in Ghana. The December 2007 was chosen in order to get the latest trial balance of the Municipal Assembly. 20th August, 2008 to 5th September, 2008 was the period used to collect data.

A structured questionnaire was used to gather the data from respondents. These items were developed from related literature on the study and some of the questionnaire items were gathered through informal discussions with the revenue supervisors. The questionnaires had close-ended and open-ended questions. The questionnaires were designed to cover both the key management and the entire revenue officers. Interview schedules were used to gather information from management staff that could otherwise not be obtained from the questionnaire and to avoid the situation where such busy scheduled officers would not have the time to answer the questionnaire. This year was chosen in order to get the latest trial balance of the Municipal Assembly.

Field challenges

The study had some limitations such as the following: First, the inability for most of the revenue staff to write legibly made reading of the responses very difficult and time consuming. Also, apart from respondents holding back information for personal reasons, the pressure of office work especially to meet deadlines was a problem. Finally, there was financial constraint in getting all the needed logistics to support the research.

Data analysis methods

Data Collected from TMA were subjected to review, editing and coding. The review was to enable the researcher make sure that there were responses for all the questions used to elicit the information. The data was grouped into like variables in order to make coding much easier.

In order to be able to analyse the data gathered, a code book was developed to keep all the instructions that would be used to convert my data into a format that Statistical Product and Service Solutions (SPSS) can understand. Variables such as sex, age, marital status, job status and other responses were all coded. In the code book, a data file was then created and all information obtained entered in the format defined by my code book.

A period of one week (13th to 20th August, 2008) was used to screen and clean the entire data set. All values that were found to have fallen outside the range of possible values for a variable were removed. Data results duplicated were also corrected. Value such as 58 and 4 meant for number of revenue staff and management staffs wrongly typed as 85 and 40 respectively were all corrected. Frequencies for each of the variables were checked and corrected before total scores for scales were calculated.

Data analysis was conducted by means of descriptive statistics through the use of tables, frequencies and percentages of the variables. The data were therefore coded and analyzed in accordance with the three (3) key objectives of the research.

CHAPTER FOUR

RESULTS AND DISCUSSION

Introduction

This chapter contains the results of the analysis of the data gathered in tables, frequencies, and descriptive analysis. The chapter is in four (4) parts. The first part covers the personal background information of respondents. The second part deals with the various revenue sources of Techiman Municipal Assembly (TMA) while the third part addresses the limitations facing TMA in revenue mobilization. Finally, part four deals with worker motivation and revenue mobilization and summary of the findings.

Personal background information

Data for the study were collected from interviews of key management staff of the Assembly and through questionnaire administration. This information is shown in Table 2.

Table 2 indicates that there was a good response (96.7%) since out of expected sample of 60 revenue collectors and 4 key management staff only 2 revenue officers could not be traced. All the four key management staff were also interviewed. All the key management staff who are male staff and married are aged between 38 years and 57 years. Three of the management staff are 1st degree holders while one holds an HND certificate. All these details indicate that the key management staff are well qualified enough to

carry out their managerial responsibilities at the Assembly. The marital statuses of the respondents are indicated in Table 3.

Table 3: Marital status of respondents who are revenue officers

Marital status	Frequency	Percent
Single	20	34.5
Married	32	55.2
Divorced	4	6.9
Widowed	2	3.4
Total	58	100.0

Source: Fieldwork, 2008

Given that the larger proportion of the revenue collectors (55%) are married, a lot of pressure is likely to be brought on the work force since that suggest increased responsibilities on collectors. The educational backgrounds of the revenue officers are low as indicated in Table 4.

Table 4: Educational background of respondents

Education	Frequency	Percent
'A' Level	5	8.6
'O' Level/SSCE	19	32.8
MSLC	34	58.6
Total	58	100.0

Source: Fieldwork, 2008

Looking at the educational levels of the respondents, only 8.6 percent have Advance level certificate. A total of 91.4 percent either hold middle

school leaving certificate (58.6 percent) or O' Level/SSCE Certificates (32.8%). The likely consequence of this situation on the Assembly is that there would be low capacity of tax collection skills as pointed out by the World Bank (2003). Salaries of the revenue staff would be very low since salary structure in the civil Service is based on qualifications and grades. This issue is further confirmed by the job status of respondents in Table 5.

Table 5: Ranks of revenue officers

Rank	Frequency	Percent
Chief Rev. Supt.	1	1.7
Principal Rev. Supt.	4	6.9
Higher Rev. Inspector	22	37.9
Revenue Inspector	15	25.9
Revenue Collector	16	27.6
Total	58	100.0

Source: Fieldwork, 2008

From Table 5, only 8.6 percent constitute revenue staff in the superintendent category (Senior Staff). The larger proportion of 91.4 percent belongs to the lower rank category. This means a larger proportion of revenue collectors receive lower remuneration for their work and this is in accordance with Section 50(3) of the Civil Service Law (1993) which attaches civil service salary to the post and qualification of the post. The lower the post, the lower the salary.

Sources of revenue to TMA

The first objective of this research was to identify all the revenue sources of TMA. The various sources were examined in terms of contribution to total revenue collection. Multiple responses were provided in respect of how TMA gets revenue to finance its development projects. The most cited source was IGF (45%) followed by DACF (42.6%) as shown in Table 6. The responses further show that 3.9% also comes from development partners or donors. A total of 55 percent of revenue comes from DACF, Grants and Development Partners. This is quite noteworthy because it gives an indication that The Municipal Assembly is still dependent on Central Government as pointed out by Buachie-Danquah (1996). According to Boachie-Danquah, the situation brings constraint to the decentralisation process since it makes the sub-national governments to be reliant on central government and weakens the decentralisation. These data are shown in Table 6.

Table 6: Sources of funding to TMA's development projects

Funding Sources	Frequency	Percent
DACF	55	42.6
Government Grants	11	8.5
Development Partners	5	3.9
IGF	58	45.0
Total	129	100.0

Note: Multiple sources of revenue

Source: Fieldwork, 2008

Revenue from DACF, government grants, and development partners, totalling 55 percent, confirms studies conducted by Asibuo and Nsarko (1994). It was revealed in their study that there were sharp differences between revenue targets and actual revenue collected in 12 district assemblies in the Volta Region. In finding out the sources of revenue to TMA the Trial Balance of 2007 revealed 8 main sources as shown in Table 7. From the Table it can be inferred that the revenue sources of TMA consist of Grants of 78.1 percent share and IGFs including rates, lands, fees and fines, licenses, rent, investment and miscellaneous receipts totalling 21.9 percent. The internally generated revenues of the Assembly are an indication of total dependency of TMA on grants. This further supports the assertion by McLure (1983) that heavy reliance of local government upon central transfers' means that the degree of financial autonomy of local governments always tend to be quite limited.

Table 7: TMA revenue sources

Revenue Sources	Amount GHc	Percent
Grants	2,017,902.30	78.1
Rates	41,059.48	1.6
Lands (stool lands revenue, royalties)	3,165.00	0.5
Fees and Fines (market)	322,050.13	12.5
Licenses	59,769.38	2.3
Rent (stores/stalls, bungalows)	20,048.10	0.8
Miscellaneous Receipts	109,049.55	4.2
Total	2,583,043.94	100.0

Source: Fieldwork, 2008

The grants in Table 7 represent transfers of district assemblies' common fund and salaries. Lands consist of revenues from royalties, concessions and stool lands. Revenues collected from ground rent, stalls/stores sign/bill boards and rents from bungalows/quarters fall under rent

In order to find out which of the revenue sources mentioned in Table 7 are reliable multiple responses obtained clearly indicate that 32 responses cited DACF as reliable, while 58 cited IGF as a more reliable source. The respondents were of the view that the assembly is run on a daily basis with the IGF.

Another issue addressed was whether or not revenue targets are set for revenue officers at TMA, and 17.2% of the respondents said that targets are set while 82.8% of the respondents stated that targets are not set. Failing to set targets could bring about inappropriate attitude towards revenue collection since all revenue officers are paid by central government at the end of the month. If the rate of collection has no effect on monthly salary revenue officers may relax their services without set targets. This view is shared by Musgrave (1983) who says that ineffective means of revenue collection such as failing to set targets tend to lower the revenue base of developing countries and this could also affect TMA's revenue mobilisation. The majority of the respondents who had revenue targets could, however, not meet those targets. From the responses 10.4% of the respondents are able to meet revenue targets set while 65.5% are unable to meet their targets, with 24.1% failing to give their comments.

The overall effect could be that the Assembly's target of revenue mobilization for the year may not be achieved especially if there are no

sanctions for those who are unable to meet targets. Those who are able to meet their targets may feel cheated especially in the case of TMA where there are also no rewards for those who achieve their targets. This likely behaviour of the revenue collectors can be linked with equity theory as discussed by Stoner et al. (1995), which is based on the thesis that a major factor in job motivation, performance and satisfaction is the individual's evaluation of the equity or fairness of the rewards being received. In order to find out the IGF sources of revenue to TMA, the respondents explained as shown in Table 8.

Table 8: Types of IGF revenues at TMA

Revenue type	Frequency	Percent
Artisan fees	7	7.1
Cattle rate	2	2.0
Farm produce	12	12.2
Hawking	11	11.2
Lorry park tolls	8	8.2
Market tolls	42	42.9
Property rate	13	13.3
Stores and container fees	3	3.1
Total	96	100.0

Note: Multiple responses exist

Source: Fieldwork, 2008

From Table 8, the multiple responses cite revenue from market tolls as the highest source of revenue (42.9%) for IGF. This is followed by revenue from property rate (13.3%) and then farm produce (12%). Revenue from

hawking is (11.2%) and lorry park toll (8.2%). Stores and container fees were mentioned as yielding the least amount of revenue (3.1%) to TMA. The Assembly also has a potential in the area of Artisan fees which elicited 7.1% of the responses.

The various revenue types identified are charged by the assembly which is in accordance with section 34 of Act 462. Responses to the question of documents used to collect revenue for TMA, provided by 58 out of the 62 responses are indicated in Table 9.

Table 9: Documents or value book used in collecting revenue at TMA

Document	Frequency	Percent
General counterfoil receipt (GCR)	20	34.5
Market toll ticket	36	62.1
Lorry park ticket	2	3.4
Total	58	100.0

Source: Fieldwork, 2008

The most common document or value book used in the collection of revenue is the market toll ticket covering (62.1%), followed by the GCR (34.5%). Lorry park ticket is the least used document at TMA. The Financial Administration Act refer to these documents used in revenue collection as value books. This is contained in Regulation 209 and 210 of the Act (FAR, 2004, Act 663). In order to find out the major problems confronting revenue collectors at TMA, the respondents raised a number of issues as listed in Table 10. This leads to finding answers to the second major objective of this study which deals with what types of limitations confront TMA.

Challenges confronting TMA on revenue mobilisation

For the second major objective of this study, the researcher sought to find out how revenue mobilisation is constrained at TMA. The nature of these constraints are examined and presented in Table 10, followed by views on how to address these constraints. From Table 10 insults and curses top the lists of complaints (35.0%), followed by lack of understanding of why rates should be paid (20.0%), inadequate data for rate collection (10.7%), with quarrels and beating covering 8.6% each.

Table 10: Problems confronting revenue collectors at TMA

Problem	Frequency	Percent
Beating of revenue collectors	12	8.6
Complaints about high tariffs	10	7.1
Difficulty in locating houses	6	4.3
Difficulty in getting rate payers at home	8	5.7
Quarrels between collectors and rate payers	12	8.6
Inadequate data for rate collection	15	10.7
Insult and curses from tax payers	49	35.0
Lack of understanding by tax payers	28	20.0
Total	140	100.0

Note: Multiple responses

Source: Field work, 2008

For instance, the difficulty in locating houses to collect property rates has the potential of reducing revenue mobilization. Complaints about high tariffs (7.1%) is an indication that the tax payers need to be either consulted

before fixing rates or educated after rates are fixed. Lack of data (8.6%) could equally account for low revenue collection and encourage revenue leakages.

These are clear hindrances to effective revenue mobilisation and this view is held by Asibuo (1993) who says that the practical obstacles which inhibit efficient revenue collection do cause substantial revenue shortfalls and require staff competence, well-defined tax legislation and effective means of enforcement laws. In order to deal with the difficulties and complaints listed in Table 10, the views of 58 respondents' are shown in Table 11. Fifty (50) percent of the respondents are of the view that tax payers need to be educated to ensure smooth payment of taxtyes. Seventeen (17.2) percent also feel that there is the need to arrest and prosecute rate defaulters and those who misbehave. A total of 15.5% of the respondents have also asked that an avenue should be sought to create a cordial relation between rate payers and revenue officers while 10.3% think that houses should be properly numbered to enhance easy identification.

Table 11: Ways to address difficulties of collectors

Ways	Frequency	Percent
Arrest and prosecute rate defaulters	10	17.2
Educating tax payers	29	50.0
Establishing good relations	9	15.5
Numbering of all houses	6	10.3
Use of city guards and task forces	4	7.0
Total	58	100.0

Source: Fieldwork, 2008

These issues if not addressed, tend to weaken the financial position of the sub-national governments as pointed out by Ayee (1994). According to him, although property rate is extensively used by local government systems as well as fees and charges, they are low yielding as a result of hindrances.

The next issue addressed was the logistic difficulties confronting revenue mobilization at TMA, and 58 respondents outlined them as indicated in Table 12. Based on these responses, the most pressing problem is lack of rain coats to be able to work when it is raining. This problem was cited by 39.7% of the respondents. This is followed by means of transport which is 29.3%, and then uniforms, tags and Wellington Boots for collectors (19%). From the data however, lack of data storage devices is rather lowest, cited by only 2 of the respondents.

Table12: Logistical problems facing revenue mobilisation

Problem	Frequency	Percent
Revenue collectors bags	2	3.4
Rain coats	23	39.7
Data storage devices	2	3.4
Inadequate lighting at collection points	3	5.2
Means of transport	17	29.3
Uniforms, tags/boots	11	19.0
Total	58	100.0

Source: Fieldwork, 2008

The researcher went further to find out workers' view on how management should improve revenue mobilization of the assembly. Their

responses have been presented in Table 13. Based on the responses in Table 14, 36.2% of the responses show that, revenue mobilisation could improve through public education of tax payers. Provision of logistics such as uniforms and motor bicycles also covered 19.0% while 12.1% say revenue mobilisation could improve through the provision of incentives to revenue collectors.

Respondents also agreed that good supervisor-worker/collector relationship (10.3%) could also improve the revenue situation. The responses in the table also indicate that regular monitoring and supervision and organising courses for revenue collectors (8.6%) is likely to improve revenue mobilisation. Addressing the challenges could improve revenue mobilisation but might not deal with staff motivating factors needed to boost worker performance as discussed in the next major objective.

Table 13: Collectors’ view on means for management to improve revenue mobilisation

Responses	Frequency	Percent
Educating tax payers	21	36.2
Employing more revenue collectors	3	5.2
Incentives to revenue collectors	7	12.0
Good supervisor-worker relationship	6	10.3
Organize courses for revenue collectors	5	8.6
Provision of logistics	11	19.0
Regular monitoring/supervision by management	5	8.6
Total	58	100.0

Source: Fieldwork, 2008

Staff motivation and revenue mobilisation

This section dealt with the third objective of the study which covered ways and means of making revenue collection much easier, expectations of revenue collectors on the job and other factors of motivation to influence staff performance as pointed out by Owens (2001). According to Owens, an important concept in the two-factor theory is that people tend to see job satisfaction as being related to such intrinsic factors as success, the challenge of work, achievement and recognition, while seeing dissatisfaction as being related to such extrinsic factors as salary, supervision and working conditions. In finding out what makes revenue collection easier, the responses are shown as in Table 14. The responses in Table 14 show that, providing revenue collectors with logistics (24.7%), educating tax payers (19.4%), motivating collectors with incentives (14%), educating revenue collectors on new strategies to collect revenue (12.9%) and creating a common forum for both collectors and tax payers to be able to share their views are some of the ways by which revenue collection could be made much easier at TMA. These responses are relevant to Herzberg's two factor theory which is based on 'motivators' (satisfiers-motivational factors) and 'hygiene factor' (maintenance factors). According to Stoner, Freeman and Gilbert (1995), motivators lead to job satisfaction and 'hygiene factor' must be sufficiently present in order for motivation factors to come into play. In the opinion of Stoner et al (1995), when the maintenance factors are not sufficiently present, that can block motivation and lead to job dissatisfaction.

Table 14: Measures to make revenue collection easier

Measure	Frequency	Percent
Education revenue collectors on new strategies of collection	12	12.9
Educate tax payers on the need to pay	18	19.4
The use of city guards/task forces	8	8.6
Create common forum for collectors and tax payers	10	10.8
Motivate Rev. Collect. with incentives	13	14.0
Create adequate data on properties	9	9.7
Provide collectors with logistics	23	24.7
Total	93	100.0

Note: Multiple responses

Source: Fieldwork, 2008

A follow-up question posed to illicit views of respondents about whether or not revenue collection is a difficult job indicates that, 55 respondents said revenue collection is difficult while only 3 said revenue collection is not difficult. Since it is the view of majority of the respondents that revenue collection is a difficult job, the researcher asked to know the specific difficult issues in revenue collection and the responses are as in Table 15. From Table 15, the multiple responses cite the most serious difficulty in revenue collection (47.6%) to be resistance/insults by tax payers. This is followed by too much walking and talking (28.6%) and then lack of technical skills from revenue collectors (12.7%). The least difficulty cited is misconception about the use of revenues collected (11.1%).

Table 15: Difficulties in revenue collection

Difficulties	Frequency	Percent
Misconception about the use of revenues collected	7	11.1
Resistance/insults by tax payers	30	47.6
Lack of technical skills from revenue collectors	8	12.7
Involves too much walking and talking	18	28.6
Total	63	100.0

Note: Multiple responses

Source: Fieldwork, 2008

These are the issues that give rise to the difficulties experienced in revenue collection. These difficulties stated do suggest administrative weaknesses in the management of TMA since it is their responsibility to organize such programmes that would educate the tax payers on their civic responsibilities, train revenue staff to acquire new skills and to provide means of transport to revenue collectors where appropriate. Dissatisfaction could be caused when management fails to address these difficulties and this is in line with Herzberg's two-factor theory which according to Stoner, Freeman and Gilbert (1995), say that the hygiene factors is the basic human needs at work as in that of Maslow, which do not in themselves motivate but failure to meet them causes dissatisfaction.

In order to ascertain the factors that influence the behaviour of staff towards work, some motivation factors were listed for the respondents to select which of them gave them the most satisfaction. The responses are

shown in Table 16. The responses show that money (25.0%), job security (22.4%), good working conditions (19.7%), and good working relationship (17.1%) are the factors that give the most satisfaction to the staff of TMA with rewards (1.3%), recognition (1.3%) and challenging jobs (1.3%) giving the least satisfaction to staff.

Table 16: Factors giving the most satisfaction to revenue collectors at TMA

Factors	Frequency	Percent
Rewards	1	1.3
Job Security	17	22.4
Good working conditions	15	19.7
Recognition	1	1.3
Prompt Payment of Salaries	4	7.9
Promotion	3	3.9
Challenging Jobs	1	1.3
Possibility for Personal Growth	2	2.6
Money	19	25.0
Good working relationship	13	17.1
Total	76	100.0

Note: Multiple responses

Source: Fieldwork, 2008

It is not surprising that most of the respondents say money. The response tends to affirm Maslow's theory as cited in Stoner, Freeman and Gilbert (1995). According to the theory, the first need at the base of the

hierarchy is physiological needs which include food, shelter, water and clothing. The money people receive enables them to satisfy this need. Job security also falls within the ascending order of Maslow’s hierarchy of needs which is safety and security. The responses in the table can further be related to Herzberg’s two factor theory of motivation based on ‘motivators’ (satisfiers-motivational factors) like recognition, promotion and opportunity for personal growth which lead to job satisfaction. According to Stoner et al (1995), hygiene or maintenance factors such as job security, working conditions, salaries, rewards, good working relationship and money on the table however, ought to be sufficiently present for motivation factors to come into play.

Based on the responses therefore, the respondents want to make sure their most pressing need is met first, hence their emphasis on money. The study further aimed at finding out factors that cause dissatisfaction in revenue collection and the responses given are stated in Table 17.

Table 17: Factors that cause dissatisfaction in revenue collection

Factors	Frequency	Percent
Lack of data on properties/tax payers	8	11.3
Poor conditions of service	16	22.5
Low salaries of revenue collectors	17	23.9
Poor supervisor-worker relationship	5	7.0
Complaints of collectors not addressed	15	21.6
Lack of motivation/incentives for collector	10	14.1
Total	71	100.0

Note: Multiple responses

Source: Fieldwork, 2008

The responses show that causes of dissatisfaction among revenue collectors include low salaries of revenue collectors (23.9%), poor conditions of service (22.5%), complaints of collectors not addressed (21.1%), lack of motivation (14.1%) lack of data on properties/tax payers (11.3%) and poor supervisor-worker relationship (7%) which happens to be the least cause of dissatisfaction among the responses. In order to inspire people to work both in groups and as individuals to produce the best results, Armstrong (1999) maintains that management needs to tap into the individual's motivational force.

According to Armstrong (1999), given the right stimuli people work well and positively and organisational managers are to be aware of these motivational forces to know how to motivate their employees in order to increase output. Respondents are of the view that in order to prevent dissatisfaction, certain actions need to be taken and these are presented in Table 18.

Table 18: Means to prevent dissatisfaction

Means	Frequency	Percent
Good/storing working relations between management & collectors	12	20.7
Tax education for tax payers	19	15.5
Improve salary of collectors	10	17.2
Improve working conditions/motivation	22	38.0
Address complaints from rev. collect.	5	8.6
Total	58	100.0

Source: Fieldwork, 2008

In order to prevent dissatisfaction, 38% out of 58 respondents indicated that the need for improvement of staff working conditions and other forms of motivation was quite paramount. Another 20.7% of the respondents also indicated that good and strong working relations between management and revenue collectors were important. Other ways of preventing dissatisfaction include improving the salary of collectors (17.2%), while 15.5% also called for tax education to be organised to educate tax payers on the utilisation of revenues and the need to pay tax to the Assembly.

Improving working conditions and salaries of collectors directly relate to the hygiene factors in Herzberg's theory and the basic human needs as in Maslow's theory. The absences of the hygiene factors, according to Stoner, Freeman and Gilbert (1995), can cause dissatisfaction even though they do not motivate by themselves.

The researcher also sought to know whether revenue collectors normally receive equal remuneration for equal work and 7 of the 58 respondents indicated that they do receive equal remuneration for equal work while 51 stated that they do not. The results of a further question to find out why most of the collectors do not receive any remuneration for extra work done is as shown in Table 19.

From Table 19, out of 51 who responded 45.1% indicated that they do not receive equal remuneration for equal work and 25.5% say the reason is because they are collectors on commission basis. Another 19.6% also assigned their reasons to lack of sufficient funds to pay, while 9.8% attributed their reasons for unequal remuneration to the fact that they do not qualify for overtime pay.

Table 19: Reasons for unequal remuneration

Reasons	Frequency	Percent
Do not do over-time	5	9.8
Lack of sufficient funds to pay	10	19.6
Collector on commission basis	13	25.5
Not a senior officer	23	45.1
Total	51	100.0

Source: Field work, 2008

The analysis shows that apart from 5 respondents (9.8%) who say they do not do any overtime work, 46 of the respondents (90.2) say they are not paid equal remuneration for equal work. This situation has the potential of affecting the morale of the collectors. This finding according to Stoner, Freeman and Gilbert (1995), fits into the equity theory of motivation which focuses on people's feelings of how fairly they have been treated in comparison with the treatment received by others. As to how the respondents expect to be compensated for extra work, the responses are shown as in Table 20.

Table 20: Ways of compensating for extra work by staff

Ways	Frequency	Percent
Extra work should be paid for by mgt.	35	41.2
By giving staff bonuses	8	9.4
By providing end of year incentive packages	42	49.4
Total	85	100.0

Note: Multiple responses

Source: Fieldwork, 2008

The respondents have indicated as in Table 21 that paying for extra work by management (41.2%), providing bonuses to staff (9.4%) and end of year incentive packages (49.4%) are some of the ways to compensate staff for extra work done. This, according to the responses would be a source of motivation to staff. According to Stoner, Freeman and Gilbert (1995), the needs mentioned can be likened to Maslow's physiological need which also corresponds with the existence needs of Alderfer's theory.

In finding out what relationship exists between management and the staff, the indication is that, those who have the view that the relationship is good are 30 while those who hold the view that the relationship is not cordial are 28. The fact that almost half the respondents feel that the relationship is not cordial is very noteworthy as that can affect performance as pointed out by Mullins (1999). According to Mullins, when management shows interest in employees and pays extra attention to them productivity increases. This is also proved by the Hawthorne studies. The researcher wanted to find out factors that are likely to increase revenue mobilisation in TMA, and the respondents answers are presented in Table 21.

According to the responses the factors to be considered in order to improve revenue mobilisation include, educating tax payers especially property owners (27.8%), rewarding hard working staff (7.6%), training revenue collectors to acquire new collection techniques (19%) and establishing good relationship between collectors and tax payers (10.1%). However, 15.2% are of the view that motivating staff with incentive packages and providing adequate logistics to revenue collectors (7.6%), and supervision of revenue collectors (12.6%) are the means to increase revenue.

Table 21: Factors likely to increase revenue mobilisation in TMA

Factors	Frequency	Percent
By educating property owners	22	27.8
By rewarding hard working staff	6	7.6
By training revenue collectors to acquire new ways of collecting revenue	15	19.0
Establishing good relationship between Collectors and tax payers	8	10.1
By motivating staff through incentive Packages	12	15.2
Providing adequate logistics to revenue collectors	6	7.6
Ensure regular and strict monitoring and Supervision of revenue collectors	10	12.6
Total	79	100.0

Note: Multiple responses

Source: Fieldwork, 2008

In order to find out management's view concerning limitations facing TMA in revenue mobilisation, the responses gathered indicate that dishonesty (40%), and lack of revenue vehicle are the most serious limitations while inadequate revenue staff is considered the least limitation. The management however, had different views with respect to how to resolve these limitations. On the basis of the responses, 3 management staff expect that Central government assistance would resolve the limitations but 1 management staff is of the view that punishing dishonest collectors is the solution to the

limitations. The majority view of reliance on central government however, tends to defeat the concept of decentralisation as in Act 462.

The researcher wanted to find out whether management do think that revenue collectors need to be motivated and one management respondent indicated that the revenue collectors are lazy and do not require any motivation, while three however, felt strongly that the collectors should be motivated. They felt that motivating the collectors will let them work harder. The view of the three management staff conforms to the equity theory of motivation and Stoner, Freeman and Gilbert's (1995) view that the equity theory is based on the thesis that a major factor in job motivation, performance and satisfaction is the individual's evaluation of the equity or fairness of the rewards being received.

Management were asked whether or not they receive complaints from revenue collectors and three management respondents agreed that complaints are received while 1 did not agree that collectors often make complaints. Some of the specific complaints the three management respondents indicated are insults and lack of co-operation from rate payers. This assertion confirms similar complaints also made by the collectors. With respect to how the complaints are handled, 3 management personnel stated that complaints are referred to the police while 1 said that complaints are resolved internally by management.

In order to know how often management met with revenue collectors in order to understand their operational challenges, three management staff said meetings occur once a year while one said they occur twice a year. Considering the importance of revenue mobilisation to the operations of the

Assembly, once or twice yearly meetings may not be enough for management to understand and address the operational challenges of the revenue collectors. It is important to have routine meetings with the collectors and rate payers to address their concerns. Showing concern to workers problems constitute an extrinsic motivation which according to Byars and Rue (1999), includes rewards such as increased pay, praise or promotion and punishments such as disciplinary action, withholding pay and criticism.

The researcher wanted to know whether revenue targets were set for collectors or not and three management personnel said no targets are set for collectors while one said targets are set once a while. In the absence of revenue targets, it will be difficult to measure performance and the possibility that equity will not be shown in administering rewards to staff will be high. According to Cole (1993), the equity theory teaches that inequity occurs where there is an imbalance between the ratios as a result of the comparison process. To know whether failing to obtain the target attracts any sanctions from management. Three management staff said there were no sanctions. One management staff however, said sanctions had to do with placement of embargo on the collector's salary.

Further analysis as in Table 22, about the job status of respondents and how they perceive difficulties associated with tax collection should be solved showed some variations. Whereas the superintendents are of the view that tax education (2) and obtaining reliable data on housing is the way to deal with the difficulties of revenue collection, majority of revenue inspectors and revenue collectors respectively think that prosecuting tax defaulters and evaders is the

solution to the difficulties. The revenue superintendents therefore perceive the difficulties differently from the other collectors.

Table 22: Dealing with difficulties of tax collection and job status

Measures to be taken	Job status			Total
	Superintendent	Inspector	Collector	
Prosecuting tax defaulters				
and invaders	0	14	16	30
Tax education	2	3	4	9
Establish collaboration				
with other agencies	1	0	0	1
Reliable data on housing	2	8	8	18
Total	5	25	28	58

Source: Field work, 2008

Further analysis revealed that female views as to what should be done to prevent dissatisfaction rather centred on reporting cases to the police for prosecution but the males had varied views. Whereas both males (37.5%) and females (62.5%) agree that organisational/welfare issues relating to the provision of better conditions of service and incentives for tax collectors are enough to resolve their dissatisfaction, none of the males (0%) compared to females (100%) believe logistical problems need to be solved. The finding suggests that organisational/welfare matters would have to be addressed by management in order to prevent workers dissatisfaction.

Further analysis showed that generally a good relationship existed between revenue collectors and management. However, more (42.9%) of tax

collectors perceive a bad relationship between them and management as compared to superintendents (28.6%) and inspectors (28.6%).

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

Introduction

This chapter contains a brief summary of the research methods used in the study, analysis of data and main findings. It also contains the conclusions and recommendations. The prime purpose of this study was to examine how staff of TMA are motivated and how it affects staff performance and revenue mobilisation. The study was aimed at identifying revenue sources of TMA, limitations confronting the Assembly in her revenue mobilisation, the effect of staff motivation on revenue mobilisation and to make appropriate recommendations for improving revenue mobilization.

In order to achieve these objectives, the study covered four key management staff who are concerned with revenue mobilization at the Assembly and sixty (60) revenue officers who are in charge of revenue mobilization at TMA. The study was based on both descriptive study and cross sectional analysis. Open and close ended questionnaires were used as the main instrument to collect data. In all 60 questionnaires were distributed to revenue collectors, and 4 questionnaires administered to management. Fifty-eight (58) of the questionnaires to revenue collectors were returned and all 4 from management were also returned.

The statistical tools employed in the analysis of the data were percentages and frequencies deduced from the coded data to give a descriptive analysis and interpretation of the data.

Summary

The findings are summarised according to the objectives. The first objective was to find out the revenue sources of TMA and the key findings are presented below:

It was identified that, the main sources of revenue to the Assembly include grants (DACF/donor funds), rates, lands, fees and fines, licences, rent, investment income and miscellaneous receipts. It was also found out that although grants in the form of DACF for the year is always higher in terms of proportion to total revenue, IGF (rates, lands, fees and fines) is more reliable. Of all the IGF sources of revenue the TMA market brings the highest revenue is through fees and fines.

Despite the fact that the municipality has a large market that operates three (3) days in a week, the main source of funding to Techiman Municipal Assembly is the District Assemblies Common Fund. The most commonly used value book in revenue collection exercise was the market toll ticket which covered 62.1 percent and this was followed by the General Counterfoil Receipt Books (GCR).

The respondents gave several options including the arrest and prosecution of rate defaulters, embarking on tax education campaigns, numbering all houses in the municipality and using city guards and task forces to collect revenue as solutions to the problems confronting TMA. The study

also revealed that the management of TMA does not set revenue targets for revenue collectors and even where targets are set no sanctions have been prescribed for those who failed to meet the targets. This made such an exercise unnecessary and likely to create inequity among collectors.

The second objective of the study was to find out the limitations confronting TMA in revenue mobilisation and the key findings are also presented below: The findings show that revenue collectors at TMA are confronted with some problems. These included the uncooperative attitude of tax payers towards revenue collectors, difficulty in the identification of owners of properties, lack of numbering on houses, the use of abusive language on collectors and complaints about high tariffs. These problems impeded revenue mobilization in the municipality.

The study also indicated logistical challenges confronting the revenue officers such as lack of revenue collectors' bags, lack of means of transport for the collectors to facilitate their movement, lack of rain coats, boots and inadequate lighting at the market gates whenever they work into the night. The situation resulted in some level of dissatisfaction among some collectors. Data storage devices were also not available.

The use of law enforcing agencies such as city guards and the police and also prosecuting tax evaders are the main suggested solutions to address the concerns of revenue collectors while embarking on tax education campaigns, employing more revenue collectors, instituting good supervisory roles and organising training courses for revenue collectors to enhance their revenue collection skills are means by which management could deal with limitations of collectors.

Finally, the study indicated that creating a common forum for revenue collectors and tax payers to meet and share their concerns and providing the revenue department with data collection devices and numbering all properties in the municipality are some of the measures that could prevent frequent confrontations between collectors and tax payers. It was revealed that this measure could also improve revenue mobilization if well done.

The third objective was to find out the effect of staff motivation on revenue mobilisation at TMA and the findings are as summarised below:

The study showed that factors that motivate revenue collectors in TMA are not only increased by salaries, but both intrinsic and extrinsic factors. It however, shows that extrinsic factors such as rewards, money and good working conditions had the highest frequencies from respondents.

The study also show that, management's concern towards collectors in the performance of their work, the provision of rewards/incentive packages, and providing collectors with their logistic needs are some of the factors that can influence staff performance. The study further indicated that job security, good working conditions, money and good working relations are some of the major motivating factors that influence revenue collectors of TMA. The factors that gave the collectors the least motivation according to the study were recognition, challenging jobs and possibility for personal growth. According to the study, job status of respondents showed different perceptions about motivation and difficulties.

Conclusions

Based on the summarised findings it can be concluded that the revenue sources for TMA are rates, lands, fees and fines, licence, rent investment income miscellaneous revenue and grants. Fees and fines however, are the most important revenue sources because these are revenues generated from the market which operates for three days in a week. In terms of share of total revenue for the Municipality however, grants which includes the District Assemblies Common Fund is the highest.

The limitations that constrain revenue mobilisation efforts include uncooperative attitude of rate payers, lack of adequate data for revenue collection purposes, lack of adequate logistics (such as bags rain coats, transport and boots) for revenue collectors to perform, and lack of adequate revenue collection skills of the collectors. Management could influence collectors in the performance of their work by providing solutions to the limitations confronting them.

Finally, revenue staff of TMA is motivated by both intrinsic and extrinsic factors. However, extrinsic factors such as job security, prompt payment of salaries, promotion, good working conditions and money give the staff a very higher motivation than intrinsic factors such as challenging jobs and possibility for personal growth. Educating collectors on new revenue collection strategies, organising tax education campaigns, providing collectors with needed logistics and creating a good data base for revenue collection are the measures to be put in place to improve revenue mobilisation in TMA.

Recommendations

Based on the findings and conclusions, it is recommended that management of TMA should:

- Explore other possible means to improve its revenue mobilisation especially the IGF sources.
- Involve the tax payers in their decision making process especially where new rates are about to be introduced in order to avoid any confrontations between them and revenue collectors. This could be done by dealing with the various trade associations in the municipality.
- Train all revenue collectors periodically to enable them acquire the needed skills required to be able to collect taxes from rate payers with minimum resistance. This will prevent most of the frequent quarrels prevalent among revenue collectors and tax payers.
- Contract the services of agencies such as National Commission on Civic Education and the Information Services Department in the municipality to organise tax education campaign throughout the municipality to educate tax payers on their civic responsibilities.
- Exhibit a lot more interest in the activities of revenue collectors especially with regards to their welfare issues. This has the tendency of motivating the collectors to perform better.
- Improve the working conditions of the collectors and provide them with all the required logistics needed to enhance their performances.

- Plan to properly number all properties in the municipality and provide data storage devices for use by the collectors.

Revenue collectors are also advised to:

- Avoid any direct confrontations with rate payers during revenue collection exercises and report all cases of assaults to management to take action.
- Acquire the interest in self development through training and also be interested in performing challenging jobs.

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APPENDIX 1
QUESTIONNAIRE

Introduction

This study is to elicit information from you on worker motivation and Revenue Mobilisation at Techiman Municipal Assembly. Your frank and honest responses will undoubtedly contribute a lot to the success of the study. The study is purely an academic exercise and you are assured that any information given will be treated as confidential. For this reason, your name is not required.

For some of the questions, alternative answers have been provided so that you only need to choose the appropriate answer with a tick. For others, you are required to provide answers.

SECTION A: PERSONAL BACKGROUND INFORMATION

GENDER:

- Male
 Female

1. MARITAL STATUS:

- Single
 Married
 Divorced

2. EDUCATIONAL QUALIFICATION:

- Literate

- O'Level/SSCE
- A' Level and Above

3. JOB STATUS:

- Chief Revenue Superintendent
- Principal Revenue Superintendent
- Senior Revenue Supt.
- Rev. Supt
- Higher Rev. Inspector
- Rev. Inspector
- Rev. Collector

SECTION B: SOURCES OF REVENUE TO TMA.

4. How does TMA get revenue to finance its development projects?

.....

5. List the sources of revenue to TMA:.

.....

6. Which of these revenue sources mentioned in 6 above is very reliable source to TMA?

.....

8. Do you have revenue target?

Yes

No

9. If Yes, State your

target.....

10. Are you able to reach your revenue target?

Yes

No

11. How do you account for the revenue you collect?

.....
.....

12. What type of revenue do you collect?

.....
.....

13. What do you use in collecting the revenue?

.....
.....

SECTION C: LIMITATIONS FACING TMA IN REVENUE
MOBILIZATION

14. Does the Assembly has define items of revenue collection?

Yes

No

15. List some of the major problems you go through to be able to collect
revenue from tax payers.

.....
.....
16. How can such difficulties be dealt with?

.....
.....

17. Which of the following factors tend to affect TMA most in revenue mobilization ?

- Tax evasion
- Political interference
- malpractices
- Lack of data

18. List the logistics you lack in revenue mobilization at TMA?

.....
.....

19. What do you think management should do to improve Revenue mobilization in TMA?

.....
.....

SECTION D: STAFF MOTIVATION AND REVENUE MOBILIZATION

20. What measures are put in place to make revenue collection an easy task?

.....
.....

21. Is revenue collection a difficult one?

Yes

No

22. Is revenue collection a challenging job?

Yes

No

23. Explain your answer?

.....

.....

24. Rank the following motivation factors in terms of that which gives job satisfaction

No.	Motivation Factors	Satisfaction	Much Satisfaction	Most Satisfaction
I	Rewards			
ii	Job Security			
iii	Good Working Conditions			
iv	Recognition			
V	Prompt payment of Salaries			
vi	Promotion			
vii	Challenging Jobs			
viii	Possibility for Personal Growth			
ix	Money			
X	Good Supervisor/Worker Relationship			

25. What factors are likely to cause dissatisfaction in revenue collection?

.....
.....

26. What should be done to prevent dissatisfaction?

.....
.....

How is extra work remunerated?

.....
.....

28. Is there any better way of compensating for extra work? (explain)

.....
.....

29. How can revenue mobilization be improved in TMA?

.....
.....

30. What kind of relationship exists between revenue collectors and management?

- Very Bad
- Bad
- Good
- Very Good

31. What factors are likely to increase revenue mobilization?

.....
.....