UNIVERSITY OF EDUCATION, WINNEBA

AWARENESS AND USAGE OF COMPUTERIZED SYSTEM IN DISTRICT

ASSEMBLIES IN REVENUE MOBLISATION

A CASE STUDY OF AFIGYA KWABRE SOUTH DISTRICT ASSEMBLY

OPOKU BAAH DANKWAAH

MASTER OF BUSINESS ADMINISTRATION

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A Thesis in the Department of Accounting Studies Education, submitted to the

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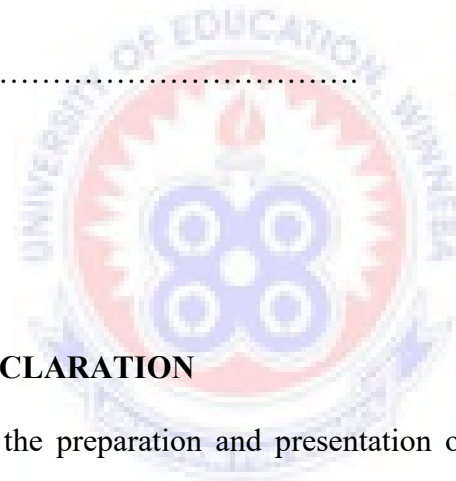**in the University of Education, Winneba**

MAY, 2020

DECLARATION

STUDENT'S DECLARATION

I, **OPOKU BAAH DANKWAAH**, declare that this Thesis, with the exception of quotations and references contained in published books which have all been identified and duly acknowledged, is entirely my own original work, and it has not been submitted, either in part or whole, for another degree elsewhere.

SIGNATURE:…………………………………….

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SUPERVISOR'S DECLARATION

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

SUPERVISOR'S NAME: **DR. ISAAC ADDAI**

SIGNATURE:………………………………….

DATE:………………………………………….

ACKNOWLEDGEMENT

I am ever grateful to the almighty God, the Creator and the Guardian, and to whom I owe my very existence. His guidance, care and love are amazing. I am particularly grateful to my supportive supervisor Dr. Isaac Addai for his time. My sincere gratitude also goes to Miss Abena Boakyewaah for her immense contribution.

DEDICATION

I dedicate this work to the Almighty God for His guidance and support. Also to myself and to my lovely husband (Michael Kwakye) who have been so wonderful in my life throughout my project work. For his understanding, unceasing support, patience, sacrifice, prayers and encouragement which gave me the ability to successfully complete my programme. God richly bless you.

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LIST OF ABBREVIATIONS

AKSDA	Afigya Kwabre District Assembly
CAS	Computerised Accounting Systems
DAs	District Assembly
DACF	District Assemblies Common Fund
L G	Local Government
ICT	Information Communication Technology
IGF	Internally Generated Fund
PNDCL	Provisional National Defense Council Law
RCC	Regional Coordinating Council
NRCD	National Redemption Council Decree

ABSTRACT

Low revenue mobilization is a major challenge affecting district assemblies all over Ghana including Afigya Kwabre District Assembly. The low revenue mobilization can be attributed to series of factors. The principal factor is the lack of appropriate technologies and tools to raise revenue. To date, local assemblies rely mostly on manual process to mobilize revenues rather than utilizing the various technological mechanisms available. The main focus of the study is to ascertain the level of awareness and the usage of Computerized Accounting System in revenue mobilization. Other objectives include; ascertain the use of computerized accounting systems on the performance of district assemblies and identify the challenges district assemblies encounter in accessing computerized accounting systems. The method used for the study is the case study approach and the data required was on revenue performance and structure of the Afigya Kwabre District Assembly. Data was collected from both primary and secondary sources. Twenty (20) out of Forty (40) staff of AKSDA served as a sample size for the study. Institutional questionnaire was employed in the collection of data. At the end of the study, it was revealed that 95% of AKSDA staff are aware of CAS. The research therefore recommends ways of improving revenue collection which is the introduction and implementation of the usage of CAS in revenue mobilization.
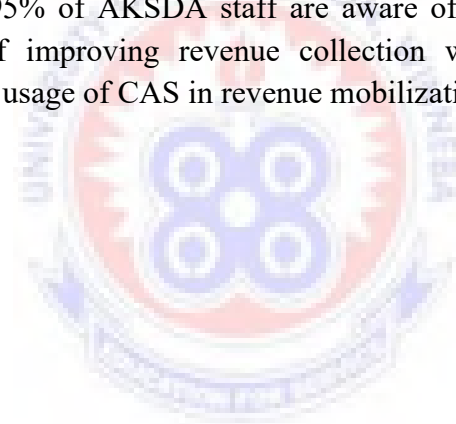
CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Development attempt to bring out the quality improvement in the lives of the citizens. Its outcome is not merely thriving in the economic sense but is closely related to the notion of life (Ruttan, 2001). In Ghana Metropolitan, Municipal and District Assemblies (MMDAs) are partners to the central government in the national development and as partners they are required to generate enough Internal Generated Funds (IGFs) to enable them carry out development projects. The revenue generated internally is used to support the statutory District Assemblies Common Fund (DACF) to provide infrastructural development and services to the people. MMDAs are mandated to maintain law and order and provide other services which require enough financial capital and internal revenue mobilization is therefore paramount. Over the years, both the central and local governments have been experiencing budget deficits year on year. The governments of Ghana and its MMDAs continuously spend more than they are able to generate as revenue. In the case of central government the gap is often financed with foreign aid which has perpetuated the country's aid dependency (Osei & Quartey, 2005).

However, in the case of local authorities, assessing loans to fill their revenue- expenditure gaps is impossible. Due to lack of investment capital, the mandate given to district assemblies by the central government to finance local development in their area of jurisdiction from the time of independence with the revenue mobilized became a major challenge at the local level (Baffour, 2008).

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The 1992 Constitution, the District Assemblies Common Fund Act, Act 455 (1993) and the Local Government Act, Act 462 (1993) make provision for Central Government to distribute monies from the District Assemblies Common Fund (DACF) to MMDAs. Aryee (ibid) makes the point that The District Assembly system of governance requires adequate finances to enable Assemblies cope with more developmental activities within their jurisdiction. Assemblies are empowered enough by Act 462 to raise internal revenue. In addition, statutory provisions gives MMDAs the authority to devise appropriate methods to mobilize revenue and also put in measures to check and prevent non-compliance and revenue leakages.

Over the decades, revenue mobilization and generation at the local level are carried out using the manual processes which make it difficult to track the progress of the district in the area of revenue generation. The standpoint of public finance theory state that, governments are expected to make use of revenues generated to provide services that the citizen's value. Thus, when the District Assemblies are able to carry out development projects to all their areas they tend to receive the cooperation of the citizens in terms of revenue mobilization (Atakora, 2006; Ndulue, 2005). The assemblies can improve and increase their revenue mobilization to facilitate development since there are more revenue sources available to them (Armah, 2003; Ndulue, 2005). Quality internal mechanisms will help bring about proper identification, information, collection, recording, management and monitoring of the respective tax base registers system for tax compliance (Kelly, Montes, Maseya, Nkankha & Tombere, 2001).

The ongoing revolution in information technology (IT) has had a significant influence on accounting information system (AIS). Improvements in the IT have brought improvements in computers. Today, almost all organizations are using computers in their daily businesses. As computers become smaller, faster, easier to use, and less expensive, the computerization of accounting work will continue. Accounting activities that were previously performed manually can now be performed with the use of computers. That is, accountants are now able to perform their activities more effectively and efficiently than before (Dalci, Tanis, 2004). To date, local assemblies rely mostly on individual persuasion to mobilize revenues rather than utilizing the various mechanisms and technology available through the Local Government Act. The lack of collection and enforcement can be attributed to several factors one of which is the lack of the use of technology in revenue mobilization.

1.2 Problem Statement

Following Ghana's transition into democracy in 1992, Articles 240 (c & e) and 245 (a & b) of the 1992 Constitution endorsed the fiscal decentralization policy in Ghana which led to the establishment of the Local Government (LG) systems, provided legal backing for their sound financial base, and also mandated the District Assemblies (DAs) to generate revenues for development through levies, taxes, rates, fees and fines etc. (Ghana Government, 1992). DAs are admonish by the 1992 constitution to ensure enough financial base for the facilitation and delivery of developmental programme and projects (Fynn, 2011).

However, there is a clear indication that , the core responsibility of the district assemblies as we have indicated in Articles 245 and 252 of the 1992 Constitution and section 34, (vii – x) of the Local Government Act, 1993, Act 462 which dictates that they be responsible for the overall development of their respective jurisdictions and ensure the preparation and submission of development plans and budgets for approval by the appropriate authorities, as they strive to decentralize and follow good governance practices cannot be successfully executed without sufficient funds. To date, local assemblies rely mostly on manual process to mobilize revenues rather than utilizing the various technological mechanisms available. The low collection of revenue can be attributed to several factors one of which is the lack of appropriate technologies and tools to raise revenue. Computerized accounting presents a number of opportunities ranging from tracking of development process, issuance of permits, issuance of demand notices, easy records keeping among others, which the district assemblies can harness to improve their revenue mobilization and hence the development of their areas of jurisdiction. It is surprising to note that most district assemblies in Ghana have made no attempts to improve their local revenue generation through the adoption of improved technology. This is because these district assemblies have not investigated the various opportunities the ICT presents in raising revenue and thus rely on the manual process of generating revenue which is inefficient. This study therefore seek to create the awareness and encourage the usage of computerized accounting in mobilizing revenue in District assemblies.

1.3 Objectives of the Study

The specific objectives of the study was to

1. Ascertain the level of awareness and usage of computerized accounting systems among district assemblies.

2. Ascertain the use of computerized accounting systems on the performance of district assemblies.

3. Identify the challenges district assemblies encounter in accessing computerized accounting systems.

1.4 Research Questions

From the foregoing, the study seeks to address the following questions;

1. Do district assemblies frequently access computerized accounting system in mobilizing revenue?

2. What are the effects of computerized accounting systems on the performance of district assemblies' revenue?

3. What challenges does district assemblies encounter in accessing computerized accounting systems?

1.5 Scope of the Study

This study focuses on the Afigya kwabre south district assembly in the Ashanti Region. This place is chosen because of the evident of the phenomenon under investigation and the challenges the assembly is facing with regard to revenue mobilization. The central location of the district and its strategic role coupled with the economic activities such as the quarry site make the city a better place for the study. The quality of utilization of computerized

accounting systems in the district with respect to generating and increasing the revenue base of the assembly would be investigated, with the impacts of computerized accounting systems on revenue generation examined. Notwithstanding, issues relating to the importance of increased revenue generation on the development of the district would be researched into.

1.6 Significance of the Study

This study on computerized accounting systems and its impacts on enhancing local revenue generation would augment the body of knowledge in several ways. First, it would inform local authorities, policy makers and the government on the relevance of the use of computerized accounting systems in the mobilization of revenue in the district and other metropolis, municipals and other districts.

A critical assessment and understanding of computerized accounting systems in the Afigya Kwabre south district area would lead to the development of effective strategies of developing the district through increase revenue generation and mobilization. Again, computerized accounting systems is in covenant with sustainable and responsible generation and use of internally generated revenue, hence this study would lead to the identification and appreciation of modern revenue generation techniques through computerized accounting systems thus, technology. This study seeks to unravel ways of enhancing revenue generation through computerized accounting systems thereby ensuring sustainable development of the district. When computerized accounting systems is adequately embraced and implemented in the district, the several revenue generation and

management challenges confronting the district assembly, which needs much to be desired, would be improved. This is because issues concerning weak revenue collection, poor records keeping, leakages of revenue and inefficient use of revenue that are associated with district assemblies would be addressed satisfactorily through effective utilization of computerized accounting systems. For Ghana, the management of the challenges associated with local revenue generation through computerized accounting systems would put the district on a higher position to assume its roles to undertake developmental projects. Ghana local government services, has implemented several revenue related policies over the past decades and the study would add to the existing literature on computerized accounting systems for efficient management of metropolis, municipals and district Assemblies.

1.7 Organization of the Study

This study has been organized in five chapters. Chapter one introduces the work and provides discussions on the problem statement, scope of the study, research questions, research objectives. Chapter two reviewed relevant literature from different sources on the issue being investigated into. In Chapter three the research methodology adopted for the study is being discussed. The chapter four highlights on the research data collected and the analysis and discussions made. The major findings, recommendations, and conclusion for the entire study have been presented in Chapter five.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

A series of empirical and theoretical studies have been done on revenue mobilization in the local governance system for district assembly development. This chapter focuses on the review of relevant literature on the concept and practice of revenue mobilization, issues raised by expects in the field of local governance, and its effects on district assembly development. It also looked at the various schools of thoughts on revenue mobilization which presents the conceptual and theoretical basis for the study.

2.2 Historical Evolution of Local Governance

Decentralization is a procedure for bringing government closer to the governed and helps to outstrip public administration by local authorities to be the planning and decision-making bodies and thereby intensifying the capacity of government to achieve local involvement. Earlier on, communities and societies preside over themselves using their own strange ways.

Primarily the head of local government in the communities was the chief, supported by his elders. The pre-independence period, therefore, saw the so-called native authorities in a system referred to as the indirect rule, as the pivot of local government. Various legislations setting up local authorities were pass. In 1859, municipalities were set up in the coastal towns under the Municipal Ordinance but a Municipal Councils Ordinance was enacted in 1953. This was followed by enactment of the Local Government Act, 1961 (Act 54). Under

all these legislations, the local bodies were set up and entrusted with authority specifically for local matters but operated alongside central government agencies that also existed at the local level. Their main responsibility was to provide municipal services and amenities in their localities. However, to address the weaknesses in the local administrative system and its ineffectualness, the Local Administration Act, 1971 (Act 359) was passed. This could not be implemented until 1974 after an amendment, the Local Administration (Amendment) Decree 1974, NRCD 258, was made to it. Sixty-five District Councils were set up under this Decree with appointed Councilors. However, this new system was also beset with numerous problems and it never worked well.

The present decentralization system is the most serious attempt so far in Ghana's history. It was introduced in 1988, when the Provisional National Defense Council (PNDC) initiated some reforms in local government. The Local Government Law, 1988 (PNDCL 207) was pass to give legal backing to the new local government system. The 1992 Constitution of Ghana made decentralization mandatory and provided that Ghana put in place "…a system of local government and administration which shall, as far as practicable, be decentralized" (Section 240 (1) of the 1992 Constitution). The Constitution tasked Parliament with enacting appropriate laws to ensure that functions, powers, responsibilities and resources are at all times transferred from central to local government authorities in a coordinated manner. Thus, in 1993, Parliament enacted a new law, the Local Government Act, 1993 (Act 642) to replace PNDCL 207, though basically the same in character.

The Local Government Act, 1993 (Act 462) retained the 110 Metropolitan (3), Municipal (4) and District (103) Assemblies that had been set up by PNDCL 207. A Metropolitan, Municipal or District Assembly is the pivot of administrative and developmental decision-making at the local level that is assigned with deliberative, legislative and executive functions. The Assembly is responsible for bringing about integration of political, administrative and development support to achieve a more impartial allocation of power, wealth and geographically dislodge development in the country. The Assembly is also the planning authority in the district. The Assembly is given the authority to prepare and implement development plans and to draw up budgets for implementing the development plans. They are expected to mobilize resources, develop local infrastructure and to promote the development of local productive activities with the help of some central government institutions, also decentralized, to operate as part of the District Assemblies. In sum, it is the responsibility of these local authorities to ensure development, peace and security in their various jurisdictions in a participatory manner at every level of governance.

The Local Government Act, 1993 (Act 462) provides for the transfer of 86 statutory functions of state to local government bodies with jurisdiction over geographical areas. This Act also provides for the establishment of sub-district and unit committees and the resources to create access to political authority for the majority of Ghanaians. The District Assembly's substructures include the Sub metropolitan, urban/town/zonal/area councils and unit committees. The 1992 Constitution also provides for the establishment of Regional Coordinating Councils (RCC) in the ten administrative regions as part of the arrangements for the decentralized system in Ghana. In principle, the RCC is a purely

administrative and coordinating body rather than a political or policy-making body but the Regional Minister obviously wields a lot of power in the region.

The Government of Ghana has highlighted its commitment to pursue a vigorous and progressive strengthening of decentralization and devolution of power. The decentralization policy provides an opportunity to involve more people and more institutions in the formulation and delivery of development policy for poverty reduction and growth. It is expected to decrease the use of human resources, optimize equity and provide a basis for accountability and transparency. Setting up a presidential oversight committee on decentralization in 2002 was very necessary. This was to ensure that functions, powers, responsibilities and resources has been successfully conferred from the Central government to the local government units in a coordinated manner. Because of the prominent role of the DAs in bringing about development to the rural folks several communities are clamoring for new districts, a situation that could be exploited for political gains (Badu, 2007).

However, the District Assemblies had many challenges because they lack the appropriate skills on financial management and budgeting as well as the implementation of programs and projects. Moreover, most district assemblies have weak local revenue base and always depend on the Central Government for funding in terms of service delivery and the provision of infrastructure (Azeem et al, 2003).

2.3 Financing District Assemblies under the New Local Government System

In Articles 245 and 252 of the 1992 Constitution and section 34, part vii, part viii, part ix and part x of the Local Government Act, 1993, Act 462, revenues from those sources may be classified: as the District Assemblies Common Fund, ceded revenue, and their own revenue-raising powers through local taxation.

The DACF is the main source, providing a constitutionally guaranteed minimum share of Government revenue and thus some financial independence. Yet evidence of its workings is somewhat mixed. On the one hand, annual monies distributed by the DACF have increased quite significantly from 38.5 billion cedis in 1994 to 165 billion cedis in 1999 in actual amounts that is without taking inflation into account (Nkrumah 2000). On the other hand, it is disputed whether district authorities have received the full five percent, with annual allocations based on projections of annual revenue, and invariably underestimated. A report for USAID states that DACF disbursements have averaged about 4.3 per cent of actual annual revenue, though no source is cited (USAID, 2003).

A further argument is that the five per cent minimum of national revenue is insufficient, given the broad range of responsibilities devolved to district authorities. However, the main purpose of the Common Fund is to make available to the DAs strictly for development. The allocation and disbursement of the Common Fund commenced in 1994 and has made a great impact on the finances of the DAs and on local development. It is also worth mentioning that apart from the DACF mentioned as a transfer from government to the district assembly, there are others referred to as recurrent expenditure transfer such as:

Central government has, since 1995, assumed full responsibility for salaries and other remunerations, including pensions of staff of the DAs, provided that these fall within the approved manpower ceilings for the assemblies.

The government also bears responsibility for the operational and administrative expenses of the administrative structures of the civil service at the district level. It is planned that once recurrent expenditure is fully decentralized, these payments will be transferred to the DAs as untied block grants. This will enable the DAs to rationalize their manpower within the framework of the local government services and adopt other cost-cutting measures in order to save money for development. second source of finance is the „ceded revenue" Ceded revenue is derived from selected revenue sources listed below which hitherto were tapped by the central government through the Internal Revenue Service, but which central government has "ceded" to the DAs, in pursuit of decentralization.

The sources are entertainment duty under the Entertainments Duty Act 1962, (Act 150), casino revenue under the Casino Revenue Tax Decree, 1973 (NRCD 200), betting tax under the Betting Tax Act, 1965 (Act 268), gambling tax under the Gambling Machines Decree, 1973 (NRCD 1974), Income Tax (Registration of Trade, Business, Profession or Vocation) Law, 1986 (PNDCL 156). Others are income tax payable by specified categories of self-employed persons in the informal sector, daily transport tax under the Income Tax (Amendment) Law, 1987 (PNDCL177) and advertisement tax under the Advertisement Tax Decree, 1976 (SMCD 50).

Given the extensive responsibilities decentralized to district authorities, it is generally recognized that their financial position is weak. Local government has little fiscal independence, remaining overwhelmingly dependent on central government for its financial resources, with limited revenue raising ability. Oyugi (2000) suggests that the great dependency on central government by the local authorities for funding leads to a loss of ''operational autonomy'', thereby undermining local initiatives. The establishment of the DACF is certainly an advance in this respect, providing a constitutionally guaranteed minimum, though the figure of five per cent would seem inadequate. Yet we are also reminded that central government directives determine 75 per cent of expenditure. Greater autonomy still would stem from the ceding of greater revenue-raising powers, but the likelihood of such fiscal reforms is slim. However, the DACF has since been reviewed from 5% to 7.5% of the total national revenue effective 1st January, 2008.

2.4 Approaches to Revenue Generation in the District Assembly

The source of revenue for the Assembly is categorized into three: Grants from central government, Internally Generated Fund and ceded funds (Aryee, 2003).

Among the sources, grants from the Central government is the major contributor which constitute 67.2% of the total inflow from 2003 to 2005. The donor funds constituted 28.4% while the internally Generated funds was only 4.4%.

 The internally generated revenue otherwise known as the locally generated Income Tax, License/Store Fees, Kiosk Rent, Property Rate, Market Toll-, Hawkers license, Toilet Fees, Bar Operation License, Lorry Park Tolls, Street/light/water Levy, Special Levy, and Birth and Death Registration. Of these taxes the most popular is the Basic Rate.

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2.4.1 Rates

Section 94 of the local Government Act 1993, (Act462) provides that,

"District assembly shall be the sole authority for the district and subject to any special provision in the Act or any other enactment; no other authority other than the Assembly shall, notwithstanding any customary law to the contrary have power to make or levy rates in the districts, Further to the above, section 95 states that, "District Assembly shall levy sufficient rates to meet their estimated expenditure."

Rates may be classified according to section 96 of the Local government Act, 1993 as general and specific rates. Specific rates are rates levied over specified areas for the purpose of specified project approved by the district Assemblies. The general rates are rates made and levied over the whole district for the purpose of developing the district. Property rate and basic rates are the two major categories under general rates.

Property rate is the major source of revenue in many urban types of council (Mikesell, 2002). In the 1990s, property taxes contributed 40 percent of all sub-national taxes in the developing countries (Bird and Slack, 2002) but some countries mobilize very less because their mode of collection which were out of date (Fjeldstad & Semboja, 2000).

2.4.2 Fees

This is the amount of money paid for a particular piece of work or for a particular right or service. Kessey 1995 defined fee as an amount of money used to recompense for a specific service or a piece of work that is in proportion to the cost of distribution of government service provided to the payer. The sixth schedule of Act 462 provides a range of items

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where fees are levied by District Assemblies. Some area items on which fees are levied include slaughter houses, cattle ponds, trading kiosks, market dues, and market tolls.

2.4.3 Licenses

These are official documents, which give one, permission to own, do, or use something usually after money has been paid. Licenses form part of the tax component of the current revenue of government. These are used to finance general expenditure. Licenses are issued for a host of items and activities. These include dog's licenses, beer and wine sellers, hawker`s license, self-employed artisans and petroleum installation (6th schedule Act462)

2.5 Challenges of Revenue Collection in the District Assemblies

The decentralization process has assigned a lot of responsibility to the metropolitan, municipal, and district assemblies. As part of their responsibilities, they are supposed to control the total development of their area of jurisdiction

As part of the delegation of authority from central government to the assemblies they are also mandated by the 1992 constitution to generate their own incomes known as the internally generated funds to support their developmental agenda. The assemblies' revenue generation capacities have improved over the years; however, they do not meet their target due to the following reasons:

- Attitude towards payment of rates: The people" unwillingness to pay basic rates is major challenge confronting several district assemblies. Basic rates form a considerable proportion of the district assemblies internally generated revenue therefore the evasion of the basic rates cripple the assemblies efforts in ensuring

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sustainable development of the districts. The enforcement of user fees has resulted in a widespread resistance to pay from the poorer segments of the urban population (Fjeldstad & Semboja, 2000).

- Apathy on the part of revenue collectors: This is a rampant phenomenon in district assemblies all over Ghana. Revenue collectors fail to render accurate account to the assemblies on the revenue generated. Also, some revenue collectors connive and condone with tax payers not to pay the correct amount. This problem has increased due to the unqualified nature of revenue collectors. These activities of the revenue collectors adversely affect the progress of district assemblies in Ghana. This affects the district assemblies‟ capacity and accountability (Fjeldstad & Semboja, 2000).

- Lack of enforcement of payment of property rates: The Local Government Act, 1993, Act 462 identifies property rate as one of the several ways the district assemblies can employ to raise revenue internally. It is however pathetic to note that several districts assemblies in Ghana do not use this means to augment their revenue. Also, due to the use of outmoded method of collecting property rates, property owners avoid the payment of rates. This has made property rates very costly to administer (Brosio, 2000).

- Poor tracking of economic activities: The district assemblies in Ghana are challenged by the failure of some individuals and small-scale enterprises engaged in economic activities to pay tax. Some district assemblies do not have the mechanism to ensure adequate monitoring of economic activities in their area of

jurisdiction. This has resulted in a situation whereby these enterprises pay less than the expected amount of money (Devas and Kelly, 2001).

- Poor Record Keeping: Poor keeping of records on economic activities within the districts are bedeviling the smooth growth of the districts. District assemblies in Ghana have inadequate data on all economic activities found in the district. For instance, several district assemblies do not keep or have data on the number of hairdressers, tailors, traders, barters, lotto kiosk among others operating in the district. This therefore militates against attempts to improve internally generated revenue in the districts. These revenues when well administered can provide substantial and reliable revenues for local government (McCluskey, 2003).

2.6 What is Accounting System?

Hussey (2005) defines accounting system as the system designed to record the accounting transaction and events of a business and account for them in a way that complies with its policies and procedures. Hartzell (2006) on the other hand says that accounting system is a consistent way of organizing, recording, summarizing and reporting financial transactions. The minimum requirements for an accounting system include the following; it must provide financial information for management to make policy decisions, prepare budgets and grant proposals and provide other. Useful financial reports, also, similar transitions must receive consistent accounting treatment. Ama (2004) also defines the accounting system as "a formal system for identifying, measuring, accumulating, analyzing, preparing, interpreting and communicating accounting information about a particular entity to a particular group". By formal system, we mean that the accounting

system carries out its functions with laid down rules, regulations, methods, procedures and techniques. It is also a routine and an automatic system. An accounting system as defined by Ama (2001) is a formal mechanism for gathering, organizing and communicating information about an organization's activities. An accounting system can also be defined as mechanism for gathering and communicating data for the ends of assisting and coordinating collective decision in view of the overall objective of a firm or an organization. Accounting system by definition is a financial information system which includes accounting terms, records instruction manuals flow charts programs, and reports to fit the particular needs of the business. Accounting system is a set of records, procedures and equipment that routinely deals with the events affecting the financial performance and position of the organization. Finally, according to business online dictionary, a system is an organized set of manual and computerized accounting methods procedures and control established together, record, classify, analyze, summarized interpret and present accurate and timely financial data for management decisions.

2.6.1 Types of Accounting System

Generally, there are two major types of Accounting System;

 i. Manual Accounting system and   ii. Computerized Accounting System.

Manual accounting Systems

Manual Accounting System According to Ama (2004), this is a system, which uses special journals to stream line the journalizing and posting procedures. To handle a large volume of transaction rapidly and effectively, it is helpful to group the transactions into classes and to use a specialized journal for each. Recording and posting are made for these journals

using the double entry record keeping. Also according to free online Marrian, manual system is a system in which the accountant or the book-keeper is required to post business transactions to the general journal, general ledger and worksheet by hand. This process can be computed by either using actual paper journal and ledger sheets or by creating these sheets in a computer program such as excel it is considered manual because each transactions is entered into the systems individually.

2.6.2 Manual Accounting System and Its Shortcomings

Briefly, a system is a set of interdependent elements that together achieve exact objectives. Manual accounting system is an information system and Romney and Steinbart (2009) defined it as an prepared way of collecting, entering, and processing data and storing, managing, controlling, and reporting information so that an organization can accomplish its objectives and goals. Chart of accounts, General journal, General ledger, Subsidiary ledgers (accounts receivable, inventory, and fixed assets), Transaction reports and financial statements.

In manual accounting systems, processing of data is slow and subject to error (Grabski and Marsh, 1994).There is therefore the need to be very careful when processing data using manual accounting systems. Other short coming of the manual accounting system include: reduces speed, increases workload of accountants, relatively slower internal control reporting, routine work and some others such as the issue of backups.

2.6.3 Computerized Accounting Systems

Gelinas et al, 2005 define Computerized Accounting System as a computer based system which combines accounting principles and concepts as well as the concept of information system to record, process, analyze and produce financial information to its users for making economic decisions. Ama (2004) also, defines this system as a system that uses specialized machines called calculators and computer in gathering information. It is technically known as Electronic Data Processing (EDP) Accounting System. A computer – based accounting system processes data in basically the same manner as does a manual system. Transactions are initially recorded manually on sources documents, the data from these source documents are then key – punched into punched cards, which can be read by the computer. The computer process the information and performs such routine tasks as printing journals, posting to ledger accounts, determining account balances and printing financial statements and other reports. A computerized accounting system according free online Merriam is system which allows the user to enter the transaction into the program once and all accounts are updates as necessary.

The definition of a Computerized Accounting System from above shows that a Computerized Accounting System has the following components with an illustrative diagram in figure 2.2.

Input: Data inputs are the facts that are collected and processed by the information system. Data input includes capturing data from a source document such as a sales order or purchase order.

Processing: In order to produce useful and meaningful information, the data captured must be Processed and organized into a useful form.

Storage: It serves as the repository of relatively permanent data maintained over an extended period of time.

Output: Output is the meaningful and useful information produced by the information system. It is usually presented in the form of a report.

Feedback: After the information has been presented in the form of a report, there is the need for a responds. Feedback tends to serve as a source of input or a control measure in the information systems.

Storage: It serves as the repository of relatively permanent data maintained over an extended period of time.

2.7 Principles of Computerized Accounting Systems

In the course of recording, classifying and summarizing financial data, there may arise cases where the exercise of discretion becomes very essential. Some practical principles have been developed to help accountants in the exercise of such judgments, the four basic principles of accounting are important because they provide the conceptual guidelines for application of the basic accounting system. Also they give the measurement, recording and reporting phases of the accounting information processing cycle. They include:

i. Historical Cost Principles   ii. Revenue Recognition Principles   iii. Matching principles

iv. Full-disclosure principles Historical Cost principles According to GAAP, this principle requires companies to account and report based on acquisition cost rather than fair market value for most assets and liabilities. This principles provides information that is reliable

(removing opportunity biased market values) but not very relevant. According to Bhorkar (2005), states that historical cost principle in account usually past happenings is recorded. This is based on assumption of realizations. Accounting involves recording of business transactions which have taken place. The business transactions are recorded as and when they take place i.e date wise. This lead to the preparation of the historical records of all transactions. Ama (2004) states that the principle defines the conceptual basis for measuring the assets, liabilities and owners' equity (including revenues and expenses) of a business, the cost principle states that the cash equivalent cost should be used for recognizing (i.e., recording) all financial statement elements. Cost is measured as the cash paid plus the current value of all non-cash consideration. Revenue Recognition Principles Ama (2004) states that the revenue principle relates to the income statement model (Revenue minus – Expenses = Income). This principle specifies when revenue should be recognized (i.e. recorded) and how it should be measured. Revenue should be recognized when there is an inflow of net assets from the sale of goods or services. Revenue is measured as the cash received plus the current Naira value of all non-cash considerations received. This principle requires companies to record when revenue is:

i. realized or realizable and ii. Earned not when cash is received this way of accounting is called accrual basis accounting.

Matching Principles: In this principle, expenses have to be matched with revenues as long as it is reasonable to do so. Expenses are recognized not when the work is performed or when a product actually makes its contribution to revenue. According to Bhorkar (2005), states that matching principles explains that we have to match the income of a certain period with expenses of that period only. The term matching refers to close relationship

that exists between certain expired cost and revenues realized as result of incurring those costs. Ama (2004) states that this principle relates directly to the income statement (Revenue – Expenses = income). Resources that are used to earn revenues are called expenses. The matching principle holds that when the accounting period revenues are properly recognized in conformity with the revenue principle, all of the expenses incurred in earning those revenues must be matched with the revenue of that period.

Full-Disclosure Principles Bhorkar (2005) states that entries are made in such a way so that they provide honestly all information relating to the activities of the business, the records should not conceal anything from outsides this implies that accounts must be honestly prepared and all material information must be disclosed there in. Information disclosed should also be enough to make a judgment while keeping costs reasonable. Ama (2004) states that the periodic financial statements of a business must clearly report (i.e. disclose) every relevant information about the economic affairs of a business. This principle requires (a) Complete Financial Statement. (b) Notes on the financial statements to elaborate on the "numbers".

2.8 Importance of Computerised Accounting Systems

Computerized Accounting Systems are significant to businesses in diverse ways. The employ of computerized system is time-saving for businesses and all financial information for the business is well organized (Baren, 2010). The importance of CAS include time and cost of savings, accuracy, storage and speed.

According to Vertmaat and Shelly (2011), society has reaped many benefits from using computers. Both business and home users can make well – informed decisions because they have instant access to information from anywhere in the world. Students another type of users, have more tools to assist them in the learning process. Benefits from using computers are possible because computers have the advantages of speed, reliability, consistency, storage and communication.

Speed: When data, instructions, and information flow along electronic circuits in a computer, they travel at incredibly fast speeds. Many computers process millions or trillions of operations in a single second. Processing involves computing (e.g., adding, subtracting), sorting (e.g., alphabetizing) or gaining, displaying images, recording audio, playing music, and showing a movie or video.

Reliability: The electronic components in modern computers are dependable and reliable they rarely break of fail.

Consistency: Given the same input and processes, a computer will produce the same results – consistently. A computing phrase – known as garbage in, garbage out – points out that the accuracy of a computer's output depends on the accuracy of the input. For example, if you do not use the flash on a digital camera when indoors, the resulting pictures that are displayed on the computer screen may be unable because they are too dark.

Storage: A computer can transfer data quickly from storage to memory, process it, and then store it again for future use. Many computers store enormous amounts of data and make this data available for processing anytime it is needed.

Communications: most computers today can communicate with other computers, often wirelessly. Computers with this capability can share any of the few information processing cycle operations – input, process, output, and storage – with another computer or a use

2.9 Challenges Encountered with the use of Computerised Accounting Systems

Although Computerized Accounting Systems have positive benefits, yet there several challenges. The challenges to using a CAS include: insufficient time (Proudlock et al. 1999), owner manager's view that the CAS is expensive (Head200) and lack of IT skill (ABS 2000; Burgess 1997). Vertmaat and Shelly (2011) states that the following are challenges associated with the use of computers ;health risks, the violation of privacy, public safety, the impact on the labor force, and the impact on the environment.

Health Risks: Prolonged computer use can lead to injuries or disorders of the hands, wrists, elbows, eyes, neck and back. Computers users can protect themselves from these health risks through proper workplace design, good posture while at the computer, and appropriately spaced work breaks. Two behavioral health risks are computers addition occurs when someone becomes obsessed with using computers. Individuals suffering from technology overload fell distressed when deprived of computers and mobile devices.

Violation of Privacy: Nearly every life event is stored in a computer somewhere in medical records credit reports, tax records, etc. In many instances, where personal and confidential records were not protected properly individuals have found their privacy violated and identities stolen.

Public Safety: Majority of the world's population use computers to share information such as their photos, videos, journals, music and other personal information. Some of these

unsuspecting, innocent computer users have fallen victim to crimes committed by dangerous people.

Impact in Labor Force: Although computers have such as reducing workload and making work easier and faster but gradually its rendering some employees obsolete because it perform their duties i.e the skills of millions of employees have been replaced by computers. It is crucial for workers to upgrade their education.

Impact on Environment: Computer manufacturing processes and computer waste are depleting materiel resources and polluting the environment. When computers are discarded in landfills, they can release toxic materials and potentially dangerous levels of lead, mercury and flame retardants.

2.10 The Role of Computerized Accounting Systems in Revenue Mobilization

Tanenbaum (2010) states that manual processing of accounting data is very slow, and requires rigorous labour in the banking industry. The speed at which computers can get data processed cannot be matched. Computerized accounting system provides a means for firms with excessive transaction to be recorded with great speed and also prepare detailed financial reports. Computerized accounting system has a strong effect on the accounting work as well as the performance of organization. The computers can handle the recording process and spend more time analyzing, planning and controlling financial operations for management, this in turn provide greater amount of analytical information used in decision making. Pandey (2007) adds that because computerized accounting system can produce a broad range of detailed reports at short interval, management are able to supervise and observe the financial performance of every segment within the organization.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter elaborates on the processes and methods employed to provide answers to the research questions related to this study. Essentially, it is a guide for understanding how the research was conceived and carried out, including the choice of the research strategy.

3.2 District Profile

The Afigya Kwabre South District is one (1) of the forty-three (43) Political Administrative Districts in the Ashanti Region. It was carved out of the then Afigya Kwabre District on the 14th day of November 2017 by Legislative Instrument (2333). The district's capital is located at Kodie at digital address AF-0006-1255.

3.2.1 Population

The 2010 Population and Housing Census posted the district's population at 93,508 at a growth rate of 2.7%. This however puts the district's projected population for 2020 at 122,054.

Table 3.1: Population Characteristics of Afigya Kwabre District Assembly

Town	Population	Distance From District Capital (KM)
Atimatim	18,465	8.6
Nkukua Buoho	5,960	2.6
Afrancho	5,675	3.5
Taabuom	4,816	4
Wioso	4,254	1
Bronkon	4,090	3.5
Ankaase	3,877	8
Adwumankase Kese	3,300	5.6
Kodie	3,269	0
Adomankuma Buohu Krobo	2,952	4
Total	**56,658**	

Source: (2010 Population and Housing Census Report)

3.2.2 District Decentralized Department

The new Local Government system mandates Assemblies to establish department to perform functions, which were previously being performed by Central Government. These are called Decentralized Departments and are responsible to the Assembly and provide technical advice to facilitate the deliberations of the district assembly, through the District coordinating director who is the bureaucratic head of the office of the District

3.2.3 Units of the Office of the District Assembly

The Central Administration of the office of the District Assembly which consists of the core secretariat is composed of the following

- Finance and Administration

- Internal Audit

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- Planning unit

- Environmental Health Unit

- Waste Management

- Engineering unit

- Procurement Unit

3.2.4 Revenue and Expenditure status of AKSDA

The role of government and the capacity of governments to raise taxes for the purpose of financing economic development have preoccupied economists and policy makers for a long time. Government Revenue includes all amounts of money received from sources outside the government entity. These sources include taxation, fees, fines, inter – governmental grants or transfers, securities sales, mineral rights, and resources rights, plus any sales that are made. The Revenue from these sources is appropriated for the payment of the public expenses in provision of public infrastructure and services. The inflows of financial resources into the coffers of AKSDA have their sources from

- Internally Generates Fund (IGF)

- District Assemblies Common Fund (DACF)

- Central Government and Donors

- Highly indebted Poor Countries Initiative (HIPC)

- District Development Fund (DDF)

    The authority to generate revenue from the Assembly by AKSDA is rooted in the

    Local

Government Act, Act 462(1993). Among others, the Section 86 of the Act gives a catalogue of items on which the Assembly could impose local taxes and levies. Additional sections such as Sections 33, 34, 50, 60, 76,74,85,95 and 99 empower the Assembly to raise internal revenue. The table below shows the revenue trend from 2017 to mid-year 2019.

Table 3.2: Financial performance- Revenue

ITEM	REVENUE PERFORMANCE – ALL REVENUE SOURCES						% performance as at July, 2019
	2017		2018		2019		
	Budget	Actual	Budget	Actual	Budget	Actual as at July	
IGF	1,194,418.00	1,063,814.88	1,022,940.00	913,225.25	1,620,750.00	511,378.82	31.6%
Compensation Transfer	2,194,399.46	2,009,514.85	2,225,572.09	2,885,730.15	2,740,250.55	1,513,260.61	55.2%
Goods and Services Transfer	38,409.81	5,025.82	82,000.00	57,696.58	103,921.59	0.00	0.0%
DACF	4,443,641.27	2,193,340.53	4,698,514.29	2,432,727.66	5,222,643.61	1,138,488.61	21.8%
DDF	937,344.00	0.00	640,984.30	659,235.00	745,723.87	561,567.50	75.3%
Other Transfers (MAG & SIP)	75,000.00	115,078.27	61,973.95	61,973.84	126,710.38	67,697.27	53.4%
Total	8,883,212.54	5,386,774.35	8,731,984.63	7,010,588.48	10,560,000.00	3,792,392.81	35.9%

Source: July 2019 trial balance Afigya Kwabre South District Assembly

3.2.5 Expenditure

The Assembly's total expenditure is categorized into recurrent and capital expenditure. Capital expenditure consists of all expenses incurred with respect to developmental projects within the district. Capital expenditure is financed mainly from the DACF, HIPC Funds and funds provided by bilateral and multilateral agencies. This implies that, development in the district is heavily dependent on transfers from the central government and donations. The dependence is attributable to the weak revenue mobilization strategies used by the Assembly. Capital projects financing in the district is therefore external

support- driven. Development projects in the district suffer serious setbacks because of the dependence on donors. This situation gets worse when external financial supports delay, fail to come or reduced in quantum.

Although the Assembly desires to spend the amount it has budgeted for the year in carrying its operations and supporting development projects, its inability to mobilize enough IGF has often limited the amount it has to spend.

Table 3.3: Financial Performance – Expenditure

EXPENDITURE PERFORMANCE (ALL DEPARTMENTS) ALL FUNDS SOURCES							
Expenditure	2017		2018		2019		
Expenditure	2017 Budget	2017 Actual	2018 Budget	2018 Actual	2019 Budget	2019 Actual (July)	% Performance (as at Jul 2019)
Compensation	2,410,644.32	2,218,967.10	2,443,052.09	3,148,576.10	3,013,124.35	1,588,556.83	52.7%
Goods and Services	3,292,203.97	2,327,093.43	2,884,532.86	2,429,126.62	3,126,323.84	952,032.89	30.5%
Assets	3,180,364.25	755,364.53	3,404,399.68	1,538,928.96	4,420,551.81	621,170.23	14.1%
Total	8,883,212.54	5,301,425.06	8,731,984.63	7,116,631.68	10,560,000.00	3,161,759.95	29.9%

Source: July 2019 trial balance Afigya kwabre South District Assembly

3.3 Research Design

The methodology of research is a conceptual field work on which the whole /conduct of research is based. Ozo and Odo (2007) define research as the systematic and scientific method of finding solutions to a problem. Research is a planned and systematic process of collecting, presenting, analyzing and interpreting data for purpose of arriving at dependable solution to human problem. The methodology for users on the various method and technique

employed by the research in the course of collecting and analyzing data with the view of obtaining solutions to the problems. This chapter seeks to discuss the techniques used for sampling and data collection methods, the various data collection instruments as well as the procedures used in measuring and analyzing the data. This chapter therefore seeks to describe how the whole research was conducted.

Research Design Saunders and Philip (2012) states that research design is general plan of how you will go about answering your research questions it will contain clear objectives derived from your research questions specify the sources from which you intend to collect data, how you propose to collect and analyze them. Ani and Ugwu (2007) adds that research design composes of series of prior decisions that take together provide a master plan for executing a research project. They continues that it is the specification of procedures for collecting and analyzing the data necessary to help solve the problem at hand. A case study approach was employed in undertaking the research because the phenomenon under investigation is a contemporary one and the study is based on a real life situation. Also, the case study allows the use of multiple sources of evidence, therefore enhancing the quality of data for the research as it permits the validation of one source of data by another source. In addition, the case study research method brings the investigator and the case being investigated into direct contact.

This leads to a better conversance with the circumstances of a case and helps to assess the reactions of a group or a community to questions and issues raised in the course of the investigation (Kumekpor, 2002). The case study afforded the researcher an opportunity of

studying the evolution of the local government system in Ghana with respect to revenue generation and the effects of modern technology in improving local revenue generation. The case study approach is an explanatory method which makes it easy to ask and seek answers for the necessary "how", "when" and "why" questions associated with the study.

Again, the intimacy of fieldwork relationships associated with case studies can be the greatest advantage (David and Sutton, 2004). Furthermore, once the researcher has very little control over the phenomenon under investigation, the case study approach becomes appropriate method to be employed for the study. It must, however, be noted that the case study approach has some challenges among them are; investigator related shortcomings such as biases and poor judgment of issues, difficulties relating to the nature of the case study especially when the study has a security or political consequence.

Also, linguistic challenges can also affect the outcome of a case study. When the members of the case being studied fail to cooperate, the researcher may not obtain the required information for the study. Nonetheless, these challenges and limitations were overcome by the study through proper planning and adequate preparation towards the field survey.

3.4 Sample and Sampling Techniques

The major sampling techniques used in this study was purposive sampling. The purposive sampling was adopted to enable the researcher gain an insight into the revenue mobilization process in central and peripheral administration so as to administer questionnaires to respondents who are well versed in the finances of the Assembly. Purposive sampling was

also used to select respondents in AKSDA staff who are connected to the revenue mobilization.

The advantages of using non-probability or judgment sampling technique are that:

- It enables the researcher use his skills and experience in selecting respondents;

- It did not require the use of mathematics or statistical formula to determine the sample size.

3.4.1 Sample Size

The sample size was 20 and it included (5) budget analyst, (5) accountants, (4) revenue collectors, (2) revenue superintendents, (3) internal auditors and the District coordinating director.

3.5 Categories of Data Collected and Sources

Both primary and secondary data were used for the study. This research design, questions and objectives as well as information gathered from the review of related literature provided the bases for the identification of data requirements and their sources. Various instruments were used to gather data from primary and secondary sources. The primary source provided data gathered through interviews, observations, focus groups discussions and questionnaires. The advantage of using primary data is that they are more reliable since they come from the original sources and are collected especially for the purpose of the study (Saunders et al., 2007).

The secondary data provided from the various publications, reports, documents, records, annual financial statements and annual budgets. The primary data source for the study was from interview of Employees of AKSDA, businessmen/women and the secondary sources information for the study are discussed below.

- Assemblies' composite budget report. These provided the existing revenue sources and structure as well as expenditure trends of the assemblies. (Source; AKSDA Archives).

- Finance and administration subcommittee report: Independent and objective analysis and comments on the financial situations of the assemblies. (Source; AKSDA Archive)

- Development subcommittee report: fairness in the distribution of development projects across the metropolis. (Source; AKSDA Archives)

- District Medium Term Development Plans (DMTDP): strict compliance with the provisions of the development plans in the selection and implementation of projects. (Source; AKSDA Archives)

- Annual fee fixing resolutions: issues relating to proper rating of revenue items. (Source; AKSDA Archives)

- Audit reports: independent analysis and comments on compliance with laid down financial regulations (Source; AKSDA Archives)

- Tender committee minutes and contract register: compliance with laid down procedures. (Source; AKSDA Archives).

3.6 Data Collection Methods

Both Primary and Secondary data were employed for effective and comprehensive analyses, to help answer the research questions and meet the objectives as well. Questionnaires were dispatched to the accountants, internal auditors, budget analysts, DCD, revenue superintendents and revenue collectors for their responses on issues that will help address the research questions and objectives. The annual financial reports were also requested for at the AKSDA finance office and assess was granted without delay. Other required data were also sought through formal and informal discussions with executives and colleagues at the assembly.

3.7 Design of Survey Instruments and Tools

Having reviewed literature and identifying data requirements and determining their sources, the appropriate questionnaires were designed which were used to solicit information from respondents from the Afigya Kwabre South District Assembly (AKSDA). Structured questionnaires and interview guides were the main instruments used for the data collection.

3.8 Field Survey and Data Collection

Prospective respondents were notified and dates set for the exercise. At a meeting with officials which was at the instance of the District Co-coordinating Director (DCD), the purpose of the exercise was made known and issues were clarified further, Respondents were entreated by the District Co-coordinating Director (DCD) to take the exercise seriously and in this case an administrative officer was tasked to coordinate the exercise. In some instances, there was little difficulty with soliciting information from officials of

the assembly since the DCD entreated for their maximum cooperation. Other interest focus groups were not so enthused about the exercise since they perceive revenue collectors of the assembly as corrupt. The issue of the assembly not using much of locally generated revenue for local development was another issue of concern to the tax-paying public.

3.9 Data Analysis and Reporting

Babbie stated in 2007 that a unit of analysis is the „what" or „whom" being studied. He further argues that, unit of analysis in a research are the same as unit of observation. Units of analysis are those assessed in order to create a brief descriptions or explanations of all such units and to highlight the differences among them (Babbie, 2007).

The analysis of the data was carried out based on the understanding of the relevant concepts of the research. This guided and informed the selection of respondents for the study employing the purposive sampling technique. The units of analysis in this study are the AKSDA, and heads of the budget analyst and finance offices of the assembly. Data collected was then collated under various objectives of the study for ease of analysis and inferences. Attempts were made to make meaning out of the data collated. Analysis was then done using both qualitative and quantitative methods. Tables, charts among others were employed in the case of the quantitative analysis. The qualitative analytical technique however used descriptions, observations, explanations and plates to emphasize some of the principal issues pertaining to the study. Findings were then reported reflecting analyses carried out.

CHAPTER FOUR

PROFILE OF THE STUDY AREA, ANALYSIS AND

INTERPRETATION OF DATA

4.1 Study Area Profile

This chapter deals with the profile of the study area encompassing issues of physical characteristics, population characteristics and also demographic features. As well as analysis and interpretation of the data collected.

4.1.1 Physical Characteristics

AKSDA is made up of ten towns namely Kodie, Atimatim, Nkukua Buoho, Afrancho, Taabuom, Wioso, Bronkong, Ankaase, Adwumankase Kese and Adomankuma Buoho Krobo. The District is located in the central part of Ashanti Region of Ghana and has an area of about 342.3km being 1.44% of the land area of Ashanti Region. The District is bounded by Kumasi Metropolitan Assembly to the South, Sekyere South and Ejura to the North, Offinso Municipal to the West, Atwima to the South-West and Kwabre East District to the East. The location of the district in the central part of Ghana and also, along the highway which runs from the south to the north makes it easily accessible.

4.1.2 Demographic Characteristics

Population Size

The 2010 Population and Housing Census put the district population at 136,140. Using the 2000 population of 89,967 as the base year, the district has an annual growth rate of 3.9%. This means that the district is experiencing a faster growth rate than the regional and

national which has 2.7% and 2.5% annual growth rate respectively. The faster growth rate for the district can be attributed to a number of factors. The district has assumed a dormitory status serving the Regional Capital, Kumasi. Again, due to the pressure on land in Kumasi, some developers are moving from the metropolis to the peril- urban areas. The presence of the Habitat for Humanity Project in two communities namely, Nkwantakese and Mowire in the District with a total of about 600 houses is a contributory factor. The acquisition of large tract of land by Suame Magazine Industrial Development Organization (SMIDO) at Adubinso in the district for activities of garages is also attracting people and industrial activities to the District (Ghana Statistical Service, 2000).

4.1.3 Soil Characteristics

The Afigya-Kwabre District is located north of Kumasi. It shares boundaries with Atwima and Offinso Districts to the west, Ejura - Sekyeredumase to the north, Kwabre to the east and Kumasi Metropolitan Assembly to the south. The district capital is at Kodie. Other major settlements include Kwaman, Ahenkro, Adwumakasekese, Nkwantakese, Boamang, Abroma, Soko, Tetrem and Kyekyewere. The district covers an area of about 43,987 hectares. The soils of Afigya-Kwabre District are developed over granite, Lower Birimian - phyllite and coarse-grained Voltaian sandstone. It is significant to note that about 96% of the District is underlain by granite.

The district is endowed with good soils for agricultural development. Coupled with favorable climatic conditions of the forest zone, a wide range of crops are grown. Agricultural development potential is high in terms of the production of, tree crops; cocoa, oil palm, citrus, coconut, arable (food) crops; maize, plantain, cassava, cocoyam,

vegetables; tomatoes, garden eggs, pepper, okro, Forestry. The rocky hills in the southern part of the District around Buoho are economically beneficial. Quarries have been established on the rocky hills which provide rock chippings for road and building construction. It was also observed that residential buildings were expanding on the rocky unit. Recognizing the rocks as an economic venture that will be exploited far into the future the District administration should create a reasonable buffer zone that will permit easy exploitation and avoidance of potential conflict (CSIR, 2013).

4.1.4 Economy

The 2010 Population and Housing Census, indicated Service and Commerce as the top sub-sectors that employs more people than the other sub-sectors. For example, the service and commerce employs 55.6% while's agriculture and industry employs 28.5%, and 15.9 respectively. The situation is attributable to the nearness of the district to Kumasi. The Agriculture sector employs about 28% of the district's population after the Service and Commerce sub-sector. Major food crops grown by farmers include plantain, rice, cocoyam, yam, cassava and maize. Cocoa, however the main cash crop cultivated in the district. The sub-sector is employs about 56% of the district's population. The informal sector plays a dominant role in this sub-sector. The formal sector plays a complemented role through the services provided by the Assembly and other Governmental Organizations e.g. the Police and the Courts. The informal sector comprises Hairdressers, Tailors, Barbers, Drivers, Painters, as well as Retailers and wholesalers. The industrial/manufacturing sub-sector entails the Agro-based, wood based, metal based, textile industries etc. The Agro-based industries are the dominant small-scale industry, followed by the wood, metal and stone-

based industries. The Agro-based industries include; processing of alcoholic beverages (Adonko Bitters), cassava processing (gari), and oil and palm kernel extraction. The Wood-based industries include; carpenters, saw-millers and wood carvers, while the textile industries include kente weavers, leather works and cane weaving. The sand and stone-based industries also survives on a number of vibrant stone quarries, which provides employment for the teeming youth in the district. The metal-based industry include; black smiths as well as metal fabricators which serves both the retail and the automobile industry.

4.2 Revenue Structure of Afigya Kwabre District Assembly

Revenue mobilization is an important task of local governments all over the world. The Afigya Kwabre South District Assembly derives its revenue from four main sources; Internally Generated Fund (IGF), central government transfers, notably the District Assemblies' Common Fund (DACF), and donor funds .however, the assembly mostly focus on the performance of the Internally Generated Funds (IGF) of the Assembly, since that's the only revenue source ceded to the Assembly by the Central Government.

Table 4.1: Internal Generated Fund (IGF) Trend Analysis from 2017 to 2019

S/N	Revenue Items	2017 Revised Annual Budget	2017 Annual Actual	2018 Revised Annual Budget	2018 Annual Actual	2019 Revised Annual Budget	2019 Annual Actual
1	Rates	210,500.00	187,767.25	203,400.00	154,205.35	295,784.39	137,418.07
2	Land & Royalties	285,000.00	289,131.00	48,750.00	59,000.00	58,500.00	60,000.00
3	Licences	464,578.00	409,238.46	525,315.00	521,754.00	988,504.07	591,943.37
4	Fees	112,100.00	83,691.09	89,400.00	88,601.70	195,845.00	163,084.00
5	Fines, Penalties & Forfeits	1,000.00	200	5,325.00	2,124.00	4,000.00	16,531.85
6	Rent of Land & Building	5,240.00	1,825.00	4,500.00	3,370.00	4,140.00	4,484.00
7	Investment Income	115,000.00	91,962.08	86,250.00	43,350.00	55,000.00	44,650.00
8	Miscellaneous Revenue	1,000.00	0	60,000.00	40,820.20	18,976.54	6,527.00
	SUB TOTAL	1,194,418.00	1,063,814.88	1,022,940.00	913,225.25	1,620,750.00	1,024,638.29
	ANNUAL GoG TRANSFER TREND ANALYSIS FROM 2017 TO 2019						
9	Grants-Districts	7,688,794.54	4,322,959.47	7,709,044.63	6,097,363.23	8,939,250.00	5,541,243.90
	SUB TOTAL	7,688,794.54	4,322,959.47	7,709,044.63	6,097,363.23	8,939,250.00	5,541,243.90
	GRAND	8,883,212.54	5,386,774.35	8,731,984.63	7,010,588.48	10,560,000.00	6,565,882.19

**Source**: Field survey, April 2020

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Table 4.1 depicts the level of contributions of the major revenue sources to internally generated revenue in the Afigya Kwabre District Area as well as the grants from the government. IGF performance spanning 2017 to 2019 indicates a fluctuation trend as depicted by the above table. 2018 saw a 14% drop in revenue generation from 2017. However, 2019 recorded an increase of about 12% growth in revenue generation over 2018. One revenue item that maintained a steady performance over the years is Land & Royalties (not traditional IGF sources). This performance in local revenue generation therefore brings to the fore the need for a concerted effort on Management of the Assembly to prioritize local revenue generation activities.

Table 4.2: Revenue performance for the three year period (IGF only)

	Rates	Licences	Fees	Fines, Penalties & Forfeits	Rent of Land & Building	Miscellaneous	Investment Income
2017	**187,767.25**	**409,238.46**	83,691.09	**200**	1,825.00	**0**	91,962.08
2018	**154,205.35**	**521,754.00**	88,601.70	**2,124.00**	**3,370.00**	**40,820.20**	43,350.00
2019	137,418.07	**591,943.37**	**163,084.00**	**16,531.85**	**4,484.00**	**6,527.00**	44,650.00
Total	479,390.67	1,522,935.83	335,376.79	18,855.85	9,679.00	47,347.20	179,962.08

Source: AKSDA Annual budget performance report 2019

AKSDA REVENUE PERFORMANCE FROM 2017 TO 2019
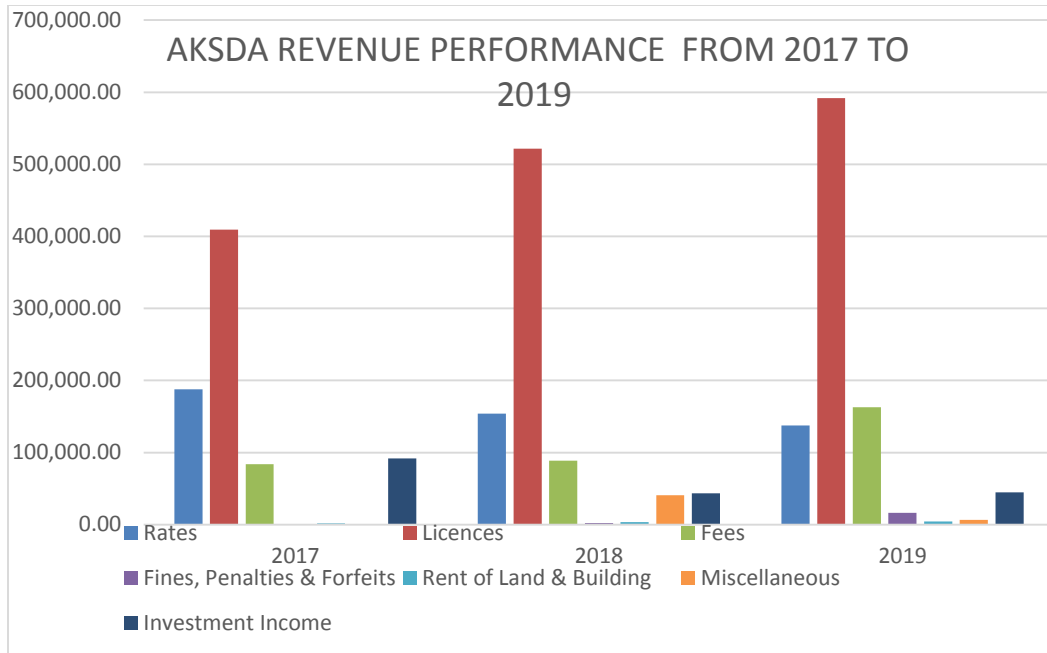
Figure 4.1: Revenue Performance for AKSDA

Source: AKSDA 2019 Annual Report

4.2.1 Rate

The survey conducted indicates that rate is one of the most significant sources of local revenue for local government in the Afigya Kwabre district Assembly. This revenue item performed very well as compared to the other revenue items. The trend of rates contribution to local revenue is decreasing over the 3 years period. The principal reason accounting for the decrease in rates to the assembly is the difficulty the assembly encounters in the collection of the money. This is because the assembly do not have accurate data which will help them track monies collected by the revenue officers. Figure 4.2 shows the comparative analysis of the contribution of rates to the internally generated revenue of the Afigya Kwabre Assembly.
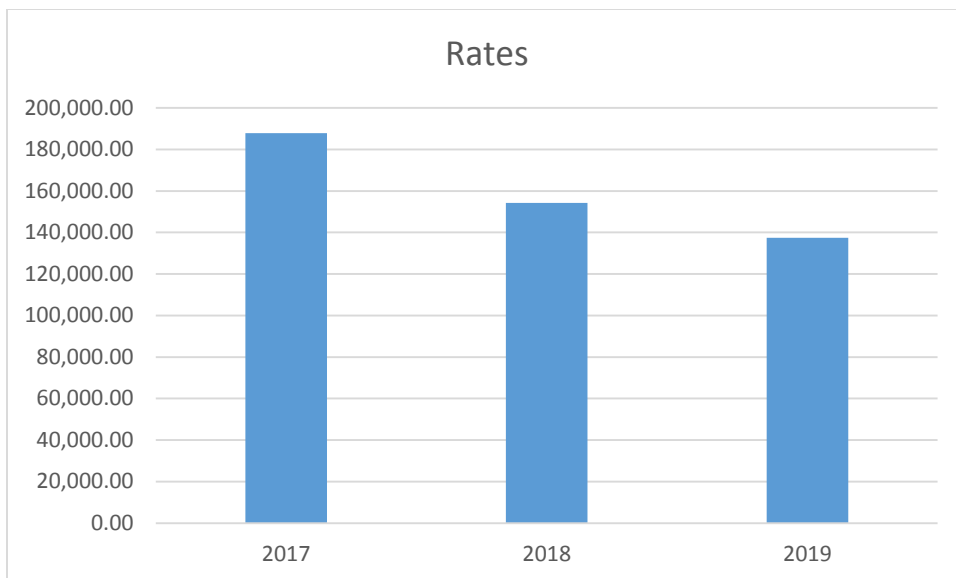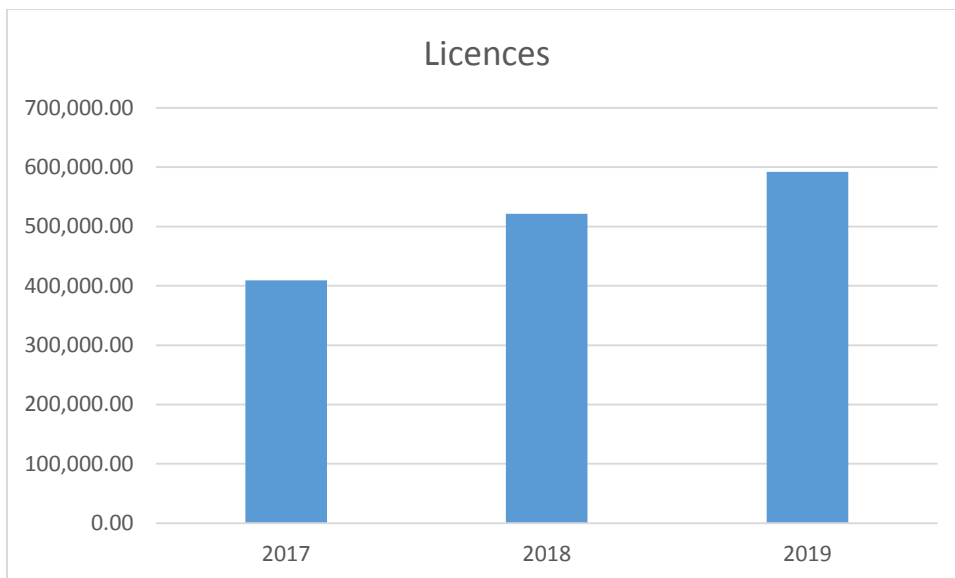
Figure 4.2: Contributions of Rates to Internally Generated Revenue of Afigya
Kwabre District Assembly (2017-2019)

Source: Field survey April 2020

4.2.2 Licenses

In the Afigya Kwabre District Assembly, license is noted to be the highest contributor of local government revenue. Licenses constitute a major component of the non-tax revenue sources and are charged on operating businesses and industries. Licenses have the following to be its major sources artisan license, store license, chop bar and restaurants licenses, registration of contractors and printing press. Over the 3 years (2017-2019), the contribution from this source has been remarkable due to the increasing commercial activities in the district. Figure 4.3 throws more light on the contributions of license on local revenue mobilization.
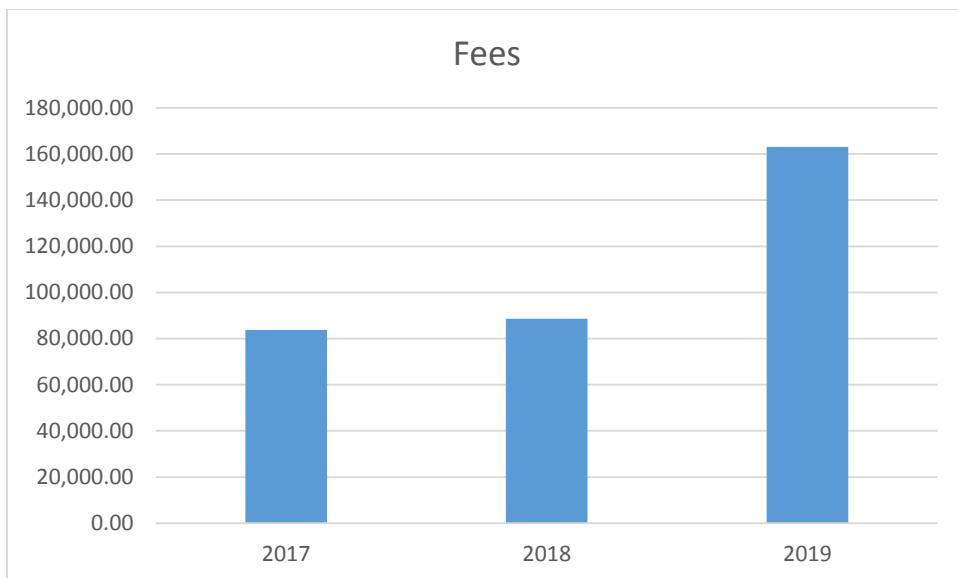
Figure 4.3: Contributions of Licenses on Local Revenue Generation in the Afigya

Kwabre District Assembly (2017-2019)

Source: Field survey April 2020

4.2.3 Fee

This is the amount of money paid for a particular piece of work or for a particular right or service. Some area items on which fees are levied include slaughter houses, cattle ponds, trading kiosks, market dues, and market tolls. The survey unraveled the significant role fees and fines play in the generation of internal revenue and therefore the Afigya Kwabre District Assembly should not down play the importance of fees and fines. Figure 4.4 highlights on the contribution of fees to the Afigya Kwabre District Assembly from 2017 to 2019. The survey shows increasing trend in fees. This indicate that if proper measures are put in place, fees can increase immensely.
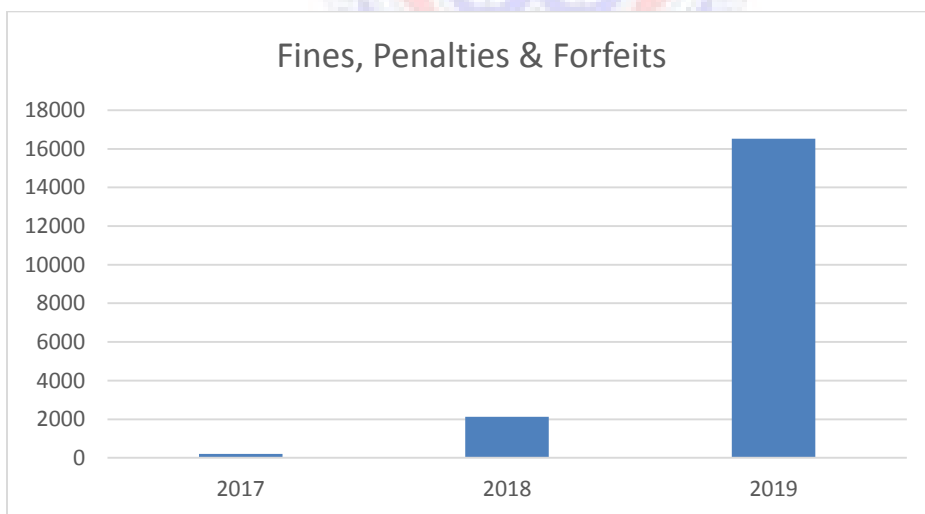
Figure 4.4: Contributions of Fees to Local Revenue Generation of the Afigya

Kwabre District Assembly (2017-2019)

Source: Field survey April 2020

4.2.4 Fines, penalties and forfeits

Monetary charges imposed upon on individuals for an offence committed.

Figure 4.5: Contributions of Fines to Local Revenue Generation of the Afigya

Kwabre District Assembly (2017-2019)

Source: Field survey April 2020

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4.2.4 Rent of Land and building

This type of local revenue source is generated from immovable assets own by the Afigya Kwabre District Assembly and it constitutes one of the several non-tax sources of revenue. Staff quarters, Government quarters, Hiring of Council Chamber and Guest Houses constitute revenues from this source. Land revenue comprises revenue generated from the sale of stool lands, issuance of building permits, land transfer, sand winning operations and quarrying activities. Figure 4.6 shows the contributions of land to local revenue mobilization over the period of 2017 t0 2019.
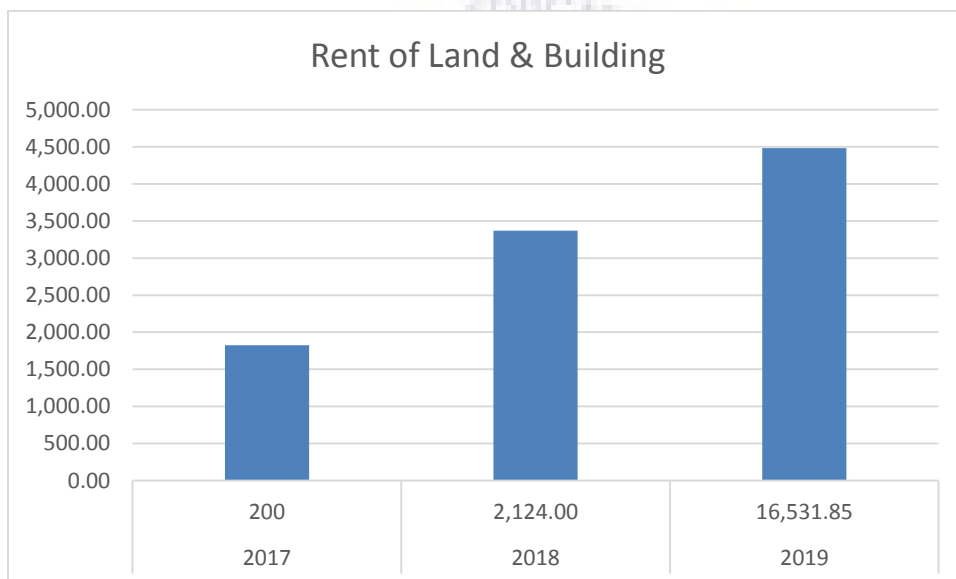

Figure 4.6: Rent of Land and Building

Source: Field survey April 2020

The diagram above depicts that rent of land and building keeps on increasing over the years especially in 2019. There is a clear indication that if the method of collection is improved the revenue will also improve.

4.2.5 Miscellaneous

Miscellaneous was also identified to be one of the revenue sources of the Afigya Kwabre District Assembly. Miscellaneous include items which cannot be categorized under any of the major revenue sources. Sale of tender forms, unserviceable vehicle, unclaimed salaries and unspecified receipts such as donations are among the items that constitute the assembly's miscellaneous revenue item. Figure 4.7 depicts the level of contribution made by miscellaneous to the local revenue generation of the Afigya Kwabre District Assembly.
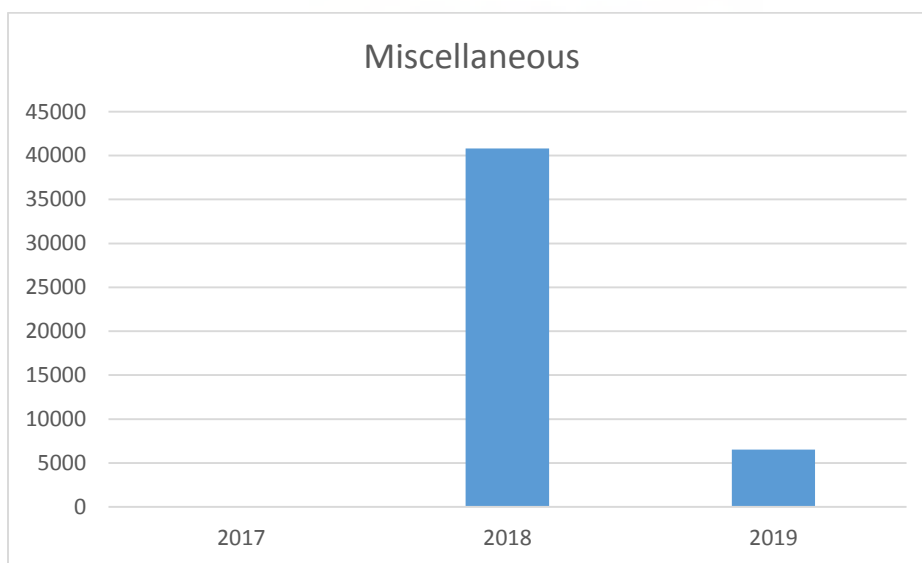
Figure 4.7: Contributions of Miscellaneous to the Local Level Revenue Generation of the Afigya Kwabre District Assembly (2017-2019)

Source: Field survey April 2020

4.2.6 Investment

Items under this source of revenue include treasury bills of the assembly, interest on fixed deposit and savings, interest on traditional accounts of the assembly among others. The dependency of this type of revenue source on the level of patronage of the assembly's assets makes it very unstable.

4.3 Data Presentation and Analysis on Questionnaire

4.3.1 Gender of Respondents

From table 4.3, 60% represent males and 40% females. This implies that the males dominate in the assembly.

Table 4.3: Gender of Respondents

		Frequency	Percent		
	male	12	60		
variables	female	8	40		
	Total	20	100		

Source: Researcher's Fieldwork, April 2020

4.3.2 Working Experience

In terms of working experience figure 4.8 shows that 25% has been with the assembly for 2 years, 15% for 3 years, 15% for 4years, 20% for 5 years, 5% for 7 years, 5% for 8 years, 5% for 9 years, 5%for 10 years and 5% for 12years. Majority of the assembly's staff which is 25% has been with the assembly for just 2 years therefore they do not know much with revenue mobilization.
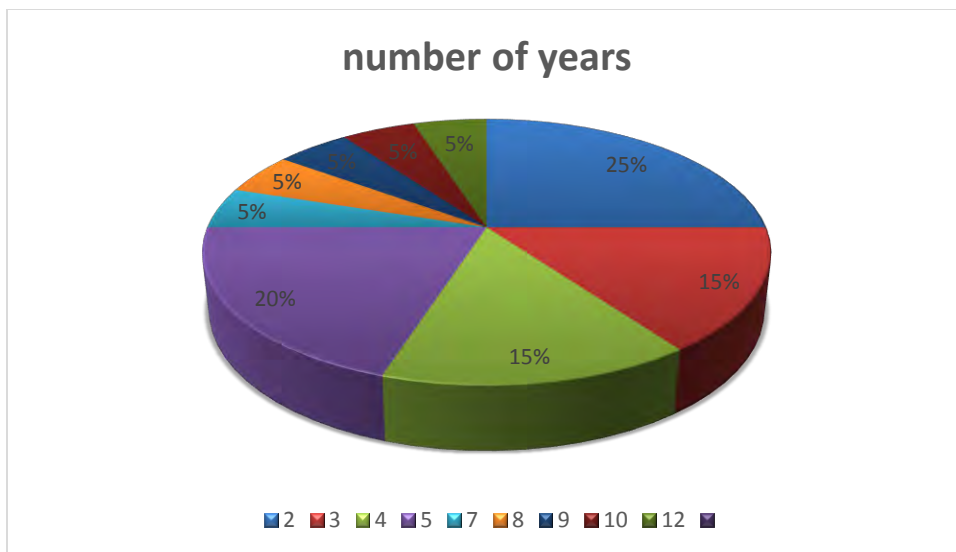
Figure 4.8: Working Experience

Source: Researcher's Fieldwork, April 2020
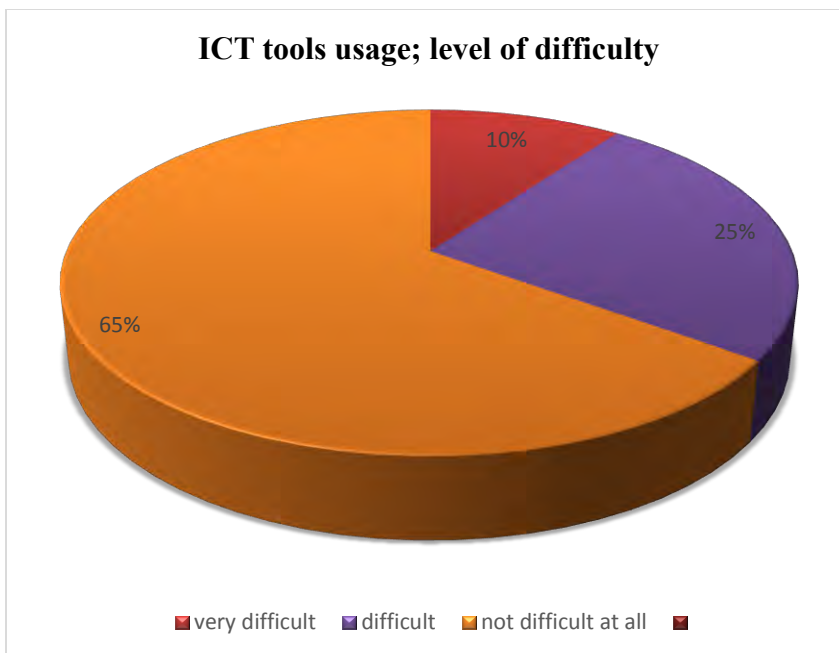
4.4 Level of Difficulty in using ICT Tools

Information and communication technology (ICT) has in particular brought a complete paradigm shift on the performance of businesses worldwide. In a bid to catch up with global development, improve the quality of customer service delivery, and increase profits, most businesses have invested heavily in ICT and have widely adopted ICT networks for delivering a wide range of value added products and services. Many district assemblies look forward to use ICT in their daily activities. The usage of ICT tools in district assemblies can only be effective if the workers or staff has idea about it and very feels very comfortable in using it. With regards to this research, it was found out that 65% do not find it difficult in using ICT tools, 25% finds it difficult whereas only 10% finds very difficult to use ICT. This makes it easy for AKSDA to introduce the use of ICT in revenue collection since majority of its staff well versed in the usage of ICT. Figure 4.9 indicate the level of difficulty in the usage of ICT tools by AKSDA staff.

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Figure 4.9: ICT tools usage; level of difficulty

Source: Researcher's Fieldwork, April 2020

4.5 Awareness of Computerised Accounting System

Every organization must operate accounting system due to the fact that it is generally recommended for companies and businesses to report on its financial position to the stakeholders for better decision-making and other policy implementations. The decision to choose whether a company would operate manual or computerized accounting system depends on the company itself. Basic accounting software demands not only ICT skills, but also thorough accounting knowledge. The Assembly has over the years acquired a lot of computers and their accessories for the use of the entire organization. The assembly has also developed a department (department of ICT) responsible for the computerization, networking and the maintenance of the ICT Systems of the entire organization. It can be deduced that majority of the staff are already aware of computerised accounting system as

the survey has indicated that 95% awareness. Therefore there is a clear indication that if CAS its introduce in revenue mobilization, would be easy to use.

Awareness of Computerized Accounting Systems
- 5% no
- 95% yes
- yes ■ no ■
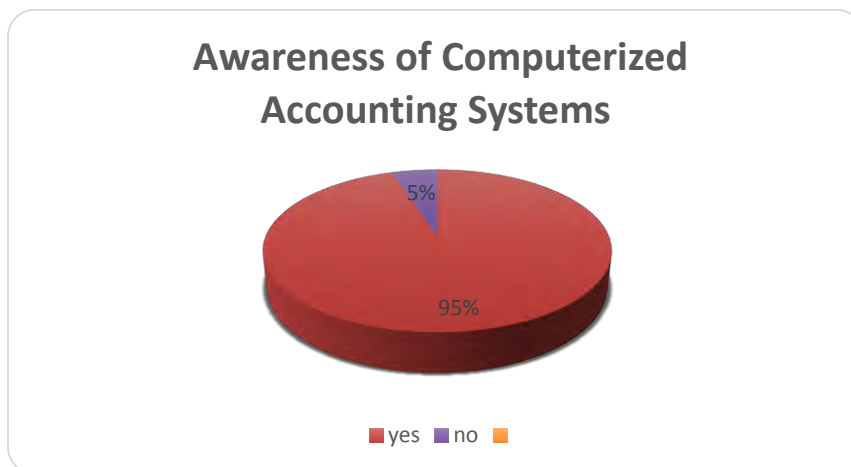
Figure 4.10: Awareness of Computerised Accounting Systems

Source: Researcher's Fieldwork, April 2020

4.6 Will Computerised Accounting System aid in Revenue Mobilization in District Assemblies?

Frequency
- 11% disagree
- 10% strongly disagree
- 53% strongly agree
- 26% agree
- ■ strongly agree ■ agree ■ strongly disagree ■ disagree ■
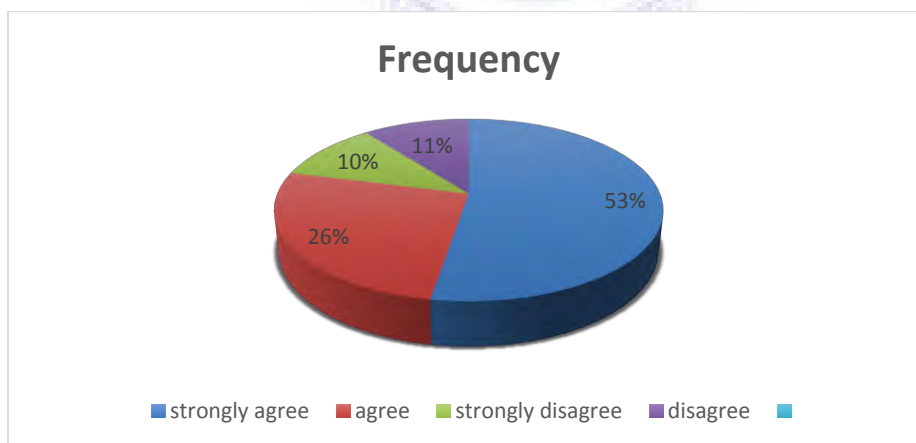
Figure 4.11: Will Computerised Accounting System aid in revenue mobilization in district assemblies

Source: Researcher's Fieldwork, April 2020

The conscious effort to enhance local revenue in district assembly level is a major challenge confronting the management and the administration of local government. Various research has proven that revenue mobilization in Ghana highly depends on the use of technology . Modern technologies such as CAS are therefore the major determinants of effective implementation and collection of revenue. ICT process has been identified to be more transparent in carrying out revenue mobilization and trade transactions in district assemblies. As electronic commerce is now regarded as the panacea or the survival of any modern day business. The introduction of CAS will improve revenue generation in a very convenient way. These are the reasons why 53% which constitute the majority of the respondents strongly concerned on the call for the adoption of CAS as significant basis for revenue mobilization.
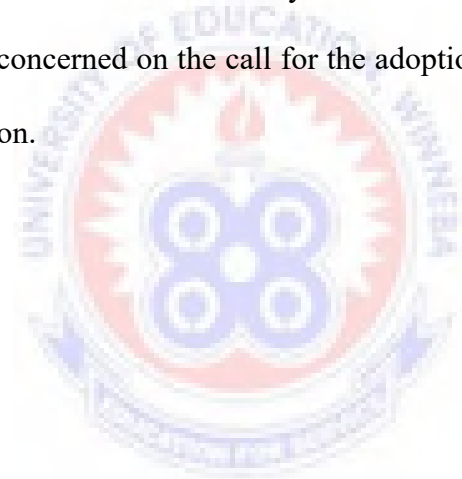
CHAPTER FIVE

FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter presents the summary of major findings arising from the data analysis, makes appropriate recommendations for the effective implementation and management of Computerised Accounting Systems at Afigya Kwabre District Assembly.

5.2 Findings

Revenue mobilization is an important task of local governments all over the world. This is so because local governments need money to perform their day-to-day administrative duties as well as deliver services to the local residents, yet is surprising to note that most district assemblies in Ghana have made no attempts to improve their local revenue generation through the adoption of improved technology. This because these district assemblies depends solely on the District Assemblies" Common Fund and Government transfer for the development of their area of jurisdiction. These assemblies have not explored the various opportunities the ICT presents in raising revenue but rather depend heavily on the manual process of generating revenue which is inefficient and ineffective.

5.2.1 Awareness and usage of computerized accounting systems among district assemblies

The study revealed that the Assembly has over the years acquired a lot of computers and their accessories for the use of the entire organization. The assembly has also developed a department (department of ICT) responsible for the computerization, networking and the

maintenance of the ICT Systems of the entire organization. With regards to awareness , majority of the satff are aware of CAS despite the availability of CAS and its awareness the reasearcher found out that, district do not make use of it in revenue collection. They still go by the manual process.

5.2.2 The use of computerized accounting systems on the performance of district assemblies

Through interviews the researcher found out that there several loopholes with the manual method for revenue mobilization. According to the study 53% of the respondent are in the view that if CAS is introduce will affect the revenue mobilization positively which in turn will increase the performance of assemblies.

5.2.3 The challenges district assemblies encounter in accessing computerized accounting systems and the best way of solving them

One of the major problem with using ICT in Ghana is bad network. This is also a major problem of district assemblies. The survey also reveals that the Assembly doesn't use ICT applications such as CAS and this is as a result of unstable internet network.

5.3 Recommendations

The internally generated funds which contribute the least to district revenue are revenues obtained from local or own sources. Under the decentralization policy, all the District Assemblies are expected to raise revenue from own sources to support the district budget and for local development. Considering the 3 years annual budget performance report, the

assembly has never met its budgeted revenue mobilization target. Although the Afigya Kwabre South District Assembly has put in several measures to raise revenue locally, its internal revenue mobilization efforts have not been yielding any meaningful results. The manual method has resulted the assembly in loosing huge sums in revenue. Though CAS has several challenges but its benefit out weights the challenges as preferred to the manual method .ICT is known to facilitate faster payment within a limited time. Clearly, the Assembly has a long way to go in attaining financial self-sufficiency. In order to achieve this, the assembly should make use of Computerised Accounting System in revenue mobilization. The employment and usage of CAS in the mobilization of revenue would ensure transparency and accountability in the administration of the district. This would result in adequate security of information, proper record keeping and good governance of the Afigya Kwabre District Assembly. To achieve excellence, AKSDA should train all revenue collectors on ICT especially how to use CAS in revenue collection.

Also since the assembly assembly has also developed a department (department of ICT) responsible for the computerization, networking and the maintenance of the ICT Systems of the entire organization stabilizing network would not be a problem.

5.4 Conclusion

The study exposed the awareness of Computerized Accounting System among staff of Afigya Kwabre District Assembly. Nevertheless, CAS usage is yet to be appreciated in the operations of the assembly especially in terms of revenue mobilization. Also management has failed to see the benefits of CAS in revenue collection and continue to mobilize revenue manually. The objective of the study were to ascertain the level of awareness and usage of computerized accounting systems among district assemblies, ascertain the use of

computerized accounting systems on the   performance of district assemblies and Identify the challenges district assemblies encounter in accessing computerized accounting systems and make recommendations.

Recommendations were made to implement the usage of Computerized Accounting System. The recommendations suggested would yield the desired outcome when there is commitment on the part of Afigya Kwabre District Assembly.

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APPENDIX

UNIVERSITY OF EDUCATION, WINNEBA

COLLEGE OF TECHNOLOGY EDUCATION, KUMASI

DEPARTMENT OF ACCOUNTING STUDIES EDUCATION

QUESTIONNAIRE

INTRODUCTION

The researcher is a student of UEW pursuing MBA (Accounting option). I conducted a research into a topic "Awareness and Usage of Computerized System in District Assemblies in Revenue Mobilization; A case study of Afigya Kwabre District Assembly" in partial fulfilment for the award of Master of Business Administration (Accounting). I would therefore be grateful if you could offer the necessary support by answering this questionnaire to the best of your knowledge. I wish to assure you that the information gathered will be used strictly for the study alone and thus kept confidentially.

1.   Tick in the box your gender

        M [   ]   F [   ]

2.   What is your highest level of education?

        Diploma [   ]   Degree [   ]   Masters [   ]   Other [   ]   (please specify)

3.   For how long have you been working for the assembly?

        Years [   ]

4.   How does the district mobilize funds?

        Electronically [   ]   Manual [   ]

5. Indicate by ticking in the box your level of difficulty in using ICT tools

    Very difficult   [ ]

    Difficult   [ ]

    Not difficult at all   [ ]

6. Are you aware of Computerized Accounting System?

    Yes[ ]   No [ ]

    If yes, …………………………………………………………………………..

7. Will you say Computerized Accounting System will aid revenue mobilization in

    the District Assemblies?

    Strongly agree   [ ]

    Agree   [ ]

    Strongly disagree   [ ]

    Disagree   [ ]

8. How easy can District Assembly access Computerized Accounting System?

    Very easy [   ]   Easy [ ]   Not easy at all [   ]

9. Will you say that District Assembly face challenges accessing Computerized

    Accounting System?   Yes [ ]   No [ ]

10. If yes, briefly outline some of the challenges District Assemblies face in accessing

    Computerized Accountingsystem..