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THE CONTRIBUTION OF COMPOSITE BUDGETING TO SUSTAINABLE FISCAL AUTONOMY IN THE NANUMBA SOUTH DISTRICT IN THE NORTHERN REGION OF GHANA

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Abstract

Purpose — The paper looks at the contribution of composite budgeting to sustainable fiscal autonomy in the Nanumba South District.

Methods — A concurrent mixed-method approach was used, with purposive sampling for qualitative data and trend analysis of the district's revenue and expenditure performance for quantitative data.

Findings — The paper revealed that external sources of funding stood above 97% of its annual total revenue; the revenue autonomy ratio of the district falls below 3%. The pooling of available funds together is limited by the incomplete decentralization of tier two departments.

Conclusion & Recommendation — The paper concluded that complete decentralization of all departments will enhance the principle of pooling funds together, prevent fragmentation of revenue sources, and lead to efficient mobilization of more IGF to facilitate sustainable fiscal autonomy. It recommends significant innovation in the mobilization of existing and new revenue points: including intense education and effective enforcement of tax regulations by the management of the district.

Keywords — Fiscal autonomy, composite budgeting, revenue mobilization, local-level development, accountability.

Introduction

Fiscal autonomy is cardinal to Metropolitan, Municipal, and District Assemblies (MMDAs) as local development authorities to deliver desired development for the citizenry under their catchment areas. This can be realized through the call for significant mobilization of resources from diverse sources for the implementation of the MMDAs programs under target 1a[1] of the Sustainable Development Goals (SDG1) (United Nations, 2015). Fiscal autonomy is "the tool that endows local governments with the necessary power and means required to effectively deliver on their services and allocate resources in a way that reflect the needs of their citizens" (Kapidani, 2018, p. 1). In this paper, fiscal autonomy will mean the ability of district authorities to harness all revenues available to the district for development. With this, the satisfaction of local constituents concerning service delivery with accountability and transparency of the local government bodies are being monitored in response to target 16.6[2] of SDG 16 (United Nations, 2015). Fiscal autonomy is a component of fiscal decentralization (Kim, 2020; Psycharis et al., 2016) because its core aim is to make available more local resources in the provision of quality local services in required quantities (Moisiu, 2017).

The need for a balance between the functions and funds of MMDAs calls for financial sustainability: "The ability of local governments to fulfil their obligations to provide services to the population on an ongoing basis, ensuring a satisfactory financial condition of the local budget, both in the short and long term" (Lysiak et al., 2020, p. 49). Based on this, discussions in this paper will relate more to the conceptualization of Burkey (1993) in Nuhuman (2016). That is, considering the performance, stability, regularity and effective mobilization of a revenue point. Key barriers to financial sustainability in MMDAs include limited ability to increase funding (KPMG, 2020).

[1] SDG 1, target 1a: *Ensure significant mobilization of resources from a variety of sources, including through enhanced development cooperation, to provide adequate and predictable means for developing countries, in particular least developed countries, to implement programmes and policies to end poverty in all its dimensions*
[2] SDG 16, target 16.6: *Develop effective, accountable and transparent institutions at all levels*

To enhance fiscal decentralization and equip local authorities with development power, the MoF developed a framework for the implementation of the Composite Budgeting System (CBS). A system that provides new and better ways of controlling how the MMDAs plan and budget for their activities, use their resources and account for their spending (Ministry of Finance, 2012; Quansah, 2012).

A decade before its inception, Katongo (1993) saw composite budgeting as a tactical means for integrating and coordinating activities and allocating the required financial resources for local government development. At the piloting stage, Nartey (2009) opined that it could boost the transfer of fiscal autonomy to sub-national government levels. These works further heightened the expectation of composite budgeting to improve local government financial resource capacity and enhance fiscal autonomy for MMDAs. Challenges emanating from these studies include limited operational capacity, issues of broader participation, limited knowledge of CBS, ineffective IGF mobilization, incomplete decentralization and issues of compliance with CBS guidelines (Abdul-Kadir et al., 2017; Nartey, 2009; Otchere-ankrah, 2018). However, most of the previous works in the literature have concentrated exclusively on either composite budgeting (Abdul-Kadir et al., 2017; Otchere-ankrah, 2018) or MMDAs financing and revenue mobilization (Owusu, 2015; Puopiel & Chimsi, 2015). This paper assesses the role of composite budgeting in harnessing central government fiscal transfers and the contribution of composite budgeting to the district's internal fund generation. The remaining part of the paper includes a brief review of fiscal autonomy and composite budgeting, research materials and methods, results and discussion; it ends with a conclusion and recommendations.

Fiscal Autonomy, MMDA's Funding and Composite Budgeting

Literature shows that local governments still largely depend on central government transfers to deliver their jurisdictional services (Faridi & Nazar, 2013; Kapidani, 2018). Kapidani attributed the dependence on external funds to a limited capacity to generate local revenues.

Local governments' sources of funds are generally Internally Generated Funds (IGF) like property rates, fees/fines, licenses, land, investment etc (Darison, 2011). and Externally Generated Funds (Appiah-Agyekum et al., 2013; Boateng, 2014). The District Assembly Common Fund (DACF) is the largest share of the external source of revenue for the MMDAs (Adu-Gyamfi, 2014; Boateng, 2014), while District Development Facility (DDF) is identified as the most reliable source of funds for the MMDAs (Abdul-Kadir et al., 2017). About 80% or two-thirds of MMDAs funding comes from external sources (Danquah et al., 2015). Puopiel and Chimsi (2015) in their paper on IGFs and development projects in the Northern Region found that there was limited logistical support, poor supervision, under-reporting, limited personnel and capacity of revenue collectors. Studies revealed limited revenue mobilization as a major problem for MMDAs (Akudugu & Oppong-Peprah, 2013; Institute for Fiscal Studies, 2017).

Abdul-Kadir et al. (2017) highlighted limited knowledge of CBS and inconsistent release of funds, as impediments and recommended transparency and improved local participation as benefits of composite budgeting. Otchere-Ankrah (2018) established ineffective internal revenue mobilization and incomplete decentralization of the Ghana Health Service (GHS) and Ghana Education Service (GES). The above issues highlighted in the literature affirm the need to examine the contribution CBS is making, toward the MMDAs fiscal autonomy, for effective delivery of their mandates.

Materials and Methods

The paper employed a concurrent fully mixed equal status mixed-methods approach where the mixing of the qualitative and quantitative elements; a) cuts across the set objectives of the paper, the nature of data gathering and analysis as well as the conclusions on findings; b) are executed simultaneously without one depending on the other, and c) qualitative and quantitative approaches having equal weights within the study (Leech & Onwuegbuzie, 2009). This approach was appropriate as it gave room for information gathering and analysis that captures views of participants on their experience of composite budgeting and statistics of the District's revenue and expenditure for complete understanding. Purposive sampling helped to select 21 participants interviewed for the qualitative data; including the coordinating director, directors of decentralized departments, finance, budgeting, and planning unit heads, of the central administration; four (4) assemblypersons, the presiding member and three (3) revenue collectors. For the quantitative data, the paper purposively sampled expenditure and revenue performance statistics of the District over eight years (2012-2019).

The purposive sampling enabled the selection of the district as one of the lowest IGF performing districts, and participants at the centre of composite budgeting decisions. The guide for qualitative data was interviewer-administered, face-to-face with participants and in the English language, along with audio-tape recordings and hand-written notes. Data extraction sheets were used for gleaning the quantitative data from the budget and performance reports. The qualitative data were manually analysed after verbatim transcription and merging of the audio-tape records and hand-written notes followed by coding and development of sub-themes and main themes for the results and discussion sections of the paper (Braun & Clarke, 2006; Tracy, 2013). The quantitative data were analysed using the Microsoft Excel Computer software and presented with descriptive statistical tools (Jansen & Warren, 2020). The interview guides were pre-tested before the data collection in the field. Data gathered was validated with the research participants for reliability. All participants gave their consent for the interviews.

Results and Discussion

Role of Composite Budgeting in Harnessing Central Government Fiscal Transfers

Sources of external funds

The sources of external funding to the District include the GoG funds made up of the DACF, DDF and other transfers (for compensations, goods and services). Then the funding from donor interventions such as NGOs. The following expression highlights that:

> *The GoG is all the funds from the Ghana government: the main one is the DACF, divided into the actual common fund that comes to the district for the execution of the district budget for capital expenditure and goods and services, the MP common fund, and mandatory deductions such as the People Living with Disabilities (PLWDs) percentage share* (Interview: DFO, 2021).

This quote reflects available literature on external funding to MMDAs (see: Boateng, 2014; Adu-Gyamfi, 2014). Study participants relayed in line with Boateng (2014) that DACF is the largest share of the MMDAs funding, but the statistics of the District's external source of funds present a different picture, as shown in Figure 1.

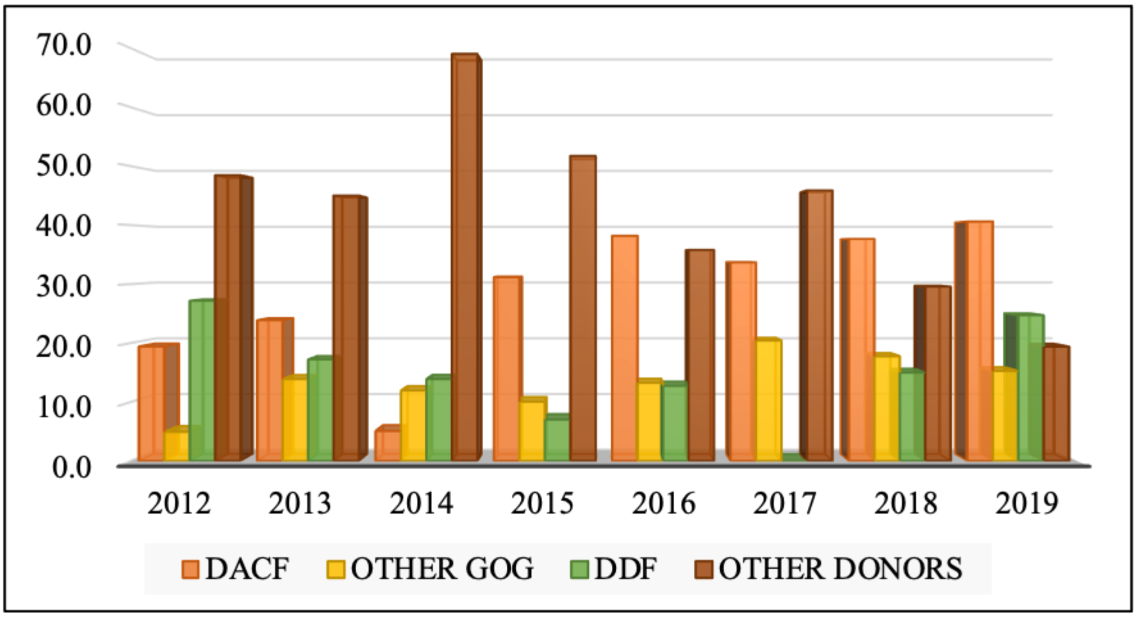

Figure 1: External Sources of Revenue to the District
Source: Nanumba South District Assembly (2013-2020)

Figure 1 shows contrary to literature (Boateng, 2014) and the opinion of interviewees' that the Nanumba South District had more donor funds over the years of the composite budgeting until 2019: when the DACF increased beyond it. Though the donor funds can be helpful, their sustainability is in doubt: the NGOs often operate for specific periods and leave. The view below highlights that:

> *One time, we had RING in our District; they were doing marvellously well. What RING did in the District for one year, we would have years of DACF that could not have*

undertaken those projects; however, they have ended their project with us (Interview: Ass. F&A Chair, 2021).

In this paper, the most reliable source of funding is the DDF. This aligns with the finding of Abdul-Kadir et al. (2017). Considering the indicators given by Burkey, the information here shows that the DDF funding is regular, but it has a short life in terms of performance and sustainability. The GoG and other government sources have been unsustainable and irregular; this highlights the call for diversity of sources under SDG 1, target 1a. Table 1 gives the share of external funding over the composite budgeting years.

Table 1: Percentage Share of External Funding in Nanumba South District

Fiscal Year	External Funding	Total Revenue	% of Total Revenue
2012	2,084,318.42	2,134,962.97	**97.6**
2013	1,895,063.45	1,935,863.35	**97.9**
2014	6,020,371.92	6,112,651.92	**98.5**
2015	6,394,253.35	6,495,515.86	**98.4**
2016	5,976,129.59	6,090,038.93	**98.1**
2017	4,372,086.39	4,470,355.94	**97.8**
2018	5,089,193.00	5,184,819.00	**98.2**
2019	6,484,215.00	6,576,895.76	**98.6**

Source: Nanumba South District Assembly (2013-2020)

Table 1 shows that funding for the District’s development is 97% externally sourced. It reflects the findings of Kapidani (2018) on the heavy reliance of sub-national governments on external funding, resulting from limited capacity to generate internal funds. This percentage is far above 80% or two-thirds of MMDAs' reliance on external revenues reported by Adu-Gyamfi (2014) and Danquah et al. (2015). It also points to some barriers to financial sustainability (KPMG, 2020).

Influence of composite budgeting on release and pooling of funds into one basket

Information from the paper indicates that some departments are not fully decentralized. The statement that follows buttresses this point:

> *[…] there is a challenge with the way decentralization is practised at the MMDA level. We have tier one and tier two departments, the tier two departments which include the Ghana Health Service (GHS) and the Ghana Education Service (GES) are not fully operating under the assembly system. So, it is not everything they do as departments that pass through the Assembly: [..]some monies flow from various sources to those departments without passing through the Assembly's coffers* (Personal Interview: DFO, 2021).

The findings align with that of Otchere-Ankrah (2018) that incomplete decentralization of the tier two departments (GES and GHS) posed a challenge to composite budget implementation. This affects sustainable fiscal autonomy as district authorities are not able to harness all revenues available to the District into one revenue basket. Thereby defeating the principle of pooling funds together, underestimating the IGF and evidence of sustainable fiscal autonomy. Fragmentation of the revenue sources can bring about inefficiency and limit the District's ability to generate more internal revenue to enhance fiscal autonomy. Regarding its influence on how funds are released, the DPO expressed that: *"the composite budget does not influence the release of funds"*. This view is also reflected in the following words:

> *It has always been the same; just that hitherto, this composite budget thing in a way, is to stop duplications. […] it is to ensure judicious use of resources. Nothing has changed so much: just that, all the departments have now been brought under one umbrella. So, our funding has not increased because of composite budgeting* (Personal Interview: DCD, 2021).

The DCD communicates the potential effect of composite budgeting on accountability and transparency in the use of district resources, strides towards realization of SDG 16, target 16.6. An indirect effect relates to the DDF: a condition of project completion in the District. So, if the assembly members can regulate proposal and project initiation, they will be impacting, much, the funds the District gets from DDF (Adu-Gyamfi, 2014; Abdul-Kadir et al., 2017).

The Contribution of Composite Budgeting to Internal Fund Generation

Internal sources of funding

The revenue items of the IGF agree with the ones mentioned in the literature (Darison, 2011; Danquah et al., 2015); most of the revenue points are not functional and contribute nothing to IGF in the District, as shown in table 2.

Table 2: Internally Generated Funds and their Sources in the District

Revenue Point	**2017**	**2018**	**2019**	**% Change (2017/18)**	**% Change (2018/19)**
Property rates	740.64	10,010.00	8,527.33	**12.52**	**-0.15**
Fees	40,614.46	60,512.00	69,714.00	**0.49**	**0.15**
Fines	4,671.82	0.00	0.00	**-1.00**	**0.00**
Licenses	10,409.00	12,449.00	1,835.00	**0.20**	**-0.85**
Land	3,361.00	12,655.00	3,699.05	**2.77**	**-0.71**
Rent	36,712.63	0.00	120.00	**-1.00**	**0.00**
Miscellaneous	1,760.00	0.00	8,785.11	**-1.00**	**0.00**
Total	**98,269.55**	**95,626.00**	**92,680.49**	**-0.03**	**-0.03**

Source: Nanumba South District Assembly (2017-2020)

Table 2 shows that the active revenue points, portray a decreasing trend in the IGF. The information also gives a deviation of high earning IGF item in the District (fees) from those of other places where property rates (Darison, 2011; Adu-Gyamfi, 2014) and licenses (Danquah et al., 2015) dominate. With the quantum of IGF, responses from interviewees agree with the statistics that the IGF, which should be the determining factor of the district's fiscal independence, is small (Boateng, 2014). It reflects in the following assertion:

> *The monies the Assembly gathers from the mentioned sources are woefully inadequate. Even though the mobilization of the IGF is ongoing, it is not enough to help with the major expenditure of the Assembly's budget* (Personal Interview: DFO, 2021).

The total IGF for each year has not exceeded 2.4% of the total revenue. This explains the doubt of participants regarding the District leaning on its internal revenues for development. The DCD opined that:

> *[…] this place, the people are poor; […] for thinking that we can move to the point where we can get money as a district so that we do not rely on funds from the central government, it will take a very long term"* (Personal Interview, 2021).

These words identify with the findings of Pyscharis et al. (2016) that socio-economic factors among others, affect the levels of fiscal autonomy of local governments. The decline of the IGF in the District aligns with the limited capacity of MMDAs in internal revenue generation (Akudugu & Oppong-Peprah, 2013; Institute for Fiscal Studies, 2017).

Review of Internal Revenue Sources in Composite Budgeting

The composite budgeting makes provision for reviewing and fixing fees, rates and other charges for each year in consultation with ratepayers (Ministry of Finance, 2012, pp. 25–27). According to the DFO: "*Revenue collectors and taxpayers are all involved in the decision making concerning the IGF mobilization. […] The platform allows for decisions on amounts chargeable on various revenue items, the modes of engagement, sensitization, etc."* (Interview: DFO, 2021). The provision for review of fees covers all internal revenue sources available to the District and new sources discovered: to ease payment of the rates and fees to improve IGF. However, the views of some revenue collectors point to a limited understanding of the consultation process as one collector said: "*they have never invited me, after the fee fixing that they will print the resolution for us*" (Interview: Revenue Inspector-Nakpayili, 2021).

This serves as a justification and response to the finding on the limited capacity of revenue collectors (Poupiel & Chimsi, 2015). The general public has platforms to make inputs into the composite budget; this, interviewees said is yielding a positive impact on revenue mobilization. It points to the effect of the review of fees, charges and rates on IGF and consequently, fiscal autonomy. From the foregoing, it has been argued that when effective consultation and sensitization characterize the planning for internal revenue mobilization, including the discovery of new sources, as provided by the CBS, it will help to improve IGF and have a favourable impact on the District's fiscal autonomy.

Challenges of Internal Revenue Generation

The challenges of Internally Generated Funds (IGF) mobilization in the paper includes *under-invoicing, delayed accounting, inadequate expertise of revenue collectors, lack of accurate data on* *ratepayers, inadequate resourcefulness of revenue collectors, as well as unmet expectations of ratepayers and revenue collectors;* identified to limit the gains of the IGF. These findings are consistent with those of Puopiel & Chimsi (2015) on underreporting, limited logistical support and the low capacity of revenue collectors. The rate payer's database and poor service delivery by MMDAs align with Adu-Gyamfi (2014) and Owusu (2015). The recurrence of these revenue mobilization challenges in MMDAs over the years calls for innovative strategies to overcome them.

Revenue Autonomy

The statistics of external revenue and IGF from secondary sources have been assessed by measuring revenue autonomy as a ratio of IGF to total revenue (Psycharis & Zoi, 2016); table 3 depicts the results.

Table 3: Trend of IGF in the Nanumba South District

Fiscal Year	**IGF**	**EGF**	**Total Revenue**	**IGF % of Total Revenue**	**EGF % of Total Revenue**	**Ratio**
2012	50,644.55	2,084,318.42	2,134,962.97	2.4	97.6	**2.4:97.6**
2013	40,799.90	1,895,063.45	1,935,863.35	2.1	97.9	**2.1:97.9**
2014	92,280.00	6,020,371.92	6,112,651.92	1.5	98.5	**1.5:98.5**
2015	101,262.50	6,394,253.35	6,495,515.86	1.6	98.4	**1.6:98.4**
2016	113,909.34	5,976,129.59	6,090,038.93	1.9	98.1	**1.9:98.1**
2017	98,269.55	4,372,086.39	4,470,355.94	2.2	97.8	**2.2:97.8**
2018	95,626.00	5,089,193.00	5,184,819.00	1.8	98.2	**1.8:98.2**
2019	92,680.49	6,484,215.00	6,576,895.76	1.4	98.6	**1.4:98.6**

Table 3 gives the lowest ratio of 1.4:98.6 and the highest 2.4:97.6 as the level of revenue autonomy of the Nanumba South District over the eight years studied. In its purest sense, revenue autonomy means dependence on own revenues to develop: measured as a ratio of IGF to total annual revenues. However, based on the heavy reliance of local governments on external funding, the focus of this paper is on the ability to harness all financial resources available to the district by the authorities to improve the IGF, its proportion to the total revenue generated and conclude on the fiscal autonomy of the District. The worsening state of the IGF points to the financial unsustainability of the district; hence, less hope for autonomy status.

Conclusion and Recommendations

The paper established that the Nanumba South District has a worse form of reliance on external revenue compared with the average expressed in the literature. The paper recommends complete decentralization of all departments, believed to enhance the principle of pooling funds together, prevent fragmentation of revenue sources, and lead to efficient mobilization of more IGF to facilitate sustainable fiscal autonomy. The district authorities should endeavour to improve upon IGF through effective engagement with ratepayers which will alleviate the challenges facing internal revenue mobilization in the district resulting in the low contribution of IGF to the District’s annual revenue and consequent low degree of fiscal autonomy.

The MLGRD, in collaboration with the MoF and other ministries, should reconsider the status of the tier two departments under the decentralized planning and composite budgeting policies to enhance the pooling together of district financial resources from external sources. Management of the District should explore and exploit additional revenue points: such as investment in facilities and services; employment of innovative strategies for the mobilization of existing revenue points such as collecting property rates at peaks of harvesting by farmers, effective monitoring of revenue collection, sensitization on the need for title deeds as security to properties. The District Authorities should intensify education on the need to pay taxes, rates and fees, with effective enforcement of tax regulations, to help boost compliance and subsequent improvement of the IGF in the District.

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